

# MINISTRY OF INFRASTRUCTURE AND PUBLIC UTILITIES THIRD QUARTERLY EXPENDITURE REVIEW 2020

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## EXECUTIVE SUMMARY

The Ministry of Infrastructure and Public Utilities (MIPU) is responsible for ensuring that the provision of infrastructure, utilities and services are commercially sound, high quality and cost efficient, either through public enterprises or through private sector partnerships and competition, in accordance with the Government's Budget Policy Priority (BPP) 2020, Priority Outcome 2, Improved Resilient Infrastructure, a core government priority for improved roads, wharf and airports, including energy and telecommunication infrastructure.

The Ministry's annual recurrent budget was more than VT1.7 billion, cash grant & aid in-kind was more than VT7.9 billion and external loan was 4.9 billion. And by end of quarter 3 Ministry spent 58.4 per cent of their annual recurrent budget or VT1,017 million and at that rate of spending Ministry is likely to under spend their annual recurrent budget by more than VT380 million.. Ministry annual revenue projection was VT771.6 million and by end of quarter 3 they only able to collect 45.4 per cent or VT350 million and at that rate of collection they will under collect their annual revenue projection by VT300 million.

## CABINET'S OPERATION

### *Expenditure*

The Office of Minister key tasks include; the facilitation of good working relations between the Minister and its stakeholders/clients, office of Director General and Heads of Department on policy; secondly, monitoring the implementation of policy and COM decisions and managing the logistics relating to Minister's official travels and participation in various events internally and externally. The annual budget of Portfolio Coordination activity was VT88,575,746 and by end of quarter 3 cabinet spent 68.2 per cent of their annual recurrent budget or VT60.4 million and at that rate of spending cabinet is likely to under spend their annual recurrent budget by VT7 million. They vired VT3 million from OVER to PAYR to correct payroll negative spending.

### *Revenue*

The Office of Minister is not directly responsible for collecting the Ministry's projected revenue.

### *Financing/Conclusion*

Cabinet annual payroll budget was VT55.9 million and by end of quarter 3 cabinet spent 63 per cent of their annual payroll budget or VT35.3 million and at that rate of payroll spending Cabinet is likely to under spend their annual payroll budget by VT8 million. On the other hand cabinet annual operating budget was VT32.7 million and at the end of quarter 3 they spent 77.1 per cent of their annual operating budget or VT25.2 million and at that rate of spending they are likely to over spend their operating budget by VT1 million. Cabinet can either control their operating expenditure or vire funds from payroll to operation to meet any urgent obligations.

## **CORPORATE SERVICE OPERATION**

### *Expenditure*

The Corporate Service Unit (CSU) main tasks include the preparation of Ministry Corporate Plan that aligns with the NSDP and monitors its implementation through each Department Business Plan. Their main outputs include: 2019 annual report, recruitment confirmed, Department Business Plans finalised, 2021 budget submitted, staff work plans & performance appraisal completed and 2020 financial report submitted. The annual budget of Director General and Corporate Services activity was VT89,354,703 and by end of quarter 3 CSU spent 47.6 per cent of their annual recurrent budget or VT42.5 million and at that rate of spending they are likely to under spend their annual recurrent budget by more than VT30 million.

### *Revenue*

The Corporate Services Unit is not directly responsible for collecting the Ministry's projected revenue.

### *Financing/Conclusion*

CSU annual payroll budget was VT33.9 million and by end of third quarter they spent 63 per cent of their annual recurrent budget or VT17.8 million and at that rate of spending they are likely to under spend their annual recurrent payroll budget by VT10 million. And on the other hand CSU annual operating budget was VT55.4 million and by end of quarter 3 they spent 44.5 per cent of their annual operating recurrent budget or VT24.7 million and at that rate of spending they are likely to under spend their annual recurrent budget by more than VT20 million.

## **DEPARTMENT OF CIVIL AVIATION AND AUTHORITY OPERATION**

### *Expenditure*

The Civil Aviation Authority (CAA) has three main roles: Administrative section provides support to the Director, Technical Officers and Clients; Flight Safety section ensure that all aviation personnel are equipped with appropriate licenses and that all operations are in accordance to Civil Aviation Rules and all registered aircraft remain airworthy; and Aerodromes and Ground Aids section provides oversight and support covering aerodromes to ensure that all national aerodromes are operating in accordance to ICAO standards. The annual budget of CAA was VT152,936,338 and by end of quarter 3 they spent 51 per cent of their annual recurrent budget or VT78 million and at that rate of spending they are likely to under spend their annual recurrent budget by more than VT49 million.

