

MINISTRY OF INTERNAL AFFAIRS THIRD QUARTERLY EXPENDITURE REVIEW 2020

EXECUTIVE SUMMARY

Ministry of Internal Affairs is responsible for improving good governance by ensuring that all provincial headquarters are strengthened in providing coordinated services to the people via Area Council Administrators and Municipal Wards. Ensuring electoral office, civil status, and passport services provides good identity control, and improving security and border services. Ministry's annual recurrent budget was more than VT2.9 billion and cash grant and Aid in kind was VT429 million and by end of quarter 3 they spent 73.6 per cent of their annual recurrent budget or VT2.1 billion and at that rate of spending they are likely to under spend their annual recurrent budget by VT50 million. Ministry annual revenue projection was more than VT969.9 million and by end of quarter 3 they collected 69.2 per cent of their annual projected revenue or VT670.8 million and at that rate of collection they are likely to under collect their annual projection by VT70 million. Total invoicing was more than VT509 million.

POLICE SERVICE COMMISSION (PSC)

Expenditure

The Police Service Commission (PSC) determines appointments, promotions and disciplinary matters of the senior officers and appeal cases of the juniors of the Vanuatu Police Force. It also determines the termination and retirement of senior officers. The PSC has an annual budget of more than VT12.4 million and by end of quarter 3 they spent 67 per cent of their recurrent budget or VT8.3 million and at that rate of spending they are likely to under spend their recurrent budget by VT1.3 million.

Revenue

The PSC is not directly responsible for collecting the Ministry's projected revenue.

Financing/Conclusion

PSC annual payroll budget was more than VT10.4 million and by end of quarter 3 they spent 77 per cent of their recurrent payroll budget or VT8 million and at that rate of spending they are likely to over spend their payroll budget by VT200 thousand. On the other hand their annual recurrent operating budget was VT1.9 million and by end of quarter 3 they spent 15 per cent of their recurrent operating budget or VT287 thousand and at that rate of spending they are likely to under spend their annual operating budget by VT1.5 million.

CABINET'S OPERATION

Expenditure

Cabinet ensured an effective and efficient coordination of all agencies under the Ministry and making sure all agencies align their policies with NSDP via regular meetings with heads of agencies. Cabinet's annual budget was VT92.1 million and by end of quarter 3 they spent 70.8 per cent of their recurrent budget or VT63 million and at that rate of spending they are likely to under spend their recurrent budget by VT5 million. They vired VT9.4 million from PAYR to PAYR and VT3.9 million from OVER to PAYR to correct payroll negative spending.

Revenue

The Cabinet is not directly responsible for collecting the Ministry's projected revenue.

Financing/Conclusion

Cabinet annual payroll budget was VT56.4 million and by end of quarter 3 they spent 91 per cent of their annual payroll budget or VT51.3 million and at that rate of spending they are likely to over spend their annual payroll budget by VT12 million. On the other hand their annual operating budget was VT33.1 million and by end of quarter 3 they spent 36.5 per cent of their annual operating budget or VT12.1 million and at that rate of spending they are likely to under spend their annual operating budget by VT17 million.

CORPORATE SERVICE OPERATION

Expenditure

The Corporate Service (CSU) division provide leadership and supervision across all agencies under the Ministry in areas of human resources management, financial management and reporting, policy development and compliance. Important events this year include the 40th year of Independence Celebration. The Corporate Service annual budget was VT50 million and by quarter 3 they spent 76.5 per cent of their annual recurrent budget or VT38.3 million and at that rate of spending they are likely to over spend their annual recurrent budget by VT1 million. They vired VT1 million from PAYR to OVER to sort out important commitments.

Revenue

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

Financing/Conclusion

CSU annual payroll budget was VT31.8 million and by end of quarter 3 they spent 63 per cent of their recurrent payroll budget or VT20 million and at that rate of spending they are likely to under spend their annual payroll budget by VT5 million. On the other hand their annual operating budget was VT12.5 and by end of quarter 3 they spent 145 per cent of their annual operating budget and at that rate of spending they are likely to over spend their annual budget.

DEPARTMENT OF PROVINCIAL AFFAIRS OPERATION

Expenditure

The Department is responsible for the implementation of the Decentralisation Policy of the Government and it focused on providing services right to the area council level were most of the population of the country is situated and in 2018 and 2019 the first 36 area administrators recruited. The Department annual recurrent budget was VT838.4 million and cash grant & Aid in kind was VT171.5 million and by end of quarter 3 they spent 77.6 per cent of their annual recurrent budget or VT650.9 million and at that rate of spending they are likely to over spend their annual recurrent budget by VT30 million. They vired VT57 million to correct payroll negative spending.

