

MINISTRY OF INFRASTRUCTURE AND PUBLIC UTILITIES

INTRODUCTION

The Ministry of Infrastructure and Public Utilities (MIPU) comprise of the Public Works Department, the Civil Aviation Authority Department and the Ports & Marine Department. The Ministry is responsible for other Government Statutory Bodies and State Own Enterprises like AVL, Air Vanuatu, Vanuatu Post and Stevedoring and Maritime College.

Ministry has a role in improving the quality of life of Vanuatu citizens through effectively planning, developing, implementing and administering approved national transportation infrastructures include supporting maintenance of national roads and bridges, ports and harbours and aviation infrastructure facilities. Secondly, through strict enforcement and regulations of Vanuatu aviation and maritime industry while complying to internationally recognized and sound standards. Thirdly, develop and provide advice to government on policies relating to telecommunications including policies to maximize the benefits of telecommunication to all citizens of Vanuatu. Lastly, develop the relevant skills, knowledge, experiences and policies to optimize social and economic developments and benefits within the ministry's different portfolios. Following TC Pam of March 13 2015, many government infrastructures especially roads and public buildings like schools need repair and maintenance works and the World Bank is currently assisting the country on this and most repair and maintenance work started in mid 2017 and continuing.

The Civil Aviation Authority Department discharges its duties in accordance with the Civil Aviation Act and the Vanuatu Civil Aviation Rules, maintaining and sustaining acceptable levels of Safety within the aviation industry while at the same time, satisfying the Government requirements and the International Civil Aviation Organization (ICAO) requirements. The Civil Aviation Authority being a regulatory body has only one programme with one main recurrent activity and that is to provide effective oversight of the aviation system. This year CAAV has also embarked upon reviewing current Air Service Agreements as well as to progress the review of the Upper Air Space agreement called for under the PAA/PLAS documents

The Department of Ports & Marine is responsible for providing adequate infrastructure and facilities to satisfy Ports Users, Regulate, Supervise and Administer Shipping Act. [cap:53]. Secondly, partly, to regulate and administer Vanuatu Maritime Act [Cap: 131] especially oil spill, salvage and ports state control. Thirdly, to improve ports security and safety and lastly, to enhance the efficiency, security and safety of ports and ports administration and ports infrastructure in Vanuatu as reflected in the ministry's corporate goals. Lapitasi Wharf construction in Vila and expansion of Luganville Wharf had been completed.

Public Works Department is responsible for the construction of roads, provincial airfields and water supply. It is accepted that proper and meaningful infrastructure and utility development and maintenance will contribute to both urban and rural development and transportation of products and goods to markets therefore building a more resilient society. There are 1,800

kilometers of urban and rural roads and this refers to existing roads which form the national arterial road [urban and semi-urban] network and also the local arterial road [rural] network.

The 2012 National Condition Audit the nation's roads have demonstrated that 9.9 billion vatu is needed to up-grade the existing roads to a usable standard. PWD understands that this level of funding is not available and that the Department must develop a staged plan to maintain prioritised roads. The conclusions from the country wide condition surveys of the road infrastructure indicates that there is urgent need to substantially increase the funding to roads maintenance, the current infrastructure funding is too small to restore key infrastructure services to a reasonable service level, all road transport infrastructure in the outer islands is in a critical state and requires complete reconstruction, there is need to conduct annual condition assessments of all infrastructure to identify and arrest deterioration in a timely manner to avoid losing the infrastructure, a substantial portion of the road transport infrastructure has deteriorated over a long period of time and is in critical condition especially on the rural provinces, it hinders access to markets and services, imposes high transport costs on producers and consumers, discourages investment, worsens isolation and has tied poverty on a significant portion of the rural population, actual costs to maintain 1,800 kms of roads is 9.9 billion vatu. Government acquires soft loans from Chinese's Banks for road contraction on Tanna, Malekula, Santo and currently looking at Pentecost. Furthermore, the Government in 2018 through supplementary budget set aside VT3 billion for feeder roads construction around the country plus equipments for constructions.

In the past there is no appropriate allocation for maintenance of Vanuatu's roads within PWD budget, however, Department have access to the MCA funding (VT500 million) commitment for MCA roads and from 2014 this fund was distributed to all provinces for road maintenance works. In 2016 a further VT200 million was allocated for road works and another VT40 million was allocated to construct one new outer island airport. And in 2017 another VT100 million was allocated for road maintenances, VT12 million for Tutuba Light House construction, VT10 million for Maritime Commissioner Office and VT2.1 million for Vanuatu Maritime College budget top-up. And in 2018, a further VT15 million was provided to Maritime Affairs Commission and VT13 million to Vanuatu Maritime Regulator, and a further VT3 billion for feeder roads and VT40 million for Olal Airport construction through supplementary budget. In 2019 a further VT17 million NPP provided.

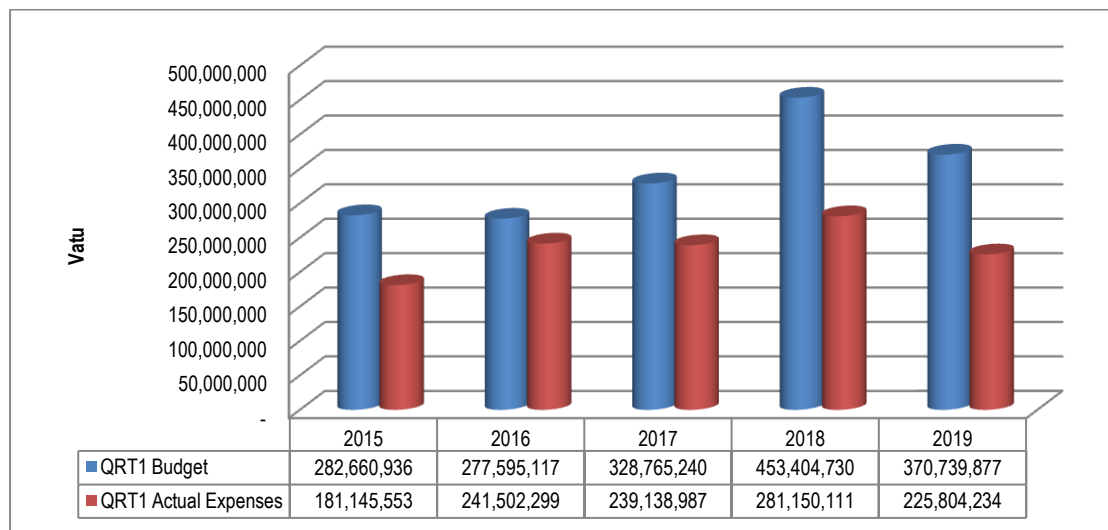
The Ministry has a total of 28 Costs Center Activities appropriated in 2019.

SUMARRY OF KEY FINDINGS

EXPENDITURE

MIPU's first quarter budget and expenses increased steadily in the last four years and interestingly they underspent their first quarter budget over the said period as shown in figure 1 below. In 2019 Ministry both budget and expenses decreased by 18.2 and 19.6 percent respectively compared to 2018. At the current level of spending they are likely to underspend their 2018 annual budget since they underspent their first quarter budget by more than 64 percent.

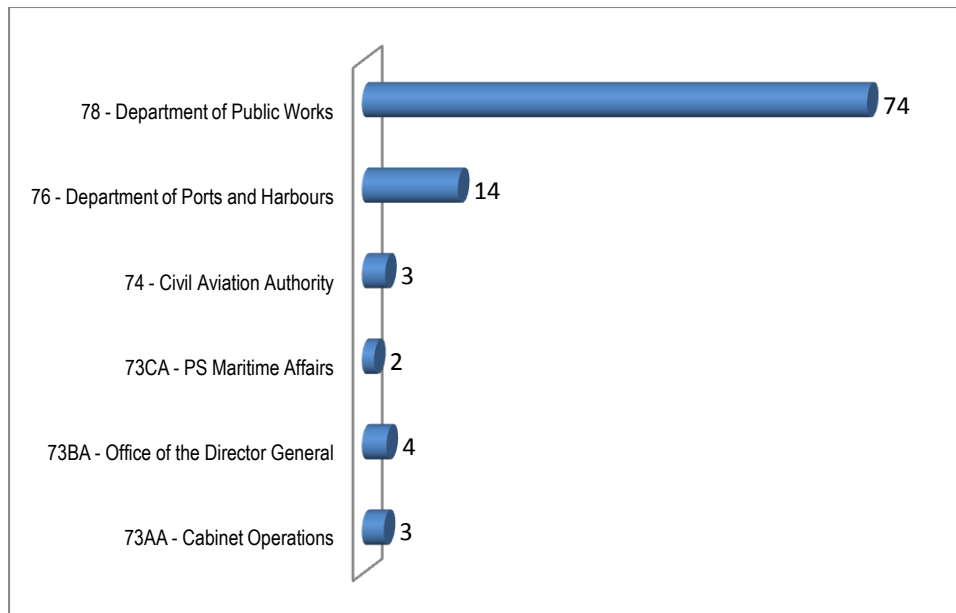
Figure 1: Ministry's First Quarter Budget verses Expenditure 2015-2019



Source: Finance & Treasury

Figure 2 below indicated that PWD had the highest share of first quarter budget, followed by Department of Department of Ports and Harbours. Both Departments are responsible for the maintenance of all major government infrastructure needs.

