

MINISTRY OF EDUCATION AND TRAINING (MoET) QUARTER (2) EXPENDITURE REPORT 2020

1 - INTRODUCTION

This report was for quarter two (2) budget expenditures report for the months beginning April to June 2020. The Treasury Division under the Ministry of Finance and Economic Management (MFEM) was mandated to be producing such review on budget expenditures in a quarterly basis, with the anticipation that this should help the Ministry and its departments concern in monitoring their spending on a quarterly basis throughout this year 2020.

2 – EXECUTIVE SUMMARY

The Ministry of Education and Training is tasked by the Government with the development of its most valuable human resource, its people. Vanuatu cannot reach its potential if the knowledge, understanding, skills and capacity of its human resources are not developed in every appropriate way (intellectually, academically, physically and spiritually). The basis for effective development in all other areas of the economy is education.

The Government in 2 previous years has allocated not less than 24% - 26% of its total budget to the education sector, for investment in the education of its people. This investment in education is directed at building a better foundation necessary for effective participation in Vanuatu's economic welfare and growth development.

The Ministry of Education and Training has three major plan objectives:

- ✓ To improve the quality of education
- ✓ Increase equitable access to education for all people at all levels of education in Vanuatu
- ✓ Improve planning, fiscal and financial management

The Ministry's aim was to create an education system, which provides good conditions for knowledge, skills and values development, with the view of enhancing a harmonious and peaceful society, conducive to the promotion of a sustainable way of life in Vanuatu.

However, the National Sustainable Development Plan (NSDP) – 2016 to 2030 as the overall people's plan was mandated under Society Pillar two (2) for quality education as;

An inclusive, equitable and quality education system with life-long learning for all and the budget policy statement Priority Outcome number 3 was: **Improved education quality, accessibility and training outcomes for children and young people.**

3 - KEY FINDINGS

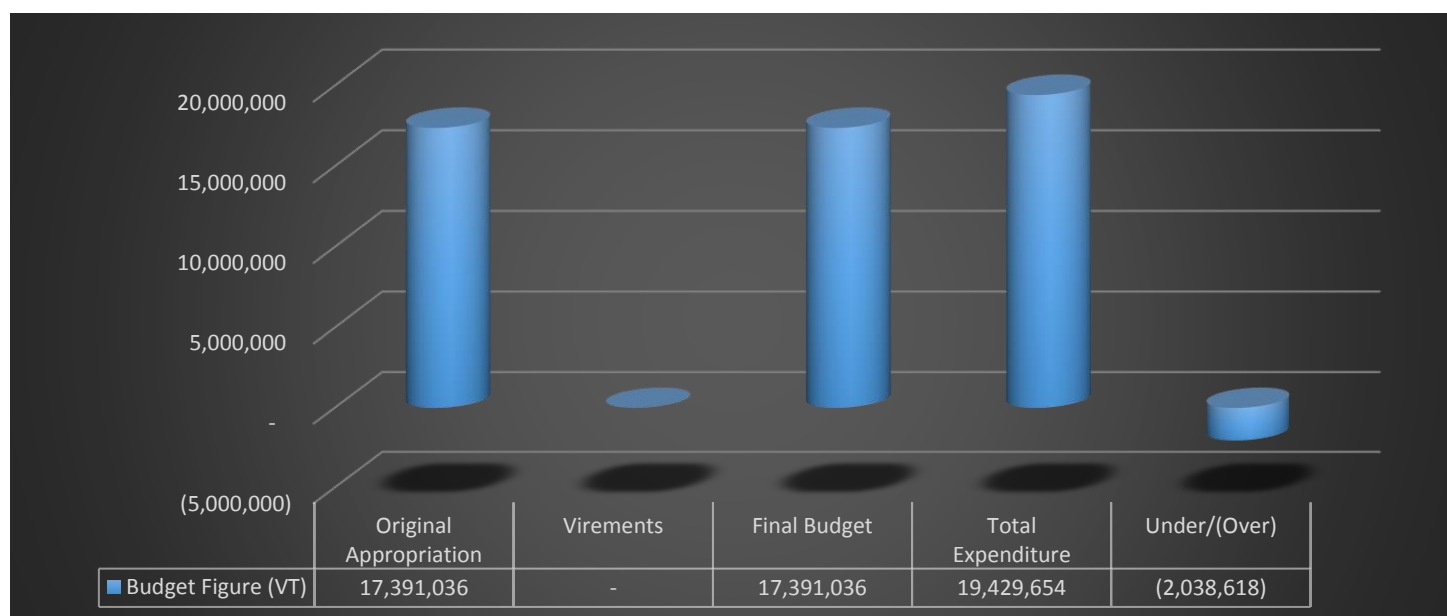
The key findings as per this report was extracted from the Finance Management Information System (FMIS) known as Smarts Stream which had the excel version of it so called vision smarts stream report and Vision Vanuatu Budget Management System (VBMS) reports. The findings will provide few charts and then a summary of the expenditure trends as per this quarter against the

original budget appropriation inclusive of budget virement and final budget as per the spreadsheet extraction report on annex (1) of this expenditure report.