### *Revenue*

The CAA annual revenue projection for 2020 was VT8,250,000 and by end of quarter 3 they collected 22 per cent of their projected annual operating revenue or VT1.8 million and at that rate of collection they are likely to under collect their projected revenue by more than VT5 million. The total value of invoice issued was VT4.9 the main revenue component was Aircraft Landing Charges and because of boarder lockdown, CAA revenue projections not likely to be collected.

### *Financing/Conclusion*

Civil Aviation Authority annual payroll budget was VT46.9 million and by end of quarter 3 they spent 50.2 per cent of their annual payroll budget or VT23.6 million and at that rate they are likely to under spend their annual payroll budget by more than VT15 million. On the other hand they annual operating budget was VT106 million and by end of quarter 3 they spent 51.2 per cent of their annual budget and at that rate of spending they are likely to under spend their annual budget by more than VT34 million. However, currently they incurred negative spending because NPP fund for this year was stored in period 12 and they need to ask for advance to correct negative spending.

## **DEPARTMENT OF PORTS & HARBOURS OPERATION**

### *Expenditure*

The Department of Ports & Harbours key roles include: provision of adequate infrastructure and facilities for users inline with the Ports Act Cap 26 and its regulations; improvement of Ports safety, Ports security to international wharves and Aids to navigation; and managing wharf concession agreements. Specific output include: slipping report for Tug Romata II & Pilot boat Maltauriki and Moli Vatur II; vacant positions filled; and increased deployment and installation of marine Aids at identified location within Vanuatu. The annual budget of Department was VT284,163,110 and by end of quarter 3 they spent 68 per cent of their annual recurrent budget or VT193.8 million and at that rate of spending they are likely to under spend their annual recurrent budget by more than VT25 million.

### *Revenue*

The Department annual revenue projection for this year was VT723,032,700 and by end of quarter 3 they collected 43 per cent of their projected annual revenue or VT309.9 million and at that rate of collection they are likely to under collect their projected annual revenue by more than VT309 million. The total value of invoice issued was VT226 million and the main revenue components were Port Dues, Light Dues Charges, Pilotage Charges and Wharfage Tax and because of boarder lockdown, the Department revenue projections not likely to be collected.

### *Financing/Conclusion*

Department annual payroll budget was VT162.2 million and by end of quarter 3 they spent 62.4 per cent of their annual payroll budget or VT101.2 million and at that rate of spending they are likely to under spend their annual payroll budget by more than VT27 million. On the other hand their annual operating budget was VT121.9 million and by end of quarter 3 they spent 76 per cent of their annual operating budget or VT92.6 million and at that rate of spending they are likely to over spend their annual operating budget by VT2 million.

## **DEPARTMENT OF PUBLIC WORKS OPERATION**

### *Expenditure*

The Department of Public Works has three main activities: the maintenances of public infrastructure including roads, outer island airports and buildings; the administrating the Road Traffic Act CAP 29; and ensuring that all public buildings constructed within the physical planning zones and complying with Vanuatu Building Code. The annual budget of Department was VT1,125,137,291 and by end of

quarter 3 they spent 57 per cent of their recurrent budget or VT640.8 million and at that rate of spending they are likely to under spend their annual recurrent budget by more than VT270 million. They vired VT25 million from various OVER to OVER for important commitments. Revenue

The Department annual revenue projection for this year was VT40,289,153 and by end of quarter 3 they collected 94.9 per cent of their annual projected revenue or VT38.2 million and at that current rate of collection they are likely to over collect their projected annual revenue by more than VT10 million. The total value of invoice issued was VT26.9 million and the main revenue component was vehicle inspection recoveries.

#### *Financing/Conclusion*

Department annual payroll budget was VT301.7 million and by end of quarter 3 they spent 70 percent of their annual payroll budget or VT211.4 million and at that rate of spending they are likely to under spend their annual payroll budget by VT20 million. On the other hand their annual operating budget was VT823.3 million and at the end of quarter 3 they spent 52.1 per cent of their annual operating budget or VT429.3 million and at that rate of spending they are likely to under spend their annual operating budget by VT250 million.

