

MINISTRY OF EDUCATION AND TRAINING (MoET) QUARTER (3) EXPENDITURE REPORT 2020

1 - INTRODUCTION

This report was for quarter three (3) budget expenditures report for the months beginning July to September 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

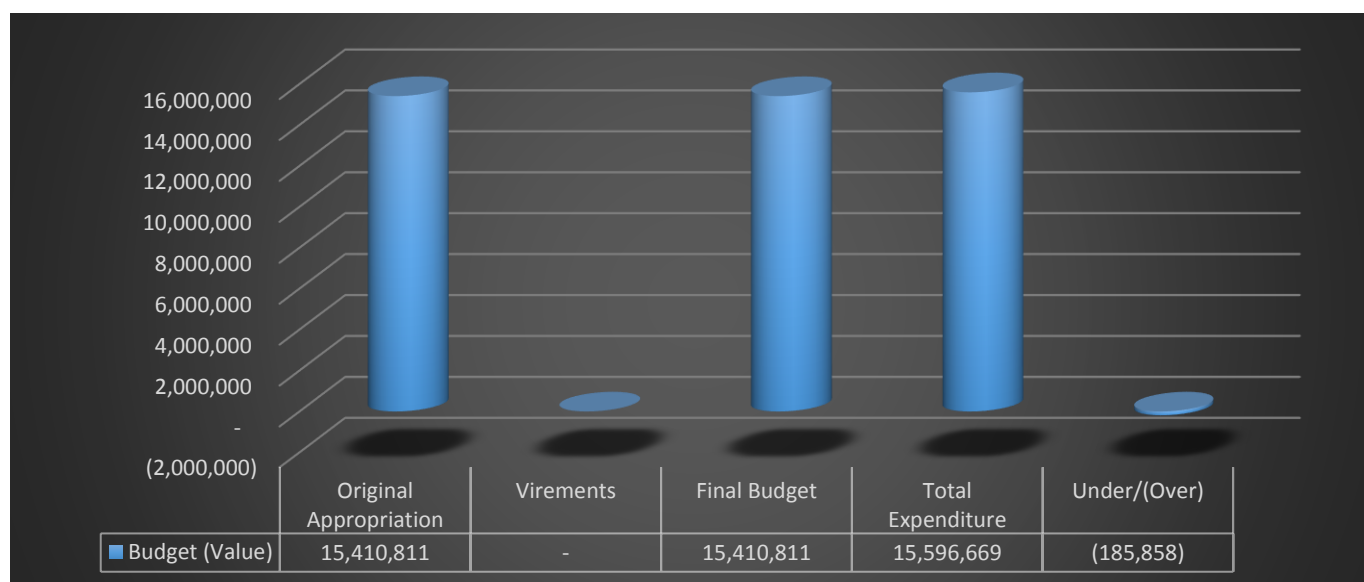
The key findings as per this report was extracted from the Finance Management Information System (FMIS) known as Smarts Stream which had the excel version of it so called vision smarts stream report and Vision Vanuatu Budget Management System (VBMS) reports. The findings will provide few charts and then 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 three 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 (Q3) Budget Expenditures



(Sourced: Vision Smart Stream, Treasury Unit)

The cabinet's quarter three original budget appropriation was over VT15.4 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 VT15.5 million which provided a budget figure of VT185 thousand budget over expenditure after the quarter three had ended.