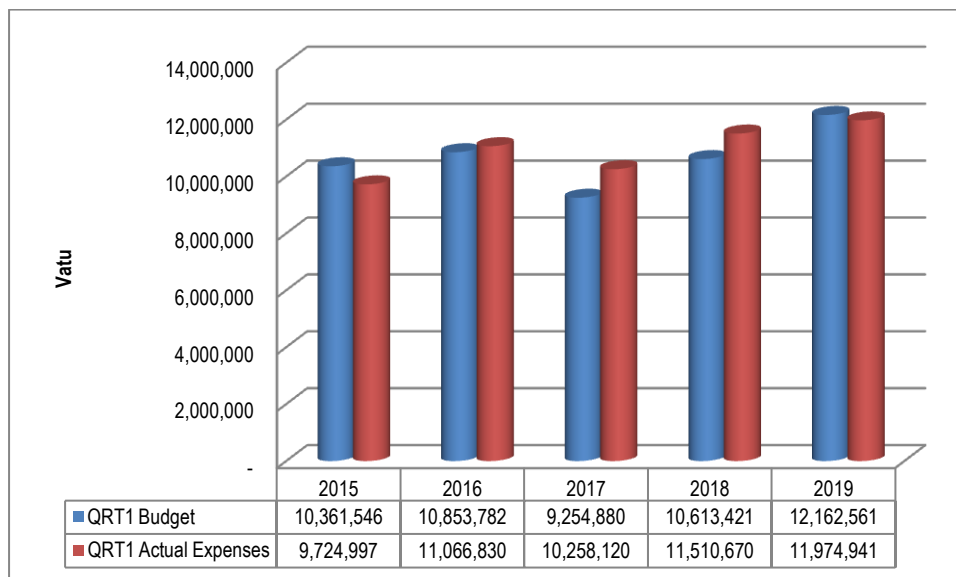
Figure 2: Percentage share of QRT1 Budget by Department 2019



Source: Finance & Treasury

Cabinet first quarter budget and expenses increased steadily over the last 3 years and from 2016-2018 they overspent their budget as shown in figure 3 below. In 2019 budget and expenses increased by 14.5 and 4 percent respectively compared to 2018. At the current level of spending they are likely to spend within their annual budget allocation since they spent within their first quarter budget.

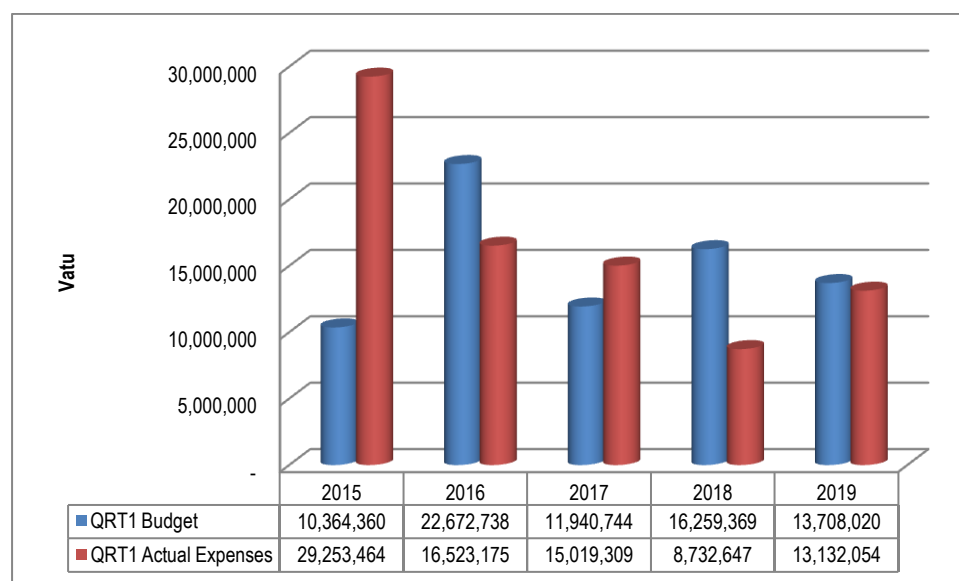
Figure 3: Cabinet's First Quarter Budget Verses Expenses, 2015- 2019



Source: Finance & Treasury

The DG's Office first quarter budget decreased in the last three years and expenses decreased from 2016 to 2018 as shown in figure 4 below. In 2019 their budget decreased by 15.6 percent and expenses increased by 50.3 percent compared to 2018. And at the current level of spending they are likely to spend within their annual budget since their first quarter spending is within their budget.

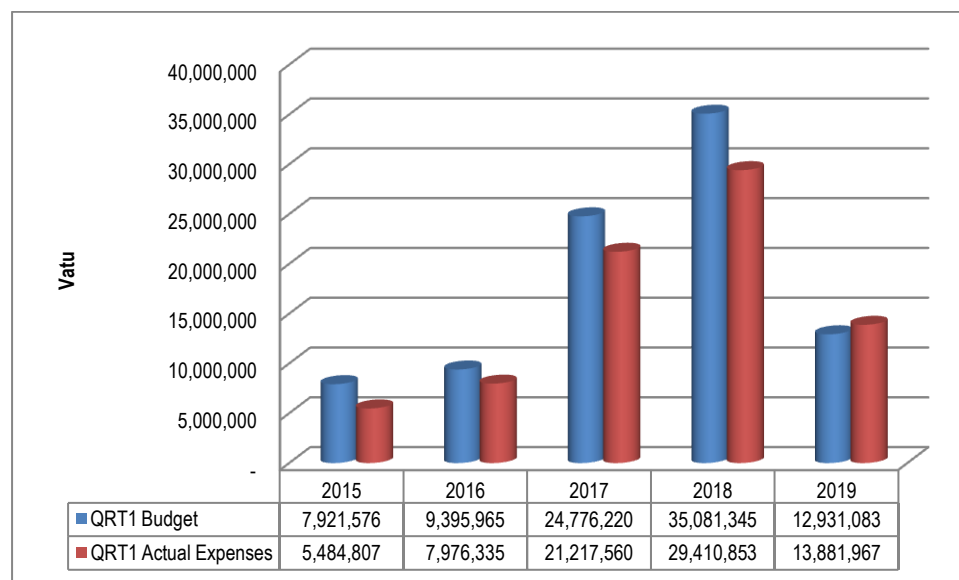
Figure 4: DG's First Quarter Budget Verses Expenses, 2015- 2019



Source: Finance & Treasury

The Civil Aviation Authority first quarter budget and expenses increased simultaneously from 2015-2018 as shown in figure 5 below. This year their first quarter budget and expenses decreased 63.1 and 52.7 percent respectively compared to 2018. At that current rate of spending they should spend within their allocated budget by end of the year.

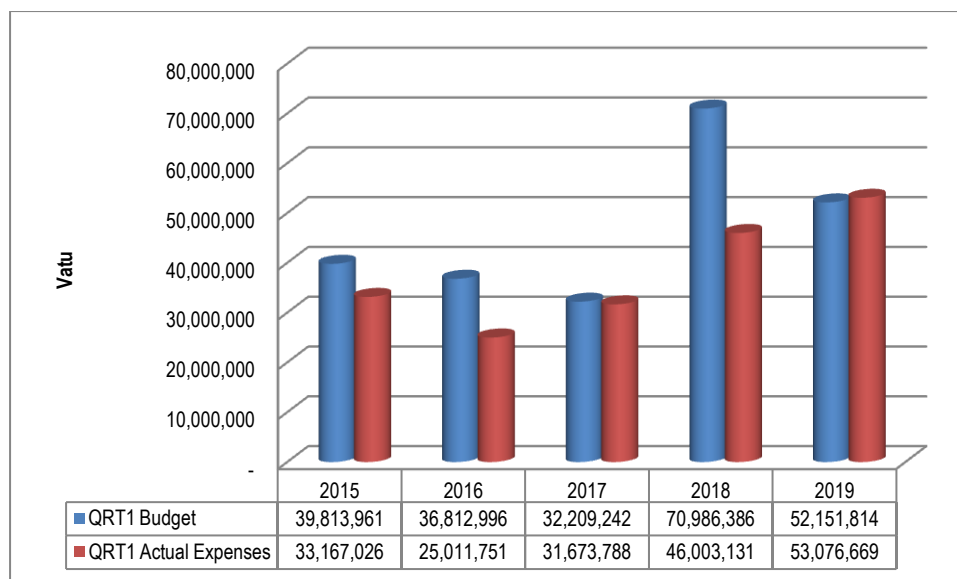
Figure 5: Civil Aviation Authority's First Quarter Budget Verses Expenses, 2015- 2019



Source: Finance & Treasury

Figure 6 below indicates that the Department of Ports & Harbours first quarter budget and expenses increased since 2017. In 2019 first quarter budget decreased by 26.5 percent and expenses increased by 15.3 percent compared to 2018. And at the current rate of spending they are likely to spend within their annual budget by end of the year.

