



**FINANCIAL STATEMENTS**

**of the**

**GOVERNMENT OF**

**THE REPUBLIC OF VANUATU**

**for the years ending**

**31 December 2005**  
**31 December 2006**  
**31 December 2007**  
**31 December 2008**  
**31 December 2009**

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## TABLE OF CONTENTS

|  |           |
|--|-----------|
| <b>TABLE OF CONTENTS .....</b>   | <b>1</b>  |
| <b>STATEMENTS OF RESPONSIBILITY .....</b>  | <b>3</b>  |
| <b>REPORT OF THE AUDITOR-GENERAL.....</b>  | <b>4</b>  |
| <b>COMMENTARY ON THE FINANCIAL STATEMENTS .....</b>                                  | <b>5</b>  |
| <b>FINANCIAL STATEMENTS .....</b>  | <b>7</b>  |
| Statement of Financial Performance .....   | 8         |
| Statement of Financial Position .....  | 9         |
| Statement of Cash Flows.....   | 10        |
| Reconciliation of Net Cash Flows from Operations and the Operating Balance .....     | 12        |
| Statement of movements in equity .....   | 13        |
| Statement of Borrowings .....  | 15        |
| Statement of Foreign Currency Borrowing by Currency.....                             | 16        |
| Statement of Borrowing (Detailed).....   | 17        |
| Statement of Commitments .....   | 18        |
| Statement of Specific Financial Risks .....  | 19        |
| Statement of Segments - Statement of Financial Activity of the Development Fund..... | 21        |
| Statement of Segments – Statement of Financial Activity of the Recurrent Fund .....  | 22        |
| <b>STATEMENT OF ACCOUNTING POLICIES.....</b>   | <b>23</b> |
| <b>NOTES TO THE FINANCIAL STATEMENTS.....</b>  | <b>27</b> |
| Note 1: Taxes and Levies Collected through the State's Sovereign Power.....          | 27        |
| Note 2: Charges and Recoveries.....  | 29        |
| Note 3: Investment Income .....  | 30        |
| Note 4: Donor Contributions .....  | 31        |
| Note 5: Analysis of Expenses .....   | 32        |
| Note 6: Personnel Expenses .....   | 33        |
| Note 7: Operating Expenses.....  | 34        |
| Note 8: Subsidies and Transfer Payments .....  | 35        |
| Note 9: Receivables.....   | 36        |
| Note 10: Advances .....  | 36        |
| Note 11: Investments in Government Business Enterprises .....                        | 37        |
| Note 12: Property, Plant and Equipment .....   | 45        |
| Note 13: Payables and Provisions.....  | 46        |
| Note 14: Employee Entitlements .....   | 47        |
| Note 15: Trust Account Liabilities .....   | 48        |
| <b>OTHER STATEMENTS .....</b>  | <b>49</b> |
| Summary of Appropriations by Ministry 2005.....                                      | 50        |
| Summary of Appropriations by Ministry 2006.....                                      | 51        |
| Summary of Appropriations by Ministry 2007 .....                                     | 52        |
| Summary of Appropriations by Ministry 2008.....                                      | 53        |

|  |    |
|--|----|
| Summary of Appropriations by Ministry 2009 .....   | 54 |
| Statement of Appropriations (2005) .....   | 55 |
| Statement of Appropriations (2006) .....   | 63 |
| Statement of Appropriations (2007) .....   | 71 |
| Statement of Appropriations (2008) .....   | 79 |
| Statement of Appropriations (2009) .....   | 87 |
| Reconciliation of Statement of Appropriations and Recurrent Fund Operating Balance ..... | 96 |

## STATEMENTS OF RESPONSIBILITY

### Minister of Finance and Economic Management

In accordance with my responsibilities under Section 4 of the Public Finance and Economic Management Act No.6 of 1998 (as amended) and as required by Section 30 (2) of that Act in connection with the publication of the Annual Financial Statements of the State, I warrant both the integrity of the financial disclosures contained in the Financial Statements and their consistency with the requirements of the Act.

Honourable Moana Kalosil Carcasses (MP)  
Minister of Finance and Economic Management



### Director General

These Financial Statements have been prepared by the Ministry of Finance and Economic Management in accordance with the provisions of the Public Finance and Economic management Act No.6 of 1998 (as amended). Compilation of these Financial Statements follows generally accepted accounting practice and has complied with the International Public Sector Accounting Standards as issued by the International Federation of Accountants where practicable.

The Ministry of Finance and Economic Management is responsible for establishing and maintaining a system of internal control designed to provide reasonable assurance that the transactions recorded are within statutory authority and properly record the use of all financial resources by the government. To the best of my knowledge this system of internal control has operated adequately throughout the reporting period.

George Maniuri  
Director General  
Ministry of Finance and Economic Management







OFFICE OF THE AUDITOR-GENERAL  
BUREAU DE VERIFICATEUR



## REPORT OF THE AUDITOR-GENERAL TO THE PARLIAMENT OF THE REPUBLIC OF VANUATU

In accordance with Article 25(5) of the Constitution of the Republic of Vanuatu and Section 27 of the Expenditure Review and Audit Act No.3 of 1998 (as amended), I have audited the financial statements of the Republic of Vanuatu for the years ended 31 December 2005, 2006, 2007, 2008 and 2009.

The financial statements on pages 7 to 97 which have been prepared under the historical cost convention unless otherwise stated and on the accruals basis of accounting and are in accordance with the accounting policies set out on page 23.

### Respective Responsibilities of the Government and the Auditors

As described on page 3, the Government is responsible for the preparation of the financial statements. It is my responsibility to form an independent opinion, based on my audit, on those statements and report my opinion to you.

### Basis of Opinion

I conducted my audit in accordance with International Auditing Standards issued by the International Organisation of Supreme Audit Institutions, except that the scope of my work was limited as explained below.

An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgments made by the government in the preparation of the financial statements and as to whether the accounting policies used are appropriate to the government's circumstances, consistently applied and adequately disclosed.

An audit should obtain all the information and explanations which I consider necessary in order to provide me with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatements, whether caused by fraud or other irregularity or error.

However, due to a lack of qualified professional staff I was unable to perform the depth of audit of financial statements as required by the International Auditing Standards to gain sufficient audit evidence to meet those standards.

### Qualified Opinion: Disclaimer on View given by Financial Statements

As a result of the above and the effect of the limitation of audit evidence available to me, I am unable to form an opinion as to whether the financial statements give a true and fair view of the state of the Republic of Vanuatu's affairs as at 31st December 2005, 2006, 2007, 2008 and 2009 and of the operations for the years then ending.

In all other respects, in my opinion, the financial statements have been properly prepared in accordance with the legislation.

  
John Path  
Auditor-General

30 March 2012  
Port Vila, Vanuatu



## COMMENTARY ON THE FINANCIAL STATEMENTS

These Financial Statements represent the accrual based financial statements prepared for the Government of the Republic of Vanuatu for the years ended 31 December 2005, 2006, 2007, 2008 and 2009.

### Statement of Financial Position

The Statement of Financial Position shows the assets and liabilities of the government. The Government of Vanuatu started the process of identifying all of its assets and liabilities to be included in the financial statements in 2001 in order to move from cash-based to accrual-based accounting in 2002. All debt liabilities were included in these statements for the first time in 2003. Also in 2003, the Government also recognised the value of the State's fixed assets and investments in the Government Business enterprises. The adjustment necessary to achieve this objective resulted in a significant asset revaluation reserve being created as a component of the government's Capital Account.

**Table 1: Statement of Net Worth**

|                    | <b>2009<br/>vatu<br/>million</b> | <b>2008<br/>vatu<br/>million</b> | <b>2007<br/>vatu<br/>million</b> | <b>2006<br/>vatu<br/>million</b> | <b>2005<br/>vatu<br/>million</b> |
|--------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| <b>Assets</b>      | 46,300                           | 43,411                           | 39,721                           | 38,083                           | 36,494                           |
| <b>Liabilities</b> | 20,958                           | 18,493                           | 12,247                           | 12,431                           | 12,829                           |
| <b>Net Worth</b>   | <b>25,342</b>                    | <b>24,918</b>                    | <b>27,474</b>                    | <b>25,652</b>                    | <b>23,665</b>                    |

### Statement of Financial Performance

The Statement of Financial Performance shows the total revenue and expenses for the Government each year. The net surplus or deficit of the Government Business Enterprises is also included in this statement to show the Operating Balance of the Total Government Reporting Entity for each year. This statement includes some items which were not included in the previous cash based accounts such as depreciation on assets and foreign currency gains or losses on borrowing.

**Table 2: Statement of Financial Performance**

|                              | <b>2009<br/>vatu<br/>million</b> | <b>2008<br/>vatu<br/>million</b> | <b>2007<br/>vatu<br/>million</b> | <b>2006<br/>vatu<br/>million</b> | <b>2005<br/>vatu<br/>million</b> |
|------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| <b>Revenue</b>               | 18,125                           | 14,504                           | 12,311                           | 10,661                           | 9,690                            |
| <b>Expenses</b>              | 14,541                           | 13,058                           | 11,729                           | 9,647                            | 8,190                            |
| <b>Revenue less Expenses</b> | <b>3,584</b>                     | <b>1,446</b>                     | <b>582</b>                       | <b>1,014</b>                     | <b>1,500</b>                     |
| Net surplus(deficit) of GBEs | (761)                            | 86                               | 467                              | 294                              | 261                              |
| <b>Operating Balance</b>     | <b>2,823</b>                     | <b>1,532</b>                     | <b>1,049</b>                     | <b>1,308</b>                     | <b>1,761</b>                     |

The surplus figures for 2008 and 2009 are significantly distorted by the large capital works project funded by the Millennium Challenge Corporation (MCC). An amount of Vt.2,216 million was capitalized for road works funded by the MCC in 2008 and a further Vt. 2,151 million in 2009. The funding for this work has been recognised as revenue but the expenses will be recognised over the useful life of the road (by way of depreciation). As such the operating balance is significantly higher than it would have been had these capital works not occurred. A better reflection of financial performance in these years is through the operations of the Recurrent Fund.

**Table 3: Statement of Recurrent Fund Financial Performance**

|                                   | <b>2009<br/>vatu<br/>million</b> | <b>2008<br/>vatu<br/>million</b> | <b>2007<br/>vatu<br/>million</b> | <b>2006<br/>vatu<br/>million</b> | <b>2005<br/>vatu<br/>million</b> |
|-----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| <b>Revenue</b>                    | 13,802                           | 10,729                           | 11,524                           | 9,822                            | 9,395                            |
| <b>Expenses</b>                   | 13,126                           | 11,948                           | 11,000                           | 9,024                            | 7,822                            |
| <b>Revenue less Expenses</b>      | <b>676</b>                       | <b>(1,219)</b>                   | <b>524</b>                       | <b>798</b>                       | <b>1,573</b>                     |
| Net surplus(deficit) of GBEs      | (761)                            | 86                               | 467                              | 294                              | 261                              |
| <b>Operating Balance</b>          | <b>(85)</b>                      | <b>(1,133)</b>                   | <b>991</b>                       | <b>1,092</b>                     | <b>1,834</b>                     |
| Less Foreign Currency Movements   | <b>(1,039)</b>                   | 1,360                            | (148)                            | (171)                            | (261)                            |
| <b>Adjusted Operating Balance</b> | <b>(1,124)</b>                   | <b>227</b>                       | <b>843</b>                       | <b>921</b>                       | <b>1,573</b>                     |

**Statement of Borrowing**

|                                   | <b>2009<br/>vatu<br/>million</b> | <b>2008<br/>vatu<br/>million</b> | <b>2007<br/>vatu<br/>million</b> | <b>2006<br/>vatu<br/>million</b> | <b>2005<br/>vatu<br/>million</b> |
|-----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| <b>Foreign Currency Borrowing</b> | 9,660                            | 10,116                           | 7,322                            | 7,670                            | 8,009                            |
| <b>Domestic Borrowing</b>         | 2,485                            | 2,583                            | 2,983                            | 3,103                            | 3,328                            |
| <b>Total Borrowing</b>            | <b>12,145</b>                    | <b>12,699</b>                    | <b>10,304</b>                    | <b>10,773</b>                    | <b>11,337</b>                    |

The Government recognised an unrealised gain on foreign currency loan balances of 1.218 billion vatu in 2009, after a loss of 1.397 billion vatu in 2008. These changes reflect the large fluctuations that occurred with the US Dollar, Euro and Japanese Yen following the Global Financial Crisis and the 2 years combined largely offset each other. Additional amounts from the Chinese Government were also drawn down in 2009 for further work on the E-Government project.



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**31 December 2009**

## Statement of Financial Performance

(for the years ending 31 December 2005, 2006, 2007, 2008 and 2009)

|  | Notes     | 2004<br>vatu<br>million | 2005<br>vatu<br>million | 2006<br>vatu<br>million | 2007<br>vatu<br>million | 2008<br>vatu<br>million | 2009<br>vatu<br>million |
|--|-----------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <b>Revenue</b>   |           |                         |                         |                         |                         |                         |                         |
| <b>Levied through the State's Sovereign Power</b>  |           |                         |                         |                         |                         |                         |                         |
| Taxation   | 1         | 5,592                   | 6,288                   | 6,936                   | 8,480                   | 9,769                   | 9,612                   |
| License & Registration fees  | 1         | 702                     | 931                     | 1,258                   | 1,135                   | 1,360                   | 1,210                   |
| Other Sovereign revenue  | 1         | 241                     | 313                     | 434                     | 820                     | 888                     | 622                     |
| <b>Total Revenue levied through States Sovereign Power</b>                                       | <b>1</b>  | <b>6,535</b>            | <b>7,532</b>            | <b>8,628</b>            | <b>10,435</b>           | <b>12,017</b>           | <b>11,444</b>           |
| <b>Revenue earned through State Operations</b>   |           |                         |                         |                         |                         |                         |                         |
| Charges & recoveries   | 2         | 554                     | 633                     | 595                     | 653                     | 664                     | 717                     |
| Investment income  | 3         | 146                     | 193                     | 238                     | 313                     | 326                     | 515                     |
| <b>Total Revenue earned through State Operations</b>   |           | <b>700</b>              | <b>826</b>              | <b>833</b>              | <b>966</b>              | <b>990</b>              | <b>1,232</b>            |
| <b>Other Revenue</b>   |           |                         |                         |                         |                         |                         |                         |
| Contributions from donors  | 4         | 708                     | 993                     | 1,029                   | 787                     | 3,773                   | 4,435                   |
| Loss on sale of investments  | 11        | -                       | -                       | -                       | (25)                    | (918)                   | -                       |
| Foreign currency gains/(losses)  |           | 49                      | 339                     | 171                     | 148                     | (1,358)                 | 1,014                   |
| <b>Total Other Revenue</b>   |           | <b>757</b>              | <b>1,332</b>            | <b>1,200</b>            | <b>910</b>              | <b>1,497</b>            | <b>5,449</b>            |
| <b>Total Revenue</b>   |           | <b>7,992</b>            | <b>9,690</b>            | <b>10,661</b>           | <b>12,311</b>           | <b>14,504</b>           | <b>18,125</b>           |
| <b>Expenses</b>  |           |                         |                         |                         |                         |                         |                         |
| Personnel Expenses   | 6         | 4,363                   | 4,515                   | 5,674                   | 6,738                   | 7,670                   | 8,288                   |
| Operating Expenses   | 7         | 1,745                   | 1,922                   | 2,148                   | 3,082                   | 3,464                   | 4,148                   |
| Subsidies and Transfer Payments  | 8         | 823                     | 858                     | 1,022                   | 1,032                   | 1,205                   | 1,286                   |
| Finance Costs  |           | 424                     | 459                     | 362                     | 392                     | 227                     | 305                     |
| Depreciation on Assets   |           | 421                     | 432                     | 441                     | 485                     | 492                     | 514                     |
| Write-offs   |           | 9                       | 4                       | -                       | -                       | -                       | -                       |
| <b>Total Expenses</b>  | <b>5</b>  | <b>7,785</b>            | <b>8,190</b>            | <b>9,647</b>            | <b>11,729</b>           | <b>13,058</b>           | <b>14,541</b>           |
| <b>Revenue less Expenses</b>   |           | <b>207</b>              | <b>1,500</b>            | <b>1,014</b>            | <b>582</b>              | <b>1,446</b>            | <b>3,584</b>            |
| <b>Net Surplus/(Deficit), less Distributions attributable to Government Business Enterprises</b> | <b>11</b> | <b>(352)</b>            | <b>261</b>              | <b>294</b>              | <b>467</b>              | <b>86</b>               | <b>(761)</b>            |
| <b>Operating Balance</b>   |           | <b>(145)</b>            | <b>1,761</b>            | <b>1,308</b>            | <b>1,049</b>            | <b>1,532</b>            | <b>2,823</b>            |

*The accompanying notes and accounting policies are an integral part of these statements.*

Note: The Statement of Financial Performance includes all revenue and expenses for the Recurrent and Development Funds. The Statement of segments includes separate Statements of Financial Activity and Financial Performance for the Recurrent and Development funds.

**Statement of Financial Position**  
(as at 31 December 2005, 2006, 2007, 2008 and 2009)

|  | Notes | 2004<br>vatu<br>million | 2005<br>vatu<br>million | 2006<br>vatu<br>million | 2007<br>vatu<br>million | 2008<br>vatu<br>million | 2009<br>vatu<br>million |
|--|-------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <b>Assets</b>                                    |       |                         |                         |                         |                         |                         |                         |
| Cash and Bank                                    |       | 503                     | 1,210                   | 1,560                   | 1,843                   | 2,943                   | 3,537                   |
| Receivables                                      | 9     | 586                     | 667                     | 1,001                   | 1,291                   | 1,295                   | 1,430                   |
| Inventories                                      |       | 4                       | -                       | -                       | -                       | -                       | -                       |
| Advances   | 10    | 902                     | 847                     | 1,014                   | 977                     | 1,990                   | 1,635                   |
| Investment in Government<br>Business Enterprises | 11    | 5,945                   | 7,077                   | 7,643                   | 8,474                   | 7,842                   | 7,331                   |
| Property, Plant and Equipment                    | 12    | 25,822                  | 26,693                  | 26,865                  | 27,136                  | 26,468                  | 26,204                  |
| Capital Works in Progress                        |       | 0                       | 0                       | 0                       | 0                       | 2,873                   | 6,163                   |
| <b>Total Assets</b>                              |       | <b>33,762</b>           | <b>36,494</b>           | <b>38,083</b>           | <b>39,721</b>           | <b>43,411</b>           | <b>46,300</b>           |
| <b>Liabilities</b>                               |       |                         |                         |                         |                         |                         |                         |
| Payables and Provisions                          | 13    | 520                     | 811                     | 796                     | 1,054                   | 975                     | 1,107                   |
| Employee Entitlements                            | 14    | 321                     | 258                     | 430                     | 321                     | 4,179                   | 6,975                   |
| Trust Account Liabilities                        | 15    | 482                     | 423                     | 432                     | 568                     | 640                     | 731                     |
| Borrowings                                       |       | 12,442                  | 11,337                  | 10,773                  | 10,304                  | 12,699                  | 12,145                  |
| <b>Total Liabilities</b>                         |       | <b>13,765</b>           | <b>12,829</b>           | <b>12,431</b>           | <b>12,247</b>           | <b>18,493</b>           | <b>20,958</b>           |
| <b>Total Assets less Liabilities</b>             |       | <b>19,997</b>           | <b>23,665</b>           | <b>25,652</b>           | <b>27,474</b>           | <b>24,918</b>           | <b>25,342</b>           |
| <b>Net Worth</b>                                 |       |                         |                         |                         |                         |                         |                         |
| Recurrent Fund Balance                           |       | (800)                   | 1,442                   | 2,940                   | 4,338                   | 5,828                   | 8,301                   |
| Development Fund Balance                         |       | 687                     | 614                     | 830                     | 888                     | 1,337                   | 2,094                   |
| Special Reserve                                  |       | 14,683                  | 15,554                  | 15,893                  | 16,335                  | 12,568                  | 10,169                  |
| Depreciable Fixed Assets<br>Revaluation Reserve  |       | 5,427                   | 6,055                   | 5,989                   | 5,913                   | 5,185                   | 4,778                   |
| <b>Total Net Worth</b>                           |       | <b>19,997</b>           | <b>23,665</b>           | <b>25,652</b>           | <b>27,474</b>           | <b>24,918</b>           | <b>25,342</b>           |

*The accompanying notes and accounting policies are an integral part of these statements.*

Note     The Statement of Financial Position includes all assets and liabilities for the Recurrent, Trust and Development Funds.  
Details of Borrowing are included in the Statement of Borrowing.  
Details of movements in equity (net worth) are shown in the Statement of Movements in Equity.

## Statement of Cash Flows

(for the years ending 31 December 2005, 2006, 2007, 2008 and 2009)

|   | 2004<br>vatu<br>million | 2005<br>vatu<br>million | 2006<br>vatu<br>million | 2007<br>vatu<br>million | 2008<br>vatu<br>million | 2009<br>vatu<br>million |
|---|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <b>Cash Flows from Operating Activities</b>         |                         |                         |                         |                         |                         |                         |
| <b>Cash was provided from:</b>                      |                         |                         |                         |                         |                         |                         |
| Taxation Revenue                                    | 5,640                   | 6,191                   | 6,911                   | 8,541                   | 9,964                   | 9,730                   |
| License and Registration Fees                       | 700                     | 1,004                   | 1,249                   | 1,171                   | 1,360                   | 1,186                   |
| Donor Contributions                                 | 698                     | 582                     | 1,129                   | 949                     | 3,374                   | 4,341                   |
| Other Sovereign Revenues                            | 216                     | 298                     | 366                     | 770                     | 861                     | 610                     |
| Investment Income                                   | 142                     | 195                     | 238                     | 312                     | 308                     | 472                     |
| Other Operating Receipts                            | 484                     | 576                     | 473                     | 526                     | 641                     | 662                     |
| <b>Total Cash from Operations:</b>                  | <b>7,880</b>            | <b>8,846</b>            | <b>10,366</b>           | <b>12,269</b>           | <b>16,508</b>           | <b>17,001</b>           |
| <b>Cash was disbursed to:</b>                       |                         |                         |                         |                         |                         |                         |
| Personnel Payments                                  | 4,510                   | 4,489                   | 5,505                   | 6,872                   | 7,595                   | 7,809                   |
| Operating Payments                                  | 1,722                   | 1,975                   | 2,342                   | 3,015                   | 3,176                   | 4,201                   |
| Subsidies and Transfers                             | 747                     | 844                     | 981                     | 1,096                   | 1,132                   | 1,130                   |
| Finance Costs                                       | 418                     | 349                     | 338                     | 314                     | 315                     | 318                     |
| <b>Total Cash Disbursed from Operations</b>         | <b>7,397</b>            | <b>7,657</b>            | <b>9,166</b>            | <b>11,297</b>           | <b>12,218</b>           | <b>13,458</b>           |
| <b>Net Cash Flows from Operations</b>               | <b>483</b>              | <b>1,189</b>            | <b>1,200</b>            | <b>972</b>              | <b>4,290</b>            | <b>3,543</b>            |
| <b>Cash Flows from Investing Activities</b>         |                         |                         |                         |                         |                         |                         |
| <b>Cash was provided from:</b>                      |                         |                         |                         |                         |                         |                         |
| Proceeds from liquidation of DBV                    | -                       | -                       | 67                      | -                       | -                       | -                       |
| Repayment of Advances from GBEs                     | 80                      | 135                     | 195                     | 78                      | 13                      | 22                      |
| <b>Total Cash from Investing Activities</b>         | <b>80</b>               | <b>135</b>              | <b>262</b>              | <b>78</b>               | <b>13</b>               | <b>22</b>               |
| <b>Cash was disbursed to:</b>                       |                         |                         |                         |                         |                         |                         |
| Purchase of Physical Assets                         | 101                     | 269                     | 274                     | 423                     | 3,017                   | 3,536                   |
| Advances to GBEs                                    | -                       | -                       | 336                     | 23                      | 1,200                   | 100                     |
| <b>Total Cash Disbursed to Investing Activities</b> | <b>101</b>              | <b>269</b>              | <b>610</b>              | <b>446</b>              | <b>4,217</b>            | <b>3,636</b>            |
| <b>Net Cash Flows from Investing Activities</b>     | <b>(21)</b>             | <b>(134)</b>            | <b>(348)</b>            | <b>(368)</b>            | <b>(4,204)</b>          | <b>(3,614)</b>          |

**Statement of Cash Flows (continued)**  
**(for the years ending 31 December 2005, 2006, 2007, 2008 and 2009)**

|  | 2004<br>vatu<br>million | 2005<br>vatu<br>million | 2006<br>vatu<br>million | 2007<br>vatu<br>million | 2008<br>vatu<br>million | 2009<br>vatu<br>million |
|--|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <b>Cash Flows from Financing Activities</b>          |                         |                         |                         |                         |                         |                         |
| <b>Cash was provided from:</b>                       |                         |                         |                         |                         |                         |                         |
| Drawdown of Domestic Loans                           | 476                     | 320                     | 320                     | 200                     | 895                     | 590                     |
| Drawdown of Foreign Loans                            | -                       | -                       | -                       | -                       | 1,657                   | 1,139                   |
| Net Receipts/(Payments) from Trust funds             | (47)                    | (10)                    | (32)                    | 20                      | 17                      | 1                       |
| <b>Total Cash provided from Financing Activities</b> | <b>429</b>              | <b>310</b>              | <b>288</b>              | <b>220</b>              | <b>2,569</b>            | <b>1,730</b>            |
| <b>Cash was disbursed to:</b>                        |                         |                         |                         |                         |                         |                         |
| Repayment of Domestic Loans                          | 476                     | 476                     | 545                     | 320                     | 1,295                   | 688                     |
| Repayment of Foreign Loans                           | 142                     | 182                     | 245                     | 221                     | 260                     | 377                     |
| <b>Total Cash Disbursed to Financing Activities</b>  | <b>618</b>              | <b>658</b>              | <b>790</b>              | <b>541</b>              | <b>1,555</b>            | <b>1,065</b>            |
| <b>Net Cash Flows from Financing Activities</b>      | <b>(189)</b>            | <b>(348)</b>            | <b>(502)</b>            | <b>(321)</b>            | <b>1,014</b>            | <b>665</b>              |
| <b>Net increase/(Decrease) in Cash Held</b>          | <b>273</b>              | <b>707</b>              | <b>350</b>              | <b>283</b>              | <b>1,100</b>            | <b>594</b>              |
| <b>Add Opening Cash Balances</b>                     | <b>230</b>              | <b>503</b>              | <b>1,210</b>            | <b>1,560</b>            | <b>1,843</b>            | <b>2,943</b>            |
| <b>Closing Cash Balance</b>                          | <b>503</b>              | <b>1,210</b>            | <b>1,560</b>            | <b>1,843</b>            | <b>2,943</b>            | <b>3,537</b>            |

*The accompanying notes and accounting policies are an integral part of these statements.*

**Reconciliation of Net Cash Flows from Operations and the Operating Balance**  
(for the years ending 31 December 2005, 2006, 2007, 2008 and 2009)

|   | 2004<br>vatu<br>million | 2005<br>vatu<br>million | 2006<br>vatu<br>million | 2007<br>vatu<br>million | 2008<br>vatu<br>million | 2009<br>vatu<br>million |
|---|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <b>Net Cash Flows from Operating Activities</b>               | <b>483</b>              | <b>1,189</b>            | <b>1,200</b>            | <b>972</b>              | <b>4,290</b>            | <b>3,543</b>            |
| <b>Valuation changes</b>                                      |                         |                         |                         |                         |                         |                         |
| Unrealised Net Foreign Exchange Gains/(Losses)                | (18)                    | 338                     | 178                     | 156                     | (1,376)                 | 1,043                   |
| Non-cash Write-offs   | (9)                     | (4)                     | -                       | -                       | -                       | -                       |
| Increase in Provision for Severance and Retirement Allowances | -                       | -                       | -                       | -                       | 3,767                   | 2,399                   |
| <b>Total Valuation Changes</b>                                | <b>(27)</b>             | <b>334</b>              | <b>178</b>              | <b>156</b>              | <b>2,391</b>            | <b>3,442</b>            |
| <b>Asset Movements</b>  |                         |                         |                         |                         |                         |                         |
| Depreciation  | (421)                   | (432)                   | (441)                   | (485)                   | (492)                   | (514)                   |
| Net Surplus/(Deficit) less GBEs distributions                 | (352)                   | 407                     | 0                       | 467                     | 86                      | (761)                   |
| Revaluation of Share Investments                              | -                       | 261                     | 294                     | -                       | -                       | -                       |
| Other Asset Movements   | (71)                    | 161                     | (94)                    | (205)                   | (974)                   | (87)                    |
| <b>Total Asset Movements</b>                                  | <b>(844)</b>            | <b>397</b>              | <b>(241)</b>            | <b>(223)</b>            | <b>(1,380)</b>          | <b>(1,362)</b>          |
| <b>Movements in Working Capital Items</b>                     |                         |                         |                         |                         |                         |                         |
| Increase/(Decrease) in Receivables                            | 254                     | 81                      | 334                     | 290                     | 4                       | 135                     |
| Increase/(Decrease) in Inventories                            | (2)                     | (4)                     | -                       | -                       | -                       | -                       |
| Increase/(Decrease) in Employee Advances                      | 4                       | (8)                     | (6)                     | 3                       | 6                       | (7)                     |
| (Increase)/Decrease in Payables and Provisions                | (13)                    | (228)                   | (157)                   | (149)                   | 79                      | (132)                   |
| (Increase)/Decrease in Employee Entitlements                  | -                       | -                       | -                       | -                       | (3,858)                 | (2,796)                 |
| <b>Total Working Capital Movements</b>                        | <b>243</b>              | <b>(159)</b>            | <b>171</b>              | <b>144</b>              | <b>(3,769)</b>          | <b>(2,800)</b>          |
| <b>Operating Balance</b>                                      | <b>(145)</b>            | <b>1,761</b>            | <b>1,308</b>            | <b>1,049</b>            | <b>1,532</b>            | <b>2,823</b>            |

*The accompanying notes and accounting policies are an integral part of these statements.*



## Statement of movements in equity

(for the years ending 31 December 2005, 2006, 2007, 2008 and 2009)

|   | Notes | 2004<br>vatu<br>million | 2005<br>vatu<br>million | 2006<br>vatu<br>million | 2007<br>vatu<br>million | 2008<br>vatu<br>million | 2009<br>vatu<br>million |
|---|-------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <b>Opening Equity Balance</b>                   |       |                         |                         |                         |                         |                         |                         |
| Recurrent Fund                                  |       | (771)                   | (800)                   | 1,442                   | 2,940                   | 4,338                   | 5,828                   |
| Development Fund                                |       | 396                     | 687                     | 614                     | 830                     | 888                     | 1,337                   |
| Special Reserve                                 |       | 14,683                  | 14,683                  | 15,554                  | 15,893                  | 16,335                  | 12,568                  |
| Depreciable Fixed Assets<br>Revaluation Reserve |       | 5,835                   | 5,427                   | 6,055                   | 5,989                   | 5,913                   | 5,185                   |
| <b>Opening Equity Balance</b>                   |       | <b>20,143</b>           | <b>19,997</b>           | <b>23,665</b>           | <b>25,652</b>           | <b>27,474</b>           | <b>24,918</b>           |
| <b>Net Surplus/(Deficit)</b> a                  |       |                         |                         |                         |                         |                         |                         |
| Recurrent Fund                                  |       | (436)                   | 1,834                   | 1,092                   | 991                     | (1,133)                 | (85)                    |
| Development Fund                                |       | 291                     | (73)                    | 216                     | 58                      | 449                     | 757                     |
| <b>Net Surplus/(Deficit)</b>                    |       | <b>(145)</b>            | <b>1,761</b>            | <b>1,308</b>            | <b>1,049</b>            | <b>(684)</b>            | <b>672</b>              |
| <b>Other Movements</b>                          |       |                         |                         |                         |                         |                         |                         |
| Recurrent Fund                                  | d     | 407                     | 408                     | 407                     | 407                     | 2,623                   | 2,558                   |
| Special Reserve                                 | e     | -                       | 871                     | 339                     | 442                     | (3,767)                 | (2,399)                 |
| Depreciable Fixed Assets<br>Revaluation Reserve |       | (407)                   | 628                     | (66)                    | (76)                    | (728)                   | (407)                   |
| <b>Other Movements</b>                          |       | <b>-</b>                | <b>1,907</b>            | <b>680</b>              | <b>773</b>              | <b>(1,872)</b>          | <b>(248)</b>            |
| <b>Closing Equity Balance</b>                   |       |                         |                         |                         |                         |                         |                         |
| Recurrent Fund                                  |       | (800)                   | 1,442                   | 2,940                   | 4,338                   | 5,828                   | 8,301                   |
| Development Fund                                | b     | 687                     | 614                     | 830                     | 888                     | 1,337                   | 2,094                   |
| Special Reserve                                 |       | 14,683                  | 15,554                  | 15,893                  | 16,335                  | 12,568                  | 10,169                  |
| Depreciable Fixed Assets<br>Revaluation Reserve | c     | 5,428                   | 6,055                   | 5,989                   | 5,913                   | 5,185                   | 4,778                   |
| <b>Closing Equity Balance</b>                   |       | <b>19,998</b>           | <b>23,665</b>           | <b>25,652</b>           | <b>27,474</b>           | <b>24,918</b>           | <b>25,342</b>           |

## Reconciliation of Outstanding Liability for Unspent Donor Contributions and the Development Fund Bank Account

|  |          | 2004<br>vatu<br>million | 2005<br>vatu<br>million | 2006<br>vatu<br>million | 2007<br>vatu<br>million | 2008<br>vatu<br>million | 2009<br>vatu<br>million |
|--|----------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Unspent Donor Contribution Balance   |          | 687                     | 614                     | 830                     | 888                     | 1,337                   | 2,094                   |
| Development Fund Bank Account  |          | 490                     | 561                     | 704                     | 933                     | 1,908                   | 1,920                   |
| <b>Cash Owing to Development Fund<br/>Bank Account</b>                                     |          | <b>197</b>              | <b>53</b>               | <b>126</b>              | <b>(45)</b>             | <b>(571)</b>            | <b>174</b>              |
| <b>Balance of other bank accounts (to<br/>meet cash owing to the Development<br/>Fund)</b> | <b>b</b> | <b>13</b>               | <b>649</b>              | <b>856</b>              | <b>910</b>              | <b>1,035</b>            | <b>1,617</b>            |

The accompanying notes and accounting policies are an integral part of these statements.

**Note a:** The Net Surplus/(Deficit) for the year includes depreciation on all fixed assets. A large portion of these assets were introduced to the Statement of Financial Position in 2003 and a Revaluation Reserve was established for Depreciable Fixed Assets in that year. These Depreciable fixed assets were expensed in previous years and it has not been possible to restate the prior year accounts to reflect this change. In order to more appropriately reflect the actual movement in the Recurrent Fund Balance depreciation on all assets is recognised as an expense in the Statement of Financial Performance but depreciation on assets brought on and revalued against the Revaluation Reserve are recorded as a transfer from the Depreciable Fixed Assets Revaluation Reserve in the Statement of Movements in Equity.

**Note b:** The Development Fund Balance represents amounts given by aid Donors for Development Projects which have yet to be spent. These amounts are held in reserve against each approved project until committed for expenditure by the Ministry or Agency managing the project. Donor contributions are deposited in a separate trust account at the Reserve Bank. Donor contributions are deposited to a separate bank account at the Reserve Bank but the cash balances are managed within the overall cash management policies of the Government. As such the balance of the Development Fund Bank Account may vary from the total outstanding liability, but sufficient cash is always maintained in this account to meet any upcoming payments for expenditure from the Development Fund. The difference between the outstanding liability for unspent Donor contributions and the balance at the bank account is shown in the reconciliation above.

**Note c:** The Government's Fixed Assets were re-valued and brought onto the Statement of Financial Position in 2003. Additional assets have also been brought on in all subsequent years. Some asset values were adjusted down in 2008 to reflect incorrect values brought on in prior years. The Depreciable Fixed asset Revaluation reserve has been created to recognise this revaluation. Depreciation on assets brought on through this reserve each year is transferred to the Recurrent Fund Balance and this reserve will reduce to zero as the assets become fully depreciated.

**Note d:** In addition to the constant Vt.407 million Transfer from the Depreciable Fixed Asset Revaluation Reserve, Construction in Progress balance of Vt.2,151 million (2009) and Vt.2,216 million (2008) were transferred from the Development Fund representing the capital works that have been funded by the Millennium Challenge Corporation. The Development Fund balance represents the unspent portion of donor funds received, regardless of whether expenditure has been for expenses or the purchase of physical assets. The purchase of physical assets in the Development Fund will result in an Operational Balance surplus for the Development fund in the year that the revenue was received and additional depreciation expenses to be recognised in the Recurrent Fund over the life of those assets. The Operating Balance surplus for the Development Fund has been transferred to the Recurrent Fund Balance to meet future year's depreciation expenses.

**Note e:** In 2008 severance allowances for Government employees of Vt.3,767 million were brought onto the books for the first time. The provision for severance and retirement allowances represents the present value of the estimated future cash outflows to be made by the government resulting from employees' service balance to date. This amount was introduced to the balance sheet in 2008 and an adjustment to equity was made as a result of bringing this balance onto the Statement of financial Position.

The Employment Act was amended in 2009 to provide one months' severance pay for any employee who resign in good faith after working for a period of six years or more. This change in legislation resulted in an increased liability of Vt.2,399 million for the government of Vanuatu employees severance and retirement provisions. This increase has been adjusted directly to the Special Reserve balance and has not been recognised as an expense in the Statement of Financial Performance. This is to reflect the fact that the liability was only brought into the government books the year before and such a significant valuation change would distort the financial statements.

## Statement of Borrowings

(as at 31 December 2005, 2006, 2007, 2008 and 2009)

|                                   | 2004<br>vatu<br>million | 2005<br>vatu<br>million | 2006<br>vatu<br>million | 2007<br>vatu<br>million | 2008<br>vatu<br>million | 2009<br>vatu<br>million |
|-----------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <b>Foreign Currency Borrowing</b> |                         |                         |                         |                         |                         |                         |
| Opening Balance                   | 9,102                   | 8,958                   | 8,009                   | 7,670                   | 7,322                   | 10,116                  |
| Principal Drawdowns               | -                       | -                       | -                       | -                       | 1,657                   | 1,139                   |
| Principal Repayments              | (171)                   | (166)                   | (193)                   | (209)                   | (260)                   | (377)                   |
| Loan Write-offs                   | -                       | (407)                   | -                       | -                       | -                       | -                       |
| Foreign Exchange Gains/(Losses)   | 26                      | (377)                   | (146)                   | (139)                   | 1,397                   | (1,218)                 |
| <b>Closing Balance</b>            | <b>8,958</b>            | <b>8,009</b>            | <b>7,670</b>            | <b>7,322</b>            | <b>10,116</b>           | <b>9,660</b>            |
| <b>Domestic Borrowing</b>         |                         |                         |                         |                         |                         |                         |
| Opening Balance                   | 3,484                   | 3,484                   | 3,328                   | 3,103                   | 2,983                   | 2,583                   |
| Principal Drawdowns               | 476                     | 320                     | 320                     | 200                     | 895                     | 590                     |
| Principal Repayments              | (476)                   | (476)                   | (545)                   | (320)                   | (1,295)                 | (688)                   |
| Loan Write-offs                   | -                       | -                       | -                       | -                       | -                       | -                       |
| Foreign Exchange Gains/(Losses)   | -                       | -                       | -                       | -                       | -                       | -                       |
| <b>Closing Balance</b>            | <b>3,484</b>            | <b>3,328</b>            | <b>3,103</b>            | <b>2,983</b>            | <b>2,583</b>            | <b>2,485</b>            |
| <b>Total Borrowing</b>            |                         |                         |                         |                         |                         |                         |
| Opening Balance                   | 12,586                  | 12,442                  | 11,337                  | 10,773                  | 10,304                  | 12,699                  |
| Principal Drawdowns               | 476                     | 320                     | 320                     | 200                     | 2,552                   | 1,729                   |
| Principal Repayments              | (647)                   | (642)                   | (738)                   | (529)                   | (1,555)                 | (1,066)                 |
| Loan Write-offs                   | -                       | (407)                   | -                       | -                       | -                       | -                       |
| Foreign Exchange Gains/(Losses)   | 26                      | (377)                   | (146)                   | (139)                   | 1,397                   | (1,218)                 |
| <b>Closing Balance</b>            | <b>12,442</b>           | <b>11,337</b>           | <b>10,773</b>           | <b>10,304</b>           | <b>12,699</b>           | <b>12,145</b>           |

*The accompanying notes and accounting policies are an integral part of these statements.*

## Statement of Foreign Currency Borrowing by Currency

|   | 2004<br>vatu<br>million | 2005<br>vatu<br>million | 2006<br>vatu<br>million | 2007<br>vatu<br>million | 2008<br>vatu<br>million | 2009<br>vatu<br>million |
|---|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <b>Foreign Currency Borrowing</b>       |                         |                         |                         |                         |                         |                         |
| Japanese Yen                            | n/a                     | 2,466                   | 2,306                   | 2,248                   | 3,120                   | 2,587                   |
| Chinese Yuan Renminbi                   | n/a                     | -                       | -                       | -                       | 1,657                   | 2,577                   |
| US Dollar                               | n/a                     | 1,933                   | 1,823                   | 1,669                   | 1,860                   | 1,568                   |
| IDA Special Drawing Rights              | n/a                     | 1,442                   | 1,406                   | 1,332                   | 1,441                   | 1,211                   |
| Euro                                    | n/a                     | 1,442                   | 1,437                   | 1,380                   | 1,392                   | 1,065                   |
| Australian Dollar                       | n/a                     | 500                     | 473                     | 472                     | 408                     | 440                     |
| Swiss Franc                             | n/a                     | 110                     | 111                     | 108                     | 127                     | 107                     |
| Canadian Dollar                         | n/a                     | 92                      | 86                      | 89                      | 82                      | 79                      |
| Swedish Korona                          | n/a                     | 14                      | 18                      | 14                      | 19                      | 17                      |
| Danish Krona                            | n/a                     | 9                       | 9                       | 9                       | 9                       | 8                       |
| Korean Won                              | n/a                     | 1                       | 1                       | 1                       | 1                       | 1                       |
| <b>Total Foreign Currency Borrowing</b> | <b>n/a</b>              | <b>8,009</b>            | <b>7,670</b>            | <b>7,322</b>            | <b>10,116</b>           | <b>9,660</b>            |

*The accompanying notes and accounting policies are an integral part of these statements.*

**Statement of Borrowing (Detailed)**  
(as at 31 December 2005, 2006, 2007, 2008 and 2009)

| Statement of Borrowing (Detailed)                  | 2004<br>vatu<br>million | 2005<br>vatu<br>million | 2006<br>vatu<br>million | 2007<br>vatu<br>million | 2008<br>vatu<br>million | 2009<br>vatu<br>million |
|--|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <b>Asian Development Bank Loans</b>                |                         |                         |                         |                         |                         |                         |
| Agricultural Extension                             | 99                      | 78                      | 72                      | 65                      | 64                      | 57                      |
| Multi-project Loan                                 | 382                     | 343                     | 312                     | 282                     | 313                     | 261                     |
| Development Bank of Vanuatu                        | 66                      | 65                      | 60                      | 55                      | 52                      | 48                      |
| DFI/Development Bank of Vanuatu                    | 371                     | 345                     | 320                     | 295                     | 344                     | 291                     |
| Santo Wharf  | 634                     | 570                     | 550                     | 537                     | 572                     | 507                     |
| Santo Wharf Supplementary                          | 362                     | 335                     | 324                     | 317                     | 354                     | 322                     |
| Urban Infrastructure                               | 1,146                   | 1,050                   | 1,010                   | 981                     | 1,203                   | 1,044                   |
| Comprehensive Reform Programme                     | 2,484                   | 2,502                   | 2,360                   | 2,264                   | 2,901                   | 2,434                   |
| Cyclone Dani                                       | 239                     | 229                     | 231                     | 229                     | 265                     | 221                     |
| <b>Total Asian Development Bank Loans</b>          | <b>5,782</b>            | <b>5,517</b>            | <b>5,238</b>            | <b>5,025</b>            | <b>6,069</b>            | <b>5,184</b>            |
| <b>International Development Association Loans</b> |                         |                         |                         |                         |                         |                         |
| Agricultural Extension                             | 164                     | 153                     | 147                     | 138                     | 147                     | 124                     |
| Multi-project Loan                                 | 288                     | 275                     | 269                     | 253                     | 272                     | 230                     |
| PASEP  | 906                     | 857                     | 836                     | 795                     | 862                     | 720                     |
| Housing  | 166                     | 158                     | 154                     | 147                     | 159                     | 137                     |
| <b>Total IDA Loans</b>                             | <b>1,523</b>            | <b>1,442</b>            | <b>1,406</b>            | <b>1,333</b>            | <b>1,441</b>            | <b>1,211</b>            |
| <b>Other Foreign Currency Loans</b>                |                         |                         |                         |                         |                         |                         |
| CFD Loan for Telecom Vanuatu Ltd                   | 583                     | 497                     | 486                     | 463                     | 465                     | 375                     |
| Chinese Government Co-operation Loan               | 214                     | -                       | -                       | -                       | -                       | -                       |
| Chinese USP Law School Loan                        | 194                     | -                       | -                       | -                       | -                       | -                       |
| Chinese E-government Loan                          | -                       | -                       | -                       | -                       | 657                     | 1,709                   |
| Chinese Air Vanuatu Y-12 Aircraft                  | -                       | -                       | -                       | -                       | 1,000                   | 868                     |
| EIB Loan for Bauerfield Project                    | 662                     | 553                     | 540                     | 501                     | 485                     | 313                     |
| <b>Total Other Foreign Currency Loans</b>          | <b>1,652</b>            | <b>1,050</b>            | <b>1,026</b>            | <b>964</b>              | <b>2,606</b>            | <b>3,265</b>            |
| <b>Total Foreign Currency Loans</b>                | <b>8,958</b>            | <b>8,009</b>            | <b>7,670</b>            | <b>7,322</b>            | <b>10,116</b>           | <b>9,660</b>            |
| <b>Domestic Borrowing</b>                          | <b>3,484</b>            | <b>3,328</b>            | <b>3,103</b>            | <b>2,983</b>            | <b>2,583</b>            | <b>2,485</b>            |
| <b>Total Borrowing</b>                             | <b>12,442</b>           | <b>11,337</b>           | <b>10,773</b>           | <b>10,304</b>           | <b>12,699</b>           | <b>12,145</b>           |

*The accompanying notes and accounting policies are an integral part of these statements.*

## Statement of Commitments

(as at 31 December 2005, 2006, 2007, 2008 and 2009)

|                                    | 2004<br>vatu<br>million | 2005<br>vatu<br>million | 2006<br>vatu<br>million | 2007<br>vatu<br>million | 2008<br>vatu<br>million | 2009<br>vatu<br>million |
|------------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <b>Capital Commitments</b>         |                         |                         |                         |                         |                         |                         |
| Due within 1 Year                  | n/a                     | 3                       | 14                      | 73                      | 2,908                   | 3,513                   |
| Due within 2 to 5 Years            | n/a                     | -                       | -                       | 43                      | 3,522                   | -                       |
| Due after 5 Years                  | n/a                     | -                       | -                       | 3                       | 6                       | -                       |
| <b>Total Capital Commitments</b>   | <b>n/a</b>              | <b>3</b>                | <b>14</b>               | <b>119</b>              | <b>6,436</b>            | <b>3,513</b>            |
| <b>Operating Commitments</b>       |                         |                         |                         |                         |                         |                         |
| Due within 1 Year                  | n/a                     | 195                     | 208                     | 159                     | 135                     | 75                      |
| Due within 2 to 5 Years            | n/a                     | 677                     | 714                     | 177                     | 113                     | 243                     |
| Due after 5 Years                  | n/a                     | 745                     | 762                     | 131                     | 154                     | 243                     |
| <b>Total Operating Commitments</b> | <b>n/a</b>              | <b>1,617</b>            | <b>1,684</b>            | <b>467</b>              | <b>402</b>              | <b>561</b>              |
| <b>Total Commitments</b>           | <b>n/a</b>              | <b>1,620</b>            | <b>1,698</b>            | <b>586</b>              | <b>6,838</b>            | <b>4,074</b>            |

*The accompanying notes and accounting policies are an integral part of these statements.*



**Statement of Specific Financial Risks**  
(as at 31 December 2005, 2006, 2007, 2008 and 2009)

|  | 2004<br>vatu<br>million | 2005<br>vatu<br>million | 2006<br>vatu<br>million | 2007<br>vatu<br>million | 2008<br>vatu<br>million | 2009<br>vatu<br>million |
|--|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <b>Quantifiable Contingent Liabilities</b>       |                         |                         |                         |                         |                         |                         |
| Guarantees and Indemnities                       | 5,035                   | 5,031                   | 6,164                   | 6,160                   | 6,203                   | 6,845                   |
| Uncalled Capital                                 | 2,628                   | 2,648                   | 2,628                   | 2,600                   | 3,934                   | 3,698                   |
| Legal Proceedings and Disputes                   | n/a                     | 1,692                   | 1,692                   | 4,550                   | 5,138                   | 7,556                   |
| Other Contingent Liabilities                     | -                       | -                       | -                       | -                       | 6,030                   | 203                     |
| <b>Total Quantifiable Contingent Liabilities</b> | <b>7,663</b>            | <b>9,371</b>            | <b>10,484</b>           | <b>13,310</b>           | <b>21,305</b>           | <b>18,302</b>           |
| <b>Quantifiable Contingent Assets</b>            |                         |                         |                         |                         |                         |                         |
| Legal Proceedings and Disputes                   | -                       | -                       | -                       | 9                       | 64                      | 73                      |
| <b>Total Quantifiable Contingent Assets</b>      | <b>-</b>                | <b>-</b>                | <b>-</b>                | <b>9</b>                | <b>64</b>               | <b>73</b>               |

*The accompanying notes and accounting policies are an integral part of these statements.*

Contingent Liabilities are costs that the Government will have to face only if a particular event occurs. Contingent Assets are potential assets depending on a particular event occurring. The likelihood of each event occurring and the contingent liability or asset being realised varies greatly and in many cases it is unlikely that the contingent liability or asset will ever be realised.