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

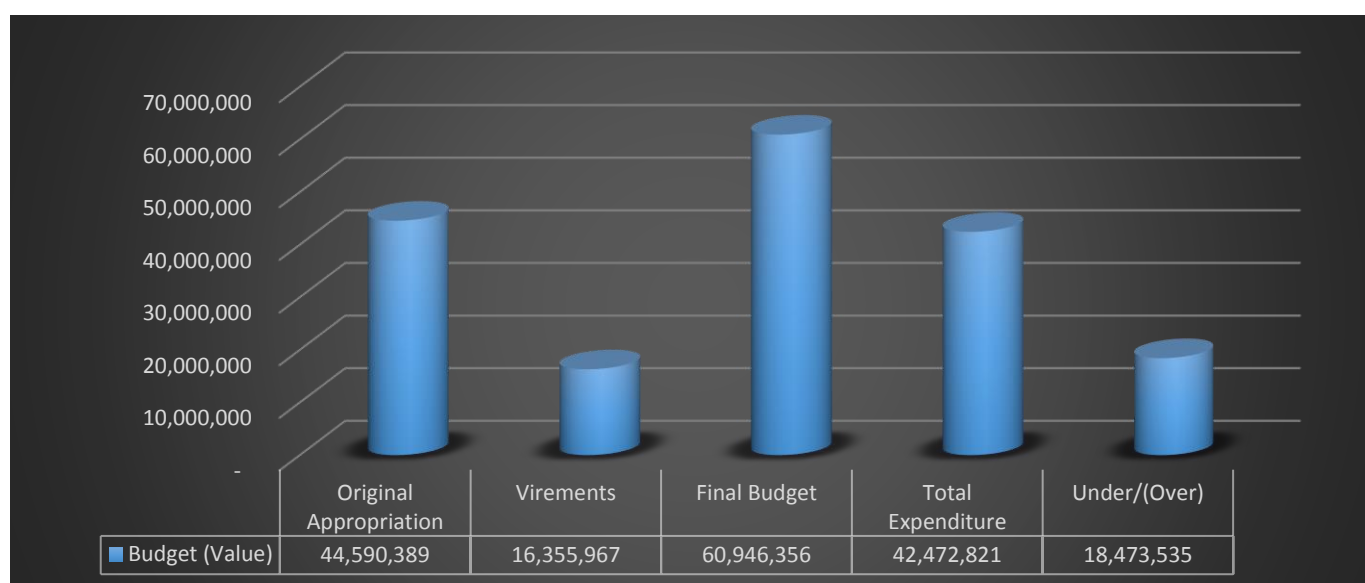
The total budget allocated to cabinet's payroll under chart of accounts was VT12 million during the quarter three period and the budget allocation was expended more on account 8AWP - permanent wages and including all government allowances entitlement to each cabinet employees and all other beneficiaries. Therefore, the total budget expenditure to date for the cabinet payroll under chart of accounts was VT12 million and the budget remaining after quarter three period had ended was over expended by VT58 thousand. The budget over expenditure on accounts – 8AAG – Gratuities allowances, 8ASP – Provident fund and 8AWL – Leave expenses.

The total budget appropriation for operational purposes within the cabinet was VT3.5 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 VT3.6 million therefore the budget remaining after quarter three period had ended was over expended over VT127 thousand.

However to summarise the cabinet budget as indicated that the final budget allocated into cabinet during the period after budget expenditure was 101% and the budget remaining was negative VT185 thousand as indicated that 1% was over expended. This showed a poor budget management within the cabinet for the ministry during this quarter as reported.

(3.2) EXECUTIVE MANAGEMENT AND INTERNAL AND QUALITY CONTROL

II. Executive Management and Internal & Quality Control Unit (Q3) Budget Expenditures



(Sourced: Vision Smart Stream, Treasury Unit)

The total original budget appropriation for the Executive Management and Internal & Quality Control Unit was over VT44 million, the budget virement across cost centres was over VT16 million and the total final budget was VT61 million. The percentage increase in final budget after budget virement from original budget was 26% budget increase. However, the total budget expenditures to date was VT42 million and the budget remaining to date after the period had ended was over VT18 million under budgeted, see chart (2) above and table (1) under annex.

The total budget appropriation for payroll for the unit was VT32 million and the major budget expenditure was on activity account 8AWP - permanent wages including all government allowances entitled to each employees within the unit. Therefore, the total payroll expenditures to date was VT14 million. Given that over VT18 millions of budget remaining after quarter three period had ended.