### **POLICY IMPLICATION**

Ministry capacity to effectively execute their annual budget allocation over the years is an issue for consideration. Budget analysis indicates that there were sufficient budget for increasing the workforce but recruitment were not been made. In the COVID19 and TC Harold Financial & Economic Stimulus Package, Ministry was identified as a key implementation agency and that require Ministry increasing their current workforce.

Vanuatu International Shipping Registry (VISR), Government had taken a decision to take over the management of the Registry, MBC had discussed and approved the amalgamation of OMC and OMR, World Bank had indicated providing assistances in the initials set-up that is free from political influence but very little is done at this stage.

### **CONCLUSION**

Budget analysis of the third quarter above indicates that all the agencies under the Ministry will not effectively execute their annual budget allocation by end of the year.

Boarder lockdown will impact heavily on Ministry capacity to collect their projected revenue this year, particularly from aircraft landing charges and Ports & Harbours charges/tax.

## ANNEX/APPENDIX

Table 1: Ministry Third Quarter Budget & Expenses by Cost Centres 2020

Expense Summary Report (by Cost Centre) Jan-Sep 2020						Government of Vanuatu
Cost Centre	Actual & Commitments	Budget to date	Under/(Over) Budget	Warrant Released	Annual Budget	Annual Budget Remaining
M10 - Ministry of Infrastructure and Public Utilities	1,017,094,099	1,193,469,617	176,375,518	1,248,071,501	1,740,167,188	723,073,089
73 - MIPU Cabinet	104,623,882	93,930,779	- 10,693,103	111,930,779	177,930,449	73,306,567
73AA - Cabinet Operations	60,464,930	46,129,556	- 14,335,374	62,129,556	88,575,746	28,110,816
73BA - Office of the Director General	42,491,739	47,801,223	5,309,484	49,801,223	89,354,703	46,862,964
74 - Civil Aviation Authority	77,864,000	62,124,911	- 15,739,089	95,909,317	152,936,338	75,072,338
74CA - Civil Aviation Office	77,864,000	62,124,911	- 15,739,089	95,909,317	152,936,338	75,072,338
76 - Department of Ports and Harbours	193,821,187	221,100,480	27,279,293	224,113,609	284,163,110	90,341,923
76EA - Ports & Marine	110,068,993	104,684,648	- 5,384,345	107,697,777	131,248,548	21,179,555
76EB - Government Contribution for Projects	8,073,591	9,664,346	1,590,755	9,664,346	13,906,982	5,833,391
78 - Department of Public Works	640,785,030	816,313,447	175,528,417	816,117,796	1,125,137,291	484,352,261
78A1 - Head Office	80,096,184	102,155,355	22,059,171	102,155,355	168,720,115	88,623,931
78A2 - Project Management Unit	12,332,789	15,076,994	2,744,205	15,076,994	20,531,347	8,198,558
78AB - Ambae South Road	1,029,402	0	- 1,029,402	0	0	- 1,029,402
78B1 - Water Supply Santo	2,135,383	0	- 2,135,383	0	0	- 2,135,383
78B2 - Shefa Division	150,501,794	198,050,151	47,548,357	198,050,151	257,058,955	106,557,161
78B3 - Sanma Division	148,613,340	178,788,274	30,174,934	178,788,274	241,430,749	92,817,409
78B4 - Malampa Division	76,640,833	99,499,972	22,859,139	99,304,321	135,148,600	58,507,767
78B5 - Tafea Division	68,482,163	78,011,483	9,529,320	78,011,483	106,112,429	37,630,266
78B6 - Penama Division	66,196,652	78,306,182	12,109,530	78,306,182	106,892,261	40,695,609
78B7 - Torba Division	30,240,526	54,625,523	24,384,997	54,625,523	73,232,972	42,992,446
78B8 - Outer Island Airports Maintenance	- 795,371	0	795,371	0	0	795,371
<b>Total Expenditure</b>	<b>1,017,094,099</b>	<b>1,193,469,617</b>	<b>176,375,518</b>	<b>1,248,071,501</b>	<b>1,740,167,188</b>	<b>723,073,089</b>