Only Contingent Liabilities and Assets greater than Vt.10 million (increased to Vt.50 million in 2008) are disclosed separately. Contingent Liabilities and Assets below this amount are included in the Statement totals above but are not included in the table following. Where a Contingent Liability is unquantifiable but is considered material it is also included in the table.

## Material Contingent Liabilities

|   | 2004<br>vatu<br>million | 2005<br>vatu<br>million | 2006<br>vatu<br>million | 2007<br>vatu<br>million | 2008<br>vatu<br>million | 2009<br>vatu<br>million |
|---|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <b>Guarantees and Indemnities</b>   |                         |                         |                         |                         |                         |                         |
| <b>National Bank of Vanuatu</b> (Guarantee to repay all monies deposited with the NBV)                    | 4,723                   | 4,723                   | 5,851                   | 5,851                   | 5,851                   | 5,851                   |
| <b>Air Vanuatu</b> (Loan Guarantees to Westpac, VNPF and BRED Bank for ongoing activities of the airline) | 125                     | 125                     | 125                     | 125                     | 250                     | 900                     |
| <b>VanAir</b> (Loan Guarantee to Westpac for ongoing activities of the airline)                           | 125                     | 125                     | 125                     | 125                     | -                       | -                       |
| <b>Pacific Aviation Security Office</b> (Loan Guarantee to the ADB for 25% of a SDR cUS\$1.9 million)     | -                       | -                       | -                       | -                       | 53                      | 47                      |
| <b>National Housing Corporation</b> (Loan Guarantee to the Commonwealth Development Corporation)          | 62                      | 58                      | 63                      | 59                      | 49                      | 47                      |
| <b>Total Material Guarantees and Indemnities</b>  | <b>5,035</b>            | <b>5,031</b>            | <b>6,164</b>            | <b>6,160</b>            | <b>6,203</b>            | <b>6,845</b>            |
| <b>Uncalled Capital and Non-interest Bearing Promissory Notes</b>   |                         |                         |                         |                         |                         |                         |
| <b>IMF</b> (NIBs for Vanuatu's membership of the IMF)   | 1,704                   | 1,704                   | 1,704                   | 1,704                   | 2,125                   | 2,125                   |
| <b>ADB</b> (NIBs for Vanuatu's membership of the ADB and uncalled capital)                                | 316                     | 333                     | 316                     | 293                     | 334                     | 290                     |
| <b>IMF</b> (NIBs for Vanuatu's membership of the IMF)   | 345                     | 345                     | 345                     | 345                     | -                       | -                       |
| <b>IBRD</b> (NIBs for Vanuatu's membership of the IBRD)   | 184                     | 184                     | 184                     | 184                     | -                       | -                       |
| <b>IDA</b> (NIBs for Vanuatu's membership of the IDA)   | 21                      | 21                      | 21                      | 21                      | -                       | -                       |
| <b>MIGA</b> (NIBs for Vanuatu's membership of the MIGA)   | 58                      | 61                      | 58                      | 53                      | -                       | -                       |
| <b>ADB</b> (Proposed General Capital Increase for ADB members contributions)                              | -                       | -                       | -                       | -                       | 1,475                   | 1,283                   |
| <b>Total Uncalled Capital and Non-interest Bearing Promissory Notes</b>                                   | <b>2,628</b>            | <b>2,648</b>            | <b>2,628</b>            | <b>2,600</b>            | <b>3,934</b>            | <b>3,698</b>            |
| <b>Other Contingent Liabilities</b>   |                         |                         |                         |                         |                         |                         |
| <b>Employment Act Changes</b> (if passed as proposed)   | -                       | -                       | -                       | -                       | 5,827                   | -                       |
| <b>WTO</b> (Outstanding Fees should Vanuatu join)   | -                       | -                       | -                       | -                       | 203                     | 203                     |
| <b>Total Other Contingent Liabilities</b>   | <b>-</b>                | <b>-</b>                | <b>-</b>                | <b>-</b>                | <b>6,030</b>            | <b>203</b>              |

*The accompanying notes and accounting policies are an integral part of these statements.*

## Statement of Segments - Statement of Financial Activity of the Development Fund

(for the years ending 31 December 2005, 2006, 2007, 2008 and 2009)

|   | Notes    | 2004<br>vatu<br>million | 2005<br>vatu<br>million | 2006<br>vatu<br>million | 2007<br>vatu<br>million | 2008<br>vatu<br>million | 2009<br>vatu<br>million |
|---|----------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <b>Opening Balance</b>                                      |          | <b>396</b>              | <b>687</b>              | <b>614</b>              | <b>830</b>              | <b>888</b>              | <b>1,337</b>            |
| <b>Contribution from Donors</b>                             |          |                         |                         |                         |                         |                         |                         |
| China   |          | 320                     | 107                     | -                       | 2                       | 12                      | 1                       |
| New Zealand   |          | 133                     | 179                     | 307                     | 168                     | 420                     | 1,020                   |
| Australia   |          | 102                     | 101                     | 269                     | 247                     | 620                     | 1,088                   |
| Japan   |          | 38                      | 0                       | 82                      | 81                      | 14                      | 67                      |
| UN  |          | 28                      | 55                      | 42                      | 108                     | 141                     | 147                     |
| EU  |          | 23                      | 91                      | 97                      | 6                       | 125                     | 0                       |
| WHO   |          | 14                      | 8                       | 21                      | 26                      | 14                      | 29                      |
| Canada  |          | 13                      | 5                       | 1                       | -                       | -                       | -                       |
| France  |          | 5                       | -                       | -                       | 2                       | 5                       | 1                       |
| Millennium Challenge Corporation                            |          | -                       | -                       | 176                     | 55                      | 2,374                   | 1,969                   |
| Vanuatu Government  |          | -                       | -                       | 12                      | 197                     | 63                      | 175                     |
| Other Revenue   |          | -                       | -                       | -                       | -                       | -                       | 50                      |
| Foreign Currency Gain/(Losses)                              |          | -                       | -                       | -                       | -                       | 3                       | (24)                    |
| Other Contributions   |          | 32                      | 40                      | 34                      | 92                      | 45                      | 113                     |
| <b>Total Contributions from Donors</b>                      | <b>4</b> | <b>708</b>              | <b>586</b>              | <b>1,041</b>            | <b>984</b>              | <b>3,836</b>            | <b>4,636</b>            |
| <b>Expenditure by Ministry</b>                              |          |                         |                         |                         |                         |                         |                         |
| Finance and Economic Management                             |          | 77                      | 18                      | 268                     | 180                     | 143                     | 370                     |
| Education, Youth and Sports                                 |          | 74                      | 79                      | 142                     | 100                     | 194                     | 385                     |
| Agriculture, Livestock (Quarantine), Forestry and Fisheries |          | 62                      | 43                      | 53                      | 34                      | 37                      | 82                      |
| Lands, Geology and Mines                                    |          | 50                      | 55                      | 50                      | 84                      | 44                      | 72                      |
| Internal Affairs  |          | 39                      | 55                      | 64                      | 90                      | 69                      | 111                     |
| Health  |          | 31                      | 64                      | 64                      | 133                     | 215                     | 221                     |
| Infrastructure and Public Utilities                         |          | 26                      | 17                      | 3                       | 186                     | 2,444                   | 2,320                   |
| Commerce, Industry and Tourism                              |          | 24                      | 12                      | 8                       | 6                       | 72                      | 27                      |
| Prime Minister's Office                                     |          | 23                      | 12                      | 8                       | 4                       | 72                      | 52                      |
| Foreign Affairs (and External Trade)                        |          | 7                       | -                       | -                       | 4                       | -                       | -                       |
| Constitutional Areas of Government                          |          | 4                       | 7                       | 15                      | 39                      | 14                      | 12                      |
| Co-operatives and Ni-Vanuatu Business Development           |          | -                       | 1                       | 1                       | -                       | -                       | 1                       |
| Transfer to Recurrent fund for Budget Support               |          | -                       | 291                     | -                       | -                       | -                       | 137                     |
| Other   |          | -                       | 1                       | 100                     | 1                       | 21                      | 16                      |
| Justice and Social Welfare (and Community Services)         |          | -                       | -                       | 48                      | 65                      | 62                      | 69                      |
| Youth Development and Training                              |          | -                       | 4                       | 1                       | -                       | -                       | 4                       |
| <b>Total Expenditure by Ministries</b>                      |          | <b>417</b>              | <b>659</b>              | <b>825</b>              | <b>926</b>              | <b>3,387</b>            | <b>3,879</b>            |
| <b>Development Fund Movement</b>                            |          | <b>291</b>              | <b>(73)</b>             | <b>216</b>              | <b>58</b>               | <b>449</b>              | <b>757</b>              |
| <b>Closing Balance</b>                                      |          | <b>687</b>              | <b>614</b>              | <b>830</b>              | <b>888</b>              | <b>1,337</b>            | <b>2,094</b>            |

*The accompanying notes and accounting policies are an integral part of these statements.*

**Statement of Segments – Statement of Financial Activity of the Recurrent Fund**  
(for the years ending 31 December 2005, 2006, 2007, 2008 and 2009)

|  | 2004<br>vatu<br>million | 2005<br>vatu<br>million | 2006<br>vatu<br>million | 2007<br>vatu<br>million | 2008<br>vatu<br>million | 2009<br>vatu<br>million |
|--|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <b>Revenue</b>   |                         |                         |                         |                         |                         |                         |
| <b>Levied through the State's Sovereign Power</b>          |                         |                         |                         |                         |                         |                         |
| Taxation Revenue   | 5,592                   | 6,288                   | 6,936                   | 8,480                   | 9,769                   | 9,612                   |
| Licence and Registration Fees                              | 702                     | 931                     | 1,258                   | 1,135                   | 1,360                   | 1,160                   |
| Other Sovereign Revenue                                    | 241                     | 313                     | 434                     | 820                     | 888                     | 622                     |
| <b>Total Sovereign Revenue</b>                             | <b>6,535</b>            | <b>7,532</b>            | <b>8,628</b>            | <b>10,435</b>           | <b>12,017</b>           | <b>11,394</b>           |
| <b>Earned through the State's Operations</b>               |                         |                         |                         |                         |                         |                         |
| Charges and Recoveries                                     | 554                     | 633                     | 595                     | 653                     | 664                     | 717                     |
| Investment Income  | 146                     | 193                     | 238                     | 313                     | 326                     | 515                     |
| <b>Total Operational Revenue</b>                           | <b>700</b>              | <b>826</b>              | <b>833</b>              | <b>966</b>              | <b>990</b>              | <b>1,232</b>            |
| Contributions from Donors                                  | -                       | 698                     | 190                     | -                       | -                       | 137                     |
| Profit/(Loss) on Sale of Investments                       | -                       | -                       | -                       | (25)                    | (918)                   | -                       |
| Foreign Currency Gains/(Losses)                            | 49                      | 339                     | 171                     | 148                     | (1,360)                 | 1,039                   |
| <b>Total Revenue</b>                                       | <b>7,284</b>            | <b>9,395</b>            | <b>9,822</b>            | <b>11,524</b>           | <b>10,729</b>           | <b>13,802</b>           |
| <b>Expenses</b>  |                         |                         |                         |                         |                         |                         |
| Personnel Expenses   | 4,263                   | 4,448                   | 5,566                   | 6,596                   | 7,380                   | 8,011                   |
| Operating Expenses   | 1,428                   | 1,635                   | 1,640                   | 2,463                   | 2,686                   | 2,907                   |
| Grants, Subsidies and Transfer Payments                    | 823                     | 844                     | 1,015                   | 1,064                   | 1,163                   | 1,389                   |
| Finance Costs  | 424                     | 459                     | 362                     | 392                     | 227                     | 305                     |
| Depreciation on Assets                                     | 421                     | 432                     | 441                     | 485                     | 492                     | 514                     |
| Write-Offs   | 9                       | 4                       | -                       | -                       | -                       | -                       |
| <b>Total Expenses</b>                                      | <b>7,368</b>            | <b>7,822</b>            | <b>9,024</b>            | <b>11,000</b>           | <b>11,948</b>           | <b>13,126</b>           |
| <b>Revenue less Expenses</b>                               | <b>(84)</b>             | <b>1,573</b>            | <b>798</b>              | <b>524</b>              | <b>(1,219)</b>          | <b>676</b>              |
| Net Surplus/(Deficit) attributable to GBEs                 | (352)                   | 261                     | 294                     | 467                     | 86                      | (761)                   |
| <b>Recurrent Fund Operating Balance</b>                    | <b>(436)</b>            | <b>1,834</b>            | <b>1,092</b>            | <b>991</b>              | <b>(1,133)</b>          | <b>(85)</b>             |
| Transfer from Depreciable Fixed Assets Revaluation Reserve | 407                     | 407                     | 407                     | 407                     | 407                     | 407                     |
| <b>Recurrent Fund Movement for the Year</b>                | <b>(29)</b>             | <b>2,241</b>            | <b>1,499</b>            | <b>1,398</b>            | <b>(726)</b>            | <b>322</b>              |
| <b>Reconciliation with Consolidated Operating Balance</b>  |                         |                         |                         |                         |                         |                         |
| Recurrent Fund Operating Balance                           | (436)                   | 1,834                   | 1,092                   | 991                     | (1,133)                 | (85)                    |
| Development Fund Movement                                  | 291                     | (73)                    | 216                     | 58                      | 449                     | 757                     |
| MCA Road-works Expenditure (Works-in-Progress)             | -                       | -                       | -                       | -                       | 2,216                   | 2,151                   |
| <b>Consolidated Operating Balance</b>                      | <b>(145)</b>            | <b>1,761</b>            | <b>1,308</b>            | <b>1,049</b>            | <b>1,532</b>            | <b>2,823</b>            |

*The accompanying notes and accounting policies are an integral part of these statements.*

## STATEMENT OF ACCOUNTING POLICIES

### Reporting Entity

The Government's economic entity includes Ministries, Departments of State, Government controlled financial institutions and all other State owned or controlled entities.

The financial statements predominantly reflect the financial transactions and related information in respect of Ministries and Departments of State. They also include a assessment of the government's financial interest in State institutions and corporate entities.

The financial transaction and related information in respect of Schools, Provincial governments and Municipal Governments are not included in these financial statements.

### Accounting Policies

The financial statements have been prepared in accordance with the requirements of Sections 24 and 26 of the Public Finance and Economic Management Act No.6 of 1998 (as amended), the Government's Financial Regulations and, where practicable, in compliance with applicable International Financial Reporting Standards and International Public Sector Accounting Standards issued by the International Federation of Accountants.

The financial statements have been prepared on an accruals basis and under the historical cost convention unless otherwise stated.

### Reporting Period

The reporting periods for these financial statements are the years ended 31 December 2005, 2006, 2007, 2008 and 2009.

### Basis of Combination

All core government Ministries, Agencies and Departments are combined using the purchase method of combination. Corresponding assets, liabilities, revenues and expenses are added together line by line and transactions and balances between entities are eliminated on combination.

The Government's investments in State institutions and corporate entities and the Reserve Bank of Vanuatu are recorded using the equity method of accounting. In determining the amount at which these investments are carried in the year-end Statement of Financial Position an adjustment is made, using the equity method of accounting, for subsequent changes to the government's share of the net assets of these entities, based on their latest available financial statements and subsequent financial developments.

The initial recognition of this asset category within the Statement of Financial Position in 2003 resulted in a credit to the Capital Reserve. Subsequent adjustments to the carrying values of these investments are taken to the Statement of Financial Performance.

### Revenue

#### Revenue Levied through the State's Sovereign Power

The State provides many good and services and benefits that do not give rise to revenue. Further payment of tax does not, of itself, entitle a taxpayer to an equivalent value of services or benefits, as there is no direct relationship between paying tax and receiving government services and transfers.

Government revenue arising from taxes and regulatory fees are recognised when the transaction, or event giving rise to the revenue, occurs. For main revenues in this class, the event upon which revenue is recognised is as in the table below:

| <b>Revenue Type</b>                | <b>Revenue Recognition Event</b>   |
|------------------------------------|--|
| Value Added Tax                    | The purchase or sale of taxable goods and services during the taxation period. |
| Import Duties, Excises and Tariffs | The movement of dutiable goods across the customs boundary (out of bond).      |
| Property Taxes                     | The passing of the date on which taxes are levied.                             |
| Licences and Registrations         | When payment for the fee or charge is made.                                    |
| Other Taxes                        | When the debt to the State arises.   |

### **Investment Income**

Investment income is recognised in the period in which it is earned. Interest income arising on loans made to related entities is accrued on a time basis by reference to the principal outstanding, the interest rate applicable and the relevant foreign exchange rate.

Dividend income from investments in related entities is recognised in the period when it is earned where the related entity has finalised their financial statements, otherwise it is recognised when received.

### **Revenue Earned through Operations**

If revenue has been earned by the State in exchange for the provision of goods or services to third parties, the State receives its revenue through operations. Such revenue is recognised when it is earned.

### **Gains**

Realised gains from the sales of assets or the early repurchase of liabilities are recognised in the Statement of Financial Performance in the period in which the transaction occurs.

Unrealised foreign exchange gains on monetary assets and liabilities are recognised in the Statement of Financial Performance.

Unrealised gains arising from changes in the value of property, plant and equipment are recognised as at balance date. To the extent that a gain reverses a loss previously charged to the Statement of Financial Performance, the gain is credited to the Statement of Financial Performance. Otherwise, gains are credited to an Asset Revaluation Reserve for that class of asset.

### **Expenses**

#### **General Expenses**

Expenses are recognised in the period to which they relate.

#### **Grants and Subsidies**

Where grants and subsidies are discretionary until payment, the expenses is recognised when the payment is made. Otherwise, the expense is recognised when the specified criteria have been fulfilled and notice has been given to the State,



## **Losses**

Realised losses arising from the sales of assets or the early repurchase of liabilities are recognised in the Statement of Financial Performance in the period in which the transaction occurs.

Unrealised foreign exchange losses on monetary assets and liabilities are recognised in the Statement of financial Performance.

Unrealised losses (excluding foreign exchange losses) arising from changes in the value of property, plant and equipment are recognised at balance date. Unrealised losses are first applied against any Revaluation Reserve for that class of asset. The balance, if any, is charged to the Statement of Financial Performance.

## **Foreign Currency Transactions**

Transactions in foreign currencies are recorded at the Vatu rate ruling at the date of the transaction or at the contracted rate if the transaction is covered by a forward currency contract. Exchange differences arising on settlement of these transactions are recognised in the Statement of Financial Performance.

Outstanding foreign exchange transactions are translated at the closing rate. Exchange gains and losses are included in the Statement of Financial Performance in the period in which they arise.

Exchange rates used in these financial statements are the mid rates as notified by the Reserve Bank of Vanuatu.

## **Depreciation**

Depreciation is charged on a straight-line basis at rates calculated to allocate the cost or valuation of an item of property, plant and equipment, less any estimated residual value, over its estimated useful life. The estimated useful lives of different classes of property, plant and equipment are typically as follows:

Freehold buildings: 20 to 50 years;  
Infrastructure: 8 to 50 years; and  
Plant, equipment and vehicles: 2 to 10 years.

## **Assets**

### **Cash**

Cash consists of cash on hand and cash held on current account or short-term deposits with banks. Current account overdraft balances are included in the cash balance.

### **Foreign Monetary Assets**

Where short term monetary assets are subject to forward exchange contracts, they are translated into Vatu at the contract rate. Otherwise, foreign monetary assets are translated at the closing exchange rate.

Exchange gains and losses are included in the Statement of Financial Performance in the period in which they arise.

### **Receivables and Advances**

Receivables and advances are recorded at the amounts expected to be ultimately collected in cash. Advances designated in foreign currency are translated into Vatu at the closing exchange rate.

## **Inventories**

Inventories are stated at the lower of cost or net realisable value.

## **Property, Plant and Equipment**

Property, Plant and Equipment recognised in the Statement of Financial Performance for the first time have been recorded at their depreciated replacement cost, determined from market-based assessments and technical appraisals undertaken by professional valuers. The depreciated replacement cost is based on the estimated cost of construction or purchase, reduced by factors for age and deterioration of the asset.

Subsequent asset acquisitions are recorded at purchased cost or, where contributed by donors or otherwise acquired at no cost or for a nominal consideration, at valuation being their fair value at the date of acquisition.

## **Port Vila and Luganville Government Owned Land**

Land within the Port Vila and Luganville Municipal boundaries is government-owned and has been recorded at fair value as determined by the Valuer-General.

## **Liabilities**

### **Borrowing**

The Government's liabilities in respect of its public borrowing are recognised in the Statement of Financial Position when the government becomes a party to the contractual provisions of the respective loan instruments and are included initially at the Vatu equivalent of the loan drawdown.

Unpaid balances of borrowing designated and repayable in foreign currency are re-translated at the Vatu rate of exchange ruling at the balance sheet date. Interest costs are charged in the Statement of Financial Performance in the period in which they fall due. All exchange differences arising from currency fluctuations are included in the Statement of Financial Performance whether realised or not.

### **Employee Entitlements**

Employee Entitlements to salaries and wages, annual leave and other similar benefits are recognised when they accrue to employees. The liability for employee entitlements is carried at the present value of the estimated future cash flows.

### **Commitments**

Commitments are future expenses and liabilities to be incurred on contracts that have been entered into a balance date. Commitments include those operating and capital commitments arising from non-cancellable contractual or statutory obligations. Interest commitments on debts and commitments relating to employment contracts are not included in the Statement of Commitments.

### **Contingent Liabilities and Contingent Assets**

Contingent liabilities and contingent assets are recorded in the Statement of Specific Fiscal Risks at the point at which the contingency is evident.

## NOTES TO THE FINANCIAL STATEMENTS

### Note 1: Taxes and Levies Collected through the State's Sovereign Power

|   | 2004<br>vatu<br>million | 2005<br>vatu<br>million | 2006<br>vatu<br>million | 2007<br>vatu<br>million | 2008<br>vatu<br>million | 2009<br>vatu<br>million |
|---|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <b>Taxes and Levies Collected through the State's Sovereign Power</b> |                         |                         |                         |                         |                         |                         |
| <b>Taxation Revenue</b>   |                         |                         |                         |                         |                         |                         |
| Value Added Tax   | 2,630                   | 3,099                   | 3,378                   | 4,083                   | 4,834                   | 4,618                   |
| Import Duties   | 2,220                   | 2,413                   | 2,676                   | 3,391                   | 3,839                   | 3,908                   |
| Excise Taxes  | 392                     | 444                     | 463                     | 571                     | 632                     | 607                     |
| Turnover Tax  | 123                     | 146                     | 197                     | 205                     | 238                     | 262                     |
| Gaming Duty and Taxes   | 107                     | 113                     | 136                     | 144                     | 142                     | 104                     |
| Rent Tax  | 45                      | 47                      | 48                      | 50                      | 50                      | 60                      |
| Export Duties   | -                       | 1                       | 6                       | 7                       | 1                       | 8                       |
| Other Taxes   | 75                      | 25                      | 32                      | 29                      | 33                      | 45                      |
| <b>Total Taxation Revenue</b>   | <b>5,592</b>            | <b>6,288</b>            | <b>6,936</b>            | <b>8,480</b>            | <b>9,769</b>            | <b>9,612</b>            |
| <b>Licences and Registration Fees</b>                                 |                         |                         |                         |                         |                         |                         |
| Business Licenses and Registration                                    | 151                     | 185                     | 182                     | 213                     | 241                     | 274                     |
| Vehicle Licences  | 144                     | 182                     | 190                     | 291                     | 366                     | 322                     |
| Company Stamp Duty  | 126                     | 199                     | 388                     | 147                     | 202                     | 63                      |
| Registration – Offshore Companies                                     | 91                      | 116                     | 110                     | 79                      | 101                     | 9                       |
| Fishing Licences and Registration                                     | 70                      | 81                      | 121                     | 115                     | 147                     | 153                     |
| Shipping Registration Fees  | 56                      | 34                      | 45                      | 50                      | 41                      | 68                      |
| Residency Permits   | 45                      | 62                      | 96                      | 100                     | 118                     | 121                     |
| Work Permits  | -                       | -                       | 100                     | 107                     | 119                     | 117                     |
| Telecommunication and Radio Licences                                  | -                       | -                       | -                       | -                       | -                       | 50                      |
| Other Licence and Registration Fees                                   | 19                      | 72                      | 26                      | 33                      | 25                      | 33                      |
| <b>Total Licence and Registration Fees</b>                            | <b>702</b>              | <b>931</b>              | <b>1,258</b>            | <b>1,135</b>            | <b>1,360</b>            | <b>1,210</b>            |
| <b>Other Sovereign Revenue</b>  |                         |                         |                         |                         |                         |                         |
| Land Rents, Registration and Premiums                                 | 170                     | 229                     | 355                     | 757                     | 818                     | 603                     |
| Franchise Fees  | 54                      | 64                      | 56                      | 46                      | 49                      | 0                       |
| Court Fines   | 17                      | 20                      | 23                      | 17                      | 21                      | 18                      |
| Utility Company Fines and Penalties                                   | -                       | -                       | -                       | -                       | -                       | 1                       |
| <b>Total Other Sovereign Revenue</b>                                  | <b>241</b>              | <b>313</b>              | <b>434</b>              | <b>820</b>              | <b>888</b>              | <b>622</b>              |
| <b>Total Sovereign Revenue</b>  | <b>6,535</b>            | <b>7,532</b>            | <b>8,628</b>            | <b>10,435</b>           | <b>12,017</b>           | <b>11,444</b>           |

## Note 1: Taxes and Levies Collected through the State's Sovereign Power (continued)

|  | 2004<br>vatu<br>million | 2005<br>vatu<br>million | 2006<br>vatu<br>million | 2007<br>vatu<br>million | 2008<br>vatu<br>million | 2009<br>vatu<br>million |
|--|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <b>Tax Exemptions and Relief</b>                         |                         |                         |                         |                         |                         |                         |
| <b>Economic Relief</b>                                   |                         |                         |                         |                         |                         |                         |
| Approved Development Project Agreements                  | -                       | -                       | -                       | -                       | 478                     | 169                     |
| Diesel for Generating Electric Power                     | 301                     | 317                     | 404                     | 372                     | 462                     | 455                     |
| Manufacturing or Processing Goods                        | 207                     | 129                     | 129                     | 150                     | 198                     | 201                     |
| Tourism Development Projects                             | 83                      | 119                     | 272                     | 76                      | 91                      | 221                     |
| Inter-island Shipping Goods                              | 77                      | 38                      | 59                      | 32                      | 31                      | 21                      |
| Other Economic Relief                                    | 41                      | 43                      | 166                     | 96                      | 20                      | 38                      |
| <b>Total Economic Relief</b>                             | <b>709</b>              | <b>646</b>              | <b>1,030</b>            | <b>726</b>              | <b>1,280</b>            | <b>1,105</b>            |
| <b>Other Relief</b>                                      |                         |                         |                         |                         |                         |                         |
| Goods Donated or Imported for Aid Projects               | -                       | -                       | -                       | -                       | 367                     | 1,247                   |
| Melanesian Spearhead Group                               | -                       | -                       | -                       | -                       | 277                     | 348                     |
| Goods Imported under International Convention/ Agreement | -                       | -                       | -                       | -                       | 270                     | 175                     |
| Personal Reliefs   | 10                      | 42                      | 53                      | 76                      | 72                      | 148                     |
| Charitable Reliefs                                       | 80                      | 56                      | 84                      | 42                      | 72                      | 89                      |
| Temporarily Imported Goods                               | 1,125                   | 49                      | 55                      | 42                      | 63                      | 60                      |
| Promoting National Safety, Health or Well-being          | 2                       | 7                       | 21                      | 18                      | 15                      | 29                      |
| Miscellaneous Conditional Reliefs                        | 337                     | 244                     | 589                     | 879                     | 26                      | 27                      |
| <b>Total Other Relief</b>                                | <b>1,554</b>            | <b>398</b>              | <b>802</b>              | <b>1,057</b>            | <b>1,162</b>            | <b>2,123</b>            |
| <b>Total Tax Exemptions and Relief</b>                   | <b>2,263</b>            | <b>1,044</b>            | <b>1,832</b>            | <b>1,783</b>            | <b>2,442</b>            | <b>3,228</b>            |

Goods that are imported and meet certain conditions as detailed in Schedule III of the Customs and Import and Export Duty Tariff are either exempt from duty or liable to duty at lower rates than would normally apply. This schedule outlines the import duties or tariffs that would have been collected if these exemptions and reliefs had not been applied. These amounts have not been included as revenue for the year as they were never charged or collected and reflect tax policy issues made by the State.

Miscellaneous Conditional Reliefs (2005 to 2007) mainly consists of goods admitted under an international convention or agreement and includes exemptions for aid funded donors and for Embassy or High Commission expenses. For 2008 and 2009 these exemptions have been reclassified.

## Note 2: Charges and Recoveries

|                                     | 2004<br>vatu<br>million | 2005<br>vatu<br>million | 2006<br>vatu<br>million | 2007<br>vatu<br>million | 2008<br>vatu<br>million | 2009<br>vatu<br>million |
|-------------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <b>Charges and Recoveries</b>       |                         |                         |                         |                         |                         |                         |
| General Recoveries and Charges      | 266                     | 329                     | 204                     | 248                     | 253                     | 315                     |
| Port and Wharfage Charges           | 108                     | 118                     | 175                     | 157                     | 147                     | 196                     |
| Property Rentals                    | 45                      | 50                      | 48                      | 39                      | 15                      | 22                      |
| Landing Charges                     | 35                      | 42                      | 69                      | 63                      | 58                      | 60                      |
| Water Charges Recoveries            | 23                      | 25                      | 30                      | 42                      | 37                      | 26                      |
| Marine Fees Charges                 | 24                      | 18                      | 22                      | 23                      | 32                      | 22                      |
| Firearms Licenses                   | 13                      | 14                      | 14                      | 16                      | 14                      | 14                      |
| Hospital Fees                       | 14                      | 14                      | 15                      | 19                      | 20                      | 16                      |
| Election Fees                       | 16                      | 10                      | 0                       | 9                       | 42                      | 8                       |
| Passport Fees                       | 7                       | 9                       | 15                      | 31                      | 40                      | 31                      |
| Traffic Fines                       | 3                       | 4                       | 3                       | 6                       | 6                       | 7                       |
| <b>Total Charges and Recoveries</b> | <b>554</b>              | <b>633</b>              | <b>595</b>              | <b>653</b>              | <b>664</b>              | <b>717</b>              |

The Charges and Recoveries class of revenue includes revenue that Ministries receive for goods or services that they provide. Property rentals may relate to rentals of Government houses to Government employees at rates specified by the appropriate Commission or Act covering that class of employee.

### Note 3: Investment Income

|                                | 2004<br>vatu<br>million | 2005<br>vatu<br>million | 2006<br>vatu<br>million | 2007<br>vatu<br>million | 2008<br>vatu<br>million | 2009<br>vatu<br>million |
|--------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <b>Interest Income</b>         |                         |                         |                         |                         |                         |                         |
| Interest from Advances         | 64                      | 19                      | 28                      | 20                      | 19                      | 20                      |
| Interest from Bank Deposits    | -                       | 5                       | 17                      | 19                      | 27                      | 54                      |
| <b>Total Interest Income</b>   | <b>64</b>               | <b>24</b>               | <b>45</b>               | <b>39</b>               | <b>46</b>               | <b>74</b>               |
| <b>Dividends</b>               |                         |                         |                         |                         |                         |                         |
| Reserve Bank of Vanuatu        | 38                      | 28                      | 53                      | 106                     | 214                     | 366                     |
| National Bank of Vanuatu       | 20                      | 20                      | 20                      | 20                      | 20                      | 20                      |
| Telecom Vanuatu Ltd            | 16                      | 92                      | 103                     | 119                     | -                       | -                       |
| Postal Services Ltd            | 8                       | 7                       | 17                      | 29                      | 37                      | 45                      |
| Ifira Wharf & Stevedoring      | -                       | 21                      | -                       | -                       | -                       | 10                      |
| Northern Islands Stevedoring   | -                       | -                       | -                       | -                       | 7                       | -                       |
| Vanuatu Abattoirs Ltd.         | -                       | -                       | -                       | -                       | 2                       | -                       |
| Other Dividends                | -                       | 1                       | -                       | -                       | -                       | -                       |
| <b>Total Dividends</b>         | <b>82</b>               | <b>169</b>              | <b>193</b>              | <b>274</b>              | <b>280</b>              | <b>441</b>              |
| <b>Total Investment Income</b> | <b>146</b>              | <b>193</b>              | <b>238</b>              | <b>313</b>              | <b>326</b>              | <b>515</b>              |

The Government collects interest on advances made to Airports Vanuatu Ltd. and Telecom Vanuatu Ltd. These advances represent infrastructure loans taken out with the Caisse Francaise de Developpement (CFD) and the European Investment Bank (EIB) by the Government and then on-lent to the entities involved with managing the infrastructure concerned. The interest income is offset by interest expense on the outstanding loan balance paid by the Government but all transactions are shown on a gross basis (both revenue and expense is included in the Statement of Financial Performance) in accordance with International Public Sector Accounting Standards.

Details of outstanding advance balances are included in Note 9: Advances. Details of the Government's liabilities outstanding to lending organisations are shown in the Statement of Borrowings.



## Note 4: Donor Contributions

|  | 2004<br>vatu<br>million | 2005<br>vatu<br>million | 2006<br>vatu<br>million | 2007<br>vatu<br>million | 2008<br>vatu<br>million | 2009<br>vatu<br>million |
|--|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <b>Contribution from Donors</b>  |                         |                         |                         |                         |                         |                         |
| China  | 320                     | 514                     | -                       | 2                       | 12                      | 1                       |
| New Zealand  | 133                     | 179                     | 307                     | 168                     | 420                     | 1,020                   |
| Australia  | 102                     | 101                     | 269                     | 247                     | 620                     | 1,088                   |
| Japan  | 38                      | -                       | 82                      | 81                      | 14                      | 67                      |
| UN   | 28                      | 55                      | 42                      | 108                     | 141                     | 147                     |
| EU   | 23                      | 91                      | 97                      | 6                       | 125                     | -                       |
| WHO  | 14                      | 8                       | 21                      | 26                      | 14                      | 29                      |
| Canada   | 13                      | 5                       | 1                       | -                       | -                       | -                       |
| France   | 5                       | -                       | -                       | 2                       | 5                       | 1                       |
| Millennium Challenge Corporation   | -                       | -                       | 176                     | 55                      | 2,374                   | 1,969                   |
| Other Contributions  | 32                      | 40                      | 34                      | 92                      | 48                      | 113                     |
| <b>Total Contribution from Donors</b>  | <b>708</b>              | <b>993</b>              | <b>1,029</b>            | <b>787</b>              | <b>3,773</b>            | <b>4,435</b>            |
| <b>Reconciliation to Statement of Financial Activity of the Development Fund</b> |                         |                         |                         |                         |                         |                         |
| <b>Add Back:</b>   |                         |                         |                         |                         |                         |                         |
| Chinese Government loans forgiven and recognised in the Recurrent Fund           | -                       | (407)                   | -                       | -                       | -                       | -                       |
| Government of Vanuatu contributions eliminated on consolidation                  | -                       | -                       | 12                      | 197                     | 63                      | 175                     |
| Non Donor Revenue  | -                       | -                       | -                       | -                       | -                       | 50                      |
| Foreign Currency Gain/(Losses)   | -                       | -                       | -                       | -                       | -                       | (24)                    |
| <b>Donor Contributions per Development Fund</b>                                  | <b>708</b>              | <b>586</b>              | <b>1,041</b>            | <b>984</b>              | <b>3,836</b>            | <b>4,636</b>            |

Contributions from Donors include only those contributions which have been received in cash for specific projects. Revenue, expenses and capital purchases for those projects are accounted for in full within these Statements. Aid-in-Kind, Technical Assistance, expenses and capital purchases that have been paid for or provided directly by external donors are not included as revenue in these Statements. Aid-in-Kind donor contributions are estimated at Vt.6 billion per year. The bulk of Vanuatu's aid assistance is thus excluded from these statements.

## Note 5: Analysis of Expenses

|   | 2004<br>vatu<br>million | 2005<br>vatu<br>million | 2006<br>vatu<br>million | 2007<br>vatu<br>million | 2008<br>vatu<br>million | 2009<br>vatu<br>million |
|---|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <b>Expenditure by Ministry</b>                                |                         |                         |                         |                         |                         |                         |
| Education, Youth and Sports                                   | 2,089                   | 2,029                   | 2,584                   | 3,324                   | 3,411                   | 3,637                   |
| Finance and Economic Management                               | 1,196                   | 1,453                   | 1,785                   | 1,863                   | 1,744                   | 2,368                   |
| Internal Affairs  | 983                     | 1,088                   | 1,073                   | 1,243                   | 1,469                   | 1,503                   |
| Health  | 957                     | 1,029                   | 1,111                   | 1,469                   | 1,697                   | 1,687                   |
| Infrastructure and Public Utilities                           | 618                     | 670                     | 630                     | 1,404                   | 1,450                   | 1,459                   |
| Constitutional Areas of Government                            | 596                     | 702                     | 780                     | 929                     | 1,087                   | 1,069                   |
| Agriculture, Livestock, Quarantine,<br>Forestry and Fisheries | 339                     | 322                     | 395                     | 431                     | 365                     | 458                     |
| Lands, Geology and Mines                                      | 233                     | 261                     | 284                     | 322                     | 326                     | 388                     |
| Foreign Affairs and External Trade                            | 134                     | 132                     | 185                     | 206                     | 212                     | 272                     |
| Prime Minister's Office                                       | 129                     | 154                     | 134                     | 151                     | 227                     | 230                     |
| Commerce, Industry and Tourism                                | 91                      | 95                      | 109                     | 119                     | 297                     | 286                     |
| Co-operatives and Ni-Vanuatu Business<br>Development          | 51v                     | 60                      | 60                      | 64                      | 65                      | 120                     |
| Comprehensive Reform Programme                                | 29                      | 31                      | -                       | -                       | -                       | -                       |
| Youth Development and Training                                | 19                      | 35                      | 32                      | 29                      | 79                      | 113                     |
| Depreciation  | 421                     | 432                     | 441                     | 485                     | 492                     | 514                     |
| Other Adjustments   | (100)                   | (268)                   | (276)                   | (421)                   | (125)                   | (234)                   |
| Accrued Leave Expenses  | -                       | (35)                    | 166                     | (109)                   | 13                      | 388                     |
| Justice, Social Welfare and Community<br>Services             | -                       | -                       | 154                     | 220                     | 249                     | 283                     |
| <b>Total Expenditure by Ministry</b>                          | <b>7,785</b>            | <b>8,190</b>            | <b>9,647</b>            | <b>11,729</b>           | <b>13,058</b>           | <b>14,541</b>           |

Other Adjustments reflect accrual adjustments made to the accounts to move new asset purchases which were recognised as expenditure for appropriation purposes. These asset purchases have been taken out of the Statement of Financial Performance and recognised as asset additions in the Statement of Financial Position. This adjustment was made at a consolidated level and not broken down by individual ministries.

## Note 6: Personnel Expenses

|                                    | 2004<br>vatu<br>million | 2005<br>vatu<br>million | 2006<br>vatu<br>million | 2007<br>vatu<br>million | 2008<br>vatu<br>million | 2009<br>vatu<br>million |
|------------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <b>Personnel Expenses</b>          |                         |                         |                         |                         |                         |                         |
| Salaries and Wages                 | 3,261                   | 3,321                   | 4,323                   | 5,139                   | 5,640                   | 6,195                   |
| Housing Allowances                 | 269                     | 278                     | 284                     | 430                     | 489                     | 526                     |
| MPs Allowances and Allocations     | 184                     | 259                     | 265                     | 296                     | 256                     | 305                     |
| Employer Contributions to the VNPF | 142                     | 142                     | 175                     | 220                     | 225                     | 239                     |
| Family Allowance                   | 113                     | 114                     | 116                     | 118                     | 119                     | 121                     |
| Employee Termination Payments      | 96                      | 111                     | 65                      | 147                     | 136                     | 201                     |
| Subsistence Allowances             | 60                      | 78                      | 88                      | 105                     | 170                     | 315                     |
| Overtime Wages                     | 43                      | 44                      | 53                      | 69                      | 88                      | 75                      |
| Political Gratuity Allowances      | 66                      | 41                      | 45                      | 55                      | 236                     | 59                      |
| Other Employee Allowances          | 129                     | 127                     | 260                     | 159                     | 311                     | 252                     |
| <b>Total Personnel Expenses</b>    | <b>4,363</b>            | <b>4,515</b>            | <b>5,674</b>            | <b>6,738</b>            | <b>7,670</b>            | <b>8,288</b>            |

Personnel expenses represent the appropriate expenses for the employees of the Vanuatu Government. It includes all teachers employed by the Teachers Service Commission but does not include teachers funded directly by schools or schools' ancillary staff.

## Note 7: Operating Expenses

|  | 2004<br>vatu<br>million | 2005<br>vatu<br>million | 2006<br>vatu<br>million | 2007<br>vatu<br>million | 2008<br>vatu<br>million | 2009<br>vatu<br>million |
|--|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <b>Operating Expenses</b>                    |                         |                         |                         |                         |                         |                         |
| (General) Repairs and Maintenance            | 226                     | 248                     | 274                     | 317                     | 340                     | 365                     |
| Road Repairs and Maintenance                 | -                       | -                       | 19                      | 284                     | 157                     | 132                     |
| Vehicle, Fuel and Maintenance                | 161                     | 174                     | 179                     | 205                     | 183                     | 198                     |
| Electricity                                  | 116                     | 151                     | 172                     | 209                     | 250                     | 228                     |
| Local Travel and Accommodation               | 139                     | 139                     | 189                     | 207                     | 169                     | 301                     |
| Printing and Stationery                      | 93                      | 102                     | 128                     | 167                     | 167                     | 221                     |
| Medicine Supplies                            | 112                     | 114                     | 103                     | 111                     | 122                     | 122                     |
| Telecommunication Expenses                   | 91                      | 95                      | 92                      | 103                     | 100                     | 136                     |
| International Travel and Accommodation       | 37                      | 72                      | 72                      | 103                     | 65                      | 89                      |
| Accommodation Rental, Rates and Leases       | 45                      | 58                      | 85                      | 71                      | 82                      | 101                     |
| Consultants' Fees                            | 56                      | 67                      | 142                     | 190                     | 219                     | 248                     |
| Contributions to International Organisations | 37                      | 49                      | 46                      | 44                      | 46                      | 41                      |
| Workshops and Courses                        | 29                      | 40                      | 57                      | 20                      | 13                      | 25                      |
| Court Costs                                  | 24                      | 38                      | 87                      | 116                     | 78                      | 36                      |
| Gas and Water                                | 34                      | 33                      | 46                      | 56                      | 92                      | 55                      |
| Freight Charges                              | 23                      | 29                      | 32                      | 45                      | 48                      | 84                      |
| Official Entertainment                       | 10                      | 26                      | 32                      | 39                      | 33                      | 54                      |
| Equipment and Vehicle Hire                   | 21                      | 25                      | 13                      | 135                     | 107                     | 91                      |
| Cleaning                                     | 16                      | 16                      | 12                      | 15                      | 12                      | 16                      |
| Audit Fees                                   | -                       | -                       | -                       | 2                       | 10                      | 7                       |
| Expensed Assets                              | 180                     | 173                     | 79                      | 200                     | 589                     | 637                     |
| Other Operating Expenses                     | 295                     | 273                     | 289                     | 443                     | 582                     | 961                     |
| <b>Total Operating Expenses</b>              | <b>1,745</b>            | <b>1,922</b>            | <b>2,148</b>            | <b>3,082</b>            | <b>3,464</b>            | <b>4,148</b>            |

## Note 8: Subsidies and Transfer Payments

|  | 2004<br>vatu<br>million | 2005<br>vatu<br>million | 2006<br>vatu<br>million | 2007<br>vatu<br>million | 2008<br>vatu<br>million | 2009<br>vatu<br>million |
|--|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <b>Subsidies and Grants</b>                  |                         |                         |                         |                         |                         |                         |
| Grants to Provinces                          | 192                     | 197                     | 189                     | 197                     | 211                     | 210                     |
| School Operating Grants and Fee Supplements  | 288                     | 109                     | 119                     | 184                     | 165                     | 224                     |
| National Tourism Office Grant                | 84                      | 91                      | 141                     | 150                     | 100                     | 160                     |
| USP Grant                                    | -                       | -                       | 78                      | 72                      | 143                     | 27                      |
| Meteorological Service                       | -                       | -                       | 50                      | -                       | -                       | -                       |
| VBTC Grant                                   | 45                      | 48                      | 45                      | 67                      | 45                      | 55                      |
| Maritime College Grant                       | 35                      | 35                      | 40                      | 40                      | 41                      | 41                      |
| Maritime Authority Grant                     | 40                      | 61                      | 38                      | 38                      | 4                       | -                       |
| Chamber of Commerce Grant                    | 20                      | 30                      | 35                      | 35                      | 25                      | 25                      |
| VARTC Grant                                  | 29                      | 39                      | 29                      | 29                      | 29                      | 36                      |
| Ministry of Health                           | -                       | -                       | 26                      | -                       | -                       | -                       |
| Cultural Centre Grant                        | 18                      | 24                      | 24                      | 33                      | 24                      | 38                      |
| VANWODS Grant                                | 6                       | 14                      | 13                      | -                       | -                       | -                       |
| Youth Council Grant                          | 12                      | 10                      | 12                      | 6                       | 8                       | 17                      |
| VATET Project                                | -                       | -                       | 10                      | -                       | -                       | -                       |
| Grants to Municipalities                     | 5                       | 4                       | 6                       | 9                       | 9                       | 9                       |
| Provincial Kava Authority Grant              | -                       | 20                      | -                       | -                       | -                       | -                       |
| Copra Subsidies                              | -                       | -                       | -                       | -                       | 98                      | 108                     |
| Agricultural College                         | -                       | -                       | -                       | -                       | 50                      | 83                      |
| Other Grants                                 | 5                       | 10                      | 7                       | (16)                    | 35                      | 48                      |
| <b>Total Subsidies and Grants</b>            | <b>779</b>              | <b>692</b>              | <b>862</b>              | <b>844</b>              | <b>987</b>              | <b>1,081</b>            |
| <b>Other Transfer Payments</b>               |                         |                         |                         |                         |                         |                         |
| Student Scholarships and Study Allowances    | 9                       | 34                      | 31                      | 42                      | 54                      | 64                      |
| Contributions to International Organisations | 24                      | 100                     | 50                      | 9                       | 5                       | 29                      |
| Compensation and Damages Payments            | 11                      | 32                      | 79                      | 137                     | 159                     | 112                     |
| <b>Total Other Transfer Payments</b>         | <b>44</b>               | <b>166</b>              | <b>160</b>              | <b>188</b>              | <b>218</b>              | <b>205</b>              |
| <b>Total Subsidies and Transfer Payments</b> | <b>823</b>              | <b>858</b>              | <b>1,022</b>            | <b>1,032</b>            | <b>1,205</b>            | <b>1,286</b>            |

Grants represent payments to government related entities to enable them to provide services for the public good. Transfer payments are payments made by Government for which it receives no specific goods or services in return.

