

# MINISTRY OF JUSTICE AND COMMUNITY SERVICES

## INTRODUCTION

The Ministry of Justice and Community Services (MJCS) was established in 2006 as a small Ministry with a small portfolio but over the years the portfolio has grown and currently MJCS is responsible for a large and diverse portfolio as follows: Judiciary and Judicial Service Commission; the Land Tribunal; the Ombudsman; Correctional Services Department; Public Prosecutor; Department of Women Affairs; the Public Solicitor; Malvatumauri National Council of Chiefs; Convention on the Rights of the Child (CRC); Convention on the Rights of Persons with Disability (CRPD); the Law Reform Commission; and Convention on the Elimination of all forms of Discrimination Against Women (CEDAW).

This is the Expenditure Report for Quarter One of 2019 for the Ministry of Justice and Community Services.

## SUMMARY OF KEY FINDINGS

Area	Finding
<b>Budget Management and Planning</b>	Analysis shows that the Ministry of Justice and Community Services (MOJCS) had an allocated 2019 annual budget of VT 682,247,191. The Ministry had already spent 14.9 percent of the annual budget and with that current rate of spending, it is most likely that the Ministry will be not be spending all its budget by the end of the year.
<b>Activity and Cost Centre Management and Planning</b>	The Cabinet (Cost center 07) budget was underspent by 3.7 percent of its first quarter budget or by VT438,116. The Department of Women's Affairs (Cost center 08) budget was underspent by 38.5 percent of its first quarter budget or by VT3.6 million. The Department of Correctional Services (Cost center 250) budget was underspent by 10.4 percent or by around VT6.4 million. The Corporate Service Unit (Cost center 300) budget was overspent by 12 percent or by VT1.6 million. The Customary Land Management Office (Cost center 840) budget was underspent by 8.5 percent or by VT853,057. The Vanuatu Law Commission (Cost center 850) budget was underspent by 6.7 percent or by VT334,795.
<b>Payroll Budget Management and Planning</b>	Major expenditure items in this quarter were permanent wages VT61.6 million and housing allowances VT7.5 million.
<b>Operation Budget Management and Planning</b>	<p>The first quarter budget for payroll for 2019 was VT85,317,047 and total expenditure was VT75,993,069. The Ministry had underspent on its payroll budget by 10.9 percent or by VT9.3 million in the first quarter of the year.</p> <p>The first quarter budget for operation for 2019 was VT26,101,705 and total expenditure was VT25,451,950. The Ministry had underspent on its operation budget by 2.5 percent or by VT649,755 in the first quarter of the year.</p>
<b>Detailed Charts of Accounts In Payroll Expenditure Management and Planning</b>	<p>Major expenditure items in this quarter were VAT VT2.8 million, international travel VT2.6 million and subsistence allowance VT2.4 million.</p> <p>Total expenses of overspent chart of accounts for the first quarter of 2019 was VT9.9 million. This is about VT5.3 million less than the first quarter of 2018. Major overspent chart of accounts expenses were from housing allowances VT6.2 million and acting allowances VT1.9 million.</p>

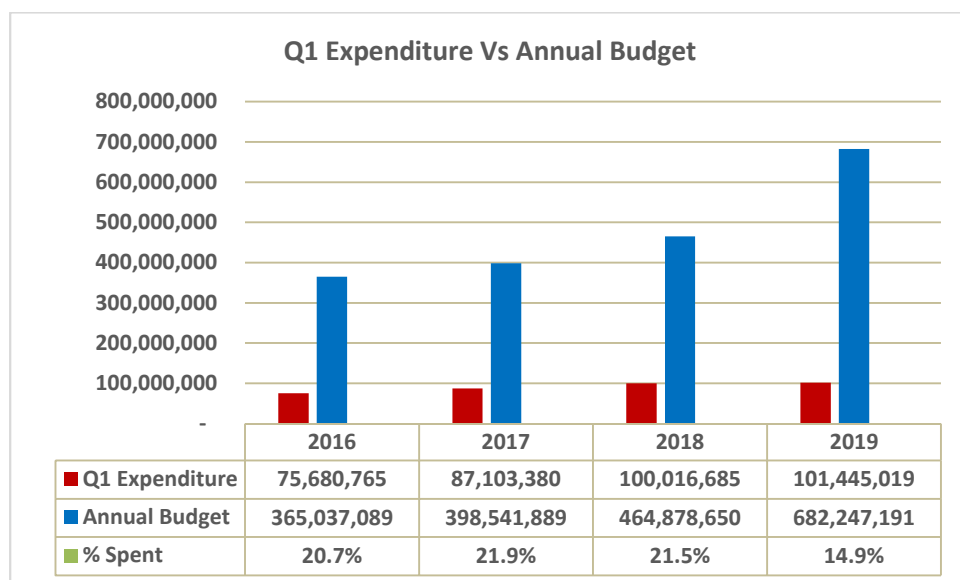
	The total underspent for the first quarter of 2019 was VT8.5 million. This is about VT3.3 million less than in 2018 in the same period. Major underspent chart of accounts was permanent wages VT 7.7 million.
<b>Detailed Chart of Accounts in Operation Expenditure Management and Planning</b>	<p>Total expenses of overspent chart of accounts in the first quarter of 2019 was VT8.8 million. This is a about VT4.5 million less than in 2018 in the same period. Major unbudgeted expenses were from international travel VT2.5 million, subsistence allowances VT1.5 million, VAT VT1.1 million and general materials VT787,951.</p> <p>Total underspent in the first quarter of 2019 was VT8.9 million. This is about VT2.3 million more that in 2018 in the same period. Major underspent chart of accounts were office rent VT1.6 million, electricity utilities VT1.5 million and vehicle fuel VT1.2 million.</p>
<b>Asset Management</b>	The Ministry had overspent on its asset budget in the first quarter by 4.9 percent and major spendings were from vehicle additional, office furniture and equipment-computer.
<b>Virements</b>	There was a total of 4 virements processed in the first quarter of 2019 with a value of VT505,828 compared to 2 virements with a value of VT1.8 million in the same period in 2018.
<b>Imprest Management</b>	At the end of the first quarter of 2019, the Ministry had a total of VT2 million outstanding imprest to reitre.