The total budget allocation for the operation purposes within the unit was over VT24 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 VT24 million and the total budget remaining was VT5 thousand. More budget allocation into this unit was allocated for the account 8DGO – Operating Grant and

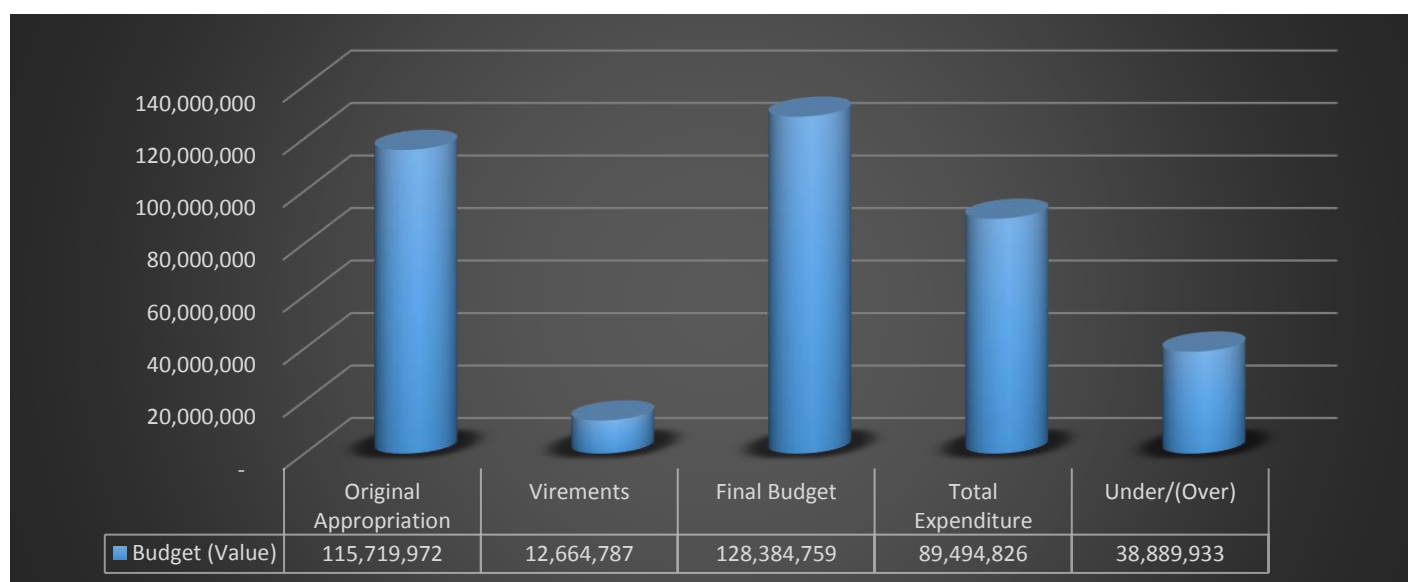
others were normal operating budgets accounts allocated within the period. Overall, under chart of account reports it showed that few accounts were unbudgeted which led to accounts been over expended during the period. And also some accounts were over expended.

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 (3) report showed that they had budgeted for VT354,968 to collect but actually they had collected only VT57,263 during this quarter. A variance of VT297,705 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 VT18 million which was better than budget over expenditures. However, the budget expenditure percentage was 69% which 31% was under budgeted as reported.

(3.3) DEPARTMENT OF CORPORATE SERVICES, ADMINISTRATION AND FINANCE

III. Department of Corporate Services, Administration and Finance (Q3) 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 VT116 million. The budget virement was VT13 million given that the final budget for quarter three was increased to over VT128 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 10% increased. The total expenditures to date for the period was VT89 million and the budget remaining after the period had ended was VT39 million under budgeted