## Note 9: Receivables

|  | 2004<br>vatu<br>million | 2005<br>vatu<br>million | 2006<br>vatu<br>million | 2007<br>vatu<br>million | 2008<br>vatu<br>million | 2009<br>vatu<br>million |
|--|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <b>Receivables</b>   |                         |                         |                         |                         |                         |                         |
| Accounts Receivable  | 445                     | 385                     | 603                     | 754                     | 730                     | 835                     |
| Taxes Receivable   | 135                     | 280                     | 395                     | 482                     | 509                     | 523                     |
| Amount Receivable for Partial Sale of Vanuatu Abattoirs Ltd. | -                       | -                       | -                       | 53                      | -                       | -                       |
| Interest Receivable  | -                       | -                       | -                       | -                       | 54                      | 69                      |
| Other Receivables  | 6                       | 2                       | 3                       | 2                       | 2                       | 3                       |
| <b>Total Receivables</b>                                     | <b>586</b>              | <b>667</b>              | <b>1,001</b>            | <b>1,291</b>            | <b>1,295</b>            | <b>1,430</b>            |

## Note 10: Advances

|   | 2004<br>vatu<br>million | 2005<br>vatu<br>million | 2006<br>vatu<br>million | 2007<br>vatu<br>million | 2008<br>vatu<br>million | 2009<br>vatu<br>million |
|---|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <b>Advances</b>                             |                         |                         |                         |                         |                         |                         |
| Airports Vanuatu Ltd.                       | 602                     | 615                     | 600                     | 563                     | 584                     | 545                     |
| Telecom Vanuatu Ltd.                        | 281                     | 201                     | 114                     | 91                      | 78                      | 51                      |
| Air Vanuatu Ltd.                            | -                       | -                       | 150                     | 150                     | 1,150                   | 868                     |
| Metenesel Ltd.                              | -                       | -                       | 70                      | 70                      | 70                      | 70                      |
| Vanuatu Commodities Marketing Board         | -                       | -                       | 28                      | 28                      | 28                      | 28                      |
| Vanuatu Broadcasting and Television Company | -                       | -                       | 17                      | 37                      | 37                      | 37                      |
| Port Vila Municipality                      | -                       | -                       | 10                      | 10                      | 10                      | 10                      |
| Employees                                   | 23                      | 15                      | 9                       | 12                      | 18                      | 11                      |
| Other Advances                              | (4)                     | 16                      | 16                      | 16                      | 15                      | 15                      |
| <b>Total Advances</b>                       | <b>902</b>              | <b>847</b>              | <b>1,014</b>            | <b>977</b>              | <b>1,990</b>            | <b>1,635</b>            |

Advances made to Airports Vanuatu Ltd. and Telecom Vanuatu Ltd represent infrastructure loans taken out with the Caisse Francaise de Developpement (CFD) and the European Investment Bank (EIB) by the Government and then on-lent to the entities involved with managing the infrastructure concerned. The loan amounts actually owed to EIB and CFD are included as Borrowing.

An advance of Vt.1 billion was made to Air Vanuatu in 2008 for the purchase of Y12 Aircraft from China. The purchase of these aircraft was funded by a loan from the Chinese government which has been on-lent to air Vanuatu. The amount of Vt.1 billion is therefore shown as a liability in borrowing and an asset in advances to Air Vanuatu.

## Note 11: Investments in Government Business Enterprises

|                                     | 2004<br>vatu<br>million | 2005<br>vatu<br>million | 2006<br>vatu<br>million | 2007<br>vatu<br>million | 2008<br>vatu<br>million | 2009<br>vatu<br>million |
|-------------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <b>Investments in GBEs</b>          |                         |                         |                         |                         |                         |                         |
| Opening Balance                     | 6,297                   | 5,945                   | 7,077                   | 7,643                   | 8,474                   | 7,842                   |
| GBE Balance Adjustment (2005; 2007) | -                       | 757                     | -                       | 78                      | -                       | -                       |
| Net Surplus/(Deficit)               | (352)                   | 261                     | 294                     | 467                     | 86                      | (761)                   |
| Other Equity Movements              | -                       | 114                     | 272                     | 364                     | -                       | -                       |
| Government Contributions            | -                       | -                       | -                       | -                       | 200                     | 250                     |
| Sale of Shares in GBE               | -                       | -                       | -                       | (78)                    | (918)                   | -                       |
| <b>Total Investment in GBEs</b>     | <b>5,945</b>            | <b>7,077</b>            | <b>7,643</b>            | <b>8,474</b>            | <b>7,842</b>            | <b>7,331</b>            |

The Investments in GBE represents the Government's share interests in State controlled corporations, financial institutions and other related commercial enterprises. The amount at which these investments are stated represents the Government's net equity share. There has been some difficulty in obtaining up to date financial statements for GBEs and there is an ongoing exercise underway to update this information.

As noted in the Statement of Accounting policies, the State's financial interest in GBEs is accounted for using the equity method of combination. The implications of this policy for the three principal financial statements are as follows:

- Dividends received from GBEs are included in investment income. A breakdown of dividends received is provided in Note 3.
- The net surplus/(deficit) attributable to GBEs, net of distributions to the State, is reported separately in the Statement of Financial Performance. The attributable surplus/(deficit) comprises the operating results of these entities.
- The State's financial interest in GBEs is reported as a separate line in the Statement of Financial Position. A breakdown of the financial interest in each entity is provided in this note.
- Advances to GBEs are reported under Advances in the Statement of Financial Position. A breakdown of advances to GBEs is provided in Note 10.

Some other jurisdictions use an alternative presentation of GBEs and fully consolidate them on a line by line basis. This is the presentation that is recommended by International Public Sector Accounting Standards for GBEs that the State effectively controls. The Government of Vanuatu is not in a position to be able to consolidate controlled GBEs on a line by line basis at this stage.

The detail is provided in the tables below.

| <b>Movements in 2004 Financial Year</b>         | <b>Opening<br/>Balance<br/>vatu<br/>million</b> | <b>Attributable<br/>Net Surplus/<br/>(Deficit) after<br/>Distributions<br/>vatu<br/>million</b> | <b>Other<br/>Equity<br/>Movements<br/>vatu<br/>million</b> | <b>Closing<br/>Balance<br/>vatu<br/>million</b> |
|---|---|---|--|---|
| Air Vanuatu Ltd.                                | 295   | (280)   | -  | 15  |
| Airports Vanuatu Ltd.                           | 3,311   | -   | -  | 3,311   |
| Asset Management Unit                           | -   | -   | -  | -   |
| Ifira Wharf and Stevedoring Ltd.                | 11  | -   | -  | 11  |
| Metenesel Estates Ltd.                          | 10  | -   | -  | 10  |
| National Bank of Vanuatu                        | 242   | -   | -  | 242   |
| National Housing Corporation                    | 729   | -   | -  | 729   |
| Northern Island Stevedoring Ltd.                | 8   | -   | -  | 8   |
| Reserve Bank of Vanuatu                         | 691   | -   | -  | 691   |
| Telecom Vanuatu Ltd.                            | 512   | -   | -  | 512   |
| VanAir Ltd.                                     | 72  | (72)  | -  | -   |
| Vanuatu Abattoirs                               | 98  | -   | -  | 98  |
| Vanuatu Broadcasting and Television Corporation | -   | -   | -  | -   |
| Vanuatu Commodities Marketing Board             | -   | -   | -  | -   |
| Vanuatu Financial Services Commission           | 131   | -   | -  | 131   |
| Vanuatu Livestock Development                   | 45  | -   | -  | 45  |
| Vanuatu Maritime Authority                      | -   | -   | -  | -   |
| Vanuatu Post Ltd.                               | 142   | -   | -  | 142   |
| <b>Total Investment in GBEs</b>                 | <b>6,297</b>                                    | <b>(352)</b>  | <b>-</b>   | <b>5,945</b>                                    |



## Note 11: Investments in Government Business Enterprises (continued)

| Movements in 2005 Financial Year                | Opening<br>Balance<br>vatu<br>million | Attributable<br>Net Surplus/<br>(Deficit) after<br>Distributions<br>vatu<br>million | Other Equity<br>Movements<br>vatu<br>million | Closing<br>Balance<br>vatu<br>million |
|---|---------------------------------------|---|--|---------------------------------------|
| Air Vanuatu Ltd.                                | (16)                                  | 99  | 114  | 197                                   |
| Airports Vanuatu Ltd.                           | 3,311                                 | -   | -  | 3,311                                 |
| Asset Management Unit                           | 300                                   | -   | -  | 300                                   |
| Ifira Wharf and Stevedoring Ltd.                | 60                                    | -   | -  | 60                                    |
| Metenesel Estates Ltd.                          | 110                                   | -   | -  | 110                                   |
| National Bank of Vanuatu                        | 290                                   | 65  | -  | 355                                   |
| National Housing Corporation                    | 729                                   | -   | -  | 729                                   |
| Northern Island Stevedoring Ltd.                | 13                                    | -   | -  | 13                                    |
| Reserve Bank of Vanuatu                         | 685                                   | 14  | -  | 699                                   |
| Telecom Vanuatu Ltd.                            | 506                                   | -   | -  | 506                                   |
| Vanuatu Abattoirs                               | 44                                    | 3   | -  | 47                                    |
| Vanuatu Broadcasting and Television Corporation | 249                                   | -   | -  | 249                                   |
| Vanuatu Commodities Marketing Board             | 50                                    | -   | -  | 50                                    |
| Vanuatu Financial Services Commission           | 131                                   | -   | -  | 131                                   |
| Vanuatu Livestock Development                   | 53                                    | -   | -  | 53                                    |
| Vanuatu Maritime Authority                      | 10                                    | -   | -  | 10                                    |
| Vanuatu Post Ltd.                               | 177                                   | 80  | -  | 257                                   |
| <b>Total Investment in GBEs</b>                 | <b>6,702</b>                          | <b>261</b>  | <b>114</b>                                   | <b>7,077</b>                          |

The 2005 opening balance for Investment in GBEs does not match the 2004 closing balance due to the fact that additional GBEs were brought onto the books in 2005 and some of the balances of GBEs already on the books were adjusted to reflect better information that has been obtained since the 2004 financial statements were finalised. The net effect of this change is to increase Investment in GBEs by 757 million vatu.

## Note 11: Investments in Government Business Enterprises (continued)

| Movements in 2006 Financial Year                | Opening<br>Balance<br>vatu<br>million | Attributable<br>Net Surplus/<br>(Deficit) after<br>Distributions<br>vatu<br>million | Other Equity<br>Movements<br>vatu<br>million | Closing<br>Balance<br>vatu<br>million |
|---|---------------------------------------|---|--|---------------------------------------|
| Air Vanuatu Ltd.                                | 197                                   | 121   | 272  | 591                                   |
| Airports Vanuatu Ltd.                           | 3,311                                 | -   | -  | 3,311                                 |
| Asset Management Unit                           | 300                                   | -   | -  | 300                                   |
| Ifira Wharf and Stevedoring Ltd.                | 60                                    | -   | -  | 60                                    |
| Metenesel Estates Ltd.                          | 110                                   | -   | -  | 110                                   |
| National Bank of Vanuatu                        | 355                                   | 81  | -  | 436                                   |
| National Housing Corporation                    | 729                                   | -   | -  | 729                                   |
| Northern Island Stevedoring Ltd.                | 13                                    | -   | -  | 13                                    |
| Reserve Bank of Vanuatu                         | 699                                   | 15  | -  | 714                                   |
| Telecom Vanuatu Ltd.                            | 506                                   | -   | -  | 506                                   |
| Vanuatu Abattoirs                               | 47                                    | 4   | -  | 51                                    |
| Vanuatu Broadcasting and Television Corporation | 249                                   | -   | -  | 249                                   |
| Vanuatu Commodities Marketing Board             | 50                                    | -   | -  | 50                                    |
| Vanuatu Financial Services Commission           | 131                                   | -   | -  | 131                                   |
| Vanuatu Livestock Development                   | 53                                    | -   | -  | 53                                    |
| Vanuatu Maritime Authority                      | 10                                    | -   | -  | 10                                    |
| Vanuatu Post Ltd.                               | 257                                   | 72  | -  | 329                                   |
| <b>Total Investment in GBEs</b>                 | <b>7,077</b>                          | <b>293</b>  | <b>272</b>                                   | <b>7,643</b>                          |

## Note 11: Investments in Government Business Enterprises (continued)

| Movements in 2007 Financial Year                | Opening<br>Balance<br>vatu<br>million | Attributable<br>Net Surplus/<br>(Deficit) after<br>Distributions<br>vatu<br>million | Other<br>Equity<br>Movements<br>vatu<br>million | Sale of<br>Shares<br>in GBE<br>vatu<br>million | Closing<br>Balance<br>vatu<br>million |
|---|---------------------------------------|---|---|--|---------------------------------------|
| Air Vanuatu Ltd.                                | 591                                   | -   | 364   | -  | 955                                   |
| Airports Vanuatu Ltd.                           | 3,311                                 | -   | -   | -  | 3,311                                 |
| Asset Management Unit                           | 300                                   | -   | -   | -  | 300                                   |
| Ifira Wharf and Stevedoring Ltd.                | 60                                    | -   | -   | -  | 60                                    |
| Metenesel Estates Ltd.                          | 110                                   | -   | -   | -  | 110                                   |
| National Bank of Vanuatu                        | 436                                   | 100   | -   | -  | 536                                   |
| National Housing Corporation                    | 729                                   | -   | -   | -  | 729                                   |
| Northern Island Stevedoring Ltd.                | 13                                    | -   | -   | -  | 13                                    |
| Reserve Bank of Vanuatu                         | 714                                   | 27  | -   | -  | 740                                   |
| Telecom Vanuatu Ltd.                            | 506                                   | 275   | -   | -  | 781                                   |
| Vanuatu Abattoirs                               | 129                                   | -   | -   | (78)   | 51                                    |
| Vanuatu Broadcasting and Television Corporation | 249                                   | -   | -   | -  | 249                                   |
| Vanuatu Commodities Marketing Board             | 50                                    | -   | -   | -  | 50                                    |
| Vanuatu Financial Services Commission           | 131                                   | -   | -   | -  | 131                                   |
| Vanuatu Livestock Development                   | 53                                    | -   | -   | -  | 53                                    |
| Vanuatu Maritime Authority                      | 10                                    | -   | -   | -  | 10                                    |
| Vanuatu Post Ltd.                               | 329                                   | 66  | -   | -  | 329                                   |
| <b>Total Investment in GBEs</b>                 | <b>7,721</b>                          | <b>468</b>  | <b>364</b>                                      | <b>(78)</b>                                    | <b>8,474</b>                          |

Vanuatu Abattoirs Limited had been recorded at an incorrect value in previous years. The value of Vanuatu Abattoirs Limited was adjusted to the correct value and as such the opening value of VAL in 2007 is 78 million higher than the closing value shown in 2006. This transaction was carried out in advance of the Government selling 51.5% of its shares in VAL. The Government sold 51.5% of its shares (with a book value of 78 million) in VAL for 53 million. The loss on sale is shown in the Statement of Financial Performance.

## Note 11: Investments in Government Business Enterprises (continued)

| Movements in 2008 Financial Year                   | Opening<br>Balance<br>vatu<br>million | Attributable<br>Net Surplus/<br>(Deficit) after<br>Distributions<br>vatu<br>million | Government<br>Capital<br>Contribution<br>vatu<br>million | Sale or<br>Transfer<br>of<br>Shares<br>in GBEs<br>vatu<br>million | Closing<br>Balance<br>vatu<br>million |
|--|---------------------------------------|---|--|---|---------------------------------------|
| Air Vanuatu Ltd.                                   | 955                                   | -   | -  | -   | 955                                   |
| Airports Vanuatu Ltd.                              | 3,311                                 | (195)   | -  | -   | 3,116                                 |
| Asset Management Unit                              | 300                                   | -   | -  | -   | 300                                   |
| Ifira Wharf and Stevedoring Ltd.                   | 60                                    | 16  | -  | -   | 76                                    |
| Metenesel Estates Ltd.                             | 110                                   | -   | -  | -   | 110                                   |
| National Bank of Vanuatu                           | 536                                   | 128   | -  | -   | 664                                   |
| National Housing Corporation                       | 729                                   | -   | -  | -   | 729                                   |
| Northern Island Stevedoring Ltd.                   | 12                                    | (5)   | -  | -   | 7                                     |
| Reserve Bank of Vanuatu                            | 740                                   | -   | -  | -   | 740                                   |
| Telecom Vanuatu Ltd.                               | 781                                   | 137   | -  | (918)   | -                                     |
| Vanuatu Abattoirs                                  | 51                                    | 5   | -  | -   | 56                                    |
| Vanuatu Agricultural Development                   | -                                     | -   | 200  | -   | 200                                   |
| Vanuatu Broadcasting and<br>Television Corporation | 249                                   | -   | -  | -   | 249                                   |
| Vanuatu Commodities Marketing<br>Board             | 50                                    | -   | -  | -   | 50                                    |
| Vanuatu Financial Services<br>Commission           | 131                                   | -   | -  | -   | 131                                   |
| Vanuatu Livestock Development                      | 53                                    | -   | -  | -   | 53                                    |
| Vanuatu Maritime Authority                         | 10                                    | -   | -  | -   | 10                                    |
| Vanuatu Post Ltd.                                  | 395                                   | -   | -  | -   | 395                                   |
| <b>Total Investment in GBEs</b>                    | <b>8,473</b>                          | <b>86</b>   | <b>200</b>   | <b>(918)</b>  | <b>7,842</b>                          |

In 2008 the Government transferred its 33.33% holding in TVL back to the other shareholders as one of the conditions of opening the telecommunication market to other competitors. This was a pre-condition to allowing Digicel to enter the mobile telephone market and to break the monopoly franchise agreement that was in place with TVL. The transfer of shares back to TVL is shown as a loss of 918 million vatu in the Statement of Financial Performance.

## Note 11: Investments in Government Business Enterprises (continued)

| Movements in 2009 Financial Year                | Opening<br>Balance<br>vatu<br>million | Attributable<br>Net Surplus/<br>(Deficit) after<br>Distributions<br>vatu<br>million | Government<br>Capital<br>Contribution<br>vatu<br>million | Sale or<br>Transfer<br>of<br>Shares<br>in GBEs<br>vatu<br>million | Closing<br>Balance<br>vatu<br>million |
|---|---------------------------------------|---|--|---|---------------------------------------|
| Air Vanuatu Ltd.                                | 955                                   | (780)   | 150  | -   | 325                                   |
| Airports Vanuatu Ltd.                           | 3,116                                 | -   | -  | -   | 3,116                                 |
| Asset Management Unit                           | 300                                   | -   | -  | -   | 300                                   |
| Ifira Wharf and Stevedoring Ltd.                | 77                                    | 56  | -  | -   | 133                                   |
| Metenesel Estates Ltd.                          | 110                                   | -   | -  | -   | 110                                   |
| National Bank of Vanuatu                        | 664                                   | -   | -  | -   | 664                                   |
| National Housing Corporation                    | 729                                   | (78)  | -  | -   | 651                                   |
| Northern Island Stevedoring Ltd.                | 7                                     | (7)   | -  | -   | -                                     |
| Reserve Bank of Vanuatu                         | 740                                   | -   | -  | -   | 740                                   |
| Vanuatu Abattoirs                               | 56                                    | -   | -  | -   | 56                                    |
| Vanuatu Agricultural Development Bank           | 200                                   | (52)  | 100  | -   | 248                                   |
| Vanuatu Broadcasting and Television Corporation | 249                                   | (208)   | -  | -   | 41                                    |
| Vanuatu Commodities Marketing Board             | 50                                    | (50)  | -  | -   | -                                     |
| Vanuatu Financial Services Commission           | 131                                   | 270   | -  | -   | 401                                   |
| Vanuatu Livestock Development                   | 53                                    | (8)   | -  | -   | 45                                    |
| Vanuatu Maritime Authority                      | 10                                    | (10)  | -  | -   | -                                     |
| Vanuatu Post Ltd.                               | 395                                   | 106   | -  | -   | 501                                   |
| <b>Total Investment in GBEs</b>                 | <b>7,842</b>                          | <b>(761)</b>  | <b>250</b>   | <b>-</b>  | <b>7,331</b>                          |

## Note 11: Investments in Government Business Enterprises (continued)

The State's percentage share of each GBE and the date of the last set of financial statements that they have submitted to the Government are shown in the table below:

| Percentage of Shares Held by<br>the State          | 2004<br>% | 2005<br>% | 2006<br>% | 2007<br>% | 2008<br>% | 2009<br>% | Last<br>State-<br>ments |
|--|-----------|-----------|-----------|-----------|-----------|-----------|-------------------------|
| Air Vanuatu Ltd.                                   | 100.00    | 100.00    | 100.00    | 100.00    | 100.00    | 100.00    | 2008<br>draft           |
| Airports Vanuatu Ltd.                              | 100.00    | 100.00    | 100.00    | 100.00    | 100.00    | 100.00    | 2007                    |
| Asset Management Unit                              | 100.00    | 100.00    | 100.00    | 100.00    | 100.00    | 100.00    | 2006                    |
| Ifira Wharf and Stevedoring<br>Ltd.                | 34.00     | 34.00     | 34.00     | 34.00     | 34.00     | 34.00     | 2009                    |
| Metenesel Estates Ltd.                             | 99.40     | 99.40     | 99.40     | 99.40     | 99.40     | 99.40     | 2003<br>draft           |
| National Bank of Vanuatu                           | 100.00    | 100.00    | 100.00    | 100.00    | 100.00    | 100.00    | 2008                    |
| National Housing Corporation                       | 100.00    | 100.00    | 100.00    | 100.00    | 100.00    | 100.00    | 2008                    |
| Northern Island Stevedoring<br>Ltd.                | 10.00     | 10.00     | 10.00     | 10.00     | 10.00     | 10.00     | 2006                    |
| Reserve Bank of Vanuatu                            | 100.00    | 100.00    | 100.00    | 100.00    | 100.00    | 100.00    | 2008                    |
| Telecom Vanuatu Ltd.                               | 33.33     | 33.33     | 33.33     | 33.33     | -         | -         | 2006                    |
| Vanuatu Abattoirs                                  | 85.40     | 85.40     | 85.40     | 33.90     | 33.90     | 33.90     | 2007                    |
| Vanuatu Agricultural<br>Development Bank           | n/a       | n/a       | n/a       | n/a       | 100.00    | 100.00    | 2009                    |
| Vanuatu Broadcasting and<br>Television Corporation | 100.00    | 100.00    | 100.00    | 100.00    | 100.00    | 100.00    | 2008                    |
| Vanuatu Commodities<br>Marketing Board             | 100.00    | 100.00    | 100.00    | 100.00    | 100.00    | 100.00    | 2001                    |
| Vanuatu Financial Services<br>Commission           | 100.00    | 100.00    | 100.00    | 100.00    | 100.00    | 100.00    | 2008                    |
| Vanuatu Livestock<br>Development                   | 100.00    | 100.00    | 100.00    | 100.00    | 100.00    | 100.00    | 2003                    |
| Vanuatu Maritime Authority                         | 100.00    | 100.00    | 100.00    | 100.00    | 100.00    | 100.00    | 2003                    |
| Vanuatu Post Ltd.                                  | 100.00    | 100.00    | 100.00    | 100.00    | 100.00    | 100.00    | 2008                    |

## Note 12: Property, Plant and Equipment

| Property, Plant and Equipment by Type | 2004<br>vatu<br>million | 2005<br>vatu<br>million | 2006<br>vatu<br>million | 2007<br>vatu<br>million | 2008<br>vatu<br>million | 2009<br>vatu<br>million |
|---------------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <b>Gross Carrying Value</b>           |                         |                         |                         |                         |                         |                         |
| Land                                  | 20,316                  | 20,316                  | 20,316                  | 20,316                  | 20,316                  | 20,316                  |
| Buildings                             | 6,389                   | 7,082                   | 7,125                   | 7,322                   | 7,330                   | 7,356                   |
| Furniture and Fittings                | 24                      | 29                      | 31                      | 33                      | 39                      | 42                      |
| Plant and Equipment                   | 1,440                   | 1,584                   | 1,767                   | 2,367                   | 1,865                   | 1,899                   |
| Motor Vehicles                        | 951                     | 1,085                   | 1,178                   | 1,057                   | 1,166                   | 1,268                   |
| Ships and Boats                       | 362                     | 595                     | 851                     | 854                     | 844                     | 851                     |
| Computer Hardware and Software        | 243                     | 344                     | 459                     | 581                     | 602                     | 652                     |
| Roads and Bridges                     | 1,232                   | 1,232                   | 1,398                   | 1,399                   | 1,399                   | 1,399                   |
| Port and Wharf Infrastructure         | 1,352                   | 1,352                   | 899                     | 899                     | 899                     | 899                     |
| <b>Total Gross Carrying Value</b>     | <b>32,309</b>           | <b>33,619</b>           | <b>34,024</b>           | <b>34,828</b>           | <b>34,460</b>           | <b>34,682</b>           |
| <b>Accumulated Depreciation</b>       |                         |                         |                         |                         |                         |                         |
| Buildings                             | 3,192                   | 3,400                   | 3,620                   | 3,830                   | 4,021                   | 4,217                   |
| Furniture and Fittings                | 21                      | 77                      | 22                      | 24                      | 26                      | 28                      |
| Plant and Equipment                   | 1,124                   | 1,090                   | 1,174                   | 1,277                   | 1,285                   | 1,377                   |
| Motor Vehicles                        | 677                     | 740                     | 634                     | 692                     | 676                     | 737                     |
| Ships and Boats                       | 320                     | 359                     | 637                     | 657                     | 658                     | 670                     |
| Computer Hardware and Software        | 141                     | 193                     | 230                     | 317                     | 386                     | 463                     |
| Roads and Bridges                     | 62                      | 86                      | 225                     | 252                     | 280                     | 308                     |
| Port and Wharf Infrastructure         | 950                     | 981                     | 617                     | 643                     | 660                     | 678                     |
| <b>Total Accumulated Depreciation</b> | <b>6,487</b>            | <b>6,926</b>            | <b>7,159</b>            | <b>7,692</b>            | <b>7,992</b>            | <b>8,478</b>            |
| <b>Net Carrying Value</b>             |                         |                         |                         |                         |                         |                         |
| Land                                  | 20,316                  | 20,316                  | 20,316                  | 20,316                  | 20,316                  | 20,316                  |
| Buildings                             | 3,197                   | 3,682                   | 3,505                   | 3,492                   | 3,309                   | 3,139                   |
| Furniture and Fittings                | 3                       | (48)                    | 9                       | 9                       | 13                      | 14                      |
| Plant and Equipment                   | 316                     | 494                     | 593                     | 1,090                   | 580                     | 522                     |
| Motor Vehicles                        | 274                     | 345                     | 544                     | 365                     | 490                     | 531                     |
| Ships and Boats                       | 42                      | 236                     | 214                     | 197                     | 186                     | 181                     |
| Computer Hardware and Software        | 102                     | 151                     | 229                     | 264                     | 216                     | 189                     |
| Roads and Bridges                     | 1,170                   | 1,146                   | 1,173                   | 1,147                   | 1,119                   | 1,091                   |
| Port and Wharf Infrastructure         | 402                     | 371                     | 282                     | 256                     | 239                     | 221                     |
| <b>Total Net Carrying Value</b>       | <b>25,822</b>           | <b>26,693</b>           | <b>26,865</b>           | <b>27,136</b>           | <b>26,468</b>           | <b>26,204</b>           |

The Government of Vanuatu started a process of identifying and valuing all of its fixed assets in 2002 and the depreciated value of these assets was brought onto the balance sheet as at 1 January 2003. It was recognised then that there was still a significant amount of work required to update the asset register with further assets to be identified and brought onto the balance sheet and revaluation issues to be resolved. These issues are still ongoing and adjustments were made in subsequent years to the Statement of Financial Position balances to introduce the new assets and revaluation changes identified in those years. These changes were reflected in adjustments to the Net Carrying Value of

assets with a corresponding adjustment to the Special Reserve. This is consistent with the process followed when asset values were initially recognised in 2003.

There is still a significant amount of work required for the Government of Vanuatu to finalise asset values in compliance with International Public Sector Accounting Standards and the Department of Finance will continue to co-ordinate this process over the next few years. The material outstanding issues to be resolved include:

- Complete stock take of all assets in each Ministry and Agency to ensure that all assets are included.
- Review valuation and useful lives of material assets, especially buildings and roads and bridges.
- Inclusion of Government owned schools and related assets in the Government Statement of Financial Position
- Inclusion of freehold land value or land lease value for Government land outside of the municipalities.

These statements have been prepared in accordance with International Public Sector Accounting Standard 17 – Property, Plant and Equipment. IPSAS 17 provides relief from fully complying with the requirements to recognise all property, plant and equipment for a five year transitional period after the adoption of this standard. The Government of Vanuatu should be fully compliant with IPSAS 17 by 2009 but has been unable to adequately identify and value all of its assets yet.

### Note 13: Payables and Provisions

|                                      | 2004<br>vatu<br>million | 2005<br>vatu<br>million | 2006<br>vatu<br>million | 2007<br>vatu<br>million | 2008<br>vatu<br>million | 2009<br>vatu<br>million |
|--------------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <b>Payables and Provisions</b>       |                         |                         |                         |                         |                         |                         |
| Accounts Payable and Accruals        | 328                     | 546                     | 549                     | 829                     | 780                     | 935                     |
| Interest Payable                     | 74                      | 184                     | 208                     | 199                     | 154                     | 142                     |
| Other Payables and Provisions        | 118                     | 81                      | 39                      | 26                      | 41                      | 30                      |
| <b>Total Payables and Provisions</b> | <b>520</b>              | <b>811</b>              | <b>796</b>              | <b>1,054</b>            | <b>975</b>              | <b>1,107</b>            |

Accounts Payable and Accruals include outstanding supplier invoices for good and services that have been provided and accruals for purchase orders that have been committed but not yet processed for payments. The Government has not implemented a formal process of identifying accrued expenses at this stage and whilst presentation in this manner is consistent with all previous years it is not strictly in compliance with the International Public Sector Accounting Standards.



## Note 14: Employee Entitlements

|  | 2004<br>vatu<br>million | 2005<br>vatu<br>million | 2006<br>vatu<br>million | 2007<br>vatu<br>million | 2008<br>vatu<br>million | 2009<br>vatu<br>million |
|--|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <b>Employee Entitlement</b>  |                         |                         |                         |                         |                         |                         |
| Wages, Salaries and Annual Leave   | 321                     | 258                     | 430                     | 321                     | 412                     | 809                     |
| Severance and Retirement Allowances                                      | -                       | -                       | -                       | -                       | 3,767                   | 6,166                   |
| <b>Total Employee Entitlements</b>                                       | <b>321</b>              | <b>258</b>              | <b>430</b>              | <b>321</b>              | <b>4,179</b>            | <b>6,975</b>            |
| <b>Estimated Date for Payment of Severance and Retirement Allowances</b> |                         |                         |                         |                         |                         |                         |
| Current (within the next 12 months)                                      | -                       | -                       | -                       | -                       | 590                     | 843                     |
| Greater than One Year but less than Five Years                           | -                       | -                       | -                       | -                       | 969                     | 1,064                   |
| More than Five years   | -                       | -                       | -                       | -                       | 2,208                   | 4,259                   |
| <b>Total Severance and Retirement Allowances</b>                         | <b>-</b>                | <b>-</b>                | <b>-</b>                | <b>-</b>                | <b>3,767</b>            | <b>6,166</b>            |

The provision for employees' entitlements to wages, salaries and annual leave represents the amount that the Government has a present obligation to pay resulting from employees services provided up to balance date. The provision has been calculated at amounts based on current wage and salary rates and includes all current leave balances for the approximately 5,500 employees of the Vanuatu Government.

The provision for severance and retirement allowances represents the present value of the estimated future cash outflows to be made by the Government of Vanuatu resulting from employees' services to balance date. A provision of 3.767 billion vatu was introduced to the balance sheet in 2008 and an adjustment to equity was made as a result of bringing this balance onto the statement of financial position. The provision was further adjusted in 2009 to reflect changes in the Employment Act and similarly resulted in an adjustment to equity for that year.

In determining the liability for employee's entitlements, consideration has been given to staff departures in previous years and the likelihood that newly employed staff will reach either retirement age or the current requirement of 10 years service for severance allowances to be paid out.

The current portion of the provision for severance and retirement allowances includes all allowances for staff who are already 55 years of age or will reach 55 years of age within the next 12 months. It also includes a provision for the average number of staff that resign each year and who have worked more than 10 years and are therefore entitled to severance payments.

## Note 15: Trust Account Liabilities

|   | 2004<br>vatu<br>million | 2005<br>vatu<br>million | 2006<br>vatu<br>million | 2007<br>vatu<br>million | 2008<br>vatu<br>million | 2009<br>vatu<br>million |
|---|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <b>Trust Account Liabilities</b>                      |                         |                         |                         |                         |                         |                         |
| Custom Owners Trust Account (Land Rents and Premiums) | 281                     | 310                     | 374                     | 399                     | 470                     | 491                     |
| Maritime Participation and Investigation Fund         | 127                     | 52                      | 1                       | 1                       | -                       | -                       |
| Unclaimed Monies                                      | 16                      | 18                      | 28                      | 75                      | 75                      | 80                      |
| Water Board Deposits                                  | 8                       | 9                       | 10                      | 10                      | 11                      | 12                      |
| School Fee Subsidy not Distributed                    | -                       | -                       | -                       | 55                      | 55                      | 55                      |
| Quarry and Mineral Royalties                          | -                       | -                       | -                       | -                       | 4                       | 53                      |
| Other Trust Accounts                                  | 50                      | 34                      | 19                      | 28                      | 25                      | 40                      |
| <b>Total Trust Account Liabilities</b>                | <b>482</b>              | <b>423</b>              | <b>432</b>              | <b>568</b>              | <b>640</b>              | <b>731</b>              |

The Government trust account liabilities represent amounts held in trust for third parties or refundable deposits. These amounts are deposited into the government bank accounts and, apart from the Maritime Participation and Investigation Fund money, are not held in separate bank accounts. As such, the cash receipts and payments relating to these trust accounts is included in the cash balance of the Statement of Financial Position and the Statement of Cash Flows. The outstanding liability is recognised in the Statement of Financial Position.

The most significant amount outstanding is for the Custom Owners Trust Account which represents amounts invoiced for Custom Owned Land that is under dispute. These amounts will be paid to the respective Custom owners of each parcel of land once the owner is agreed by the appropriate court.

## **OTHER STATEMENTS**

**As required by the  
Public Finance and Economic Management Act**

## Summary of Appropriations by Ministry 2005

|  | Activity  | Appropriations   |                            |               | Budget<br>Virements<br>vatu | Final<br>Budget<br>vatu | Actual<br>Expenditure<br>vatu | Under/ (Over)<br>vatu | Percen-<br>tage<br>% |
|--|---|------------------|----------------------------|---------------|-----------------------------|-------------------------|-------------------------------|-----------------------|----------------------|
|  |   | Original<br>vatu | Supple-<br>mentary<br>vatu | Final<br>vatu |                             |                         |                               |                       |                      |
| CONSTITUTIONAL AREAS OF THE GOVERNMENT |   |                  |                            |               |                             |                         |                               |                       |                      |
|  | President of the Republic                                   | 24,238,536       | -                          | 24,238,536    | (335,000)                   | 23,903,536              | 24,183,185                    | (279,649)             | -1%                  |
|  | Parliament  | 378,607,816      | -                          | 378,607,816   | (17,577,866)                | 361,029,950             | 375,328,255                   | (14,298,305)          | -4%                  |
|  | Judiciary   | 102,146,573      | -                          | 102,146,573   | (850,000)                   | 101,296,573             | 101,230,032                   | 66,541                | 0%                   |
|  | Ombudsman   | 38,008,173       | -                          | 38,008,173    | -                           | 38,008,173              | 38,113,005                    | (104,832)             | 0%                   |
|  | Malvatumauri National Council of Chiefs                     | 11,713,148       | -                          | 11,713,148    | -                           | 11,713,148              | 10,426,663                    | 1,286,485             | 11%                  |
|  | National Audit Office                                       | 27,232,406       | -                          | 27,232,406    | (5,650,000)                 | 21,582,406              | 18,262,591                    | 3,319,815             | 15%                  |
|  | State Law Office  | 49,958,033       | -                          | 49,958,033    | (3,737,000)                 | 46,221,033              | 46,871,789                    | (650,756)             | -1%                  |
|  | Public Prosecutor   | 21,503,696       | -                          | 21,503,696    | 743,663                     | 22,247,359              | 21,569,331                    | 678,028               | 3%                   |
|  | Public Solicitor  | 13,924,140       | -                          | 13,924,140    | (366,960)                   | 13,557,180              | 11,843,046                    | 1,714,134             | 13%                  |
|  | Public Service Commission                                   | 58,084,338       | -                          | 58,084,338    | (523,579)                   | 57,560,759              | 64,971,316                    | (7,410,557)           | -13%                 |
|  | TOTAL FOR CONSTITUTIONAL AREAS OF THE GOVERNMENT            | 725,416,859      | -                          | 725,416,859   | (28,296,742)                | 697,120,117             | 712,799,213                   | (15,679,096)          | -2%                  |
|  |   |                  |                            |               |                             |                         |                               |                       |                      |
|  | Prime Ministers' Office                                     | 109,240,497      | 10,000,000                 | 119,240,497   | 29,296,742                  | 148,537,239             | 147,819,152                   | 718,087               | 0%                   |
|  | Ministry of the Comprehensive Reform Program                | 33,531,594       | -                          | 33,531,594    | -                           | 33,531,594              | 32,000,340                    | 1,531,254             | 5%                   |
|  | Ministry of Foreign Affairs and External Trade              | 138,912,395      | -                          | 138,912,395   | (1,000,000)                 | 137,912,395             | 134,706,235                   | 3,206,160             | 2%                   |
|  | Ministry of Internal Affairs                                | 1,023,278,568    | 20,000,000                 | 1,043,278,568 | 34,000,000                  | 1,077,278,568           | 1,075,705,087                 | 1,573,481             | 0%                   |
|  | Ministry of Finance & Economic Management                   | 2,641,390,153    | 42,000,000                 | 2,683,390,153 | (871,000)                   | 2,682,519,153           | 1,961,303,795                 | 721,215,358           | 27%                  |
|  | Ministry of Commerce, Industry and Tourism                  | 82,068,311       | -                          | 82,068,311    | (2,707,432)                 | 79,360,879              | 80,334,525                    | (973,646)             | -1%                  |
|  | Ministry of Ni Vanuatu Business                             | 63,289,830       | -                          | 63,289,830    | 707,432                     | 63,997,262              | 65,122,098                    | (1,124,836)           | -2%                  |
|  | Ministry of Health  | 981,812,028      | 9,911,000                  | 991,723,028   | (1,000,000)                 | 990,723,028             | 992,883,392                   | (2,160,364)           | 0%                   |
|  | Ministry of Education                                       | 1,941,227,259    | -                          | 1,941,227,259 | (25,760,000)                | 1,915,467,259           | 1,915,905,005                 | (437,746)             | 0%                   |
|  | Ministry of Youth Development & Training                    | 75,325,663       | 10,000,000                 | 85,325,663    | (240,000)                   | 85,085,663              | 86,399,401                    | (1,313,738)           | -2%                  |
|  | Ministry of Agriculture, Quarantine, Forestry and Fisheries | 292,400,465      | -                          | 292,400,465   | (1,000,000)                 | 291,400,465             | 285,337,493                   | 6,062,972             | 2%                   |
|  | Ministry of Lands, Geology & Mines                          | 216,412,389      | 5,000,000                  | 221,412,389   | (1,000,000)                 | 220,412,389             | 214,074,298                   | 6,338,091             | 3%                   |
|  | Ministry of Infrastructure & Public Utilities               | 653,341,505      | 34,851,122                 | 688,192,627   | (2,129,000)                 | 686,063,627             | 686,919,886                   | (856,259)             | 0%                   |
|  | TOTAL FOR GOVERNMENT OF VANUATU                             | 8,977,647,516    | 131,762,122                | 9,109,409,638 | -                           | 9,109,409,638           | 8,391,309,920                 | 718,099,718           | 8%                   |

## Summary of Appropriations by Ministry 2006

|  | Activity | Appropriations   |                            |                | Budget<br>Virements<br>vatu | Final<br>Budget<br>vatu | Actual<br>Expenditure<br>vatu | Under/ (Over)<br>vatu | Percen-<br>tage<br>% |
|--|----------|------------------|----------------------------|----------------|-----------------------------|-------------------------|-------------------------------|-----------------------|----------------------|
|  |          | Original<br>vatu | Supple-<br>mentary<br>vatu | Final<br>vatu  |                             |                         |                               |                       |                      |
| CONSTITUTIONAL AREAS OF THE GOVERNMENT                       |          |                  |                            |                |                             |                         |                               |                       |                      |
| President of the Republic                                    |          | 30,822,536       | (680,144)                  | 30,142,392     | -                           | 30,142,392              | 30,118,546                    | 23,846                | 0%                   |
| Parliament   |          | 377,076,028      | (24,204,581)               | 352,871,447    | 22,481,243                  | 375,352,690             | 394,485,241                   | (19,132,551)          | -5%                  |
| Judiciary  |          | 101,690,992      | (4,615,649)                | 97,075,343     | (1)                         | 97,075,342              | 94,608,850                    | 2,466,492             | 3%                   |
| Ombudsman  |          | 46,582,365       | 2,343,605                  | 48,925,970     | 2                           | 48,925,972              | 45,845,120                    | 3,080,852             | 6%                   |
| Malvatumauri National Council of Chiefs                      |          | 21,713,148       | (1,057,252)                | 20,655,896     | (1)                         | 20,655,895              | 20,571,086                    | 84,809                | 0%                   |
| National Audit Office  |          | 26,732,407       | 635,505                    | 27,367,912     | (3)                         | 27,367,909              | 18,096,323                    | 9,271,586             | 34%                  |
| State Law Office   |          | 47,769,612       | (661,576)                  | 47,108,036     | 1                           | 47,108,037              | 47,010,384                    | 97,653                | 0%                   |
| Public Prosecutor  |          | 33,760,589       | (731,023)                  | 33,029,566     | -                           | 33,029,566              | 28,146,100                    | 4,883,466             | 15%                  |
| Public Solicitor   |          | 24,771,725       | (421,422)                  | 24,350,303     | 3                           | 24,350,306              | 21,076,220                    | 3,274,086             | 13%                  |
| Public Service Commission                                    |          | 78,084,338       | 4,945,958                  | 83,030,296     | (4)                         | 83,030,292              | 85,568,691                    | (2,538,399)           | -3%                  |
| TOTAL FOR CONSTITUTIONAL AREAS OF THE GOVERNMENT             |          | 789,003,740      | (24,446,579)               | 764,557,161    | 22,481,240                  | 787,038,401             | 785,526,561                   | 1,511,840             | 0%                   |
|  |          |                  |                            |                |                             |                         |                               |                       |                      |
| Prime Ministers' Office                                      |          | 137,220,000      | 66,886                     | 137,286,886    | 5,630,005                   | 142,916,891             | 139,052,650                   | 3,864,241             | 3%                   |
| Ministry of the Comprehensive Reform Program                 |          | 39,730,000       | 1,531,153                  | 41,261,153     | (629,997)                   | 40,631,156              | 40,063,913                    | 567,243               | 1%                   |
| Ministry of Foreign Affairs                                  |          | 197,763,926      | 11,066,098                 | 208,830,024    | 7                           | 208,830,031             | 188,029,737                   | 20,800,294            | 10%                  |
| Ministry of Internal Affairs                                 |          | 1,023,279,200    | 64,330,626                 | 1,087,609,826  | (297)                       | 1,087,609,529           | 1,084,385,756                 | 3,223,773             | 0%                   |
| Ministry of Finance & Economic Management                    |          | 2,994,028,857    | 286,949,198                | 3,280,978,055  | (27,480,960)                | 3,253,497,095           | 2,695,564,495                 | 557,932,600           | 17%                  |
| Ministry of Commerce, Industry and Tourism                   |          | 99,200,000       | 3,190,103                  | 102,390,103    | 1                           | 102,390,104             | 103,242,567                   | (852,463)             | -1%                  |
| Ministry of Ni-Vanuatu Business Development and Cooperatives |          | 56,480,000       | 2,999,231                  | 59,479,231     | 3                           | 59,479,234              | 60,250,593                    | (771,359)             | -1%                  |
| Ministry of Health   |          | 997,954,000      | 68,008,652                 | 1,065,962,652  | (2)                         | 1,065,962,650           | 1,070,848,579                 | (4,885,929)           | 0%                   |
| Ministry of Education  |          | 1,970,406,777    | 429,196,849                | 2,399,603,626  | (4,999,985)                 | 2,394,603,641           | 2,390,140,222                 | 4,463,419             | 0%                   |
| Ministry of Youth Development & Training                     |          | 92,330,000       | (1,893,588)                | 90,436,412     | 4,999,998                   | 95,436,410              | 93,803,927                    | 1,632,483             | 2%                   |
| Ministry of Agriculture, Livestock, Forestry and Fisheries   |          | 386,796,236      | 5,892,622                  | 392,688,858    | 10                          | 392,688,868             | 350,199,834                   | 42,489,034            | 11%                  |
| Ministry of Lands, Geology & Mines                           |          | 229,000,000      | 5,656,193                  | 234,656,193    | (15)                        | 234,656,178             | 240,615,597                   | (5,959,419)           | -3%                  |
| Ministry of Infrastructure & Public Utilities                |          | 670,020,000      | (11,178,574)               | 658,841,426    | (8)                         | 658,841,418             | 655,879,797                   | 2,961,621             | 0%                   |
| TOTAL FOR GOVERNMENT OF VANUATU                              |          | 9,683,212,736    | 841,368,870                | 10,524,581,606 | -                           | 10,524,581,606          | 9,897,604,228                 | 626,977,378           | 6%                   |