Revenue

The Department of Local Authority is not directly responsible for collecting the Ministry's projected revenue.

Financing/Conclusion

Department annual recurrent payroll budget was VT383.3 million and by end of quarter 3 they spent 66.2 per cent of their recurrent payroll budget or VT253.9 million and at that rate of spending they are likely to under spend their annual payroll budget by VT44 million. On the other hand Department annual recurrent operating budget was VT455.2 million and by quarter 3 they spent 87.2 per cent of their annual recurrent operating budget or VT397 million and at that rate of spending they are likely to over spend their annual recurrent operating budget by 74 million. Department should slow down with their operating expenses and also looking at the possibility of viring funds from payroll budget to cater for urgent bills.

VANUATU POLICE FORCE (VPF) OPERATION

Expenditure

The Vanuatu Police Force (VPF) is responsible for national security, border control and maintaining peace, law & order, protect properties, prevent and detect offences and prosecute offenders before the court of law. In addition, they also involves humanitarian and natural disaster responses during disaster. The VPF annual budget was VT1,037.8 million and by end of quarter 3 they spent 64 per cent of their annual recurrent budget or VT663.9 million and at that rate of spending they are likely to under spend their annual recurrent budget by VT150 million. They vired VT61.9 million from PAYR to PAYR to correct payroll negative spending and VT6.9 million from PAYR to OVER to sort out important commitments.

Revenue

The Vanuatu Police Force annual revenue projection for this year was VT102,849,500 and by end of quarter 3 they collected 58.3 per cent of their annual revenue projection or VT59.9 million and at that rate of collection they are likely to under collect their annual revenue projection by more than VT20 million. The main revenue components were Police Clearance, Traffic Fine, Driving License and Firearms License and total value of invoice issued was VT34.7 million.

Financing/Conclusion

VPF annual recurrent payroll budget was VT858.9 million and by end of quarter 3 they spent 60.7 per cent of their annual recurrent payroll budget or VT521.4 million and at that rate of spending they are likely to under spend their annual payroll budget by VT160 million. On the other hand their annual recurrent operating budget was VT178.8 million and by end of quarter 3 they spent 80 per cent of their annual operating budget or VT142.6 million and at that rate of spending they are likely to over spend their annual operating budget by VT10 million.

DEPARTMENT OF LABOUR OPERATION

Expenditure

The Department of Labour is responsible for development Vanuatu's own Labour Laws, reviewing employment policy guidelines and strengthening the capacity of tripartite partners. Department annual recurrent budget was VT71.3 million and cash grant & Aid in kind was 19.1 million and by end of quarter 3 they spent 76.5 per cent of their annual recurrent budget or VT54.5 million and at that rate of spending they are likely to over spend their annual recurrent budget by VT1 million.

Revenue

The Department of Labour annual revenue projection was VT214,053,700 and by end of quarter 3 they collected 38 per cent of their annual revenue projection or VT81.7 million and at that rate of collection they are likely to under collect their annual revenue projection by VT100 million. The main revenue component was Work Permit and total value of invoice issued was VT78.9 million.

Financing/Conclusion

The Department annual payroll budget was VT50.9 million and by end of quarter 3 they spent 75 per cent of their annual payroll budget or VT38 million and at that rate of spending they are likely to under spend their annual payroll budget by VT100 thousand. On the other hand Department annual operating budget was VT20.4 million and by end of quarter 3 they spent 80.6 per cent of their annual operating budget or VT16.4 million and at that rate of spending they are likely to over spend their annual budget.

ELECTORAL OFFICE OPERATION

Expenditure

The central role of the Electoral Office is to supervise the registration of the electors and conduct of the election with the republic of Vanuatu. Their functions are stipulated under the Representation of the People Act (CAP 146) and the Constitution. The Electoral Office annual recurrent budget was VT151.8 million and cash grant & Aid in kind was VT79.7 million and by end of quarter 3 they spent 87 percent of their annual recurrent budget or VT132.1 million and at that rate of spending they are likely to over spend their annual recurrent budget by VT24 million, however, larger portion of this spending relates to National election in March, a one-off expenditure.