## 1. BUDGET PERFORMANCE

### 1.1 Overall Budget Management and Planning

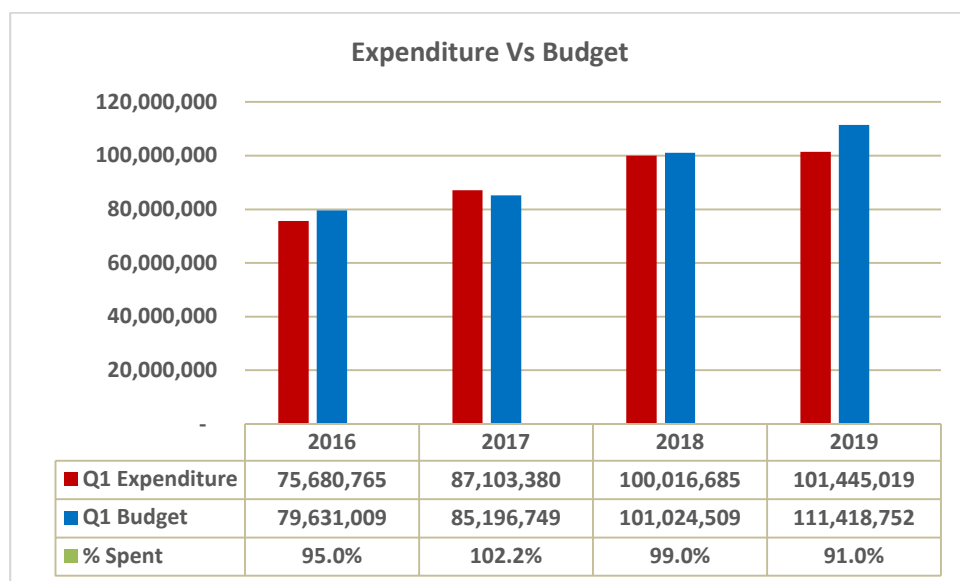
Analysis shows that the Ministry of Justice and Community Services (MOJCS) had an allocated 2019 annual budget of VT 682,247,191. The Ministry had already spent 14.9 percent of the annual budget and with that current rate of spending, it is most likely that the Ministry will not be spending all its budget by the end of the year.

Figure 1: Expenditure Vs Budget



The above graph shows the expenditures in quarter one against the annual budget for 2019 and the past three years in the same period. The annual budget had increased by over VT200 million. There is a NPP for VT200 million for the hall of Justice held at the Ministry thus caused the increase of annual budget.

Figure 2: Quarter one Expenses Vs Quarter one Budget



The graph above shows the expenditures in the first quarter against the first quarter budget allocations for 2019 and the past three years in the same period.

## 1.2 Activity and Cost center management and planning

The Cabinet (Cost center 07) budget was underspent by 3.7 percent of its first quarter budget or by VT438,116. The Cabinet had already spent 21.6 percent of its annual budget and with that current rate of spending, it is most likely that the Cabinet will spend within its budget by the end of the year.

The Department of Women's Affairs (Cost center 08) budget was underspent by 38.5 percent of its first quarter budget or by VT3.6 million. This significant underspent was due funds being advanced from the future period to pay off leave expenses. The funds are not yet expended. This cost center had already spent 19.9 percent of its annual budget and with that current rate of spending, it is most likely that it will underspent its budget by the end of the year.

The Department of Correctional Services (Cost center 250) budget was underspent by 10.4 percent or by around VT6.4 million. The Department had already spent 20.9 percent of its annual budget and with that current rate of spending, it is most likely that the Department will underspent its budget by the end of the year. One factor to the significant underspent is permanent wage budget that is not fully expended thus accumulating payroll surplus.

The Corporate Service Unit (Cost center 300) budget was overspent by 12 percent or by VT1.6 million. The Unit had already spent 5.7 percent of its annual budget and with that current rate of spending, it is most likely that the Unit will underspent its budget by the end of the year. Most of the NPP funds are stored in this cost center, including the VT200 million of the hall of Justice and the NPP funds is yet to be expended.

The Customary Land Management Office (Cost center 840) budget was underspent by 8.5 percent or by VT853,057. The Office had already spent 18.4 percent of its annual budget and with the current rate of spending, it is most likely that the Office will underspent its budget by the end of the year.

The Vanuatu Law Commission (Cost center 850) budget was underspent by 6.7 percent or by VT334,795. The Commission had already spent 22.6 percent of its annual budget and with that current of spending, it is most likely that the Commission will spend within its budget by the end of the year.

**Table 1: Cost centers budget and expenditures**

Account	Description	Actual	Commitment	Total	Budget	Under/(Over)
07AA	Cabinet Operations					
	Personnel Expenses	11,960,930	-	11,960,930	12,250,930	290,000
	Operating Expenses	4,097,708	1,793,509	5,891,217	(199,976)	(6,091,193)
07AA	Cabinet Operations	16,058,638	1,793,509	17,852,147	12,050,954	(5,801,193)
08AA	Policy Section					
	Personnel Expenses	5,841,423	270,024	6,111,447	5,611,665	(499,782)
	Operating Expenses	3,357,444	361,482	3,718,926	1,762,200	(1,956,726)
08AA	Policy Section	9,198,867	631,506	9,830,373	7,373,865	(2,456,508)
08BA	Tafea Provincial Office					
	Operating Expenses	32,409	8,000	40,409	75,003	34,594
08BA	Tafea Provincial Office	32,409	8,000	40,409	75,003	34,594
08BC	Malampa Provincial Office					
	Operating Expenses	12,500	8,000	20,500	75,003	54,503
08BC	Malampa Provincial Office	12,500	8,000	20,500	75,003	54,503
08BE	Sanma Provincial Office					
	Operating Expenses	30,795	8,000	38,795	75,003	36,208
08BE	Sanma Provincial Office	30,795	8,000	38,795	75,003	36,208
2501	Office of the Director					
	Personnel Expenses	3,893,355	-	3,893,355	4,150,395	257,040
	Operating Expenses	1,507,101	1,081,574	2,588,675	2,626,165	37,490