However, this report will also tell us the overall budget expenditures for this quarter two and also the budget expenditure analysis on what were the causes of the under budget expenditures or over budget expenditures by looking at each departments cost centres and further reflected into the chart of accounts expenditures which will clearly tell us the exact commitments to proof the expenditures against budget appropriation by each cost centres. The major program activities within the Ministry and departments were **MEG - Cabinet Support services, MEH - Executive Management and Internal and Quality Control, MEI - Corporate Services and MEJ - Education and Training Services.**

(3.1) - CABINET BUDGET EXPENDITURES

I. Cabinet's (Q2) Budget Expenditures



(Sourced: Vision Smart Stream, Treasury Unit)

The cabinet's quarter two original budget appropriation was over VT17 million. There was no budget virement within the cost centres for the cabinet which indicated that the final budget had remained as original budget, see chart (1) above and table (1) under annex. The percentage change in the original budget appropriation to final budget after virement was 0%. The total expenditures to date for the period was over VT19 million which provided a budget figure of VT2 million budget over expenditure after the quarter two had ended.

The overall cabinet's total budget was appropriated including payroll and operation as indicated on chart (1) above.

The total budget allocated to cabinet's payroll under chart of accounts was VT14 million during the quarter two period and the budget allocation was expended more on account 8AWP - permanent wages and including all government allowances entitlement to each cabinet employees and all other beneficiaries. Therefore, the total budget expenditure to date for the cabinet payroll under chart of accounts was VT16 million and the budget remaining after quarter two period had ended was over expended over VT2 million. The budget over expenditure on accounts – 8AAG –

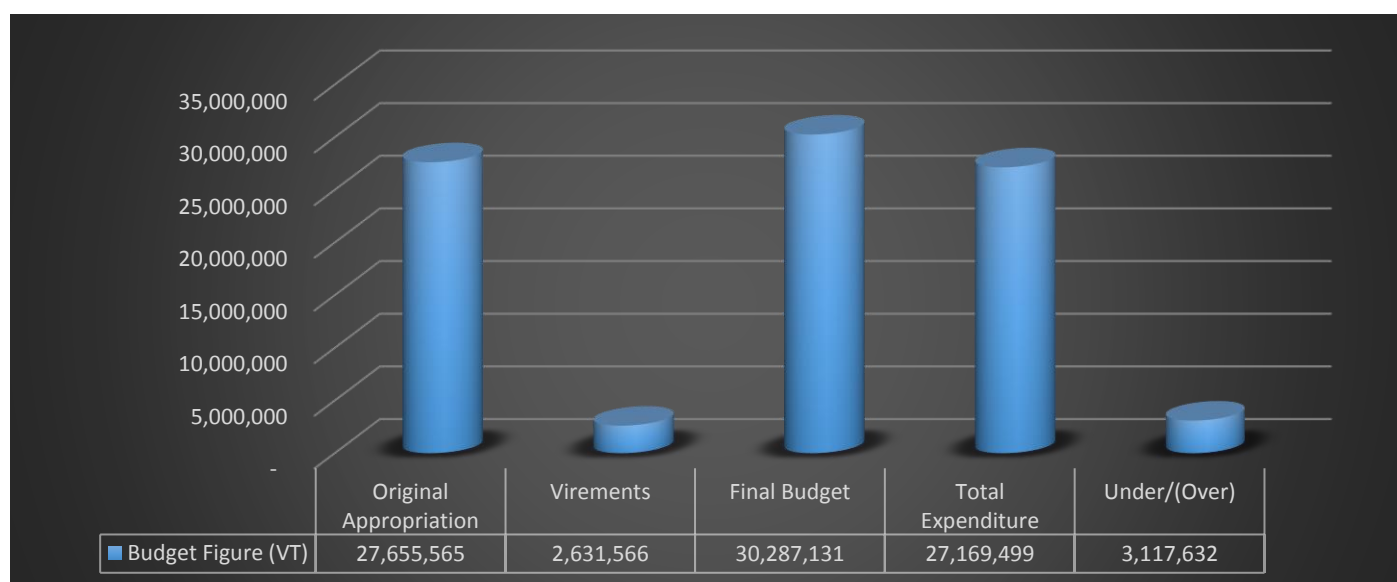
Gratuities allowances, 8ASP – Provident fund, 8AWL – Leave expenses and 8AWP – Permanent wages.

The total budget appropriation for operational purposes within the cabinet was negative VT4 million. The account 8CTI – International travel has the highest budget allocation within the operational budget. Other accounts were budgeted between VT500 thousand and below. The total budget expenditures to date for the operation was VT3 million therefore the budget remaining after quarter two period had ended was over VT95 thousand.

However to summarise the cabinet budget as indicated that the final budget allocated into cabinet during the period after budget expenditure was 112% and the budget remaining was negative VT2 million as indicated that 12% was over expended. This showed a poor budget management within the cabinet for the ministry during this quarter as reported. The Finance team within the ministry should be questioned on the budget over expenditure as budget monitoring was poor.