## Summary of Appropriations by Ministry 2007

| Activity  | Appropriations   |                            |                | Budget<br>Virements<br>vatu | Final<br>Budget<br>vatu | Actual<br>Expenditure<br>vatu | Under/ (Over)<br>vatu | Percen-<br>tage<br>% |
|---|------------------|----------------------------|----------------|-----------------------------|-------------------------|-------------------------------|-----------------------|----------------------|
|   | Original<br>vatu | Supple-<br>mentary<br>vatu | Final<br>vatu  |                             |                         |                               |                       |                      |
| CONSTITUTIONAL AREAS OF THE GOVERNMENT                                |                  |                            |                |                             |                         |                               |                       |                      |
| President of the Republic   | 32,431,883       | -                          | 32,431,883     | -                           | 32,431,883              | 33,175,964                    | (744,081)             | -2%                  |
| Parliament  | 421,441,958      | -                          | 421,441,958    | -                           | 421,441,958             | 421,142,639                   | 299,319               | 0%                   |
| Judiciary   | 104,435,247      | 28,357,286                 | 132,792,533    | -                           | 132,792,533             | 125,847,741                   | 6,944,792             | 5%                   |
| Malvatumauri National Council of Chiefs                               | 29,191,439       | -                          | 29,191,439     | -                           | 29,191,439              | 26,804,945                    | 2,386,494             | 8%                   |
| National Audit Office   | 26,334,007       | -                          | 26,334,007     | -                           | 26,334,007              | 25,544,046                    | 789,961               | 3%                   |
| Office of the Ombudsman   | 49,098,665       | -                          | 49,098,665     | -                           | 49,098,665              | 46,910,581                    | 2,188,084             | 4%                   |
| Public Prosecutor   | 29,101,798       | 1,309,776                  | 30,411,574     | -                           | 30,411,574              | 30,411,132                    | 442                   | 0%                   |
| Public Solicitor  | 24,814,421       | 3,573,840                  | 28,388,261     | -                           | 28,388,261              | 28,374,928                    | 13,333                | 0%                   |
| Public Service Commission   | 117,832,410      | -                          | 117,832,410    | -                           | 117,832,410             | 117,103,657                   | 728,753               | 1%                   |
| State Law Office  | 50,356,589       | 11,042,040                 | 61,398,629     | -                           | 61,398,629              | 57,551,511                    | 3,847,118             | 6%                   |
| TOTAL FOR CONSTITUTIONAL AREAS OF THE GOVERNMENT                      | 885,038,417      | 44,282,942                 | 929,321,359    | -                           | 929,321,359             | 912,867,144                   | 16,454,215            | 2%                   |
|   |                  |                            |                |                             |                         |                               |                       |                      |
| Prime Ministers' Office   | 154,906,431      | -                          | 154,906,431    | -                           | 154,906,431             | 153,331,425                   | 1,575,006             | 1%                   |
| Ministry of Agriculture, Quarantine, Forestry & Fisheries             | 406,759,114      | -                          | 406,759,114    | 1                           | 406,759,115             | 406,096,028                   | 663,087               | 0%                   |
| Ministry of Commerce, Industry and Tourism                            | 107,892,062      | -                          | 107,892,062    | 4,694,679                   | 112,586,741             | 116,467,256                   | (3,880,515)           | -3%                  |
| Ministry of Cooperatives and Ni Vanuatu Business Development Services | 63,454,331       | -                          | 63,454,331     | (369,679)                   | 63,084,652              | 65,063,732                    | (1,979,080)           | -3%                  |
| Ministry of Education   | 3,087,276,272    | 52,000,000                 | 3,139,276,272  | (21,000,000)                | 3,118,276,272           | 3,155,668,724                 | (37,392,452)          | -1%                  |
| Ministry of Finance & Economic Management                             | 2,509,046,992    | 127,430,262                | 2,636,477,254  | (10,800,002)                | 2,625,677,252           | 2,318,359,436                 | 307,317,816           | 12%                  |
| Ministry of Foreign Affairs   | 212,941,416      | -                          | 212,941,416    | -                           | 212,941,416             | 205,409,742                   | 7,531,674             | 4%                   |
| Ministry of Health  | 1,414,855,729    | -                          | 1,414,855,729  | -                           | 1,414,855,729           | 1,390,018,789                 | 24,836,940            | 2%                   |
| Ministry of Infrastructure & Public Utilities                         | 1,420,342,049    | -                          | 1,420,342,049  | (14,325,000)                | 1,406,017,049           | 1,399,840,918                 | 6,176,131             | 0%                   |
| Ministry of Internal Affairs  | 1,012,514,186    | 156,675,664                | 1,169,189,850  | 20,171,117                  | 1,189,360,967           | 1,178,395,231                 | 10,965,736            | 1%                   |
| Ministry of Justice and Social Welfare                                | 150,427,392      | 10,000,000                 | 160,427,392    | 628,883                     | 161,056,275             | 160,963,792                   | 92,483                | 0%                   |
| Ministry of Lands, Geology & Mines                                    | 216,599,730      | 31,489,800                 | 248,089,530    | 1                           | 248,089,531             | 247,399,250                   | 690,281               | 0%                   |
| Ministry of Youth Development & Training                              | 89,968,886       | -                          | 89,968,886     | 21,000,000                  | 110,968,886             | 108,674,655                   | 2,294,231             | 2%                   |
| TOTAL FOR GOVERNMENT OF VANUATU                                       | 11,732,023,007   | 421,878,668                | 12,153,901,675 | -                           | 12,153,901,675          | 11,818,556,122                | 335,345,553           | 3%                   |

## Summary of Appropriations by Ministry 2008

|  | Activity  | Appropriations   |                            |                | Budget<br>Virements<br>vatu | Final<br>Budget<br>vatu | Actual<br>Expenditure<br>vatu | Under/ (Over)<br>vatu | Percen-<br>tage<br>% |
|--|---|------------------|----------------------------|----------------|-----------------------------|-------------------------|-------------------------------|-----------------------|----------------------|
|  |   | Original<br>vatu | Supple-<br>mentary<br>vatu | Final<br>vatu  |                             |                         |                               |                       |                      |
| CONSTITUTIONAL AREAS OF THE GOVERNMENT |   |                  |                            |                |                             |                         |                               |                       |                      |
|  | President of the Republic   | 23,620,956       | -                          | 23,620,956     | -                           | 23,620,956              | 31,411,071                    | (7,790,115)           | -33%                 |
|  | Parliament  | 564,894,825      | -                          | 564,894,825    | (245,476)                   | 564,649,349             | 574,009,118                   | (9,359,769)           | -2%                  |
|  | Judiciary   | 132,792,817      | 8,689,133                  | 141,481,950    | -                           | 141,481,950             | 146,123,540                   | (4,641,590)           | -3%                  |
|  | Malvatumauri National Council of Chiefs                               | 33,463,915       | -                          | 33,463,915     | -                           | 33,463,915              | 31,780,620                    | 1,683,295             | 5%                   |
|  | National Audit Office   | 33,050,534       | -                          | 33,050,534     | -                           | 33,050,534              | 26,499,739                    | 6,550,795             | 20%                  |
|  | Office of the Ombudsman   | 48,260,931       | -                          | 48,260,931     | -                           | 48,260,931              | 48,759,272                    | (498,341)             | -1%                  |
|  | Public Prosecutor   | 29,994,042       | 734,065                    | 30,728,107     | -                           | 30,728,107              | 30,386,541                    | 341,566               | 1%                   |
|  | Public Solicitor  | 30,873,564       | 1,451,751                  | 32,325,315     | -                           | 32,325,315              | 32,506,287                    | (180,972)             | -1%                  |
|  | Public Service Commission   | 97,948,898       | -                          | 97,948,898     | -                           | 97,948,898              | 98,173,585                    | (224,687)             | 0%                   |
|  | State Law Office  | 63,008,609       | 4,143,292                  | 67,151,901     | -                           | 67,151,901              | 71,066,375                    | (3,914,474)           | -6%                  |
|  | Citizenship Office  | 4,117,321        | -                          | 4,117,321      | (328,338)                   | 3,788,983               | 4,653,332                     | (864,349)             | -23%                 |
|  | TOTAL FOR CONSTITUTIONAL AREAS OF THE GOVERNMENT                      | 1,062,026,412    | 15,018,241                 | 1,077,044,653  | (573,814)                   | 1,076,470,839           | 1,095,369,480                 | (18,898,641)          | -2%                  |
|  |   |                  |                            |                |                             |                         |                               |                       |                      |
|  | Prime Ministers' Office   | 142,452,774      | 30,000,000                 | 172,452,774    | (11,891,711)                | 160,561,063             | 161,694,291                   | (1,133,228)           | -1%                  |
|  | Ministry of Agriculture, Quarantine, Forestry & Fisheries             | 332,133,078      | -                          | 332,133,078    | (245,476)                   | 331,887,602             | 333,859,578                   | (1,971,976)           | -1%                  |
|  | Ministry of Commerce, Industry and Tourism                            | 220,614,506      | -                          | 220,614,506    | (7,979,732)                 | 212,634,774             | 220,893,011                   | (8,258,237)           | -4%                  |
|  | Ministry of Cooperatives and Ni Vanuatu Business Development Services | 54,506,670       | -                          | 54,506,670     | 7,488,780                   | 61,995,450              | 72,800,039                    | (10,804,589)          | -17%                 |
|  | Ministry of Education   | 3,185,487,207    | -                          | 3,185,487,207  | (400,000)                   | 3,185,087,207           | 3,226,878,707                 | (41,791,500)          | -1%                  |
|  | Ministry of Finance & Economic Management                             | 3,576,563,842    | 252,000,000                | 3,828,563,842  | 7,454,408                   | 3,836,018,250           | 3,424,436,302                 | 411,581,948           | 11%                  |
|  | Ministry of Foreign Affairs   | 220,320,759      | -                          | 220,320,759    | (645,476)                   | 219,675,283             | 213,649,815                   | 6,025,468             | 3%                   |
|  | Ministry of Health  | 1,472,402,539    | 88,396,300                 | 1,560,798,839  | (13,645,476)                | 1,547,153,363           | 1,550,620,842                 | (3,467,479)           | 0%                   |
|  | Ministry of Infrastructure & Public Utilities                         | 1,371,894,159    | -                          | 1,371,894,159  | (10,825,075)                | 1,361,069,084           | 1,339,451,669                 | 21,617,415            | 2%                   |
|  | Ministry of Internal Affairs  | 1,231,594,778    | 162,982,411                | 1,394,577,189  | 2,354,524                   | 1,396,931,713           | 1,442,278,939                 | (45,347,226)          | -3%                  |
|  | Ministry of Justice and Social Welfare                                | 150,500,419      | -                          | 150,500,419    | 29,554,524                  | 180,054,943             | 191,967,967                   | (11,913,024)          | -7%                  |
|  | Ministry of Lands, Geology & Mines                                    | 232,336,474      | -                          | 232,336,474    | -                           | 232,336,474             | 286,810,048                   | (54,473,574)          | -23%                 |
|  | Ministry of Youth Development & Training                              | 74,940,388       | -                          | 74,940,388     | (645,476)                   | 74,294,912              | 80,743,566                    | (6,448,654)           | -9%                  |
|  | TOTAL FOR GOVERNMENT OF VANUATU                                       | 13,327,774,005   | 548,396,952                | 13,876,170,957 | -                           | 13,876,170,957          | 13,641,454,254                | 234,716,703           | 2%                   |

## Summary of Appropriations by Ministry 2009

|  | Activity  | Appropriations   |                            |                | Budget<br>Virements<br>vatu | Final<br>Budget<br>vatu | Actual<br>Expenditure<br>vatu | Under/ (Over)<br>vatu | Percen-<br>tage<br>% |
|--|---|------------------|----------------------------|----------------|-----------------------------|-------------------------|-------------------------------|-----------------------|----------------------|
|  |   | Original<br>vatu | Supple-<br>mentary<br>vatu | Final<br>vatu  |                             |                         |                               |                       |                      |
| CONSTITUTIONAL AREAS OF THE GOVERNMENT |   |                  |                            |                |                             |                         |                               |                       |                      |
|  | President of the Republic   | 45,169,407       | -                          | 45,169,407     | -                           | 45,169,407              | 50,108,859                    | (4,939,452)           | -11%                 |
|  | Parliament  | 463,555,813      | -                          | 463,555,813    | -                           | 463,555,813             | 471,377,332                   | (7,821,519)           | -2%                  |
|  | Judiciary   | 177,431,409      | -                          | 177,431,409    | -                           | 177,431,409             | 178,921,000                   | (1,489,591)           | -1%                  |
|  | Malvatumauri National Council of Chiefs                               | 31,963,915       | -                          | 31,963,915     | -                           | 31,963,915              | 38,768,187                    | (6,804,272)           | -21%                 |
|  | National Audit Office   | 33,050,534       | -                          | 33,050,534     | -                           | 33,050,534              | 24,055,221                    | 8,995,313             | 27%                  |
|  | Office of the Ombudsman   | 52,260,931       | -                          | 52,260,931     | -                           | 52,260,931              | 49,715,401                    | 2,545,530             | 5%                   |
|  | Public Prosecutor   | 37,094,042       | -                          | 37,094,042     | -                           | 37,094,042              | 35,949,433                    | 1,144,609             | 3%                   |
|  | Public Solicitor  | 38,223,484       | -                          | 38,223,484     | -                           | 38,223,484              | 38,631,723                    | (408,239)             | -1%                  |
|  | Public Service Commission   | 110,608,242      | -                          | 110,608,242    | -                           | 110,608,242             | 112,384,060                   | (1,775,818)           | -2%                  |
|  | State Law Office  | 71,758,609       | -                          | 71,758,609     | -                           | 71,758,609              | 78,464,647                    | (6,706,038)           | -9%                  |
|  | Citizenship Office  | 4,117,321        | -                          | 4,117,321      | -                           | 4,117,321               | 3,968,210                     | 149,111               | 4%                   |
|  | TOTAL FOR CONSTITUTIONAL AREAS OF THE GOVERNMENT                      | 1,065,233,707    | -                          | 1,065,233,707  | -                           | 1,065,233,707           | 1,082,344,073                 | (17,110,366)          | -2%                  |
|  |   |                  |                            |                |                             |                         |                               |                       |                      |
|  | Prime Ministers' Office   | 177,740,817      | -                          | 177,740,817    | -                           | 177,740,817             | 183,437,327                   | (5,696,510)           | -3%                  |
|  | Ministry of Agriculture, Quarantine, Forestry & Fisheries             | 381,182,220      | -                          | 381,182,220    | -                           | 381,182,220             | 384,687,008                   | (3,504,788)           | -1%                  |
|  | Ministry of Commerce, Industry and Tourism                            | 260,823,262      | -                          | 260,823,262    | -                           | 260,823,262             | 262,462,167                   | (1,638,905)           | -1%                  |
|  | Ministry of Cooperatives and Ni Vanuatu Business Development Services | 123,146,717      | -                          | 123,146,717    | -                           | 123,146,717             | 122,553,000                   | 593,717               | 0%                   |
|  | Ministry of Education   | 3,210,459,357    | -                          | 3,210,459,357  | -                           | 3,210,459,357           | 3,258,674,777                 | (48,215,420)          | -2%                  |
|  | Ministry of Finance & Economic Management                             | 3,836,078,263    | 302,814,225                | 4,138,892,488  | -                           | 4,138,892,488           | 3,365,322,132                 | 773,570,356           | 19%                  |
|  | Ministry of Foreign Affairs & External Trade                          | 266,787,741      | 30,000,000                 | 296,787,741    | -                           | 296,787,741             | 275,945,003                   | 20,842,738            | 7%                   |
|  | Ministry of Health  | 1,450,109,521    | 53,228,243                 | 1,503,337,764  | -                           | 1,503,337,764           | 1,509,466,068                 | (6,128,304)           | 0%                   |
|  | Ministry of Infrastructure & Public Utilities                         | 1,379,906,590    | -                          | 1,379,906,590  | -                           | 1,379,906,590           | 1,383,659,286                 | (3,752,696)           | 0%                   |
|  | Ministry of Internal Affairs  | 1,318,507,755    | 67,500,000                 | 1,386,007,755  | -                           | 1,386,007,755           | 1,421,054,460                 | (35,046,705)          | -3%                  |
|  | Ministry of Justice and Social Welfare                                | 202,148,609      | -                          | 202,148,609    | -                           | 202,148,609             | 219,766,476                   | (17,617,867)          | -9%                  |
|  | Ministry of Lands, Geology & Mines                                    | 318,382,014      | -                          | 318,382,014    | -                           | 318,382,014             | 325,064,938                   | (6,682,924)           | -2%                  |
|  | Ministry of Youth Development & Training                              | 103,796,698      | -                          | 103,796,698    | -                           | 103,796,698             | 111,128,931                   | (7,332,233)           | -7%                  |
|  | TOTAL FOR GOVERNMENT OF VANUATU                                       | 14,094,303,271   | 453,542,468                | 14,547,845,739 | -                           | 14,547,845,739          | 13,905,565,646                | 642,280,093           | 4%                   |



## Statement of Appropriations (2005)

|  | Activity | Appropriations   |                            |               | Budget<br>Virements<br>vatu | Final<br>Budget<br>vatu | Actual<br>Expenditure<br>vatu | Under/ (Over)<br>vatu | Percen-<br>tage<br>% |
|--|----------|------------------|----------------------------|---------------|-----------------------------|-------------------------|-------------------------------|-----------------------|----------------------|
|  |          | Original<br>vatu | Supple-<br>mentary<br>vatu | Final<br>vatu |                             |                         |                               |                       |                      |
| CONSTITUTIONAL AREAS OF THE GOVERNMENT               |          |                  |                            |               |                             |                         |                               |                       |                      |
| President of the Republic                            |          |                  |                            |               |                             |                         |                               |                       |                      |
| Management of the State House and President          | CAAA     | 24,238,536       | -                          | 24,238,536    | (335,000)                   | 23,903,536              | 24,183,185                    | (279,649)             | -1%                  |
| Total President of the Republic                      |          | 24,238,536       | -                          | 24,238,536    | (335,000)                   | 23,903,536              | 24,183,185                    | (279,649)             | -1%                  |
| Parliament   |          |                  |                            |               |                             |                         |                               |                       |                      |
| Procedure and Legislative Affairs                    | CBAA     | 200,577,839      | -                          | 200,577,839   | (5,400,000)                 | 195,177,839             | 210,265,376                   | (15,087,537)          | -8%                  |
| Security and Protocol                                | CBAB     | 2,031,450        | -                          | 2,031,450     | (700,000)                   | 1,331,450               | 1,144,274                     | 187,176               | 14%                  |
| Inter-Parliamentary Relations                        | CBAC     | 13,474,111       | -                          | 13,474,111    | (200,000)                   | 13,274,111              | 13,163,396                    | 110,715               | 1%                   |
| Office of the Leader of the Opposition               | CBAD     | 13,603,853       | -                          | 13,603,853    | -                           | 13,603,853              | 14,142,316                    | (538,463)             | -4%                  |
| Committee of the Standing Orders                     | CBBA     | 2,038,100        | -                          | 2,038,100     | (700,000)                   | 1,338,100               | 984,309                       | 353,791               | 26%                  |
| Committee on Parliamentary Privileges and Immunities | CBBB     | 2,038,100        | -                          | 2,038,100     | (250,000)                   | 1,788,100               | 1,238,084                     | 550,016               | 31%                  |
| Committee on the Public Accounts                     | CBBC     | 7,349,116        | -                          | 7,349,116     | (2,831,788)                 | 4,517,328               | 4,437,016                     | 80,312                | 2%                   |
| Committee on Institutions                            | CBBD     | 2,316,524        | -                          | 2,316,524     | (1,200,000)                 | 1,116,524               | 940,550                       | 175,974               | 16%                  |
| Legislative Review Committee                         | CBBE     | 2,038,100        | -                          | 2,038,100     | (600,000)                   | 1,438,100               | 1,364,327                     | 73,773                | 5%                   |
| Provincial Affairs Committee                         | CBBF     | 2,038,100        | -                          | 2,038,100     | (600,000)                   | 1,438,100               | 1,387,480                     | 50,620                | 4%                   |
| Parliamentary Reporting                              | CBCA     | 5,974,096        | -                          | 5,974,096     | (1,600,000)                 | 4,374,096               | 5,261,627                     | (887,531)             | -20%                 |
| Library and Archives                                 | CBCB     | 3,212,936        | -                          | 3,212,936     | (2,200,000)                 | 1,012,936               | 800,425                       | 212,511               | 21%                  |
| Financial Management                                 | CBDA     | 2,984,704        | -                          | 2,984,704     | -                           | 2,984,704               | 3,071,526                     | (86,822)              | -3%                  |
| Personnel Administration and Maintenance             | CBDB     | 14,572,343       | -                          | 14,572,343    | (1,296,078)                 | 13,276,265              | 13,133,821                    | 142,444               | 1%                   |
| Members Allocation                                   | CBDC     | 104,358,444      | -                          | 104,358,444   | -                           | 104,358,444             | 103,993,728                   | 364,716               | 0%                   |
| Total Parliament                                     |          | 378,607,816      | -                          | 378,607,816   | (17,577,866)                | 361,029,950             | 375,328,255                   | (14,298,305)          | 3%                   |
| Ombudsman  |          |                  |                            |               |                             |                         |                               |                       |                      |
| Planning , Management and Investigations             | CCAA     | 38,008,173       | -                          | 38,008,173    | -                           | 38,008,173              | 38,113,005                    | (104,832)             | 0%                   |
| Total for Ombudsman                                  |          | 38,008,173       | -                          | 38,008,173    | -                           | 38,008,173              | 38,113,005                    | (104,832)             | 0%                   |
| Malvatumauri National Council of Chiefs              |          |                  |                            |               |                             |                         |                               |                       |                      |
| Administration of the National Council of Chiefs     | CDA1     | 10,313,148       | -                          | 10,313,148    | -                           | 10,313,148              | 9,426,663                     | 886,485               | 9%                   |
| Funds for 14 Islands Council of Chiefs               | CDA2     | 1,400,000        | -                          | 1,400,000     | -                           | 1,400,000               | 1,000,000                     | 400,000               | 29%                  |
| Total for Malvatumauri National Council of Chiefs    |          | 11,713,148       | -                          | 11,713,148    | -                           | 11,713,148              | 10,426,663                    | 1,286,485             | 11%                  |

## Statement of Appropriations (2005) continued

|   | Activity | Appropriations     |                            |                    | Budget<br>Virements<br>vatu | Final<br>Budget<br>vatu | Actual<br>Expenditure<br>vatu | Under/ (Over)<br>vatu | Percen-<br>tage<br>% |
|---|----------|--------------------|----------------------------|--------------------|-----------------------------|-------------------------|-------------------------------|-----------------------|----------------------|
|   |          | Original<br>vatu   | Supple-<br>mentary<br>vatu | Final<br>vatu      |                             |                         |                               |                       |                      |
| <b>National Audit Office</b>                            |          |                    |                            |                    |                             |                         |                               |                       |                      |
| Planning , Policy & Standards                           | CEAA     | 5,479,391          | -                          | 5,479,391          | (50,000)                    | 5,429,391               | 3,648,225                     | 1,781,166             | 33%                  |
| Audit Operations  | CEAB     | 14,908,589         | -                          | 14,908,589         | (5,500,000)                 | 9,408,589               | 8,082,486                     | 1,326,103             | 14%                  |
| Corporate Services                                      | CEAC     | 6,844,426          | -                          | 6,844,426          | (100,000)                   | 6,744,426               | 6,531,880                     | 212,546               | 3%                   |
| <b>Total for National Audit Office</b>                  |          | <b>27,232,406</b>  | <b>-</b>                   | <b>27,232,406</b>  | <b>(5,650,000)</b>          | <b>21,582,406</b>       | <b>18,262,591</b>             | <b>3,319,815</b>      | <b>15%</b>           |
| <b>State Law Office</b>                                 |          |                    |                            |                    |                             |                         |                               |                       |                      |
| Provision of Legal Advice and Services                  | CFAA     | 49,958,033         | -                          | 49,958,033         | (3,737,000)                 | 46,221,033              | 46,871,789                    | (650,756)             | -1%                  |
| <b>Total for State Law Office</b>                       |          | <b>49,958,033</b>  | <b>-</b>                   | <b>49,958,033</b>  | <b>(3,737,000)</b>          | <b>46,221,033</b>       | <b>46,871,789</b>             | <b>(650,756)</b>      | <b>-1%</b>           |
| <b>Public Prosecutor</b>                                |          |                    |                            |                    |                             |                         |                               |                       |                      |
| Portfolio Coordination                                  | CGAA     | 8,169,853          | -                          | 8,169,853          | (2,624,701)                 | 5,545,152               | 5,372,842                     | 172,310               | 3%                   |
| Institute Criminal Proceedings                          | CGAB     | 8,970,644          | -                          | 8,970,644          | 2,713,886                   | 11,684,530              | 11,353,566                    | 330,964               | 3%                   |
| Corporate Services                                      | CGAC     | 4,363,199          | -                          | 4,363,199          | 654,478                     | 5,017,677               | 4,842,923                     | 174,754               | 3%                   |
| <b>Total for Public Prosecutor</b>                      |          | <b>21,503,696</b>  | <b>-</b>                   | <b>21,503,696</b>  | <b>743,663</b>              | <b>22,247,359</b>       | <b>21,569,331</b>             | <b>678,028</b>        | <b>3%</b>            |
| <b>Public Solicitor</b>                                 |          |                    |                            |                    |                             |                         |                               |                       |                      |
| Representation  | CHAA     | 13,924,140         | -                          | 13,924,140         | (366,960)                   | 13,557,180              | 11,843,046                    | 1,714,134             | 13%                  |
| <b>Total for Public Solicitor</b>                       |          | <b>13,924,140</b>  | <b>-</b>                   | <b>13,924,140</b>  | <b>(366,960)</b>            | <b>13,557,180</b>       | <b>11,843,046</b>             | <b>1,714,134</b>      | <b>13%</b>           |
| <b>Judiciary</b>  |          |                    |                            |                    |                             |                         |                               |                       |                      |
| Judicial Administration                                 | CIAA     | 41,285,285         | -                          | 41,285,285         | (11,227,198)                | 30,058,087              | 27,984,669                    | 2,073,418             | 7%                   |
| Judicial Functions/Services                             | CIAB     | 60,523,166         | -                          | 60,523,166         | 8,191,006                   | 68,714,172              | 71,077,496                    | (2,363,324)           | -3%                  |
| Enforcement Processes                                   | CIAC     | 338,122            | -                          | 338,122            | 2,186,192                   | 2,524,314               | 2,167,867                     | 356,447               | 14%                  |
| <b>Total for Judiciary</b>                              |          | <b>102,146,573</b> | <b>-</b>                   | <b>102,146,573</b> | <b>(850,000)</b>            | <b>101,296,573</b>      | <b>101,230,032</b>            | <b>66,541</b>         | <b>0%</b>            |
| <b>Public Service Commission</b>                        |          |                    |                            |                    |                             |                         |                               |                       |                      |
| PSC Secretariat ( including HRM & PIU )                 | CJA A    | 33,397,630         | -                          | 33,397,630         | (523,579)                   | 32,874,051              | 33,558,571                    | (684,520)             | -2%                  |
| Human Resource Development                              | CJAB     | 13,308,989         | -                          | 13,308,989         | -                           | 13,308,989              | 12,983,280                    | 325,709               | 2%                   |
| Government Employee Entitlements                        | CJAC     | 10,877,719         | -                          | 10,877,719         | -                           | 10,877,719              | 18,240,473                    | (7,362,754)           | -68%                 |
| Support to Remuneration Tribunal                        | CJAD     | 500,000            | -                          | 500,000            | -                           | 500,000                 | 188,992                       | 311,008               | 62%                  |
| <b>Total for Public Service Commission</b>              |          | <b>58,084,338</b>  | <b>-</b>                   | <b>58,084,338</b>  | <b>(523,579)</b>            | <b>57,560,759</b>       | <b>64,971,316</b>             | <b>(7,410,557)</b>    | <b>-13%</b>          |
| <b>TOTAL FOR CONSTITUTIONAL AREAS OF THE GOVERNMENT</b> |          | <b>725,416,859</b> | <b>-</b>                   | <b>725,416,859</b> | <b>(28,296,742)</b>         | <b>697,120,117</b>      | <b>712,799,213</b>            | <b>(15,679,096)</b>   | <b>-2%</b>           |

## Statement of Appropriations (2005) continued

|  | Activity | Appropriations   |                            |               | Budget<br>Virements<br>vatu | Final<br>Budget<br>vatu | Actual<br>Expenditure<br>vatu | Under/ (Over)<br>vatu | Percen-<br>tage<br>% |
|--|----------|------------------|----------------------------|---------------|-----------------------------|-------------------------|-------------------------------|-----------------------|----------------------|
|  |          | Original<br>vatu | Supple-<br>mentary<br>vatu | Final<br>vatu |                             |                         |                               |                       |                      |
| PRIME MINISTERS' OFFICE                                |          |                  |                            |               |                             |                         |                               |                       |                      |
| Administration & Coordination of Government Programmes | MPAA     | 66,344,944       | 10,000,000                 | 76,344,944    | 30,867,742                  | 107,212,686             | 106,884,639                   | 328,047               | 0%                   |
| Citizenship Commission                                 | MPAB     | 3,313,393        | -                          | 3,313,393     | (1,571,000)                 | 1,742,393               | 1,535,322                     | 207,071               | 12%                  |
| Development Policies                                   | MPBA     | 9,438,325        | -                          | 9,438,325     | -                           | 9,438,325               | 9,459,963                     | (21,638)              | 0%                   |
| Grant to Vanw oods                                     | MPBB     | 14,000,000       | -                          | 14,000,000    | -                           | 14,000,000              | 13,980,845                    | 19,155                | 0%                   |
| Language Services                                      | MPCA     | 16,143,835       | -                          | 16,143,835    | -                           | 16,143,835              | 15,958,383                    | 185,452               | 1%                   |
| TOTAL FOR PRIME MINISTERS' OFFICE                      |          | 109,240,497      | 10,000,000                 | 119,240,497   | 29,296,742                  | 148,537,239             | 147,819,152                   | 718,087               | 0%                   |
| MINISTRY OF THE COMPREHENSIVE REFORM PROGRAM           |          |                  |                            |               |                             |                         |                               |                       |                      |
| Portfolio Coordination                                 | MCAA     | 20,060,366       | -                          | 20,060,366    | -                           | 20,060,366              | 20,108,035                    | (47,669)              | 0%                   |
| Strategic Management                                   | MCBA     | 13,471,228       | -                          | 13,471,228    | -                           | 13,471,228              | 11,892,305                    | 1,578,923             | 12%                  |
| TOTAL FOR MINISTRY OF THE COMPREHENSIVE REFORM PROGRAM |          | 33,531,594       | -                          | 33,531,594    | -                           | 33,531,594              | 32,000,340                    | 1,531,254             | 5%                   |
| MINSITRY OF FOREIGN AFFAIRS                            |          |                  |                            |               |                             |                         |                               |                       |                      |
| Portfolio Coordination                                 | MOAA     | 24,659,464       | -                          | 24,659,464    | 2,350,000                   | 27,009,464              | 26,931,019                    | 78,445                | 0%                   |
| Operations of the Department of Foreign Affairs        | MOBA     | 114,252,931      | -                          | 114,252,931   | (3,350,000)                 | 110,902,931             | 107,775,216                   | 3,127,715             | 3%                   |
| Investment Promotion                                   | MODA     | -                | -                          | -             | -                           | -                       | -                             | -                     | 0%                   |
| TOTAL FOR MINISTRY OF FOREIGN AFFAIRS                  |          | 138,912,395      | -                          | 138,912,395   | (1,000,000)                 | 137,912,395             | 134,706,235                   | 3,206,160             | 2%                   |
| MINISTY OF INTERNAL AFFAIRS                            |          |                  |                            |               |                             |                         |                               |                       |                      |
| Portfolio Management                                   | MIAA     | 22,266,905       | -                          | 22,266,905    | 1,211,484                   | 23,478,389              | 23,261,055                    | 217,334               | 1%                   |
| Corporate Services                                     | MIAB     | 10,000,000       | -                          | 10,000,000    | 69,726,560                  | 79,726,560              | 80,031,403                    | (304,843)             | 0%                   |
| Police Service Commission                              | MIAC     | 3,000,000        | -                          | 3,000,000     | (248,938)                   | 2,751,062               | 2,733,051                     | 18,011                | 1%                   |
| Grants to Provinces                                    | MICA     | 216,573,802      | -                          | 216,573,802   | (3,790,000)                 | 212,783,802             | 213,416,529                   | (632,727)             | 0%                   |
| Grants to Municipalities                               | MICB     | 4,750,000        | -                          | 4,750,000     | (400,000)                   | 4,350,000               | 4,349,677                     | 323                   | 0%                   |
| Administration of Regional Services                    | MICC     | 31,338,249       | -                          | 31,338,249    | (4,031,425)                 | 27,306,824              | 26,986,070                    | 320,754               | 1%                   |
| Disaster Management                                    | MICD     | 10,800,000       | -                          | 10,800,000    | (2,721,000)                 | 8,079,000               | 8,030,205                     | 48,795                | 1%                   |
| Provincial Kava Authority                              | MICE     | -                | 20,000,000                 | 20,000,000    | -                           | 20,000,000              | 20,000,000                    | -                     | 0%                   |
| Office of the Commissioner                             | MIDA     | 142,016,218      | -                          | 142,016,218   | (19,694,177)                | 122,322,041             | 119,600,866                   | 2,721,175             | 2%                   |
| Police Operations                                      | MIDB     | 187,223,511      | -                          | 187,223,511   | 156,346                     | 187,379,857             | 189,230,249                   | (1,850,392)           | -1%                  |
| Surveillance and Response                              | MIDC     | 206,501,806      | -                          | 206,501,806   | 1,230,702                   | 207,732,508             | 205,172,116                   | 2,560,392             | 1%                   |

## Statement of Appropriations (2005) continued

|   | Activity | Appropriations   |                            |               | Budget<br>Virements<br>vatu | Final<br>Budget<br>vatu | Actual<br>Expenditure<br>vatu | Under/ (Over)<br>vatu | Percen-<br>tage<br>% |
|---|----------|------------------|----------------------------|---------------|-----------------------------|-------------------------|-------------------------------|-----------------------|----------------------|
|   |          | Original<br>vatu | Supple-<br>mentary<br>vatu | Final<br>vatu |                             |                         |                               |                       |                      |
| MINISTRY OF INTERNAL AFFAIRS - continued              |          |                  |                            |               |                             |                         |                               |                       |                      |
| Prison Services                                       | MIDD     | 33,478,033       | -                          | 33,478,033    | 1,036,802                   | 34,514,835              | 33,479,953                    | 1,034,882             | 3%                   |
| Maritime Surveillance                                 | MIDE     | 44,281,289       | -                          | 44,281,289    | (7,066,354)                 | 37,214,935              | 37,534,159                    | (319,224)             | -1%                  |
| Border Control  | MIDF     | 45,538,095       | -                          | 45,538,095    | (807,101)                   | 44,730,994              | 44,268,742                    | 462,252               | 1%                   |
| Labour Regulation                                     | MIEA     | 30,849,999       | -                          | 30,849,999    | 807,101                     | 31,657,100              | 34,560,250                    | (2,903,150)           | -9%                  |
| Electoral Services                                    | MIEB     | 13,735,000       | -                          | 13,735,000    | 258,001                     | 13,993,001              | 13,959,698                    | 33,303                | 0%                   |
| Conduct of Elections                                  | MIEC     | 13,500,000       | -                          | 13,500,000    | (1,258,001)                 | 12,241,999              | 12,071,804                    | 170,195               | 1%                   |
| Civil Registry  | MIED     | 7,425,661        | -                          | 7,425,661     | (410,000)                   | 7,015,661               | 7,019,260                     | (3,599)               | 0%                   |
| TOTAL FOR MINISTRY OF INTERNAL AFFAIRS                |          | 1,023,278,568    | 20,000,000                 | 1,043,278,568 | 34,000,000                  | 1,077,278,568           | 1,075,705,087                 | 1,573,481             | 0%                   |
| MINISTRY OF FINANCE & ECONOMIC<br>MANAGEMENT          |          |                  |                            |               |                             |                         |                               |                       |                      |
| Portfolio Management                                  | MFAA     | 24,462,549       | -                          | 24,462,549    | 2,870,000                   | 27,332,549              | 26,101,211                    | 1,231,338             | 5%                   |
| Ministry Executive & Internal Audit                   | MFBA     | 22,428,812       | -                          | 22,428,812    | (1,241,588)                 | 21,187,224              | 18,525,369                    | 2,661,855             | 13%                  |
| Corporate Services                                    | MFBB     | 80,549,809       | -                          | 80,549,809    | 4,086,870                   | 84,636,679              | 83,197,536                    | 1,439,143             | 2%                   |
| Information Services                                  | MFBC     | 97,523,129       | -                          | 97,523,129    | (1,320,508)                 | 96,202,621              | 90,055,536                    | 6,147,085             | 6%                   |
| Economic Policy Development                           | MFCA     | 5,179,759        | -                          | 5,179,759     | 1,950,037                   | 7,129,796               | 5,939,214                     | 1,190,582             | 17%                  |
| Sector Policy Coordination                            | MFCB     | 11,224,948       | 22,000,000                 | 33,224,948    | (49,132)                    | 33,175,816              | 27,689,157                    | 5,486,659             | 17%                  |
| Government Financial Services                         | MFCC     | 58,137,318       | -                          | 58,137,318    | (482,000)                   | 57,655,318              | 51,137,257                    | 6,518,061             | 11%                  |
| National Statistical Collection, Analysis & Reporting | MFDA     | 18,937,134       | -                          | 18,937,134    | 1,427,034                   | 20,364,168              | 16,222,863                    | 4,141,305             | 20%                  |
| Public Debt Provisions                                | MFEA     | 1,459,451,904    | -                          | 1,459,451,904 | (2,000,000)                 | 1,457,451,904           | 989,290,162                   | 468,161,742           | 32%                  |
| Vanuatu Broadcasting and Television Corporation       | MPAC     | 45,193,317       | -                          | 45,193,317    | -                           | 45,193,317              | 47,993,317                    | (2,800,000)           | -6%                  |
| Vanuatu Cultural Centre                               | MIFA     | 24,251,505       | -                          | 24,251,505    | -                           | 24,251,505              | 24,251,505                    | -                     | 0%                   |
| Chamber of Commerce and Industry                      | MTDA     | 30,000,000       | -                          | 30,000,000    | -                           | 30,000,000              | 30,000,000                    | -                     | 0%                   |
| Vanuatu Tourism Office                                | MTDB     | 91,249,675       | -                          | 91,249,675    | -                           | 91,249,675              | 91,249,675                    | -                     | 0%                   |
| Grant to USP and SPBCA                                | MECF     | 103,000,000      | -                          | 103,000,000   | -                           | 103,000,000             | 83,051,955                    | 19,948,045            | 19%                  |
| Maritime College                                      | MEFA     | 34,648,209       | -                          | 34,648,209    | -                           | 34,648,209              | 34,648,209                    | -                     | 0%                   |
| Vanuatu Agricultural Research and Training Centre     | MAGA     | 28,623,438       | -                          | 28,623,438    | -                           | 28,623,438              | 28,623,438                    | -                     | 0%                   |
| Vanuatu Maritime Authority                            | MUGA     | 40,171,837       | 20,000,000                 | 60,171,837    | 1,130,000                   | 61,301,837              | 61,301,837                    | -                     | 0%                   |
| Central Payments                                      | MFEC     | 342,005,000      | -                          | 342,005,000   | (1,001,000)                 | 341,004,000             | 133,645,976                   | 207,358,024           | 61%                  |
| Customs and Excise Collections                        | MFFA     | 39,043,387       | -                          | 39,043,387    | (4,679,987)                 | 34,363,400              | 34,663,473                    | (300,073)             | -1%                  |

## Statement of Appropriations (2005) continued

|  | Activity | Appropriations   |                            |               | Budget<br>Virements<br>vatu | Final<br>Budget<br>vatu | Actual<br>Expenditure<br>vatu | Under/ (Over)<br>vatu | Percen-<br>tage<br>% |
|--|----------|------------------|----------------------------|---------------|-----------------------------|-------------------------|-------------------------------|-----------------------|----------------------|
|  |          | Original<br>vatu | Supple-<br>mentary<br>vatu | Final<br>vatu |                             |                         |                               |                       |                      |
| MINISTRY OF FINANCE & ECONOMIC<br>MANAGEMENT - continued |          |                  |                            |               |                             |                         |                               |                       |                      |
| VAT Collections  | MFFB     | 29,551,692       | -                          | 29,551,692    | 890,000                     | 30,441,692              | 30,348,194                    | 93,498                | 0%                   |
| Rates and Taxes Collection                               | MFFC     | 19,436,029       | -                          | 19,436,029    | (986,724)                   | 18,449,305              | 18,403,562                    | 45,743                | 0%                   |
| Trade and Industry Support                               | MFFD     | 5,211,500        | -                          | 5,211,500     | 547,000                     | 5,758,500               | 5,846,548                     | (88,048)              | -2%                  |
| Border Control   | MFGA     | 24,597,669       | -                          | 24,597,669    | (1,761,002)                 | 22,836,667              | 22,857,025                    | (20,358)              | 0%                   |
| Investigations and Legal                                 | MFGB     | 6,511,533        | -                          | 6,511,533     | (250,000)                   | 6,261,533               | 6,260,776                     | 757                   | 0%                   |
| TOTAL FOR MINISTRY OF FINANCE &<br>ECONOMIC MANAGEMENT   |          | 2,641,390,153    | 42,000,000                 | 2,683,390,153 | (871,000)                   | 2,682,519,153           | 1,961,303,795                 | 721,215,358           | 27%                  |
| MINISTRY OF COMMERCE, INDUSTRY AND<br>TOURISM            |          |                  |                            |               |                             |                         |                               |                       |                      |
| Portfolio Coordination                                   | MTAA     | 26,161,553       | -                          | 26,161,553    | 3,200,004                   | 29,361,557              | 29,812,269                    | (450,712)             | -2%                  |
| Executive Management                                     | MTBA     | 4,406,471        | -                          | 4,406,471     | (1,020,000)                 | 3,386,471               | 3,316,214                     | 70,257                | 2%                   |
| Industry and Commerce                                    | MTCA     | 9,556,384        | -                          | 9,556,384     | (2,116,949)                 | 7,439,435               | 7,518,840                     | (79,405)              | -1%                  |
| Tourism Development                                      | MTCB     | 14,185,956       | -                          | 14,185,956    | (3,280,004)                 | 10,905,952              | 10,895,309                    | 10,643                | 0%                   |
| Trade and Marketing                                      | MTCC     | 8,757,947        | -                          | 8,757,947     | 980,438                     | 9,738,385               | 10,078,812                    | (340,427)             | -3%                  |
| Investment Promotion                                     | MTEA     | 19,000,000       | -                          | 19,000,000    | (470,921)                   | 18,529,079              | 18,713,081                    | (184,002)             | -1%                  |
| TOTAL FOR MINISTRY OF COMMERCE,<br>INDUSTRY AND TOURISM  |          | 82,068,311       | -                          | 82,068,311    | (2,707,432)                 | 79,360,879              | 80,334,525                    | (973,646)             | -1%                  |
| MINISTRY OF NI VANUATU BUSINESS                          |          |                  |                            |               |                             |                         |                               |                       |                      |
| Portfolio Management                                     | MVAA     | 24,145,913       | -                          | 24,145,913    | 1,323,319                   | 25,469,232              | 25,865,398                    | (396,166)             | -2%                  |
| Cooperatives Development                                 | MVBA     | 34,929,207       | -                          | 34,929,207    | (1,365,887)                 | 33,563,320              | 34,076,116                    | (512,796)             | -2%                  |
| Ni - Vanuatu Credit Scheme                               | MVBB     | 4,214,710        | -                          | 4,214,710     | 750,000                     | 4,964,710               | 5,180,584                     | (215,874)             | -4%                  |
| TOTAL FOR MINISTRY OF NI VANUATU<br>BUSINESS             |          | 63,289,830       | -                          | 63,289,830    | 707,432                     | 63,997,262              | 65,122,098                    | (1,124,836)           | -2%                  |