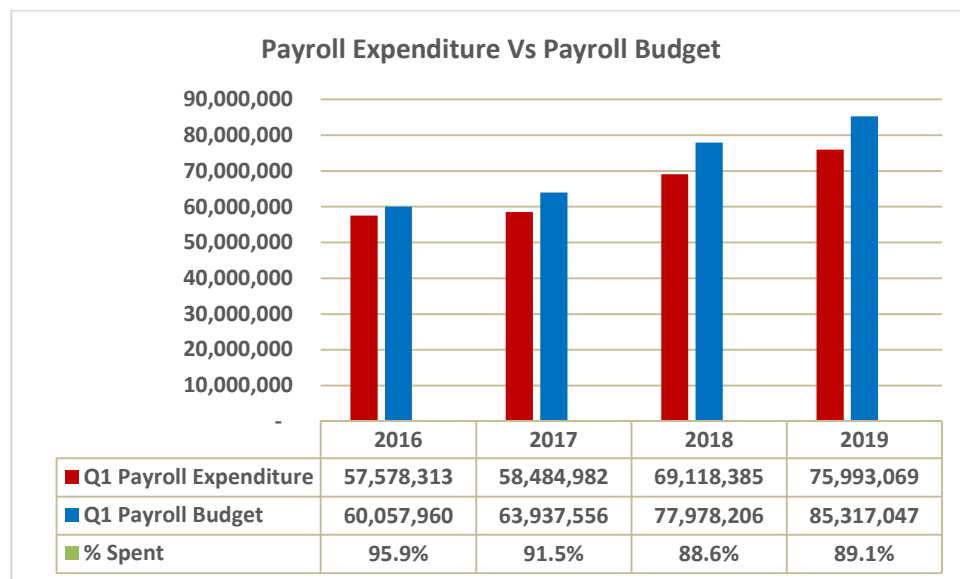
2501	Office of the Director	5,400,456	1,081,574	6,482,030	6,776,560	294,530
2502	Correctional Centre (North)					
	Personnel Expenses	10,120,314	624,020	10,744,334	12,987,375	2,243,041
	Operating Expenses	(116,242)	4,227,075	4,110,833	4,303,650	192,817
2502	Correctional Centre (North)	10,004,072	4,851,095	14,855,167	17,291,025	2,435,858
2503	Probation (North)					
	Personnel Expenses	2,088,709	-	2,088,709	2,260,473	171,764
	Operating Expenses	192,150	626,987	819,137	989,933	170,796
2503	Probation (North)	2,280,859	626,987	2,907,846	3,250,406	342,560
2504	Parole					
	Operating Expenses	66,601	191,711	258,312	238,611	(19,701)
2504	Parole	66,601	191,711	258,312	238,611	(19,701)
2505	Correctional Centre (South)					
	Personnel Expenses	15,563,467	471,231	16,034,698	18,273,546	2,238,848
	Operating Expenses	2,548,958	1,864,619	4,413,577	4,428,999	15,422
2505	Correctional Centre (South)	18,112,425	2,335,850	20,448,275	22,702,545	2,254,270
2506	Probation (South)					
	Personnel Expenses	2,038,205	60,000	2,098,205	3,352,485	1,254,280
	Operating Expenses	410,004	253,904	663,908	803,988	140,080
2506	Probation (South)	2,448,209	313,904	2,762,113	4,156,473	1,394,360
30AA	MoJCS Corporate Service Unit					
	Personnel Expenses	5,394,259	-	5,394,259	5,504,256	109,997
	Operating Expenses	1,981,063	985,498	2,966,561	3,115,213	148,652
30AA	MoJCS Corporate Service Unit	7,375,322	985,498	8,360,820	8,619,469	258,649
30AB	Convention on the Right of People with Disability					
	Personnel Expenses	738,987	30,000	768,987	1,175,322	406,335
	Operating Expenses	(267,845)	591,423	323,578	323,733	155
30AB	Convention on the Right of People with Disability	471,142	621,423	1,092,565	1,499,055	406,490
30AC	Convention on the Right of a Child (CRC)					
	Personnel Expenses	377,452	-	377,452	789,282	411,830
	Operating Expenses	(37,681)	108,000	70,319	168,496	98,177
30AC	Convention on the Right of a Child (CRC)	339,771	108,000	447,771	957,778	510,007
30AD	Land Ombudsman					
	Personnel Expenses	1,521,790	-	1,521,790	1,202,448	(319,342)
	Operating Expenses	45,910	48,990	94,900	313,120	218,220
30AD	Land Ombudsman	1,567,700	48,990	1,616,690	1,515,568	(101,122)
84AA	Customary land management Office					
	Personnel Expenses	4,976,002	374,646	5,350,648	7,233,882	1,883,234
	Operating Expenses	2,931,774	1,302,896	4,234,670	2,645,922	(1,588,748)
84AA	Customary land management Office	7,907,776	1,677,542	9,585,318	9,879,804	294,486
85AA	Vanuatu Law Commission					
	Personnel Expenses	2,773,571	-	2,773,571	3,186,147	412,576
	Operating Expenses	503,262	114,635	617,897	1,301,240	683,343
85AA	Vanuatu Law Commission	3,276,833	114,635	3,391,468	4,487,387	1,095,919
	Total Expenditure	84,584,375	15,406,224	99,990,599	101,024,509	1,033,910

source: Department of Finance & Treasury

### 1.3. Payroll Budget Management and Planning

The first quarter budget for payroll for 2019 was VT85,317,047 and total expenditure was VT75,993,069. The Ministry had underspent on its payroll budget by 10.9 percent or by VT9.3 million in the first quarter of the year.

