

MINISTRY OF INTERNAL AFFAIRS (MIA)

INTRODUCTION

Ministry of Internal Affairs is responsible for improving good governance by ensuring that all provincial headquarters are strengthened in providing coordinated services to the people via Area Council Secretaries and Municipal Wards. Ensuring electoral office, civil status, and passport services provides good identity control for planning and budgeting. And making sure immigration and labour services continue their critical role of border control and protects employment opportunities for Vanuatu citizens. Improving actual security and border services and providing better access to those services is a high priority for the ministry. Ministry is also responsible for project planning and implementation for those funded by government agencies and coordinating the implementation of those funded by donors at the local levels. Religious affairs and NGOs operations are closely monitored by the Ministry. Biometric voter registration - a policy which the Government fully supports, doing away with electoral voting cards and which was introduced in Torba 2017 Provincial Election and Port Vila Municipal Election in 2018 and National election in 2020.

The Department of Local Authorities is responsible for the administration and supervision of the Provincial and Municipal councils. The Physical Planning Unit manages the urban and country town planning and foreshore development of the nation. The Decentralization Unit looks into Decentralization Models for the best practices. The REDI Units provide provincial viable economic projects as to reduce economic poverty in rural areas. In addition to grants provided by national government each provincial government also collects other fees and taxes from business houses operating in their province, as they are required to and coordinate and support the village aid posts and fund salary of aid post workers and collect vital statistics on births, deaths, and marriage.

Labour Department is responsible for developing labour laws for Vanuatu in conjunction with the international labour standards. Ensuring employment policy guidelines promote skills training for everyone entering the work force. Promotion of tripartite partners will improve social dialogue and increase social protection of all employees.

Electoral office supervises the registration of the electors and conducts all elections in Vanuatu. The Ministry of Internal Affairs and the office of the Prime Minister and other domestic actors effectively carry out its functions as stipulated under the Representation of the People Act (CAP 146) and the Constitution.

The Department of Civil Status is formed and mandated under the laws of the Republic of Vanuatu CAP 60 –Marriage and CAP 61- Registration of vital events such as registration of Births, Marriage, Deaths and Foetal Deaths. The Department of Civil Status is directed by the Registrar General to ensure CAP 60 and 61 are effectively implemented and managed in accordance to the law. Core functions and responsibilities for the department are incorporated with other departmental roles and functions within the Ministry of Internal Affairs corporate plans.

The Vanuatu Police Force was established to provide law and order and security to the country, its people and properties and development. The functions prescribed in the CAP 105 are- the preservation of peace and the maintenance of order, protection of life and property, enforcement of laws, prevention and detection of offenses and the production of offenders before the courts, and other laws of the country. In addition, the force strive to implement work good practices, accountable, transparent process and procedures in managing resources, the promotion of partnership and humanitarian assistance with stakeholders, the defense and protection of Vanuatu's sovereignty and the enforcement of international peace and security. The VPF strategic plan (2016-2020) provided a strategic direction on how to improve its resource management including maintaining its values to address the issues of crime in a combine effort with other stakeholders. The strategic plan also harmonises with the Corporate Plan of the Ministry of Internal Affairs and the Sustainable Development Plan (SDP) of the government. The police has three elements - the Police responsible for investigation, police response and crime detection, Para-Military (Mobile force) to assist the police and enforce security and assists in humanitarian and disaster coordination and response while the Maritime wing responsible border control in the 200 EEZ of Vanuatu. The strength of the police is 675 personnel who are spread over the island of Vanuatu and most of these personnel are concentrated in Port Vila and Luganville. However, due to high number of severance payout in 2017/2018, this number reduces greatly as replacement process was slow. The challenge for the Vanuatu Police Force is the increasing crime happening attributed to land disputes in the islands, movement of people between islands and open borders with other countries. There is a high degree of increase in crime trends of which theft appears to be leading with 21%, followed by intentional assault with 17%, and destruction to property stands at 14%. Crime data also shows that in most communities, the voices of women and girls are given less attention and in some cases not allowed. Although the crime data includes only 6% of offenders on domestic violence offence, the likelihood of under-reporting is high.

The current government is promoting the creation of Area Council; the Ministerial Budget Committee (MBC) awarded the Ministry VT10 million in 2017 to consult, explore and recommend an effective mechanism. And in order to maintain political stability among coalition partners on this issue, COM approve a further VT50 million for implementing the proposed mechanism. The consultation report should specify roles and responsibilities among existing structures, namely Provincial Governments, Department of Provincial Authority, Government Agency Provincial Department Officers and Field Officers, Area Secretaries and Municipal wards against the Proposed Area Council Administrations. Government in 2018 started implementing the agreed mechanism, providing VT100 million for the first roll out of 18 area councils in the 6 provinces and in 2019 Government provided further VT90 million for second 18 area council roll out. Prime Minister's Office is also talking about reviewing Government Machinery, because more resources are directed toward recruitments rather than investment projects that benefits wide communities and the general conscience is that communities want communal projects. Total value NPP for MoIA in 2019 VT468,729,940 the highest ever received by the Ministry in a financial year.

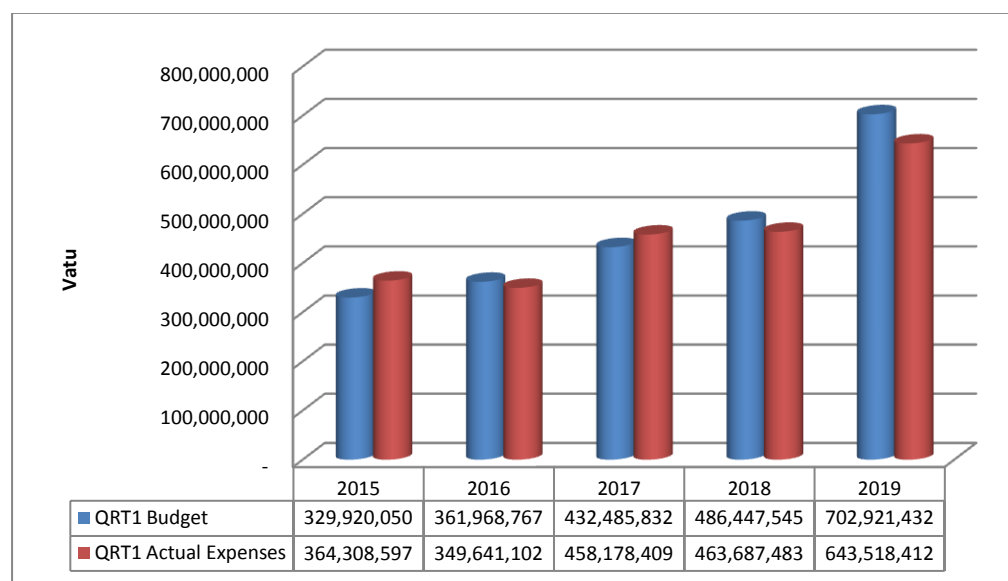
Ministry has a total of 45 Costs Center Activities appropriated for 2019.

SUMARRY OF KEY FINDINGS

EXPENDITURE

Ministry's first quarter budget and expenses increased steadily since 2015 as shown in figure 1 below. In 2019 Ministry's first quarter budget and expenses increased sharply by 44.5 and 38.7 percent respectively compared to 2018. And at the current rate of spending Ministry should spend within its allocated annual budget since they slightly under spent their first quarter budget by 8.4 percent.

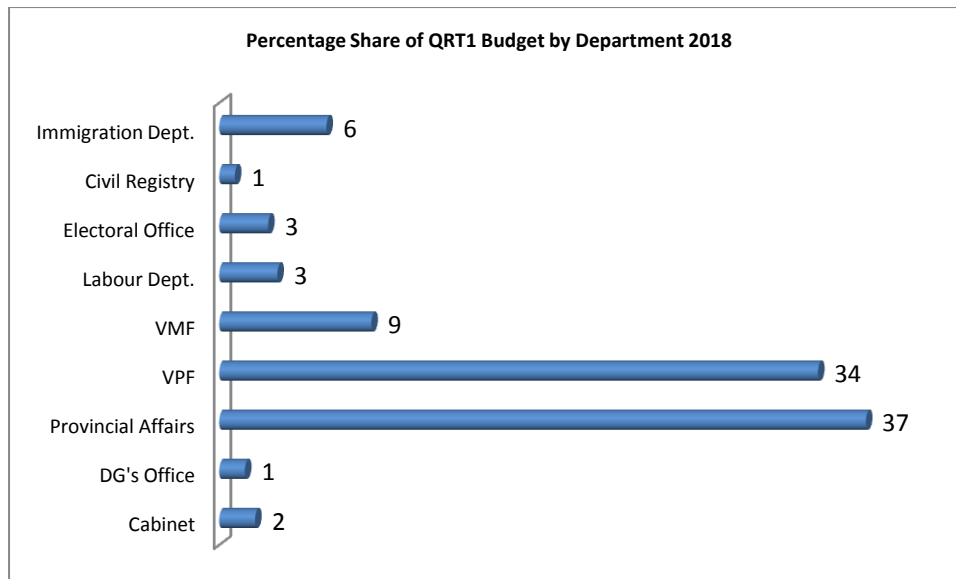
Figure 1: Ministry's First Quarter Budget verses Expenditure 2015-2019



Source: Finance & Treasury

Figure 2 below shows that for 2019 the Provincial Affairs Department has the biggest share of the Ministry's first quarter budget, followed by Vanuatu Police Force, Vanuatu Mobile Force and Immigration Department.

