

MINISTRY OF CLIMATE CHANGE, GEOHAZARD, METEOROLOGY, ENERGY, ENVIRONMENT AND DISASTER MANAGEMENT

INTRODUCTION

The Ministry of Climate Change comprises of the following departments:

1. The Ministry Cabinet, consisting of the Minister and his support staff.
2. The Executive of the Ministry consisting of the Director General and his support staffs and the Directors of the Ministry's Departments
3. The Vanuatu Meteorological and Geo-Hazard Department,
4. The Energy, Mines and Geology Department,
5. The Environment Department and
6. The National Disaster Manager Office
7. Newly established Department of Climate Change.

The ministry's vision is to promote a Resilient, Sustainable Safe and Informed Vanuatu.

It also has a role to improve the quality of life of all citizens in Vanuatu by:-

1. Effectively planning, developing, implementing and administering sound policies and legislative frameworks and support an enabling framework to promote good governance and resource utilization
2. Mainstream Climate Change Adaptation and Disaster Risk Reduction into budgetary planning and delivery processes
3. Protect Environment
4. Provision of sustainable and Safe Energy
5. Develop a safe and resilient community
6. Develop the relevant skills, knowledge, experiences and policies to optimize social and economic developments and benefits within the ministry's different portfolios

Given the high vulnerability to the impacts of climate change as well as natural disasters, the ministry with the guidance of the NSDP as the national planning framework, align its corporate plan 2019 – 2021 to meet the needs of the people. The ministry encompasses departments critical to protecting yet utilizing our rich environment through blue-green growth, increasing access to affordable, efficient energy, coordinates accessing and managing climate change

funds, providing timely information on weather, climate and geo-hazards and planning and coordination responses to national disasters and emergencies.

There are also challenges that the ministry is addressing to ensure that departments are staffed with well qualified officers, supported by capacity building training and resources.

This year the ministry was allocated an additional VT 90.7 million on top of its recurrent budget to cater for:

1. Operational top-up for the department of Environment, Engery, NDMO, Department of Climate Change and CSU
2. Housing and child allowance for MoCC.
3. Conference of the parties (COP) operational budget
4. Parliamentary Secretary for the Ministry of Climate Change.

This first of three such report seeks to highlight some of the major expenditure and budget issues for the Ministry of Climate Change for the first quarter of this year. It will also include discussions on revenue and transfer of funds within the ministry, and finally recommend ways to improve in the remaining three quarters of this financial year.

SUMMARY OF KEY FINDINGS

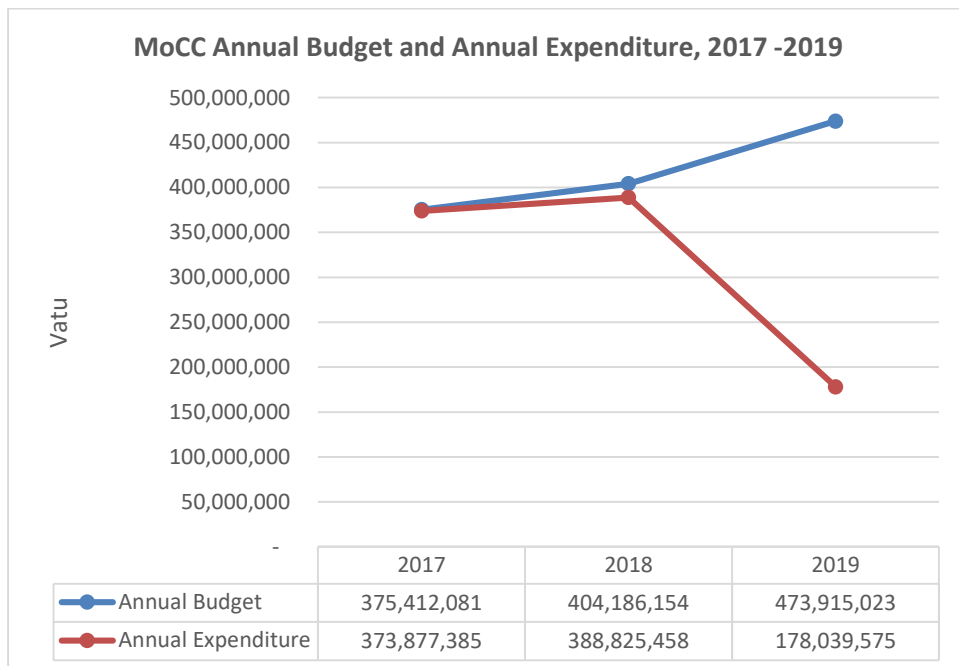
This year 2019, the ministry of Climate Change, Geo-hazard, Meteorology, Energy, Environment and Disaster Management was given an appropriated recurrent budget of VT 473.9 million, compared to VT 404.1 million for last financial year and 375.4 million in 2017, as shown in table 1.1 below. Analysis shows that the ministry always maintains it's spending under the annual budget target each year. Last year, MoCC spent 96 percent of its recurrent budget and in the first quarter of this year the ministry consumed 19 percent of this year's annual budget as shown in table 1 below. This current spending rate will mostly likely under spend the annual budget at the end of this financial year, as seen in the previous years.

Table 1.2 shows that first quarter's budget and expenditure for the three years period, 2017 – 2019, which indicated that the first quarter budget has been increasing over the past three years by 82 percent, while on the other hand the expenditure shows a slight reduction. In the first quarter of 2017, the ministry overspent its budget by VT 33.8 million, while last year and this year the ministry realized savings of VT 30 million and VT 54 million respectively.

Table 2 highlights the detailed chart of accounts against their budgets and expenditures for the ministry in the first quarter of this year. It also shows expenses which have been budgeted for, unbudgeted for and overspent in that period. Apart from the overall saving incurred in the first quarter of this year, the ministry still overspends several budgeted chart of accounts. And the major ones highlighted in the yellow includes acting allowance, subsistence allowances, stationery, housing repairs and maintenances and local travel. Allowances were overspent since most of the departments did not budget for these allowances given the PSC's instruction to remove allowance entitlement after the recent GRT determination was implemented by the commission. Housing repairs where especially for office buildings for the department of meteorology and the CSU and Cabinet.