Figure 3: Payroll Expenditure Vs Payroll Budget



The above graph shows payroll expenditure versus payroll budget for the first quarter of 2019 and in the same period for the past three years.

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

The table below shows the payroll expenses by chart of accounts from 2016 to 2019 in the first quarter of the year. The highlighted yellow are expenses against no allocated budget, the highlighted green are overspent chart of accounts.

Table 2: Payroll Chart of accounts 2016-2019

Account	Description	2016 Expense	2016 Budget	2017 Expense	2017 Budget	2018 Expense	2018 Budget	2019 Expense	2019 Budget	% Spent
	<b>Personnel Expenses</b>									
8AAA	Acting Allowances	1,556,206	-	2,617,857	425,079	1,605,070	685,317	2,245,523	383,241	585.9%
8AAB	Responsibility Allowance	63,480	-	221,490	196,152	(120,000)	265,386	65,456	41,538	157.6%
8AAD	Shift Allowance	180,987	-	182,160	248,400	165,600	405,720	158,769	-	
8AAF	Family Allowance	827,713	1,515,410	966,440	1,840,041	13,800	2,001,396	1,132,462	231,057	490.1%
8AAG	Gratuitie Allowances	499,861	-	21,153	-	329,315	-	133,585	-	
8AAH	Housing Allowances	6,362,521	7,856,430	6,295,682	8,530,185	413,970	9,209,007	7,458,928	1,259,466	592.2%
8AAO	Other Allowances	3,500	335,428	69,614	753,756	92,114	401,730	20,000	527,889	3.8%
8AAP	Home Island Passage Allowances	132,727	71,312	80,902	103,842	162,519	124,614	57,700	15,474	372.9%
8AAS	Special Allowances	-	260,864			-	-			
8ASP	Provident Fund	2,034,994	1,876,483	1,991,180	1,978,260	2,864,940	2,165,448	2,562,662	2,817,846	90.9%
8AWC	Contract Wages	5,461,921	-	9,927,502	-	5,037,336	504,777	181,280	-	

8AWD	Daily Rated Wages							-	-	
8AWL	Leave expense	849,819	-	862,791	-	3,328,784	-	403,059	-	
8AWO	Overtime Wages	65,620	-	4,663	290,766	60,000	83,076	4,500	-	
8AWP	Permanent Wages	39,538,964	44,800,579	35,243,548	45,702,324	55,164,937	49,788,669	61,569,145	69,262,104	88.9%
PAYR	Payroll expenses	-	3,341,454	-	3,868,751	-	12,343,066	-	10,778,432	0.0%
	<b>Personnel Expenses</b>	<b>57,578,313</b>	<b>60,057,960</b>	<b>58,484,982</b>	<b>63,937,556</b>	<b>69,118,385</b>	<b>77,978,206</b>	<b>75,993,069</b>	<b>85,317,047</b>	<b>89.1%</b>

Source: Department of Finance & Treasury

### Major Expenditure Items

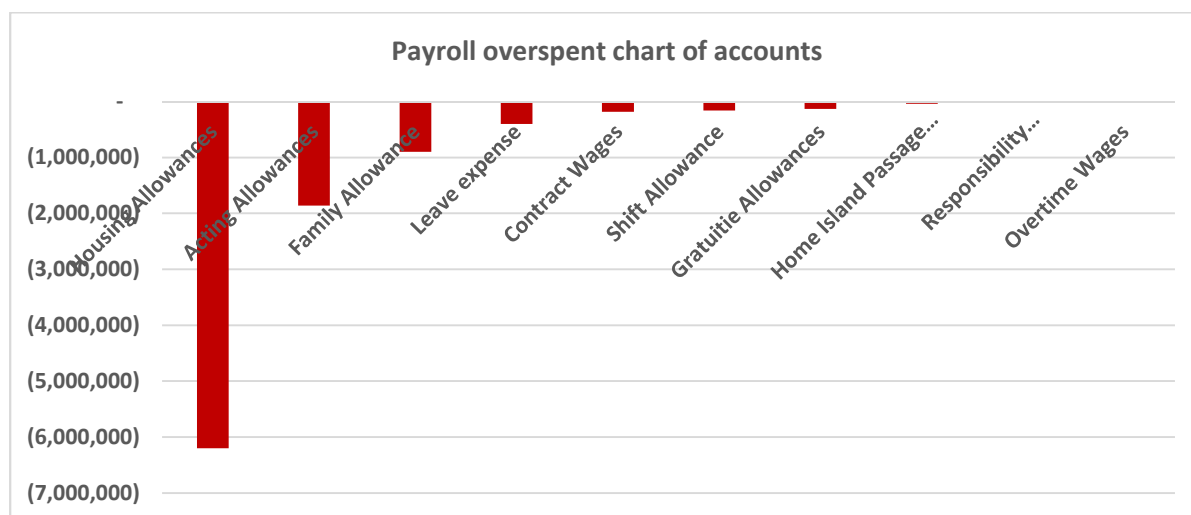
Major expenditure items in this quarter were permanent wages VT61.6 million and housing allowances VT7.5 million.

### Overspent chart of accounts

Total expenses of overspent chart of accounts for the first quarter of 2019 was VT9.9 million. This is about VT5.3 million less than the first quarter of 2018. Major overspent chart of accounts expenses were from housing allowances VT6.2 million and acting allowances VT1.9 million.