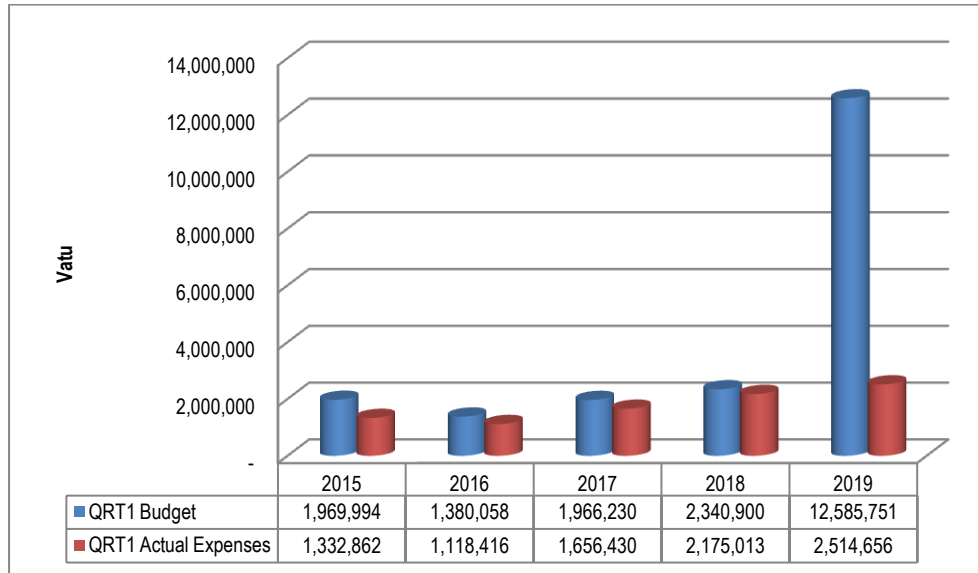
Figure 2: Percentage Share of QRT1 Budget by Department 2019



Source: Finance & Treasury

Police Service Commission first quarter budget and expenses increased steadily over the last four years as shown in figure 3 below. In 2019 their budget and expenses increased by 437.6 and 15.6 percent respectively compared to 2018, and at the current rate of spending they will under spend their allocated annual budget since they under spent their first quarter budget by 80 percent.

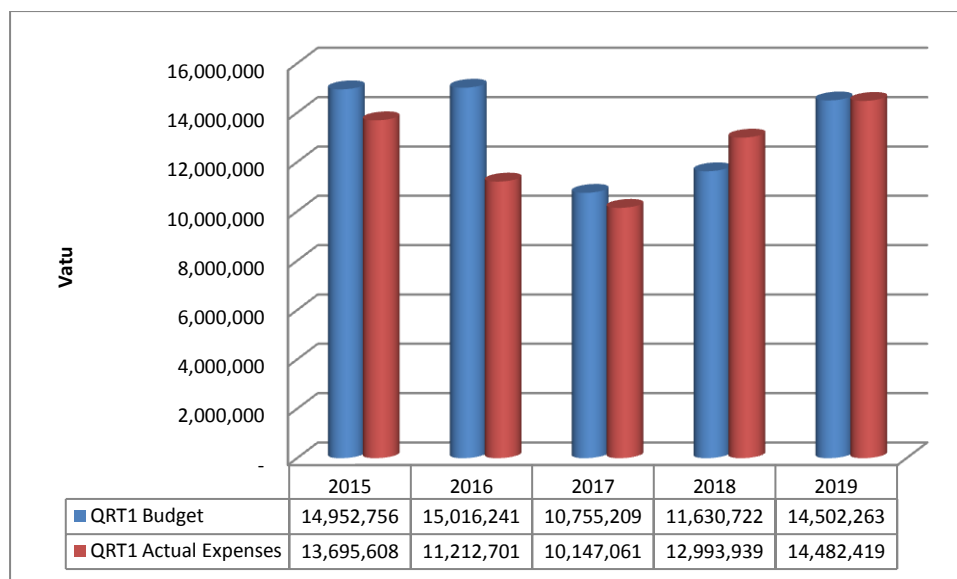
Figure 3: Police Service Commission's First Quarter Budget Verses Expenses 2015- 2019



Source: Finance & Treasury

Cabinet budget and expenses increased steadily in the last three years as shown in figure 4 below. In 2019 Cabinet budget and expenses increased by 24.6 and 11.4 percent respectively compared to 2018. And at the current rate of spending they are likely to spend within their annual budget since they under spent their first quarter budget by 0.1 percent.

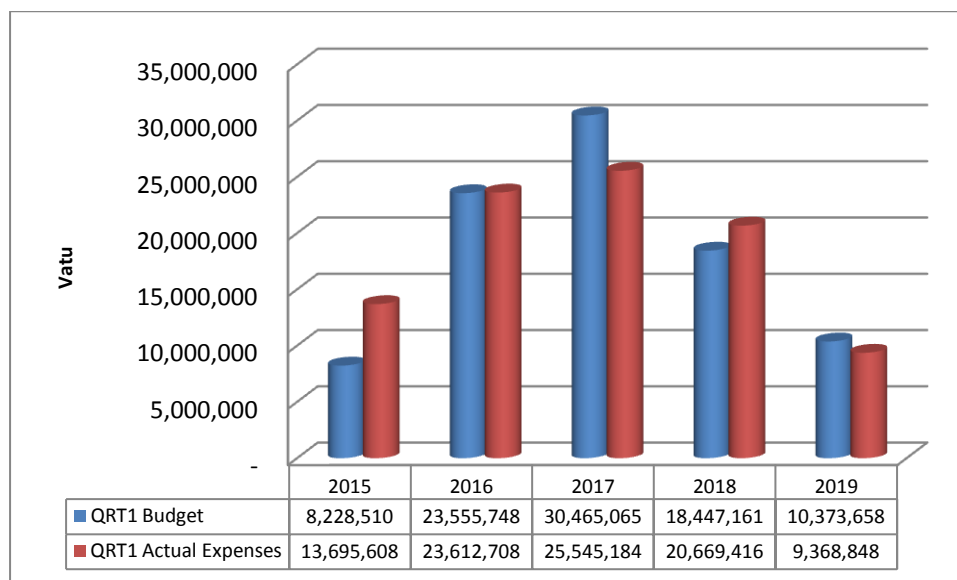
Figure 4: Cabinet's First Quarter Budget Verses Expenses 2015- 2019



Source: Finance & Treasury

DG's Office budget and expenses in the last three years decreased as shown in figure 5 below. In 2019 DG's budget and expenses decreased by 43.7 and 54.6 percent respectively compared to 2018. At the current level of spending DG's office is likely to spend within its annual budget since they under spent their first quarter budget by 9.6 percent.