Table 2: Ministry Third Quarter Budget & Expenses by Chart of Accounts 2020

Expenses Detail Report (Jan-September 2020)								Government of Vanuatu
Account	Description	Actual	Commitments	Total	Budget to date	Under/ (Over)	Annual Budget	Remaining Budget
8100	Personnel Expenses	388,209,266	2,739,824	390,949,090	433,353,796	42,404,706	600,665,775	209,716,685
8AAA	Acting Allowances	9,565,148	0	9,565,148	3,965,710	-5,599,438	5,426,740	-4,138,408
8AAB	Responsibility Allowance	1,993,273	0	1,993,273	1,498,084	-495,189	2,050,000	56,727
8AAD	Shift Allowance	426,650	0	426,650	0	-426,650	0	-426,650
8AAF	Family Allowance	3,954,923	0	3,954,923	7,179,198	3,224,275	9,824,164	5,869,241
8AAG	Gratuitie Allowances	-45,855	45,855	0	0	0	6,489,096	6,489,096
8AAH	Housing Allowances	27,236,061	0	27,236,061	32,761,260	5,525,199	44,831,175	17,595,114
8AAO	Other Allowances	-962,110	1,816,000	853,890	3,447,543	2,593,653	4,717,692	3,863,802
8AAP	Home Island Passage Allowances	1,377,181	0	1,377,181	2,097,310	720,129	2,870,000	1,492,819
8AAS	Special Allowances	90,000	0	90,000	0	-90,000	0	-90,000
8ASP	Provident Fund	13,593,690	32,315	13,626,005	15,217,000	1,590,995	20,823,285	7,197,280
8AWC	Contract Wages	1,879,201	498,343	2,377,544	0	-2,377,544	2,271,350	-106,194
8AWD	Daily Rated Wages	9,240	167,040	176,280	2,677,149	2,500,869	3,663,466	3,487,186
8AWL	Leave expense	304,427	55,126	359,553	0	-359,553	0	-359,553