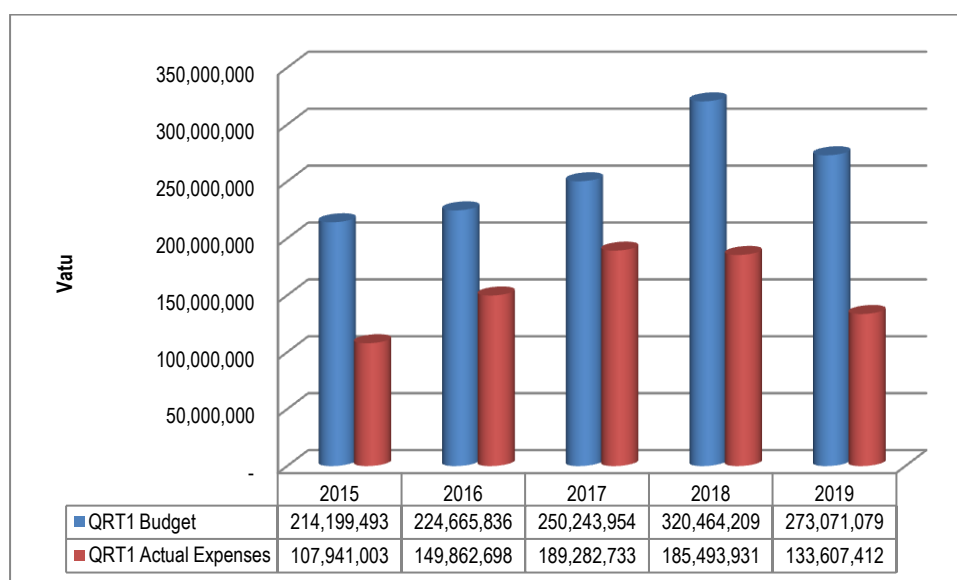
Figure 6: Ports & Harbour's First Quarter Budget Verses Expenses, 2015- 2019



Source: Finance & Treasury

The Department of Public Works first quarter budget and expenses increased steadily and they under spent their budget over the said period as shown in figure 7 below. In 2019 they their budget and expenses decreased by 14.7 and 27.9 percent respectively compared to 2018. And at that rate of spending they will under spend their annual budget allocation since they under spent their first quarter budget by 51 percent.

Figure 7: Public Works Department's First Quarter Budget Verses Expenses, 2015- 2019



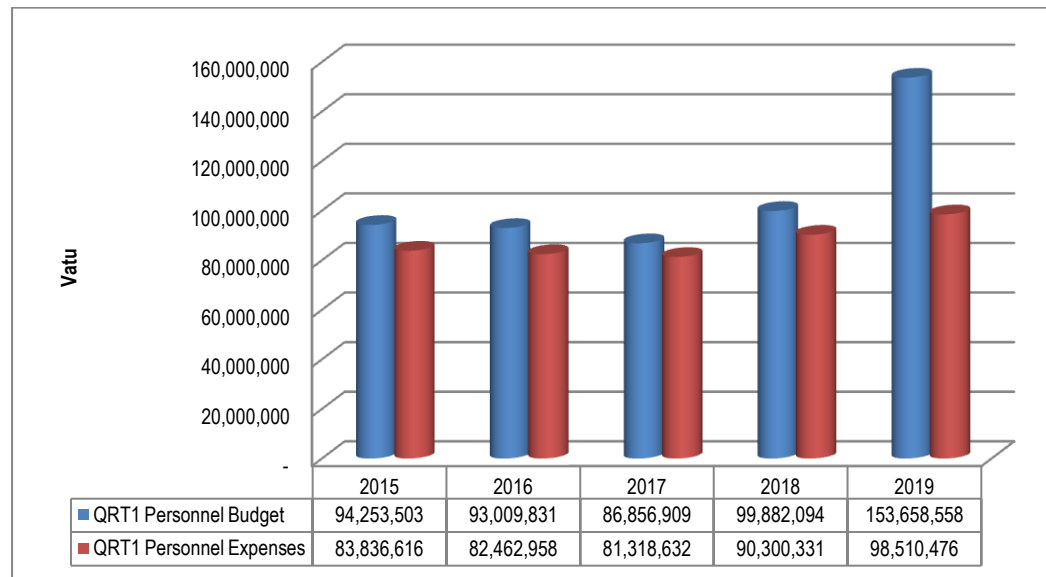
Source: Finance & Treasury

Payroll Budget & Expenditure

Ministry's first quarter personnel budget and expenses almost remain constant from 2015 to 2017 but shows a slight increased in 2018 as shown in figure 8 below. In 2019 budget increased sharply by 53.8 percent while expenses increased slightly by 9 percent compared to

2018. We expect budget and expenditure to increase this year compared to previous years because of the implementation of new GRT Salary Scales beginning last year 2018. At the current rate of payroll spending the Ministry is likely to underspend their annual payroll budget since they under spent their first quarter budget by 35.8 percent.

Figure 8: Ministry's First Quarter Personnel Budget verses Expenses 2015-2019



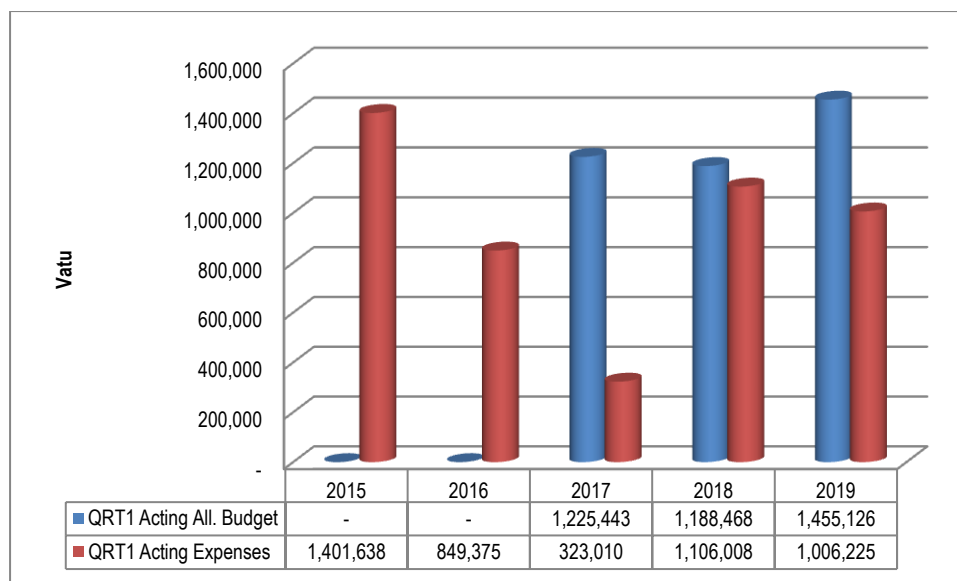
Source: Finance & Treasury

Payroll Major Chart of Accounts

Acting Allowances

Ministry begin budgeting for this chart of account in 2017 and is now a major expenditure item as shown in figure 9 below. In 2019 first quarter budget increased by 22.4 percent while expenses decreased by 9 percent compared to 2018. At this level of spending Ministry is likely to under spend their annual budget since they under spend their first quarter budget by 30.8 percent.

Figure 9: Ministry's First Quarter Acting Allowance Budget verses Expenses 2015-2019

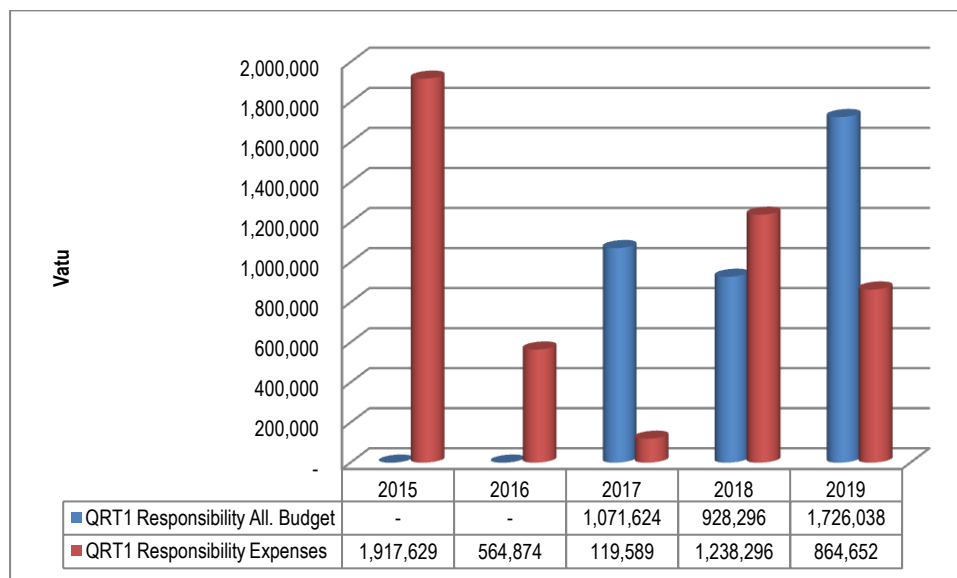


Source: Finance & Treasury

Responsibility Allowances

Ministry started budgeting for this chart of account from 2017 and is major expenditure item, as shown in figure 10 below. In 2019 first quarter budget increased sharply by 85.9 percent and expenses decreased by 30.1 percent compared to 2018. At this level of spending Ministry is likely to under spend their annual budget since they under spent their first quarter budget by 69.5 percent.