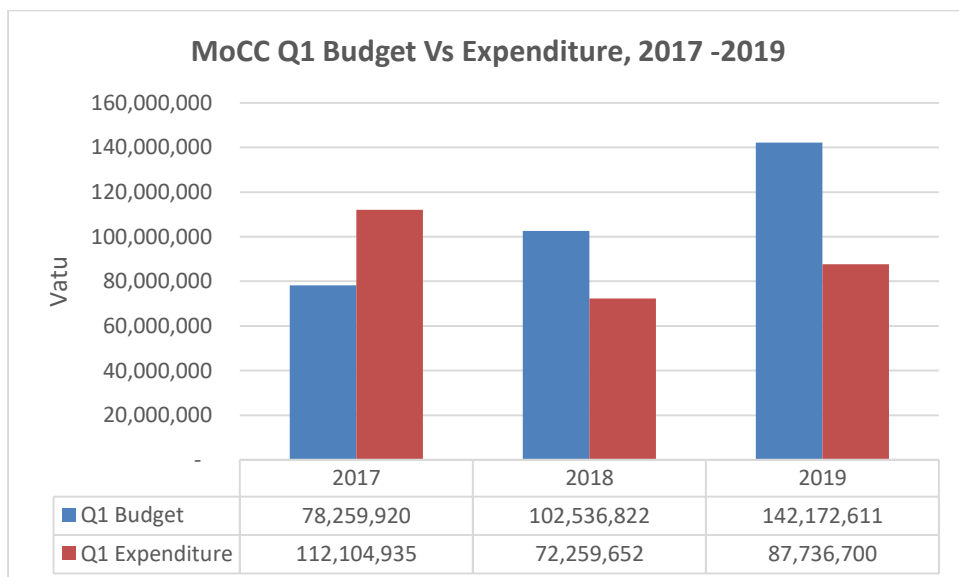
Unplanned expenditures include leave expenses for MoCC retirees and vehicle hire as the major ones.

TABLE 1.1: MINISTRY OF CLIMATE CHANGE ANNUAL BUDGET AND ANNUAL EXPENDITURE, 2017 -2019



Source: Finance and Treasury

TABLE 1.2: MINISTRY OF CLIMATE CHANGE FIRST QUARTER BUDGET AND EXPENDITURE, 2017 -2019



Source: Finance and Treasury

NATIONAL DISASTER MANAGEMENT OFFICE

The National Disaster Management Office is the government's agency responsible for coordination of preparation and responses to emergencies and disasters across Vanuatu. This year, NDMO continue to provide response operations for the Ambae Volcanoe, TC Hola operations, Ambrym Volcanoe, etc with the help of its stakeholders, including NGOs and the private sector. Its spending for the first three months were also in line with its operational activities mentioned above. The department is strengthening its capacity by recruiting new officers in phases depending on funding availability. The department is fortunate to receive additional operational budget this year.

Table 5.1 shows that NDMO did not budget for contract wages and leave expenses in the first quarter and overspends the budget for stationery and vehicle repairs, although the overall department's budget was underspent by VT 6.7 million compared to VT 834,790 in the same period last year. The department spent 19 percent of the annual budget in the first three months.

DEPARTMENT OF ENERGY

The Department of Energy places a very vital role in the economy in implementing the National Energy Roadmap (NERM) which address access, efficiency, reliable, and affordable energy. Through support for the donor partners, the department is implementing a range of activities to provide efficient and affordable energy to the people of Vanuatu. The NERM also sets a target of achieving 100 percent renewable energy by 2030. Thus, the department is setting up various range of energy sources around Vanuatu such as home solar power sets, mini solar grids, hydro mini grids, wind turbine etc.

Table 5.3 shows that the department saved VT 2.5 million in the first quarter of this year, as it was the case last year. Nevertheless, analysis shows that the budget for local travel, electricity and subsistence allowance were overspent in the first quarter, while the leave expenses for the former director was not budgeted for. The department consumes 19 percent of the annual budget in the first quarter.

DEPARTMENT OF ENVIRONMENT

The Department of Environmental Protection and Conservation (DEPC) has five key objectives:

1. Develop an appropriate legislative framework to lead and guide clean, resilient and sustainable development
2. Strengthen compliance and enforcement of environmental legislation
3. Improve coordination between stakeholders (government sector, private sector, donor partners and non-government organisations)
4. Develop and implement the National Environment Policy and Implementation Plan 2016 – 2030
5. Improve the resourcing, revenue collection and working environment for DEPC.

It includes, assessing the environmental impact of proposed developments; working with communities to establish Community Conservation Areas; working with researchers to learn more about our unique environment; protecting internationally endangered species; controlling ozone depleting substances; and working with municipal and provincial governments to manage waste and pollution. It also means administering environmental laws and collaborating with other partners to address local, regional and global priorities.

Environment is very essential as it supports and sustains life. Living beings depend upon the environment for their survival. Hence it is our responsibility to manage, protect and conserve our environment for today and tomorrow.

This year the department received VT 5 million to support the implementation of new waste orders under the waste management Act. 24 of 2014 – Ban on plastic bags. Table 5.3 shows that the department incurred a saving of VT 1.3 million in the first quarter compared to VT 1.4 million realized in the same period last year. However, when analysing the detailed chart of accounts, it's obvious that the department did not budget for leave expense and overspent the budget for subsistence allowance, other fees and local travel. 19 percent of the annual budget was spent in the first quarter which means that the department will underspend its annual budget at the end of the year if it continues to spend at the current rate.

DEPARTMENT OF METEOROLOGY AND GEOHAZARD

Consuming 22 percent of the annual budget in the first quarter the Vanuatu Meteorology Geo-hazard Department (VMGD) envisions to be a world class meteorological and geo-hazards institution that contributes to the sustainable development of Vanuatu, and the Pacific region. The objective of the VMGD is to meet the needs of all people living in Vanuatu for meteorological and geo-hazards information, understanding and services that are essential for their safety, security, and general well-being, and to ensure that meteorological and geophysical data and knowledge are effectively applied to Vanuatu's National Goals.