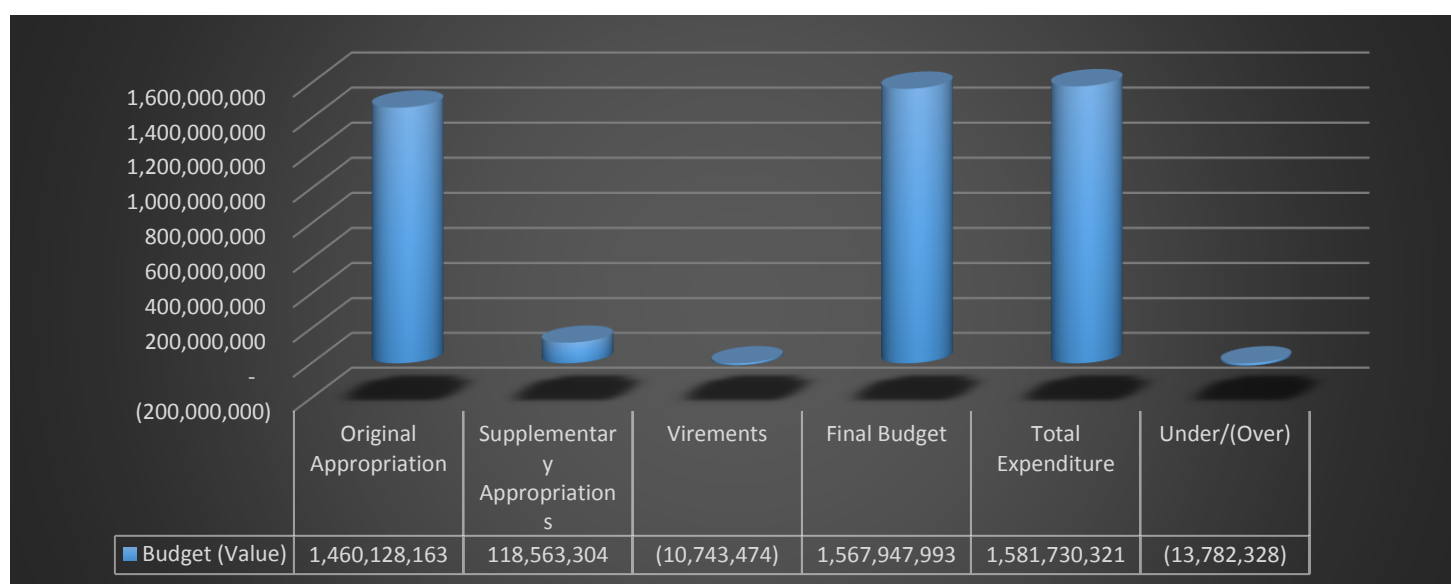
The total budget allocation into payroll for the Corporate Service, Administration and Finance department was VT75 million and the major expenditures expended on account 8AWP - permanent wages including all government allowances and beneficiaries entitled to each employees within the department. The total payroll expenditures to date was over VT50 million. Therefore the remaining payroll budget of VT25 million under budgeted.

The total budget allocation for operational purposes for the department was over VT51 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 VT36 million and the total budget remaining after quarter three had ended was VT15 million. More budget allocation into this department's operational commitments was on account 8CET – Other Fees, 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 8CET – Other Fees plus other accounts where their budget was over expended within VT1 million and below, account 8CET 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 70% of the overall budget was expended and the budget remaining was 30% as indicated that the department was under budgeted during this quarter as reported.

(3.4) DEPARTMENT OF EDUCATION AND TRAINING SERVICES

IV. Department of Education & Training Services (Q3) Budget Expenditures



(Sourced: Vision Smart Stream, Treasury Unit)

The chart above showed the budget appropriation for the department of education services. The total original budget appropriation was VT1.5 billion. The supplementary budget was VT118 million, the budget virement was over VT10 million and the total final budget was VT1.57 billion. The percentage increased from original budget to final budget was 8%. However, the total budget expenditures to date for the quarter was VT1.58 billion and the budget remaining to date after the period had ended was over spent by VT14 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 VT1.3 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 VT1.1 billion. Therefore, the budget remaining on the payroll account was VT157 millions after the

quarter three 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 VT267 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 VT438 million and the total budget remaining was over spent at VT170 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 at quarter two by end of June and quarter three by beginning of July period at 40% budget expenditure. That was the reason why this report captured the Operating grant 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 (3) report showed that they had budgeted for VT9,530,622 as revenue collection for this quarter but they had actually collect only VT1,200,738. A variance of VT6,814,884 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 101% as showed on table (1) under annex however this showed that 1% 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 40% 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 fully 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 three 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 three was VT1.6 billion. The supplementary budget was VT188 million, the budget virement was over VT18 million and the final budget was VT1.8 billion. A budget increase of 8% over the final budget after budget virement been processed and the supplementary budget had been appropriated.