Revenue

The Electoral Office annual revenue projection was VT5 million and by end of quarter 3 they collected 625 per cent of their annual revenue projection or VT31.3 million and this is mainly due to March National Election fees.

Financing/Conclusion

Electoral Office annual payroll budget was VT25.6 million and by end of quarter 3 they spent 80.7 per cent of their annual payroll budget or VT20.7 million and at that rate of spending they are likely to over spend their payroll budget by VT2 million. On the other hand their annual operating budget was VT126.2 million and by end of quarter 3 they spent 88 percent of their annual operating budget or VT111.5 million and at that rate of spending they are likely to over spend their annual operating budget. However, this may not be the case since an expense relating to National Election in March is a one-off expense.

CIVIL REGISTRY OFFICE OPERATION

Expenditure

The Department of Civil Registry is responsible for ensuring CAP 60 and 61 are effectively implemented accordance with the law; births, marriage and deaths registration. The Civil Registry Office annual budget was VT37.3 million and by end of quarter 3 they spent 77.2 per cent of their annual recurrent budget or VT28.8 million and at that rate of spending they are likely to over spend their annual recurrent budget by VT1 million.

Revenue

The Civil Registry Office annual revenue projection was VT49,117,400 and by end of quarter 3 they collected 348 per cent of their annual projected revenue or VT171 million and at that rate of collection they are likely to over collect their annual revenue projection by more than VT170 million. The main revenue component was Honorary Citizenship fees and the total value of invoice issued was VT114.4 million.

Financing/Conclusion

Department annual payroll budget was VT23.9 million and by end of quarter 3 they spent 82 per cent of their annual payroll budget or VT19.6 million and at that rate of spending they are likely to over spend their payroll budget by VT2 million. On the other hand their annual operating budget was VT13.4 million and by end of quarter 3 they spent 68 per cent of their annual operating budget or VT9.1 million and at that rate they are likely to under spend their annual operating budget by Vt1 million.

DEPARTMENT OF IMMIGRATION OPERATION

Expenditure

The main objective of the Department of Immigration is to protect and control the borders and to ensure that the VISA condition is conducive to the development of Vanuatu. Department annual budget was VT124 million and by end of quarter 3 they spent 80 per cent of their annual recurrent budget or VT99.6 million and at that rate of spending they are likely to over spend their annual recurrent budget by VT8 million. They vired VT4 million from PAYR to OVER to sort out important commitments.

Revenue

The Immigration Department annual revenue projection was VT550,667,533 and by end of quarter 3 they collected 55 per cent of their annual projected revenue or VT300 million and at that rate of collection they are likely to under collect their annual projected revenue by VT150 million. The main revenue components were Residency Permits, Passport Fees and Honorary Citizenship fees and the total value of invoice issued was VT231.8 million.

Financing/Conclusion

Department annual payroll budget was VT74.4 million and by end of quarter 3 they spent 74 per cent of their annual payroll budget or VT54.7 million and at that rate of spending they are likely to under spend annual payroll budget by VT2 million. On the other hand their annual operating budget was VT49.7 million and by end of quarter 3 they spent 90.5 per cent of their annual operating budget or VT44.9 million and at that rate of spending they are likely to over spend their annual operating budget.

VANUATU MOBILE FORCE (VMF) OPERATION

Expenditure

The Vanuatu Mobile Force (VMF) is responsible for Defending the Republic of Vanuatu when and where there is any external threat. They also undertake domestic security functions through joint training exercises with other international forces. The VMF annual budget was VT419,575,037 and by end of quarter 3 they spent 65 per cent of their annual recurrent budget or VT271.9 million and at that rate of spending they are likely to under spend their annual recurrent budget by VT57 million.

Revenue

The Vanuatu Mobile Force is not directly responsible for collecting the Ministry's projected revenue.

Financing/Conclusion

VMF annual recurrent payroll budget was VT400.3 million and by end of quarter 3 they spent 74 per cent of their annual budget or VT254.4 million and at that rate of spending they are likely to under spend their annual budget by VT60 million. On the other hand their annual operating budget was VT19.3 million and by end of quarter 3 they spent 90 per cent of their annual budget or VT17.4 million and at that rate of spending they are likely to over spend their annual budget by VT3 million.

POLICY IMPLICATION

The VPF & VMF need to sort out their structure, in order to ensure recruitment and promotion are based on position number and available budget within a given year.