(3.2) EXECUTIVE MANAGEMENT AND INTERNAL AND QUALITY CONTROL

II. Executive Management and Internal & Quality Control Unit (Q2) Budget Expenditures



(Sourced: Vision Smart Stream, Treasury Unit)

The total original budget appropriation for the Executive Management and Internal & Quality Control Unit was VT28 million, the budget virement across cost centres was over VT3 million and the total final budget was over VT30 million. The percentage increase in final budget after budget virement from original budget was 9% budget increase. However, the total budget expenditures to date was VT27 million and the budget remaining to date after the period had ended was over VT3 million under budgeted, see chart (2) above and table (1) under annex.

The total budget appropriation for payroll for the unit was VT23 million and the major budget expenditure was on activity account 8AWP - permanent wages including all government allowances and beneficiaries entitled to each employees within the unit. Therefore, the total payroll expenditures to date was VT19 million. Given that over VT3 millions of budget remaining after quarter two period had ended.

The total budget allocation for the operation purposes within the unit was over VT7 million. The operation budgets was catered for all Directors' offices within the ministry including Director General's office and Teaching Service Commission's office. These offices were gathered together

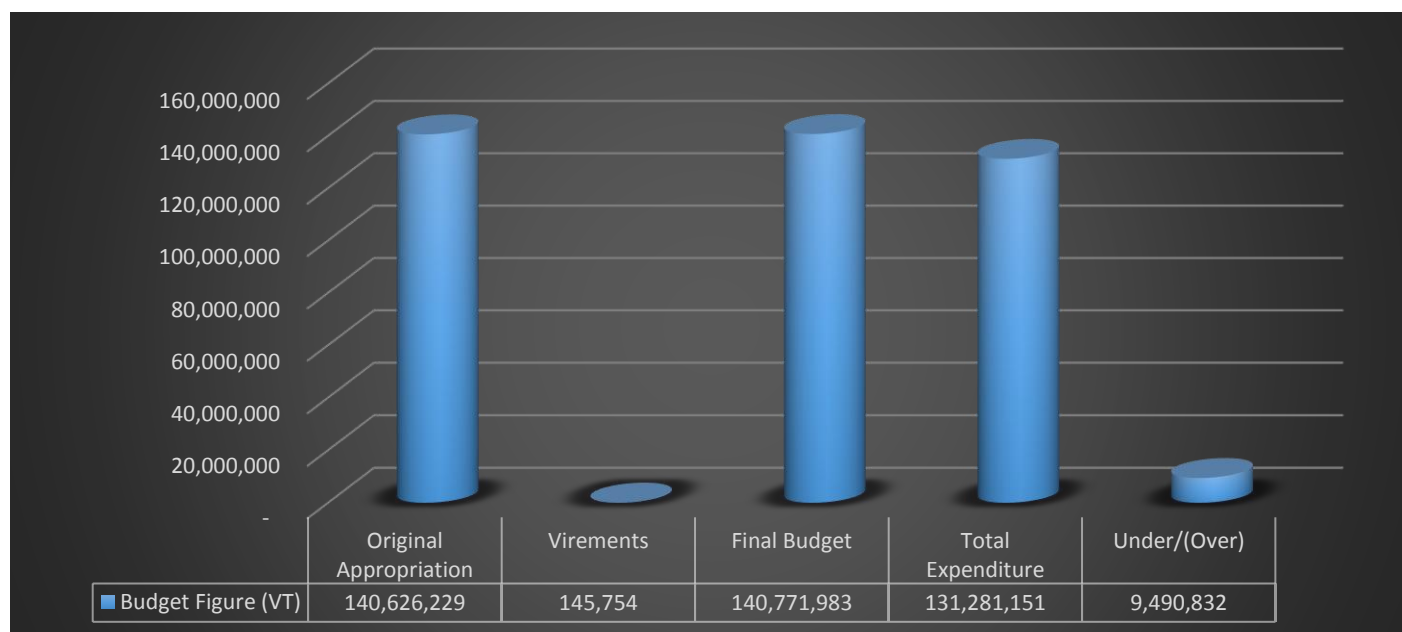
under executive management including internal and quality controls. The total operational budget expenditures to date was VT8 million and the total budget remaining was over expended at VT359 thousand. More budget allocation into this unit was allocated for the account 8CTL – International Travel and others were normal operating budgets accounts allocated within the period. Overall, under chart of accounts report it showed that few accounts were unbudgeted which led to accounts been over expended during the period. And also some accounts were budgeted but was over expended.

This unit within the ministry were the teaching service commission was held under had forecasted a revenue collection from the teachers licensing fee of VT570,968 annually. This quarter (2) report showed that they had budgeted for VT132,814 to collect but actually they had collected only VT57,263 during this quarter. A variance of VT75,551 was outstanding to collect as per this quarter, see table (3) under annex below.

To summarise the budget expenditure within this unit, the overall control or management of the budget allocation was well utilised during this quarter as reported. The total budget remaining was under budgeted of VT3 million which was better than over expenditure budget. However, the budget expenditure percentage was 90% which 10% was under budgeted as reported.