Figure 10: Ministry's First Quarter responsibility Allowance Budget verses Expenses 2015-2019



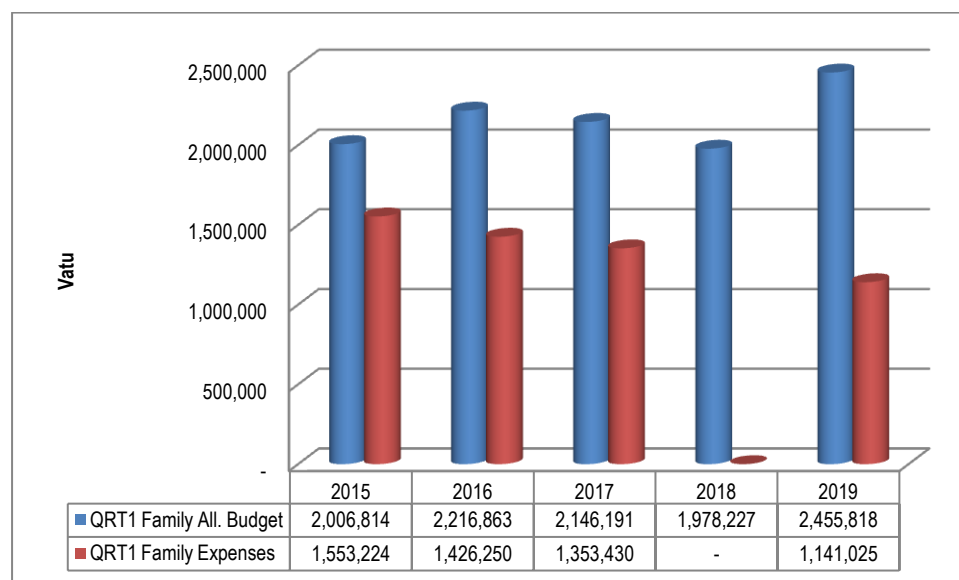
Source: Finance & Treasury

Family Allowances

Ministry's first quarter budget and expenses for this chart of accounts decreased marginally over the last three years and may be due a number of officers retiring as shown in figure 11

below. In 2019 first quarter budget increased sharply by 24.1 percent and expenses from nothing to more than VT1.1 million compared to 2018. At the current level of spending the Ministry is likely to under spend their annual budget since they under spent their first quarter budget by 53.5 percent.

Figure 11: Ministry's First Quarter Family Allowance Budget versus Expenses 2015-2019

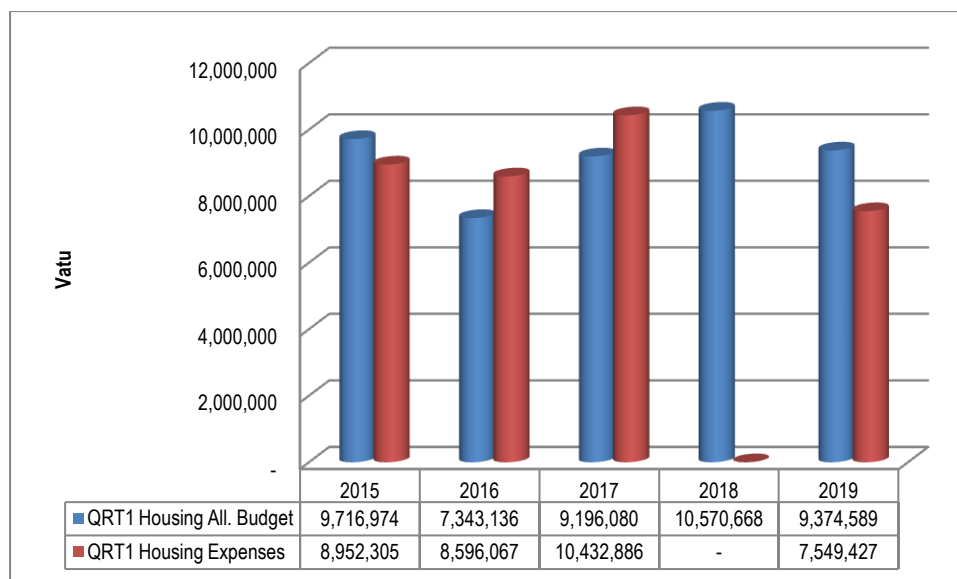


Source: Finance & Treasury

Housing Allowances

Housing allowance first quarter budget and expenses increased steadily from 2016 and expenses drop to zero in 2018 because of new GRT salary scale as shown in figure 12 below. In 2019 budget decreased by 11.3 percent and expenses from nothing more than VT7.5 million compared to 2018. At the current level of spending Ministry will spend within their annual budget since they spend within their first quarter budget.

Figure 12: Ministry's First Quarter Housing Allowance Budget versus Expenses 2015-2019

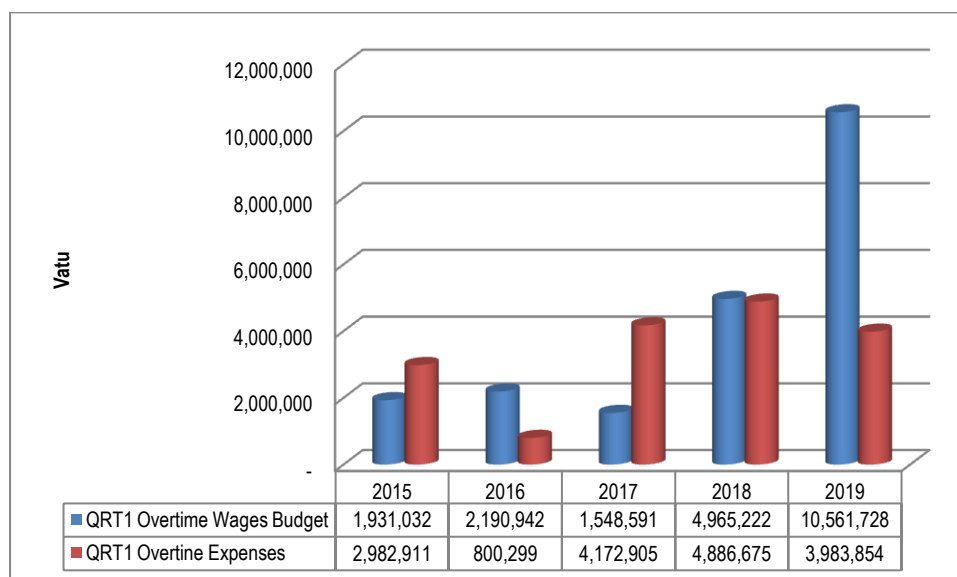


Source: Finance & Treasury

Overtime Wages

Ministry's first quarter budget and expenses increased steadily since 2016 as shown in figure 13 below. In 2019 first quarter budget increased by 112.7 and expenses decreased by 18.4 percent compared to 2018. At the current level of spending they will under spend their annual budget since they under spent their first quarter budget by 62.2 percent.