Most of the chart of accounts were either overspent or with no budget and that contributes to the high expenses in unbudgeted items.

Figure 4: Payroll overspent chart of accounts



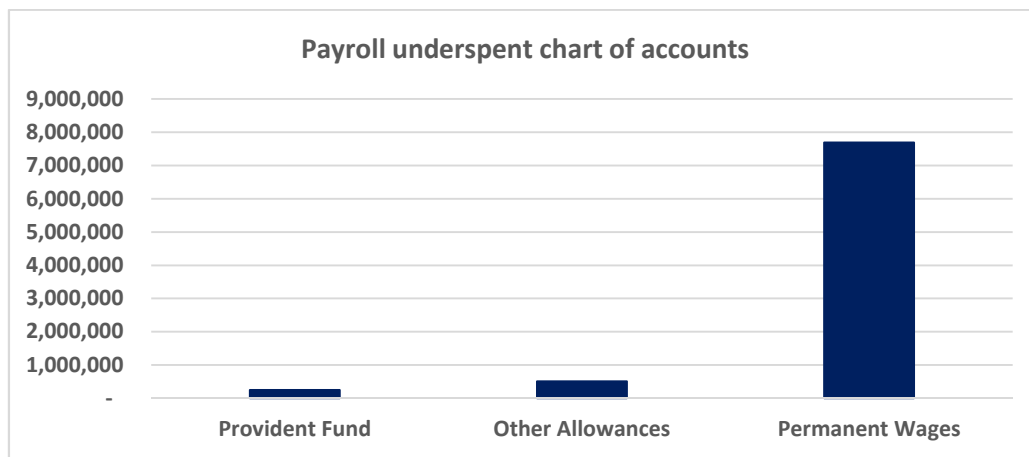
### Underspent chart of accounts

The total underspent for the first quarter of 2019 was VT8.5 million. This is about VT3.3 million less than in 2018 in the same period. Major underspent chart of accounts was permanent wages VT 7.7 million.

Other allowances chart of accounts continues to underspent over the years.

The Ministry needs to study past expenditure trend and budget accordingly.

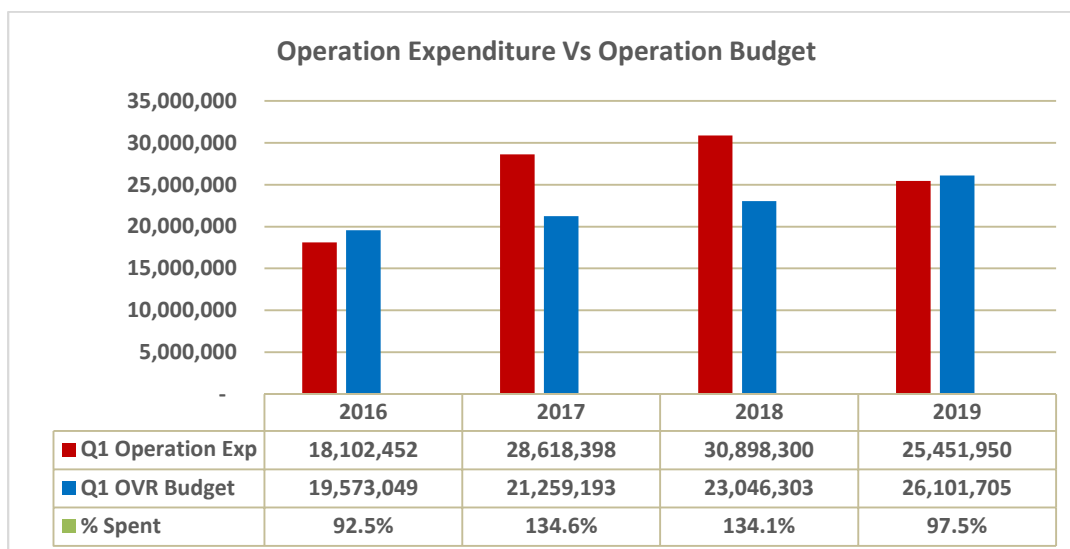
Figure 5: Payroll underspent chart of accounts



### 1.5. Operation Budget Management and Planning

The first quarter budget for operation for 2019 was VT26,101,705 and total expenditure was VT25,451,950. The Ministry had underspent on its operation budget by 2.5 percent or by VT649,755 in the first quarter of the year.

Figure 6: Operation Expenditure Vs Operation Budget



The above graph shows operation expenditure versus operation budget in the first quarter of 2019 and for the same period in the past three years.



## 1.6 Detailed Chart of Accounts in Operation Expenditure Management and Planning.

Below is the table detailing the expenses and budget for all chart of accounts in the operation from 2016 to 2019 in the first quarter of the year. The highlighted yellow are expenses against no allocated budget, the highlighted green are overspent chart of accounts.