Table 5.4 below shows that VMGD underspends by VT 9 million in the first quarter, compared to VT 3 million saved in the same quarter last year. Saving came mainly from the payroll budget, while the operational budget was overspent by VT 1.5 million. As highlighted in yellow, were the major overspend expenses such as subsistence allowances, office cleaning, stationery, and houses repairs and international travel. Like other departments discussed above, VMGB will likely to underspend its annual budget at the end of this financial year if spend continues at that current rate.

MINISTRY OF CLIMATE CHANGE CABINET

The cabinet budget has increased rapidly this year from VT 13.7 million in the first quarter of last year to VT 25.1 million this year, due to the additional budget for the parliamentary secretary budget of VT 28 million through approved recurrent NPP for this year. As a result, the cabinet unit realized a saving of VT 10.5 million at the end of the first quarter compared to VT 1.5 million in the same period last year. Saving came mainly from unspent payroll budget. Despite the huge overall saving, the unit still overspent the budget for housing allowance since

it was not budgeted for this year. Analysis also shows that leave expenses of VT 1.6 million was committed against a zero budget, which also goes the same with vehicle hire, as shown in table 5.5 below. The cabinet spends 17 percent of its annual budget in first three months. At this current spending rate, saving is forecasted at the end of this financial year.

MINISTRY OF CLIMATE CHANGE CORPORATE SERVICE UNIT

The corporate services unit sets the overall oversight on the ministry's operation guiding, directing and ensure its activities are aligned to the business plans, the MoCC corporate plan 2019 – 2021 and the NSDP.

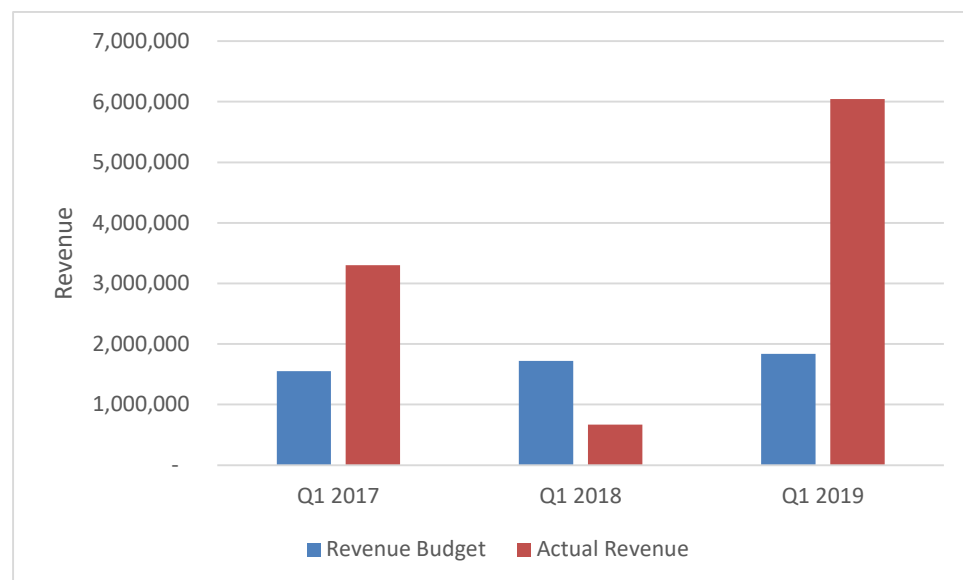
The corporate service unit only spends 10 percent of its annual budget in the first quarter of this year, incurring a huge saving of VT 20.5 million mainly from advancement from operational budget. Table 5.6 shows that CSU did not budget for acting allowance, and official entertainment being the major unbudgeted expenditures. While local travel, international medical treatment international accommodation were seen as the major overspent expenses for the first three months.

DEPARTMENT OF CLIMATE CHANGE

With an annual recurrent budget of VT 25 million, the newly established Department of Climate Change spends 20 percent in the first three months. The department was allocated an extra VT 5 million operational budge this year to strengthen its operation. The department realized a saving of VT 3.5 million this year mainly from unspent operational budget. Table 5.7 shows that the department did not budget for leave expense, incidentals, electricity utilities, local workshops and value added tax. It's likely for the department to underspend its budget by the end of this financial year.

REVENUE FOR THE MINISTRY OF CLIMATE CHANGE

TABLE 3.1: MINISTRY OF CLIMATE CHANGE REVENUE FOR THE FIRST QUARTER OF, 2017 - 2019



Source: Finance and Treasury

The Ministry of Climate Change is not a huge revenue generating entity for the government. The above table 3.1 shows that the ministry plans to raise VT 1.7 million as revenue for the first quarter of the past three years, on average, while the average actual revenue went up to VT 3.3 million. The revenue trend is not stable over the three year period, as reflected by a huge drop in the first quarter of 2018 and a rapid increase in the first quarter of this year up to VT 6 million. The revenue budget forecast remains relatively constant.

Table 3 below shows the detail revenue budget and actuals for the first quarter of this year. As mentioned above, the ministry has seen a rapid increase in the actual revenue this year which came from other fees being budgeted for only VT 1 million. As a result, total revenue for this year went up to VT 6 million compared to VT 668,412 realized in the same period last year. The ministry has raised 66 percent of the total revenue target for this year in the first three months of the year.

VIREMENT FOR THE MINISTRY OF CLIMATE CHANGE

One virement request to transfer the parliamentary's operational budget of VT 5 million from payroll cost centre to operation cost centre.