Figure 13: Ministry's First Quarter Overtime Wages Budget verses Expenses 2015-2019



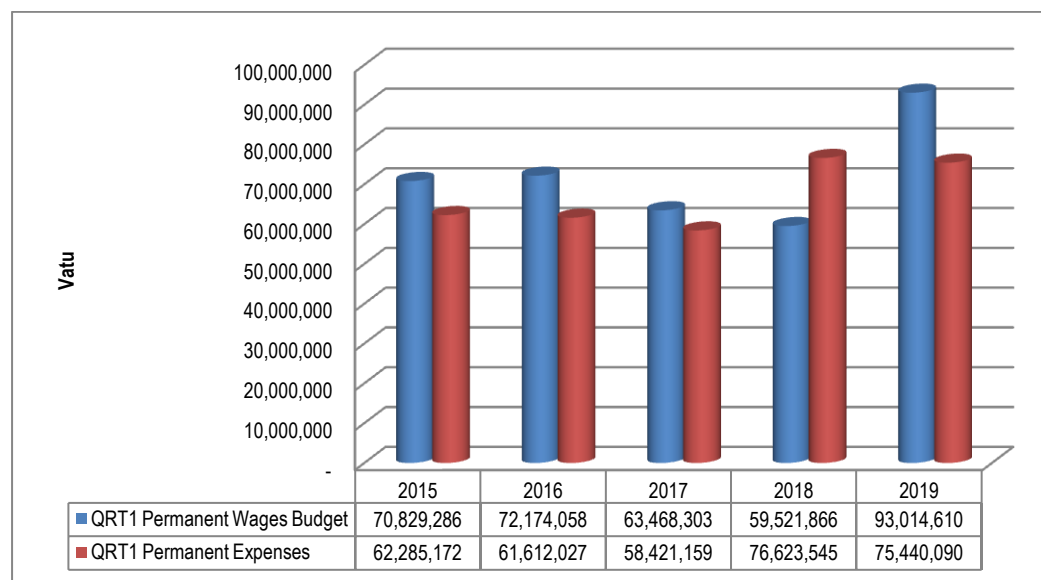
Source: Finance & Treasury

Permanent Wages

Ministry's first quarter budget and expenses were constant from 2015 to 2017 but in 2018 expenses increased sharply due to the implementation of new GRT salary scales as shown in

figure 14 below. In 2019 budget increased by 56.2 percent compared to 2018. At the current level of spending Ministry is likely to under spend their annual budget since their under spent their first quarter budget by 18.8 percent.

Figure 14: Ministry's First Quarter Permanent Wages Budget verses Expenses 2015-2019

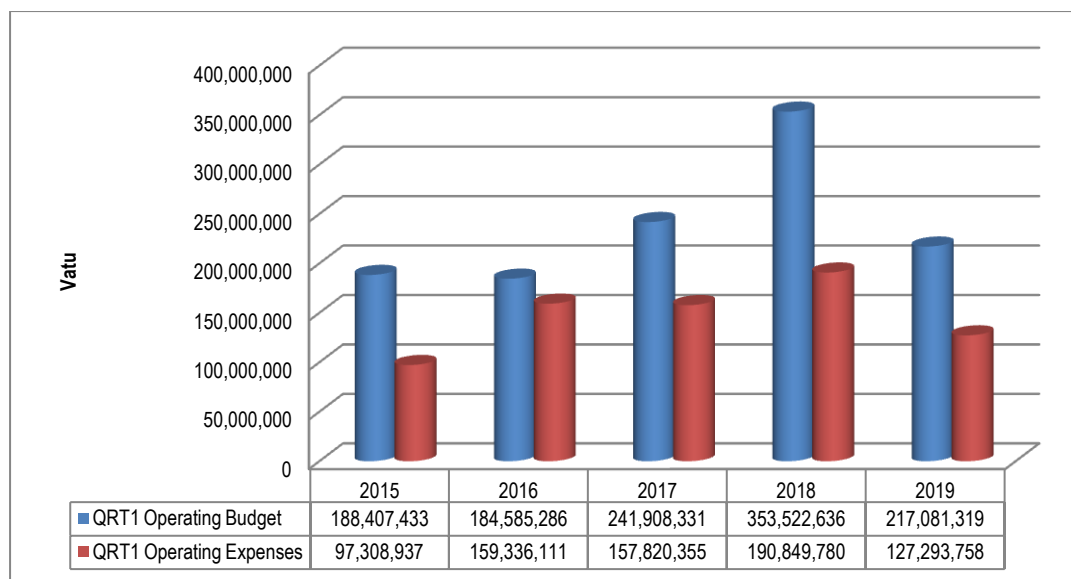


Source: Finance & Treasury

Operating Expenditure

Ministry's first quarter operating budget increased steadily since 2016 and expenses increased slightly since 2016 as shown in figure 15 below. In 2019 both budget and expenses decreased by 38.5 and 33.3 percent respectively compared to 2018. At the current level of spending they will under spend their annual budget since they under spend their first quarter budget by 18.8 percent. Ministry must do more in spending their operating budget, procurement processes takes time but advance preparation is required.

Figure 15: Ministry's First Quarter Operating Budget verses Expenses 2015-2019



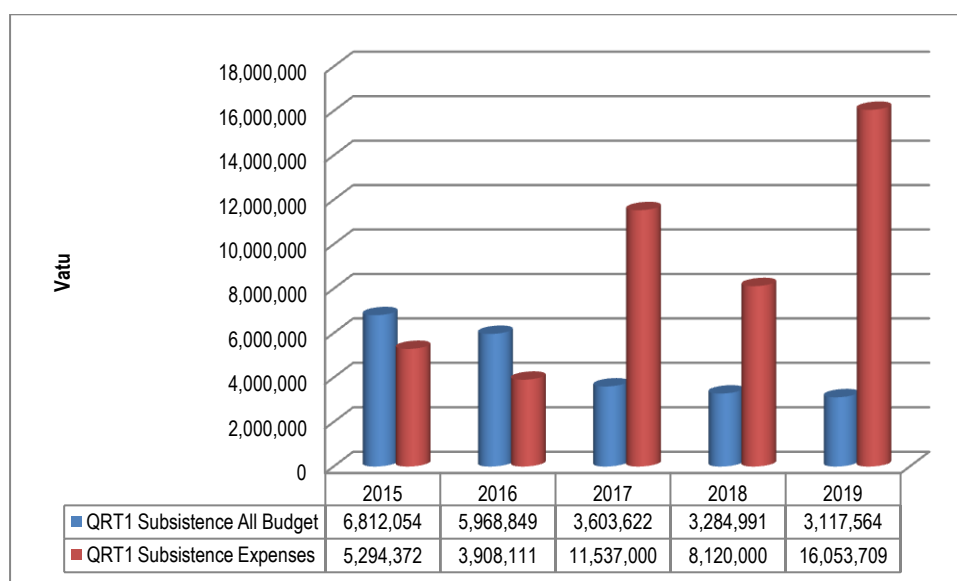
Source: Finance & Treasury

Operation Major Chart of Accounts

Subsistence Allowances

Ministry's subsistence allowance budget shows a declining trend in the last five years but expenses shows a fluctuating and increasing trend over the same period as shown in figure 16 below. In 2019 Ministry's budget declined by 5 percent while expenses increased by 97.9 percent compared to 2018 and at the current level of spending Ministry is likely to overspend their annual budget since they overspent their first quarter budget by 414.9 percent.

Figure 16: Ministry's First Quarter Subsistence Allowances Budget verses Expenses 2015-2019

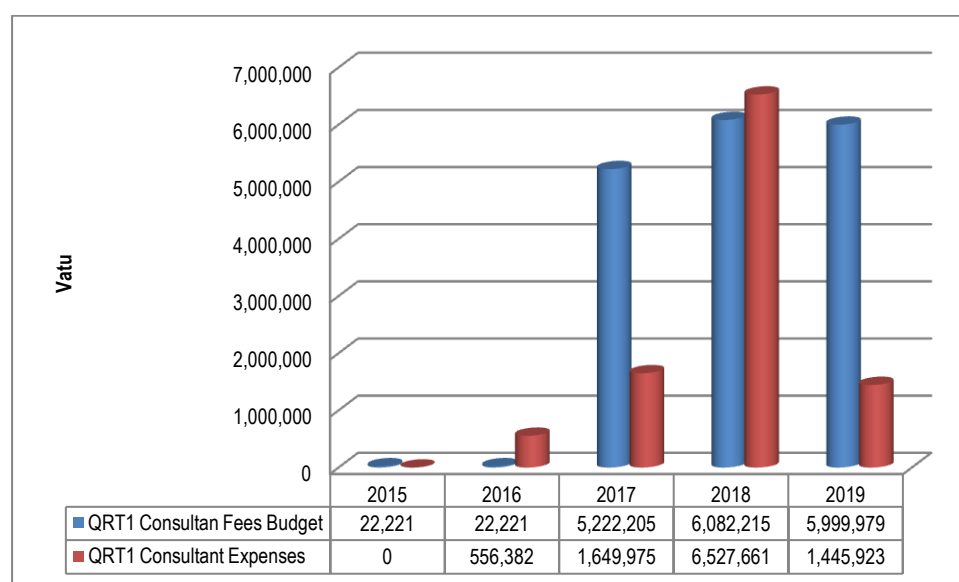


Source: Finance & Treasury

Consultancy Fees

Ministry's consultancy fees budget and expenses shows an increasing trend in the last two years as shown in figure 17 below and they only started setting aside budget for this expenditure item in 2017. In 2019 budget and expenses declined by 1.3 and 77.8 percent respectively compared to 2018. And at the current level of spending Ministry is likely to under spend their annual budget since they under spent their first quarter budget by 75.9 percent.