Figure 5: DG's Office's First Quarter Budget Verses Expenses 2015- 2019

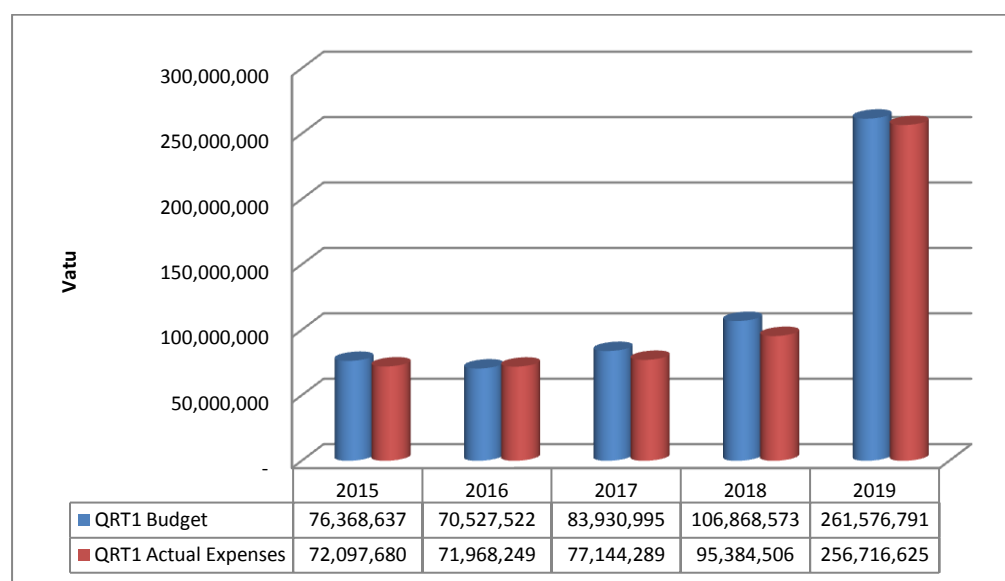


Source: Finance & Treasury

The Department of Provincial Affairs' first quarter budget and expenses increased steadily since 2016 as shown in figure 6 below. In 2019 their budget and expenses increased sharply by 144.7 and 169.1 percent respectively compared to 2018, and at the current level of

spending they are likely to spend within their allocated budget since they under spent their first quarter budget by 1.8 percent.

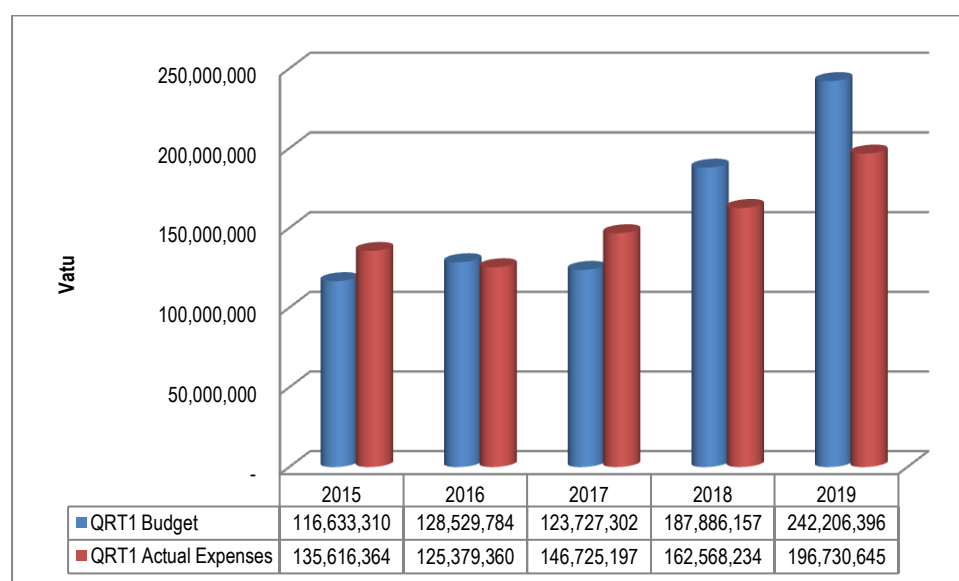
Figure 6: Provincial Affairs First Quarter Budget Verses Expenses 2015- 2019



Source: Finance & Treasury

The Vanuatu Police Force budget and expenses since 2017 increased steadily as shown in figure 7 below. In 2019 their first quarter budget and expenses increased by 28.9 and 21 percent respectively compared to 2018, and at the current level of spending they are likely to under spend their annual budget since they under spend their first quarter budget by 18.7 percent.

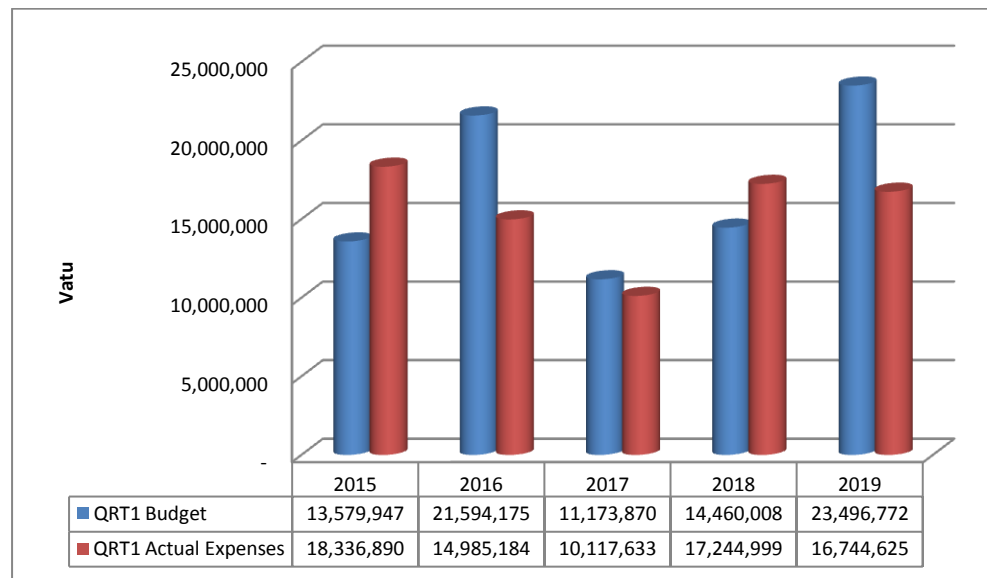
Figure 7: Vanuatu Police Force's First Quarter Budget Verses Expenses 2015- 2019



Source: Finance & Treasury

The Department of Labour first quarter budget and expenses increased steadily since 2017 as shown in figure 8 below. In 2019 their budget increased by 62.4 percent but expenses decreased slightly by 209 percent compared to 2018 and at that level of spending they are likely to under spend their allocated annual budget since they under spent their first quarter budget by 39.1 percent.

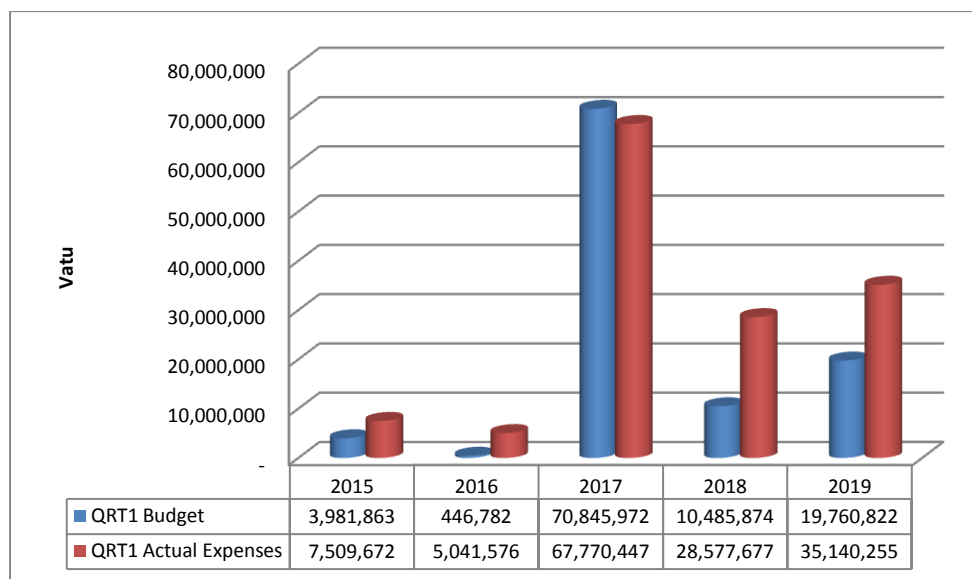
Figure 8: Labour Department's First Quarter Budget Verses Expenses 2015- 2019



Source: Finance & Treasury

The Electoral Office budget and expenses fluctuated depending on the number of election conducted in a year and a given quarter as shown in figure 8 below. In 2019 they first quarter budget and expenses increased steadily by 88.4 and 22.9 percent respectively compared to 2018 and at the current rate of spending they are likely to overspend their annual budget allocation since they over spent their first quarter budget by 77.8 percent.