The total budget expenditures to date was VT1.7 billion and given the remaining budget was over VT43 millions of budget after quarter three period had ended. The budget was expended by 98% whereas 2% was under budgeted 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 three 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

6.1 Charts

I. The Ministry of Education and Training Quarter one (Q3) Budget Expenditures

Code	Description	Original Appro.	Virements	Final Budget	Total Expenditure	Under/(Over)	Expendi ture by (%)
MEG	Cabinet Support						
51AA	MoET Cabinet	15,410,811	-	15,410,811	15,379,019	31,792	99.8
51BA	MOET Parliamentary Secretary	-	-	-	217,650	(217,650)	-
MEG A	Portfolio Management	15,410,811	-	15,410,811	15,596,669	(185,858)	101.2
MEG	Cabinet Support	15,410,811	-	15,410,811	15,596,669	(185,858)	101.2
MEH	Executive Management and						

	Internal & Quality Control						
53AA	Office of the Director of Education Services	1,986,177	-	1,986,177	2,130,757	(144,580)	107.3
54AA	Office of the Director General	4,094,376	117,990	4,212,366	3,413,333	799,033	81.0
55AA	Teaching Service Commission	8,156,815	221,432	8,378,247	7,423,492	954,755	88.6
55CA	Vanuatu Qualification Authority	20,000,000	15,898,556	35,898,556	20,000,000	15,898,556	55.7
55EA	Vanuatu Education Advisory Council	392,184	-	392,184	-	392,184	-
82AA	Office of Director Finance & Administration	1,988,043	117,990	2,106,033	1,722,688	383,345	81.8
83AA	Office of the Director Policy & Planning	2,155,560	-	2,155,560	1,861,204	294,356	86.3
88AA	Office of the Director of Tertiary Education	2,214,435	-	2,214,435	1,940,775	273,660	87.6
MEH A	Executive Management	40,987,590	16,355,968	57,343,558	38,492,249	18,851,309	67.1
54AB	Internal Audit Unit	2,945,211	(1)	2,945,210	2,757,131	188,079	93.6
54AC	Quality Assurance & Standard Unit	657,588	-	657,588	1,223,441	(565,853)	186.0
MEHB	Internal & Quality Controls	3,602,799	(1)	3,602,798	3,980,572	(377,774)	110.5
MEH	Executive Management and Internal & Quality Control	44,590,389	16,355,967	60,946,356	42,472,821	18,473,535	69.7
MEI	Corporate Services						
53AB	Education Service Unit	1,134,383	-	1,134,383	538,431	595,952	47.5
53AF	National Early Childhood Education Unit	1,927,350	235,980	2,163,330	1,354,223	809,107	62.6
53AG	Primary Education Unit	1,387,611	119,816	1,507,427	1,224,551	282,876	81.2
53AH	Secondary Education Unit	1,418,988	-	1,418,988	1,143,576	275,412	80.6
53AI	TVET in Schools Unit	535,929	-	535,929	-	535,929	-
53AJ	National Education Programs Unit	2,362,434	-	2,362,434	1,079,485	1,282,949	45.7
54AD	Educational Bodies Coordination Unit	752,997	-	752,997	556,272	196,725	73.9
54AF	Procurement Unit	1,392,318	-	1,392,318	802,084	590,234	57.6