All Provincial & Municipal Councilors are currently on government payroll system but there was no specific budget for this. Their salaries are currently paid from Area Council Administration Budget, Government should allocate specific budget for Councilors in 2021 or reduced Provincial Grant to cater for councilors salaries.

Monthly report of how grants were spent by Provincial Government enforced, and a need for National or Internal Audit for each municipal and provincial government finance.

CONCLUSION

Ministry will need to cut back on their operating expense otherwise they will over spend their allocation for this year. Operating expense in the first 3 quarters relates mostly to the 3 disasters - COVID19 and TC Harold and Ass Fall the expenses in the last 3 months should return to normal.

ANNEX/APPENDIX

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

Expense Summary Report (by Cost Centre) Jan-September 2020						Government of Vanuatu
Cost Centre	Actual & Commitments	Budget to date	Under/(Over) Budget	Warrant Released	Annual Budget	Annual Budget Remaining
M04 - Ministry of Internal Affairs	2,149,813,541	1,977,903,855	- 171,909,686	2,222,120,184	2,919,332,178	769,518,637
20 - Police Service Commission	8,319,087	8,495,545	176,458	8,495,545	12,408,301	4,089,214
20AA - Police Service Commission	8,319,087	8,495,545	176,458	8,495,545	12,408,301	4,089,214
23 - Internal Affairs Cabinet	239,680,584	119,992,752	- 119,687,832	243,311,041	303,700,624	64,020,040
2301 - Cabinet Operations	63,483,296	- 33,932,615	- 97,415,911	62,549,364	15,761,544	- 47,721,752
2302 - Corporate Services	29,381,484	114,124,175	84,742,691	30,221,255	128,284,874	98,903,390
2304 - Independence Celebration	106,315,292	8,616,500	- 97,698,792	108,616,500	108,616,500	2,301,208
2305 - Crime Prevention	143,101	1,000,000	856,899	1,000,000	1,000,000	856,899
24 - Department of Provincial Affairs	650,937,796	594,549,920	- 56,387,876	662,170,160	838,432,844	187,495,048
2401 - Provincial Grants	327,134,256	1,802,315,353	- 2,129,449,609	249,684,647	- 1,736,642,040	- 2,063,776,296
2402 - Municipal Grants	17,603,562	19,584,386	1,980,824	19,584,386	26,794,428	9,190,866
2403 - Corporate Services	15,711,201	16,057,682	346,481	16,057,682	21,428,084	5,716,883
2404 - Development Planning	5,914,044	9,058,615	3,144,571	9,058,615	12,206,520	6,292,476
2405 - Financial Services	6,462,090	6,842,463	380,373	6,842,463	9,228,720	2,766,630
2406 - Physical & Urban Planning	8,585,887	8,726,651	140,764	8,726,651	11,515,420	2,929,533
2407 - Decentralization Services Unit	4,009,577	5,681,366	1,671,789	5,681,366	7,585,040	3,575,463
2408 - Area Councils	234,237,713	177,949,346	- 56,288,367	245,569,586	280,000,000	45,762,287
2409 - Councillors Constituency Allowances	26,939,517	2,151,364,764	2,124,425,247	99,364,764	2,204,316,672	2,177,377,155
2410 - Legal Service Unit	4,339,949	1,600,000	- 2,739,949	1,600,000	2,000,000	- 2,339,949
26 - Vanuatu Police Force	663,946,472	656,587,420	- 7,359,052	691,147,420	960,842,711	296,896,239
2601 - Commissioner's Office	51,373,034	98,383,146	47,010,112	52,587,834	117,593,191	66,220,157
2602 - Corporate Services Unit	114,944,981	- 171,370,124	- 286,315,105	112,699,360	- 103,310,884	- 218,255,865
2609 - Police College	57,923,442	175,964,270	118,040,828	59,280,638	211,733,742	153,810,300
2619 - Sanma Police	107,891,956	176,428,064	68,536,108	114,311,108	219,779,941	111,887,985
2621 - Torba Police	7,759,394	18,827,452	11,068,058	9,078,112	22,631,010	14,871,616
2627 - Malampa Police	30,407,476	49,157,234	18,749,758	33,992,990	63,218,487	32,811,011
2629 - Penama Police	12,319,787	12,247,729	- 72,058	12,247,729	16,696,735	4,376,948
2636 - Port Vila General Duty Policing	181,199,855	187,892,140	6,692,285	187,892,140	260,258,245	79,058,390
2642 - Tafea Police Station	24,587,136	30,143,019	5,555,883	30,143,019	43,488,014	18,900,878
2644 - Shepherd's Police	13,153,894	13,608,676	454,782	13,608,676	18,563,724	5,409,830
2690 - Maritime Surveillance	62,385,517	65,305,814	2,920,297	65,305,814	90,190,506	27,804,989
27 - Department of Labour	54,523,510	54,525,046	1,536	54,525,046	71,279,439	16,755,929
2701 - General Administration	20,265,730	24,018,934	3,753,204	24,018,934	31,112,332	10,846,602
2702 - Industrial Relations Unit	13,104,082	14,441,927	1,337,845	14,441,927	19,683,688	6,579,606
2703 - Occupational Health & Safety Unit	8,013,442	6,856,642	- 1,156,800	6,856,642	9,371,507	1,358,065
2704 - Manpower & Training Unit (ESU)	9,107,672	5,247,543	- 3,860,129	5,247,543	7,151,912	- 1,955,760
2705 - Tripartite Labour Advisory Council	2,043,060	2,060,000	16,940	2,060,000	2,060,000	16,940
28 - Electoral Office	132,139,198	134,797,325	2,658,127	134,797,325	151,797,337	19,658,139
2801 - Office Administration	32,351,316	34,797,325	2,446,009	34,797,325	51,797,337	19,446,021
2802 - Election Management	99,787,882	100,000,000	212,118	100,000,000	100,000,000	212,118
29 - Civil Registry Office	28,767,128	20,954,378	- 7,812,750	29,672,178	37,269,990	8,502,862
2901 - Civil Registry Office	28,767,128	20,954,378	- 7,812,750	29,672,178	37,269,990	8,502,862
45 - Department of Immigration	99,641,104	89,737,895	- 9,903,209	99,737,895	124,025,895	24,384,791