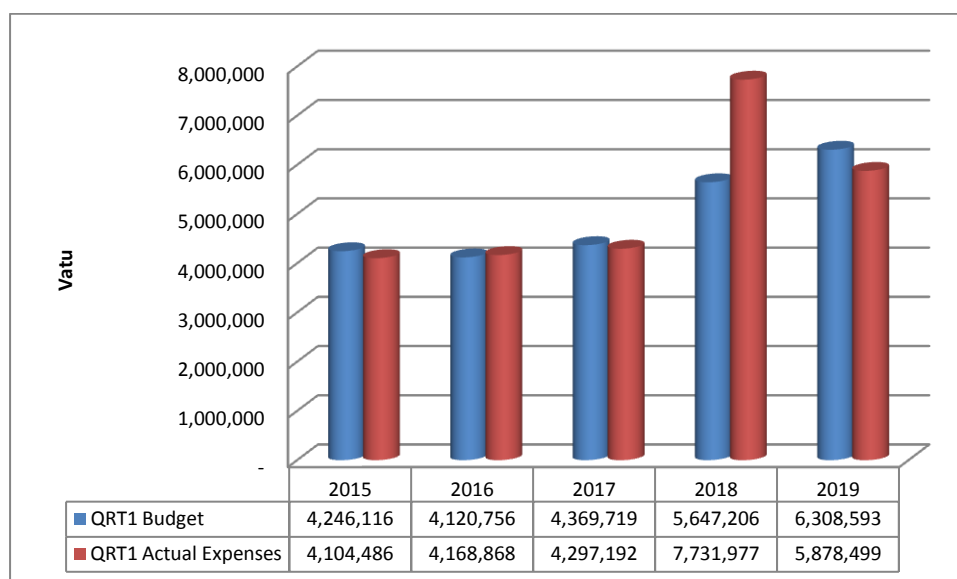
Figure 8: Electoral Office's First Quarter Budget Verses Expenses 2015- 2019



Source: Finance & Treasury

The Civil Registry Office first quarter budget and expenses remain constant since 2015 but increased sharply in 2018 as shown in figure 9 below. In 2019 their first quarter budget increased by 11.7 percent and expenses decreased by 23.9 percent compared to 2018 and at the current level of spending they are likely to spend within their annual budget since they under spent their first quarter budget by 6.8 percent.

Figure 9: Civil Registry's First Quarter Budget Verses Expenses 2015- 2019

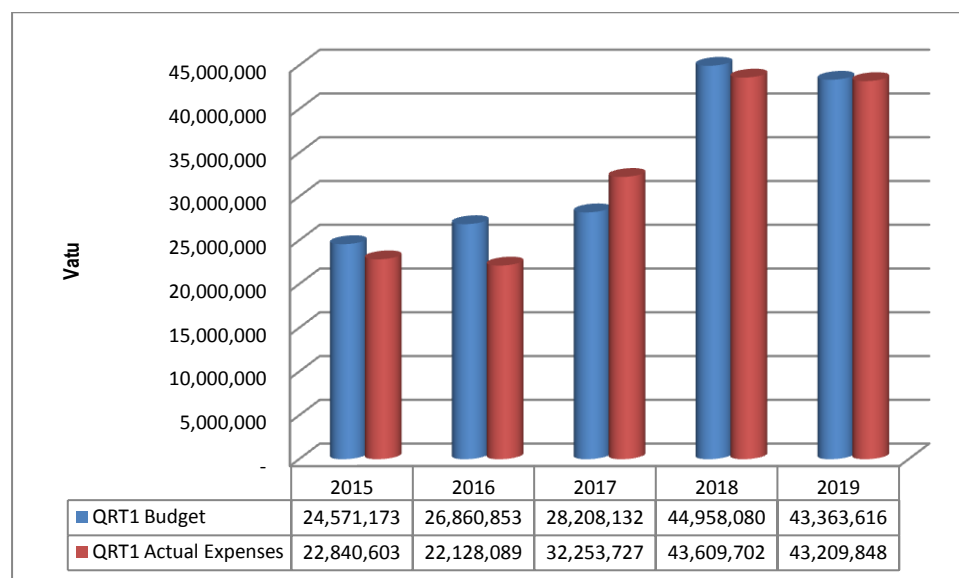


Source: Finance & Treasury

The Department of Immigration first quarter budget and expenses increased steadily since 2015 as shown in figure 10 below. In 2019 their first quarter budget and expenses decreased

slightly by 3.9 and 0.9 percent respectively compared to 2018 and at the current level of spending the Department is likely to spend within their allocated annual budget since they under spent their first quarter budget by 0.3 percent.

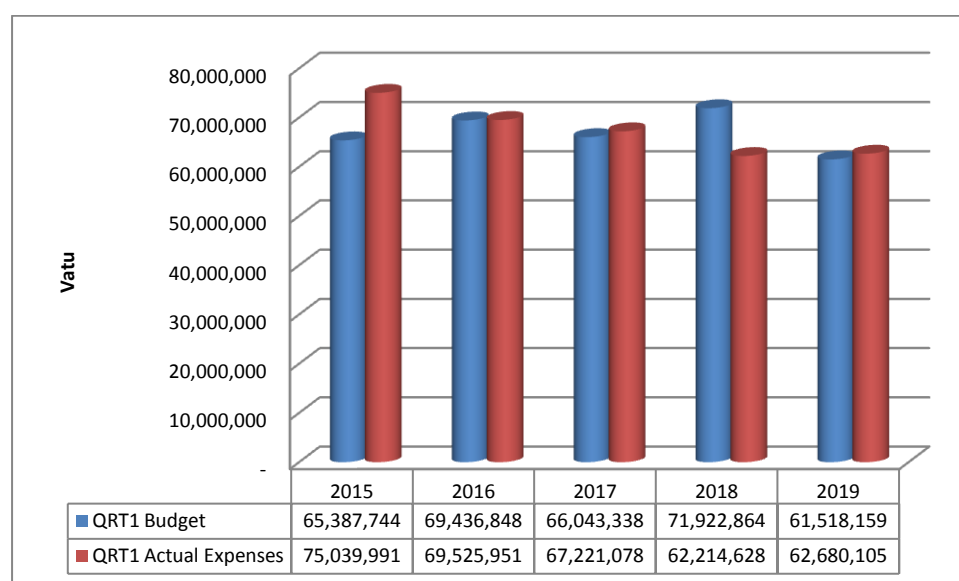
Figure 10: Immigration Department's First Quarter Budget Verses Expenses 2015- 2019



Source: Finance & Treasury

The Vanuatu Mobile Force first quarter budget and expenses remain constant or slightly declining as shown in figure 11 below. In 2019 their first quarter budget decreased by 14.4 percent and expenses increased slightly by 0.7 percent compared to 2018 and at the current level of spending they are likely to spend within their annual budget allocation sine they over spent their first quarter budget by 0.7 percent.

Figure 11: Vanuatu Mobile Force's First Quarter Budget Verses Expenses 2015- 2019

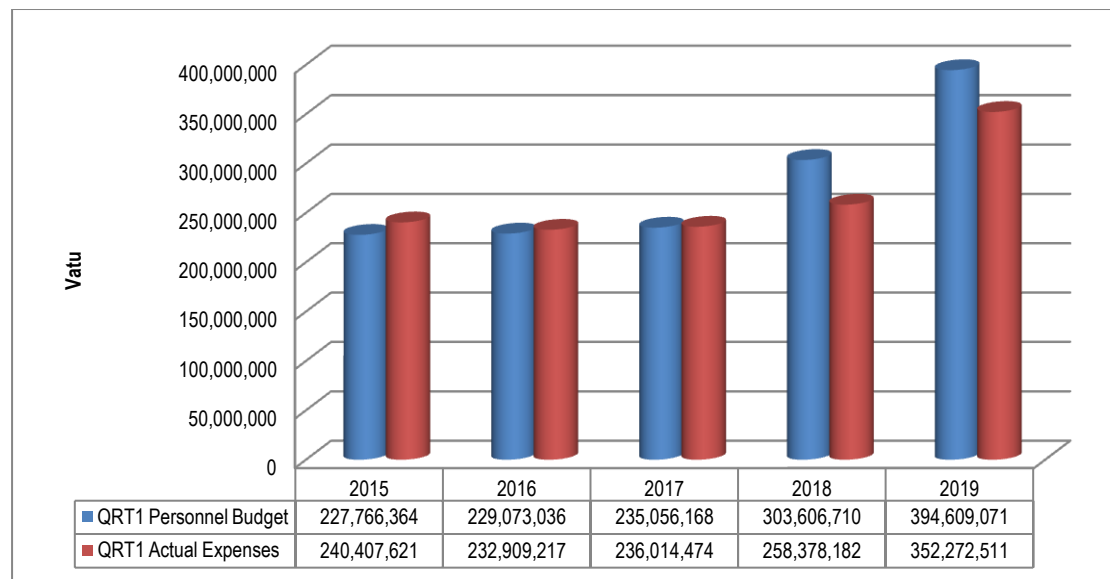


Source: Finance & Treasury

Payroll Expenditure

Ministry's first quarter personnel budget and expenses remain constant since 2015 as shown in figure 12 below. In 2019 Ministry's first quarter budget and expenses increased sharply by 29.9 and 36.3 percent respectively compared to 2018, and at that current level of spending Ministry is likely to spend within their annual budget allocation since they under spent their first quarter budget by 10.7 percent.