**Table 3: Operation chart of accounts 2016-2019**

Account	Description	2016 Expense	2016 Budget	2017 Expense	2017 Budget	2018 Expense	2018 Budget	2019 Expense	2019 Budget	% Spent
	<b>Operating Expenses</b>									
8CAB	Subsistence Allowances	840,000	907,910	1,835,000	1,639,252	1,604,133	1,054,908	2,426,200	930,258	260.8%
8CAS	Sitting Allowances	54,000	164,640	214,000	164,640	182,000	126,501	138,000	202,450	68.2%
8CBI	International Accommodation	-	62,500	-	24,999	-	24,999	310,000	24,999	1240.0%
8CBL	Local Accommodation	119,433	290,210	151,222	282,000	258,050	337,494	84,539	503,291	16.8%
8CCL	Local Courses	82,503	-	123,961	14,940	-	-			
8CEC	Consultants Fees					2,900,000	-			
8CES	Security Services	222,333	75,000							
8CET	Other Fees	37,877	82,500	100,880	32,928	13,513	37,447	(516,957)	58,419	-884.9%
8CFS	Ship and Boat Fuel					-	-			
8CFV	Vehicles Fuel	1,183,310	1,635,274	1,142,349	1,431,897	1,664,228	2,132,409	996,128	2,168,922	45.9%
8CGM	Mail Carriage Freight	-	10,500	-	6,153	105	4,443	-	12,501	0.0%
8CGO	Other Charges - Freight	15,061	30,000	-	12,501	-	12,501	-	9,999	0.0%
8CGR	Transport - Freight	223,468	81,716	138,429	156,019	186,787	179,987	168,688	211,045	79.9%
8CHD	Drug Distribution - Medical	-	1,245							
8CHL	Local Medical Treatment	53,334	12,500	-	19,971	-	18,750	-	6,225	0.0%
8CHT	Other Medical Treatment	53,334	-	-	9,960					
8CIE	Equipment Hire	85,331	45,000	26,000	104,625	8,889	24,999	17,391	60,000	29.0%
8CIF	Facilities Hire	280,578	60,560	167,112	99,720	331,124	142,225	419,427	192,200	218.2%
8CIV	Vehicles Hire	-	72,310	173,334	34,911	58,667	40,002	-	27,390	0.0%
8CJO	Office Cleaning	270,760	412,430	226,373	419,717	356,917	413,888	193,351	446,388	43.3%
8CKD	Advertising - Communications	453,000	138,939	149,268	144,969	242,194	382,497	187,391	277,470	67.5%
8CKL	Translation Communications					-	5,001	-	37,500	0.0%
8CKP	Postage - Communications	10,650	21,428	25,000	25,158	10,000	18,000	1,305	99,489	1.3%
8CKR	Printing - Communications	239,596	387,750	546,398	600,166	940,116	783,327	1,074,711	939,453	114.4%
8CKS	Stationery - Communications	492,085	426,322	1,770,180	618,558	860,661	743,247	1,203,485	1,043,373	115.3%
8CKT	Telephone / Fax - Communications	384,607	495,094	487,616	561,759	297,120	544,635	289,339	777,411	37.2%
8CLL	Leases - Land							86,086	-	
8CLR	Rates - Land	99,000	24,651	-	100,000	-	24,999	-	24,900	0.0%
8CMG	General - Materials	312,636	289,389	236,548	313,707	466,381	521,356	1,406,992	619,041	227.3%
8CMO	Office - Materials	11,394	275,149	126,336	97,941	(155,193)	108,030	50,413	95,451	52.8%
8CNO	Office Rental	1,742,648	2,769,228	2,672,892	2,597,173	1,334,642	2,921,181	1,224,060	2,858,328	42.8%
8CNT	Other Rental	-	74,917	392,001	-	8,889	26,667	-	75,000	0.0%

8COC	Court Costs	-	50,001	-	24,324	48,000	-	-	86,250	0.0%
8COF	Refunds			109,664	-					
8COI	Incidentals	526,631	306,505	1,494,252	245,599	135,791	691,761	503,040	438,448	114.7%
8COP	Official Entertainment	112,594	507,838	838,719	367,860	1,239,935	384,585	759,955	534,940	142.1%
8COS	Insurance							54,758	-	
8COT	Termination Payment	(210,288)	-	1,936,395	-	334,943	12,501	584,599	-	
8COU	Uniforms	-	75,000	87,850	62,499	1,411,741	75,000	147,247	12,450	1182.7%
8CRB	Buildings Repairs & Maintenance	339,892	200,301	78,643	206,395	231,579	218,611	155,742	287,001	54.3%
8CRE	Equipment Repairs & Maintenance	488,315	147,970	343,384	266,929	67,547	238,332	457,646	304,549	150.3%
8CRH	Houses Repairs & Maintenance	-	25,000							
8CRM	Maintenance Contract	-	25,000	-	24,999	-	24,999			
8CRP	Road Plant Repairs and Maintenance							4,348	-	
8CRV	Vehicles Repairs & Maintenance	1,181,239	785,937	2,169,853	781,894	1,280,490	844,980	830,901	976,994	85.0%
8CRW	Vehicle Servicing			25,245	47,220	-	137,499	-	75,000	0.0%
8CSD	Distribution Supplies					28,138	-			
8CSF	Food - Suppliers	124,783	137,778	445,383	83,612	264,314	79,167	22,802	112,500	20.3%
8CSM	Medicines Suppliers	489	2,530			-	2,667			
8CSO	Other Suppliers	125,851	67,483	214,400	82,170	27,946	165,003	45,747	174,450	26.2%
8CSR	Rations Suppliers	2,707,885	2,918,850	2,600,096	2,394,400	2,923,586	3,236,841	2,901,069	3,249,010	89.3%
8CTI	International Travel	710,755	212,500	135,342	174,999	27,112	169,165	2,641,129	99,999	2641.2%
8CTL	Local Travel	518,596	1,051,219	2,209,989	1,159,460	2,576,437	1,051,560	1,740,218	1,275,247	136.5%
8CUC	Gas - Cooking Utilities	113,600	150,000	200,444	74,700	217,791	175,800	165,060	175,098	94.3%
8CUE	Electricity Utilities	1,102,182	1,988,338	1,384,279	2,292,813	1,661,623	3,291,055	1,334,024	2,813,079	47.4%
8CUL	Lighting Utilities	-	12,501	27,052	12,501	-	12,501			
8CUW	Water Utilities	33,793	454,501	51,364	426,446	108,776	491,230	56,612	511,510	11.1%
8CWL	Local Workshops			251,467	41,085	281,200	100,000	-	618,733	0.0%
8CZV	Value Added Tax	1,865,178	1,826,237	2,331,933	1,639,437	2,666,851	1,737,099	2,756,633	1,643,943	167.7%
8DGG	General Services Grant							-	-	
8DGT	Other Grant	-	250,000							
8EBR	Buildings - Renovation	161,136	141,000	-	100,000	2,000,000	-			
8EEA	Equipment - Additional General	63,111	75,000	79,111	450,000	300,936	65,001	148,279	82,500	179.7%
8EEC	Equipment - Computer	370,424	182,500	217,326	87,232	681,634	124,998	194,775	108,249	179.9%
8EEH	Equipment - Heavy Equipment					128,696	-			
8EEP	Equipment - Photocopiers	61,335	-	115,033	-	486,593	124,998	92,765	75,000	123.7%
8EER	Equipment - Replacement General	148,000	-	140,155	-			-	15,000	0.0%
8EES	Equipment - Specialised	19,556	-	8,000	-	-	-			