## Statement of Appropriations (2005) continued

|  | Activity | Appropriations   |                            |               | Budget<br>Virements<br>vatu | Final<br>Budget<br>vatu | Actual<br>Expenditure<br>vatu | Under/ (Over)<br>vatu | Percen-<br>tage<br>% |
|--|----------|------------------|----------------------------|---------------|-----------------------------|-------------------------|-------------------------------|-----------------------|----------------------|
|  |          | Original<br>vatu | Supple-<br>mentary<br>vatu | Final<br>vatu |                             |                         |                               |                       |                      |
| MINISTRY OF HEALTH                                 |          |                  |                            |               |                             |                         |                               |                       |                      |
| Portfolio Management                               | MHAA     | 24,618,887       | -                          | 24,618,887    | -                           | 24,618,887              | 27,671,154                    | (3,052,267)           | -12%                 |
| Ministry Executive                                 | MHBA     | 6,313,073        | -                          | 6,313,073     | 5,000,000                   | 11,313,073              | 11,121,540                    | 191,533               | 2%                   |
| Corporate Services                                 | MHBB     | 127,941,849      | 9,911,000                  | 137,852,849   | (17,520,523)                | 120,332,326             | 118,329,237                   | 2,003,089             | 2%                   |
| Hospital Services                                  | MHCA     | 444,818,243      | -                          | 444,818,243   | 17,675,451                  | 462,493,694             | 460,665,031                   | 1,828,663             | 0%                   |
| Community Health Services                          | MHCB     | 212,579,994      | -                          | 212,579,994   | 6,251,026                   | 218,831,020             | 214,600,347                   | 4,230,673             | 2%                   |
| Public Health Services                             | MHCC     | 50,539,982       | -                          | 50,539,982    | (250,000)                   | 50,289,982              | 53,800,423                    | (3,510,441)           | -7%                  |
| Medical Supplies Stock                             | MHCD     | 115,000,000      | -                          | 115,000,000   | (12,155,954)                | 102,844,046             | 106,695,660                   | (3,851,614)           | -4%                  |
| TOTAL FOR MINISTRY OF HEALTH                       |          | 981,812,028      | 9,911,000                  | 991,723,028   | (1,000,000)                 | 990,723,028             | 992,883,392                   | (2,160,364)           | 0%                   |
| MINISTRY OF EDUCATION                              |          |                  |                            |               |                             |                         |                               |                       |                      |
| Ministry Cabinet                                   | MEAA     | 22,917,425       | -                          | 22,917,425    | 500,000                     | 23,417,425              | 24,042,260                    | (624,835)             | -3%                  |
| Director General's Office                          | MEBA     | 11,642,943       | -                          | 11,642,943    | (270,000)                   | 11,372,943              | 10,902,274                    | 470,669               | 4%                   |
| Teaching Services Commission                       | MEBB     | 36,808,551       | -                          | 36,808,551    | 9,633,857                   | 46,442,408              | 43,324,202                    | 3,118,206             | 7%                   |
| Administration and Finance                         | MEBC     | 51,787,451       | -                          | 51,787,451    | 4,190,000                   | 55,977,451              | 52,972,445                    | 3,005,006             | 5%                   |
| Policy and Planning                                | MEBD     | 16,748,513       | -                          | 16,748,513    | 821,230                     | 17,569,743              | 16,545,729                    | 1,024,014             | 6%                   |
| Vanuatu Institute of Education                     | MECA     | 101,962,095      | -                          | 101,962,095   | 7,817,188                   | 109,779,283             | 104,161,605                   | 5,617,678             | 5%                   |
| Secondary Education                                | MECB     | 715,806,993      | -                          | 715,806,993   | (45,410,690)                | 670,396,303             | 680,688,054                   | (10,291,751)          | -2%                  |
| Primary Administration                             | MECC     | 50,034,708       | -                          | 50,034,708    | 180,000                     | 50,214,708              | 43,559,055                    | 6,655,653             | 13%                  |
| Primary Education                                  | MECD     | 931,446,717      | -                          | 931,446,717   | (1,221,585)                 | 930,225,132             | 939,709,381                   | (9,484,249)           | -1%                  |
| Vanuatu Government contributions                   | MECE     | 2,071,863        | -                          | 2,071,863     | (2,000,000)                 | 71,863                  | -                             | 71,863                | 100%                 |
| Youth Development & Training Administration        | MEEA     | -                | -                          | -             | -                           | -                       | -                             | -                     | 0%                   |
| TOTAL FOR MINISTRY OF EDUCATION                    |          | 1,941,227,259    | -                          | 1,941,227,259 | (25,760,000)                | 1,915,467,259           | 1,915,905,005                 | (437,746)             | 0%                   |
| MINISTRY OF YOUTH DEVELOPMENT & TRAINING           |          |                  |                            |               |                             |                         |                               |                       |                      |
| Cabinet Support                                    | MYAA     | 24,034,112       | -                          | 24,034,112    | 5,153,030                   | 29,187,142              | 32,081,724                    | (2,894,582)           | -10%                 |
| Youth Development Training                         | MYBA     | 19,975,240       | -                          | 19,975,240    | (2,511,322)                 | 17,463,918              | 16,030,178                    | 1,433,740             | 8%                   |
| Contribution to training and development bodies    | MYBB     | 19,750,000       | -                          | 19,750,000    | (1,421,950)                 | 18,328,050              | 18,204,483                    | 123,567               | 1%                   |
| Vanuatu National Sports Council                    | MYBC     | -                | 10,000,000                 | 10,000,000    | -                           | 10,000,000              | 10,000,000                    | -                     | 0%                   |
| Vocational and Continuing Education                | MYCA     | 11,566,311       | -                          | 11,566,311    | (1,459,758)                 | 10,106,553              | 10,083,016                    | 23,537                | 0%                   |
| TOTAL FOR MINISTRY OF YOUTH DEVELOPMENT & TRAINING |          | 75,325,663       | 10,000,000                 | 85,325,663    | (240,000)                   | 85,085,663              | 86,399,401                    | (1,313,738)           | -2%                  |

## Statement of Appropriations (2005) continued

|   | Activity | Appropriations   |                            |               | Budget<br>Virements<br>vatu | Final<br>Budget<br>vatu | Actual<br>Expenditure<br>vatu | Under/ (Over)<br>vatu | Percen-<br>tage<br>% |
|---|----------|------------------|----------------------------|---------------|-----------------------------|-------------------------|-------------------------------|-----------------------|----------------------|
|   |          | Original<br>vatu | Supple-<br>mentary<br>vatu | Final<br>vatu |                             |                         |                               |                       |                      |
| MINISTRY OF AGRICULTURE, LIVESTOCK,<br>FORESTRY & FISHERIES           |          |                  |                            |               |                             |                         |                               |                       |                      |
| Portfolio Management  | MAAA     | 21,022,327       | -                          | 21,022,327    | (549,000)                   | 20,473,327              | 20,535,799                    | (62,472)              | 0%                   |
| Establishment of Agricultural College in Santo                        | MAAB     | -                | -                          | -             | -                           | -                       | -                             | -                     | 0%                   |
| Ministry Executive Management And Corporate Services                  | MABA     | 9,824,174        | -                          | 9,824,174     | 3,049,000                   | 12,873,174              | 14,566,236                    | (1,693,062)           | -13%                 |
| Improvement of Production   | MACA     | 36,719,196       | -                          | 36,719,196    | (778,871)                   | 35,940,325              | 36,006,406                    | (66,081)              | 0%                   |
| Processing and Marketing  | MACB     | 7,664,854        | -                          | 7,664,854     | (1,021,129)                 | 6,643,725               | 6,566,782                     | 76,943                | 1%                   |
| Farming Systems and Food Security                                     | MACC     | 13,095,902       | -                          | 13,095,902    | (2,050,000)                 | 11,045,902              | 10,608,845                    | 437,057               | 4%                   |
| Policy and Administrative Support Services                            | MACD     | 17,744,392       | -                          | 17,744,392    | 1,050,000                   | 18,794,392              | 18,347,329                    | 447,063               | 2%                   |
| Quarantine and Inspection   | MADA     | 14,670,630       | -                          | 14,670,630    | 926,392                     | 15,597,022              | 14,424,512                    | 1,172,510             | 8%                   |
| Veterinary Contract   | MADB     | 27,600,000       | -                          | 27,600,000    | 2,260,000                   | 29,860,000              | 28,073,000                    | 1,787,000             | 6%                   |
| VQIS Operations (South) ,Tagabe and Tanna                             | MADC     | 27,657,897       | -                          | 27,657,897    | (819,832)                   | 26,838,065              | 26,862,849                    | (24,784)              | 0%                   |
| VQIS Operations (North) Santo, Malekula and Banks                     | MADE     | 14,144,194       | -                          | 14,144,194    | (1,140,000)                 | 13,004,194              | 12,088,414                    | 915,780               | 7%                   |
| Livestock Production  | MADF     | 12,136,711       | -                          | 12,136,711    | 2,174,102                   | 14,310,813              | 14,102,988                    | 207,825               | 1%                   |
| Sustainability  | MAEA     | 9,319,527        | -                          | 9,319,527     | (50,000)                    | 9,269,527               | 9,104,514                     | 165,013               | 2%                   |
| Community Based Development   | MAEB     | 3,802,562        | -                          | 3,802,562     | (50,000)                    | 3,752,562               | 3,422,406                     | 330,156               | 9%                   |
| Resource Assessment and Aquaculture                                   | MAEC     | 3,632,352        | -                          | 3,632,352     | 75,395                      | 3,707,747               | 3,267,782                     | 439,965               | 12%                  |
| Regulation  | MAED     | 2,981,552        | -                          | 2,981,552     | (236,336)                   | 2,745,216               | 2,466,648                     | 278,568               | 10%                  |
| Boat Building and Equipment Maintenance                               | MAEE     | 6,231,129        | -                          | 6,231,129     | (50,000)                    | 6,181,129               | 5,655,442                     | 525,687               | 9%                   |
| Administration  | MAEF     | 10,225,905       | -                          | 10,225,905    | (180,059)                   | 10,045,846              | 9,930,225                     | 115,621               | 1%                   |
| Policy and Management   | MAEG     | 2,236,366        | -                          | 2,236,366     | (209,000)                   | 2,027,366               | 1,771,528                     | 255,838               | 13%                  |
| Forestry  | MAFA     | 51,690,795       | -                          | 51,690,795    | (3,400,662)                 | 48,290,133              | 47,535,788                    | 754,345               | 2%                   |
| TOTAL FOR MINISTRY OF AGRICULTURE,<br>FORESTRY, LIVESTOCK & FISHERIES |          | 292,400,465      | -                          | 292,400,465   | (1,000,000)                 | 291,400,465             | 285,337,493                   | 6,062,972             | 2%                   |

## Statement of Appropriations (2005) continued

|  | Activity | Appropriations   |                            |               | Budget<br>Virements<br>vatu | Final<br>Budget<br>vatu | Actual<br>Expenditure<br>vatu | Under/ (Over)<br>vatu | Percen-<br>tage<br>% |
|--|----------|------------------|----------------------------|---------------|-----------------------------|-------------------------|-------------------------------|-----------------------|----------------------|
|  |          | Original<br>vatu | Supple-<br>mentary<br>vatu | Final<br>vatu |                             |                         |                               |                       |                      |
| MINISTRY OF LANDS, GEOLOGY & MINES                           |          |                  |                            |               |                             |                         |                               |                       |                      |
| Portfolio Coordination                                       | MLAA     | 21,510,122       | -                          | 21,510,122    | 1,700,000                   | 23,210,122              | 25,018,712                    | (1,808,590)           | -8%                  |
| Executive Management   | MLBA     | 19,921,913       | -                          | 19,921,913    | (3,800,000)                 | 16,121,913              | 15,133,735                    | 988,178               | 6%                   |
| Corporate Services   | MLBB     | 34,245,963       | 5,000,000                  | 39,245,963    | (500,000)                   | 38,745,963              | 37,929,399                    | 816,564               | 2%                   |
| Management and Assessment                                    | MLCA     | 12,915,214       | -                          | 12,915,214    | (200,000)                   | 12,715,214              | 10,918,579                    | 1,796,635             | 14%                  |
| Environmental Management, Research and<br>Extension Services | MLDA     | 7,026,137        | -                          | 7,026,137     | -                           | 7,026,137               | 5,121,976                     | 1,904,161             | 27%                  |
| Land Survey  | MLEA     | 33,940,945       | -                          | 33,940,945    | (100,000)                   | 33,840,945              | 33,462,901                    | 378,044               | 1%                   |
| Land Use Planning  | MLEB     | 13,168,514       | -                          | 13,168,514    | 1,000,000                   | 14,168,514              | 15,553,072                    | (1,384,558)           | -10%                 |
| Lease Management   | MLEC     | 18,375,114       | -                          | 18,375,114    | -                           | 18,375,114              | 17,894,985                    | 480,129               | 3%                   |
| Customary Land Registration                                  | MLED     | 5,602,908        | -                          | 5,602,908     | (1,000,000)                 | 4,602,908               | 3,547,814                     | 1,055,094             | 23%                  |
| Mines and Minerals   | MLFA     | 8,265,073        | -                          | 8,265,073     | 2,600,000                   | 10,865,073              | 10,587,590                    | 277,483               | 3%                   |
| Geological Research  | MLFB     | 8,566,419        | -                          | 8,566,419     | -                           | 8,566,419               | 7,710,145                     | 856,274               | 10%                  |
| Rural Water Supply   | MLGA     | 27,514,968       | -                          | 27,514,968    | (1,700,000)                 | 25,814,968              | 25,091,955                    | 723,013               | 3%                   |
| Water Resource Management                                    | MLGB     | 5,359,099        | -                          | 5,359,099     | 1,000,000                   | 6,359,099               | 6,103,435                     | 255,664               | 4%                   |
| TOTAL FOR MINISTRY OF LANDS, GEOLOGY &<br>MINES              |          | 216,412,389      | 5,000,000                  | 221,412,389   | (1,000,000)                 | 220,412,389             | 214,074,298                   | 6,338,091             | 3%                   |
| MINISTRY OF INFRASTRUCTURE & PUBLIC<br>UTILITIES             |          |                  |                            |               |                             |                         |                               |                       |                      |
| Portfolio Management   | MUAA     | 21,165,420       | -                          | 21,165,420    | -                           | 21,165,420              | 21,454,591                    | (289,171)             | -1%                  |
| Director General and Corporate Services                      | MUBA     | 28,116,085       | -                          | 28,116,085    | (136,800)                   | 27,979,285              | 26,871,208                    | 1,108,077             | 4%                   |
| Policing Aviation Safety Regulatory Systems                  | MUCA     | 35,700,000       | -                          | 35,700,000    | 6,596,147                   | 42,296,147              | 41,743,129                    | 553,018               | 1%                   |
| Weather Forecasting , Monitoring and Research                | MUDA     | 46,460,000       | -                          | 46,460,000    | 380,000                     | 46,840,000              | 50,249,492                    | (3,409,492)           | -7%                  |
| Ports Administration   | MUEA     | 54,300,000       | -                          | 54,300,000    | (1,373,200)                 | 52,926,800              | 52,207,053                    | 719,747               | 1%                   |
| Development and Maintenance of Government<br>Infrastructure  | MUFA     | 393,400,000      | -                          | 393,400,000   | (11,296,147)                | 382,103,853             | 384,884,486                   | (2,780,633)           | -1%                  |
| Outer Island Airfield Maintenance                            | MUFB     | 29,200,000       | -                          | 29,200,000    | -                           | 29,200,000              | 28,457,400                    | 742,600               | 3%                   |
| Government Contributions to Projects                         | MUFC     | 45,000,000       | 34,851,122                 | 79,851,122    | 3,701,000                   | 83,552,122              | 81,052,527                    | 2,499,595             | 3%                   |
| TOTAL FOR MINISTRY OF INFRASTRUCTURE &<br>PUBLIC UTILITIES   |          | 653,341,505      | 34,851,122                 | 688,192,627   | (2,129,000)                 | 686,063,627             | 686,919,886                   | (856,259)             | 0%                   |
| TOTAL FOR GOVERNMENT OF VANUATU                              |          | 8,977,647,516    | 131,762,122                | 9,109,409,638 | -                           | 9,109,409,638           | 8,391,309,920                 | 718,099,718           | 8%                   |



## Statement of Appropriations (2006)

|  | Activity | Appropriations   |                            |               | Budget<br>Virements<br>vatu | Final<br>Budget<br>vatu | Actual<br>Expenditure<br>vatu | Under/ (Over)<br>vatu | Percen-<br>tage<br>% |
|--|----------|------------------|----------------------------|---------------|-----------------------------|-------------------------|-------------------------------|-----------------------|----------------------|
|  |          | Original<br>vatu | Supple-<br>mentary<br>vatu | Final<br>vatu |                             |                         |                               |                       |                      |
| CONSTITUTIONAL AREAS OF THE GOVERNMENT               |          |                  |                            |               |                             |                         |                               |                       |                      |
| President of the Republic                            |          |                  |                            |               |                             |                         |                               |                       |                      |
| Management of the State House and President          | CAAA     | 30,822,536       | (680,144)                  | 30,142,392    | -                           | 30,142,392              | 30,118,546                    | 23,846                | 0%                   |
| Total President of the Republic                      |          | 30,822,536       | (680,144)                  | 30,142,392    | -                           | 30,142,392              | 30,118,546                    | 23,846                | 0%                   |
| Parliament   |          |                  |                            |               |                             |                         |                               |                       |                      |
| Procedure and Legislative Affairs                    | CBAA     | 196,537,182      | (12,045,399)               | 184,491,783   | 15,610,399                  | 200,102,182             | 219,124,765                   | (19,022,583)          | -10%                 |
| Security and Protocol                                | CBAB     | 2,272,957        | (31,377)                   | 2,241,580     | (540,001)                   | 1,701,579               | 1,693,234                     | 8,345                 | 0%                   |
| Inter-Parliamentary Relations                        | CBAC     | 13,474,111       | (1,347,411)                | 12,126,700    | 863,575                     | 12,990,275              | 12,921,871                    | 68,404                | 1%                   |
| Office of the Leader of the Opposition               | CBAD     | 14,656,128       | 1,209,410                  | 15,865,538    | (1,399,999)                 | 14,465,539              | 15,029,279                    | (563,740)             | -4%                  |
| Committee of the Standing Orders                     | CBBA     | 2,038,100        | (15,812)                   | 2,022,288     | (540,000)                   | 1,482,288               | 1,432,198                     | 50,090                | 3%                   |
| Committee on Parliamentary Privileges and Immunities | CBBB     | 2,038,100        | (15,812)                   | 2,022,288     | (480,000)                   | 1,542,288               | 1,375,335                     | 166,953               | 11%                  |
| Committee on the Public Accounts                     | CBBC     | 7,431,043        | (306,095)                  | 7,124,948     | 499,999                     | 7,624,947               | 7,562,941                     | 62,006                | 1%                   |
| Committee on Institutions                            | CBBB     | 2,316,524        | (43,654)                   | 2,272,870     | (560,000)                   | 1,712,870               | 1,687,963                     | 24,907                | 1%                   |
| Legislative Review Committee                         | CBBE     | 2,038,100        | (15,812)                   | 2,022,288     | (620,000)                   | 1,402,288               | 1,328,713                     | 73,575                | 5%                   |
| Provincial Affairs Committee                         | CBBF     | 2,038,100        | (15,812)                   | 2,022,288     | (440,000)                   | 1,582,288               | 1,431,513                     | 150,775               | 10%                  |
| Parliamentary Reporting                              | CBCA     | 6,219,278        | (46,600)                   | 6,172,678     | (579,248)                   | 5,593,430               | 5,724,949                     | (131,519)             | -2%                  |
| Library and Archives                                 | CBCB     | 3,292,317        | (86,840)                   | 3,205,477     | (1,755,000)                 | 1,450,477               | 848,868                       | 601,609               | 41%                  |
| Financial Management                                 | CBDA     | 3,190,147        | (29,663)                   | 3,160,484     | 1,416,278                   | 4,576,762               | 5,474,079                     | (897,317)             | -20%                 |
| Personnel Administration and Maintenance             | CBDB     | 15,175,497       | (977,860)                  | 14,197,637    | (917,030)                   | 13,280,607              | 13,238,616                    | 41,991                | 0%                   |
| Members Allocation                                   | CBDC     | 104,358,444      | (10,435,844)               | 93,922,600    | 11,922,270                  | 105,844,870             | 105,610,917                   | 233,953               | 0%                   |
| Total Parliament                                     |          | 377,076,028      | (24,204,581)               | 352,871,447   | 22,481,243                  | 375,352,690             | 394,485,241                   | (19,132,551)          | 3%                   |
| Ombudsman  |          |                  |                            |               |                             |                         |                               |                       |                      |
| Planning , Management and Investigations             | CCAA     | 46,582,365       | 2,343,605                  | 48,925,970    | 2                           | 48,925,972              | 45,845,120                    | 3,080,852             | 6%                   |
| Total for Ombudsman                                  |          | 46,582,365       | 2,343,605                  | 48,925,970    | 2                           | 48,925,972              | 45,845,120                    | 3,080,852             | 6%                   |
| Malvatumauri National Council of Chiefs              |          |                  |                            |               |                             |                         |                               |                       |                      |
| Administration of the National Council of Chiefs     | CDA1     | 20,313,148       | (1,057,252)                | 19,255,896    | (1)                         | 19,255,895              | 19,171,086                    | 84,809                | 0%                   |
| Funds for 14 Islands Council of Chiefs               | CDA2     | 1,400,000        | -                          | 1,400,000     | -                           | 1,400,000               | 1,400,000                     | -                     | 0%                   |
| Total for Malvatumauri National Council of Chiefs    |          | 21,713,148       | (1,057,252)                | 20,655,896    | (1)                         | 20,655,895              | 20,571,086                    | 84,809                | 0%                   |

## Statement of Appropriations (2006) continued

|  | Activity | Appropriations   |                            |               | Budget<br>Virements<br>vatu | Final<br>Budget<br>vatu | Actual<br>Expenditure<br>vatu | Under/ (Over)<br>vatu | Percen-<br>tage<br>% |
|--|----------|------------------|----------------------------|---------------|-----------------------------|-------------------------|-------------------------------|-----------------------|----------------------|
|  |          | Original<br>vatu | Supple-<br>mentary<br>vatu | Final<br>vatu |                             |                         |                               |                       |                      |
| National Audit Office                            |          |                  |                            |               |                             |                         |                               |                       |                      |
| Planning , Policy & Standards                    | CEAA     | 4,652,702        | 727,203                    | 5,379,905     | (1)                         | 5,379,904               | 4,554,100                     | 825,804               | 15%                  |
| Audit Operations                                 | CEAB     | 14,533,371       | 410,941                    | 14,944,312    | (2)                         | 14,944,310              | 6,711,687                     | 8,232,623             | 55%                  |
| Corporate Services                               | CEAC     | 7,546,334        | (502,639)                  | 7,043,695     | -                           | 7,043,695               | 6,830,536                     | 213,159               | 3%                   |
| Total for National Audit Office                  |          | 26,732,407       | 635,505                    | 27,367,912    | (3)                         | 27,367,909              | 18,096,323                    | 9,271,586             | 34%                  |
| State Law Office                                 |          |                  |                            |               |                             |                         |                               |                       |                      |
| Provision of Legal Advice and Services           | CFAA     | 47,769,612       | (661,576)                  | 47,108,036    | 1                           | 47,108,037              | 47,010,384                    | 97,653                | 0%                   |
| Total for State Law Office                       |          | 47,769,612       | (661,576)                  | 47,108,036    | 1                           | 47,108,037              | 47,010,384                    | 97,653                | 0%                   |
| Public Prosecutor                                |          |                  |                            |               |                             |                         |                               |                       |                      |
| Portfolio Coordination                           | CGAA     | 10,769,853       | 218,928                    | 10,988,781    | 900,001                     | 11,888,782              | 11,317,234                    | 571,548               | 5%                   |
| Institute Criminal Proceedings                   | CGAB     | 19,027,537       | (981,764)                  | 18,045,773    | (799,999)                   | 17,245,774              | 13,284,865                    | 3,960,909             | 23%                  |
| Corporate Services                               | CGAC     | 3,963,199        | 31,813                     | 3,995,012     | (100,002)                   | 3,895,010               | 3,544,001                     | 351,009               | 9%                   |
| Total for Public Prosecutor                      |          | 33,760,589       | (731,023)                  | 33,029,566    | -                           | 33,029,566              | 28,146,100                    | 4,883,466             | 15%                  |
| Public Solicitor                                 |          |                  |                            |               |                             |                         |                               |                       |                      |
| Representation                                   | CHAA     | 24,771,725       | (421,422)                  | 24,350,303    | 3                           | 24,350,306              | 21,076,220                    | 3,274,086             | 13%                  |
| Total for Public Solicitor                       |          | 24,771,725       | (421,422)                  | 24,350,303    | 3                           | 24,350,306              | 21,076,220                    | 3,274,086             | 13%                  |
| Judiciary  |          |                  |                            |               |                             |                         |                               |                       |                      |
| Judicial Administration                          | CIAA     | 30,947,709       | (1,579,346)                | 29,368,363    | (8,256,554)                 | 21,111,809              | 20,303,575                    | 808,234               | 4%                   |
| Judicial Functions/Services                      | CIAB     | 62,972,540       | (2,619,072)                | 60,353,468    | 11,712,245                  | 72,065,713              | 70,571,864                    | 1,493,849             | 2%                   |
| Enforcement Processes                            | CIAC     | 7,770,743        | (417,231)                  | 7,353,512     | (3,455,692)                 | 3,897,820               | 3,733,411                     | 164,409               | 4%                   |
| Total for Judiciary                              |          | 101,690,992      | (4,615,649)                | 97,075,343    | (1)                         | 97,075,342              | 94,608,850                    | 2,466,492             | 3%                   |
| Public Service Commission                        |          |                  |                            |               |                             |                         |                               |                       |                      |
| PSC Secretariat ( including HRM & PIU )          | CJAA     | 44,730,193       | 5,563,958                  | 50,294,151    | 151,997                     | 50,446,148              | 50,392,253                    | 53,895                | 0%                   |
| Human Resource Development                       | CJAB     | 6,180,000        | (618,000)                  | 5,562,000     | (152,001)                   | 5,409,999               | 6,262,957                     | (852,958)             | -16%                 |
| Government Employee Entitlements                 | CJAC     | 27,174,145       | -                          | 27,174,145    | -                           | 27,174,145              | 28,913,481                    | (1,739,336)           | -6%                  |
| Total for Public Service Commission              |          | 78,084,338       | 4,945,958                  | 83,030,296    | (4)                         | 83,030,292              | 85,568,691                    | (2,538,399)           | -3%                  |
| TOTAL FOR CONSTITUTIONAL AREAS OF THE GOVERNMENT |          | 789,003,740      | (24,446,579)               | 764,557,161   | 22,481,240                  | 787,038,401             | 785,526,561                   | 1,511,840             | 0%                   |

## Statement of Appropriations (2006) continued

|  | Activity | Appropriations   |                            |               | Budget<br>Virements<br>vatu | Final<br>Budget<br>vatu | Actual<br>Expenditure<br>vatu | Under/ (Over)<br>vatu | Percen-<br>tage<br>% |
|--|----------|------------------|----------------------------|---------------|-----------------------------|-------------------------|-------------------------------|-----------------------|----------------------|
|  |          | Original<br>vatu | Supple-<br>mentary<br>vatu | Final<br>vatu |                             |                         |                               |                       |                      |
| PRIME MINISTERS' OFFICE                                |          |                  |                            |               |                             |                         |                               |                       |                      |
| Administration & Coordination of Government Programmes | MPAA     | 84,720,690       | (940,115)                  | 83,780,575    | 7,506,720                   | 91,287,295              | 91,050,581                    | 236,714               | 0%                   |
| Citizenship Commission                                 | MPAB     | 3,481,210        | 204,106                    | 3,685,316     | 1                           | 3,685,317               | 3,525,937                     | 159,380               | 4%                   |
| Development Policies                                   | MPBA     | 12,795,956       | 869,529                    | 13,665,485    | 1                           | 13,665,486              | 13,122,637                    | 542,849               | 4%                   |
| Grant to Vanw oods                                     | MPBB     | 14,250,000       | (1,425,000)                | 12,825,000    | 1                           | 12,825,001              | 12,825,001                    | -                     | 0%                   |
| Language Services                                      | MPCA     | 17,272,144       | 1,464,866                  | 18,737,010    | 2                           | 18,737,012              | 17,063,904                    | 1,673,108             | 9%                   |
| Government Remuneration Tribunal                       | MPDE     | 4,700,000        | (106,500)                  | 4,593,500     | (1,876,720)                 | 2,716,780               | 1,464,590                     | 1,252,190             | 46%                  |
| TOTAL FOR PRIME MINISTERS' OFFICE                      |          | 137,220,000      | 66,886                     | 137,286,886   | 5,630,005                   | 142,916,891             | 139,052,650                   | 3,864,241             | 3%                   |
| MINISTRY OF THE COMPREHENSIVE REFORM PROGRAM           |          |                  |                            |               |                             |                         |                               |                       |                      |
| Portfolio Coordination                                 | MCAA     | 21,083,777       | 732,310                    | 21,816,087    | 3                           | 21,816,090              | 21,249,506                    | 566,584               | 3%                   |
| Strategic Management                                   | MCBA     | 14,646,223       | 1,198,843                  | 15,845,066    | (630,000)                   | 15,215,066              | 15,214,407                    | 659                   | 0%                   |
| Assistance to People w ith Disabilities and Children   | MCCA     | 4,000,000        | (400,000)                  | 3,600,000     | -                           | 3,600,000               | 3,600,000                     | -                     | 0%                   |
| TOTAL FOR MINISTRY OF THE COMPREHENSIVE REFORM PROGRAM |          | 39,730,000       | 1,531,153                  | 41,261,153    | (629,997)                   | 40,631,156              | 40,063,913                    | 567,243               | 1%                   |
| MINISTRY OF FOREIGN AFFAIRS                            |          |                  |                            |               |                             |                         |                               |                       |                      |
| Portfolio Coordination                                 | MOAA     | 23,928,900       | 5,912,428                  | 29,841,328    | 6,500,002                   | 36,341,330              | 35,838,044                    | 503,286               | 1%                   |
| Operations of the Department of Foreign Affairs        | MOBA     | 173,835,026      | 5,153,670                  | 178,988,696   | (6,499,995)                 | 172,488,701             | 152,191,693                   | 20,297,008            | 12%                  |
| TOTAL FOR MINISTRY OF FOREIGN AFFAIRS                  |          | 197,763,926      | 11,066,098                 | 208,830,024   | 7                           | 208,830,031             | 188,029,737                   | 20,800,294            | 10%                  |
| MINISTY OF INTERNAL AFFAIRS                            |          |                  |                            |               |                             |                         |                               |                       |                      |
| Portfolio Management                                   | MIAA     | 22,460,002       | 758,918                    | 23,218,920    | (486,899)                   | 22,732,021              | 22,732,021                    | -                     | 0%                   |
| Corporate Services                                     | MIAB     | 12,464,937       | 582,039                    | 13,046,976    | 95,567                      | 13,142,543              | 13,155,560                    | (13,017)              | 0%                   |
| Police Service Commission                              | MIAC     | 3,000,000        | 438,257                    | 3,438,257     | 661,554                     | 4,099,811               | 4,099,015                     | 796                   | 0%                   |
| Grants to Provinces                                    | MICA     | 216,471,562      | 3,364,020                  | 219,835,582   | (10,699,998)                | 209,135,584             | 209,133,520                   | 2,064                 | 0%                   |
| Grants to Municipalities                               | MICB     | 4,750,000        | (475,000)                  | 4,275,000     | 10,000,000                  | 14,275,000              | 14,233,468                    | 41,532                | 0%                   |
| Administration of Regional Services                    | MICC     | 26,117,937       | 987,930                    | 27,105,867    | 699,992                     | 27,805,859              | 27,278,941                    | 526,918               | 2%                   |
| Disaster Management                                    | MICD     | 14,800,000       | (894,943)                  | 13,905,057    | (964,227)                   | 12,940,830              | 12,940,830                    | -                     | 0%                   |
| Office of the Commissioner                             | MIDA     | 124,261,695      | 69,908,650                 | 194,170,345   | (1,365,819)                 | 192,804,526             | 190,131,329                   | 2,673,197             | 1%                   |
| Police Operations                                      | MIDB     | 189,542,818      | (1,341,986)                | 188,200,832   | 1,245,049                   | 189,445,881             | 192,937,987                   | (3,492,106)           | -2%                  |

## Statement of Appropriations (2006) continued

|   | Activity | Appropriations   |                            |               | Budget<br>Virements<br>vatu | Final<br>Budget<br>vatu | Actual<br>Expenditure<br>vatu | Under/ (Over)<br>vatu | Percen-<br>tage<br>% |
|---|----------|------------------|----------------------------|---------------|-----------------------------|-------------------------|-------------------------------|-----------------------|----------------------|
|   |          | Original<br>vatu | Supple-<br>mentary<br>vatu | Final<br>vatu |                             |                         |                               |                       |                      |
| MINISTY OF INTERNAL AFFAIRS - continued               |          |                  |                            |               |                             |                         |                               |                       |                      |
| Surveillance and Response                             | MIDC     | 193,793,692      | (4,440,013)                | 189,353,679   | (290,976)                   | 189,062,703             | 187,940,351                   | 1,122,352             | 1%                   |
| Maritime Surveillance                                 | MIDE     | 85,626,169       | (2,757,000)                | 82,869,169    | (36,278,791)                | 46,590,378              | 46,560,503                    | 29,875                | 0%                   |
| Border Control  | MIDF     | -                | (388,536)                  | (388,536)     | 36,723,520                  | 36,334,984              | 36,291,565                    | 43,419                | 0%                   |
| Labour Regulation                                     | MIEA     | 32,187,224       | 689,930                    | 32,877,154    | 3                           | 32,877,157              | 32,834,856                    | 42,301                | 0%                   |
| Ectoral Services                                      | MIEB     | 12,377,504       | 815,690                    | 13,193,194    | 660,727                     | 13,853,921              | 13,853,921                    | -                     | 0%                   |
| Civil Registry  | MIED     | 7,425,660        | 203,925                    | 7,629,585     | 2                           | 7,629,587               | 7,644,587                     | (15,000)              | 0%                   |
| Correctional Services                                 | MIEE     | 64,000,000       | (1,721,255)                | 62,278,745    | (1)                         | 62,278,744              | 60,017,302                    | 2,261,442             | 4%                   |
| Peacekeeping Support                                  | MIFA     | 14,000,000       | (1,400,000)                | 12,600,000    | -                           | 12,600,000              | 12,600,000                    | -                     | 0%                   |
| TOTAL FOR MINISTRY OF INTERNAL AFFAIRS                |          | 1,023,279,200    | 64,330,626                 | 1,087,609,826 | (297)                       | 1,087,609,529           | 1,084,385,756                 | 3,223,773             | 0%                   |
| MINISTRY OF FINANCE & ECONOMIC<br>MANAGEMENT          |          |                  |                            |               |                             |                         |                               |                       |                      |
| Portfolio Management                                  | MFAA     | 25,675,346       | 601,190                    | 26,276,536    | 6,823,508                   | 33,100,044              | 33,253,333                    | (153,289)             | 0%                   |
| Ministry Executive & Internal Audit                   | MFBA     | 22,622,420       | 3,711,815                  | 26,334,235    | 1,442,369                   | 27,776,604              | 24,477,635                    | 3,298,969             | 12%                  |
| Corporate Services                                    | MFBB     | 78,233,922       | (4,499,350)                | 73,734,572    | 9,054,548                   | 82,789,120              | 80,382,415                    | 2,406,705             | 3%                   |
| Information Services                                  | MFBC     | 92,924,470       | (2,494,990)                | 90,429,480    | (1,550,005)                 | 88,879,475              | 88,295,005                    | 584,470               | 1%                   |
| Economic Policy Development                           | MFCA     | 5,366,350        | 210,442                    | 5,576,792     | (259,997)                   | 5,316,795               | 4,150,401                     | 1,166,394             | 22%                  |
| Sector Policy Coordination                            | MFCB     | 37,052,215       | (54,666)                   | 36,997,549    | 3,155,300                   | 40,152,849              | 29,538,533                    | 10,614,316            | 26%                  |
| Government Financial Services                         | MFCC     | 71,796,081       | 3,552,425                  | 75,348,506    | (619,996)                   | 74,728,510              | 68,663,180                    | 6,065,330             | 8%                   |
| National Statistical Collection, Analysis & Reporting | MFDA     | 23,596,965       | 1,272,895                  | 24,869,860    | (100,003)                   | 24,769,857              | 19,998,441                    | 4,771,416             | 19%                  |
| Public Debt Provisions                                | MFEA     | 1,685,480,000    | -                          | 1,685,480,000 | (40,398,782)                | 1,645,081,218           | 1,076,061,266                 | 569,019,952           | 35%                  |
| Grants to Institutions                                | MFEB     | 455,525,773      | -                          | 455,525,773   | -                           | 455,525,773             | 430,964,191                   | 24,561,582            | 5%                   |
| Central Payments                                      | MFEC     | 371,500,000      | 274,592,818                | 646,092,818   | (6,777,898)                 | 639,314,920             | 703,919,187                   | (64,604,267)          | -10%                 |
| Customs and Excise Collections                        | MFFA     | 33,953,105       | 3,055,248                  | 37,008,353    | 400,000                     | 37,408,353              | 37,530,555                    | (122,202)             | 0%                   |
| VAT Collections                                       | MFFB     | 30,750,257       | 5,002,265                  | 35,752,522    | 750,000                     | 36,502,522              | 36,614,994                    | (112,472)             | 0%                   |
| Rates and Taxes Collection                            | MFFC     | 18,534,351       | 1,315,873                  | 19,850,224    | (351,998)                   | 19,498,226              | 19,267,562                    | 230,664               | 1%                   |
| Trade and Industry Support                            | MFFD     | 6,088,700        | (160,755)                  | 5,927,945     | (4)                         | 5,927,941               | 5,734,883                     | 193,058               | 3%                   |
| Border Control  | MFGA     | 28,093,869       | 84,693                     | 28,178,562    | 1,151,995                   | 29,330,557              | 29,758,268                    | (427,711)             | -1%                  |
| Investigations and Legal                              | MFGB     | 6,835,033        | 759,295                    | 7,594,328     | (199,997)                   | 7,394,331               | 6,954,646                     | 439,685               | 6%                   |
| TOTAL FOR MINISTRY OF FINANCE & ECONOMIC MANAGEMENT   |          | 2,994,028,857    | 286,949,198                | 3,280,978,055 | (27,480,960)                | 3,253,497,095           | 2,695,564,495                 | 557,932,600           | 17%                  |

## Statement of Appropriations (2006) continued

|  |          | Appropriations   |                            |               | Budget<br>Virements<br>vatu | Final<br>Budget<br>vatu | Actual<br>Expenditure<br>vatu | Under/ (Over)<br>vatu | Percen-<br>tage<br>% |
|--|----------|------------------|----------------------------|---------------|-----------------------------|-------------------------|-------------------------------|-----------------------|----------------------|
|  | Activity | Original<br>vatu | Supple-<br>mentary<br>vatu | Final<br>vatu |                             |                         |                               |                       |                      |
| MINISTRY OF COMMERCE, INDUSTRY AND TOURISM                   |          |                  |                            |               |                             |                         |                               |                       |                      |
| Portfolio Coordination                                       | MTAA     | 27,916,629       | 988,342                    | 28,904,971    | 866,838                     | 29,771,809              | 30,129,599                    | (357,790)             | -1%                  |
| Executive Management   | MTBA     | 6,584,605        | 434,415                    | 7,019,020     | (272,331)                   | 6,746,689               | 6,732,255                     | 14,434                | 0%                   |
| Industry and Commerce  | MTCA     | 20,348,541       | 731,073                    | 21,079,614    | 675,998                     | 21,755,612              | 21,093,885                    | 661,727               | 3%                   |
| Tourism Development  | MTCB     | 17,384,209       | (497,686)                  | 16,886,523    | (1,420,507)                 | 15,466,016              | 14,701,376                    | 764,640               | 5%                   |
| Trade and Marketing  | MTCC     | 5,649,807        | 562,545                    | 6,212,352     | 150,003                     | 6,362,355               | 5,792,190                     | 570,165               | 9%                   |
| Investment Promotion   | MTEA     | 21,316,209       | 971,414                    | 22,287,623    | -                           | 22,287,623              | 24,793,262                    | (2,505,639)           | -11%                 |
| TOTAL FOR MINISTRY OF COMMERCE, INDUSTRY AND TOURISM         |          | 99,200,000       | 3,190,103                  | 102,390,103   | 1                           | 102,390,104             | 103,242,567                   | (852,463)             | -1%                  |
| MINISTRY OF NI VANUATU BUSINESS DEVELOPMENT AND COOPERATIVES |          |                  |                            |               |                             |                         |                               |                       |                      |
| Portfolio Management   | MVAA     | 26,862,860       | 1,068,938                  | 27,931,798    | -                           | 27,931,798              | 28,663,484                    | (731,686)             | -3%                  |
| Cooperatives Development                                     | MVBA     | 29,617,140       | 1,930,293                  | 31,547,433    | 3                           | 31,547,436              | 31,587,109                    | (39,673)              | 0%                   |
| TOTAL FOR MINISTRY OF NI VANUATU BUSINESS & COOPERATIVES     |          | 56,480,000       | 2,999,231                  | 59,479,231    | 3                           | 59,479,234              | 60,250,593                    | (771,359)             | -1%                  |
| MINISTRY OF HEALTH   |          |                  |                            |               |                             |                         |                               |                       |                      |
| Portfolio Management   | MHAA     | 26,743,161       | 567,265                    | 27,310,426    | -                           | 27,310,426              | 31,030,164                    | (3,719,738)           | -14%                 |
| Ministry Executive   | MHBA     | 6,283,420        | 373,838                    | 6,657,258     | (1)                         | 6,657,257               | 6,681,034                     | (23,777)              | 0%                   |
| Corporate Services   | MHBB     | 96,709,683       | 15,722,509                 | 112,432,192   | 1,398,956                   | 113,831,148             | 112,805,394                   | 1,025,754             | 1%                   |
| Hospital Services  | MHCA     | 482,979,594      | 41,957,898                 | 524,937,492   | 1,500,000                   | 526,437,492             | 529,033,908                   | (2,596,416)           | 0%                   |
| Community Health Services                                    | MHCB     | 219,710,290      | 20,326,142                 | 240,036,432   | (2,574,456)                 | 237,461,976             | 231,274,790                   | 6,187,186             | 3%                   |
| Public Health Services                                       | MHCC     | 50,527,852       | 561,000                    | 51,088,852    | (324,501)                   | 50,764,351              | 50,758,084                    | 6,267                 | 0%                   |
| Medical Supplies Stock                                       | MHCD     | 115,000,000      | (11,500,000)               | 103,500,000   | -                           | 103,500,000             | 109,265,205                   | (5,765,205)           | -6%                  |
| TOTAL FOR MINISTRY OF HEALTH                                 |          | 997,954,000      | 68,008,652                 | 1,065,962,652 | (2)                         | 1,065,962,650           | 1,070,848,579                 | (4,885,929)           | 0%                   |

## Statement of Appropriations (2006) continued

|  | Activity | Appropriations   |                            |               | Budget<br>Virements<br>vatu | Final<br>Budget<br>vatu | Actual<br>Expenditure<br>vatu | Under/ (Over)<br>vatu | Percen-<br>tage<br>% |
|--|----------|------------------|----------------------------|---------------|-----------------------------|-------------------------|-------------------------------|-----------------------|----------------------|
|  |          | Original<br>vatu | Supple-<br>mentary<br>vatu | Final<br>vatu |                             |                         |                               |                       |                      |
| MINISTRY OF EDUCATION                                    |          |                  |                            |               |                             |                         |                               |                       |                      |
| Ministry Cabinet   | MEAA     | 24,001,325       | 772,299                    | 24,773,624    | 2,728,278                   | 27,501,902              | 26,636,734                    | 865,168               | 3%                   |
| Director General's Office                                | MEBA     | 8,651,817        | 518,423                    | 9,170,240     | (570,001)                   | 8,600,239               | 7,737,139                     | 863,100               | 10%                  |
| Teaching Services Commission                             | MEBB     | 46,678,141       | (4,373,464)                | 42,304,677    | -                           | 42,304,677              | 42,047,171                    | 257,506               | 1%                   |
| Administration and Finance                               | MEBC     | 54,140,598       | 355,127                    | 54,495,725    | 1,854,555                   | 56,350,280              | 53,421,269                    | 2,929,011             | 5%                   |
| Policy and Planning                                      | MEBD     | 18,211,096       | 2,550,796                  | 20,761,892    | (1,099,997)                 | 19,661,895              | 18,677,888                    | 984,007               | 5%                   |
| Vanuatu Institute of Education                           | MECA     | 101,962,095      | 9,358,485                  | 111,320,580   | 5,821,898                   | 117,142,478             | 116,748,155                   | 394,323               | 0%                   |
| Secondary Education                                      | MECB     | 731,579,862      | 170,301,581                | 901,881,443   | (5,276,441)                 | 896,605,002             | 885,487,870                   | 11,117,132            | 1%                   |
| Primary Administration                                   | MECC     | 966,651,699      | 1,169,061                  | 967,820,760   | (908,081,421)               | 59,739,339              | 62,125,326                    | (2,385,987)           | -4%                  |
| Primary Education  | MECD     | 18,530,144       | 248,544,541                | 267,074,685   | 899,623,144                 | 1,166,697,829           | 1,177,258,670                 | (10,560,841)          | -1%                  |
| TOTAL FOR MINISTRY OF EDUCATION                          |          | 1,970,406,777    | 429,196,849                | 2,399,603,626 | (4,999,985)                 | 2,394,603,641           | 2,390,140,222                 | 4,463,419             | 0%                   |
| MINISTRY OF YOUTH DEVELOPMENT & TRAINING                 |          |                  |                            |               |                             |                         |                               |                       |                      |
| Cabinet Support  | MYAA     | 24,034,112       | 773,571                    | 24,807,683    | 6,899,997                   | 31,707,680              | 31,831,983                    | (124,303)             | 0%                   |
| Youth Development Training                               | MYBA     | 26,979,577       | 702,782                    | 27,682,359    | (2,199,999)                 | 25,482,360              | 23,811,859                    | 1,670,501             | 7%                   |
| Contribution to training and development bodies          | MYBB     | 29,750,000       | (2,975,000)                | 26,775,000    | -                           | 26,775,000              | 26,773,669                    | 1,331                 | 0%                   |
| Vocational and Continuing Education                      | MYCA     | 11,566,311       | (394,941)                  | 11,171,370    | 300,000                     | 11,471,370              | 11,386,416                    | 84,954                | 1%                   |
| TOTAL FOR MINISTRY OF YOUTH DEVELOPMENT & TRAINING       |          | 92,330,000       | (1,893,588)                | 90,436,412    | 4,999,998                   | 95,436,410              | 93,803,927                    | 1,632,483             | 2%                   |
| MINISTRY OF AGRICULTURE, LIVESTOCK, FORESTRY & FISHERIES |          |                  |                            |               |                             |                         |                               |                       |                      |
| Portfolio Management                                     | MAAA     | 24,022,326       | 221,974                    | 24,244,300    | 4                           | 24,244,304              | 24,880,253                    | (635,949)             | -3%                  |
| Establishment of Agricultural College in Santo           | MAAB     | 67,392,200       | (5,012,896)                | 62,379,304    | -                           | 62,379,304              | 38,337,595                    | 24,041,709            | 39%                  |
| Ministry Executive Management And Corporate Services     | MABA     | 9,808,082        | 1,113,783                  | 10,921,865    | 1,803,131                   | 12,724,996              | 12,702,563                    | 22,433                | 0%                   |
| Improvement of Production                                | MACA     | 36,431,082       | 2,943,899                  | 39,374,981    | 135,267                     | 39,510,248              | 33,585,631                    | 5,924,617             | 15%                  |
| Processing and Marketing                                 | MACB     | 7,529,537        | 572,917                    | 8,102,454     | (135,268)                   | 7,967,186               | 7,802,398                     | 164,788               | 2%                   |
| Farming Systems and Food Security                        | MACC     | 13,032,773       | 2,114,385                  | 15,147,158    | (2,337,027)                 | 12,810,131              | 18,366,980                    | (5,556,849)           | -43%                 |
| Policy and Administrative Support Services               | MACD     | 18,214,859       | (183,355)                  | 18,031,504    | (749,594)                   | 17,281,910              | 17,267,741                    | 14,169                | 0%                   |
| Quarantine and Inspection                                | MADA     | 14,946,638       | 175,429                    | 15,122,067    | 1,817,676                   | 16,939,743              | 16,895,765                    | 43,978                | 0%                   |
| Veterinary Contract                                      | MADB     | 27,600,000       | (2,760,000)                | 24,840,000    | 7,868,526                   | 32,708,526              | 32,708,526                    | -                     | 0%                   |