Figure 12: Ministry's First Quarter Personnel Budget verses Expenses 2015-2019



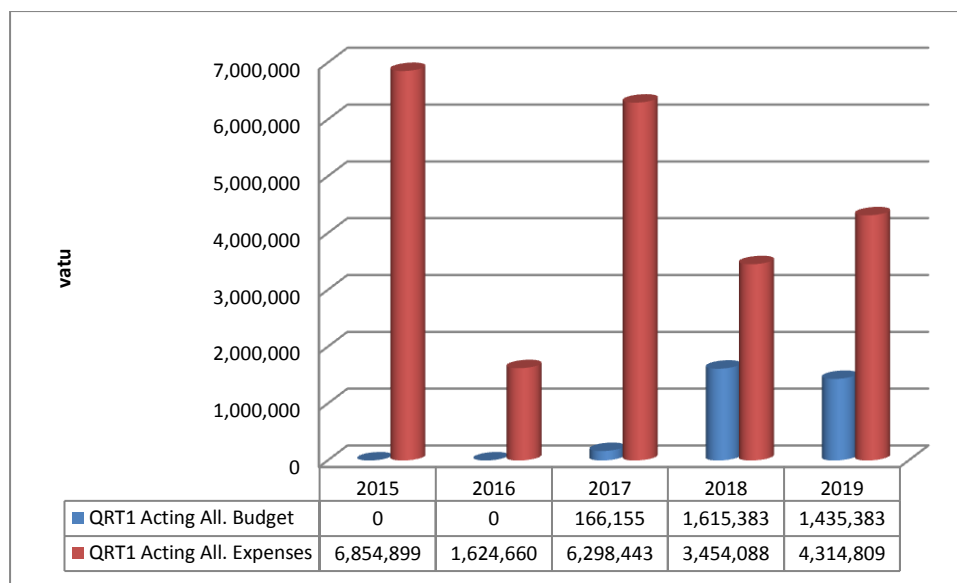
Source: Finance & Treasury

Payroll Major Chart of Accounts

Acting Allowances

The Ministry only started to budget for this chart of account in 2017 as shown in figure 13 below but the amount was far too small compared to the amount spent. In 2019 Ministry's first quarter budget decreased slightly by 11.1 percent and expenses increased by 24.9 percent compared to 2018 and at the current level of spending they will over spend their annual budget since they over spent their first quarter budget by 200.6 percent.

Figure 13: Ministry's First Quarter Acting Allowance Budget verses Expenses 2015-2019

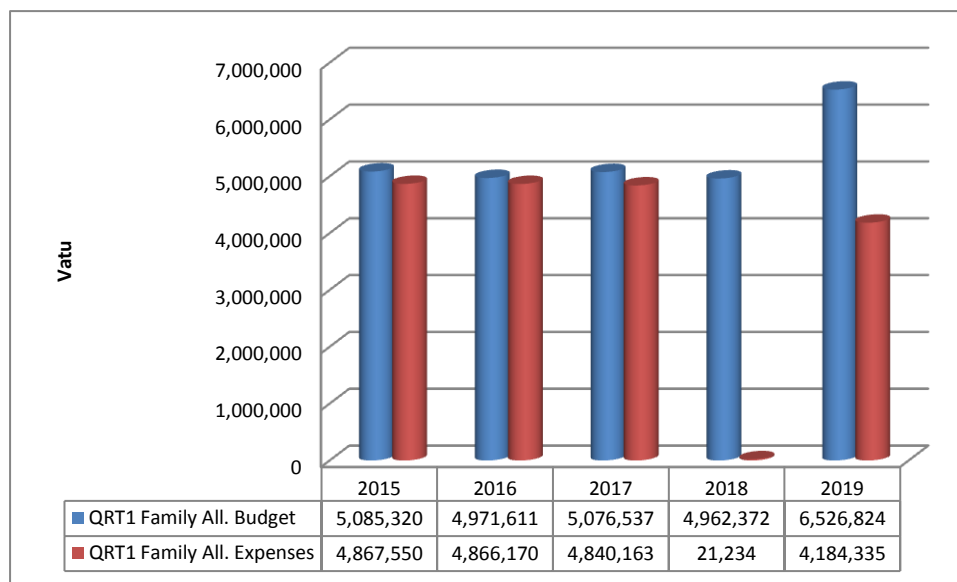


Source: Finance & Treasury

Family Allowances

Ministry's first quarter budget decreased drastically in 2018 as shown in figure 14 below and this was due to implementation of new GRT scale in 2018 since this allowances was built in the new GRT Salary increases. In 2019 Ministry's first quarter budget increased by 31.5 percent compared to 2018. At this current rate of spending Ministry will under spend their annual budget since they under spent their first quarter budget by 35.8 percent.

Figure 14: Ministry's First Quarter Family Allowance Budget verses Expenses 2015-2019

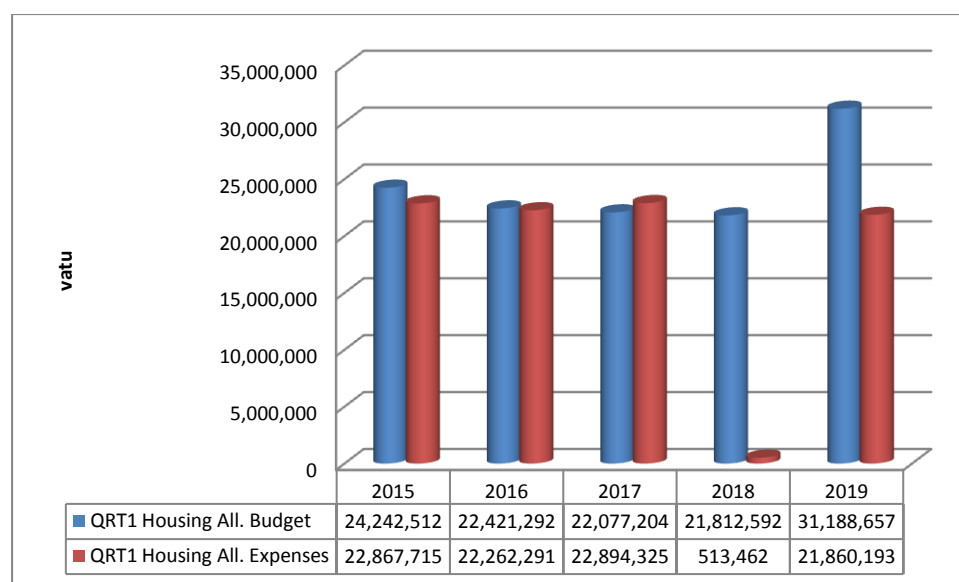


Source: Finance & Treasury

Housing Allowances

Ministry's first quarter housing allowance budget and expenses remain constant since 2015 as shown in figure 15 below but in 2018 expenses decreased drastically due to the implementation of new GRT scale which take into account this benefit. in 2019 Ministry's budget increased sharply by 42.9 percent compared to 2018 and at this current level of spending Ministry is likely to under spend their annual budget since they under spent their first quarter budget by 29.9 percent.