(3.3) DEPARTMENT OF CORPORATE SERVICES, ADMINISTRATION AND FINANCE

III. Department of Corporate Services, Administration and Finance (Q2) Budget Expenditures



(Sourced: Vision Smart Stream, Treasury Unit)

The original budget appropriation for the Corporate Service, Administration and Finance department within the ministry was over VT140.6 million. The budget virement was VT146 thousand given that the final budget for quarter two was increased to VT140.8 million, see chart (3) above and table (1) under annex on the details of the actual budget figures. The percentage showed that budget virement out from the original budget into the other cost centre within the department was 0.1% increased. The total expenditures to date for the period was VT131 million and the budget remaining after the period had ended was over VT9 million under budgeted

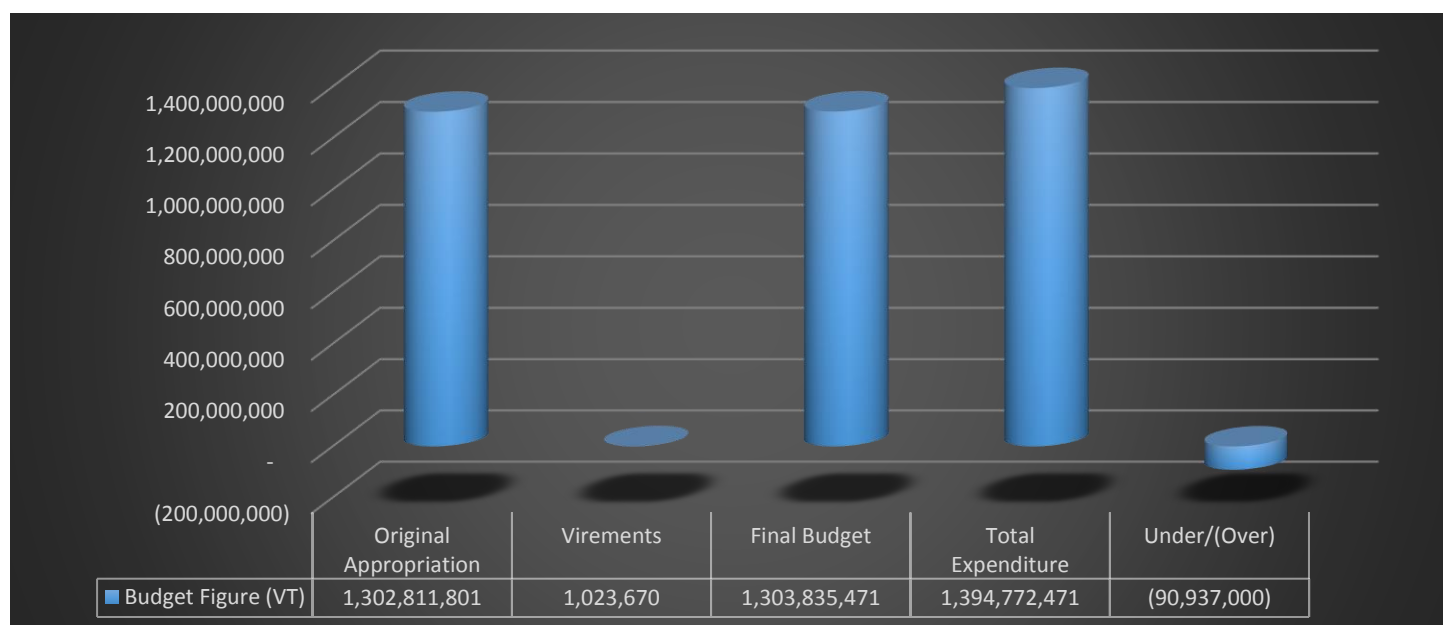
The total budget allocation into payroll for the Corporate Service, Administration and Finance department was over VT63 million and the major expenditures expended on account 8AWP - permanent wages including all government allowances and beneficiaries entitled to each employees within the department. The total payroll expenditures to date was over VT76 million. Therefore the remaining payroll budget of VT12 million under budgeted after the period had ended.

The total budget allocation for operational purposes for the department was over VT65 million. The operation budgets expenditures within the corporate and planning services, information and communication services, maintenance and utilities and provincial education offices and education authorities offices. The total operational expenditures to date was over VT68 million and the total budget remaining after quarter two had ended was over spent by VT2 million. More budget allocation into this department's operational commitments was on account 8COT – Termination payment, account 8CAB – Subsistence allowances and account 8CTL – Local travel and account 8CUE – Electricity utilities. The over budget expenditure accounts were caused by unbudgeted expenditures and account 8COT – Termination payment and 8CUE – Electricity utilities which was budgeted but expended more than budget appropriated.

To summarise the budget expenditures for this department, few chart of accounts were unbudgeted and committed the expenditures within this department's cost centres therefore there were over-expenditures on the operational budget. However, the 93% of the overall budget was expended and the budget remaining was 7% that indicated the under budgeted for this department after this quarter had ended.

(3.4) DEPARTMENT OF EDUCATION AND TRAINING SERVICES

IV. Department of Education & Training Services (Q2) Budget Expenditures



(Sourced: Vision Smart Stream, Treasury Unit)

The chart (4) above showed the budget appropriation for the department of education services. The total original budget appropriation was VT1.3 billion, the budget virement was over VT1 million and the total final budget was VT1.3 billion. The percentage decreased from original budget to final budget was 0.1%. However, the total budget expenditures to date for the quarter

was VT1.4 billion and the budget remaining to date after the period had ended was over spent by VT91 million. See chart (4) above and table (1) under annex.