54AG	Human Resource Management Unit	2,623,347	7,314,767	9,938,114	2,542,981	7,395,133	25.6
82AA	Office of Director Finance & Administration	-	-	-	106,397	(106,397)	-
82AB	Finance Unit	4,920,348	235,980	5,156,328	4,735,958	420,370	91.8
82AC	Administration & Asset Management Unit	5,373,654	2,124,408	7,498,062	5,460,873	2,037,189	72.8
82AD	Information and Communication Technology Unit	5,199,999	-	5,199,999	3,863,199	1,336,800	74.3
83AB	Policy & Planning Unit	4,098,762	-	4,098,762	3,729,551	369,211	91.0
83AD	Research Unit	552,858	-	552,858	-	552,858	-
83AE	Human Resources & Development Unit	614,612	-	614,612	30,500	584,112	5.0
83BA	SEO Conference & Workshop	645,000	-	645,000	497,300	147,700	77.1
88AB	Training & Scholarship Coordination Unit	4,659,831	117,990	4,777,821	5,091,448	(313,627)	106.6
88AC	Technical & Vocational Education Unit	14,156,628	235,980	14,392,608	13,429,993	962,615	93.3
88AD	Higher Education Unit	2,376,165	-	2,376,165	1,618,640	757,525	68.1
88AE	Teacher Education Unit	1,408,674	1,699,464	3,108,138	970,645	2,137,493	31.2
MEIA	Corporate & Planning Services	57,541,888	12,084,385	69,626,273	48,776,107	20,850,166	70.1
54AE	Communication Unit	625,409	-	625,409	404,628	220,781	64.7
83AC	School Statistics & Mapping Unit	1,968,423	-	1,968,423	1,709,963	258,460	86.9
MEIB	Information & Communication Services	2,593,832	-	2,593,832	2,114,591	479,241	81.5
82BA	Utilities	6,248,535	-	6,248,535	5,613,052	635,483	89.8
82BB	Contracts and Agreements	9,251,736	-	9,251,736	2,868,857	6,382,879	31.0
82BC	Facilities Maintenance	249,000	-	249,000	4,670,774	(4,421,774)	1,875.8
82BD	Severance Entitlements	9,565,032	-	9,565,032	1,242,118	8,322,914	13.0
MEIC	Maintenance & Utilities	25,314,303	-	25,314,303	14,394,801	10,919,502	56.9
53CA	Torba Provincial Education Board	3,377,730	108,442	3,486,172	3,291,571	194,601	94.4
53CB	Sanma Provincial Education Office	5,270,253	117,990	5,388,243	3,722,778	1,665,465	69.1

53CC	Penama Provincial Education Office	4,082,148	117,990	4,200,138	3,038,833	1,161,305	72.4
53CD	Malampa Provincial Education Office	4,920,789	-	4,920,789	3,856,503	1,064,286	78.4
53CE	Shefa Provincial Education Office	4,862,277	117,990	4,980,267	4,538,584	441,683	91.1
53CF	Tafea Provincial Education Office	4,809,978	117,990	4,927,968	4,083,260	844,708	82.9
53CG	Government Assisted Education Authorities Office	2,946,774	-	2,946,774	1,677,798	1,268,976	56.9
MEID	Provincial Education Offices & Education Authorities	30,269,949	580,402	30,850,351	24,209,327	6,641,024	78.5
MEI	Corporate Services	115,719,972	12,664,787	128,384,759	89,494,826	38,889,933	69.7
MEJ	Education & Training Services						
53AE	School Improvement Unit	4,602,225	117,990	4,720,215	1,888,002	2,832,213	40.0
53CH	Zone Curriculum Advisors	21,864,441	-	21,864,441	19,460,343	2,404,098	89.0
MEJA	School Advisory & Improvement	26,466,666	117,990	26,584,656	21,348,345	5,236,311	80.3
53AC	Curriculum Development Unit	11,494,209	174,560	11,668,769	7,835,232	3,833,537	67.1
53AD	Examination & Assessment Unit	19,670,486	471,960	20,142,446	10,600,381	9,542,065	52.6
53DB	Kindergarten Teachers	-	-	-	68,466	(68,466)	-
53FB	Unposted Secondary Teachers	-	-	-	443,274	(443,274)	-
MEJB	Curriculum & Assessment	31,164,695	646,520	31,811,215	18,947,353	12,863,862	59.6
53EC	Primary Schools Grant	204,111,890	-	204,111,890	94,825,780	109,286,110	46.5
53FC	Secondary School Grant	174,138,400	(174,138,400)	-	186,472,736	(186,472,736)	-
53FE	Secondary Schools Tuition Fee	-	(60,172,000)	-	106,175,281	(106,175,281)	-
88ED	Vanuatu Institute of Teacher Education Grant	8,800,000	-	8,800,000	8,800,000	-	100.0
88EE	Untrained Teachers Program Grant	3,600,000	-	3,600,000	3,600,000	-	100.0
88FC	Vanuatu Institute of Technology Grant	4,000,000	-	4,000,000	462,924	3,537,076	11.6
MEJC	Grants	394,650,290	(234,310,400)	220,511,890	400,336,721	(179,824,831)	181.5
53DB	Kindergarten Teachers	68,275,134	-	68,275,134	69,897,313	(1,622,179)	102.4
53EA	Primary Teachers	450,808,614	4,848,000	455,656,614	545,831,611	(90,174,997)	119.8