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

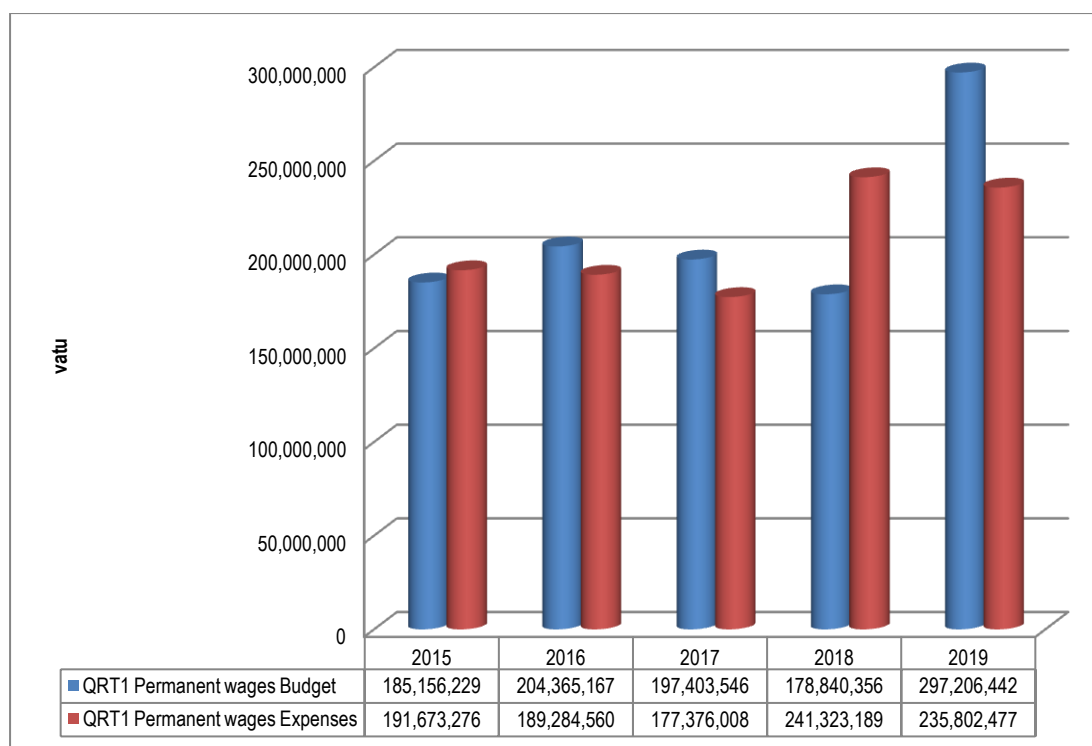


Source: Finance & Treasury

Permanent Wages

Ministry's first quarter budget and expenses remain slightly constant since 2015 as shown in figure 15 below but expenses increased sharply in 2018 by 36 percent compared to 2017. In 2019 Ministry's first quarter budget increased sharply by 66.1 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 20.6 percent.

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

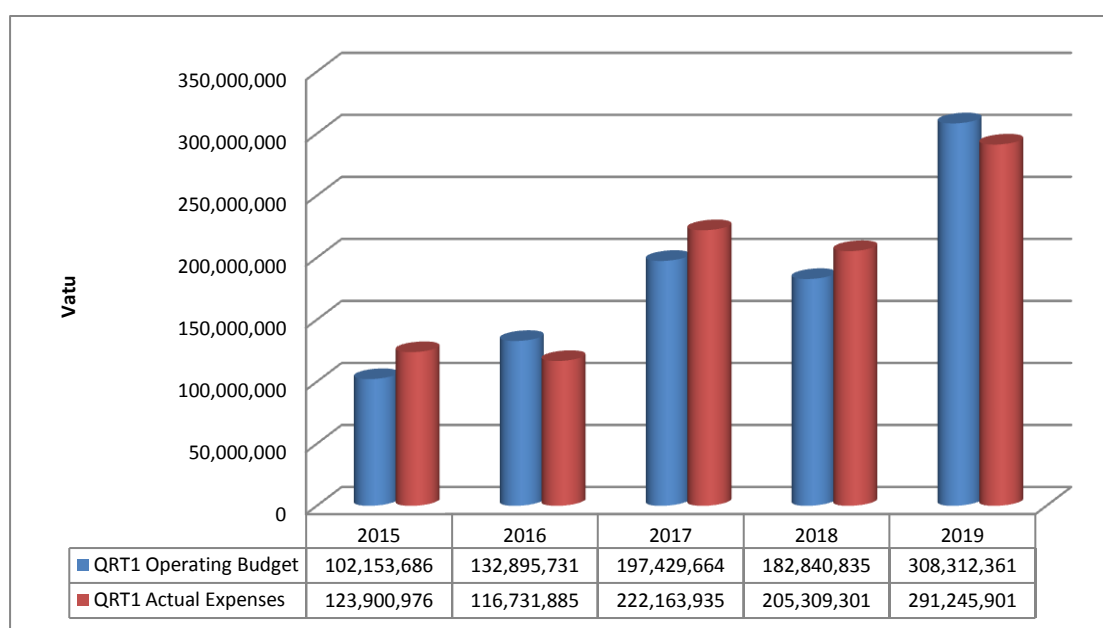


Source: Finance & Treasury

Operating Expenditure

Ministry's first quarter operating budget and expenses increased slightly since 2015 as shown in figure 16 below. In 2019 Ministry's operating budget and expenses increased sharply by 68.6 and 41.8 percent respectively compared to 2018. And at that rate of spending they are likely to under spend their annual budget since they under spent their first quarter budget by 5.5 percent.

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

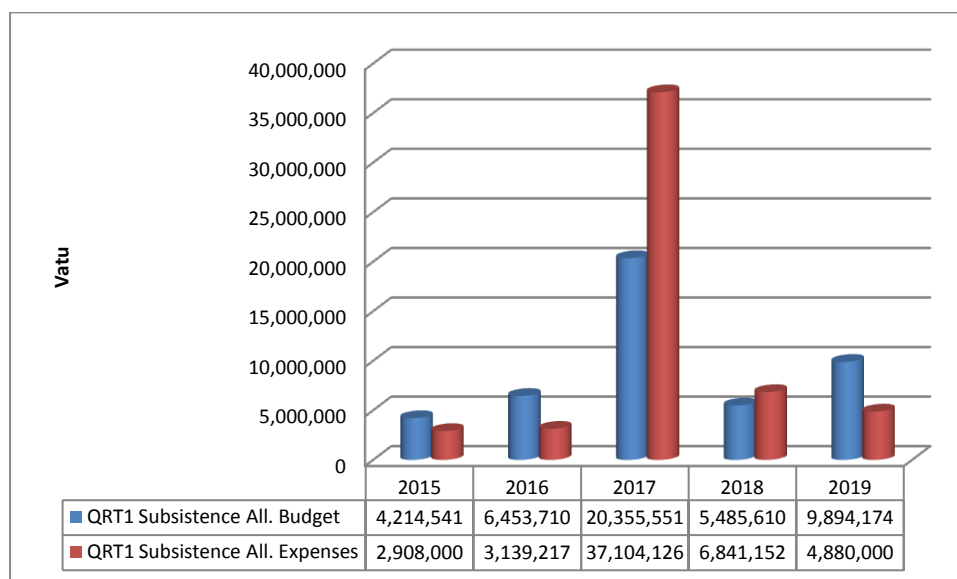


Operation Major Chart of Accounts

Subsistence Allowances

Ministry' first quarter subsistence allowance budget and expenses remain slightly constant since 2015 but in 2017 saw a drastic increased as shown in figure 17 below. In 2019 Ministry's budget increased sharply by 80.3 percent while expenses decreased by 28.6 percent compared to 2018 and at that rate of spending they are likely to under spend their allocated budget since they under spent their first quarter budget by 50.6 percent.

Figure 17: Ministry's First Quarter Subsistence Allowances Budget verses Expenses 2015-2019

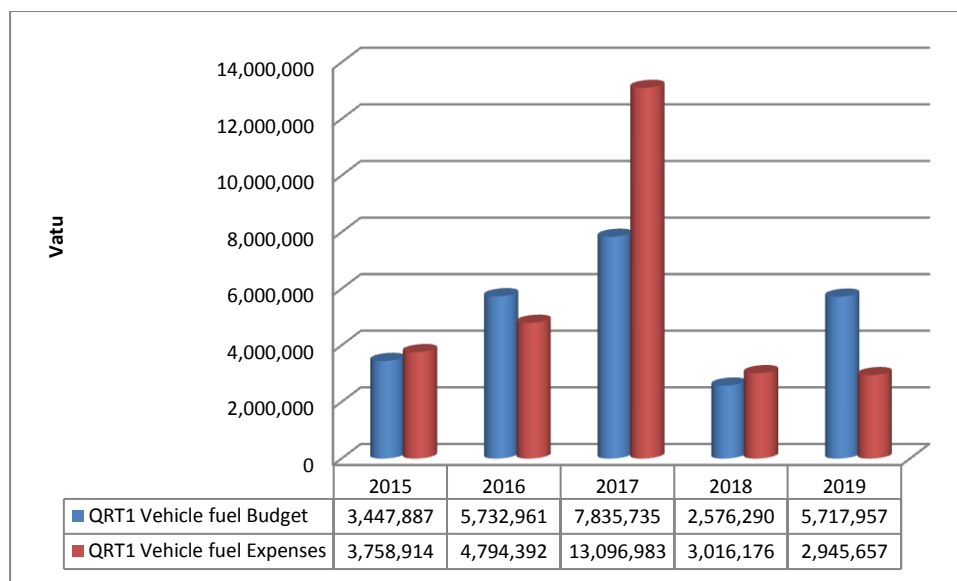


Source: Finance & Treasury

Vehicle Fuel

Ministry's first quarter vehicle fuel consumption decreased sharply since 2017 as shown in figure 18 below. In 2019 Ministry's budget increased sharply by 121.9 percent and expenses decreased by 2.3 percent compared to 2018. At this current level of spending Ministry is likely to under spend their annual budget since they under spent their first quarter budget by 48.4 percent. If this trend continues then it may partly due to measures enforced by Fleet Management Committee since 2017.