## Statement of Appropriations (2006) continued

|   | Activity | Appropriations   |                            |               | Budget<br>Virements<br>vatu | Final<br>Budget<br>vatu | Actual<br>Expenditure<br>vatu | Under/ (Over)<br>vatu | Percen-<br>tage<br>% |
|---|----------|------------------|----------------------------|---------------|-----------------------------|-------------------------|-------------------------------|-----------------------|----------------------|
|   |          | Original<br>vatu | Supple-<br>mentary<br>vatu | Final<br>vatu |                             |                         |                               |                       |                      |
| MINISTRY OF AGRICULTURE, LIVESTOCK,<br>FORESTRY & FISHERIES - continued |          |                  |                            |               |                             |                         |                               |                       |                      |
| VQIS Operations (South) ,Tagabe and Tanna                               | MADC     | 27,070,746       | 1,677,509                  | 28,748,255    | (176,215)                   | 28,572,040              | 28,646,441                    | (74,401)              | 0%                   |
| VQIS Operations (North) Santo, Malekula and Banks                       | MADD     | 14,369,244       | 370,763                    | 14,740,007    | (1,143,967)                 | 13,596,040              | 13,606,820                    | (10,780)              | 0%                   |
| Livestock Production  | MADE     | 12,206,711       | 110,407                    | 12,317,118    | (958,613)                   | 11,358,505              | 11,334,685                    | 23,820                | 0%                   |
| Sustainability  | MAEA     | 10,405,215       | 793,980                    | 11,199,195    | (176,161)                   | 11,023,034              | 9,936,911                     | 1,086,123             | 10%                  |
| Community Based Development   | MAEB     | 3,981,578        | (97,682)                   | 3,883,896     | (160,291)                   | 3,723,605               | 3,472,468                     | 251,137               | 7%                   |
| Resource Assessment and Aquaculture                                     | MAEC     | 7,506,096        | 222,265                    | 7,728,361     | 2                           | 7,728,363               | 4,978,314                     | 2,750,049             | 36%                  |
| Regulation  | MAED     | 18,736,056       | (88,171)                   | 18,647,885    | (3,405,786)                 | 15,242,099              | 6,483,824                     | 8,758,275             | 57%                  |
| Boat Building and Equipment Maintenance                                 | MAEE     | 8,020,085        | (109,241)                  | 7,910,844     | (271,236)                   | 7,639,608               | 6,162,489                     | 1,477,119             | 19%                  |
| Administration  | MAEF     | 10,803,308       | (165,306)                  | 10,638,002    | 824,091                     | 11,462,093              | 10,856,661                    | 605,432               | 5%                   |
| Policy and Management   | MAEG     | 3,044,998        | 198,332                    | 3,243,330     | (257,905)                   | 2,985,425               | 1,877,084                     | 1,108,341             | 37%                  |
| Forestry  | MAFA     | 51,674,702       | 3,793,630                  | 55,468,332    | (2,676,624)                 | 52,791,708              | 50,296,685                    | 2,495,023             | 5%                   |
| TOTAL FOR MINISTRY OF AGRICULTURE,<br>FORESTRY, LIVESTOCK & FISHERIES   |          | 386,796,236      | 5,892,622                  | 392,688,858   | 10                          | 392,688,868             | 350,199,834                   | 42,489,034            | 11%                  |
| MINISTRY OF LANDS, GEOLOGY & MINES                                      |          |                  |                            |               |                             |                         |                               |                       |                      |
| Portfolio Coordination  | MLAA     | 21,510,122       | 759,356                    | 22,269,478    | 752,997                     | 23,022,475              | 24,554,513                    | (1,532,038)           | -7%                  |
| Executive Management  | MLBA     | 18,988,742       | 1,566,174                  | 20,554,916    | (3,590,304)                 | 16,964,612              | 16,422,895                    | 541,717               | 3%                   |
| Corporate Services  | MLBB     | 56,452,815       | (4,483,736)                | 51,969,079    | 1,100,001                   | 53,069,080              | 62,408,414                    | (9,339,334)           | -18%                 |
| Management and Assessment   | MLCA     | 9,770,561        | 893,009                    | 10,663,570    | (1,100,001)                 | 9,563,569               | 9,071,553                     | 492,016               | 5%                   |
| Environmental Management, Research and Extension Services               | MLDA     | 7,026,137        | 830,833                    | 7,856,970     | (1,999,998)                 | 5,856,972               | 5,274,947                     | 582,025               | 10%                  |
| Land Survey   | MLEA     | 30,862,427       | 71,675                     | 30,934,102    | (2)                         | 30,934,100              | 29,853,598                    | 1,080,502             | 3%                   |
| Land Use Planning   | MLEB     | 11,072,931       | 330,826                    | 11,403,757    | 4,399,999                   | 15,803,756              | 16,452,222                    | (648,466)             | -4%                  |
| Lease Management  | MLEC     | 16,875,114       | 1,413,293                  | 18,288,407    | 2,071,833                   | 20,360,240              | 19,060,343                    | 1,299,897             | 6%                   |
| Customary Land Registration   | MLED     | 5,502,908        | 454,929                    | 5,957,837     | (1,000,001)                 | 4,957,836               | 5,144,482                     | (186,646)             | -4%                  |
| Valuer General's Office   | MLEE     | 6,100,000        | (166,243)                  | 5,933,757     | (1,400,001)                 | 4,533,756               | 4,200,569                     | 333,187               | 7%                   |
| Mines and Minerals  | MLFA     | 6,520,629        | 1,180,745                  | 7,701,374     | 1,432,721                   | 9,134,095               | 9,861,854                     | (727,759)             | -8%                  |
| Geological Research   | MLFB     | 8,566,419        | 845,132                    | 9,411,551     | (1)                         | 9,411,550               | 8,811,606                     | 599,944               | 6%                   |
| Rural Water Supply  | MLGA     | 24,149,248       | 1,809,305                  | 25,958,553    | (667,255)                   | 25,291,298              | 24,367,145                    | 924,153               | 4%                   |
| Water Resource Management   | MLGB     | 5,601,947        | 150,895                    | 5,752,842     | (3)                         | 5,752,839               | 5,131,456                     | 621,383               | 11%                  |
| TOTAL FOR MINISTRY OF LANDS, GEOLOGY &<br>MINES                         |          | 229,000,000      | 5,656,193                  | 234,656,193   | (15)                        | 234,656,178             | 240,615,597                   | (5,959,419)           | -3%                  |

## Statement of Appropriations (2006) continued

|  |          | Appropriations   |                            |                | Budget<br>Virements<br>vatu | Final<br>Budget<br>vatu | Actual<br>Expenditure<br>vatu | Under/ (Over)<br>vatu | Percen-<br>tage<br>% |
|--|----------|------------------|----------------------------|----------------|-----------------------------|-------------------------|-------------------------------|-----------------------|----------------------|
|  | Activity | Original<br>vatu | Supple-<br>mentary<br>vatu | Final<br>vatu  |                             |                         |                               |                       |                      |
| MINISTRY OF INFRASTRUCTURE & PUBLIC UTILITIES              |          |                  |                            |                |                             |                         |                               |                       |                      |
| Portfolio Management                                       | MUAA     | 23,379,132       | 895,729                    | 24,274,861     | (3)                         | 24,274,858              | 23,252,325                    | 1,022,533             | 4%                   |
| Director General and Corporate Services                    | MUBA     | 94,579,827       | (5,838,541)                | 88,741,286     | 4,149,908                   | 92,891,194              | 91,141,684                    | 1,749,510             | 2%                   |
| Civil Aviation Management & Administration Support Service | MUCA     | 38,778,298       | (1,946,305)                | 36,831,993     | 3,260,482                   | 40,092,475              | 40,335,901                    | (243,426)             | -1%                  |
| Weather Forecasting , Monitoring and Research              | MUDA     | 62,159,449       | 4,683,449                  | 66,842,898     | 5,999,996                   | 72,842,894              | 72,174,347                    | 668,547               | 1%                   |
| Ports Administration                                       | MUEA     | 64,451,563       | (899,013)                  | 63,552,550     | (1,000,001)                 | 62,552,549              | 61,446,623                    | 1,105,926             | 2%                   |
| Development and Maintenance of Government Infrastructure   | MUFA     | 336,959,283      | (8,073,893)                | 328,885,390    | (12,410,390)                | 316,475,000             | 317,738,311                   | (1,263,311)           | 0%                   |
| Outer Island Airfield Maintenance                          | MUFB     | 29,200,000       | -                          | 29,200,000     | -                           | 29,200,000              | 28,932,770                    | 267,230               | 1%                   |
| Government Contributions to Projects                       | MUFC     | 20,512,448       | -                          | 20,512,448     | -                           | 20,512,448              | 20,857,836                    | (345,388)             | -2%                  |
| TOTAL FOR MINISTRY OF INFRASTRUCTURE & PUBLIC UTILITIES    |          | 670,020,000      | (11,178,574)               | 658,841,426    | (8)                         | 658,841,418             | 655,879,797                   | 2,961,621             | 0%                   |
|  |          |                  |                            |                |                             |                         |                               |                       |                      |
| TOTAL FOR GOVERNMENT OF VANUATU                            |          | 9,683,212,736    | 841,368,870                | 10,524,581,606 | -                           | 10,524,581,606          | 9,897,604,228                 | 626,977,378           | 6%                   |



## Statement of Appropriations (2007)

|  | Activity | Appropriations   |                            |               | Budget<br>Virements<br>vatu | Final<br>Budget<br>vatu | Actual<br>Expenditure<br>vatu | Under/ (Over)<br>vatu | Percen-<br>tage<br>% |
|--|----------|------------------|----------------------------|---------------|-----------------------------|-------------------------|-------------------------------|-----------------------|----------------------|
|  |          | Original<br>vatu | Supple-<br>mentary<br>vatu | Final<br>vatu |                             |                         |                               |                       |                      |
| CONSTITUTIONAL AREAS OF THE GOVERNMENT               |          |                  |                            |               |                             |                         |                               |                       |                      |
| President of the Republic                            |          |                  |                            |               |                             |                         |                               |                       |                      |
| Management of the State House and President          | CAAA     | 32,431,883       | -                          | 32,431,883    | -                           | 32,431,883              | 33,175,964                    | (744,081)             | -2%                  |
| Total President of the Republic                      |          | 32,431,883       | -                          | 32,431,883    | -                           | 32,431,883              | 33,175,964                    | (744,081)             | -2%                  |
| Parliament   |          |                  |                            |               |                             |                         |                               |                       |                      |
| Procedure and Legislative Affairs                    | CBAA     | 240,107,591      | -                          | 240,107,591   | -                           | 240,107,591             | 255,020,972                   | (14,913,381)          | -6%                  |
| Security and Protocol                                | CBAB     | 2,755,290        | -                          | 2,755,290     | -                           | 2,755,290               | 2,904,206                     | (148,916)             | -5%                  |
| Inter-Parliamentary Relations                        | CBAC     | 8,824,111        | -                          | 8,824,111     | -                           | 8,824,111               | 8,697,212                     | 126,899               | 1%                   |
| Office of the Leader of the Opposition               | CBAD     | 12,969,519       | -                          | 12,969,519    | 2,500,000                   | 15,469,519              | 15,579,727                    | (110,208)             | -1%                  |
| Committee of the Standing Orders                     | CBBA     | 1,883,100        | -                          | 1,883,100     | -                           | 1,883,100               | 1,775,049                     | 108,051               | 6%                   |
| Committee on Parliamentary Privileges and Immunities | CBBB     | 1,983,100        | -                          | 1,983,100     | -                           | 1,983,100               | 1,483,322                     | 499,778               | 25%                  |
| Committee on the Public Accounts                     | CBBC     | 4,641,612        | -                          | 4,641,612     | -                           | 4,641,612               | 3,934,654                     | 706,958               | 15%                  |
| Committee on Institutions                            | CBBD     | 1,806,524        | -                          | 1,806,524     | -                           | 1,806,524               | 1,675,316                     | 131,208               | 7%                   |
| Committee on Economic Policy                         | CBBE     | 1,937,100        | -                          | 1,937,100     | -                           | 1,937,100               | 1,939,337                     | (2,237)               | 0%                   |
| Committee on Social Policy                           | CBBF     | 1,928,100        | -                          | 1,928,100     | -                           | 1,928,100               | 1,797,277                     | 130,823               | 7%                   |
| Parliamentary Reporting                              | CBCA     | 6,969,640        | -                          | 6,969,640     | -                           | 6,969,640               | 6,488,586                     | 481,054               | 7%                   |
| Library and Archives                                 | CBCB     | 2,273,000        | -                          | 2,273,000     | -                           | 2,273,000               | 903,347                       | 1,369,653             | 60%                  |
| Financial Management                                 | CBDA     | 4,595,832        | -                          | 4,595,832     | -                           | 4,595,832               | 5,925,115                     | (1,329,283)           | -29%                 |
| Personnel Administration and Maintenance             | CBDB     | 11,767,439       | -                          | 11,767,439    | -                           | 11,767,439              | 11,732,624                    | 34,815                | 0%                   |
| Members Allocation                                   | CBDC     | 117,000,000      | -                          | 117,000,000   | (2,500,000)                 | 114,500,000             | 101,285,895                   | 13,214,105            | 12%                  |
| Total Parliament                                     |          | 421,441,958      | -                          | 421,441,958   | -                           | 421,441,958             | 421,142,639                   | 299,319               | 3%                   |
| Judiciary  |          |                  |                            |               |                             |                         |                               |                       |                      |
| Judicial Administration                              | CIAA     | 18,539,101       | 1,724,617                  | 20,263,718    | 5,442,567                   | 25,706,285              | 24,824,528                    | 881,757               | 3%                   |
| Judicial Functions/Services                          | CIAB     | 81,786,732       | 25,889,235                 | 107,675,967   | (5,731,010)                 | 101,944,957             | 96,024,182                    | 5,920,775             | 6%                   |
| Enforcement Processes                                | CIAC     | 4,109,414        | 743,434                    | 4,852,848     | 288,443                     | 5,141,291               | 4,999,031                     | 142,260               | 3%                   |
| Total for Judiciary                                  |          | 104,435,247      | 28,357,286                 | 132,792,533   | -                           | 132,792,533             | 125,847,741                   | 6,944,792             | 5%                   |
| Malvatumauri National Council of Chiefs              |          |                  |                            |               |                             |                         |                               |                       |                      |
| Administration of the National Council of Chiefs     | CDA1     | 19,871,439       | -                          | 19,871,439    | 2,624,309                   | 22,495,748              | 21,010,508                    | 1,485,240             | 7%                   |
| Funds for 14 Islands Council of Chiefs               | CDA2     | 1,400,000        | -                          | 1,400,000     | -                           | 1,400,000               | 1,378,790                     | 21,210                | 2%                   |
| Malvatumauri Members Allow ance                      | CDA3     | 7,920,000        | -                          | 7,920,000     | (2,624,309)                 | 5,295,691               | 4,415,647                     | 880,044               | 17%                  |
| Total for Malvatumauri National Council of Chiefs    |          | 29,191,439       | -                          | 29,191,439    | -                           | 29,191,439              | 26,804,945                    | 2,386,494             | 8%                   |

## Statement of Appropriations (2007) continued

|  |          | Appropriations   |                            |               | Budget<br>Virements<br>vatu | Final<br>Budget<br>vatu | Actual<br>Expenditure<br>vatu | Under/ (Over)<br>vatu | Percen-<br>tage<br>% |
|--|----------|------------------|----------------------------|---------------|-----------------------------|-------------------------|-------------------------------|-----------------------|----------------------|
|  | Activity | Original<br>vatu | Supple-<br>mentary<br>vatu | Final<br>vatu |                             |                         |                               |                       |                      |
| National Audit Office                            |          |                  |                            |               |                             |                         |                               |                       |                      |
| Planning , Policy & Standards                    | CEAA     | 6,535,712        | -                          | 6,535,712     | (390,000)                   | 6,145,712               | 6,182,441                     | (36,729)              | -1%                  |
| Audit Operations                                 | CEAB     | 11,259,509       | -                          | 11,259,509    | 1,999,000                   | 13,258,509              | 12,453,982                    | 804,527               | 6%                   |
| Corporate Services                               | CEAC     | 8,538,786        | -                          | 8,538,786     | (1,609,000)                 | 6,929,786               | 6,907,623                     | 22,163                | 0%                   |
| Total for National Audit Office                  |          | 26,334,007       | -                          | 26,334,007    | -                           | 26,334,007              | 25,544,046                    | 789,961               | 3%                   |
| Office of the Ombudsman                          |          |                  |                            |               |                             |                         |                               |                       |                      |
| Planning , Management and Investigations         | CCAA     | 49,098,665       | -                          | 49,098,665    | -                           | 49,098,665              | 46,910,581                    | 2,188,084             | 4%                   |
| Total for Ombudsman                              |          | 49,098,665       | -                          | 49,098,665    | -                           | 49,098,665              | 46,910,581                    | 2,188,084             | 4%                   |
| Public Prosecutor                                |          |                  |                            |               |                             |                         |                               |                       |                      |
| Planning and Management                          | CGAA     | 11,331,592       | 515,278                    | 11,846,870    | (819,043)                   | 11,027,827              | 10,281,974                    | 745,853               | 7%                   |
| Institute Criminal Proceedings                   | CGAB     | 12,261,945       | 564,510                    | 12,826,455    | 819,000                     | 13,645,455              | 14,390,866                    | (745,411)             | -5%                  |
| Corporate Services                               | CGAC     | 5,508,261        | 229,988                    | 5,738,249     | 43                          | 5,738,292               | 5,738,292                     | -                     | 0%                   |
| Total for Public Prosecutor                      |          | 29,101,798       | 1,309,776                  | 30,411,574    | -                           | 30,411,574              | 30,411,132                    | 442                   | 0%                   |
| Public Solicitor                                 |          |                  |                            |               |                             |                         |                               |                       |                      |
| Representation                                   | CHAA     | 24,814,421       | 3,573,840                  | 28,388,261    | -                           | 28,388,261              | 28,374,928                    | 13,333                | 0%                   |
| Total for Public Solicitor                       |          | 24,814,421       | 3,573,840                  | 28,388,261    | -                           | 28,388,261              | 28,374,928                    | 13,333                | 0%                   |
| Public Service Commission                        |          |                  |                            |               |                             |                         |                               |                       |                      |
| Corporate Service Unit                           | CJAA     | 57,165,026       | -                          | 57,165,026    | (4,397,701)                 | 52,767,325              | 52,514,595                    | 252,730               | 0%                   |
| Human Resource Management                        | CJAB     | 18,047,956       | -                          | 18,047,956    | -                           | 18,047,956              | 17,918,568                    | 129,388               | 1%                   |
| Performance Improvement Unit                     | CJAC     | 30,437,030       | -                          | 30,437,030    | (21,641,087)                | 8,795,943               | 8,608,783                     | 187,160               | 2%                   |
| Human Resource Development                       | CJAD     | 3,497,232        | -                          | 3,497,232     | 13,854,027                  | 17,351,259              | 17,204,916                    | 146,343               | 1%                   |
| Government Employee Entitlements                 | CJAE     | 8,685,166        | -                          | 8,685,166     | 12,184,761                  | 20,869,927              | 20,856,795                    | 13,132                | 0%                   |
| Total for Public Service Commission              |          | 117,832,410      | -                          | 117,832,410   | -                           | 117,832,410             | 117,103,657                   | 728,753               | 1%                   |
| State Law Office                                 |          |                  |                            |               |                             |                         |                               |                       |                      |
| Provision of Legal Advice and Services           | CFAA     | 50,356,589       | 11,042,040                 | 61,398,629    | -                           | 61,398,629              | 57,551,511                    | 3,847,118             | 6%                   |
| Total for State Law Office                       |          | 50,356,589       | 11,042,040                 | 61,398,629    | -                           | 61,398,629              | 57,551,511                    | 3,847,118             | 6%                   |
| TOTAL FOR CONSTITUTIONAL AREAS OF THE GOVERNMENT |          | 885,038,417      | 44,282,942                 | 929,321,359   | -                           | 929,321,359             | 912,867,144                   | 16,454,215            | 2%                   |

## Statement of Appropriations (2007) continued

|   | Activity | Appropriations   |                            |               | Budget<br>Virements<br>vatu | Final<br>Budget<br>vatu | Actual<br>Expenditure<br>vatu | Under/ (Over)<br>vatu | Percen-<br>tage<br>% |
|---|----------|------------------|----------------------------|---------------|-----------------------------|-------------------------|-------------------------------|-----------------------|----------------------|
|   |          | Original<br>vatu | Supple-<br>mentary<br>vatu | Final<br>vatu |                             |                         |                               |                       |                      |
| PRIME MINISTERS' OFFICE                                     |          |                  |                            |               |                             |                         |                               |                       |                      |
| Strategic Management  | MCBA     | 35,488,782       | -                          | 35,488,782    | -                           | 35,488,782              | 35,372,510                    | 116,272               | 0%                   |
| Administration & Coordination of Government Programmes      | MPAA     | 62,664,647       | -                          | 62,664,647    | 1,000,000                   | 63,664,647              | 62,973,740                    | 690,907               | 1%                   |
| Citizenship Commission                                      | MPAB     | 3,841,210        | -                          | 3,841,210     | 591,748                     | 4,432,958               | 4,422,525                     | 10,433                | 0%                   |
| Corporate Services  | MPBA     | 19,598,678       | -                          | 19,598,678    | 1,184,410                   | 20,783,088              | 20,780,930                    | 2,158                 | 0%                   |
| Language Services   | MPCA     | 28,613,114       | -                          | 28,613,114    | (2,776,158)                 | 25,836,956              | 25,177,486                    | 659,470               | 3%                   |
| Government Remuneration Tribunal                            | MPDE     | 4,700,000        | -                          | 4,700,000     | -                           | 4,700,000               | 4,604,234                     | 95,766                | 2%                   |
| TOTAL FOR PRIME MINISTERS' OFFICE                           |          | 154,906,431      | -                          | 154,906,431   | -                           | 154,906,431             | 153,331,425                   | 1,575,006             | 1%                   |
| MINISTRY OF AGRICULTURE, QUARANTINE, FORESTRY AND FISHERIES |          |                  |                            |               |                             |                         |                               |                       |                      |
| Portfolio Management  | MAAA     | 23,657,289       | -                          | 23,657,289    | (292,244)                   | 23,365,045              | 26,267,821                    | (2,902,776)           | -12%                 |
| Agriculture College, Santo                                  | MAAB     | 66,995,100       | -                          | 66,995,100    | (9,943,671)                 | 57,051,429              | 54,985,136                    | 2,066,293             | 4%                   |
| Ministry Executive Management And Corporate Services        | MABA     | 12,718,521       | -                          | 12,718,521    | 24,381,911                  | 37,100,432              | 36,916,994                    | 183,438               | 0%                   |
| Improvement of Production                                   | MACA     | 40,664,526       | -                          | 40,664,526    | (3,375,762)                 | 37,288,764              | 38,953,410                    | (1,664,646)           | -4%                  |
| Processing and Marketing                                    | MACB     | 5,211,095        | -                          | 5,211,095     | (500,000)                   | 4,711,095               | 4,111,866                     | 599,229               | 13%                  |
| Farming Systems and Food Security                           | MACC     | 5,975,986        | -                          | 5,975,986     | 1,132,798                   | 7,108,784               | 7,028,899                     | 79,885                | 1%                   |
| Policy and Administrative Support Services                  | MACD     | 23,553,909       | -                          | 23,553,909    | (5,850,038)                 | 17,703,871              | 17,625,809                    | 78,062                | 0%                   |
| Horticulture  | MACE     | 6,225,577        | -                          | 6,225,577     | (633,198)                   | 5,592,379               | 5,623,666                     | (31,287)              | -1%                  |
| Information Services  | MACF     | 4,311,814        | -                          | 4,311,814     | (426,974)                   | 3,884,840               | 3,832,450                     | 52,390                | 1%                   |
| Research and Development                                    | MACG     | 2,797,354        | -                          | 2,797,354     | (262,661)                   | 2,534,693               | 2,538,616                     | (3,923)               | 0%                   |
| Quarantine and Inspection                                   | MADA     | 21,080,083       | -                          | 21,080,083    | (1,405,631)                 | 19,674,452              | 18,913,142                    | 761,310               | 4%                   |
| Veterinary Contract   | MADB     | 9,227,522        | -                          | 9,227,522     | 17,721,342                  | 26,948,864              | 26,948,864                    | -                     | 0%                   |
| VQIS Operations (South) ,Tagabe and Tanna                   | MADC     | 41,175,982       | -                          | 41,175,982    | (4,739,540)                 | 36,436,442              | 36,236,982                    | 199,460               | 1%                   |
| VQIS Operations (North) Santo, Malekula and Banks           | MADD     | 19,909,686       | -                          | 19,909,686    | (2,973,883)                 | 16,935,803              | 16,367,197                    | 568,606               | 3%                   |
| Livestock Production  | MADE     | 16,936,888       | -                          | 16,936,888    | (3,886,855)                 | 13,050,033              | 12,679,687                    | 370,346               | 3%                   |
| Sustainability  | MAEA     | 10,387,378       | -                          | 10,387,378    | (4,079)                     | 10,383,299              | 10,398,209                    | (14,910)              | 0%                   |
| Community Based Development                                 | MAEB     | 3,195,358        | -                          | 3,195,358     | 136,807                     | 3,332,165               | 3,323,584                     | 8,581                 | 0%                   |
| Resource Assessment and Aquaculture                         | MAEC     | 7,552,751        | -                          | 7,552,751     | (992,475)                   | 6,560,276               | 6,459,159                     | 101,117               | 2%                   |
| Regulation  | MAED     | 5,326,118        | -                          | 5,326,118     | (982,355)                   | 4,343,763               | 4,103,028                     | 240,735               | 6%                   |
| Boat Building and Equipment Maintenance                     | MAEE     | 3,197,333        | -                          | 3,197,333     | 1,385,818                   | 4,583,151               | 4,698,208                     | (115,057)             | -3%                  |
| Administration  | MAEF     | 10,246,171       | -                          | 10,246,171    | (980,024)                   | 9,266,147               | 9,211,725                     | 54,422                | 1%                   |

## Statement of Appropriations (2007) continued

|   | Activity | Appropriations   |                            |               | Budget<br>Virements<br>vatu | Final<br>Budget<br>vatu | Actual<br>Expenditure<br>vatu | Under/ (Over)<br>vatu | Percen-<br>tage<br>% |
|---|----------|------------------|----------------------------|---------------|-----------------------------|-------------------------|-------------------------------|-----------------------|----------------------|
|   |          | Original<br>vatu | Supple-<br>mentary<br>vatu | Final<br>vatu |                             |                         |                               |                       |                      |
| MINISTRY OF AGRICULTURE, QUARANTINE,<br>FORESTRY AND FISHERIES (continued)            |          |                  |                            |               |                             |                         |                               |                       |                      |
| Policy and Management   | MAEG     | 3,747,741        | -                          | 3,747,741     | (1,649,604)                 | 2,098,137               | 2,129,825                     | (31,688)              | -2%                  |
| Forestry  | MAFA     | 62,664,932       | -                          | 62,664,932    | (5,859,681)                 | 56,805,251              | 56,741,751                    | 63,500                | 0%                   |
| TOTAL FOR MINISTRY OF AGRICULTURE,<br>QUARANTINE, FORESTRY AND FISHERIES              |          | 406,759,114      | -                          | 406,759,114   | 1                           | 406,759,115             | 406,096,028                   | 663,087               | 0%                   |
| MINISTRY OF COMMERCE, INDUSTRY AND<br>TOURISM   |          |                  |                            |               |                             |                         |                               |                       |                      |
| Portfolio Coordination  | MTAA     | 30,941,851       | -                          | 30,941,851    | 2,368,701                   | 33,310,552              | 35,428,509                    | (2,117,957)           | -6%                  |
| Executive Management  | MTBA     | 8,729,353        | -                          | 8,729,353     | 4,985,478                   | 13,714,831              | 14,285,933                    | (571,102)             | -4%                  |
| Industry and Commerce   | MTCA     | 16,988,421       | -                          | 16,988,421    | (105,000)                   | 16,883,421              | 18,086,041                    | (1,202,620)           | -7%                  |
| Tourism Development   | MTCB     | 20,456,545       | -                          | 20,456,545    | (1,579,500)                 | 18,877,045              | 19,377,969                    | (500,924)             | -3%                  |
| Trade and Marketing   | MTCC     | 7,727,724        | -                          | 7,727,724     | (325,000)                   | 7,402,724               | 6,929,597                     | 473,127               | 6%                   |
| Investment Promotion  | MTEA     | 23,048,168       | -                          | 23,048,168    | (650,000)                   | 22,398,168              | 22,359,207                    | 38,961                | 0%                   |
| TOTAL FOR MINISTRY OF COMMERCE,<br>INDUSTRY AND TOURISM                               |          | 107,892,062      | -                          | 107,892,062   | 4,694,679                   | 112,586,741             | 116,467,256                   | (3,880,515)           | -3%                  |
| MINISTRY OF COOPERATIVES AND NI-<br>VANUATU BUSINESS DEVELOPMENT<br>SERVICES          |          |                  |                            |               |                             |                         |                               |                       |                      |
| Portfolio Coordination  | MVAA     | 29,182,139       | -                          | 29,182,139    | (1,097,000)                 | 28,085,139              | 30,282,304                    | (2,197,165)           | -8%                  |
| Cooperatives Development  | MVBA     | 34,272,192       | -                          | 34,272,192    | 727,321                     | 34,999,513              | 34,781,428                    | 218,085               | 1%                   |
| TOTAL FOR MINISTRY OF COOPERATIVES<br>AND NI-VANUATU BUSINESS DEVELOPMENT<br>SERVICES |          | 63,454,331       | -                          | 63,454,331    | (369,679)                   | 63,084,652              | 65,063,732                    | (1,979,080)           | -3%                  |
| MINISTRY OF EDUCATION   |          |                  |                            |               |                             |                         |                               |                       |                      |
| Ministry Cabinet  | MEAA     | 26,768,555       | -                          | 26,768,555    | 500,000                     | 27,268,555              | 28,800,210                    | (1,531,655)           | -6%                  |
| Director General's Office   | MEBA     | 11,792,180       | -                          | 11,792,180    | (1,930,046)                 | 9,862,134               | 9,352,143                     | 509,991               | 5%                   |
| Teaching Services Commission  | MEBB     | 33,079,480       | -                          | 33,079,480    | 37,000,046                  | 70,079,526              | 64,964,746                    | 5,114,780             | 7%                   |
| Administration and Finance  | MEBC     | 61,972,634       | -                          | 61,972,634    | -                           | 61,972,634              | 59,475,880                    | 2,496,754             | 4%                   |
| Policy and Planning   | MEBD     | 25,713,858       | -                          | 25,713,858    | -                           | 25,713,858              | 25,156,169                    | 557,689               | 2%                   |
| Vanuatu Institute of Education  | MECA     | 116,030,973      | -                          | 116,030,973   | 20,565,203                  | 136,596,176             | 129,454,033                   | 7,142,143             | 5%                   |
| Secondary, Technical and Further Education  | MECB     | 1,194,842,440    | -                          | 1,194,842,440 | (76,165,240)                | 1,118,677,200           | 1,132,159,327                 | (13,482,127)          | -1%                  |
| Primary Administration  | MECC     | 964,786,194      | 52,000,000                 | 1,016,786,194 | 530,497,641                 | 1,547,283,835           | 1,587,071,271                 | (39,787,436)          | -3%                  |
| Primary Education   | MECD     | 652,289,958      | -                          | 652,289,958   | (531,467,604)               | 120,822,354             | 119,234,945                   | 1,587,409             | 1%                   |
| TOTAL FOR MINISTRY OF EDUCATION   |          | 3,087,276,272    | 52,000,000                 | 3,139,276,272 | (21,000,000)                | 3,118,276,272           | 3,155,668,724                 | (37,392,452)          | -1%                  |

## Statement of Appropriations (2007) continued

|  | Activity | Appropriations   |                            |               | Budget<br>Virements<br>vatu | Final<br>Budget<br>vatu | Actual<br>Expenditure<br>vatu | Under/ (Over)<br>vatu | Percen-<br>tage<br>% |
|--|----------|------------------|----------------------------|---------------|-----------------------------|-------------------------|-------------------------------|-----------------------|----------------------|
|  |          | Original<br>vatu | Supple-<br>mentary<br>vatu | Final<br>vatu |                             |                         |                               |                       |                      |
| MINISTRY OF FINANCE & ECONOMIC<br>MANAGEMENT             |          |                  |                            |               |                             |                         |                               |                       |                      |
| Portfolio Management                                     | MFAA     | 30,913,897       | -                          | 30,913,897    | 9,946,930                   | 40,860,827              | 40,931,382                    | (70,555)              | 0%                   |
| Ministry Executive & Internal Audit                      | MFBA     | 38,781,124       | -                          | 38,781,124    | (887,911)                   | 37,893,213              | 30,725,743                    | 7,167,470             | 19%                  |
| Corporate Services                                       | MFBB     | 76,181,789       | -                          | 76,181,789    | 6,247,326                   | 82,429,115              | 82,212,921                    | 216,194               | 0%                   |
| Information Services                                     | MFBC     | 140,116,363      | -                          | 140,116,363   | (4,600,812)                 | 135,515,551             | 132,764,545                   | 2,751,006             | 2%                   |
| Economic Policy Development                              | MFCA     | 3,140,783        | -                          | 3,140,783     | 1,105,065                   | 4,245,848               | 4,375,165                     | (129,317)             | -3%                  |
| Sector Policy Coordination                               | MFCB     | 14,555,347       | -                          | 14,555,347    | 578,590                     | 15,133,937              | 15,073,923                    | 60,014                | 0%                   |
| Government Financial Services                            | MFCC     | 63,094,267       | -                          | 63,094,267    | 9,535,241                   | 72,629,508              | 62,748,896                    | 9,880,612             | 14%                  |
| National Statistical Collection, Analysis & Reporting    | MFDA     | 24,251,554       | -                          | 24,251,554    | (1,000,000)                 | 23,251,554              | 22,390,741                    | 860,813               | 4%                   |
| Public Debt Provisions                                   | MFEA     | 1,267,200,000    | -                          | 1,267,200,000 | (130,000,000)               | 1,137,200,000           | 971,364,743                   | 165,835,257           | 15%                  |
| Grants to Institutions                                   | MFEB     | 496,883,773      | 44,220,719                 | 541,104,492   | (23,050,000)                | 518,054,492             | 464,167,954                   | 53,886,538            | 10%                  |
| Central Payments   | MFEC     | 169,255,991      | 83,209,543                 | 252,465,534   | 117,770,365                 | 370,235,899             | 307,495,405                   | 62,740,494            | 17%                  |
| Customs and Excise Collections                           | MFFA     | 51,696,445       | -                          | 51,696,445    | 2,696,000                   | 54,392,445              | 53,488,084                    | 904,361               | 2%                   |
| VAT Collections  | MFFB     | 63,065,389       | -                          | 63,065,389    | (3,778,722)                 | 59,286,667              | 57,182,445                    | 2,104,222             | 4%                   |
| Rates and Taxes Collection                               | MFFC     | 18,927,400       | -                          | 18,927,400    | 3,250,814                   | 22,178,214              | 22,147,157                    | 31,057                | 0%                   |
| Trade and Industry Support                               | MFFD     | 6,998,309        | -                          | 6,998,309     | (150,000)                   | 6,848,309               | 6,745,112                     | 103,197               | 2%                   |
| Border Control   | MFGA     | 35,331,829       | -                          | 35,331,829    | 637,112                     | 35,968,941              | 35,160,722                    | 808,219               | 2%                   |
| Investment and Legal                                     | MFGB     | 8,652,732        | -                          | 8,652,732     | 900,000                     | 9,552,732               | 9,384,498                     | 168,234               | 2%                   |
| TOTAL FOR MINISTRY OF FINANCE & ECONOMIC MANAGEMENT      |          | 2,509,046,992    | 127,430,262                | 2,636,477,254 | (10,800,002)                | 2,625,677,252           | 2,318,359,436                 | 307,317,816           | 12%                  |
| MINISTRY OF FOREIGN AFFAIRS AND<br>EXTERNAL TRADE        |          |                  |                            |               |                             |                         |                               |                       |                      |
| Portfolio Coordination                                   | MOAA     | 38,409,816       | -                          | 38,409,816    | 7,100,000                   | 45,509,816              | 44,252,070                    | 1,257,746             | 3%                   |
| Operations of the Department of Foreign Affairs          | MOBA     | 174,531,600      | -                          | 174,531,600   | (7,100,000)                 | 167,431,600             | 161,157,672                   | 6,273,928             | 4%                   |
| TOTAL FOR MINISTRY OF FOREIGN AFFAIRS AND EXTERNAL TRADE |          | 212,941,416      | -                          | 212,941,416   | -                           | 212,941,416             | 205,409,742                   | 7,531,674             | 4%                   |

## Statement of Appropriations (2007) continued

|  | Activity | Appropriations   |                            |               | Budget<br>Virements<br>vatu | Final<br>Budget<br>vatu | Actual<br>Expenditure<br>vatu | Under/ (Over)<br>vatu | Percen-<br>tage<br>% |
|--|----------|------------------|----------------------------|---------------|-----------------------------|-------------------------|-------------------------------|-----------------------|----------------------|
|  |          | Original<br>vatu | Supple-<br>mentary<br>vatu | Final<br>vatu |                             |                         |                               |                       |                      |
| MINISTRY OF HEALTH                                       |          |                  |                            |               |                             |                         |                               |                       |                      |
| Portfolio Management                                     | MHAA     | 29,405,814       | -                          | 29,405,814    | 3,220,450                   | 32,626,264              | 31,572,848                    | 1,053,416             | 3%                   |
| Ministry Executive                                       | MHBA     | 7,130,212        | -                          | 7,130,212     | -                           | 7,130,212               | 7,126,523                     | 3,689                 | 0%                   |
| Corporate Services                                       | MHBB     | 123,438,495      | -                          | 123,438,495   | 43,278,388                  | 166,716,883             | 163,226,381                   | 3,490,502             | 2%                   |
| Hospital Services  | MHCA     | 738,570,187      | -                          | 738,570,187   | (28,437,847)                | 710,132,340             | 700,808,164                   | 9,324,176             | 1%                   |
| Community Health Services                                | MHCB     | 334,317,899      | -                          | 334,317,899   | (18,060,991)                | 316,256,908             | 308,646,741                   | 7,610,167             | 2%                   |
| Public Health Services                                   | MHCC     | 66,993,122       | -                          | 66,993,122    | -                           | 66,993,122              | 65,384,086                    | 1,609,036             | 2%                   |
| Medical Supplies Stock                                   | MHCD     | 115,000,000      | -                          | 115,000,000   | -                           | 115,000,000             | 113,254,046                   | 1,745,954             | 2%                   |
| TOTAL FOR MINISTRY OF HEALTH                             |          | 1,414,855,729    | -                          | 1,414,855,729 | -                           | 1,414,855,729           | 1,390,018,789                 | 24,836,940            | 2%                   |
| MINISTRY OF INFRASTRUCTURE & PUBLIC UTILITIES            |          |                  |                            |               |                             |                         |                               |                       |                      |
| Portfolio Management                                     | MUAA     | 28,628,499       | -                          | 28,628,499    | (4,500,000)                 | 24,128,499              | 22,870,342                    | 1,258,157             | 5%                   |
| Director General and Corporate Services                  | MUBA     | 32,454,047       | -                          | 32,454,047    | 6,500,000                   | 38,954,047              | 37,806,612                    | 1,147,435             | 3%                   |
| Civil Aviation Management and Administration Support     | MUCA     | 49,377,924       | -                          | 49,377,924    | -                           | 49,377,924              | 47,564,904                    | 1,813,020             | 4%                   |
| Weather Forecasting , Monitoring and Research            | MUDA     | 72,549,946       | -                          | 72,549,946    | 12,000,000                  | 84,549,946              | 84,644,786                    | (94,840)              | 0%                   |
| Ports Administration                                     | MUEA     | 86,296,839       | -                          | 86,296,839    | -                           | 86,296,839              | 82,890,602                    | 3,406,237             | 4%                   |
| Development and Maintenance of Government Infrastructure | MUFA     | 1,031,834,794    | -                          | 1,031,834,794 | (56,225,000)                | 975,609,794             | 978,237,744                   | (2,627,950)           | 0%                   |
| Outer Island Airfield Maintenance                        | MUFB     | 99,200,000       | -                          | 99,200,000    | (42,100,000)                | 57,100,000              | 55,825,928                    | 1,274,072             | 2%                   |
| Government Contributions to Projects                     | MUFC     | 20,000,000       | -                          | 20,000,000    | 70,000,000                  | 90,000,000              | 90,000,000                    | -                     | 0%                   |
| TOTAL FOR MINISTRY OF INFRASTRUCTURE & PUBLIC UTILITIES  |          | 1,420,342,049    | -                          | 1,420,342,049 | (14,325,000)                | 1,406,017,049           | 1,399,840,918                 | 6,176,131             | 0%                   |
| MINISTY OF INTERNAL AFFAIRS                              |          |                  |                            |               |                             |                         |                               |                       |                      |
| Portfolio Management                                     | MIAA     | 24,870,430       | -                          | 24,870,430    | 3,008,576                   | 27,879,006              | 24,948,196                    | 2,930,810             | 11%                  |
| Corporate Services                                       | MIAB     | 16,656,592       | -                          | 16,656,592    | 25,241,559                  | 41,898,151              | 40,858,484                    | 1,039,667             | 2%                   |
| Police Service Commission                                | MIAC     | 4,005,826        | -                          | 4,005,826     | 3,940,206                   | 7,946,032               | 7,798,963                     | 147,069               | 2%                   |
| Grants to Provinces                                      | MICA     | 221,674,852      | -                          | 221,674,852   | (3,300,000)                 | 218,374,852             | 218,017,545                   | 357,307               | 0%                   |
| Grants to Municipalities                                 | MICB     | 20,069,861       | -                          | 20,069,861    | (6,320,000)                 | 13,749,861              | 13,365,221                    | 384,640               | 3%                   |
| Administration of Regional Services                      | MICC     | 65,674,137       | -                          | 65,674,137    | 2,021,436                   | 67,695,573              | 66,161,046                    | 1,534,527             | 2%                   |
| Disaster Management                                      | MICD     | 11,130,028       | -                          | 11,130,028    | -                           | 11,130,028              | 9,445,241                     | 1,684,787             | 15%                  |
| Office of the Commissioner                               | MIDA     | 130,462,724      | 71,538,738                 | 202,001,462   | (36,382,356)                | 165,619,106             | 162,629,944                   | 2,989,162             | 2%                   |

## Statement of Appropriations (2007) continued

|   | Activity | Appropriations   |                            |               | Budget<br>Virements<br>vatu | Final<br>Budget<br>vatu | Actual<br>Expenditure<br>vatu | Under/ (Over)<br>vatu | Percen-<br>tage<br>% |
|---|----------|------------------|----------------------------|---------------|-----------------------------|-------------------------|-------------------------------|-----------------------|----------------------|
|   |          | Original<br>vatu | Supple-<br>mentary<br>vatu | Final<br>vatu |                             |                         |                               |                       |                      |
| MINISTRY OF INTERNAL AFFAIRS (continued)                  |          |                  |                            |               |                             |                         |                               |                       |                      |
| Police Operations   | MIDB     | 169,941,609      | 41,774,865                 | 211,716,474   | 6,404,518                   | 218,120,992             | 222,364,070                   | (4,243,078)           | -2%                  |
| Surveillance and Response                                 | MIDC     | 188,300,884      | 31,516,149                 | 219,817,033   | 7,735,445                   | 227,552,478             | 229,341,703                   | (1,789,225)           | -1%                  |
| Maritime Surveillance                                     | MIDE     | -                | 4,369,253                  | 4,369,253     | -                           | 4,369,253               | 2,897,013                     | 1,472,240             | 34%                  |
| Prison Service  | MIDD     | 35,094,783       | -                          | 35,094,783    | 2,015,000                   | 37,109,783              | 35,721,569                    | 1,388,214             | 4%                   |
| Border Control  | MIDF     | 61,874,418       | 7,476,659                  | 69,351,077    | 1,029,145                   | 70,380,222              | 68,039,008                    | 2,341,214             | 3%                   |
| Labour Regulation   | MIEA     | 35,303,568       | -                          | 35,303,568    | 3,506,733                   | 38,810,301              | 38,369,276                    | 441,025               | 1%                   |
| Electoral Services  | MIEB     | 19,552,437       | -                          | 19,552,437    | (1,777,586)                 | 17,777,851              | 17,590,193                    | 187,658               | 1%                   |
| Conduct of Elections                                      | MIEC     | -                | -                          | -             | 13,045,441                  | 13,045,441              | 13,045,441                    | -                     | 0%                   |
| Civil Registry  | MIED     | 7,902,037        | -                          | 7,902,037     | -                           | 7,902,037               | 7,802,318                     | 99,719                | 1%                   |
| TOTAL FOR MINISTRY OF INTERNAL AFFAIRS                    |          | 1,012,514,186    | 156,675,664                | 1,169,189,850 | 20,171,117                  | 1,189,360,967           | 1,178,395,231                 | 10,965,736            | 1%                   |
| MINISTRY OF LANDS, GEOLOGY & MINES                        |          |                  |                            |               |                             |                         |                               |                       |                      |
| Portfolio Coordination                                    | MLAA     | 22,869,563       | -                          | 22,869,563    | 1,330,000                   | 24,199,563              | 24,714,179                    | (514,616)             | -2%                  |
| Executive Management                                      | MLBA     | 19,589,261       | 3,148,980                  | 22,738,241    | (785,305)                   | 21,952,936              | 21,818,704                    | 134,232               | 1%                   |
| Corporate Services  | MLBB     | 44,361,701       | 3,148,980                  | 47,510,681    | (3,601,394)                 | 43,909,287              | 43,293,565                    | 615,722               | 1%                   |
| Energy Management and Assessment                          | MLCA     | 9,585,630        | -                          | 9,585,630     | (600,000)                   | 8,985,630               | 8,927,102                     | 58,528                | 1%                   |
| Environmental Management, Research and Extension Services | MLDA     | 6,852,375        | -                          | 6,852,375     | 2,457,414                   | 9,309,789               | 8,930,719                     | 379,070               | 4%                   |
| Land Survey   | MLEA     | 30,412,119       | 3,148,980                  | 33,561,099    | 798,873                     | 34,359,972              | 34,094,975                    | 264,997               | 1%                   |
| Land Use Planning   | MLEB     | 9,444,301        | 3,148,980                  | 12,593,281    | 3,061,226                   | 15,654,507              | 15,729,199                    | (74,692)              | 0%                   |
| Lease Management  | MLEC     | 17,927,786       | 6,297,960                  | 24,225,746    | (1,564,560)                 | 22,661,186              | 23,502,714                    | (841,528)             | -4%                  |
| Customary Land Registration                               | MLED     | 5,394,109        | 3,148,980                  | 8,543,089     | (1,988,926)                 | 6,554,163               | 6,849,435                     | (295,272)             | -5%                  |
| Valuer General's Office                                   | MLEE     | 5,983,972        | -                          | 5,983,972     | (370,000)                   | 5,613,972               | 5,508,573                     | 105,399               | 2%                   |
| Mines and Minerals  | MLFA     | 6,423,645        | 3,148,980                  | 9,572,625     | 3,386,515                   | 12,959,140              | 12,916,929                    | 42,211                | 0%                   |
| Geological Research                                       | MLFB     | 8,440,503        | 3,148,980                  | 11,589,483    | (1,145,321)                 | 10,444,162              | 10,342,842                    | 101,320               | 1%                   |
| Rural Water Supply  | MLGA     | 23,790,872       | 3,148,980                  | 26,939,852    | (913,521)                   | 26,026,331              | 25,538,971                    | 487,360               | 2%                   |
| Water Resource Management                                 | MLGB     | 5,523,893        | -                          | 5,523,893     | (65,000)                    | 5,458,893               | 5,231,343                     | 227,550               | 4%                   |
| TOTAL FOR MINISTRY OF LANDS, GEOLOGY & MINES              |          | 216,599,730      | 31,489,800                 | 248,089,530   | 1                           | 248,089,531             | 247,399,250                   | 690,281               | 0%                   |