The total budget allocation into the payroll accounts for the Education Service department under chart of accounts was VT1.2 billion and the major budget expenditure allocation was expended on activity account 8AWP - permanent wages including all government allowances and beneficiaries entitled to each employees within the department. The total payroll expenditures to date was VT1.2 billion. Therefore, the budget remaining on the payroll account was VT6 millions after the quarter two period had ended. The department's payroll budget was huge compared to other departments within the ministry because of all teachers around the whole of Vanuatu whom were employed by Vanuatu Government were paid salaries out from this department budget.

The total operational budget allocation was over VT114 million. The operation budget expenditures for this department – including education and Training services, school advisory and improvement, curriculum and assessment, grants and teachers. The total operational expenditure to date was over VT211 million and the total budget remaining was over spent at VT97 million. The biggest budget allocated into this department's operational commitments was for the account 8DGO – Operational Grant to all schools. While the other accounts were normal operational activities within the department. Also a huge budget over expenditures occurred under account 8DGO compare to its budget appropriation which was less over the budget expenditure which showed a budget had been transferred into this departments operation cost centre. The school grant and school fee subsidy all were paid to schools during this quarter two period at 40% budget expenditure.

The department of education services within the ministry had forecasted a revenue collection from the exam levies of VT10.7 million annually. This quarter (2) report showed that they had budgeted for VT2,310,219 as revenue collection for this quarter but they did not actually collect any revenue. A variance of VT2,310,219 remains as no revenue collection during this quarter, see table (3) under annex.

This department had a very huge budget allocation compared to other departments within the Ministry, the overall budget commitments and expenditures were not well managed. The report on chart of accounts showed that some accounts were unbudgeted and others were over spent which led to budget over spent during the quarter. The budget expenditure of 107% as showed on table (1) under annex however this showed that 7% of budget had been over spent by the department during this quarter.

4 - POLICY IMPLICATION

The policy implication for this ministry through Corporate Plan that was mandated for the ministry to achieve their strategic goals were *“access, quality and management”*, however the biggest linkage of the ministry's goals into (NSDP) or People's plan 2030 was really considered as priority to financially addressed.

People's plan priority outcome 3 – improved education quality, accessibility and training outcome for all children and young people. All government schools around the country were fully supported by government as indicated in this budget expenditure report. ECCE grant were paid to schools including budget support towards ECCE payrolls. All primary school fees were already free as of

year 2016. School grants was implemented in 2018 and had covered year 7 to year 14 as directed under school grant policy and also school fee subsidy was implemented in 2019 and had covered year 7 to year 10 and by this year 2020 or next year 2021 the subsidy will cover year 11 to year 13/14. The school fee subsidy was also directed under school fee subsidy policy extension supported by Council of Ministers in 2019. All teachers were trained well to provide quality education and also including higher salaries to motivate them to provide quality teaching opportunities to all children. This year alone during quarter one period, all schools including government and private schools will be financially support by the government on the crisis of COVID19 pandemic which was affecting the world at the moment. However, the government had financially supported all government schools through school grants and subsidies at 60% budget support as indicated in this budget expenditure report.

And again, the Budget Policy Statement for the sector was Priority Outcome number 3 as: **Improved education quality, accessibility and training outcomes for children and young people**. The budget commitments had full utilised and expended on the support towards the policy as directed by NSDP mentioned above.

5 - CONCLUSION

To conclude on this budget expenditure report in general, the commitment for the ministry after quarter two period had ended, the report showed a better budget expenditure management on few department while 1 or 2 departments including cabinet need to check their budget commitment over their budget allocation. The overall original budget for quarter two was VT1.5 billion. The budget virement was over VT4 million and the final budget was VT1.5 billion. A budget increase of 0.3% over the final budget after budget virement been processed.

The total budget expenditures to date was VT1.6 billion and given the budget over spent of VT80 millions of budget after quarter two period had ended. The budget was over expended by 5% whereas 105% was expended as deliberated above on this expenditure analysis. Table (1) on annex below provided the full budget figures' as per this report. On the outset of this quarter two report, the ministry had utilised their budget in accordance with the business and corporate plans within the ministry through departments and achieved priority outcomes on the people's plan 2030 including the budget policy statement priority.