TABLES

TABLE 1: MINISTRY OF CLIMATE CHANGE EXPENDITURE BY COST CENTRE FOR THE FIRST QUARTER OF 2019

Code	Description	Total	Budget to Date	Under/(Over)Budget	Warrant Released	Warrant Remaining	Annual Budget	Annual Budget Remaining	% of Annual budget Expensed in Q1
M20	Ministry of Climate Change Adaptation, Geohazards, Meteorology and Energy								
17	National Disaster Management Office								
1701	National Disaster Management Office	8,540,432	15,286,882	6,746,450	15,286,882	6,746,450	45,663,032	37,122,600	19%
17	National Disaster Management Office	8,540,432	15,286,882	6,746,450	15,286,882	6,746,450	45,663,032	37,122,600	19%
63	Energy Unit								
6301	Energy Unit - Petroleum	8,589,725	11,180,776	2,591,051	10,773,616	2,183,891	44,845,389	36,255,664	19%
63	Energy Unit	8,589,725	11,180,776	2,591,051	10,773,616	2,183,891	44,845,389	36,255,664	19%
64	Environment Unit								
6401	Environment Unit	8,881,465	10,268,519	1,387,054	9,403,017	521,552	46,079,232	37,197,767	19%
64	Environment Unit	8,881,465	10,268,519	1,387,054	9,403,017	521,552	46,079,232	37,197,767	19%
75	Vanuatu Meteorological Services								
75DA	Meteo Department Corporate Service Section	35,599,293	44,612,967	9,013,674	36,706,901	1,107,608	161,142,571	125,543,278	22%
75DG	Observation Section	-	-	-	-	-	-	-	
75	Vanuatu Meteorological Services	35,599,293	44,612,967	9,013,674	36,706,901	1,107,608	161,142,571	125,543,278	22%
86	Climate Change Adaptation, Geohazards, Meteorology and Energy Cabinet								
86AA	Cabinet Operations	13,244,851	20,142,657	6,897,806	9,836,958	(3,407,893)	59,411,283	46,166,432	22%

86BA	Parliamentary Secretariat Ministry of Climate Change	1,331,757	4,999,972	3,668,215	4,999,972	3,668,215	28,000,000	26,668,243	5%
86	Climate Change Adaptation, Geohazards, Meteorology and Energy Cabinet	14,576,608	25,142,629	10,566,021	14,836,930	260,322	87,411,283	72,834,675	17%
87	MoCC Coporate Service Unit								
87AA	Office of the Director General	6,453,786	26,986,056	20,532,270	20,622,856	14,169,070	63,277,739	56,823,953	10%
87BA	Gender Responsive Budgeting	-	-	-	-	-	-	-	
87	MoCC Coporate Service Unit	6,453,786	26,986,056	20,532,270	20,622,856	14,169,070	63,277,739	56,823,953	10%
98	Department of Climate Change								
98AA	Department of Climate Change	5,095,391	8,694,782	3,599,391	8,199,005	3,103,614	25,495,777	20,400,386	20%
98	Department of Climate Change	5,095,391	8,694,782	3,599,391	8,199,005	3,103,614	25,495,777	20,400,386	20%
M20	Ministry of Climate Change Adaptation, Geohazards, Meteorology and Energy	87,736,700	142,172,611	54,435,911	115,829,207	28,092,507	473,915,023	386,178,323	19%
	REPORT TOTAL	87,736,700	142,172,611	54,435,911	115,829,207	28,092,507	473,915,023	386,178,323	19%

Source: Finance and Treasury

**TABLE 2: MINISTRY OF CLIMATE CHANGE EXPENDITURE BY CHART OF ACCOUNTS
FOR THE FIRST QUARTER OF 2019**

Account	Description	Total	Budget	Under/(Over)
	Personnel Expenses			
8AAA	Acting Allowances	1,034,100	13,845	(1,020,255)
8AAB	Responsibility Allowance	162,615	41,538	(121,077)
8AAF	Family Allowance	535,649	1,174,422	638,773
8AAH	Housing Allowances	5,192,786	5,203,317	10,531
8AAO	Other Allowances	(2)	170,601	170,603
8AAP	Home Island Passage Allowances	421,155	527,796	106,641
8ASP	Provident Fund	2,068,299	2,449,692	381,393
8AWC	Contract Wages	893,951	-	(893,951)
8AWL	Leave expense	9,453,836	-	(9,453,836)
8AWO	Overtime Wages	1,340,734	1,878,459	537,725
8AWP	Permanent Wages	47,424,679	64,963,464	17,538,785
PAYR	Payroll expenses	-	18,580,204	18,580,204
	Personnel Expenses	68,527,802	95,003,338	26,475,536
	Operating Expenses			
8CAB	Subsistence Allowances	2,065,000	1,494,738	(570,262)
8CBI	International Accommodation	384,480	100,353	(284,127)
8CBL	Local Accommodation	-	16,884	16,884
8CCL	Local Courses	-	9,285	9,285
8CEC	Consultants Fees	112,506	-	(112,506)
8CET	Other Fees	150,653	88,524	(62,129)
8CFS	Ship and Boat Fuel	-	37,500	37,500
8CFV	Vehicles Fuel	440,030	462,564	22,534
8CGM	Mail Carriage Freight	-	8,322	8,322
8CGO	Other Charges - Freight	8,592	114,999	106,407
8CGR	Transport - Freight	150,080	69,900	(80,180)
8CGS	Storage - Freight	60,616	-	(60,616)
8CHI	International Medical Treatment	140,220	84,447	(55,773)
8CHL	Local Medical Treatment	34,325	-	(34,325)
8CIB	Boat Hire	-	26,574	26,574
8CIE	Equipment Hire	-	10,719	10,719
8CIF	Facilities Hire	144,041	167,157	23,116
8CIV	Vehicles Hire	873,917	-	(873,917)
8CJO	Office Cleaning	414,428	329,502	(84,926)
8CKD	Advertising - Communications	327,930	321,585	(6,345)
8CKM	Advertising and Marketing	90,737	-	(90,737)
8CKP	Postage - Communications	4,426	33,288	28,862
8CKR	Printing - Communications	206,248	516,660	310,412
8CKS	Stationery - Communications	1,240,100	483,459	(756,641)