Figure 17: Ministry's First Quarter Consultancy Fees Budget versus Expenses 2015-2019

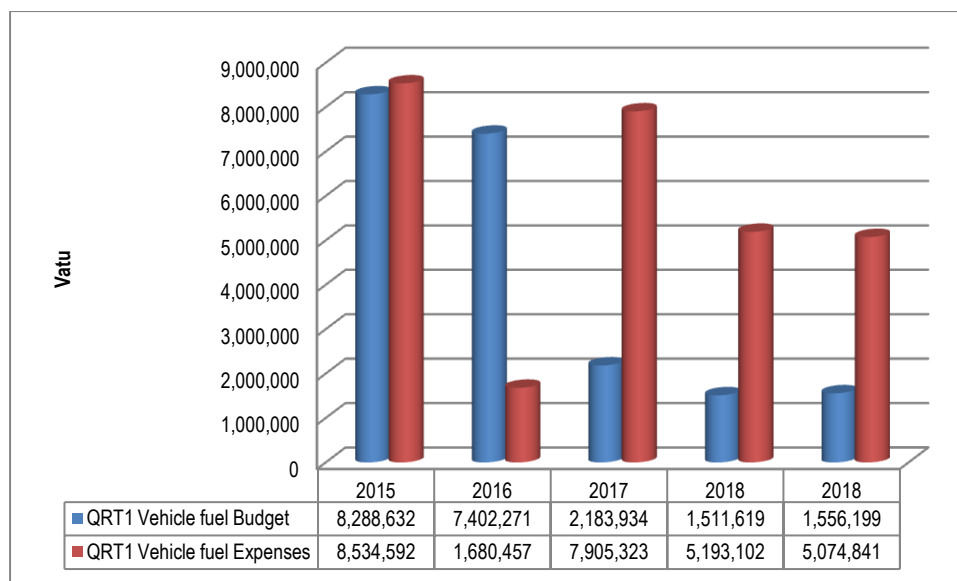


Source: Finance & Treasury

Vehicle Fuel

Ministry's fuel consumption budget decreased over the last five years while expenses shows a declining trend in the last three years as shown in figure 18 below. In 2019 Ministry's vehicle fuel budget increased slightly by 2.9 percent while expenses decreased slightly also by 2.2 percent compared to 2018. And at the rate of spending Ministry is likely to over spend their annual budget since they over spent their first quarter budget by 226.1 percent.

Figure 18: Ministry's First Quarter Vehicle Fuel budget versus Expenses 2015-2019

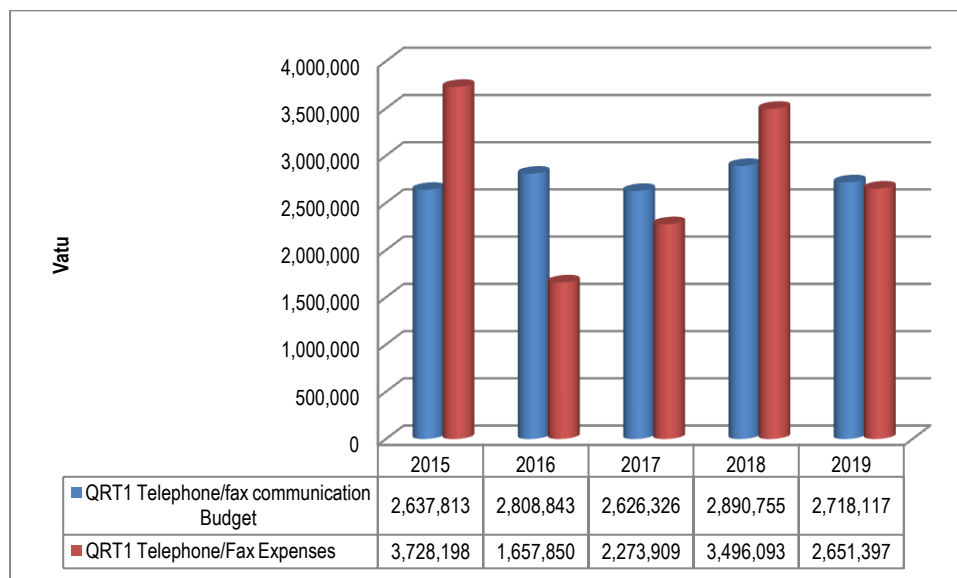


Source: Finance & Treasury

Telephone/Fax Communication

Ministry's telephone/fax communication budget shows a constant trend over the last 5 years while expenses shows a steady trend in the last three years as shown in figure 19 below. In 2019 Ministry's budget and expenses decreased by 5.9 and 24.1 respectively compared to 2018. And at the current level of spending Ministry is likely to spend within their annual budget since they slightly under spent their first quarter budget by 2.4 percent.

Figure 19: Ministry's First Quarter Telephone/fax Communication budget verses Expenses 2015-2019



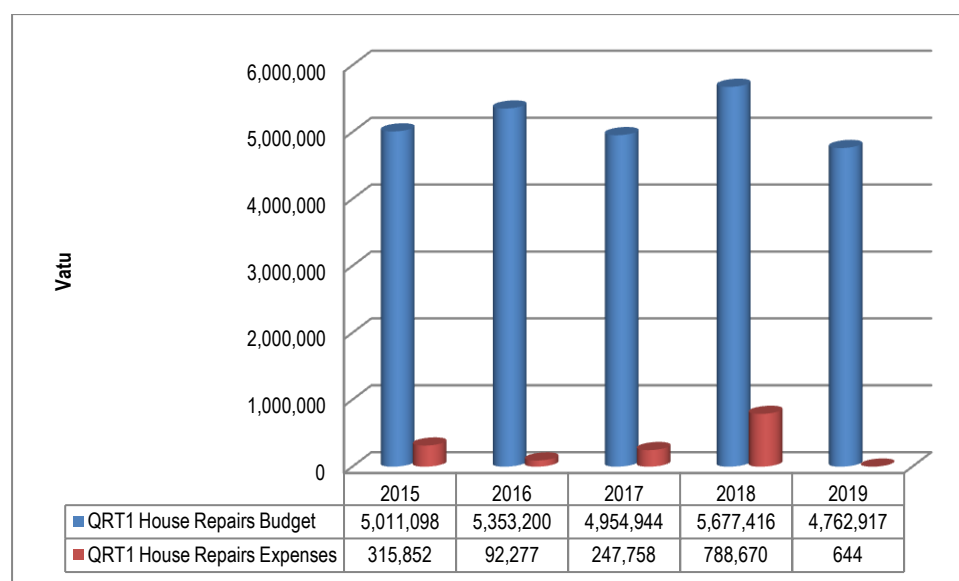
Source: Finance & Treasury

Housing Repairs & Maintenance

Ministry set aside budget for this chart of account over the past five years but expenses remain very low as shown in figure 20 below. Many government houses are deteriorating, steps must be taken to use the budget because if not then funds are locked up when it should have been

used elsewhere for urgent need. In 2019 Ministry only spent .01 percent of its first quarter budget and at that rate of spending they are certainly to under spend their annual budget.

Figure 20: Ministry's First Quarter House Repairs & Maintenance budget verses Expenses 2015-2019

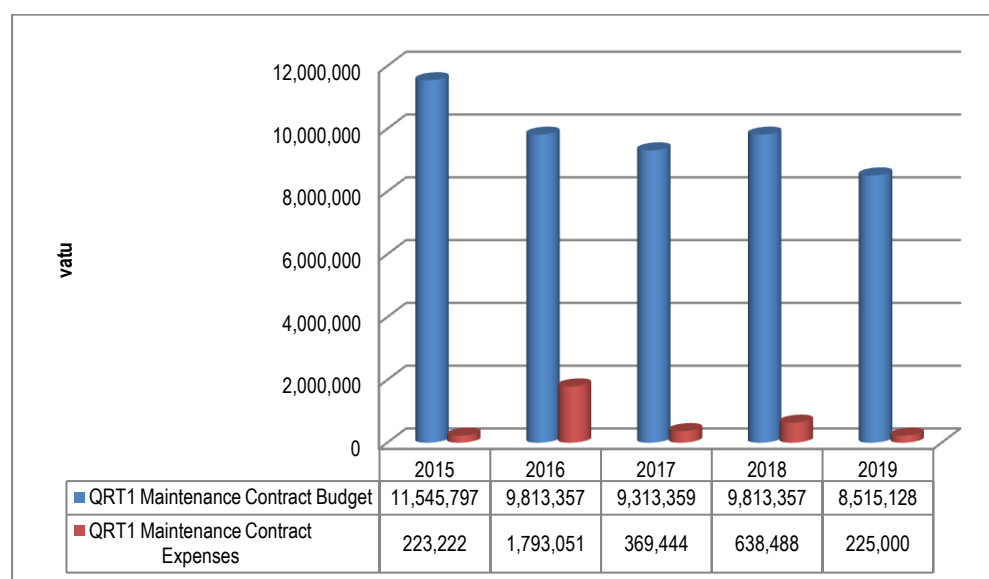


Source: Finance & Treasury

Maintenance Contract

Ministry also set aside budget for this chart of account over the past five years but expenses remain very low as shown in figure 21 below. In 2019 Ministry only spent 2.6 percent of its first quarter budget and at that rate of spending they are certainly to under spend their annual budget.