6 - ANNEX/ APPENDIX

I. The Ministry of Education and Training Quarter one (Q2) Budget Expenditures

Code	Description	Original Appropriation	Virements	Final Budget	Total Expenditure	Under/(Over)	Budget Expenditure by (%)
MEG	Cabinet Support						
51AA	MoET Cabinet	17,391,036	-	17,391,036	20,255,664	(2,864,628)	116
51BA	MOET Parliamentary Secretary	-	-	-	(826,010)	826,010	-

MEGA	Portfolio Management	17,391,036	-	17,391,036	19,429,654	(2,038,618)	112
MEG	Cabinet Support	17,391,036	-	17,391,036	19,429,654	(2,038,618)	112
MEH	Executive Management and Internal & Quality Control						
53AA	Office of the Director of Education Services	2,270,247	-	2,270,247	2,008,266	261,981	88
54AA	Office of the Director General	4,509,319	-	4,509,319	4,023,051	486,268	89
55AA	Teaching Service Commission	9,177,941	2,633,730	11,811,671	11,543,410	268,261	98
55EA	Vanuatu Education Advisory Council	457,549	-	457,549	-	457,549	-
82AA	Office of Director Finance & Administration	2,275,379	-	2,275,379	2,064,924	210,455	91
83AA	Office of the Director Policy & Planning	2,408,334	-	2,408,334	2,070,437	337,897	86
88AA	Office of the Director of Tertiary Education	2,509,268	-	2,509,268	2,088,490	420,778	83
MEHA	Executive Management	23,608,037	2,633,730	26,241,767	23,798,578	2,443,189	91
54AB	Internal Audit Unit	3,320,340	(2,164)	3,318,176	3,370,921	(52,745)	102
54AC	Quality Assurance & Standard Unit	727,188	-	727,188	-	727,188	-
MEHB	Internal & Quality Controls	4,047,528	(2,164)	4,045,364	3,370,921	674,443	83
MEH	Executive Management and Internal & Quality Control	27,655,565	2,631,566	30,287,131	27,169,499	3,117,632	90
MEI	Corporate Services						
53AB	Education Service Unit	1,060,644	-	1,060,644	1,266,796	(206,152)	119

53AF	National Early Childhood Education Unit	2,154,337	-	2,154,337	1,527,883	626,454	71
53AG	Primary Education Unit	1,564,952	141,426	1,706,378	1,764,742	(58,364)	103
53AH	Secondary Education Unit	1,600,077	110,818	1,710,895	1,730,416	(19,521)	101
53AI	TVET in Schools Unit	625,252	-	625,252	401,796	223,456	64
53AJ	National Education Programs Unit	2,674,977	-	2,674,977	2,165,037	509,940	81
54AD	Educational Bodies Coordination Unit	725,053	-	725,053	698,984	26,069	96
54AF	Procurement Unit	1,586,251	-	1,586,251	894,592	691,659	56
54AG	Human Resource Management Unit	2,883,288	(132,968)	2,750,320	3,023,670	(273,350)	110
82AB	Finance Unit	4,979,589	-	4,979,589	4,887,870	91,719	98
82AC	Administration & Asset Management Unit	6,162,843	-	6,162,843	5,874,972	287,871	95
82AD	Information and Communication Technology Unit	3,911,819	-	3,911,819	4,502,257	(590,438)	115
83AB	Policy & Planning Unit	4,640,608	-	4,640,608	4,693,402	(52,794)	101
83AD	Research Unit	645,004	-	645,004	-	645,004	-
83AE	Human Resources & Development Unit	690,314	-	690,314	335,148	355,166	49
83BA	SEO Conference & Workshop	607,500	-	607,500	624,375	(16,875)	103
88AB	Training & Scholarship Coordination Unit	7,094,490	-	7,094,490	6,884,072	210,418	97
88AC	Technical & Vocational Education Unit	14,814,936	-	14,814,936	10,935,714	3,879,222	74

88AD	Higher Education Unit	2,647,198	-	2,647,198	1,235,541	1,411,657	47
88AE	Teacher Education Unit	1,625,047	-	1,625,047	994,868	630,179	61
MEIA	Corporate & Planning Services	62,694,179	119,276	62,813,455	54,442,135	8,371,320	87
54AE	Communication Unit	619,234	-	619,234	22,325	596,909	4
83AC	School Statistics & Mapping Unit	2,161,171	-	2,161,171	2,035,029	126,142	94
MEIB	Information & Communication Services	2,780,405	-	2,780,405	2,057,354	723,051	74
82BA	Utilities	6,291,455	-	6,291,455	8,587,607	(2,296,152)	136
82BB	Contracts and Agreements	9,251,736	-	9,251,736	2,270,800	6,980,936	25
82BC	Facilities Maintenance	251,000	-	251,000	1,267,313	(1,016,313)	505
82BD	Severance Entitlements	25,506,752	-	25,506,752	35,498,919	(9,992,167)	139
MEIC	Maintenance & Utilities	41,300,943	-	41,300,943	47,624,639	(6,323,696)	115
53CA	Torba Provincial Education Board	3,721,287	26,478	3,747,765	3,293,514	454,251	88
53CB	Sanma Provincial Education Office	5,895,102	-	5,895,102	3,277,396	2,617,706	56
53CC	Penama Provincial Education Office	4,535,747	-	4,535,747	4,424,403	111,344	98
53CD	Malampa Provincial Education Office	5,461,423	-	5,461,423	4,118,054	1,343,369	75
53CE	Shefa Provincial Education Office	5,425,822	-	5,425,822	4,858,830	566,992	90
53CF	Tafea Provincial Education Office	5,373,410	-	5,373,410	4,699,264	674,146	87
53CG	Government Assisted	3,437,911	-	3,437,911	2,485,562	952,349	72