8CKT	Telephone / Fax - Communications	926,048	819,033	(107,015)
8CMG	General - Materials	553,743	424,365	(129,378)
8CMO	Office - Materials	79,122	82,212	3,090
8CNT	Other Rental	-	2,145	2,145
8COA	Audit Fees	-	137,499	137,499
8COF	Refunds	88,142	128,616	40,474
8COI	Incidentals	473,156	1,383,684	910,528
8COO	International Organisation Fees	-	-	-
8COP	Official Entertainment	599,453	318,024	(281,429)
8COT	Termination Payment	(109,916)	-	109,916
8COU	Uniforms	(28,843)	224,643	253,486
8CRB	Buildings Repairs & Maintenance	71,200	236,526	165,326
8CRE	Equipment Repairs & Maintenance	229,331	1,111,773	882,442
8CRH	Houses Repairs & Maintenance	2,001,000	95,886	(1,905,114)
8CRV	Vehicles Repairs & Maintenance	616,387	283,527	(332,860)
8CRW	Vehicle Servicing	-	37,500	37,500
8CSF	Food - Suppliers	485,056	350,301	(134,755)
8CSR	Rations Suppliers	12,075	-	(12,075)
8CTI	International Travel	608,803	349,593	(259,210)
8CTL	Local Travel	2,566,086	1,987,934	(578,152)
8CUC	Gas - Cooking Utilities	-	-	-
8CUE	Electricity Utilities	682,307	350,880	(331,427)
8CUW	Water Utilities	7,721	56,331	48,610
8CWL	Local Workshops	563,640	102,084	(461,556)
8CZV	Value Added Tax	1,239,498	870,414	(369,084)
8EBR	Buildings - Renovation	-	39,795	39,795
8EEA	Equipment - Additional General	132,637	398,661	266,024
8EEC	Equipment - Computer	345,014	239,829	(105,185)
8EEP	Equipment - Photocopiers	52,165	71,874	19,709
8EER	Equipment - Replacement General	-	10,098	10,098
8EES	Equipment - Specialised	-	4,836	4,836
8EET	Equipment - Computer Software Purchases	6,522	-	(6,522)
8EFO	Furniture - Office Furniture	160,222	442,446	282,224
8EVR	Vehicle - Replacement	-	155,367	155,367
8FCB	Bank Charges	-	462	462
OVER	Overhead expenses	-	32,076,475	32,076,475
	Operating Expenses	19,208,898	47,169,273	27,960,375
	Total Expenditure	87,736,700	142,172,611	54,435,911

Source: Finance & Treasury

TABLE 3: MINISTRY OF CLIMATE CHANGE REVENUE FOR THE FIRST QUARTER OF, 2019

Account	Description	Revenue	Budget	Over/(Under)		Annual Revenue Budget	Actual as a % of annual budget
	Revenue						
7NFO	Other Fees	5,330,397	1,031,271	4,299,126		7,991,506	67%
7NOO	Other Recoveries	648,784	590,049	58,735		1,041,765	62%
7NOP	Permits Recoveries	66,332	216,123	(149,791)		86,332	77%
	Revenue	6,045,513	1,837,443	4,208,070		9,119,603	66%
	Total Revenue and Receipts	6,045,513	1,837,443	4,208,070		9,119,603	66%

Source: Finance & Treasury

VIREMENT

TABLE 4: MINISTRY OF CLIMATE CHANGE VIREMENT FOR FIRST QUARTER, 2019

Date	fund_Out	dept_Out	activity_Out	account_Out	fund_In	dept_In	activity_In	account_In	trans_amt_In
20-Feb-19	2	86BA	MGAA	PAYR	2	86BA	MGAA	OVER	5,000,000

Source: Finance & Treasury

DETAILED EXPENDITURE CHART OF ACCOUNTS REPORT BY DEPARTMENT UNDER THE MINISTRY OF CLIMATE CHANGE FOR THE FIRST QUARTER, 2019.

Table 5.1: NATIONAL DISASTER MANAGEMENT OFFICE

Account	Description	Total	Budget	Under/(Over)
	Personnel Expenses			
8AAF	Family Allowance	95,772	95,886	114
8AAH	Housing Allowances	455,626	519,060	63,434
8AAP	Home Island Passage Allowances	79,500	-	(79,500)
8ASP	Provident Fund	208,721	262,797	54,076
8AWC	Contract Wages	210,000	-	(210,000)
8AWL	Leave expense	219,565	-	(219,565)
8AWP	Permanent Wages	5,218,181	6,474,078	1,255,897
PAYR	Payroll expenses	-	-	-
	Personnel Expenses	6,487,365	7,351,821	864,456

	Operating Expenses			
8CAB	Subsistence Allowances	356,000	263,064	(92,936)
8CEC	Consultants Fees	18,751	-	(18,751)
8CFS	Ship and Boat Fuel	-	37,500	37,500
8CFV	Vehicles Fuel	-	53,235	53,235
8CGR	Transport - Freight	-	4,863	4,863
8CHI	International Medical Treatment	-	-	-
8CHL	Local Medical Treatment	34,325	-	(34,325)
8CIF	Facilities Hire	-	37,653	37,653
8CJO	Office Cleaning	-	63,726	63,726
8CKD	Advertising - Communications	-	19,842	19,842
8CKR	Printing - Communications	60,720	85,059	24,339
8CKS	Stationery - Communications	309,208	50,001	(259,207)
8CKT	Telephone / Fax - Communications	222,124	128,478	(93,646)
8CMG	General - Materials	35,696	48,696	13,000
8CMO	Office - Materials	-	4,839	4,839
8COI	Incidentals	20,283	15,957	(4,326)
8COP	Official Entertainment	32,828	47,103	14,275
8COU	Uniforms	(28,843)	60,762	89,605
8CRB	Buildings Repairs & Maintenance	-	34,263	34,263
8CRE	Equipment Repairs & Maintenance	75,378	83,580	8,202
8CRV	Vehicles Repairs & Maintenance	163,491	66,702	(96,789)
8CSF	Food - Suppliers	259,098	109,227	(149,871)
8CTI	International Travel	-	25,743	25,743
8CTL	Local Travel	231,567	240,057	8,490
8CUE	Electricity Utilities	7,529	14,019	6,490
8CZV	Value Added Tax	153,854	124,998	(28,856)
8EBR	Buildings - Renovation	-	39,795	39,795
8EEA	Equipment - Additional General	-	195,714	195,714
8EEC	Equipment - Computer	101,058	46,935	(54,123)
8EEP	Equipment - Photocopiers	-	52,215	52,215
8EES	Equipment - Specialised	-	4,836	4,836
8EFO	Furniture - Office Furniture	-	87,039	87,039
8EVR	Vehicle - Replacement	-	155,367	155,367
OVER	Overhead expenses	-	5,733,793	5,733,793
	Operating Expenses	2,053,067	7,935,061	5,881,994
	Total Expenditure	8,540,432	15,286,882	6,746,450