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

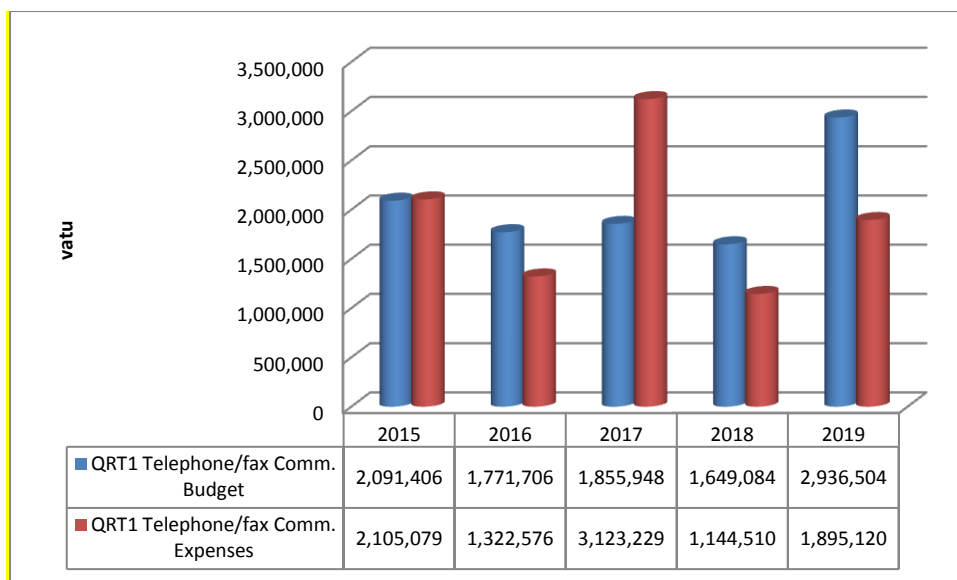


Source: Finance & Treasury

Telephone/Fax Communication

Ministry's first quarter telephone/fax budget and expenses decreased since 2015 but saw an increased in 2017 as shown in figure 19 below. In 2019 Ministry's budget and expenses increased by 78 and 65.5 percent respectively compared to 2018 and at that rate of spending Ministry is likely to under spend their annual budget since they under spent their first quarter by 35.4 percent.

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

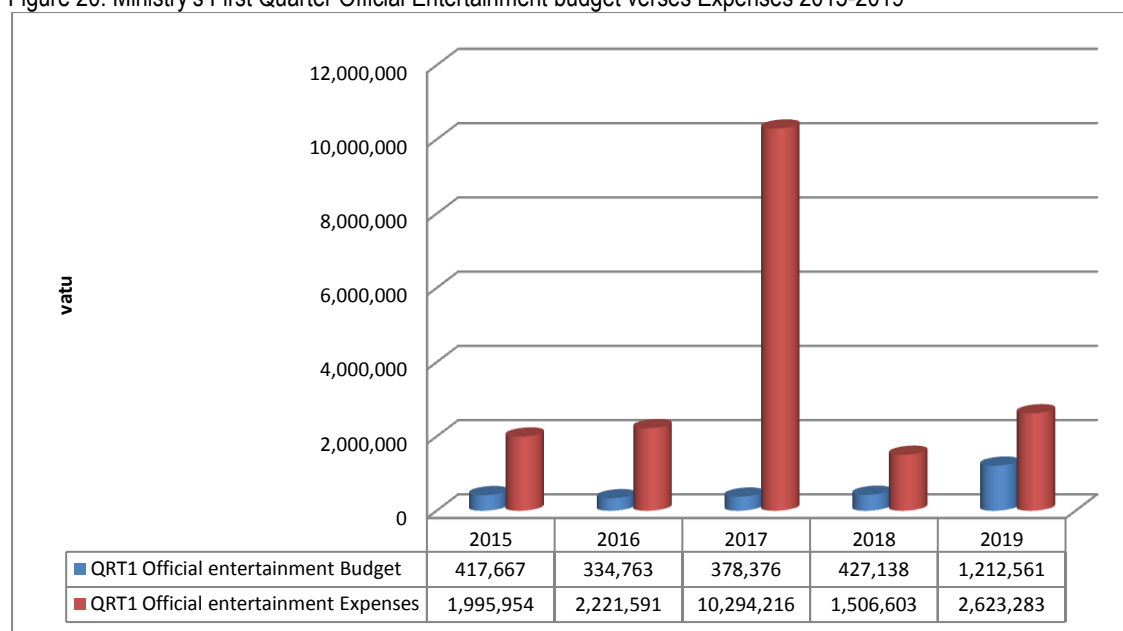


Source: Finance & Treasury

Official Entertainment

Ministry hardly budget for this expenditure item since 2015 but they continue to spend more than what they had budgeted for as shown in figure 20 below. In 2019 Ministry budget and expenses increased by 183.8 and 74.1 percent respectively compared to 2018 and at that rate of spending they are likely to over spend their annual budget since they over spent their first quarter budget by 116.3 percent.

Figure 20: Ministry's First Quarter Official Entertainment budget verses Expenses 2015-2019

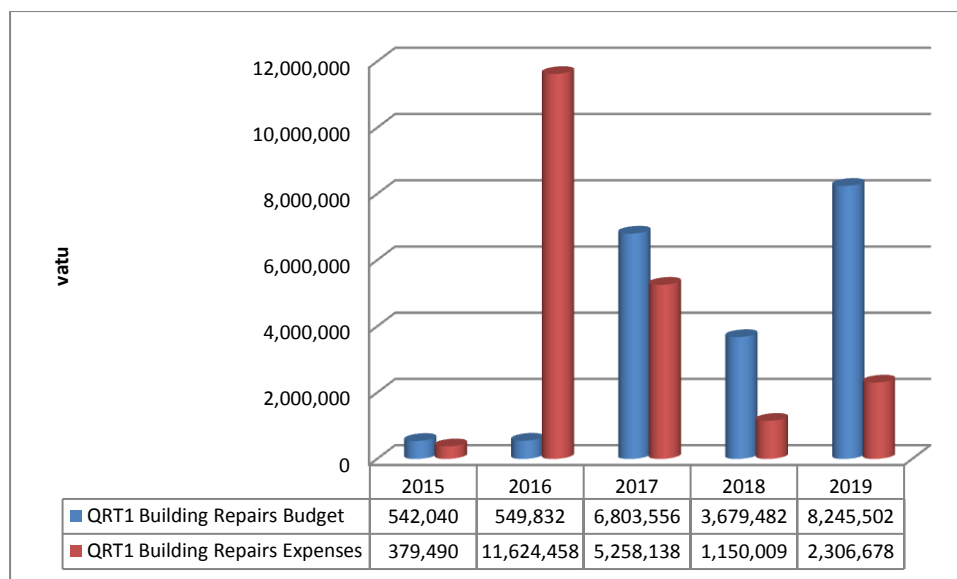


Source: Finance & Treasury

Building Repairs & Maintenance

Ministry after TC Pam in 2015 diverted funds to repairing office buildings since 2016 as shown in figure 21 below. In 2019 Ministry budget and expenses increased by 124 and 100.5 percent respectively compared to 2018 and at that level of spending they are likely to under spend their annual budget since they under spent their first quarter budget by 72 percent.

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



Source: Finance & Treasury

Ministry unbudgeted expenses in the first three months of 2019 totalled to over VT73.7 million. Personnel major unbudgeted chart of account includes special allowances and leave expenses and major operating chart of account includes subsistence allowances international and building renovation.