4501 - Immigration border control	24,222,604	24,978,713	756,109	24,978,713	33,846,348	9,623,744
4502 - Immigration Corporate Services	44,471,426	35,761,567	- 8,709,859	45,761,567	56,650,639	12,179,213
4503 - Passport Office	23,681,902	21,557,513	- 2,124,389	21,557,513	23,973,444	291,542
81 - Vanuatu Mobile Force	271,858,662	298,263,574	26,404,912	298,263,574	419,575,037	147,716,375
81AA - Headquarter	33,491,901	33,455,471	- 36,430	33,455,471	45,272,969	11,781,068
81BA - Vanuatu Mobile Force Santo	65,716,796	74,612,889	8,896,093	74,612,889	105,530,536	39,813,740
Total Expenditure	2,149,813,541	1,977,903,855	- 171,909,686	2,222,120,184	2,919,332,178	769,518,637

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

Expenses Detail Report Jan-Sept 2020						Government of Vanuatu
Account	Description	Actual & Commitments	Budget to date	Under/ (Over)	Annual Budget	Remaining Budget
8100	Personnel Expenses	1,244,674,871	1,544,143,148	299,468,277	2,099,232,877	854,558,006
8AAA	Acting Allowances	18,214,783	227,269	-17,987,514	311,000	-17,903,783
8AAB	Responsibility Allowance	1,852,577	438,463	-1,414,114	600,000	-1,252,577
8AAF	Family Allowance	13,753,268	14,295,552	542,284	19,562,350	5,809,082
8AAG	Gratuitie Allowances	881,533	0	-881,533	7,521,746	6,640,213
8AAH	Housing Allowances	70,906,757	64,230,733	-6,676,024	87,894,699	16,987,942
8AAO	Other Allowances	1,848,783	791,198	-1,057,585	1,082,692	-766,091
8AAP	Home Island Passage Allowances	1,362,733	321,537	-1,041,196	440,000	-922,733
8AAS	Special Allowances	111,252,452	0	-111,252,452	0	-111,252,452
8ASP	Provident Fund	43,637,054	44,160,201	523,147	60,429,778	16,792,724
8AST	Other Fund	490,000	0	-490,000	0	-490,000
8AWC	Contract Wages	6,031,773	0	-6,031,773	22,379,760	16,347,987
8AWD	Daily Rated Wages	0	314,962	314,962	430,996	430,996
8AWL	Leave expense	10,700,987	0	-10,700,987	0	-10,700,987
8AWO	Overtime Wages	6,638,533	695,970	-5,942,563	952,380	-5,686,153
8AWP	Permanent Wages	957,103,638	1,087,241,698	130,138,060	1,678,916,740	721,813,102
PAYR	Payroll expenses	0	331,425,565	331,425,565	218,710,736	218,710,736
8200	Operating Expenses	905,138,670	433,760,707	-471,377,963	820,099,301	-85,039,369
8CAB	Subsistence Allowances	56,566,400	36,620,302	-19,946,098	55,484,455	-1,081,945
8CAC	Councilors Constituency Allowances	125,000,000	85,878,800	-39,121,200	85,878,800	-39,121,200
8CAF	Food Allowances	450,000	0	-450,000	0	-450,000
8CAI	Subsistence Allowance International	270,000	0	-270,000	0	-270,000
8CAS	Sitting Allowances	1,592,350	3,712,497	2,120,147	4,450,000	2,857,650
8CAU	Arbitration Allowances	0	560,000	560,000	560,000	560,000
8CBI	International Accommodation	78,000	2,287,494	2,209,494	3,050,000	2,972,000
8CBL	Local Accommodation	3,942,705	3,418,047	-524,658	4,557,610	614,905
8CCL	Local Courses	279,395	0	-279,395	0	-279,395
8CEC	Consultants Fees	7,193,354	774,994	-6,418,360	900,000	-6,293,354
8CEM	Software Maintenance Fees	0	0	0	17,000,000	17,000,000
8CEO	Outsourcing Contracts	-929,065	0	929,065	0	929,065
8CET	Other Fees	3,429,903	500,000	-2,929,903	500,000	-2,929,903
8CFO	Freight Fuel	10,440	112,572	102,132	150,100	139,660
8CFS	Ship and Boat Fuel	74,493	149,994	75,501	200,000	125,507
8CFV	Vehicles Fuel	18,340,033	18,278,791	-61,242	22,509,008	4,168,975