Source: Finance and Treasury

Table 5.2: DEPARTMENT OF ENERGY

Account	Description	Total	Budget	Under/(Over)
	Personnel Expenses			
8AAF	Family Allowance	28,888	144,000	115,112
8AAH	Housing Allowances	238,962	636,921	397,959
8AAO	Other Allowances	-	36,927	36,927
8AAP	Home Island Passage Allowances	-	218,076	218,076
8ASP	Provident Fund	198,449	248,910	50,461
8AWL	Leave expense	1,326,388	-	(1,326,388)
8AWP	Permanent Wages	4,925,784	6,041,871	1,116,087
PAYR	Payroll expenses	-	407,160	407,160
	Personnel Expenses	6,718,471	7,733,865	1,015,394
	Operating Expenses			
8CAB	Subsistence Allowances	255,000	124,998	(130,002)
8CBI	International Accommodation	-	50,001	50,001
8CEC	Consultants Fees	18,751	-	(18,751)
8CET	Other Fees	-	846	846
8CFV	Vehicles Fuel	87,397	54,618	(32,779)
8CGO	Other Charges - Freight	-	11,535	11,535
8CGR	Transport - Freight	-	5,298	5,298
8CHI	International Medical Treatment	-	24,999	24,999
8CIF	Facilities Hire	-	49,797	49,797
8CJO	Office Cleaning	41,940	65,373	23,433
8CKD	Advertising - Communications	-	30,216	30,216
8CKP	Postage - Communications	-	13,560	13,560
8CKR	Printing - Communications	-	37,773	37,773
8CKS	Stationery - Communications	11,704	58,878	47,174
8CKT	Telephone / Fax - Communications	71,921	63,939	(7,982)
8CMG	General - Materials	-	50,001	50,001
8CMO	Office - Materials	-	-	-
8COA	Audit Fees	-	137,499	137,499
8COF	Refunds	88,142	5,001	(83,141)
8COI	Incidentals	119,735	140,376	20,641
8COP	Official Entertainment	30,174	101,082	70,908
8COU	Uniforms	-	99,999	99,999
8CRB	Buildings Repairs & Maintenance	-	24,999	24,999
8CRE	Equipment Repairs & Maintenance	42,026	24,999	(17,027)
8CRV	Vehicles Repairs & Maintenance	105,958	62,499	(43,459)
8CSF	Food - Suppliers	8,949	46,755	37,806
8CSR	Rations Suppliers	12,075	-	(12,075)

8CTI	International Travel	20,000	24,732	4,732
8CTL	Local Travel	420,722	174,999	(245,723)
8CUE	Electricity Utilities	335,686	75,000	(260,686)
8CUW	Water Utilities	-	37,500	37,500
8CWL	Local Workshops	-	24,999	24,999
8CZV	Value Added Tax	149,770	75,000	(74,770)
8EEA	Equipment - Additional General	51,304	50,001	(1,303)
8EEC	Equipment - Computer	-	75,000	75,000
8EFO	Furniture - Office Furniture	-	99,999	99,999
OVER	Overhead expenses	-	1,524,640	1,524,640
	Operating Expenses	1,871,254	3,446,911	1,575,657
	Total Expenditure	8,589,725	11,180,776	2,591,051

Source: Finance and Treasury

Table 5.3: DEPARTMENT OF ENVIRONMENT

Account	Description	Total	Budget	Under/(Over)
	Personnel Expenses			
8AAA	Acting Allowances	-	13,845	13,845
8AAB	Responsibility Allowance	119,600	41,538	(78,062)
8AAF	Family Allowance	60,720	108,372	47,652
8AAH	Housing Allowances	534,516	650,814	116,298
8AAP	Home Island Passage Allowances	53,985	31,845	(22,140)
8ASP	Provident Fund	210,543	273,927	63,384
8AWL	Leave expense	1,215,581	-	(1,215,581)
8AWO	Overtime Wages	-	32,307	32,307
8AWP	Permanent Wages	5,089,027	6,652,140	1,563,113
PAYR	Payroll expenses	-	865,502	865,502
	Personnel Expenses	7,283,972	8,670,290	1,386,318
	Operating Expenses			
8CAB	Subsistence Allowances	245,000	87,501	(157,499)
8CEC	Consultants Fees	18,751	-	(18,751)
8CET	Other Fees	127,401	9,999	(117,402)
8CFV	Vehicles Fuel	47,827	69,999	22,172
8CGR	Transport - Freight	-	22,500	22,500
8CHI	International Medical Treatment	-	-	-
8CIF	Facilities Hire	-	35,001	35,001
8CJO	Office Cleaning	10,996	32,499	21,503
8CKD	Advertising - Communications	207,148	187,500	(19,648)

8CKP	Postage - Communications	-	3,750	3,750
8CKR	Printing - Communications	21,840	174,999	153,159
8CKS	Stationery - Communications	61,345	43,749	(17,596)
8CKT	Telephone / Fax - Communications	5,500	77,499	71,999
8CMG	General - Materials	71,254	71,250	(4)
8CMO	Office - Materials	-	50,001	50,001
8COF	Refunds	-	12,501	12,501
8COI	Incidentals	20,908	78,234	57,326
8COP	Official Entertainment	38,397	96,249	57,852
8CRB	Buildings Repairs & Maintenance	71,200	-	(71,200)
8CRW	Vehicle Servicing	-	37,500	37,500
8CSF	Food - Suppliers	44,919	-	(44,919)
8CTI	International Travel	15,000	-	(15,000)
8CTL	Local Travel	298,017	105,000	(193,017)
8CUC	Gas - Cooking Utilities	-	-	-
8CUE	Electricity Utilities	162,315	120,000	(42,315)
8CUW	Water Utilities	7,721	15,000	7,279
8CZV	Value Added Tax	115,432	150,000	34,568
8EEA	Equipment - Additional General	-	17,499	17,499
8EET	Equipment - Computer Software Purchases	6,522	-	(6,522)
8EFO	Furniture - Office Furniture	-	99,999	99,999
OVER	Overhead expenses	-	-	-
	Operating Expenses	1,597,493	1,598,229	736
	Total Expenditure	8,881,465	10,268,519	1,387,054