8AWO	Overtime Wages	19,258,647	125,145	19,383,792	25,400,385	6,016,593	34,758,419	15,374,627
8AWP	Permanent Wages	309,528,790	0	309,528,790	336,110,157	26,581,367	459,940,388	150,411,598
PAYR	Payroll expenses	0	0	0	3,000,000	3,000,000	3,000,000	3,000,000
8200	Operating Expenses	469,522,713	156,623,031	626,145,744	760,115,821	133,970,077	1,139,501,413	513,355,669
8CAB	Subsistence Allowances	27,929,773	2,960,719	30,890,492	34,967,348	4,076,856	60,498,182	29,607,690
8CAI	Subsistence Allowance International	30,000	120,000	150,000	652,167	502,167	869,565	719,565
8CAS	Sitting Allowances	120,000	0	120,000	0	-120,000	0	-120,000
8CBI	International Accommodation	0	100,000	100,000	1,288,701	1,188,701	1,718,262	1,618,262
8CBL	Local Accommodation	5,051,508	226,214	5,277,722	2,011,392	-3,266,330	2,681,880	-2,595,842
8CCI	International Courses	652,066	0	652,066	1,173,906	521,840	1,565,218	913,152
8CCL	Local Courses	360,059	24,783	384,842	1,631,727	1,246,885	2,175,652	1,790,810
8CEC	Consultants Fees	4,991,893	18,027	5,009,920	13,467,330	8,457,410	17,956,522	12,946,602
8CEO	Outsourcing Contracts	5,350,420	0	5,350,420	0	-5,350,420	0	-5,350,420
8CES	Security Services	2,706,590	66,791	2,773,381	6,961,914	4,188,533	9,282,582	6,509,201
8CET	Other Fees	5,509,797	158,266	5,668,063	2,794,554	-2,873,509	3,726,086	-1,941,977
8CFO	Freight Fuel	66,157	0	66,157	0	-66,157	0	-66,157
8CFS	Ship and Boat Fuel	-1,471,478	2,538,575	1,067,097	2,795,202	1,728,105	3,726,957	2,659,860
8CFV	Vehicles Fuel	20,713,998	7,880,056	28,594,054	23,132,520	-5,461,534	30,843,478	2,249,424
8CGM	Mail Carriage Freight	-111,969	199,600	87,631	111,510	23,879	148,695	61,064
8CGO	Other Charges - Freight	94,956	20,608	115,564	345,060	229,496	460,087	344,523
8CGR	Transport - Freight	14,724,197	289,943	15,014,140	16,947,432	1,933,292	22,596,671	7,582,531
8CGS	Storage - Freight	0	254,299	254,299	0	-254,299	0	-254,299
8CHL	Local Medical Treatment	10,183	0	10,183	0	-10,183	0	-10,183
8CIB	Boat Hire	1,550,820	136,000	1,686,820	593,478	-1,093,342	791,305	-895,515
8CIE	Equipment Hire	2,829,367	156,522	2,985,889	345,654	-2,640,235	460,870	-2,525,019
8CIF	Facilities Hire	287,624	13,000	300,624	172,818	-127,806	230,435	-70,189
8CIP	Road Plant Hire	5,119,956	8,623,170	13,743,126	39,684,618	25,941,492	52,913,044	39,169,918
8CIV	Vehicles Hire	2,649,842	128,966	2,778,808	1,373,436	-1,405,372	1,831,243	-947,565
8CJA	Airports Cleaning	20,181,472	3,063,838	23,245,310	14,838,984	-8,406,326	19,785,383	-3,459,927
8CJO	Office Cleaning	3,089,958	432,567	3,522,525	1,969,236	-1,553,289	2,625,654	-896,871
8CKD	Advertising - Communications	1,452,885	191,762	1,644,647	1,707,066	62,419	2,276,092	631,445
8CKI	Internet and Satellite Communications	106,773	0	106,773	0	-106,773	0	-106,773
8CKM	Advertising and Marketing	3,478	0	3,478	0	-3,478	0	-3,478
8CKP	Postage - Communications	98,872	207,919	306,791	287,604	-19,187	383,479	76,688
8CKR	Printing - Communications	4,009,086	396,336	4,405,422	4,659,696	254,274	6,212,957	1,807,535
8CKS	Stationery - Communications	4,911,605	891,573	5,803,178	6,047,388	244,210	8,063,194	2,260,016
8CKT	Telephone / Fax - Communications	11,409,980	433,624	11,843,604	8,412,687	-3,430,917	11,216,995	-626,609
8CLL	Leases - Land	3,673,227	0	3,673,227	6,539,751	2,866,524	8,719,708	5,046,481
8CMG	General - Materials	3,461,857	1,074,407	4,536,264	3,900,186	-636,078	5,200,274	664,010
8CMO	Office - Materials	673,468	36,243	709,711	0	-709,711	0	-709,711
8CMR	Road Material	1,770,246	130,717	1,900,963	7,826,058	5,925,095	10,434,783	8,533,820
8CNO	Office Rental	9,447,960	1,531,082	10,979,042	10,708,650	-270,392	14,278,261	3,299,219
8CNT	Other Rental	939,631	224,440	1,164,071	285,309	-878,762	380,435	-783,636
8COA	Audit Fees	775,000	0	775,000	0	-775,000	0	-775,000
8COC	Court Costs	8,696	0	8,696	326,088	317,392	434,783	426,087
8COE	Terminal Payments	516,043	14,890	530,933	0	-530,933	0	-530,933
8COF	Refunds	225,025	1,226	226,251	306,522	80,271	408,696	182,445
8COI	Incidentals	1,936,870	3,760,487	5,697,357	6,941,826	1,244,469	59,894,124	54,196,767