Figure 21: Ministry's First Quarter House Repairs & Maintenance budget verses Expenses 2015-2019

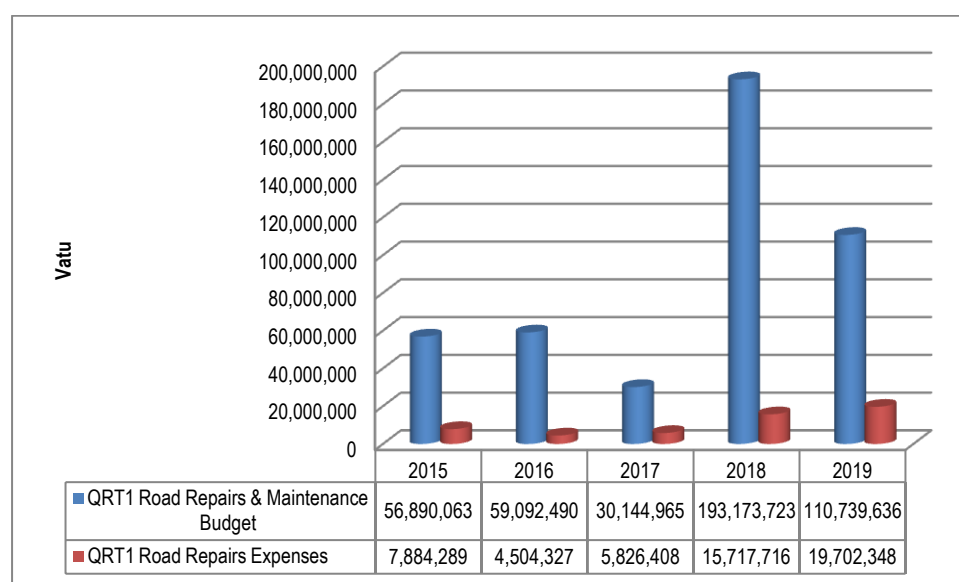


Source: Finance & Treasury

Road Repairs & Maintenance

Ministry's first quarter budget for road repairs and maintenance increased sharply in 2018 by 540.8 percent compared to 2017 as shown in figure 22 below but first quarter expenses remain low over the last five years. In 2019 Ministry's first quarter budget decreased by 42.6 percent while expenses increased by 25.3 percent compared to 2018. And at the current rate of spending Ministry is likely to under spend their annual budget since they under spent their first quarter budget by 82.2 percent. Ministry need to do more since procurement process takes time and advance preparation is required.

Figure 22: Ministry's First Quarter Road Repairs & Maintenance budget verses Expenses 2015-2019

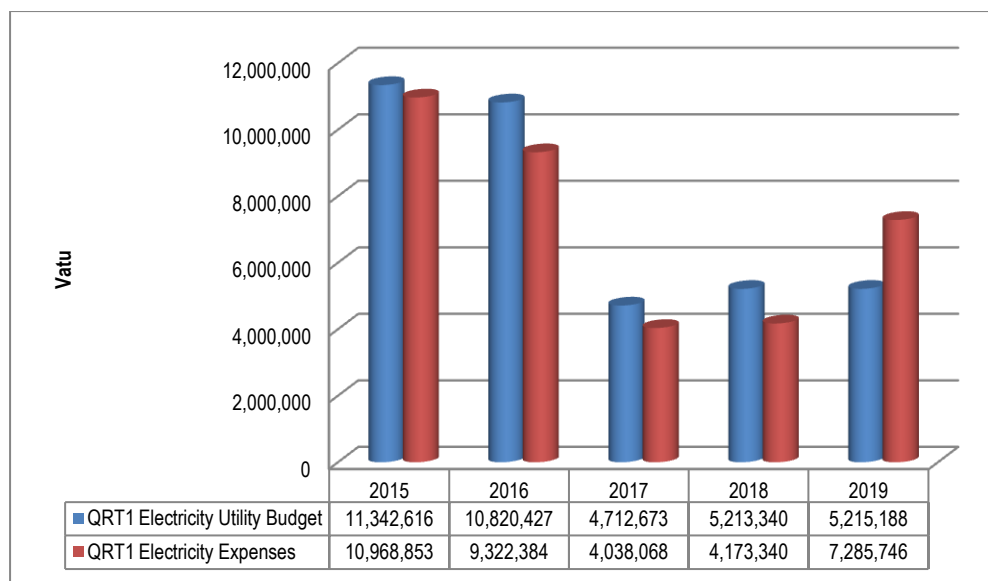


Source: Finance & Treasury

Electricity Utility

Ministry's first quarter electricity budget & expenses increased steadily in the last three years as shown in figure 23 below. In 2019 Ministry's budget and expenses increased by .03 and 74.6 percent respectively compared to 2018. And at that level of spending Ministry is likely to over spend their annual budget since they over spent their first quarter budget by 39.7 percent.

Figure 23: Ministry's First Quarter Electricity Utility budget verses Expenses 2015-2019

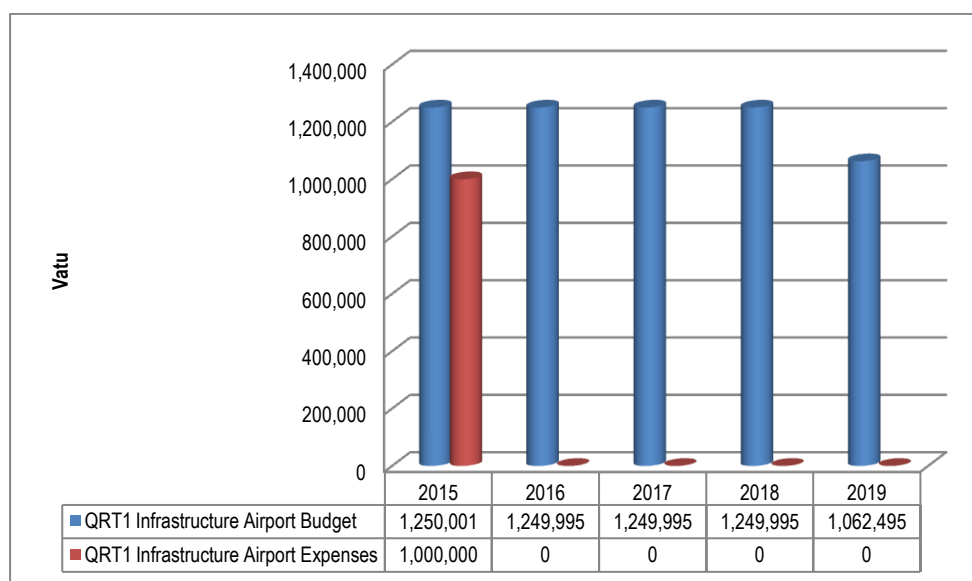


Source: Finance & Treasury

Infrastructure Airport

Ministry's first quarter airport infrastructure budget was not been spent in the last four years as shown in figure 24 below. Many of the airports in the islands need continuous maintenance and improvements and Ministry must do more in using their allocated budget.

Figure 24: Ministry's First Quarter Infrastructure Airport budget verses Expenses 2015-2019



Source: Finance & Treasury

Ministry unbudgeted expenses in the first three months of the year totalled to over VT18.5 million down by VT79.5 million compared to 2018. Personnel major unbudgeted chart of account include contract wages and leave expenses. Operating major unbudgeted chart of accounts include road plant hire, airport cleaning, road materials, CBC roads repairs & maintenance and office supplies. Most of these chart of accounts are important items that need to be budgeted for in future.

With the MCA Infrastructure Maintenance Agreements, PWD should currently have a total of VT 800 million for road maintenance in its recurrent budget.