## Statement of Appropriations (2007) continued

|  | Activity | Appropriations   |                            |                | Budget<br>Virements<br>vatu | Final<br>Budget<br>vatu | Actual<br>Expenditure<br>vatu | Under/ (Over)<br>vatu | Percen-<br>tage<br>% |
|--|----------|------------------|----------------------------|----------------|-----------------------------|-------------------------|-------------------------------|-----------------------|----------------------|
|  |          | Original<br>vatu | Supple-<br>mentary<br>vatu | Final<br>vatu  |                             |                         |                               |                       |                      |
| MINISTRY OF YOUTH DEVELOPMENT & TRAINING           |          |                  |                            |                |                             |                         |                               |                       |                      |
| Portfio Management                                 | MYAA     | 26,038,449       | -                          | 26,038,449     | 1,844,171                   | 27,882,620              | 28,831,141                    | (948,521)             | -3%                  |
| Youth Development Training                         | MYBA     | 22,851,776       | -                          | 22,851,776     | 16,649,900                  | 39,501,676              | 37,725,934                    | 1,775,742             | 4%                   |
| Contribution to Sporting Bodies                    | MYBB     | 21,847,723       | -                          | 21,847,723     | 3,205,929                   | 25,053,652              | 24,387,193                    | 666,459               | 3%                   |
| Vocational and Continuing Education                | MYCA     | 19,230,938       | -                          | 19,230,938     | (700,000)                   | 18,530,938              | 17,730,387                    | 800,551               | 4%                   |
| TOTAL FOR MINISTRY OF YOUTH DEVELOPMENT & TRAINING |          | 89,968,886       | -                          | 89,968,886     | 21,000,000                  | 110,968,886             | 108,674,655                   | 2,294,231             | 2%                   |
| MINISTRY OF JUSTICE AND SOCIAL WELFARE             |          |                  |                            |                |                             |                         |                               |                       |                      |
| Portfolio Management                               | MJAA     | 28,744,148       | -                          | 28,744,148     | -                           | 28,744,148              | 30,647,455                    | (1,903,307)           | -7%                  |
| Corporate Services                                 | MJAB     | 14,734,239       | -                          | 14,734,239     | 42,253                      | 14,776,492              | 13,459,952                    | 1,316,540             | 9%                   |
| Corporate Services                                 | MJBA     | 24,295,956       | 10,000,000                 | 34,295,956     | (400,724)                   | 33,895,232              | 33,799,621                    | 95,611                | 0%                   |
| Correctional Services                              | MJCA     | 82,653,049       | -                          | 82,653,049     | 987,354                     | 83,640,403              | 83,056,764                    | 583,639               | 1%                   |
| TOTAL FOR MINISTRY OF JUSTICE AND SOCIAL WELFARE   |          | 150,427,392      | 10,000,000                 | 160,427,392    | 628,883                     | 161,056,275             | 160,963,792                   | 92,483                | 0%                   |
| TOTAL FOR GOVERNMENT OF VANUATU                    |          |                  |                            |                |                             |                         |                               |                       |                      |
|  |          | 11,732,023,007   | 421,878,668                | 12,153,901,675 | -                           | 12,153,901,675          | 11,818,556,122                | 335,345,553           | 3%                   |



## Statement of Appropriations (2008)

|  | Activity | Appropriations   |                            |               | Budget<br>Virements<br>vatu | Final<br>Budget<br>vatu | Actual<br>Expenditure<br>vatu | Under/ (Over)<br>vatu | Percen-<br>tage<br>% |
|--|----------|------------------|----------------------------|---------------|-----------------------------|-------------------------|-------------------------------|-----------------------|----------------------|
|  |          | Original<br>vatu | Supple-<br>mentary<br>vatu | Final<br>vatu |                             |                         |                               |                       |                      |
| CONSTITUTIONAL AREAS OF THE GOVERNMENT               |          |                  |                            |               |                             |                         |                               |                       |                      |
| President of the Republic                            |          |                  |                            |               |                             |                         |                               |                       |                      |
| Management of the State House and President          | CAAA     | 23,620,956       | -                          | 23,620,956    | -                           | 23,620,956              | 31,411,071                    | (7,790,115)           | -33%                 |
| Total President of the Republic                      |          | 23,620,956       | -                          | 23,620,956    | -                           | 23,620,956              | 31,411,071                    | (7,790,115)           | -33%                 |
| Parliament   |          |                  |                            |               |                             |                         |                               |                       |                      |
| Procedure and Legislative Affairs                    | CBA A    | 386,274,121      | -                          | 386,274,121   | (122,738)                   | 386,151,383             | 385,492,964                   | 658,419               | 0%                   |
| Security and Protocol                                | CBAB     | 2,124,532        | -                          | 2,124,532     | -                           | 2,124,532               | 2,851,630                     | (727,098)             | -34%                 |
| Inter-Parliamentary Relations                        | CBAC     | 8,824,111        | -                          | 8,824,111     | -                           | 8,824,111               | 8,472,388                     | 351,723               | 4%                   |
| Office of the Leader of the Opposition               | CBAD     | 15,665,901       | -                          | 15,665,901    | -                           | 15,665,901              | 17,746,130                    | (2,080,229)           | -13%                 |
| Committee of the Standing Orders                     | CBBA     | 1,956,850        | -                          | 1,956,850     | -                           | 1,956,850               | 4,303,978                     | (2,347,128)           | -120%                |
| Committee on Parliamentary Privileges and Immunities | CBBB     | 1,956,850        | -                          | 1,956,850     | -                           | 1,956,850               | 4,377,561                     | (2,420,711)           | -124%                |
| Committee on the Public Accounts                     | CBBC     | 5,995,959        | -                          | 5,995,959     | -                           | 5,995,959               | 5,725,561                     | 270,398               | 5%                   |
| Committee on Institutions                            | CBBD     | 1,830,274        | -                          | 1,830,274     | -                           | 1,830,274               | 4,063,263                     | (2,232,989)           | -122%                |
| Committee on Economic Policy                         | CBBE     | 1,960,850        | -                          | 1,960,850     | -                           | 1,960,850               | 4,565,803                     | (2,604,953)           | -133%                |
| Committee on Social Policy                           | CBBF     | 1,951,850        | -                          | 1,951,850     | -                           | 1,951,850               | 4,292,279                     | (2,340,429)           | -120%                |
| Parliamentary Reporting                              | CBCA     | 7,586,733        | -                          | 7,586,733     | (122,738)                   | 7,463,995               | 4,495,633                     | 2,968,362             | 40%                  |
| Library and Archives                                 | CBCB     | 3,036,074        | -                          | 3,036,074     | -                           | 3,036,074               | 3,086,126                     | (50,052)              | -2%                  |
| Financial Management                                 | CBDA     | 2,464,306        | -                          | 2,464,306     | -                           | 2,464,306               | 3,120,288                     | (655,982)             | -27%                 |
| Personnel Administration and Maintenance             | CBDB     | 13,492,961       | -                          | 13,492,961    | -                           | 13,492,961              | 13,894,620                    | (401,659)             | -3%                  |
| Members Allocation                                   | CBDC     | 109,773,453      | -                          | 109,773,453   | -                           | 109,773,453             | 107,520,894                   | 2,252,559             | 2%                   |
| Total Parliament                                     |          | 564,894,825      | -                          | 564,894,825   | (245,476)                   | 564,649,349             | 574,009,118                   | (9,359,769)           | -2%                  |
| Judiciary  |          |                  |                            |               |                             |                         |                               |                       |                      |
| Judicial Administration                              | CIAA     | 27,955,079       | 641,017                    | 28,596,096    | -                           | 28,596,096              | 29,684,387                    | (1,088,291)           | -4%                  |
| Judicial Functions/Services                          | CIAB     | 99,774,116       | 7,775,495                  | 107,549,611   | -                           | 107,549,611             | 111,789,683                   | (4,240,072)           | -4%                  |
| Enforcement Processes                                | CIAC     | 5,063,622        | 272,621                    | 5,336,243     | -                           | 5,336,243               | 4,649,470                     | 686,773               | 13%                  |
| Total for Judiciary                                  |          | 132,792,817      | 8,689,133                  | 141,481,950   | -                           | 141,481,950             | 146,123,540                   | (4,641,590)           | -3%                  |
| Malvatumauri National Council of Chiefs              |          |                  |                            |               |                             |                         |                               |                       |                      |
| Administration of the National Council of Chiefs     | CDA 1    | 17,103,915       | -                          | 17,103,915    | 3,425,677                   | 20,529,592              | 19,049,056                    | 1,480,536             | 7%                   |
| Funds for 14 Islands Council of Chiefs               | CDA2     | 5,200,000        | -                          | 5,200,000     | (2,280,677)                 | 2,919,323               | 2,819,323                     | 100,000               | 3%                   |
| Malvatumauri Members Allow ance                      | CDA3     | 11,160,000       | -                          | 11,160,000    | (1,145,000)                 | 10,015,000              | 9,912,241                     | 102,759               | 1%                   |
| Total for Malvatumauri National Council of Chiefs    |          | 33,463,915       | -                          | 33,463,915    | -                           | 33,463,915              | 31,780,620                    | 1,683,295             | 5%                   |

## Statement of Appropriations (2008) continued

|   | Activity | Appropriations       |                            |                      | Budget<br>Virements<br>vatu | Final<br>Budget<br>vatu | Actual<br>Expenditure<br>vatu | Under/ (Over)<br>vatu | Percen-<br>tage<br>% |
|---|----------|----------------------|----------------------------|----------------------|-----------------------------|-------------------------|-------------------------------|-----------------------|----------------------|
|   |          | Original<br>vatu     | Supple-<br>mentary<br>vatu | Final<br>vatu        |                             |                         |                               |                       |                      |
| <b>National Audit Office</b>                            |          |                      |                            |                      |                             |                         |                               |                       |                      |
| Planning , Policy & Standards                           | CEAA     | 7,985,297            | -                          | 7,985,297            | 1,739,375                   | 9,724,672               | 7,272,148                     | 2,452,524             | 25%                  |
| Audit Operations  | CEAB     | 17,689,808           | -                          | 17,689,808           | (1,739,375)                 | 15,950,433              | 12,379,811                    | 3,570,622             | 22%                  |
| Corporate Services                                      | CEAC     | 7,375,429            | -                          | 7,375,429            | -                           | 7,375,429               | 6,847,780                     | 527,649               | 7%                   |
| <b>Total for National Audit Office</b>                  |          | <b>33,050,534</b>    | <b>-</b>                   | <b>33,050,534</b>    | <b>-</b>                    | <b>33,050,534</b>       | <b>26,499,739</b>             | <b>6,550,795</b>      | <b>20%</b>           |
| <b>Office of the Ombudsman</b>                          |          |                      |                            |                      |                             |                         |                               |                       |                      |
| Planning , Management and Investigations                | CCAA     | 48,260,931           | -                          | 48,260,931           | -                           | 48,260,931              | 48,759,272                    | (498,341)             | -1%                  |
| <b>Total for Ombudsman</b>                              |          | <b>48,260,931</b>    | <b>-</b>                   | <b>48,260,931</b>    | <b>-</b>                    | <b>48,260,931</b>       | <b>48,759,272</b>             | <b>(498,341)</b>      | <b>-1%</b>           |
| <b>Public Prosecutor</b>                                |          |                      |                            |                      |                             |                         |                               |                       |                      |
| Planning and Management                                 | CGAA     | 5,705,696            | -                          | 5,705,696            | 275,705                     | 5,981,401               | 5,956,525                     | 24,876                | 0%                   |
| Institute Criminal Proceedings                          | CGAB     | 20,769,596           | 734,065                    | 21,503,661           | (275,705)                   | 21,227,956              | 21,042,426                    | 185,530               | 1%                   |
| Corporate Services                                      | CGAC     | 3,518,750            | -                          | 3,518,750            | -                           | 3,518,750               | 3,387,590                     | 131,160               | 4%                   |
| <b>Total for Public Prosecutor</b>                      |          | <b>29,994,042</b>    | <b>734,065</b>             | <b>30,728,107</b>    | <b>-</b>                    | <b>30,728,107</b>       | <b>30,386,541</b>             | <b>341,566</b>        | <b>1%</b>            |
| <b>Public Solicitor</b>                                 |          |                      |                            |                      |                             |                         |                               |                       |                      |
| Representation  | CHAA     | 30,873,564           | 1,451,751                  | 32,325,315           | -                           | 32,325,315              | 32,506,287                    | (180,972)             | -1%                  |
| <b>Total for Public Solicitor</b>                       |          | <b>30,873,564</b>    | <b>1,451,751</b>           | <b>32,325,315</b>    | <b>-</b>                    | <b>32,325,315</b>       | <b>32,506,287</b>             | <b>(180,972)</b>      | <b>-1%</b>           |
| <b>Public Service Commission</b>                        |          |                      |                            |                      |                             |                         |                               |                       |                      |
| Corporate Service Unit                                  | CJAA     | 39,729,444           | -                          | 39,729,444           | 6,801,801                   | 46,531,245              | 46,821,913                    | (290,668)             | -1%                  |
| Human Resource Management                               | CJAB     | 15,256,045           | -                          | 15,256,045           | (1,114,867)                 | 14,141,178              | 14,211,033                    | (69,855)              | 0%                   |
| Performance Improvement Unit                            | CJAC     | 9,986,032            | -                          | 9,986,032            | (2,399,059)                 | 7,586,973               | 7,497,052                     | 89,921                | 1%                   |
| Human Resource Development                              | CJAD     | 26,925,393           | -                          | 26,925,393           | (2,169,372)                 | 24,756,021              | 24,444,470                    | 311,551               | 1%                   |
| Public Service Legal Unit                               | CJAE     | 6,051,984            | -                          | 6,051,984            | (1,118,503)                 | 4,933,481               | 5,199,117                     | (265,636)             | -5%                  |
| <b>Total for Public Service Commission</b>              |          | <b>97,948,898</b>    | <b>-</b>                   | <b>97,948,898</b>    | <b>-</b>                    | <b>97,948,898</b>       | <b>98,173,585</b>             | <b>(224,687)</b>      | <b>0%</b>            |
| <b>State Law Office</b>                                 |          |                      |                            |                      |                             |                         |                               |                       |                      |
| Provision of Legal Advice and Services                  | CFAA     | 63,008,609           | 4,143,292                  | 67,151,901           | -                           | 67,151,901              | 71,066,375                    | (3,914,474)           | -6%                  |
| <b>Total for State Law Office</b>                       |          | <b>63,008,609</b>    | <b>4,143,292</b>           | <b>67,151,901</b>    | <b>-</b>                    | <b>67,151,901</b>       | <b>71,066,375</b>             | <b>(3,914,474)</b>    | <b>-6%</b>           |
| <b>Citizenship Office</b>                               |          |                      |                            |                      |                             |                         |                               |                       |                      |
| Citizenship Commission                                  | CKAA     | 4,117,321            | -                          | 4,117,321            | (328,338)                   | 3,788,983               | 4,653,332                     | (864,349)             | -23%                 |
| <b>Total for Citizenship Office</b>                     |          | <b>4,117,321</b>     | <b>-</b>                   | <b>4,117,321</b>     | <b>(328,338)</b>            | <b>3,788,983</b>        | <b>4,653,332</b>              | <b>(864,349)</b>      | <b>-23%</b>          |
| <b>TOTAL FOR CONSTITUTIONAL AREAS OF THE GOVERNMENT</b> |          | <b>1,062,026,412</b> | <b>15,018,241</b>          | <b>1,077,044,653</b> | <b>(573,814)</b>            | <b>1,076,470,839</b>    | <b>1,095,369,480</b>          | <b>(18,898,641)</b>   | <b>-2%</b>           |

## Statement of Appropriations (2008) continued

|  | Activity | Appropriations   |                            |               | Budget Virements<br>vatu | Final Budget<br>vatu | Actual Expenditure<br>vatu | Under/ (Over)<br>vatu | Percen-<br>tage<br>% |
|--|----------|------------------|----------------------------|---------------|--------------------------|----------------------|----------------------------|-----------------------|----------------------|
|  |          | Original<br>vatu | Supple-<br>mentary<br>vatu | Final<br>vatu |                          |                      |                            |                       |                      |
| PRIME MINISTERS' OFFICE  |          |                  |                            |               |                          |                      |                            |                       |                      |
| Strategic Management   | MCBA     | 31,952,613       | -                          | 31,952,613    | 10,220,677               | 42,173,290           | 42,042,195                 | 131,095               | 0%                   |
| Administration & Coordination of Government Programmes             | MPA A    | 53,602,767       | 10,000,000                 | 63,602,767    | 869,588                  | 64,472,355           | 69,368,391                 | (4,896,036)           | -8%                  |
| Melanesian Spearhead Group   | MPAD     | 20,000,000       | 20,000,000                 | 40,000,000    | (20,000,000)             | 20,000,000           | 19,890,047                 | 109,953               | 1%                   |
| Corporate Services   | MPBA     | 6,283,088        | -                          | 6,283,088     | -                        | 6,283,088            | 4,783,717                  | 1,499,371             | 24%                  |
| Language Services  | MPCA     | 25,914,306       | -                          | 25,914,306    | (1,045,476)              | 24,868,830           | 24,056,214                 | 812,616               | 3%                   |
| Government Remuneration Tribunal                                   | MPDE     | 4,700,000        | -                          | 4,700,000     | (1,936,500)              | 2,763,500            | 1,553,727                  | 1,209,773             | 44%                  |
| TOTAL FOR PRIME MINISTERS' OFFICE                                  |          | 142,452,774      | 30,000,000                 | 172,452,774   | (11,891,711)             | 160,561,063          | 161,694,291                | (1,133,228)           | -1%                  |
| MINISTRY OF AGRICULTURE, QUARANTINE, FORESTRY & FISHERIES          |          |                  |                            |               |                          |                      |                            |                       |                      |
| Portfolio Management   | MAAA     | 24,248,092       | -                          | 24,248,092    | 6,377,601                | 30,625,693           | 30,641,634                 | (15,941)              | 0%                   |
| Ministry Executive Management And Corporate Services               | MABA     | 12,410,201       | -                          | 12,410,201    | 1,715,682                | 14,125,883           | 15,215,484                 | (1,089,601)           | -8%                  |
| Resource Production  | MACA     | 56,395,458       | -                          | 56,395,458    | (1,536,295)              | 54,859,163           | 54,993,507                 | (134,344)             | 0%                   |
| Agro-processing and Value adding                                   | MACB     | 4,938,415        | -                          | 4,938,415     | (64,600)                 | 4,873,815            | 4,909,815                  | (36,000)              | -1%                  |
| Market Access and Trade Facilitation                               | MACC     | 4,365,615        | -                          | 4,365,615     | -                        | 4,365,615            | 4,382,721                  | (17,106)              | 0%                   |
| Information Services   | MACD     | 4,547,321        | -                          | 4,547,321     | (32,156)                 | 4,515,165            | 4,466,088                  | 49,077                | 1%                   |
| Policy and Administration  | MACE     | 15,902,264       | -                          | 15,902,264    | 1,054,577                | 16,956,841           | 17,517,923                 | (561,082)             | -3%                  |
| Biosecurity Administration   | MADA     | 16,493,784       | -                          | 16,493,784    | 3,678,593                | 20,172,377           | 20,321,011                 | (148,634)             | -1%                  |
| Veterinary Contract  | MADB     | 25,000,000       | -                          | 25,000,000    | (13,339,003)             | 11,660,997           | 11,660,997                 | -                     | 0%                   |
| Biosecurity Operations South                                       | MADC     | 37,038,232       | -                          | 37,038,232    | 1,182,939                | 38,221,171           | 38,770,543                 | (549,372)             | -1%                  |
| Biosecurity Operations North                                       | MADD     | 16,840,455       | -                          | 16,840,455    | (1,529,354)              | 15,311,101           | 14,527,022                 | 784,079               | 5%                   |
| Livestock Production   | MADE     | 10,234,031       | -                          | 10,234,031    | 2,933,572                | 13,167,603           | 13,167,603                 | -                     | 0%                   |
| Research and Production  | MAEA     | 23,826,405       | -                          | 23,826,405    | (1,847,335)              | 21,979,070           | 21,722,863                 | 256,207               | 1%                   |
| Resource Management  | MAEB     | 7,890,790        | -                          | 7,890,790     | (881,708)                | 7,009,082            | 7,059,931                  | (50,849)              | -1%                  |
| Administration   | MAEC     | 10,899,528       | -                          | 10,899,528    | 2,469,611                | 13,369,139           | 13,236,922                 | 132,217               | 1%                   |
| Forestry   | MAFA     | 61,102,487       | -                          | 61,102,487    | (427,600)                | 60,674,887           | 61,265,514                 | (590,627)             | -1%                  |
| TOTAL FOR MINISTRY OF AGRICULTURE, FORESTRY, LIVESTOCK & FISHERIES |          | 332,133,078      | -                          | 332,133,078   | (245,476)                | 331,887,602          | 333,859,578                | (1,971,976)           | -1%                  |

## Statement of Appropriations (2008) continued

|   | Activity | Appropriations   |                            |               | Budget<br>Virements<br>vatu | Final<br>Budget<br>vatu | Actual<br>Expenditure<br>vatu | Under/ (Over)<br>vatu | Percen-<br>tage<br>% |
|---|----------|------------------|----------------------------|---------------|-----------------------------|-------------------------|-------------------------------|-----------------------|----------------------|
|   |          | Original<br>vatu | Supple-<br>mentary<br>vatu | Final<br>vatu |                             |                         |                               |                       |                      |
| MINISTRY OF COMMERCE, INDUSTRY AND TOURISM                                      |          |                  |                            |               |                             |                         |                               |                       |                      |
| Portfolio Coordination  | MTAA     | 28,599,473       | -                          | 28,599,473    | 10,000,000                  | 38,599,473              | 46,938,862                    | (8,339,389)           | -22%                 |
| Executive Management  | MTBA     | 14,590,146       | -                          | 14,590,146    | 1,000,000                   | 15,590,146              | 15,026,159                    | 563,987               | 4%                   |
| Industry and Commerce   | MTCA     | 22,396,969       | -                          | 22,396,969    | (8,395,625)                 | 14,001,344              | 15,753,146                    | (1,751,802)           | -13%                 |
| Tourism Development   | MTCB     | 18,186,202       | -                          | 18,186,202    | -                           | 18,186,202              | 18,051,393                    | 134,809               | 1%                   |
| Trade and Marketing   | MTCC     | 7,573,448        | -                          | 7,573,448     | (1,422,738)                 | 6,150,710               | 6,067,065                     | 83,645                | 1%                   |
| Investment Promotion  | MTEA     | 21,268,268       | -                          | 21,268,268    | (161,369)                   | 21,106,899              | 20,907,770                    | 199,129               | 1%                   |
| Market Access and Trade Facilitation  | MACC     | 108,000,000      | -                          | 108,000,000   | (9,000,000)                 | 99,000,000              | 98,148,616                    | 851,384               | 1%                   |
| TOTAL FOR MINISTRY OF COMMERCE, INDUSTRY AND TOURISM                            |          | 220,614,506      | -                          | 220,614,506   | (7,979,732)                 | 212,634,774             | 220,893,011                   | (8,258,237)           | -4%                  |
| MINISTRY OF COOPERATIVES AND NI-VANUATU BUSINESS DEVELOPMENT SERVICES           |          |                  |                            |               |                             |                         |                               |                       |                      |
| Portfolio Coordination  | MVAA     | 21,089,188       | -                          | 21,089,188    | 2,000,000                   | 23,089,188              | 30,836,765                    | (7,747,577)           | -34%                 |
| Portfolio Coordination  | MTAA     | 5,000,000        | -                          | 5,000,000     | (5,000,000)                 | -                       | -                             | -                     | 0%                   |
| Cooperatives Development  | MVBA     | 23,817,482       | -                          | 23,817,482    | 8,800,000                   | 32,617,482              | 34,836,413                    | (2,218,931)           | -7%                  |
| Ni-Vanuatu Business Development   | MVBB     | 4,600,000        | -                          | 4,600,000     | 1,688,780                   | 6,288,780               | 7,126,861                     | (838,081)             | -13%                 |
| TOTAL FOR MINISTRY OF COOPERATIVES AND NI-VANUATU BUSINESS DEVELOPMENT SERVICES |          | 54,506,670       | -                          | 54,506,670    | 7,488,780                   | 61,995,450              | 72,800,039                    | (10,804,589)          | -17%                 |
| MINISTRY OF EDUCATION   |          |                  |                            |               |                             |                         |                               |                       |                      |
| Ministry Cabinet  | MEAA     | 26,768,555       | -                          | 26,768,555    | 1,500,000                   | 28,268,555              | 35,797,689                    | (7,529,134)           | -27%                 |
| Director General's Office   | MEBA     | 188,599,073      | -                          | 188,599,073   | (18,990,240)                | 169,608,833             | 166,405,063                   | 3,203,770             | 2%                   |
| Office of the Director of Corporate Services                                    | MEBB     | 70,532,134       | -                          | 70,532,134    | 4,850,000                   | 75,382,134              | 72,567,567                    | 2,814,567             | 4%                   |
| School Support Services Administration  | MECA     | 149,919,531      | -                          | 149,919,531   | (850,000)                   | 149,069,531             | 142,011,160                   | 7,058,371             | 5%                   |
| Secondary Schools   | MECB     | 999,085,883      | -                          | 999,085,883   | (6,100,000)                 | 992,985,883             | 993,547,640                   | (561,757)             | 0%                   |
| Primary Schools   | MECC     | 1,602,410,279    | -                          | 1,602,410,279 | 19,190,240                  | 1,621,600,519           | 1,663,676,422                 | (42,075,903)          | -3%                  |
| Post Secondary Schools  | MECD     | 148,171,752      | -                          | 148,171,752   | -                           | 148,171,752             | 152,873,166                   | (4,701,414)           | -3%                  |
| TOTAL FOR MINISTRY OF EDUCATION   |          | 3,185,487,207    | -                          | 3,185,487,207 | (400,000)                   | 3,185,087,207           | 3,226,878,707                 | (41,791,500)          | -1%                  |

## Statement of Appropriations (2008) continued

|   | Activity | Appropriations   |                            |               | Budget<br>Virements<br>vatu | Final<br>Budget<br>vatu | Actual<br>Expenditure<br>vatu | Under/ (Over)<br>vatu | Percen-<br>tage<br>% |
|---|----------|------------------|----------------------------|---------------|-----------------------------|-------------------------|-------------------------------|-----------------------|----------------------|
|   |          | Original<br>vatu | Supple-<br>mentary<br>vatu | Final<br>vatu |                             |                         |                               |                       |                      |
| MINISTRY OF FINANCE & ECONOMIC MANAGEMENT             |          |                  |                            |               |                             |                         |                               |                       |                      |
| Portfolio Management                                  | MFAA     | 31,924,584       | -                          | 31,924,584    | -                           | 31,924,584              | 38,527,362                    | (6,602,778)           | -21%                 |
| Ministry Executive & Internal Audit                   | MFBA     | 48,346,303       | -                          | 48,346,303    | (10,919,589)                | 37,426,714              | 36,829,014                    | 597,700               | 2%                   |
| Corporate Services                                    | MFBB     | 90,560,145       | -                          | 90,560,145    | 16,346,560                  | 106,906,705             | 111,579,547                   | (4,672,842)           | -4%                  |
| Information Services                                  | MFBC     | 106,532,209      | -                          | 106,532,209   | (3,030,639)                 | 103,501,570             | 103,777,748                   | (276,178)             | 0%                   |
| Economic Policy Development                           | MFCA     | 7,596,464        | -                          | 7,596,464     | 889,695                     | 8,486,159               | 8,180,857                     | 305,302               | 4%                   |
| Sector Policy Coordination                            | MFCB     | 14,986,115       | -                          | 14,986,115    | 19,997,753                  | 34,983,868              | 27,553,500                    | 7,430,368             | 21%                  |
| Government Financial Services                         | MFCC     | 286,082,656      | -                          | 286,082,656   | (11,536,936)                | 274,545,720             | 223,306,047                   | 51,239,673            | 19%                  |
| National Statistical Collection, Analysis & Reporting | MFDA     | 37,055,233       | -                          | 37,055,233    | 1,450,000                   | 38,505,233              | 33,040,389                    | 5,464,844             | 14%                  |
| Public Debt Provisions                                | MFEA     | 2,195,837,276    | -                          | 2,195,837,276 | -                           | 2,195,837,276           | 1,826,676,215                 | 369,161,061           | 17%                  |
| Central Payments                                      | MFEC     | 50,000,000       | 252,000,000                | 302,000,000   | 27,507,564                  | 329,507,564             | 329,189,020                   | 318,544               | 0%                   |
| Customs and Excise Collections                        | MFFA     | 34,528,882       | -                          | 34,528,882    | (1,394,102)                 | 33,134,780              | 32,933,202                    | 201,578               | 1%                   |
| VAT Collections                                       | MFFB     | 50,444,100       | -                          | 50,444,100    | 4,007,156                   | 54,451,256              | 55,104,329                    | (653,073)             | -1%                  |
| Rates and Taxes Collection                            | MFFC     | 27,445,849       | -                          | 27,445,849    | (4,450,000)                 | 22,995,849              | 22,875,698                    | 120,151               | 1%                   |
| Trade and Industry Support                            | MFFD     | 29,429,206       | -                          | 29,429,206    | (1,897,297)                 | 27,531,909              | 26,970,050                    | 561,859               | 2%                   |
| Border Control  | MFGA     | 41,945,945       | -                          | 41,945,945    | (1,765,757)                 | 40,180,188              | 40,325,801                    | (145,613)             | 0%                   |
| Investment and Legal                                  | MFGB     | 10,053,143       | -                          | 10,053,143    | 3,250,000                   | 13,303,143              | 13,391,634                    | (88,491)              | -1%                  |
| Vanuatu Tourism Office                                | MFIA     | 100,000,000      | -                          | 100,000,000   | -                           | 100,000,000             | 100,000,000                   | -                     | 0%                   |
| Vanuatu Agricultural Research and Training Centre     | MFIB     | 28,623,438       | -                          | 28,623,438    | -                           | 28,623,438              | 28,623,438                    | -                     | 0%                   |
| Vanuatu Broadcasting and Television Corporation       | MFIC     | 45,193,317       | -                          | 45,193,317    | -                           | 45,193,317              | 45,193,317                    | -                     | 0%                   |
| Vanuatu Cultural Centre                               | MFID     | 24,251,505       | -                          | 24,251,505    | -                           | 24,251,505              | 24,251,505                    | -                     | 0%                   |
| Chamber of Commerce and Industry                      | MFIE     | 25,000,000       | -                          | 25,000,000    | -                           | 25,000,000              | 25,000,000                    | -                     | 0%                   |
| Grant to USP and SPBCA                                | MFIF     | 103,000,000      | -                          | 103,000,000   | -                           | 103,000,000             | 142,724,394                   | (39,724,394)          | -39%                 |
| Vanuatu Maritime Authority                            | MFIG     | 40,171,837       | -                          | 40,171,837    | (8,000,000)                 | 32,171,837              | 4,258,600                     | 27,913,237            | 87%                  |
| Vanuatu Maritime College                              | MFIH     | 41,255,243       | -                          | 41,255,243    | -                           | 41,255,243              | 41,255,243                    | -                     | 0%                   |
| Utility Regulatory Authority                          | MFIJ     | 23,500,000       | -                          | 23,500,000    | (23,000,000)                | 500,000                 | 69,000                        | 431,000               | 86%                  |
| Vanuatu Agricultural College                          | MFJ      | 82,800,392       | -                          | 82,800,392    | -                           | 82,800,392              | 82,800,392                    | -                     | 0%                   |
| TOTAL FOR MINISTRY OF FINANCE & ECONOMIC MANAGEMENT   |          | 3,576,563,842    | 252,000,000                | 3,828,563,842 | 7,454,408                   | 3,836,018,250           | 3,424,436,302                 | 411,581,948           | 11%                  |

## Statement of Appropriations (2008) continued

|   | Activity | Appropriations   |                            |               | Budget<br>Virements<br>vatu | Final<br>Budget<br>vatu | Actual<br>Expenditure<br>vatu | Under/ (Over)<br>vatu | Percen-<br>tage<br>% |
|---|----------|------------------|----------------------------|---------------|-----------------------------|-------------------------|-------------------------------|-----------------------|----------------------|
|   |          | Original<br>vatu | Supple-<br>mentary<br>vatu | Final<br>vatu |                             |                         |                               |                       |                      |
| MINISTRY OF FOREIGN AFFAIRS AND<br>EXTERNAL TRADE           |          |                  |                            |               |                             |                         |                               |                       |                      |
| Portfolio Coordination                                      | MOAA     | 40,043,528       | -                          | 40,043,528    | -                           | 40,043,528              | 39,498,365                    | 545,163               | 1%                   |
| Operations of the Department of Foreign Affairs             | MOBA     | 180,277,231      | -                          | 180,277,231   | (645,476)                   | 179,631,755             | 174,151,450                   | 5,480,305             | 3%                   |
| TOTAL FOR MINISTRY OF FOREIGN AFFAIRS<br>AND EXTERNAL TRADE |          | 220,320,759      | -                          | 220,320,759   | (645,476)                   | 219,675,283             | 213,649,815                   | 6,025,468             | 3%                   |
| MINISTRY OF HEALTH  |          |                  |                            |               |                             |                         |                               |                       |                      |
| Portfolio Management  | MHAA     | 33,771,499       | -                          | 33,771,499    | -                           | 33,771,499              | 42,850,272                    | (9,078,773)           | -27%                 |
| Ministry Executive  | MHBA     | 7,459,022        | -                          | 7,459,022     | -                           | 7,459,022               | 6,982,166                     | 476,856               | 6%                   |
| Corporate Services  | MHBB     | 198,028,291      | 88,396,300                 | 286,424,591   | 7,454,524                   | 293,879,115             | 293,192,818                   | 686,297               | 0%                   |
| Hospital Services   | MHCA     | 734,447,709      | -                          | 734,447,709   | (8,843,041)                 | 725,604,668             | 717,668,010                   | 7,936,658             | 1%                   |
| Community Health Services                                   | MHCB     | 313,920,389      | -                          | 313,920,389   | (12,256,959)                | 301,663,430             | 307,857,685                   | (6,194,255)           | -2%                  |
| Public Health Services                                      | MHCC     | 69,775,629       | -                          | 69,775,629    | -                           | 69,775,629              | 67,678,161                    | 2,097,468             | 3%                   |
| Medical Supplies Stock                                      | MHCD     | 115,000,000      | -                          | 115,000,000   | -                           | 115,000,000             | 114,391,730                   | 608,270               | 1%                   |
| TOTAL FOR MINISTRY OF HEALTH                                |          | 1,472,402,539    | 88,396,300                 | 1,560,798,839 | (13,645,476)                | 1,547,153,363           | 1,550,620,842                 | (3,467,479)           | 0%                   |
| MINISTRY OF INFRASTRUCTURE & PUBLIC<br>UTILITIES            |          |                  |                            |               |                             |                         |                               |                       |                      |
| Portfolio Management  | MUAA     | 30,921,644       | -                          | 30,921,644    | 3,000,000                   | 33,921,644              | 34,515,779                    | (594,135)             | -2%                  |
| Director General and Corporate Services                     | MUBA     | 46,477,445       | -                          | 46,477,445    | (3,400,000)                 | 43,077,445              | 42,947,188                    | 130,257               | 0%                   |
| Civil Aviation Management and Administration<br>Support     | MUCA     | 47,688,782       | -                          | 47,688,782    | (3,000,000)                 | 44,688,782              | 44,268,450                    | 420,332               | 1%                   |
| Weather Forecasting , Monitoring and Research               | MUDA     | 106,878,056      | -                          | 106,878,056   | 57,700,000                  | 164,578,056             | 168,529,208                   | (3,951,152)           | -2%                  |
| Ports Administration  | MUEA     | 135,640,000      | -                          | 135,640,000   | 6,700,000                   | 142,340,000             | 140,733,518                   | 1,606,482             | 1%                   |
| Development and Maintenance of Government<br>Infrastructure | MUFA     | 914,288,232      | -                          | 914,288,232   | (71,825,075)                | 842,463,157             | 838,890,089                   | 3,573,068             | 0%                   |
| Government Contributions to Projects                        | MUFC     | 90,000,000       | -                          | 90,000,000    | -                           | 90,000,000              | 69,567,437                    | 20,432,563            | 23%                  |
| TOTAL FOR INFRASTRUCTURE & PUBLIC<br>UTILITIES              |          | 1,371,894,159    | -                          | 1,371,894,159 | (10,825,075)                | 1,361,069,084           | 1,339,451,669                 | 21,617,415            | 2%                   |

## Statement of Appropriations (2008) continued

|   | Activity | Appropriations   |                            |               | Budget<br>Virements<br>vatu | Final<br>Budget<br>vatu | Actual<br>Expenditure<br>vatu | Under/ (Over)<br>vatu | Percen-<br>tage<br>% |
|---|----------|------------------|----------------------------|---------------|-----------------------------|-------------------------|-------------------------------|-----------------------|----------------------|
|   |          | Original<br>vatu | Supple-<br>mentary<br>vatu | Final<br>vatu |                             |                         |                               |                       |                      |
| MINISTY OF INTERNAL AFFAIRS                               |          |                  |                            |               |                             |                         |                               |                       |                      |
| Portfolio Management                                      | MIAA     | 27,692,639       | -                          | 27,692,639    | 9,166,319                   | 36,858,958              | 37,898,627                    | (1,039,669)           | -3%                  |
| Corporate Services  | MIAB     | 28,911,712       | -                          | 28,911,712    | 178,419                     | 29,090,131              | 29,109,446                    | (19,315)              | 0%                   |
| Police Service Commission                                 | MIAC     | 5,854,128        | -                          | 5,854,128     | (200,000)                   | 5,654,128               | 5,603,368                     | 50,760                | 1%                   |
| Grants to Provinces                                       | MICA     | 222,782,998      | -                          | 222,782,998   | -                           | 222,782,998             | 223,010,173                   | (227,175)             | 0%                   |
| Grants to Municipalities                                  | MICB     | 4,750,000        | -                          | 4,750,000     | (2,055,967)                 | 2,694,033               | 2,681,633                     | 12,400                | 0%                   |
| Administration of Regional Services                       | MICC     | 56,215,880       | -                          | 56,215,880    | (1,702,033)                 | 54,513,847              | 54,007,262                    | 506,585               | 1%                   |
| Disaster Management                                       | MICD     | 14,364,240       | 20,600,664                 | 34,964,904    | (3,009,328)                 | 31,955,576              | 31,948,318                    | 7,258                 | 0%                   |
| Office of the Commissioner                                | MIDA     | 119,123,956      | 10,301,403                 | 129,425,359   | 1,754,524                   | 131,179,883             | 127,618,649                   | 3,561,234             | 3%                   |
| Police Operations   | MIDB     | 225,193,249      | 20,494,428                 | 245,687,677   | (800,000)                   | 244,887,677             | 243,507,345                   | 1,380,332             | 1%                   |
| Mobile Operation  | MIDC     | 246,396,978      | 15,195,561                 | 261,592,539   | -                           | 261,592,539             | 313,696,808                   | (52,104,269)          | -20%                 |
| Maritime Surveillance                                     | MIDD     | 63,411,817       | 2,130,456                  | 65,542,273    | -                           | 65,542,273              | 63,453,723                    | 2,088,550             | 3%                   |
| Border Control  | MIDF     | 65,139,139       | 69,259,899                 | 134,399,038   | (890,000)                   | 133,509,038             | 132,099,964                   | 1,409,074             | 1%                   |
| Labour Regulation   | MIEA     | 40,503,568       | -                          | 40,503,568    | (1,240,000)                 | 39,263,568              | 39,374,095                    | (110,527)             | 0%                   |
| Electoral Services  | MIEB     | 13,452,437       | 25,000,000                 | 38,452,437    | 2,980,000                   | 41,432,437              | 42,924,769                    | (1,492,332)           | -4%                  |
| Conduct of Elections                                      | MIEC     | 90,000,000       | -                          | 90,000,000    | (3,000,000)                 | 87,000,000              | 86,706,330                    | 293,670               | 0%                   |
| Civil Registry  | MIED     | 7,802,037        | -                          | 7,802,037     | 1,172,590                   | 8,974,627               | 8,638,429                     | 336,198               | 4%                   |
| TOTAL FOR MINISTRY OF INTERNAL AFFAIRS                    |          | 1,231,594,778    | 162,982,411                | 1,394,577,189 | 2,354,524                   | 1,396,931,713           | 1,442,278,939                 | (45,347,226)          | -3%                  |
| MINISTRY OF LANDS, GEOLOGY & MINES                        |          |                  |                            |               |                             |                         |                               |                       |                      |
| Portfolio Coordination                                    | MLAA     | 25,496,203       | -                          | 25,496,203    | 5,116,277                   | 30,612,480              | 30,929,313                    | (316,833)             | -1%                  |
| Executive Management                                      | MLBA     | 19,561,128       | -                          | 19,561,128    | (3,243,132)                 | 16,317,996              | 16,463,400                    | (145,404)             | -1%                  |
| Corporate Services  | MLBB     | 31,949,989       | -                          | 31,949,989    | (158,643)                   | 31,791,346              | 32,123,673                    | (332,327)             | -1%                  |
| Energy Management and assessment                          | MLCA     | 10,761,243       | -                          | 10,761,243    | (1,417,723)                 | 9,343,520               | 9,468,534                     | (125,014)             | -1%                  |
| Environmental Management, Research and Extension Services | MLDA     | 7,201,497        | -                          | 7,201,497     | (339,876)                   | 6,861,621               | 6,953,497                     | (91,876)              | -1%                  |
| Land Survey   | MLEA     | 25,433,768       | -                          | 25,433,768    | 2,407,248                   | 27,841,016              | 27,999,492                    | (158,476)             | -1%                  |
| Land Use Planning   | MLEB     | 13,920,604       | -                          | 13,920,604    | (883,880)                   | 13,036,724              | 13,056,724                    | (20,000)              | 0%                   |
| Lease Management  | MLEC     | 34,589,704       | -                          | 34,589,704    | (3,041,231)                 | 31,548,473              | 31,777,321                    | (228,848)             | -1%                  |
| Customary Land Registration                               | MLED     | 7,868,329        | -                          | 7,868,329     | (200,000)                   | 7,668,329               | 60,206,261                    | (52,537,932)          | -685%                |
| Mines and Minerals  | MLFA     | 11,387,771       | -                          | 11,387,771    | 2,541,000                   | 13,928,771              | 14,048,136                    | (119,365)             | -1%                  |
| Geological Research                                       | MLFB     | 10,272,261       | -                          | 10,272,261    | 249,807                     | 10,522,068              | 10,702,698                    | (180,630)             | -2%                  |
| Rural Water Supply  | MLGA     | 19,012,482       | -                          | 19,012,482    | 1,167,000                   | 20,179,482              | 20,401,377                    | (221,895)             | -1%                  |
| Water Resource Management                                 | MLGB     | 7,985,534        | -                          | 7,985,534     | (2,283,773)                 | 5,701,761               | 5,680,840                     | 20,921                | 0%                   |
| Valuer General's Office                                   | MLHA     | 6,895,961        | -                          | 6,895,961     | 86,926                      | 6,982,887               | 6,998,782                     | (15,895)              | 0%                   |
| TOTAL FOR MINISTRY OF LANDS, GEOLOGY & MINES              |          | 232,336,474      | -                          | 232,336,474   | -                           | 232,336,474             | 286,810,048                   | (54,473,574)          | -23%                 |

## Statement of Appropriations (2008) continued

|  | Activity | Appropriations   |                            |                | Budget<br>Virements<br>vatu | Final<br>Budget<br>vatu | Actual<br>Expenditure<br>vatu | Under/ (Over)<br>vatu | Percen-<br>tage<br>% |
|--|----------|------------------|----------------------------|----------------|-----------------------------|-------------------------|-------------------------------|-----------------------|----------------------|
|  |          | Original<br>vatu | Supple-<br>mentary<br>vatu | Final<br>vatu  |                             |                         |                               |                       |                      |
| MINISTRY OF YOUTH DEVELOPMENT & TRAINING           |          |                  |                            |                |                             |                         |                               |                       |                      |
| Cabinet Support                                    | MYAA     | 25,678,999       | -                          | 25,678,999     | 500,000                     | 26,178,999              | 32,041,890                    | (5,862,891)           | -22%                 |
| Youth Development Training                         | MYBA     | 8,834,773        | -                          | 8,834,773      | (200,000)                   | 8,634,773               | 11,269,424                    | (2,634,651)           | -31%                 |
| Contribution to Training and Development Bodies    | MYBB     | 33,123,730       | -                          | 33,123,730     | (822,738)                   | 32,300,992              | 30,482,627                    | 1,818,365             | 6%                   |
| Vocational and Continuing Education                | MYCA     | 7,302,886        | -                          | 7,302,886      | (122,738)                   | 7,180,148               | 6,949,625                     | 230,523               | 3%                   |
| TOTAL FOR MINISTRY OF YOUTH DEVELOPMENT & TRAINING |          | 74,940,388       | -                          | 74,940,388     | (645,476)                   | 74,294,912              | 80,743,566                    | (6,448,654)           | -9%                  |
| MINISTRY OF JUSTICE AND SOCIAL WELFARE             |          |                  |                            |                |                             |                         |                               |                       |                      |
| Portfolio Management                               | MJAA     | 29,729,733       | -                          | 29,729,733     | 3,907,840                   | 33,637,573              | 38,723,865                    | (5,086,292)           | -15%                 |
| Corporate Services                                 | MJAB     | 10,975,815       | -                          | 10,975,815     | 13,219,440                  | 24,195,255              | 25,078,200                    | (882,945)             | -4%                  |
| Corporate Services                                 | MJBA     | 24,943,265       | -                          | 24,943,265     | (1,584,277)                 | 23,358,988              | 23,393,933                    | (34,945)              | 0%                   |
| Correctional Services                              | MJCA     | 84,851,606       | -                          | 84,851,606     | 14,011,521                  | 98,863,127              | 104,771,969                   | (5,908,842)           | -6%                  |
| TOTAL FOR MINISTRY OF JUSTICE AND SOCIAL WELFARE   |          | 150,500,419      | -                          | 150,500,419    | 29,554,524                  | 180,054,943             | 191,967,967                   | (11,913,024)          | -7%                  |
| TOTAL FOR GOVERNMENT OF VANUATU                    |          | 13,327,774,005   | 548,396,952                | 13,876,170,957 | -                           | 13,876,170,957          | 13,641,454,254                | 234,716,703           | 2%                   |