8COO	International Organisation Fees	26,156,234	0	26,156,234	12,245,463	-13,910,771	39,156,585	13,000,351
8COP	Official Entertainment	6,439,606	1,537,017	7,976,623	4,113,513	-3,863,110	5,484,706	-2,491,917
8COR	Recruitment Costs	0	0	0	0	0	29,478,786	29,478,786
8COS	Insurance	10,043	0	10,043	45,648	35,605	60,870	50,827
8COT	Termination Payment	3,837,603	0	3,837,603	0	-3,837,603	24,750,000	20,912,397
8COU	Uniforms	8,305,828	1,870,051	10,175,879	5,266,260	-4,909,619	7,021,741	-3,154,138
8CRB	Buildings Repairs & Maintenance	8,796,364	8,374,054	17,170,418	11,155,752	-6,014,666	14,874,413	-2,296,005
8CRC	CBC Roads Repairs and Maintenance	9,994,882	34,405,295	44,400,177	21,039,048	-23,361,129	28,052,174	-16,348,003
8CRE	Equipment Repairs & Maintenance	10,920,971	1,222,710	12,143,681	2,672,820	-9,470,861	3,563,765	-8,579,916
8CRH	Houses Repairs & Maintenance	4,738,805	676,726	5,415,531	5,381,686	-33,845	6,842,275	1,426,744
8CRI	IBC Roads Repairs and Maintenance	4,062,297	0	4,062,297	3,260,853	-801,444	4,347,826	285,529
8CRM	Maintenance Contrac	754,362	50,000	804,362	18,900,045	18,095,683	25,200,148	24,395,786
8CRN	NCB Roads Repairs and Maintenance	37,485,344	14,260,000	51,745,344	3,506,724	-48,238,620	4,675,653	-47,069,691
8CRP	Road Plant Repairs and Maintenance	773,081	262,284	1,035,365	12,803,859	11,768,494	17,071,892	16,036,527
8CRQ	Road Plant Servicing	2,162,857	2,438,867	4,601,724	1,826,073	-2,775,651	2,434,782	-2,166,942
8CRR	Roads Repairs & Maintenance	15,117,919	13,045,121	28,163,040	106,741,908	78,578,868	142,323,111	114,160,071
8CRS	Ship Repair & Maintenance	5,491,891	796,569	6,288,460	12,239,117	5,950,657	12,956,521	6,668,061
8CRV	Vehicles Repairs & Maintenance	3,574,964	1,966,907	5,541,871	16,485,372	10,943,501	21,980,588	16,438,717
8CRW	Vehicle Servicing	4,481,154	1,999,870	6,481,024	13,759,299	7,278,275	18,345,803	11,864,779
8CSD	Distribution Supplies	3,707,913	0	3,707,913	0	-3,707,913	0	-3,707,913
8CSF	Food - Suppliers	3,392,987	191,402	3,584,389	458,019	-3,126,370	610,692	-2,973,697
8CSM	Medicines Suppliers	97,632	0	97,632	163,044	65,412	217,391	119,759
8CSO	Other Suppliers	12,667,793	7,348,546	20,016,339	10,402,515	-9,613,824	13,870,081	-6,146,258
8CSR	Rations Suppliers	754,998	425,002	1,180,000	1,278,999	98,999	1,705,345	525,345
8CTI	International Travel	-11,870	381,879	370,009	7,421,707	7,051,698	18,761,454	18,391,445
8CTL	Local Travel	21,936,422	3,294,538	25,230,960	13,295,329	-11,935,631	17,683,695	-7,547,265
8CUC	Gas - Cooking Utilities	67,685	0	67,685	84,780	17,095	113,044	45,359
8CUE	Electricity Utilities	18,628,758	731,529	19,360,287	17,873,046	-1,487,241	23,830,809	4,470,522
8CUL	Lighting Utilities	237,291	0	237,291	0	-237,291	0	-237,291
8CUW	Water Utilities	686,567	36,249	722,816	1,284,093	561,277	1,712,123	989,307
8CYR	Relief Emergency	68,442	0	68,442	0	-68,442	0	-68,442
8CYS	Rescue Emergency	0	0	0	847,827	847,827	1,130,435	1,130,435
8CZV	Value Added Tax	46,202,047	8,946,301	55,148,348	96,636,103	41,487,755	128,157,325	73,008,977
8DAI	International Organisations	5,473,484	2,262,177	7,735,661	0	-7,735,661	0	-7,735,661
8EEA	Equipment - Additional General	23,652,552	2,400,548	26,053,100	6,810,651	-19,242,449	9,080,889	-16,972,211
8EEC	Equipment - Computer	2,617,671	1,499,024	4,116,695	5,088,447	971,752	6,784,628	2,667,933
8EEH	Equipment - Heavy Equipment	0	0	0	130,437	130,437	173,913	173,913
8EEP	Equipment - Photocopiers	1,321,739	0	1,321,739	1,402,164	80,425	1,869,561	547,822
8EER	Equipment - Replacement General	386,826	0	386,826	456,525	69,699	608,696	221,870
8EES	Equipment - Specialised	29,000	3,474	32,474	0	-32,474	0	-32,474
8EFH	Furniture - Housing Furniture	5,302	244,278	249,580	957,924	708,344	1,277,238	1,027,658
8EFO	Furniture - Office Furniture	753,688	392,627	1,146,315	2,289,132	1,142,817	3,052,175	1,905,860
8EHN	Houses - New Houses	0	0	0	5,869,539	5,869,539	7,826,087	7,826,087
8EHR	Houses - Renovation	990,000	0	990,000	0	-990,000	0	-990,000
8EIE	Infrastructure - Electricity	90,000	0	90,000	0	-90,000	0	-90,000
8EIO	Infrastructure - Other	0	0	0	0	0	30,000,000	30,000,000
8EIR	Infrastructure - Roads & Bridges	-7,184,504	9,142,814	1,958,310	72,427,671	70,469,361	96,570,604	94,612,294
8EVR	Vehicle - Replacement	0	0	0	2,282,598	2,282,598	3,043,478	3,043,478