8CGM	Mail Carriage Freight	773,600	945,603	172,003	1,261,000	487,400
8CGO	Other Charges - Freight	550,126	98,197	-451,929	129,000	-421,126
8CGR	Transport - Freight	11,480,112	17,912,051	6,431,939	18,216,074	6,735,962
8CGS	Storage - Freight	11,874	0	-11,874	0	-11,874
8CHD	Drug Distribution - Medical	0	40,887	40,887	54,521	54,521
8CHI	International Medical Treatment	30,435	0	-30,435	0	-30,435
8CHL	Local Medical Treatment	427,190	0	-427,190	0	-427,190
8CHT	Other Medical Treatment	755,990	0	-755,990	0	-755,990
8CIB	Boat Hire	30,000	37,503	7,503	50,000	20,000
8CIE	Equipment Hire	1,511,479	326,500	-1,184,979	370,000	-1,141,479
8CIF	Facilities Hire	4,741,895	1,660,006	-3,081,889	1,880,000	-2,861,895
8CIP	Road Plant Hire	11,740	0	-11,740	0	-11,740
8CIV	Vehicles Hire	2,331,621	387,497	-1,944,124	450,000	-1,881,621
8CJO	Office Cleaning	2,844,221	3,850,348	1,006,127	5,130,700	2,286,479
8CKD	Advertising - Communications	12,487,218	1,115,006	-11,372,212	1,430,000	-11,057,218
8CKI	Internet and Satellite Communications	323,591	0	-323,591	0	-323,591
8CKP	Postage - Communications	820,446	457,497	-362,949	610,000	-210,446
8CKR	Printing - Communications	31,565,589	70,814,410	39,248,821	71,986,044	40,420,455
8CKS	Stationery - Communications	13,921,221	12,473,466	-1,447,755	19,949,133	6,027,912
8CKT	Telephone / Fax - Communications	5,484,041	5,112,764	-371,277	6,630,451	1,146,410
8CLS	Survey Cost - Land	0	0	0	7,620,240	7,620,240
8CMG	General - Materials	2,387,872	187,506	-2,200,366	250,000	-2,137,872
8CMH	Hospitals - Materials	17,304	0	-17,304	0	-17,304
8CMO	Office - Materials	2,067,697	1,516,636	-551,061	1,688,847	-378,850
8CNO	Office Rental	4,555,371	345,303	-4,210,068	460,400	-4,094,971
8CNT	Other Rental	709,612	121,500	-588,112	162,000	-547,612
8COA	Audit Fees	754,341	0	-754,341	0	-754,341
8COC	Court Costs	8,270,000	13,159,957	4,889,957	19,213,319	10,943,319
8COD	Research & Development	1,600,000	72,000,000	70,400,000	108,000,000	106,400,000
8COF	Refunds	-1,107,290	112,500	1,219,790	150,000	1,257,290
8COI	Incidentals	48,948,462	3,226,017	-45,722,445	17,978,902	-30,969,560
8COM	Medals	100,869	0	-100,869	0	-100,869
8COO	International Organisation Fees	1,000,000	1,000,000	0	1,000,000	0
8COP	Official Entertainment	16,500,435	2,747,881	-13,752,554	3,320,784	-13,179,651
8COR	Recruitment Costs	0	352,944	352,944	470,783	470,783
8COS	Insurance	5,548	0	-5,548	0	-5,548
8COT	Termination Payment	4,251,761	0	-4,251,761	0	-4,251,761
8COU	Uniforms	8,962,906	15,657,246	6,694,340	20,876,422	11,913,516
8CRB	Buildings Repairs & Maintenance	63,649,823	4,803,241	-58,846,582	6,371,000	-57,278,823
8CRE	Equipment Repairs & Maintenance	4,721,849	4,645,809	-76,040	6,194,439	1,472,590
8CRH	Houses Repairs & Maintenance	9,548,840	1,788,094	-7,760,746	2,050,786	-7,498,054
8CRM	Maintenance Contrac	10,499,337	487,503	-10,011,834	650,000	-9,849,337
8CRS	Ship Repair & Maintenance	983,723	513,252	-470,471	684,336	-299,387
8CRV	Vehicles Repairs & Maintenance	10,391,939	7,506,540	-2,885,399	10,009,333	-382,606
8CRW	Vehicle Servicing	155,645	299,880	144,235	400,000	244,355
8CSF	Food - Suppliers	618,093	927,405	309,312	1,236,544	618,451
8CSM	Medicines Suppliers	218,649	37,503	-181,146	50,000	-168,649
8CSO	Other Suppliers	3,027,113	47,250	-2,979,863	63,002	-2,964,111