Source: Finance and Treasury

Table 5.4: DEPARTMENT OF METEOROLOGY AND GEOHAZARD

Account	Description	Total	Budget	Under/(Over)
	Personnel Expenses			
8AAA	Acting Allowances	787,647	-	(787,647)
8AAB	Responsibility Allowance	43,015	-	(43,015)
8AAF	Family Allowance	290,561	686,769	396,208
8AAH	Housing Allowances	1,557,834	2,492,304	934,470
8AAO	Other Allowances	(2)	-	2
8AAP	Home Island Passage Allowances	287,670	200,568	(87,102)
8ASP	Provident Fund	822,093	986,826	164,733
8AWC	Contract Wages	612,951	-	(612,951)
8AWL	Leave expense	3,362,006	-	(3,362,006)
8AWO	Overtime Wages	1,281,734	1,846,152	564,418

8AWP	Permanent Wages	18,439,040	22,137,663	3,698,623
PAYR	Payroll expenses	-	9,706,066	9,706,066
	Personnel Expenses	27,484,549	38,056,348	10,571,799
	Operating Expenses			
8CAB	Subsistence Allowances	661,000	377,397	(283,603)
8CBI	International Accommodation	120,000	25,551	(94,449)
8CBL	Local Accommodation	-	16,884	16,884
8CCL	Local Courses	-	9,285	9,285
8CEC	Consultants Fees	18,751	-	(18,751)
8CET	Other Fees	23,252	77,679	54,427
8CFV	Vehicles Fuel	177,778	127,056	(50,722)
8CGM	Mail Carriage Freight	-	1,911	1,911
8CGO	Other Charges - Freight	8,592	103,464	94,872
8CGR	Transport - Freight	100,080	22,110	(77,970)
8CGS	Storage - Freight	60,616	-	(60,616)
8CHI	International Medical Treatment	-	24,309	24,309
8CIE	Equipment Hire	-	10,719	10,719
8CIF	Facilities Hire	47,819	14,295	(33,524)
8CJO	Office Cleaning	325,387	105,027	(220,360)
8CKD	Advertising - Communications	35,652	67,335	31,683
8CKP	Postage - Communications	4,426	13,851	9,425
8CKR	Printing - Communications	123,688	183,942	60,254
8CKS	Stationery - Communications	782,529	211,491	(571,038)
8CKT	Telephone / Fax - Communications	522,229	437,346	(84,883)
8CMG	General - Materials	383,079	241,179	(141,900)
8CMO	Office - Materials	79,122	11,517	(67,605)
8CNT	Other Rental	-	2,145	2,145
8COF	Refunds	-	111,114	111,114
8COI	Incidentals	165,400	1,008,033	842,633
8COP	Official Entertainment	119,098	73,590	(45,508)
8COU	Uniforms	-	63,882	63,882
8CRB	Buildings Repairs & Maintenance	-	60,732	60,732
8CRE	Equipment Repairs & Maintenance	38,857	997,548	958,691
8CRH	Houses Repairs & Maintenance	2,001,000	95,886	(1,905,114)
8CRV	Vehicles Repairs & Maintenance	148,560	116,184	(32,376)
8CSF	Food - Suppliers	99,363	37,095	(62,268)
8CTI	International Travel	337,214	92,016	(245,198)
8CTL	Local Travel	869,632	988,535	118,903
8CUE	Electricity Utilities	14,824	141,861	127,037
8CUW	Water Utilities	-	3,831	3,831
8CWL	Local Workshops	-	65,037	65,037
8CZV	Value Added Tax	543,876	376,038	(167,838)

8EEA	Equipment - Additional General	81,333	117,756	36,423
8EEC	Equipment - Computer	221,587	72,387	(149,200)
8EFO	Furniture - Office Furniture	-	50,601	50,601
OVER	Overhead expenses	-	-	-
	Operating Expenses	8,114,744	6,556,619	(1,558,125)
	Total Expenditure	35,599,293	44,612,967	9,013,674

Source: Finance and Treasury

Table 5.5: MINISTRY OF CLIMATE CHANGE CABINET

Account	Description	Total	Budget	Under/(Over)
	Personnel Expenses			
8AAF	Family Allowance	43,424	-	(43,424)
8AAH	Housing Allowances	1,936,683	115,941	(1,820,742)
8ASP	Provident Fund	444,485	364,269	(80,216)
8AWC	Contract Wages	-	-	-
8AWL	Leave expense	1,673,616	-	(1,673,616)
8AWO	Overtime Wages	59,000	-	(59,000)
8AWP	Permanent Wages	9,468,783	16,106,721	6,637,938
PAYR	Payroll expenses	-	7,105,699	7,105,699
	Personnel Expenses	13,625,991	23,692,630	10,066,639
	Operating Expenses			
8CAB	Subsistence Allowances	45,000	65,547	20,547
8CBI	International Accommodation	-	-	-
8CFV	Vehicles Fuel	-	13,068	13,068
8CGR	Transport - Freight	-	4,056	4,056
8CHI	International Medical Treatment	-	11,037	11,037
8CIV	Vehicles Hire	873,917	-	(873,917)
8CJO	Office Cleaning	-	6,582	6,582
8CKR	Printing - Communications	-	11,106	11,106
8CKS	Stationery - Communications	-	1,089	1,089
8CKT	Telephone / Fax - Communications	-	13,251	13,251
8COI	Incidentals	-	2,949	2,949
8CRE	Equipment Repairs & Maintenance	-	2,811	2,811
8CRV	Vehicles Repairs & Maintenance	-	6,498	6,498
8CSF	Food - Suppliers	-	1,038	1,038
8CTI	International Travel	-	81,027	81,027
8CTL	Local Travel	28,178	-	(28,178)
8CZV	Value Added Tax	3,522	15,912	12,390
8EEA	Equipment - Additional General	-	11,070	11,070