53EB	Unposted Primary Teachers	23,058,150	-	23,058,150	4,270,181	18,787,969	18.5
53ED	Primary Teachers Incidentals	1,463,202	-	1,463,202	1,457,300	5,902	99.6
53FA	Secondary Teachers	347,159,283	143,674,176	549,224,763	407,978,601	141,246,162	74.3
53FB	Unposted Secondary Teachers	18,513,603	-	18,513,603	8,183,156	10,330,447	44.2
53FD	Secondary Teachers Incidentals	723,747	-	723,747	851,900	(128,153)	117.7
88CA	Vanuatu National University	29,050,843	-	29,050,843	29,050,843	-	100.0
88EA	Vanuatu Institute Of Teacher Education	29,172,465	27,803,784	56,976,249	27,746,682	29,229,567	48.7
88EB	In Service Unit	9,159,474	8,750,136	17,909,610	7,592,590	10,317,020	42.4
88EF	Teacher Education Teachers Incidentals	154,800	-	154,800	-	154,800	-
88FA	Vanuatu Institute of Technology	30,178,197	37,726,320	67,904,517	38,237,725	29,666,792	56.3
88FD	TVET Education Teachers Incidentals	129,000	-	129,000	-	129,000	-
MEJD	Teachers	1,007,846,512	222,802,416	1,289,040,232	1,141,097,902	147,942,330	88.5
MEJ	Education & Training Services	1,460,128,163	(10,743,474)	1,567,947,993	1,581,730,321	(13,782,328)	100.9
M03	Ministry of Education & Training	1,635,849,335	18,277,280	1,772,689,919	1,729,363,103	43,326,816	97.6

II. Quarter (3) overall Budget Expenditures under Chart of Accounts

Account	Description	Quarter 3 Budget Appropriation	Quarter 3 Total Budget Expenditure	Quarter 3 Budget Under/(Over)
	Personnel Expenses			
8AAA	Acting Allowances	34,614	1,563,049	(1,528,435)
8AAB	Responsibility Allowance	10,543,836	20,929	10,522,907
8AAF	Family Allowance	15,019,440	13,592,872	1,426,568
8AAG	Gratuity Allowances	-	594,604	(594,604)
8AAH	Housing Allowances	72,553,986	58,343,953	14,210,033
8AAO	Other Allowances	346,782	170,670	176,112
8AAP	Home Island Passage Allowances	250,632	33,900	216,732
8ASP	Provident Fund	40,102,233	44,401,997	(4,299,764)
8AWC	Contract Wages	-	-	-
8AWD	Daily Rated Wages	99,462	-	99,462
8AWL	Leave expense	-	568,777	(568,777)
8AWO	Overtime Wages	683,535	106,685	576,850
8AWP	Permanent Wages	975,829,584	1,107,454,417	(131,624,833)
PAYR	Payroll expenses	311,092,630	-	311,092,630
	Personnel Expenses	1,426,556,734	1,226,851,853	199,704,881
	Operating Expenses			
8CAB	Subsistence Allowances	7,744,598	5,046,790	2,697,808