8CSR	Rations Suppliers	5,970,686	1,875,429	-4,095,257	2,500,567	-3,470,119
8CTI	International Travel	201,148	4,318,807	4,117,659	13,741,331	13,540,183
8CTL	Local Travel	29,416,873	33,801,132	4,384,259	45,073,880	15,657,007
8CUC	Gas - Cooking Utilities	482,551	74,997	-407,554	100,000	-382,551
8CUE	Electricity Utilities	28,768,506	43,359,789	14,591,283	57,790,000	29,021,494
8CUL	Lighting Utilities	563,123	0	-563,123	0	-563,123
8CUW	Water Utilities	2,605,743	9,412,452	6,806,709	12,550,000	9,944,257
8CVG	Volunteers Expenses	0	0	0	0	0
8CWL	Local Workshops	12,000	0	-12,000	4,500,000	4,488,000
8CYR	Relief Emergency	61,739	0	-61,739	0	-61,739
8CZV	Value Added Tax	52,281,136	2,701,480	-49,579,656	3,468,649	-48,812,487
8DAD	Donations Abroad	0	700,000	700,000	700,000	700,000
8DAI	International Organisations	100,000	0	-100,000	0	-100,000
8DGM	Municipalities Grant	11,800,000	9,000,000	-2,800,000	11,500,000	-300,000
8DGP	Provinces Grant	148,626,656	154,200,000	5,573,344	204,700,000	56,073,344
8DGS	Stationery Grant	41,068	0	-41,068	0	-41,068
8DNO	Other Non Profit Institution	39,584,064	510,000	-39,074,064	100,510,000	60,925,936
8EBN	Buildings - New	8,564,353	0	-8,564,353	0	-8,564,353
8EBR	Buildings - Renovation	1,410,192	0	-1,410,192	0	-1,410,192
8EEA	Equipment - Additional General	17,541,504	5,049,246	-12,492,258	6,362,489	-11,179,015
8EEC	Equipment - Computer	7,036,743	3,119,477	-3,917,266	9,052,641	2,015,898
8EEH	Equipment - Heavy Equipment	361,235	0	-361,235	0	-361,235
8EEP	Equipment - Photocopiers	2,225,448	0	-2,225,448	0	-2,225,448
8EER	Equipment - Replacement General	1,625,119	2,345,670	720,551	3,127,581	1,502,462
8EES	Equipment - Specialised	4,406,242	0	-4,406,242	0	-4,406,242
8EET	Equipment - Computer Software Purchases	212,591	285,003	72,412	5,380,000	5,167,409
8EFH	Furniture - Housing Furniture	79,674	0	-79,674	0	-79,674
8EFO	Furniture - Office Furniture	4,131,924	633,708	-3,498,216	5,344,941	1,213,017
8EHR	Houses - Renovation	131,979	74,997	-56,982	100,000	-31,979
8EVA	Vehicle - Additional Vehicle	26,724,136	14,166,063	-12,558,073	17,388,130	-9,336,006
8EVE	Vehicle - Eartmoving Ect	6,957	0	-6,957	0	-6,957
8EVR	Vehicle - Replacement	869,566	0	-869,566	0	-869,566
8FCB	Bank Charges	5,418	0	-5,418	0	-5,418
OVER	Overhead expenses	0	-250,876,736	-250,876,736	-218,710,736	-218,710,736
8CAW	Good Will Payment	50,000	0	-50,000	2,631,795	2,581,795
Total Expenditure		2,149,813,541	1,977,903,855	-171,909,686	2,919,332,178	769,518,637