	Education Authorities Office						
MEID	Provincial Education Offices & Education Authorities	33,850,702	26,478	33,877,180	27,157,023	6,720,157	80
MEI	Corporate Services	140,626,229	145,754	140,771,983	131,281,151	9,490,832	93
MEJ	Education & Training Services						
53AE	School Improvement Unit	5,292,750	-	5,292,750	2,993,256	2,299,494	57
53CH	Zone Curriculum Advisors	25,508,560	-	25,508,560	23,315,899	2,192,661	91
MEJA	School Advisory & Improvement	30,801,310	-	30,801,310	26,309,155	4,492,155	85
53AC	Curriculum Development Unit	13,009,876	1,023,670	14,033,546	10,479,821	3,553,725	75
53AD	Examination & Assessment Unit	13,837,423	-	13,837,423	12,032,792	1,804,631	87
53DB	Kindergarten Teachers	-	-	-	131,228	(131,228)	-
53FB	Unposted Secondary Teachers	-	-	-	517,153	(517,153)	-
MEJB	Curriculum & Assessment	26,847,299	1,023,670	27,870,969	23,160,994	4,709,975	83
53DA	Early Childhood Care & Education Grant	-	-	-	62,762	(62,762)	-
53EC	Primary Schools Grant	-	-	-	23,702,890	(23,702,890)	-
53FC	Secondary School Grant	74,610,250	-	74,610,250	2,887,320	71,722,930	4
53FE	Secondary Schools Tuition Fee	-	-	-	90,293,235	(90,293,235)	-
88EE	Untrained Teachers Program Grant	-	-	-	5,400,000	(5,400,000)	-
MEJC	Grants	74,610,250	-	74,610,250	122,346,207	(47,735,957)	164

53DB	Kindergarten Teachers	79,654,471	-	79,654,471	102,961,048	(23,306,577)	129
53EA	Primary Teachers	525,944,361	-	525,944,361	538,755,509	(12,811,148)	102
53EB	Unposted Primary Teachers	26,901,224	-	26,901,224	1,971,984	24,929,240	7
53ED	Primary Teachers Incidentals	1,463,202	-	1,463,202	1,837,663	(374,461)	126
53FA	Secondary Teachers	405,019,915	-	405,019,915	411,310,323	(6,290,408)	102
53FB	Unposted Secondary Teachers	21,599,242	-	21,599,242	9,284,616	12,314,626	43
53FD	Secondary Teachers Incidentals	723,747	-	723,747	511,027	212,720	71
88CA	Vanuatu National University	29,050,843	(50,900,172)	(21,849,329)	29,050,843	(50,900,172)	- 133
88EA	Vanuatu Institute Of Teacher Education	34,034,604	11,505,738	45,540,342	42,383,336	3,157,006	93
88EB	In Service Unit	10,686,072	-	10,686,072	9,559,343	1,126,729	89
88EF	Teacher Education Teachers Incidentals	145,800	-	145,800	-	145,800	-
88FA	Vanuatu Institute of Technology	35,207,961	39,394,434	74,602,395	75,271,323	(668,928)	101
88FD	TVET Education Teachers Incidentals	121,500	-	121,500	59,100	62,400	49
MEJD	Teachers	1,170,552,942	-	1,170,552,942	1,222,956,115	(52,403,173)	104
MEJ	Education & Training Services	1,302,811,801	1,023,670	1,303,835,471	1,394,772,471	(90,937,000)	107
M03	Ministry of Education & Training	1,488,484,631	3,800,990	1,492,285,621	1,572,784,003	(80,498,382)	105

II. Quarter (2) overall Budget Expenditures under Chart of Accounts

Account	Description	Quarter 2 Budget Appropriation	Quarter 2 Total Budget Expenditure	Quarter 2 Budget Under/(Over)
---------	-------------	--------------------------------	------------------------------------	-------------------------------