8EFH	Furniture - Housing Furniture							94,052	-	
8EFO	Furniture - Office Furniture	61,867	358,550	20,853	663,774	197,418	75,000	-	111,924	0.0%
8EVA	Vehicle - Additional Vehicle	-	-			-	75,000	-	112,500	0.0%
8EVR	Vehicle - Replacement	208,590	822,407	392,267	-					
8FCB	Bank Charges			5,000	-					
OVER	Overhead expenses	-	(2,049,059)	-	35,181	-	(1,188,543)	-	505,828	0.0%
	<b>Operating Expenses</b>	<b>18,102,452</b>	<b>19,573,049</b>	<b>28,618,398</b>	<b>21,259,193</b>	<b>30,898,300</b>	<b>23,046,303</b>	<b>25,451,950</b>	<b>26,101,705</b>	<b>97.5%</b>

Source: Department of Finance & Treasury

## Major Expenditure Items

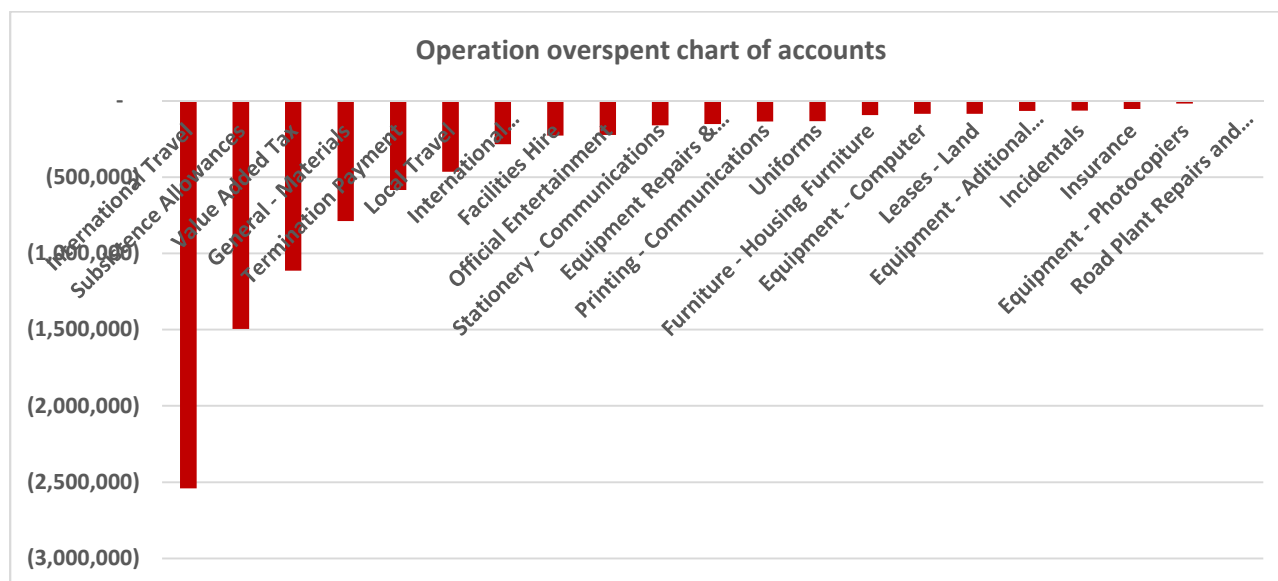
Major expenditure items in this quarter were VAT VT2.8 million, international travel VT2.6 million and subsistence allowance VT2.4 million.

## Overspent chart of accounts

Total expenses of overspent chart of accounts in the first quarter of 2019 was VT8.8 million. This is about VT4.5 million less than in 2018 in the same period. Major unbudgeted expenses were from international travel VT2.5 million, subsistence allowances VT1.5 million, VAT VT1.1 million and general materials VT787,951.

Subsistence allowances, facility hire, stationaries, official entertainment, uniform, VAT and equipment computer chart of accounts continues to overspent over the years.