8FCB	Bank Charges	25,735	0	25,735	6,525	-19,210	8,696	-17,039
OVER	Overhead expenses	0	0	0	35,997,488	35,997,488	-3,000,137	-3,000,137
8CAW	Good Will Payment	11,962,459	0	11,962,459	0	-11,962,459	1,000,000	-10,962,459
8CGE	Export	0	110,522	110,522	0	-110,522	0	-110,522
	<b>Total Expenditure</b>	<b>857,731,979</b>	<b>159,362,855</b>	<b>1,017,094,834</b>	<b>1,193,469,617</b>	<b>176,374,783</b>	<b>1,740,167,188</b>	<b>723,072,354</b>

Table 3: Ministry Third Quarter Revenue Budget & Collection by Revenue Items 2020

Revenue Detail Report Jan-Sep 2020								Government of Vanuatu
Account	Description	Actual	Commitments	Total	Budget to date	Under/ (Over)	Actual Receipts	Annual Budget
7100	Operating Revenue	257,169,334	0	257,169,334	587,576,696	330,407,362	350,063,390	771,571,853
7LCL	Landing Charges	3,160,800	0	3,160,800	1,949,994	-1,210,806	897,300	2,600,000
7LCM	Marine Fees Charges	8,066,963	0	8,066,963	7,499,970	-566,993	9,318,901	10,000,000
7LCO	Pilotage Charges	31,798,860	0	31,798,860	49,495,833	17,696,973	42,319,241	65,994,700
7LCS	Storage Charges	7,185,884	0	7,185,884	0	-7,185,884	4,954,845	0
7LCU	Light Dues Charges	37,425,010	0	37,425,010	189,862,866	152,437,856	50,929,427	253,151,500
7LCV	Miscellaneous Charges	1,167,375	0	1,167,375	3,299,985	2,132,610	775,830	4,400,000
7NFJ	Surcharge Fee	0	0	0	0	0	652,110	0
7NFM	VMA Fees	4,989,930	0	4,989,930	0	-4,989,930	26,817,400	0
7NFO	Other Fees	675,000	0	675,000	1,263,816	588,816	1,234,400	1,685,100
7NIO	Other Fines	30,000	0	30,000	0	-30,000	30,000	0
7NLE	Aircraft Pilot Licenses	345,997	0	345,997	749,997	404,000	113,381	1,000,000
7NLO	Other Licenses	180,750	0	180,750	0	-180,750	781,750	0
7NOE	Equipment Hire Recoveries	376,964	0	376,964	335,997	-40,967	556,081	448,000
7NOI	Inspections Recoveries	25,650,295	0	25,650,295	35,600,000	9,949,705	33,345,437	35,600,000
7NOO	Other Recoveries	308,615	0	308,615	423,765	115,150	539,887	565,000
7NOT	Testing Charges Recoveries	544,785	0	544,785	2,907,099	2,362,314	3,751,905	3,876,153
7NOW	Water Charges Recoveries	4,340	0	4,340	0	-4,340	44,090	0
7TOO	Quay Dues	10,630,898	0	10,630,898	34,190,415	23,559,517	13,742,584	45,587,400
7TOP	Port Dues	96,806,918	0	96,806,918	160,060,086	63,253,168	135,791,062	213,414,300
7TOW	Wharfage Tax	27,819,950	0	27,819,950	99,936,873	72,116,923	23,467,759	133,249,700