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

Revenue Detail Report Jan-Sept 2020								Government of Vanuatu
Account	Description	Actual	Commitments	Total	Budget to date	Under/ (Over)	Actual Receipts	Annual Budget
7100	Operating Revenue	509,007,542	0	509,007,542	728,743,479	219,735,937	670,834,553	969,938,833
7LCV	Miscellaneous Charges	6,900,000	0	6,900,000	11,539,987	4,639,987	6,500,000	15,384,600
7NDF	Furniture and Fittings Disposals	24,900	0	24,900	0	-24,900	24,900	0
7NDT	Other Asset Disposals	236,200	0	236,200	0	-236,200	568,200	0
7NDV	Vehicles Disposals	12,000	0	12,000	0	-12,000	12,000	0

7NFE	Election Fees	31,299,200	0	31,299,200	5,000,000	-26,299,200	31,296,000	5,000,000
7NFF	Honorary Citizenship Fees	159,373,500	0	159,373,500	13,014,423	146,359,077	233,514,500	17,352,633
7NFK	Police Clearance	16,272,330	0	16,272,330	26,624,898	10,352,568	19,325,628	35,500,000
7NFO	Other Fees	354,600	0	354,600	8,858,520	8,503,920	-258,250	11,810,500
7NFP	Passport Fees	44,731,164	0	44,731,164	97,262,307	52,531,143	55,516,164	129,683,600
7NFV	Land Transport Fee	17,476,000	0	17,476,000	33,749,865	16,273,865	25,215,000	45,000,000
7NIO	Other Fines	505,261	0	505,261	1,939,797	1,434,536	2,950,261	2,586,400
7NIT	Traffic Fines	8,840,541	0	8,840,541	10,199,961	1,359,420	22,594,601	13,600,000
7NLD	Driving Licenses	5,887,219	0	5,887,219	10,649,961	4,762,742	13,029,586	14,200,000
7NLF	Firearms Licenses	3,157,194	0	3,157,194	7,537,464	4,380,270	5,071,874	10,050,000
7NOA	Application Charges Recoveries	6,708,778	0	6,708,778	36,871,884	30,163,106	7,096,778	49,162,700
7NOG	Registration Charge Recoveries	3,459,468	0	3,459,468	28,825,074	25,365,606	5,131,111	38,433,600
7NOP	Permits Recoveries	48,000	0	48,000	2,325,519	2,277,519	48,000	3,100,700
7NOT	Testing Charges Recoveries	40,500	0	40,500	0	-40,500	40,500	0
7TLB	Business Licences & Registration	1,783,748	0	1,783,748	2,247,516	463,768	1,783,748	2,996,700
7TLF	Fishing Licences & Registration	5,484,545	0	5,484,545	0	-5,484,545	5,484,545	0
7TLQ	Temporary Permit	1,320,000	0	1,320,000	7,288,020	5,968,020	1,320,000	9,717,400
7TLR	Residency Permits	126,367,937	0	126,367,937	291,188,820	164,820,883	165,846,817	388,200,000
7TLW	Work Permits	68,722,590	0	68,722,590	133,619,463	64,896,873	68,722,590	178,160,000
7TVA	Value Added Tax	1,867	0	1,867	0	-1,867	0	0