Figure 7: Operation overspent chart of accounts



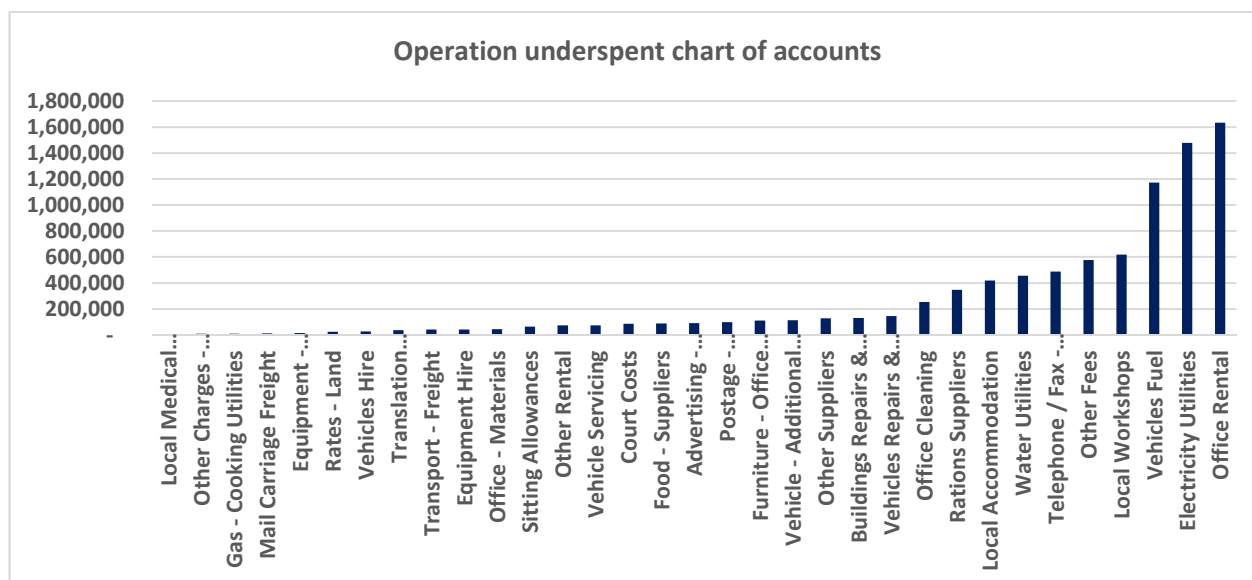
## Underspent chart of accounts

Total underspent in the first quarter of 2019 was VT8.9 million. This is about VT2.3 million more than in 2018 in the same period. Major underspent chart of accounts were office rent VT1.6 million, electricity utilities VT1.5 million and vehicle fuel VT1.2 million.

Local accommodation, vehicle fuel, postage, telephone, office cleaning, office materials, electricity utilities and office furniture chart of accounts continues to underspent over the years.

The Ministry needs to be realistic when budgeting and budget according to expenditure trend.

Figure 8: Operation underspent chart of accounts



## ASSET MANAGEMENT

The Ministry had overspent on its asset budget in the first quarter by 4.9 percent and major spendings were from vehicle additional, office furniture and equipment-computer.

## VIREMENT

There was a total of 4 virements processed in the first quarter of 2019 with a value of VT505,828 compared to 2 virements with a value of VT1.8 million in the same period in 2018.

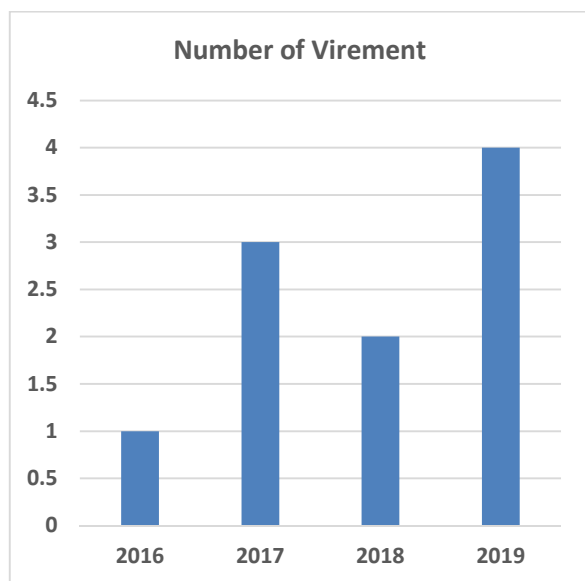
Table 4: Virements

Vired Out				Vired In				Amount
Fund	Dept	Activity	Account	Fund	Dept	Activity	Account	
2	2506	MJCA	PAYR	2	2501	MJCA	OVER	36,828
2	2503	MJCA	PAYR	2	2501	MJCA	OVER	30,000
2	2502	MJCA	PAYR	2	2501	MJCA	OVER	319,000
2	2501	MJCA	PAYR	2	2501	MJCA	OVER	120,000

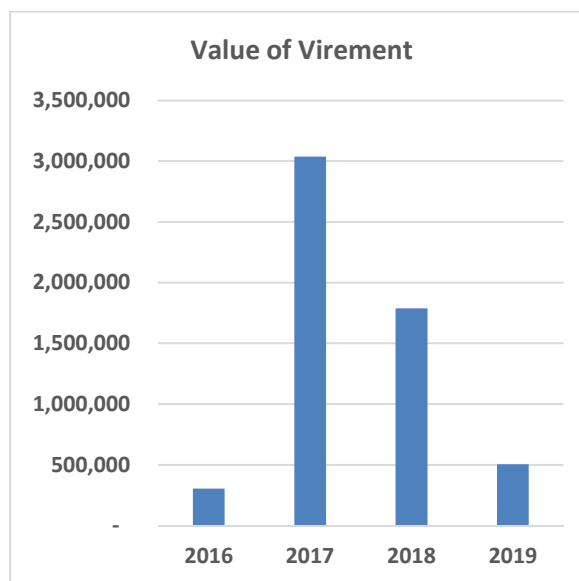
Source: Department of Finance & Treasury

Graphs below showing number and value of virement in 2019 in the first quarter of the year and the in past three years in the same period.

**Figure 9: Number of Virements 2016-2019**



**Figure 10: Value of Virements 2016-2019**



## IMPREST MANAGEMENT

At the end of the first quarter of 2019, the Ministry had a total of VT2 million outstanding imprest to reitre.

**Table 5: Outstanding Imprests as of the end first quarter of 2019.**

Department/ Section	Amount Advanced	Amount Paid	Amount Outstanding
Cabinet	550,000	260,000	290,000
Women's Affairs	867,250	56,875	810,375
Correctional	331,500	0	331,500
CSU	546,000	0	546,000
CLMO	50,000	0	50,000
<b>Total</b>	<b>2,344,750</b>	<b>316,875</b>	<b>2,027,875</b>

Source: Department of Finance & Treasury