TABLES

Table 1: 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	M04-Ministry of Internal Affairs					
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	4,314,809	-	4,314,809	1,435,383	(2,879,426)
8AAB	Responsibility Allowance	158,463	-	158,463	92,307	(66,156)
8AAF	Family Allowance	4,184,335	-	4,184,335	6,526,824	2,342,489
8AAH	Housing Allowances	21,860,193	-	21,860,193	31,188,657	9,328,464
8AAO	Other Allowances	2,082,536	46,114	2,128,650	442,845	(1,685,805)
8AAP	Home Island Passage Allowances	823,677	-	823,677	87,693	(735,984)
8AAS	Special Allowances	66,146,326	-	66,146,326	-	(66,146,326)
8ASP	Provident Fund	11,518,531	14,666	11,533,197	12,000,039	466,842
8AWC	Contract Wages	213,350	14,666	228,016	-	(228,016)
8AWD	Daily Rated Wages	-	80,000	80,000	99,462	19,462
8AWL	Leave expense	2,713,196	2,240,172	4,953,368	-	(4,953,368)
8AWO	Overtime Wages	59,000	-	59,000	-	(59,000)
8AWP	Permanent Wages	231,696,358	4,106,119	235,802,477	297,206,442	61,403,965
PAYR	Payroll expenses	-	-	-	45,529,419	45,529,419
	Personnel Expenses	345,770,774	6,501,737	352,272,511	394,609,071	42,336,560
	Operating Expenses					
8CAB	Subsistence Allowances	3,894,982	985,018	4,880,000	9,894,174	5,014,174
8CAI	Subsistence Allowance International	245,000	204,000	449,000	-	(449,000)
8CAS	Sitting Allowances	657,030	-	657,030	6,594,667	5,937,637
8CAU	Arbitration Allowances	-	-	-	112,000	112,000
8CBI	International Accommodation	(105,000)	165,000	60,000	742,701	682,701
8CBL	Local Accommodation	17,869	252,755	270,624	1,246,602	975,978
8CCL	Local Courses	(39,941)	136,741	96,800	144,279	47,479
8CEC	Consultants Fees	366,750	-	366,750	756,444	389,694
8CET	Other Fees	67,846	2,235,340	2,303,186	124,484	(2,178,702)
8CFO	Freight Fuel	-	15,830	15,830	63,900	48,070
8CFS	Ship and Boat Fuel	(188,100)	188,100	-	199,998	199,998
8CFV	Vehicles Fuel	1,705,217	1,240,440	2,945,657	5,717,957	2,772,300
8CGM	Mail Carriage Freight	25,717	39,550	65,267	391,640	326,373

8CGO	Other Charges - Freight	22,418	30,508	52,926	220,825	167,899
8CGR	Transport - Freight	158,560	21,406	179,966	228,209	48,243
8CHD	Drug Distribution - Medical	(28,889)	28,889	-	13,386	13,386
8CIE	Equipment Hire	340,000	-	340,000	913,859	573,859
8CIF	Facilities Hire	225,374	-	225,374	716,106	490,732
8CIV	Vehicles Hire	(1,156,960)	1,156,960	-	50,001	50,001
8CJO	Office Cleaning	618,349	429,941	1,048,290	1,709,632	661,342
8CKD	Advertising - Communications	455,379	223,245	678,624	182,248	(496,376)
8CKI	Internet and Satellite Communications	-	-	-	-	-
8CKL	Translation Communications	-	-	-	15,000	15,000
8CKM	Advertising and Marketing	-	35,652	35,652	-	(35,652)
8CKP	Postage - Communications	(6,000)	56,325	50,325	260,001	209,676
8CKR	Printing - Communications	762,464	389,460	1,151,924	17,309,886	16,157,962
8CKS	Stationery - Communications	2,571,006	1,589,004	4,160,010	5,538,847	1,378,837
8CKT	Telephone / Fax - Communications	1,018,552	876,568	1,895,120	2,936,504	1,041,384
8CLL	Leases - Land	-	-	-	639,000	639,000
8CMG	General - Materials	(119,043)	677,600	558,557	200,129	(358,428)
8CMO	Office - Materials	1,570,209	203,321	1,773,530	1,815,688	42,158
8CNO	Office Rental	381,777	56,000	437,777	1,600,000	1,162,223
8CNT	Other Rental	26,087	-	26,087	234,500	208,413
8COA	Audit Fees	(2,463,056)	-	(2,463,056)	-	2,463,056
8COC	Court Costs	599,440	-	599,440	12,594,247	11,994,807
8COF	Refunds	(11,907)	34,500	22,593	37,500	14,907
8COI	Incidentals	594,758	125,070,020	125,664,778	1,719,302	(123,945,476)
8COP	Official Entertainment	1,419,534	1,203,749	2,623,283	1,212,561	(1,410,722)
8COT	Termination Payment	1,484,012	-	1,484,012	4,260,000	2,775,988
8COU	Uniforms	1,289,296	1,595,269	2,884,565	5,937,705	3,053,140
8CRB	Buildings Repairs & Maintenance	1,103,993	1,202,685	2,306,678	8,245,502	5,938,824
8CRE	Equipment Repairs & Maintenance	166,682	851,892	1,018,574	4,711,105	3,692,531
8CRH	Houses Repairs & Maintenance	1,890,931	343,009	2,233,940	742,911	(1,491,029)
8CRM	Maintenance Contrac	(4,465,457)	586,984	(3,878,473)	50,001	3,928,474
8CRP	Road Plant Repairs and Maintenance	-	162,919	162,919	-	(162,919)
8CRS	Ship Repair & Maintenance	-	17,391	17,391	138,525	121,134
8CRV	Vehicles Repairs & Maintenance	1,214,092	2,292,804	3,506,896	3,953,880	446,984
8CRW	Vehicle Servicing	27,522	-	27,522	-	(27,522)
8CSF	Food - Suppliers	120,526	-	120,526	-	(120,526)
8CSO	Other Suppliers	(32,000)	32,000	-	513,229	513,229
8CSR	Rations Suppliers	(4,539,113)	7,953,627	3,414,514	5,043,706	1,629,192
8CTI	International Travel	(831,554)	1,458,314	626,760	1,331,250	704,490
8CTL	Local Travel	3,289,126	1,014,844	4,303,970	6,349,729	2,045,759
8CUC	Gas - Cooking Utilities	79,409	22,913	102,322	46,251	(56,071)
8CUE	Electricity Utilities	(33,259,363)	63,618,716	30,359,353	22,841,603	(7,517,750)
8CUL	Lighting Utilities	(3,248)	3,248	-	-	-
8CUW	Water Utilities	(709,595)	801,103	91,508	2,610,991	2,519,483
8CVE	Air Logistical Costs	-	-	-	-	-
8CXO	Other	-	48,878	48,878	-	(48,878)
8CZV	Value Added Tax	2,330,085	6,844,682	9,174,767	1,664,802	(7,509,965)
8DGM	Municipalities Grant	2,500,000	-	2,500,000	2,500,000	-

8DGP	Provinces Grant	49,839,996	300,000	50,139,996	50,500,000	360,004
8DGS	Stationery Grant	-	-	-	294,236	294,236
8DNO	Other Non Profit Institution	335,200	-	335,200	-	(335,200)
8EBN	Buildings - New	-	-	-	300,000	300,000
8EBR	Buildings - Renovation	(443,875)	1,574,311	1,130,436	-	(1,130,436)
8EEA	Equipment - Additional General	2,217,040	13,093,889	15,310,929	2,920,931	(12,389,998)
8EEC	Equipment - Computer	431,821	238,156	669,977	2,463,892	1,793,915
8EEP	Equipment - Photocopiers	(209,727)	731,467	521,740	157,500	(364,240)
8EER	Equipment - Replacement General	390,383	355,976	746,359	1,222,300	475,941
8EET	Equipment - Computer Software Purchases	-	-	-	161,880	161,880
8EFH	Furniture - Housing Furniture	7,443	-	7,443	-	(7,443)
8EFO	Furniture - Office Furniture	(70,760)	1,095,056	1,024,296	417,500	(606,796)
8EHR	Houses - Renovation	-	58,366	58,366	-	(58,366)
8EVA	Vehicle - Additional Vehicle	2,240,580	3,469,567	5,710,147	2,458,655	(3,251,492)
8EVR	Vehicle - Replacement	(1,832,051)	5,745,097	3,913,046	5,838,000	1,924,954
OVER	Overhead expenses	-	-	-	94,500,000	94,500,000
	Operating Expenses	38,186,816	253,059,085	291,245,901	308,312,361	17,066,460
	Total Expenditure	383,957,590	259,560,822	643,518,412	702,921,432	59,403,020