8CAS	Sitting Allowances	1,430,691	(107,355)	1,538,046
8CBI	International Accommodation	858,047	-	858,047
8CBL	Local Accommodation	549,326	846,655	(297,329)
8CCL	Local Courses	398,130	-	398,130
8CEC	Consultants Fees	6,985,405	173,913	6,811,492
8CES	Security Services	1,149,498	1,090,549	58,949
8CET	Other Fees	2,181,576	6,687,897	(4,506,321)
8CFV	Vehicles Fuel	1,164,400	681,944	482,456
8CGM	Mail Carriage Freight	50,403	(17,390)	67,793
8CGO	Other Charges - Freight	30,000	4,100	25,900
8CGR	Transport - Freight	1,055,667	55,538	1,000,129
8CGS	Storage - Freight	7,500	-	7,500
8CHL	Local Medical Treatment	9,666	-	9,666
8CHT	Other Medical Treatment	62,499	-	62,499
8CIE	Equipment Hire	15,399	(14,000)	29,399
8CIF	Facilities Hire	74,091	97,520	(23,429)
8CIV	Vehicles Hire	5,160	186,087	(180,927)
8CJO	Office Cleaning	438,261	1,113,601	(675,340)
8CKD	Advertising - Communications	117,888	819,598	(701,710)
8CKI	Internet and Satellite Communications	-	1,578,696	(1,578,696)
8CKL	Translation Communications	472,253	66,699	405,554
8CKP	Postage - Communications	5,001	-	5,001
8CKR	Printing - Communications	2,404,392	2,254,173	150,219
8CKS	Stationery - Communications	2,610,430	2,381,124	229,306
8CKT	Telephone / Fax - Communications	1,107,774	1,774,713	(666,939)
8CLL	Leases - Land	-	144,000	(144,000)
8CMG	General - Materials	1,057,876	3,341,291	(2,283,415)
8CMO	Office - Materials	75,000	53,043	21,957
8CNT	Other Rental	-	42,016	(42,016)
8COF	Refunds	674,433	65,834	608,599
8COI	Incidentals	4,704,024	658,953	4,045,071
8COP	Official Entertainment	1,271,897	580,597	691,300
8COT	Termination Payment	9,565,032	1,536,868	8,028,164
8COU	Uniforms	-	771,059	(771,059)
8CRB	Buildings Repairs & Maintenance	1,316,994	2,847,846	(1,530,852)
8CRE	Equipment Repairs & Maintenance	330,256	103,803	226,453
8CRH	Houses Repairs & Maintenance	127,683	1,045,000	(917,317)
8CRM	Maintenance Contract	1,866,291	264,130	1,602,161
8CRP	Road Plant Repairs and Maintenance	-	186,956	(186,956)
8CRV	Vehicles Repairs & Maintenance	490,944	726,370	(235,426)
8CRW	Vehicle Servicing	208,940	386,894	(177,954)
8CSF	Food - Suppliers	38,700	105,760	(67,060)
8CTI	International Travel	2,101,952	-	2,101,952
8CTL	Local Travel	9,328,187	4,918,850	4,409,337
8CUE	Electricity Utilities	3,695,160	1,872,223	1,822,937
8CUW	Water Utilities	801,780	699,926	101,854
8CYR	Relief Emergency	133,299	-	133,299
8CZV	Value Added Tax	2,799,436	4,472,418	(1,672,982)
8DGF	Fee Supplement Grant	174,138,400	-	174,138,400
8DGO	Operating Grant	269,562,733	449,793,434	(180,230,701)
8EBN	Buildings - New	-	59,587	(59,587)

8EBR	Buildings - Renovation	-	552,155	(552,155)
8EEA	Equipment - Additional General	762,765	(635,088)	1,397,853
8EEC	Equipment - Computer	2,533,261	1,700,576	832,685
8EEP	Equipment - Photocopiers	124,998	148,334	(23,336)
8EER	Equipment - Replacement General	106,500	264,513	(158,013)
8EET	Equipment - Computer Software Purchases	-	-	-
8EFH	Furniture - Housing Furniture	-	280,610	(280,610)
8EFO	Furniture - Office Furniture	390,616	785,740	(395,124)
8EIE	Infrastructure - Electricity	-	6,000	(6,000)
8EVR	Vehicle - Replacement	1,250,019	-	1,250,019
8FCB	Bank Charges	-	10,700	(10,700)
OVER	Overhead expenses	(174,252,046)	-	(174,252,046)
	Operating Expenses	346,133,185	502,511,250	(156,378,065)
	Total Expenditure	1,772,689,919	1,729,363,103	43,326,816

III. Quarter (3) Revenue Budget vs Actuals

Account Code	Department	2020 Revised Revenue Budget	Quarter 3 Budget	Quarter 3 Actuals	Variance
	53Director Education Services	10,660,730	9,530,622	1,200,738	- 8,329,884
7NFX	7NFX Exam Levies	10,660,730	9,530,622	2,715,738	- 6,814,884
7NOO	7NOO Other Recoveries	-	-	-	-
7TPR	Land Rent	-	-	1,515,000	- 1,515,000
	55Education Commissions and Councils	570,968	354,968	57,263	- 297,705
7NFL	7NFL Teacher's Licencing Fees	570,968	354,968	57,263	
	Total	11,231,698	9,885,590	1,258,001	- 8,627,589