	Personnel Expenses			
8AAA	Acting Allowances	40,384	1,757,697	(1,717,313)
8AAB	Responsibility Allowance	12,301,165	412,123	11,889,042
8AAF	Family Allowance	17,522,710	15,734,478	1,788,232
8AAG	Gratuity Allowances	-	998,669	(998,669)
8AAH	Housing Allowances	84,646,471	65,087,803	19,558,668
8AAO	Other Allowances	404,577	11,474,660	(11,070,083)
8AAP	Home Island Passage Allowances	292,402	689,158	(396,756)
8ASP	Provident Fund	46,786,022	43,746,381	3,039,641
8AST	Other Fund	-	11,000	(11,000)
8AWC	Contract Wages	-	105,437	(105,437)
8AWD	Daily Rated Wages	116,038	16,896	99,142
8AWL	Leave expense	-	1,797,765	(1,797,765)
8AWO	Overtime Wages	797,461	915,092	(117,631)
8AWP	Permanent Wages	1,138,469,959	1,139,521,317	(1,051,358)
PAYR	Payroll expenses	-	-	-
	Personnel Expenses	1,301,377,189	1,282,268,476	19,108,713
	Operating Expenses			
8CAB	Subsistence Allowances	7,923,593	8,983,620	(1,060,027)
8CAS	Sitting Allowances	1,351,581	168,000	1,183,581
8CBI	International Accommodation	835,922	(840,010)	1,675,932
8CBL	Local Accommodation	529,276	268,049	261,227
8CCL	Local Courses	342,855	1,436,340	(1,093,485)
8CEC	Consultants Fees	2,444,891	227,995	2,216,896
8CES	Security Services	1,149,498	469,563	679,935
8CET	Other Fees	2,181,836	324,723	1,857,113
8CFO	Freight Fuel	-	131,835	(131,835)
8CFV	Vehicles Fuel	1,163,880	1,438,054	(274,174)
8CGM	Mail Carriage Freight	49,653	11,926	37,727
8CGO	Other Charges - Freight	30,000	-	30,000
8CGR	Transport - Freight	928,922	329,805	599,117
8CGS	Storage - Freight	7,500	-	7,500
8CHL	Local Medical Treatment	9,743	-	9,743
8CHT	Other Medical Treatment	62,499	-	62,499
8CIE	Equipment Hire	14,649	(7,000)	21,649
8CIF	Facilities Hire	71,111	13,174	57,937
8CIV	Vehicles Hire	4,860	261,817	(256,957)
8CJO	Office Cleaning	439,527	780,492	(340,965)
8CKD	Advertising - Communications	71,102	87,564	(16,462)
8CKI	Internet and Satellite Communications	-	42,733	(42,733)
8CKL	Translation Communications	357,527	-	357,527
8CKP	Postage - Communications	5,001	-	5,001
8CKR	Printing - Communications	1,719,692	2,032,795	(313,103)
8CKS	Stationery - Communications	1,829,158	1,434,140	395,018
8CKT	Telephone / Fax - Communications	1,104,574	4,489,664	(3,385,090)
8CLL	Leases - Land	-	843,000	(843,000)
8CMG	General - Materials	472,419	2,094,520	(1,622,101)
8CMO	Office - Materials	75,000	37,556	37,444
8CMS	Schools Materials	-	900	(900)
8CNT	Other Rental	-	124,498	(124,498)

8COF	Refunds	668,473	980,485	(312,012)
8COI	Incidentals	4,653,372	626,696	4,026,676
8COP	Official Entertainment	1,184,130	3,219,144	(2,035,014)
8COT	Termination Payment	25,506,752	30,602,049	(5,095,297)
8CRB	Buildings Repairs & Maintenance	1,317,994	627,966	690,028
8CRE	Equipment Repairs & Maintenance	307,566	1,445,778	(1,138,212)
8CRH	Houses Repairs & Maintenance	121,713	544,397	(422,684)
8CRM	Maintenance Contract	1,747,912	20,000	1,727,912
8CRV	Vehicles Repairs & Maintenance	486,894	862,053	(375,159)
8CRW	Vehicle Servicing	194,060	-	194,060
8CSF	Food - Suppliers	36,450	100,000	(63,550)
8CTI	International Travel	2,504,495	-	2,504,495
8CTL	Local Travel	8,715,714	6,652,064	2,063,650
8CUE	Electricity Utilities	3,724,840	5,901,242	(2,176,402)
8CUW	Water Utilities	808,220	698,753	109,467
8CWL	Local Workshops	-	(50,000)	50,000
8CYR	Relief Emergency	125,550	-	125,550
8CZV	Value Added Tax	2,311,190	5,710,099	(3,398,909)
8DGO	Operating Grant	103,661,093	185,517,397	(81,856,304)
8DGT	Other Grant	-	11,094,760	(11,094,760)
8EEA	Equipment - Additional General	853,990	1,974,613	(1,120,623)
8EEC	Equipment - Computer	1,224,753	5,896,458	(4,671,705)
8EEP	Equipment - Photocopiers	124,998	1,836,155	(1,711,157)
8EER	Equipment - Replacement General	22,500	-	22,500
8EET	Equipment - Computer Software Purchases	-	159,385	(159,385)
8EFO	Furniture - Office Furniture	378,495	880,130	(501,635)
8EHR	Houses - Renovation	-	35,000	(35,000)
8EVR	Vehicle - Replacement	1,250,019	-	1,250,019
8FCB	Bank Charges	-	(4,850)	4,850
OVER	Overhead expenses	3,800,990	-	3,800,990
	Operating Expenses	190,908,432	290,515,527	(99,607,095)
	Total Expenditure	1,492,285,621	1,572,784,003	(80,498,382)

III. Quarter (2) Revenue Budget vs Actuals

Account Code	Department	2020 Revised Revenue Budget	Quarter 2 Budget	Quarter 2 Actuals	Variance
	53Director Education Services	10,660,730	2,310,219	-	-2,310,219
7NFX	7NFX Exam Levies	10,660,730	2,310,219	-	-2,310,219
7NOO	7NOO Other Recoveries	-	-		
	55Education Commissions and Councils	570,968	132,814	57,263	- 75,551
7NFL	7NFL Teacher's Licencing Fees	570,968	132,814	57,263	- 75,551

Total

11,231,698

2,443,033

57,263

-2,385,770