TABLES

Table1: Ministry Expenditure by chart of accounts in the first three months of the year

For transactions between 1 January 2019 and 31 March 2019						
Filters Applied to this Report						
Fund	2-Recurrent Fund					
Ministry	M10-Ministry of Infrastructure and Public Utilities					
Dept						
Cost Centre						
Activity						
Job Code						
Currency	Vatu					
Book	Primary Book (vatu)					
Account	Description	Actual	Commitment	Total	Budget	Under/(Over)
	Personnel Expenses					
8AAA	Acting Allowances	1,006,225	-	1,006,225	1,455,126	448,901
8AAB	Responsibility Allowance	864,652	-	864,652	1,726,038	861,386
8AAD	Shift Allowance	132,986	-	132,986	-	(132,986)
8AAF	Family Allowance	1,140,105	920	1,141,025	2,455,818	1,314,793
8AAG	Gratuitie Allowances	-	-	-	-	-
8AAH	Housing Allowances	7,542,527	6,900	7,549,427	9,374,589	1,825,162
8AAO	Other Allowances	182,000	1,334,000	1,516,000	817,176	(698,824)
8AAP	Home Island Passage Allowances	360,759	-	360,759	1,328,664	967,905
8AAS	Special Allowances	26,312	-	26,312	-	(26,312)
8ASP	Provident Fund	3,278,837	41,692	3,320,529	4,437,015	1,116,486
8AWC	Contract Wages	727,259	181,572	908,831	-	(908,831)
8AWD	Daily Rated Wages	(48,000)	122,880	74,880	895,146	820,266
8AWL	Leave expense	1,538,734	646,172	2,184,906	-	(2,184,906)
8AWO	Overtime Wages	3,983,854	-	3,983,854	10,561,728	6,577,874
8AWP	Permanent Wages	75,440,090	-	75,440,090	93,014,610	17,574,520
PAYR	Payroll expenses	-	-	-	27,592,648	27,592,648
	Personnel Expenses	96,176,340	2,334,136	98,510,476	153,658,558	55,148,082
	Operating Expenses					
8CAB	Subsistence Allowances	14,573,750	1,479,959	16,053,709	3,117,564	(12,936,145)
8CAI	Subsistence Allowance International	420,000	-	420,000	-	(420,000)
8CAS	Sitting Allowances	-	-	-	15,000	15,000
8CBI	International Accommodation	887,790	-	887,790	239,346	(648,444)
8CBL	Local Accommodation	(142,205)	586,149	443,944	276,873	(167,071)
8CCI	International Courses	-	-	-	381,519	381,519
8CCL	Local Courses	46,750	-	46,750	723,273	676,523
8CEC	Consultants Fees	(17,942)	1,463,865	1,445,923	5,999,979	4,554,056
8CES	Security Services	2,174,224	-	2,174,224	1,050,153	(1,124,071)
8CET	Other Fees	(2,992,184)	2,285,076	(707,108)	52,785	759,893
8CFS	Ship and Boat Fuel	(512,573)	829,334	316,761	710,976	394,215

8CFV	Vehicles Fuel	779,320	4,295,521	5,074,841	1,556,199	(3,518,642)
8CGM	Mail Carriage Freight	-	4,452	4,452	31,272	26,820
8CGO	Other Charges - Freight	-	-	-	198,546	198,546
8CGR	Transport - Freight	4,802,724	333,675	5,136,399	188,103	(4,948,296)
8CGS	Storage - Freight	-	-	-	1,086	1,086
8CIB	Boat Hire	-	-	-	9,783	9,783
8CIE	Equipment Hire	228,661	-	228,661	160,803	(67,858)
8CIF	Facilities Hire	217,882	17,739	235,621	-	(235,621)
8CIP	Road Plant Hire	(8,574,937)	10,271,807	1,696,870	-	(1,696,870)
8CIV	Vehicles Hire	851,541	270,058	1,121,599	244,563	(877,036)
8CJA	Airports Cleaning	1,187,831	4,086,334	5,274,165	-	(5,274,165)
8CJO	Office Cleaning	3,059,721	156,341	3,216,062	455,247	(2,760,815)
8CKD	Advertising - Communications	363,682	28,756	392,438	255,033	(137,405)
8CKP	Postage - Communications	60,870	-	60,870	59,307	(1,563)
8CKR	Printing - Communications	517,510	788,963	1,306,473	3,009,324	1,702,851
8CKS	Stationery - Communications	663,187	2,153,187	2,816,374	1,620,378	(1,195,996)
8CKT	Telephone / Fax - Communications	2,021,809	629,588	2,651,397	2,718,117	66,720
8CLL	Leases - Land	153,809	-	153,809	467,250	313,441
8CLS	Survey Cost - Land	-	-	-	24,762	24,762
8CMG	General - Materials	573,197	260,635	833,832	1,277,502	443,670
8CMR	Road Material	(11,281,152)	11,917,945	636,793	-	(636,793)
8CNO	Office Rental	2,683,410	250,601	2,934,011	3,654,333	720,322
8CNT	Other Rental	(37,201)	136,252	99,051	52,038	(47,013)
8COC	Court Costs	7,826,086	1,304,347	9,130,433	108,696	(9,021,737)
8COF	Refunds	21,000	42,860	63,860	-	(63,860)
8COI	Incidentals	(38,519,471)	1,216,832	(37,302,639)	3,019,905	40,322,544
8COO	International Organisation Fees	287,679	-	287,679	249,999	(37,680)
8COP	Official Entertainment	(2,249,474)	3,904,615	1,655,141	794,925	(860,216)
8COR	Recruitment Costs	-	-	-	499,998	499,998
8COS	Insurance	28,921	-	28,921	-	(28,921)
8COT	Termination Payment	(945,268)	945,268	-	-	-
8COU	Uniforms	468,319	371,074	839,393	809,010	(30,383)
8CRB	Buildings Repairs & Maintenance	(50,677)	1,213,494	1,162,817	2,678,625	1,515,808
8CRC	CBC Roads Repairs and Maintenance	(4,800,589)	6,262,309	1,461,720	-	(1,461,720)
8CRE	Equipment Repairs & Maintenance	1,081,358	540,991	1,622,349	2,010,291	387,942
8CRH	Houses Repairs & Maintenance	(122,858)	123,502	644	4,762,917	4,762,273
8CRI	IBC Roads Repairs and Maintenance	(733,559)	733,559	-	-	-
8CRM	Maintenance Contrac	70,000	155,000	225,000	8,515,128	8,290,128
8CRN	NCB Roads Repairs and Maintenance	(17,245,572)	16,884,262	(361,310)	-	361,310
8CRP	Road Plant Repairs and Maintenance	(3,979,793)	6,757,351	2,777,558	4,163,463	1,385,905
8CRQ	Road Plant Servicing	1,326,448	10,262,868	11,589,316	3,902,595	(7,686,721)
8CRR	Roads Repairs & Maintenance	(17,191,561)	36,893,909	19,702,348	110,739,636	91,037,288
8CRS	Ship Repair & Maintenance	391,831	1,044,635	1,436,466	1,333,302	(103,164)
8CRV	Vehicles Repairs & Maintenance	326,276	806,358	1,132,634	1,458,357	325,723
8CRW	Vehicle Servicing	1,561,672	1,001,011	2,562,683	1,615,899	(946,784)
8CSF	Food - Suppliers	66,770	88,589	155,359	-	(155,359)
8CSM	Medicines Suppliers	26,367	-	26,367	43,479	17,112
8CSO	Other Suppliers	1,292,014	4,197,312	5,489,326	-	(5,489,326)

8CSR	Rations Suppliers	134,505	153,998	288,503	337,869	49,366
8CTI	International Travel	577,912	1,712,009	2,289,921	1,373,952	(915,969)
8CTL	Local Travel	2,194,617	3,537,456	5,732,073	6,343,650	611,577
8CUC	Gas - Cooking Utilities	5,174	-	5,174	22,698	17,524
8CUE	Electricity Utilities	5,308,220	1,977,526	7,285,746	5,215,188	(2,070,558)
8CUW	Water Utilities	358,060	-	358,060	421,650	63,590
8CYS	Rescue Emergency	-	-	-	326,085	326,085
8CZV	Value Added Tax	7,959,675	6,553,034	14,512,709	29,973,663	15,460,954
8EBR	Buildings - Renovation	(71,111)	71,111	-	-	-
8EEA	Equipment - Additional General	740,305	2,423,783	3,164,088	1,869,756	(1,294,332)
8EEC	Equipment - Computer	100,161	645,619	745,780	1,350,018	604,238
8EEP	Equipment - Photocopiers	(272,618)	272,618	-	-	-
8EER	Equipment - Replacement General	25,648	108,696	134,344	-	(134,344)
8EES	Equipment - Specialised	-	-	-	21,738	21,738
8EET	Equipment - Computer Software Purchases	75,649	-	75,649	-	(75,649)
8EFH	Furniture - Housing Furniture	147,417	450,315	597,732	173,913	(423,819)
8EFO	Furniture - Office Furniture	(84,963)	674,167	589,204	682,080	92,876
8EIA	Infrastructure - Airport	-	-	-	1,062,495	1,062,495
8EIR	Infrastructure - Roads & Bridges	(1,933,254)	14,804,953	12,871,699	19,368,615	6,496,916
8EVA	Vehicle - Additional Vehicle	-	-	-	-	-
8EVR	Vehicle - Replacement	-	-	-	869,562	869,562
8FCB	Bank Charges	1,300	-	1,300	3,696	2,396
OVER	Overhead expenses	-	-	-	(27,592,648)	(27,592,648)
	Operating Expenses	(43,087,910)	170,381,668	127,293,758	217,081,319	89,787,561
	Total Expenditure	53,088,430	172,715,804	225,804,234	370,739,877	144,935,643

Source: Department of Finance & Treasury