## Statement of Appropriations (2009)

|  | Activity | Appropriations   |                            |               | Budget<br>Virements<br>vatu | Final<br>Budget<br>vatu | Actual<br>Expenditure<br>vatu | Under/ (Over)<br>vatu | Percen-<br>tage<br>% |
|--|----------|------------------|----------------------------|---------------|-----------------------------|-------------------------|-------------------------------|-----------------------|----------------------|
|  |          | Original<br>vatu | Supple-<br>mentary<br>vatu | Final<br>vatu |                             |                         |                               |                       |                      |
| CONSTITUTIONAL AREAS OF THE GOVERNMENT               |          |                  |                            |               |                             |                         |                               |                       |                      |
| President of the Republic                            |          |                  |                            |               |                             |                         |                               |                       |                      |
| Management of the State House and President          | CAAA     | 45,169,407       | -                          | 45,169,407    | -                           | 45,169,407              | 50,108,859                    | (4,939,452)           | -11%                 |
| Total President of the Republic                      |          | 45,169,407       | -                          | 45,169,407    | -                           | 45,169,407              | 50,108,859                    | (4,939,452)           | -11%                 |
| Parliament   |          |                  |                            |               |                             |                         |                               |                       |                      |
| Procedure and Legislative Affairs                    | CBAA     | 247,860,222      | -                          | 247,860,222   | -                           | 247,860,222             | 266,571,957                   | (18,711,735)          | -8%                  |
| Security and Protocol                                | CBAB     | 3,472,442        | -                          | 3,472,442     | -                           | 3,472,442               | 2,793,591                     | 678,851               | 20%                  |
| Inter-Parliamentary Relations                        | CBAC     | 8,824,111        | -                          | 8,824,111     | -                           | 8,824,111               | 8,501,579                     | 322,532               | 4%                   |
| Office of the Leader of the Opposition               | CBAD     | 17,918,560       | -                          | 17,918,560    | -                           | 17,918,560              | 23,660,664                    | (5,742,104)           | -32%                 |
| Committee of the Standing Orders                     | CBBA     | 3,724,000        | -                          | 3,724,000     | -                           | 3,724,000               | 2,916,315                     | 807,685               | 22%                  |
| Committee on Parliamentary Privileges and Immunities | CBBB     | 3,724,000        | -                          | 3,724,000     | -                           | 3,724,000               | 3,381,251                     | 342,749               | 9%                   |
| Committee on the Public Accounts                     | CBBC     | 8,612,051        | -                          | 8,612,051     | -                           | 8,612,051               | 7,545,862                     | 1,066,189             | 12%                  |
| Committee on Institutions                            | CBBD     | 3,724,000        | -                          | 3,724,000     | -                           | 3,724,000               | 2,970,296                     | 753,704               | 20%                  |
| Committee on Economic Policy                         | CBBE     | 3,724,000        | -                          | 3,724,000     | -                           | 3,724,000               | 2,536,332                     | 1,187,668             | 32%                  |
| Committee on Social Policy                           | CBBF     | 3,724,000        | -                          | 3,724,000     | -                           | 3,724,000               | 1,884,613                     | 1,839,387             | 49%                  |
| Parliamentary Reporting                              | CBCA     | 8,097,480        | -                          | 8,097,480     | -                           | 8,097,480               | 6,865,057                     | 1,232,423             | 15%                  |
| Library and Archives                                 | CBCB     | 3,636,378        | -                          | 3,636,378     | -                           | 3,636,378               | 3,490,379                     | 145,999               | 4%                   |
| Financial Management                                 | CBDA     | 2,844,462        | -                          | 2,844,462     | -                           | 2,844,462               | 2,804,337                     | 40,125                | 1%                   |
| Personnel Administration and Maintenance             | CBDB     | 26,670,107       | -                          | 26,670,107    | -                           | 26,670,107              | 20,273,090                    | 6,397,017             | 24%                  |
| Members Allocation                                   | CBDC     | 117,000,000      | -                          | 117,000,000   | -                           | 117,000,000             | 115,182,009                   | 1,817,991             | 2%                   |
| Total Parliament                                     |          | 463,555,813      | -                          | 463,555,813   | -                           | 463,555,813             | 471,377,332                   | (7,821,519)           | -2%                  |
| Judiciary  |          |                  |                            |               |                             |                         |                               |                       |                      |
| Corporate Services                                   | CIAA     | 51,097,907       | -                          | 51,097,907    | (17,060,000)                | 34,037,907              | 41,143,842                    | (7,105,935)           | -21%                 |
| Court of Appeal                                      | CIAB     | 17,106,755       | -                          | 17,106,755    | -                           | 17,106,755              | 17,327,622                    | (220,867)             | -1%                  |
| Supreme Court  | CIAC     | 39,649,251       | -                          | 39,649,251    | 9,700,000                   | 49,349,251              | 46,499,906                    | 2,849,345             | 6%                   |
| Magistrate Courts                                    | CIAD     | 34,479,025       | -                          | 34,479,025    | 2,200,000                   | 36,679,025              | 36,045,972                    | 633,053               | 2%                   |
| Island Courts  | CIAE     | 20,088,025       | -                          | 20,088,025    | 2,200,000                   | 22,288,025              | 21,622,693                    | 665,332               | 3%                   |
| Land Courts  | CIAF     | 8,065,000        | -                          | 8,065,000     | (40,000)                    | 8,025,000               | 7,275,756                     | 749,244               | 9%                   |
| Enforcement  | CIAG     | 4,335,446        | -                          | 4,335,446     | 500,000                     | 4,835,446               | 4,856,823                     | (21,377)              | 0%                   |
| Training & Development                               | CIAH     | 2,610,000        | -                          | 2,610,000     | 2,500,000                   | 5,110,000               | 4,148,386                     | 961,614               | 19%                  |
| Total for Judiciary                                  |          | 177,431,409      | -                          | 177,431,409   | -                           | 177,431,409             | 178,921,000                   | (1,489,591)           | -1%                  |

## Statement of Appropriations (2009) continued

|  | Activity | Appropriations     |                            |                    | Budget<br>Virements<br>vatu | Final<br>Budget<br>vatu | Actual<br>Expenditure<br>vatu | Under/ (Over)<br>vatu | Percen-<br>tage<br>% |
|--|----------|--------------------|----------------------------|--------------------|-----------------------------|-------------------------|-------------------------------|-----------------------|----------------------|
|  |          | Original<br>vatu   | Supple-<br>mentary<br>vatu | Final<br>vatu      |                             |                         |                               |                       |                      |
| <b>Malvatumauri National Council of Chiefs</b>           |          |                    |                            |                    |                             |                         |                               |                       |                      |
| Administration of the National Council of Chiefs         | CDA1     | 14,202,111         | -                          | 14,202,111         | -                           | 14,202,111              | 20,493,555                    | (6,291,444)           | -44%                 |
| Funds for 14 Islands Council of Chiefs                   | CDA2     | 3,870,000          | -                          | 3,870,000          | -                           | 3,870,000               | 3,694,089                     | 175,911               | 5%                   |
| Malvatumauri Members Allowance                           | CDA3     | 13,891,804         | -                          | 13,891,804         | -                           | 13,891,804              | 14,580,543                    | (688,739)             | -5%                  |
| <b>Total for Malvatumauri National Council of Chiefs</b> |          | <b>31,963,915</b>  | <b>-</b>                   | <b>31,963,915</b>  | <b>-</b>                    | <b>31,963,915</b>       | <b>38,768,187</b>             | <b>(6,804,272)</b>    | <b>-21%</b>          |
| <b>National Audit Office</b>                             |          |                    |                            |                    |                             |                         |                               |                       |                      |
| Planning , Policy & Standards                            | CEAA     | 8,068,644          | -                          | 8,068,644          | 3,194,000                   | 11,262,644              | 7,100,854                     | 4,161,790             | 37%                  |
| Audit Operations   | CEAB     | 17,293,887         | -                          | 17,293,887         | (3,194,000)                 | 14,099,887              | 9,727,634                     | 4,372,253             | 31%                  |
| Corporate Services                                       | CEAC     | 7,688,003          | -                          | 7,688,003          | -                           | 7,688,003               | 7,226,733                     | 461,270               | 6%                   |
| <b>Total for National Audit Office</b>                   |          | <b>33,050,534</b>  | <b>-</b>                   | <b>33,050,534</b>  | <b>-</b>                    | <b>33,050,534</b>       | <b>24,055,221</b>             | <b>8,995,313</b>      | <b>27%</b>           |
| <b>Office of the Ombudsman</b>                           |          |                    |                            |                    |                             |                         |                               |                       |                      |
| Planning , Management and Investigations                 | CCAA     | 52,260,931         | -                          | 52,260,931         | -                           | 52,260,931              | 49,715,401                    | 2,545,530             | 5%                   |
| <b>Total for Ombudsman</b>                               |          | <b>52,260,931</b>  | <b>-</b>                   | <b>52,260,931</b>  | <b>-</b>                    | <b>52,260,931</b>       | <b>49,715,401</b>             | <b>2,545,530</b>      | <b>5%</b>            |
| <b>Public Prosecutor</b>                                 |          |                    |                            |                    |                             |                         |                               |                       |                      |
| Planning and Management                                  | CGAA     | 11,454,400         | -                          | 11,454,400         | -                           | 11,454,400              | 10,404,885                    | 1,049,515             | 9%                   |
| Institute Criminal Proceedings                           | CGAB     | 22,195,892         | -                          | 22,195,892         | -                           | 22,195,892              | 22,128,826                    | 67,066                | 0%                   |
| Corporate Services                                       | CGAC     | 3,443,750          | -                          | 3,443,750          | -                           | 3,443,750               | 3,415,722                     | 28,028                | 1%                   |
| <b>Total for Public Prosecutor</b>                       |          | <b>37,094,042</b>  | <b>-</b>                   | <b>37,094,042</b>  | <b>-</b>                    | <b>37,094,042</b>       | <b>35,949,433</b>             | <b>1,144,609</b>      | <b>3%</b>            |
| <b>Public Solicitor</b>                                  |          |                    |                            |                    |                             |                         |                               |                       |                      |
| Representation   | CHAA     | 38,223,484         | -                          | 38,223,484         | -                           | 38,223,484              | 38,631,723                    | (408,239)             | -1%                  |
| <b>Total for Public Solicitor</b>                        |          | <b>38,223,484</b>  | <b>-</b>                   | <b>38,223,484</b>  | <b>-</b>                    | <b>38,223,484</b>       | <b>38,631,723</b>             | <b>(408,239)</b>      | <b>-1%</b>           |
| <b>Public Service Commission</b>                         |          |                    |                            |                    |                             |                         |                               |                       |                      |
| Corporate Service Unit                                   | CJAA     | 54,126,868         | -                          | 54,126,868         | 4,853,278                   | 58,980,146              | 59,079,622                    | (99,476)              | 0%                   |
| Human Resource Management                                | CJAB     | 19,340,224         | -                          | 19,340,224         | (4,896,211)                 | 14,444,013              | 14,713,832                    | (269,819)             | -2%                  |
| Performance Improvement Unit                             | CJAC     | 7,440,793          | -                          | 7,440,793          | 675,000                     | 8,115,793               | 9,336,904                     | (1,221,111)           | -15%                 |
| Human Resource Development                               | CJAD     | 23,909,863         | -                          | 23,909,863         | (565,224)                   | 23,344,639              | 23,443,999                    | (99,360)              | 0%                   |
| Public Service Legal Unit                                | CJAE     | 5,790,494          | -                          | 5,790,494          | (66,843)                    | 5,723,651               | 5,809,703                     | (86,052)              | -2%                  |
| <b>Total for Public Service Commission</b>               |          | <b>110,608,242</b> | <b>-</b>                   | <b>110,608,242</b> | <b>-</b>                    | <b>110,608,242</b>      | <b>112,384,060</b>            | <b>(1,775,818)</b>    | <b>-2%</b>           |

## Statement of Appropriations (2009) continued

|  | Activity | Appropriations   |                            |               | Budget<br>Virements<br>vatu | Final<br>Budget<br>vatu | Actual<br>Expenditure<br>vatu | Under/ (Over)<br>vatu | Percen-<br>tage<br>% |
|--|----------|------------------|----------------------------|---------------|-----------------------------|-------------------------|-------------------------------|-----------------------|----------------------|
|  |          | Original<br>vatu | Supple-<br>mentary<br>vatu | Final<br>vatu |                             |                         |                               |                       |                      |
| Judicial Services Commission                           |          |                  |                            |               |                             |                         |                               |                       |                      |
| Decision Making  | CLAA     | 344,000          | -                          | 344,000       | -                           | 344,000                 | 344,000                       | -                     | 0%                   |
| Administrative Support Services                        | CLAB     | 545,186          | -                          | 545,186       | -                           | 545,186                 | 305,186                       | 240,000               | 44%                  |
| Total for Judicial Services Commission                 |          | 889,186          | -                          | 889,186       | -                           | 889,186                 | 649,186                       | 240,000               | 27%                  |
| State Law Office                                       |          |                  |                            |               |                             |                         |                               |                       |                      |
| Provision of Legal Advice and Services                 | CFAA     | 71,758,609       | -                          | 71,758,609    | -                           | 71,758,609              | 78,464,647                    | (6,706,038)           | -9%                  |
| Total for State Law Office                             |          | 71,758,609       | -                          | 71,758,609    | -                           | 71,758,609              | 78,464,647                    | (6,706,038)           | -9%                  |
| Citizenship Office                                     |          |                  |                            |               |                             |                         |                               |                       |                      |
| Citizenship Commission                                 | CKAA     | 4,117,321        | -                          | 4,117,321     | -                           | 4,117,321               | 3,968,210                     | 149,111               | 4%                   |
| Total for Citizenship Office                           |          | 4,117,321        | -                          | 4,117,321     | -                           | 4,117,321               | 3,968,210                     | 149,111               | 4%                   |
| TOTAL FOR CONSTITUTIONAL AREAS OF THE GOVERNMENT       |          | 1,066,122,893    | -                          | 1,066,122,893 | -                           | 1,066,122,893           | 1,082,993,259                 | (16,870,366)          | -2%                  |
| PRIME MINISTERS' OFFICE                                |          |                  |                            |               |                             |                         |                               |                       |                      |
| Strategic Management                                   | MCBA     | 57,183,408       | -                          | 57,183,408    | 5,889,460                   | 63,072,868              | 63,628,981                    | (556,113)             | -1%                  |
| Administration & Coordination of Government Programmes | MPAA     | 62,471,717       | -                          | 62,471,717    | (952,000)                   | 61,519,717              | 65,940,291                    | (4,420,574)           | -7%                  |
| Corporate Services                                     | MPBA     | 21,885,692       | -                          | 21,885,692    | (272,000)                   | 21,613,692              | 23,723,116                    | (2,109,424)           | -10%                 |
| Language Services                                      | MPCA     | 31,500,000       | -                          | 31,500,000    | (1,000,000)                 | 30,500,000              | 29,110,939                    | 1,389,061             | 5%                   |
| Government Remuneration Tribunal                       | MPDE     | 4,700,000        | -                          | 4,700,000     | (3,665,460)                 | 1,034,540               | 1,034,000                     | 540                   | 0%                   |
| TOTAL FOR PRIME MINISTERS' OFFICE                      |          | 177,740,817      | -                          | 177,740,817   | -                           | 177,740,817             | 183,437,327                   | (5,696,510)           | -3%                  |

## Statement of Appropriations (2009) continued

|   | Activity | Appropriations   |                            |               | Budget<br>Virements<br>vatu | Final<br>Budget<br>vatu | Actual<br>Expenditure<br>vatu | Under/ (Over)<br>vatu | Percen-<br>tage<br>% |
|---|----------|------------------|----------------------------|---------------|-----------------------------|-------------------------|-------------------------------|-----------------------|----------------------|
|   |          | Original<br>vatu | Supple-<br>mentary<br>vatu | Final<br>vatu |                             |                         |                               |                       |                      |
| MINISTRY OF AGRICULTURE, QUARANTINE,<br>FORESTRY AND FISHERIES          |          |                  |                            |               |                             |                         |                               |                       |                      |
| Portfolio Management  | MAAA     | 30,205,074       | -                          | 30,205,074    | -                           | 30,205,074              | 32,309,491                    | (2,104,417)           | -7%                  |
| Ministry Executive Management and Corporate Services                    | MABA     | 12,410,201       | -                          | 12,410,201    | 7,440,300                   | 19,850,501              | 19,045,566                    | 804,935               | 4%                   |
| Resource Production   | MACA     | 55,851,546       | -                          | 55,851,546    | -                           | 55,851,546              | 56,576,217                    | (724,671)             | -1%                  |
| Agro-processing and Value adding  | MACB     | 4,580,780        | -                          | 4,580,780     | -                           | 4,580,780               | 4,209,291                     | 371,489               | 8%                   |
| Information Services  | MACD     | 4,392,428        | -                          | 4,392,428     | -                           | 4,392,428               | 4,436,806                     | (44,378)              | -1%                  |
| Policy and Administration   | MACE     | 21,324,319       | -                          | 21,324,319    | -                           | 21,324,319              | 21,321,519                    | 2,800                 | 0%                   |
| Biosecurity Administration  | MADA     | 18,927,957       | -                          | 18,927,957    | 1,360,563                   | 20,288,520              | 20,425,889                    | (137,369)             | -1%                  |
| Veterinary Contract   | MADB     | 25,000,000       | -                          | 25,000,000    | (12,589,410)                | 12,410,590              | 12,410,590                    | -                     | 0%                   |
| Biosecurity Operations South  | MADC     | 32,438,525       | -                          | 32,438,525    | 8,085,685                   | 40,524,210              | 41,057,573                    | (533,363)             | -1%                  |
| Biosecurity Operations North  | MADD     | 17,040,372       | -                          | 17,040,372    | 239,437                     | 17,279,809              | 17,519,641                    | (239,832)             | -1%                  |
| Livestock Production  | MADE     | 12,199,648       | -                          | 12,199,648    | 1,463,425                   | 13,663,073              | 13,763,760                    | (100,687)             | -1%                  |
| Research and Production   | MAEA     | 34,030,673       | -                          | 34,030,673    | (2,000,000)                 | 32,030,673              | 32,137,725                    | (107,052)             | 0%                   |
| Resource Management   | MAEB     | 24,677,622       | -                          | 24,677,622    | (3,000,000)                 | 21,677,622              | 21,748,238                    | (70,616)              | 0%                   |
| Administration  | MAEC     | 19,000,588       | -                          | 19,000,588    | -                           | 19,000,588              | 19,115,282                    | (114,694)             | -1%                  |
| Forestry  | MAFA     | 69,102,487       | -                          | 69,102,487    | (1,000,000)                 | 68,102,487              | 68,609,420                    | (506,933)             | -1%                  |
| TOTAL FOR MINISTRY OF AGRICULTURE,<br>QUARANTINE, LIVESTOCK & FISHERIES |          | 381,182,220      | -                          | 381,182,220   | -                           | 381,182,220             | 384,687,008                   | (3,504,788)           | -1%                  |
| MINISTRY OF COMMERCE, INDUSTRY AND<br>TOURISM                           |          |                  |                            |               |                             |                         |                               |                       |                      |
| Portfolio Coordination  | MTAA     | 41,556,455       | -                          | 41,556,455    | -                           | 41,556,455              | 42,099,458                    | (543,003)             | -1%                  |
| Executive Management  | MTBA     | 130,306,519      | -                          | 130,306,519   | -                           | 130,306,519             | 130,561,129                   | (254,610)             | 0%                   |
| Industry and Commerce   | MTCA     | 18,270,551       | -                          | 18,270,551    | (3,946,046)                 | 14,324,505              | 14,374,245                    | (49,740)              | 0%                   |
| Trade and Marketing   | MTCC     | 10,835,267       | -                          | 10,835,267    | 3,946,046                   | 14,781,313              | 14,498,559                    | 282,754               | 2%                   |
| Investment Promotion  | MTEA     | 26,668,268       | -                          | 26,668,268    | -                           | 26,668,268              | 26,457,442                    | 210,826               | 1%                   |
| Tourism Development   | MTFB     | 33,186,202       | -                          | 33,186,202    | -                           | 33,186,202              | 34,471,334                    | (1,285,132)           | -4%                  |
| TOTAL FOR MINISTRY OF COMMERCE,<br>INDUSTRY AND TOURISM                 |          | 260,823,262      | -                          | 260,823,262   | -                           | 260,823,262             | 262,462,167                   | (1,638,905)           | -1%                  |

## Statement of Appropriations (2009) continued

|   | Activity | Appropriations   |                            |               | Budget<br>Virements<br>vatu | Final<br>Budget<br>vatu | Actual<br>Expenditure<br>vatu | Under/ (Over)<br>vatu | Percen-<br>tage<br>% |
|---|----------|------------------|----------------------------|---------------|-----------------------------|-------------------------|-------------------------------|-----------------------|----------------------|
|   |          | Original<br>vatu | Supple-<br>mentary<br>vatu | Final<br>vatu |                             |                         |                               |                       |                      |
| MINISTRY OF COOPERATIVES AND NI-VANUATU BUSINESS DEVELOPMENT SERVICES           |          |                  |                            |               |                             |                         |                               |                       |                      |
| Portfolio Coordination  | MVAA     | 31,164,185       | -                          | 31,164,185    | -                           | 31,164,185              | 31,648,313                    | (484,128)             | -2%                  |
| Cooperatives Development  | MVBA     | 91,982,532       | -                          | 91,982,532    | -                           | 91,982,532              | 90,904,687                    | 1,077,845             | 1%                   |
| TOTAL FOR MINISTRY OF COOPERATIVES AND NI-VANUATU BUSINESS DEVELOPMENT SERVICES |          | 123,146,717      | -                          | 123,146,717   | -                           | 123,146,717             | 122,553,000                   | 593,717               | 0%                   |
| MINISTRY OF EDUCATION   |          |                  |                            |               |                             |                         |                               |                       |                      |
| Ministry Cabinet  | MEAA     | 32,725,537       | -                          | 32,725,537    | -                           | 32,725,537              | 36,659,652                    | (3,934,115)           | -12%                 |
| Director General's Office   | MEBA     | 174,222,161      | -                          | 174,222,161   | -                           | 174,222,161             | 168,810,569                   | 5,411,592             | 3%                   |
| Office of the Director of Corporate Services                                    | MEBB     | 74,415,753       | -                          | 74,415,753    | 4,441,000                   | 78,856,753              | 73,648,674                    | 5,208,079             | 7%                   |
| School Support Services Administration  | MECA     | 152,268,913      | -                          | 152,268,913   | (4,441,000)                 | 147,827,913             | 146,939,553                   | 888,360               | 1%                   |
| Secondary Schools   | MECB     | 994,360,921      | -                          | 994,360,921   | -                           | 994,360,921             | 1,000,174,759                 | (5,813,838)           | -1%                  |
| Primary Schools   | MECC     | 1,595,248,291    | -                          | 1,595,248,291 | -                           | 1,595,248,291           | 1,650,777,966                 | (55,529,675)          | -3%                  |
| Post Secondary Schools  | MECD     | 187,217,781      | -                          | 187,217,781   | -                           | 187,217,781             | 181,663,604                   | 5,554,177             | 3%                   |
| TOTAL FOR MINISTRY OF EDUCATION   |          | 3,210,459,357    | -                          | 3,210,459,357 | -                           | 3,210,459,357           | 3,258,674,777                 | (48,215,420)          | -2%                  |
| MINISTRY OF FINANCE & ECONOMIC MANAGEMENT                                       |          |                  |                            |               |                             |                         |                               |                       |                      |
| Portfolio Management  | MFAA     | 38,281,566       | -                          | 38,281,566    | -                           | 38,281,566              | 37,309,349                    | 972,217               | 3%                   |
| Ministry Executive & Internal Audit   | MFBA     | 36,812,146       | -                          | 36,812,146    | (1,400,000)                 | 35,412,146              | 28,317,255                    | 7,094,891             | 20%                  |
| Corporate Services  | MFBB     | 112,439,374      | -                          | 112,439,374   | 5,270,000                   | 117,709,374             | 115,660,054                   | 2,049,320             | 2%                   |
| Information Services  | MFBC     | 134,156,770      | -                          | 134,156,770   | (5,000,000)                 | 129,156,770             | 124,549,571                   | 4,607,199             | 4%                   |
| Economic Policy Development   | MFCA     | 11,046,926       | -                          | 11,046,926    | -                           | 11,046,926              | 9,539,667                     | 1,507,259             | 14%                  |
| Sector Policy Coordination  | MFCB     | 36,475,256       | -                          | 36,475,256    | -                           | 36,475,256              | 23,007,665                    | 13,467,591            | 37%                  |
| Government Financial Services   | MFCC     | 301,130,064      | 30,000,000                 | 331,130,064   | (3,070,000)                 | 328,060,064             | 189,182,624                   | 138,877,440           | 42%                  |
| National Statistical Collection, Analysis & Reporting                           | MFDA     | 30,429,740       | -                          | 30,429,740    | 2,000,000                   | 32,429,740              | 29,088,531                    | 3,341,209             | 10%                  |

## Statement of Appropriations (2009) continued

|  |      | Appropriations |                  |                            | Budget<br>Virements<br>vatu | Final<br>Budget<br>vatu | Actual<br>Expenditure<br>vatu | Under/ (Over)<br>vatu | Percen-<br>tage<br>% |
|--|------|----------------|------------------|----------------------------|-----------------------------|-------------------------|-------------------------------|-----------------------|----------------------|
|  |      | Activity       | Original<br>vatu | Supple-<br>mentary<br>vatu |                             |                         |                               |                       |                      |
| MINISTRY OF FINANCE & ECONOMIC<br>MANAGEMENT (continued) |      |                |                  |                            |                             |                         |                               |                       |                      |
| Provincial Statistics Offices                            | MFDB | 12,659,670     | -                | 12,659,670                 | (2,000,000)                 | 10,659,670              | 7,549,982                     | 3,109,688             | 29%                  |
| Public Debt Provisions                                   | MFEA | 1,929,894,567  | -                | 1,929,894,567              | (92,000,000)                | 1,837,894,567           | 1,381,782,189                 | 456,112,378           | 25%                  |
| Central Payments   | MFEC | 287,600,000    | 164,500,000      | 452,100,000                | 92,000,000                  | 544,100,000             | 543,414,873                   | 685,127               | 0%                   |
| Former Leaders Payment                                   | MFED | 15,975,447     | -                | 15,975,447                 | -                           | 15,975,447              | 13,558,274                    | 2,417,173             | 15%                  |
| Provision for By Election                                | MFEE | 42,000,000     | -                | 42,000,000                 | -                           | 42,000,000              | 35,301,614                    | 6,698,386             | 16%                  |
| Provision for Lini Memorial                              | MFEF | 4,800,000      | -                | 4,800,000                  | -                           | 4,800,000               | 4,784,520                     | 15,480                | 0%                   |
| Tonga Earthquake Response                                | MFEH | -              | 23,314,225       | 23,314,225                 | -                           | 23,314,225              | 449,705                       | 22,864,520            | 98%                  |
| Gaua Volcano Response                                    | MFEI | -              | 50,000,000       | 50,000,000                 | -                           | 50,000,000              | 50,000,000                    | -                     | 0%                   |
| Customs and Excise Collections                           | MFFA | 58,150,459     | -                | 58,150,459                 | (1,250,000)                 | 56,900,459              | 57,445,705                    | (545,246)             | -1%                  |
| VAT Collections  | MFFB | 60,069,785     | -                | 60,069,785                 | 2,114,000                   | 62,183,785              | 61,737,922                    | 445,863               | 1%                   |
| Rates and Taxes Collection                               | MFFC | 22,886,071     | -                | 22,886,071                 | 550,000                     | 23,436,071              | 23,655,126                    | (219,055)             | -1%                  |
| Border Control   | MFGA | 40,684,651     | -                | 40,684,651                 | 2,786,000                   | 43,470,651              | 43,998,548                    | (527,897)             | -1%                  |
| Investment and Legal                                     | MFGB | 9,231,259      | -                | 9,231,259                  | -                           | 9,231,259               | 9,376,930                     | (145,671)             | -2%                  |
| Vanuatu Tourism Office                                   | MFIA | 139,989,780    | 20,000,000       | 159,989,780                | -                           | 159,989,780             | 159,989,780                   | -                     | 0%                   |
| Vanuatu Agricultural Research and Training<br>Centre     | MFIB | 35,692,438     | -                | 35,692,438                 | -                           | 35,692,438              | 35,692,438                    | -                     | 0%                   |
| Vanuatu Broadcasting and Television Corporation          | MFIC | 45,193,317     | 15,000,000       | 60,193,317                 | -                           | 60,193,317              | 60,193,317                    | -                     | 0%                   |
| Vanuatu Cultural Centre                                  | MFID | 38,251,505     | -                | 38,251,505                 | -                           | 38,251,505              | 38,251,505                    | -                     | 0%                   |
| Chamber of Commerce and Industry                         | MFIE | 25,000,000     | -                | 25,000,000                 | -                           | 25,000,000              | 25,000,000                    | -                     | 0%                   |
| Grant to USP and SPBCA                                   | MFIF | 103,000,000    | -                | 103,000,000                | -                           | 103,000,000             | 27,375,473                    | 75,624,527            | 73%                  |
| Vanuatu Maritime Administration (VMA)                    | MFIG | 40,171,837     | -                | 40,171,837                 | -                           | 40,171,837              | 5,053,880                     | 35,117,957            | 87%                  |
| Vanuatu Maritime College                                 | MFIH | 41,255,243     | -                | 41,255,243                 | -                           | 41,255,243              | 41,255,243                    | -                     | 0%                   |
| Vanuatu Agricultural College                             | MFIJ | 82,800,392     | -                | 82,800,392                 | -                           | 82,800,392              | 82,800,392                    | -                     | 0%                   |
| Vanuatu Agriculture Development Bank                     | MFIK | 100,000,000    | -                | 100,000,000                | -                           | 100,000,000             | 100,000,000                   | -                     | 0%                   |
| TOTAL FOR MINISTRY OF FINANCE &<br>ECONOMIC MANAGEMENT   |      | 3,836,078,263  | 302,814,225      | 4,138,892,488              | -                           | 4,138,892,488           | 3,365,322,132                 | 773,570,356           | 19%                  |

## Statement of Appropriations (2009) continued

|   | Activity | Appropriations   |                            |               | Budget<br>Virements<br>vatu | Final<br>Budget<br>vatu | Actual<br>Expenditure<br>vatu | Under/ (Over)<br>vatu | Percen-<br>tage<br>% |
|---|----------|------------------|----------------------------|---------------|-----------------------------|-------------------------|-------------------------------|-----------------------|----------------------|
|   |          | Original<br>vatu | Supple-<br>mentary<br>vatu | Final<br>vatu |                             |                         |                               |                       |                      |
| MINISTRY OF FOREIGN AFFAIRS AND<br>EXTERNAL TRADE           |          |                  |                            |               |                             |                         |                               |                       |                      |
| Portfolio Coordination                                      | MOAA     | 37,825,609       | -                          | 37,825,609    | 1,770,000                   | 39,595,609              | 39,946,840                    | (351,231)             | -1%                  |
| Operations of the Department of Foreign Affairs             | MOBA     | 228,962,132      | 30,000,000                 | 258,962,132   | (1,770,000)                 | 257,192,132             | 235,998,163                   | 21,193,969            | 8%                   |
| TOTAL FOR MINISTRY OF FOREIGN AFFAIRS<br>AND EXTERNAL TRADE |          | 266,787,741      | 30,000,000                 | 296,787,741   | -                           | 296,787,741             | 275,945,003                   | 20,842,738            | 7%                   |
| MINISTRY OF HEALTH  |          |                  |                            |               |                             |                         |                               |                       |                      |
| Cabinet Support   | MHAA     | 46,672,977       | -                          | 46,672,977    | (2,283,387)                 | 44,389,590              | 42,626,421                    | 1,763,169             | 4%                   |
| Ministry Executive  | MHBA     | 9,849,378        | -                          | 9,849,378     | (2,411,387)                 | 7,437,991               | 7,552,188                     | (114,197)             | -2%                  |
| Corporate Services  | MHBB     | 197,989,490      | 53,228,243                 | 251,217,733   | 22,476,608                  | 273,694,341             | 276,954,005                   | (3,259,664)           | -1%                  |
| Hospital Services   | MHCA     | 693,768,888      | -                          | 693,768,888   | 1,542,116                   | 695,311,004             | 699,710,739                   | (4,399,735)           | -1%                  |
| Community Health Services                                   | MHCB     | 327,432,365      | -                          | 327,432,365   | (18,724,485)                | 308,707,880             | 310,835,763                   | (2,127,883)           | -1%                  |
| Public Health Services                                      | MHCC     | 59,396,423       | -                          | 59,396,423    | (274,274)                   | 59,122,149              | 59,854,027                    | (731,878)             | -1%                  |
| Medical Supplies Stock                                      | MHCD     | 115,000,000      | -                          | 115,000,000   | (325,191)                   | 114,674,809             | 111,932,925                   | 2,741,884             | 2%                   |
| TOTAL FOR MINISTRY OF HEALTH                                |          | 1,450,109,521    | 53,228,243                 | 1,503,337,764 | -                           | 1,503,337,764           | 1,509,466,068                 | (6,128,304)           | 0%                   |
| MINISTRY OF INFRASTRUCTURE & PUBLIC<br>UTILITIES            |          |                  |                            |               |                             |                         |                               |                       |                      |
| Portfolio Management  | MUAA     | 40,054,431       | -                          | 40,054,431    | -                           | 40,054,431              | 34,791,980                    | 5,262,451             | 13%                  |
| Director General and Corporate Services                     | MUBA     | 81,850,535       | -                          | 81,850,535    | -                           | 81,850,535              | 81,039,582                    | 810,953               | 1%                   |
| Civil Aviation Management and Administration<br>Support     | MUCA     | 77,548,287       | -                          | 77,548,287    | -                           | 77,548,287              | 82,773,624                    | (5,225,337)           | -7%                  |
| Weather Forecasting , Monitoring and Research               | MUDA     | 133,178,056      | -                          | 133,178,056   | -                           | 133,178,056             | 133,869,580                   | (691,524)             | -1%                  |
| Ports Administration  | MUEA     | 111,240,000      | -                          | 111,240,000   | -                           | 111,240,000             | 109,860,267                   | 1,379,733             | 1%                   |
| Development and Maintenance of Government<br>Infrastructure | MUFA     | 347,394,145      | -                          | 347,394,145   | -                           | 347,394,145             | 349,948,195                   | (2,554,050)           | -1%                  |
| Airport Upgrade Projects                                    | MUFB     | 70,000,000       | -                          | 70,000,000    | (70,000,000)                | -                       | -                             | -                     | 0%                   |
| Government Contributions to Projects                        | MUFC     | 518,641,136      | -                          | 518,641,136   | 70,000,000                  | 588,641,136             | 591,376,058                   | (2,734,922)           | 0%                   |
| TOTAL FOR INFRASTRUCTURE & PUBLIC<br>UTILITIES              |          | 1,379,906,590    | -                          | 1,379,906,590 | -                           | 1,379,906,590           | 1,383,659,286                 | (3,752,696)           | 0%                   |

## Statement of Appropriations (2009) continued

|   | Activity | Appropriations   |                            |               | Budget<br>Virements<br>vatu | Final<br>Budget<br>vatu | Actual<br>Expenditure<br>vatu | Under/ (Over)<br>vatu | Percen-<br>tage<br>% |
|---|----------|------------------|----------------------------|---------------|-----------------------------|-------------------------|-------------------------------|-----------------------|----------------------|
|   |          | Original<br>vatu | Supple-<br>mentary<br>vatu | Final<br>vatu |                             |                         |                               |                       |                      |
| MINISTRY OF INTERNAL AFFAIRS                              |          |                  |                            |               |                             |                         |                               |                       |                      |
| Portfolio Management                                      | MIAA     | 39,366,553       | -                          | 39,366,553    | 3,631,072                   | 42,997,625              | 42,670,817                    | 326,808               | 1%                   |
| Corporate Services  | MIAB     | 40,827,702       | -                          | 40,827,702    | 40,548,089                  | 81,375,791              | 81,636,705                    | (260,914)             | 0%                   |
| Police Service Commission                                 | MIAC     | 12,654,128       | -                          | 12,654,128    | (6,881,516)                 | 5,772,612               | 5,917,194                     | (144,582)             | -3%                  |
| Grants to Provinces                                       | MICA     | 223,428,180      | -                          | 223,428,180   | (1,507,000)                 | 221,921,180             | 222,189,117                   | (267,937)             | 0%                   |
| Grants to Municipalities                                  | MICB     | 16,298,759       | -                          | 16,298,759    | (6,123,500)                 | 10,175,259              | 10,172,666                    | 2,593                 | 0%                   |
| Administration of Regional Services                       | MICC     | 51,066,359       | -                          | 51,066,359    | 6,173,400                   | 57,239,759              | 57,606,487                    | (366,728)             | -1%                  |
| Disaster Management                                       | MICD     | 16,584,643       | -                          | 16,584,643    | (6,384,310)                 | 10,200,333              | 10,137,310                    | 63,023                | 1%                   |
| Joint Command and Control                                 | MIDA     | 154,041,205      | 49,500,000                 | 203,541,205   | -                           | 203,541,205             | 209,902,495                   | (6,361,290)           | -3%                  |
| Police District Northern                                  | MIDB     | 99,271,637       | -                          | 99,271,637    | -                           | 99,271,637              | 103,552,029                   | (4,280,392)           | -4%                  |
| Police District Central                                   | MIDC     | 219,586,998      | -                          | 219,586,998   | -                           | 219,586,998             | 221,814,153                   | (2,227,155)           | -1%                  |
| Police District Southern                                  | MIDD     | 172,084,845      | -                          | 172,084,845   | -                           | 172,084,845             | 179,706,917                   | (7,622,072)           | -4%                  |
| Police Maritime Wing                                      | MIDE     | 36,641,315       | -                          | 36,641,315    | -                           | 36,641,315              | 39,949,693                    | (3,308,378)           | -9%                  |
| Border Control  | MIDF     | 133,476,809      | -                          | 133,476,809   | (25,116,385)                | 108,360,424             | 106,416,386                   | 1,944,038             | 2%                   |
| Labour Regulation   | MIEA     | 42,664,366       | 18,000,000                 | 60,664,366    | (1,000,000)                 | 59,664,366              | 59,200,343                    | 464,023               | 1%                   |
| Electoral Services  | MIEB     | 27,712,219       | -                          | 27,712,219    | (1,700,000)                 | 26,012,219              | 44,212,626                    | (18,200,407)          | -70%                 |
| Conduct of Elections                                      | MIEC     | 24,000,000       | -                          | 24,000,000    | (1,639,850)                 | 22,360,150              | 17,547,728                    | 4,812,422             | 22%                  |
| Civil Registry  | MIED     | 8,802,037        | -                          | 8,802,037     | -                           | 8,802,037               | 8,421,794                     | 380,243               | 4%                   |
| TOTAL FOR MINISTRY OF INTERNAL AFFAIRS                    |          | 1,318,507,755    | 67,500,000                 | 1,386,007,755 | -                           | 1,386,007,755           | 1,421,054,460                 | (35,046,705)          | -3%                  |
| MINISTRY OF LANDS, GEOLOGY & MINES                        |          |                  |                            |               |                             |                         |                               |                       |                      |
| Portfolio Coordination                                    | MLAA     | 34,016,904       | -                          | 34,016,904    | -                           | 34,016,904              | 39,300,825                    | (5,283,921)           | -16%                 |
| Executive Management                                      | MLBA     | 19,434,104       | -                          | 19,434,104    | (620,679)                   | 18,813,425              | 19,022,376                    | (208,951)             | -1%                  |
| Corporate Services  | MLBB     | 71,451,604       | -                          | 71,451,604    | 3,710,657                   | 75,162,261              | 74,776,889                    | 385,372               | 1%                   |
| Energy Management and assessment                          | MLCA     | 9,982,495        | -                          | 9,982,495     | (115,592)                   | 9,866,903               | 9,975,894                     | (108,991)             | -1%                  |
| Mines & Minerals  | MLCB     | 8,804,378        | -                          | 8,804,378     | -                           | 8,804,378               | 8,931,789                     | (127,411)             | -1%                  |
| Environmental Management, Research and Extension Services | MLDA     | 10,092,839       | -                          | 10,092,839    | (479,072)                   | 9,613,767               | 9,728,039                     | (114,272)             | -1%                  |
| Land Survey   | MLEA     | 24,212,618       | -                          | 24,212,618    | (32,965)                    | 24,179,653              | 24,484,668                    | (305,015)             | -1%                  |
| Land Use Planning   | MLEB     | 23,566,451       | -                          | 23,566,451    | (68,406)                    | 23,498,045              | 23,692,961                    | (194,916)             | -1%                  |



## Statement of Appropriations (2009) continued

|  | Activity | Appropriations   |                            |                | Budget<br>Virements<br>vatu | Final<br>Budget<br>vatu | Actual<br>Expenditure<br>vatu | Under/ (Over)<br>vatu | Percen-<br>tage<br>% |
|--|----------|------------------|----------------------------|----------------|-----------------------------|-------------------------|-------------------------------|-----------------------|----------------------|
|  |          | Original<br>vatu | Supple-<br>mentary<br>vatu | Final<br>vatu  |                             |                         |                               |                       |                      |
| MINISTRY OF LANDS, GEOLOGY & MINES<br>(continued)  |          |                  |                            |                |                             |                         |                               |                       |                      |
| Lease Management                                   | MLEC     | 36,742,964       | -                          | 36,742,964     | (2,149,291)                 | 34,593,673              | 34,393,775                    | 199,898               | 1%                   |
| Customary Land Registration                        | MLED     | 7,319,617        | -                          | 7,319,617      | (33,583)                    | 7,286,034               | 7,353,220                     | (67,186)              | -1%                  |
| Geological Research                                | MLFB     | 10,864,665       | -                          | 10,864,665     | (101,745)                   | 10,762,920              | 11,111,973                    | (349,053)             | -3%                  |
| Rural Water Supply                                 | MLGA     | 22,018,591       | -                          | 22,018,591     | (109,324)                   | 21,909,267              | 22,273,557                    | (364,290)             | -2%                  |
| Water Resource Management                          | MLGB     | 32,444,620       | -                          | 32,444,620     | -                           | 32,444,620              | 32,577,239                    | (132,619)             | 0%                   |
| Valuer General's Office                            | MLHA     | 7,430,164        | -                          | 7,430,164      | -                           | 7,430,164               | 7,441,733                     | (11,569)              | 0%                   |
| TOTAL FOR MINISTRY OF LANDS, GEOLOGY & MINES       |          | 318,382,014      | -                          | 318,382,014    | -                           | 318,382,014             | 325,064,938                   | (6,682,924)           | -2%                  |
| MINISTRY OF YOUTH DEVELOPMENT & TRAINING           |          |                  |                            |                |                             |                         |                               |                       |                      |
| Cabinet Support                                    | MYAA     | 31,635,981       | -                          | 31,635,981     | -                           | 31,635,981              | 35,797,134                    | (4,161,153)           | -13%                 |
| Executive Management & Support Services            | MYBA     | 21,804,979       | -                          | 21,804,979     | 1,390,940                   | 23,195,919              | 25,434,287                    | (2,238,368)           | -10%                 |
| Contribution to Sport & Youth Development          | MYBB     | 35,700,000       | -                          | 35,700,000     | (1,390,940)                 | 34,309,060              | 35,559,207                    | (1,250,147)           | -4%                  |
| TVET & Employment Opportunities                    | MYCA     | 14,655,738       | -                          | 14,655,738     | -                           | 14,655,738              | 14,338,303                    | 317,435               | 2%                   |
| TOTAL FOR MINISTRY OF YOUTH DEVELOPMENT & TRAINING |          | 103,796,698      | -                          | 103,796,698    | -                           | 103,796,698             | 111,128,931                   | (7,332,233)           | -7%                  |
| MINISTRY OF JUSTICE AND SOCIAL WELFARE             |          |                  |                            |                |                             |                         |                               |                       |                      |
| Portfolio Management                               | MJAA     | 35,686,715       | -                          | 35,686,715     | -                           | 35,686,715              | 37,268,665                    | (1,581,950)           | -4%                  |
| Corporate Services                                 | MJAB     | 27,274,074       | -                          | 27,274,074     | -                           | 27,274,074              | 27,118,386                    | 155,688               | 1%                   |
| Women's Affairs                                    | MJBA     | 24,618,059       | -                          | 24,618,059     | -                           | 24,618,059              | 24,547,307                    | 70,752                | 0%                   |
| Correctional Services                              | MJCA     | 114,569,761      | -                          | 114,569,761    | -                           | 114,569,761             | 130,832,118                   | (16,262,357)          | -14%                 |
| TOTAL FOR MINISTRY OF JUSTICE AND SOCIAL WELFARE   |          | 202,148,609      | -                          | 202,148,609    | -                           | 202,148,609             | 219,766,476                   | (17,617,867)          | -9%                  |
| TOTAL FOR GOVERNMENT OF VANUATU                    |          | 14,095,192,457   | 453,542,468                | 14,548,734,925 | -                           | 14,548,734,925          | 13,906,214,832                | 642,520,093           | 4%                   |

## Reconciliation of Statement of Appropriations and Recurrent Fund Operating Balance

Budget Appropriations for recurrent expenditure are made on a modified cash basis which includes some capital items that are reflected in the Statement of Financial Position and excludes some accrual based items that are included in the Statement of Financial Performance. The Statement of appropriations includes the following items from the Statement of Financial Performance for the Recurrent Fund as shown in the Statement of Segments:

- Personnel Expenses;
- Operating Expenses;
- Subsidies and Transfer Payments; and
- Finance Costs.

It does not include the following Statement of Financial Performance items:

- Depreciation on assets;
- Net Surplus/(Deficit) less distributions attributable to Government Business Enterprises (GBE);
- Write Offs;
- Accrual Expenses for Leave Balance movements; and
- VAT refunds for VAT paid on the purchase of goods and services.

It also includes the following items from the Statement of Financial Position:

- Loan Principal Repayments;
- Purchase of Fixed Assets;
- New Advances or Capital Contributions to GBE; and
- New Investments

The total expenditure line as shown in the Statement of Appropriations can be reconciled to the Statement of Financial Performance for the Recurrent Fund as shown in the table on the next page.

## Reconciliation of Statement of Appropriations and Recurrent Fund Operating Balance (continued)

|  | 2004<br>vatu<br>million | 2005<br>vatu<br>million | 2006<br>vatu<br>million | 2007<br>vatu<br>million | 2008<br>vatu<br>million | 2009<br>vatu<br>million |
|--|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <b>Expenditure per Statement of Appropriations</b>                                   | <b>7,819</b>            | <b>8,391</b>            | <b>9,898</b>            | <b>11,819</b>           | <b>13,641</b>           | <b>13,906</b>           |
| <b>Add: Accrual Items not included in Appropriations</b>                             |                         |                         |                         |                         |                         |                         |
| Depreciation on Assets   | 421                     | 432                     | 441                     | 485                     | 492                     | 514                     |
| Accrued Leave Movement   | 0                       | (35)                    | 166                     | (109)                   | 13                      | 388                     |
| Refund of VAT on Expenses  | (124)                   | (163)                   | (158)                   | (218)                   | (267)                   | (271)                   |
| Write-off of Bad Debts against Accrual Fund  | 7                       | -                       | -                       | -                       | -                       | -                       |
| Accrued Interest Expenses  | (10)                    | 110                     | 24                      | (9)                     | (44)                    | (13)                    |
| Accrued Operating Expenses   | 3                       | (2)                     | 1                       | 7                       | 12                      | 13                      |
| <b>Total Accrual Items not Included</b>  | <b>297</b>              | <b>342</b>              | <b>474</b>              | <b>156</b>              | <b>206</b>              | <b>631</b>              |
| <b>Less: Capital Expenses not included in the Statement of Financial Performance</b> |                         |                         |                         |                         |                         |                         |
| Loan Principal Repayments  | (647)                   | (642)                   | (738)                   | (529)                   | (1,555)                 | (1,066)                 |
| Asset Purchases Recorded in Statement of Financial Position                          | (101)                   | (269)                   | (274)                   | (423)                   | (144)                   | (245)                   |
| Additional Advances to GBE as recorded in the Statement of Financial Position        | -                       | -                       | (336)                   | (23)                    | (200)                   | (100)                   |
| <b>Total Capital Expenses not Included</b>   | <b>(748)</b>            | <b>(911)</b>            | <b>(1,348)</b>          | <b>(975)</b>            | <b>(1,899)</b>          | <b>(1,411)</b>          |
| <b>Expenses per Statement of Financial Performance</b>                               | <b>7,368</b>            | <b>7,822</b>            | <b>9,024</b>            | <b>11,000</b>           | <b>11,948</b>           | <b>13,126</b>           |