8EEP	Equipment - Photocopiers	-	2,958	2,958
8FCB	Bank Charges	-	-	-
OVER	Overhead expenses	-	1,200,000	1,200,000
	Operating Expenses	950,617	1,449,999	499,382
	Total Expenditure	14,576,608	25,142,629	10,566,021

Source: Finance and Treasury

Table 5.6: MINISTRY OF CLIMATE CHANGE CORPORATE SERVICE UNIT

Account	Description	Total	Budget	Under/(Over)
	Personnel Expenses			
8AAA	Acting Allowances	246,453	-	(246,453)
8AAF	Family Allowance	14,444	50,781	36,337
8AAH	Housing Allowances	388,667	442,122	53,455
8AAO	Other Allowances	-	133,674	133,674
8AAP	Home Island Passage Allowances	-	77,307	77,307
8ASP	Provident Fund	118,804	164,652	45,848
8AWC	Contract Wages	71,000	-	(71,000)
8AWP	Permanent Wages	2,653,667	3,931,842	1,278,175
PAYR	Payroll expenses	-	-	-
	Personnel Expenses	3,493,035	4,800,378	1,307,343
	Operating Expenses			
8CAB	Subsistence Allowances	467,000	397,200	(69,800)
8CBI	International Accommodation	184,480	24,801	(159,679)
8CEC	Consultants Fees	18,751	-	(18,751)
8CFV	Vehicles Fuel	108,548	99,831	(8,717)
8CGM	Mail Carriage Freight	-	6,411	6,411
8CGR	Transport - Freight	10,000	11,073	1,073
8CHI	International Medical Treatment	140,220	24,102	(116,118)
8CIB	Boat Hire	-	26,574	26,574
8CIF	Facilities Hire	96,222	30,411	(65,811)
8CJO	Office Cleaning	-	56,295	56,295
8CKD	Advertising - Communications	85,130	16,692	(68,438)
8CKP	Postage - Communications	-	2,127	2,127
8CKR	Printing - Communications	-	23,781	23,781
8CKS	Stationery - Communications	50,911	118,251	67,340
8CKT	Telephone / Fax - Communications	74,274	76,140	1,866
8CMG	General - Materials	-	13,239	13,239
8CMO	Office - Materials	-	15,855	15,855

8COI	Incidentals	42,210	138,135	95,925
8COO	International Organisation Fees	-	-	-
8COP	Official Entertainment	339,524	-	(339,524)
8COT	Termination Payment	(109,916)	-	109,916
8COU	Uniforms	-	-	-
8CRB	Buildings Repairs & Maintenance	-	116,532	116,532
8CRE	Equipment Repairs & Maintenance	73,070	2,835	(70,235)
8CRV	Vehicles Repairs & Maintenance	198,378	31,644	(166,734)
8CSF	Food - Suppliers	67,808	156,186	88,378
8CTI	International Travel	236,589	126,075	(110,514)
8CTL	Local Travel	655,701	367,449	(288,252)
8CWL	Local Workshops	-	12,048	12,048
8CZV	Value Added Tax	164,295	128,466	(35,829)
8EEA	Equipment - Additional General	-	6,621	6,621
8EEC	Equipment - Computer	5,391	45,507	40,116
8EEP	Equipment - Photocopiers	52,165	16,701	(35,464)
8EER	Equipment - Replacement General	-	10,098	10,098
8EET	Equipment - Computer Software Purchases	-	-	-
8EFO	Furniture - Office Furniture	-	15,291	15,291
8EVR	Vehicle - Replacement	-	-	-
8FCB	Bank Charges	-	462	462
OVER	Overhead expenses	-	20,068,845	20,068,845
	Operating Expenses	2,960,751	22,185,678	19,224,927
	Total Expenditure	6,453,786	26,986,056	20,532,270

Source: Finance and Treasury

Table 5.7: DEPARTMENT OF CLIMATE CHANGE

Account	Description	Total	Budget	Under/(Over)
	Personnel Expenses			
8AAF	Family Allowance	1,840	88,614	86,774
8AAH	Housing Allowances	80,498	346,155	265,657
8ASP	Provident Fund	65,204	148,311	83,107
8AWL	Leave expense	1,656,680	-	(1,656,680)
8AWP	Permanent Wages	1,630,197	3,619,149	1,988,952
PAYR	Payroll expenses	-	495,777	495,777
	Personnel Expenses	3,434,419	4,698,006	1,263,587
	Operating Expenses			
8CAB	Subsistence Allowances	36,000	179,031	143,031
8CBI	International Accommodation	80,000	-	(80,000)
8CEC	Consultants Fees	18,751	-	(18,751)
8CFV	Vehicles Fuel	18,480	44,757	26,277
8CGR	Transport - Freight	40,000	-	(40,000)
8CHI	International Medical Treatment	-	-	-
8CJO	Office Cleaning	36,105	-	(36,105)
8CKM	Advertising and Marketing	90,737	-	(90,737)
8CKS	Stationery - Communications	24,403	-	(24,403)
8CKT	Telephone / Fax - Communications	30,000	22,380	(7,620)
8CMG	General - Materials	63,714	-	(63,714)
8COI	Incidentals	104,620	-	(104,620)
8COP	Official Entertainment	39,432	-	(39,432)
8CSF	Food - Suppliers	4,919	-	(4,919)
8CTL	Local Travel	62,269	111,894	49,625
8CUE	Electricity Utilities	161,953	-	(161,953)
8CWL	Local Workshops	563,640	-	(563,640)
8CZV	Value Added Tax	108,749	-	(108,749)
8EEC	Equipment - Computer	16,978	-	(16,978)
8EFO	Furniture - Office Furniture	160,222	89,517	(70,705)
OVER	Overhead expenses	-	3,549,197	3,549,197
	Operating Expenses	1,660,972	3,996,776	2,335,804
	Total Expenditure	5,095,391	8,694,782	3,599,391

Source: Finance and Treasury