

Ministry of Education



Annual Report 2009



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Policy and Planning Unit

The introductory part of this report contains brief information's on the Education Sector, particularly the enrolment number of students, the number of schools and the number of teachers. The main part focuses on the one year programmes, implemented under the Vanuatu Education Support Action Plan (VESAP)

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Abbreviations

ARH	Adult Reproductive Health
AusAID	Australian Agency for International Development
AUF	Agences Universitaires Francaise
CDU	Curriculum Development Unit
CNS	Computer Network Services
DAF	Division of Administration and Finance
DBE	Division of Basic Education
DESA	Diploma in Education for Secondary Anglophone Teachers
DFID	British Development Fund for International Developments
DPPS	Division of Policy and Planning Services
DSTFE	Division of Secondary Tertiary and Further Education
EAU	Examination Assessment Unit
ECE	Early Childhood Education
EFA	Education For All
EMIS	Education Management Information System
EUVED	European Union Vanuatu Education Development Projects
GER	Gross Enrolment Ratio
GIP	Government Investment Projects
MBC	Ministerial Budget Committee
MDGs	Millennium Development Goals
MYDT	Ministry of Youth Development and Training
NEC	National Education Commission
NGOs	Non Government Organizations
NZAID	New Zealand Agency for International Development
PAHP	Pacific Action for Health Project
PEIP	Primary Education Improvement Project
PRIDE	Pacific Initiatives for the Delivery of basic Education
PSC	Public Service Commission
RTCs	Rural Training Centers
SIL	Summer Institute of Linguistics
SWAp	Sector Wide Approach
TVET	Technical Vocational Education and Training
TSC	Teaching Services Commission
TSCU	Training and Scholarship Coordination Unit
UNESCO	United Nations Educational Scientific and Cultural Organization
USP	University of the South Pacific
VASTEP	Vanuatu/Australia Secondary Teachers Education Project
VASANOC	Vanuatu Amateur Sports and Athletics National Organization Committee
VAT	Value Added Tax
VEMIS	Vanuatu Education Management Information System
VESAP	Vanuatu Education Support Action Plan
VESS	Vanuatu Education Sector Strategy
VRDTCA	Vanuatu Rural Development and Training Community Association
VSA	Volunteer Services Association
VITE	Vanuatu Institute of Teacher Education
VIT	Vanuatu Institute of Technology
VIOE	Vanuatu Institute of Education

Director General's Statement

16th June 2010

Hon. Charlot Salwai Tabimasmass, MP- Minister of Education

**Ministry of Education
Port Vila, Vanuatu.**

Dear, Honourable Minister,

I have the honour in submitting to you the 2009 Annual Report of the Ministry of Education.

This report has been prepared under subsection 20 (1) (L) of the Public Service Act of 1998 and in accordance with the guidelines for the preparation of Annual Reports referred to in this subsection and related documents issued by the Public Service Commission.

Year 2009 has been another challenging year. A lot has been done to implement the agreed activities from the programs under the Vanuatu Education Support Action Plan (VESAP). The Vanuatu Education Support Action Plan 2008-2009 was funded jointly by AusAID and NZAID from August 2008 to December 2009. This funding arrangement addresses a transitional period for the Government of Vanuatu and the Development Partners as they work towards the establishment of a Sector Wide Approach (SWAp) in the Education Sector.

This report particularly focuses on the description of each activity under each programme; it highlights the allocated budget towards each programme activities and the actual amount spent; the purpose of the activity, the challenges encountered and the achievements.

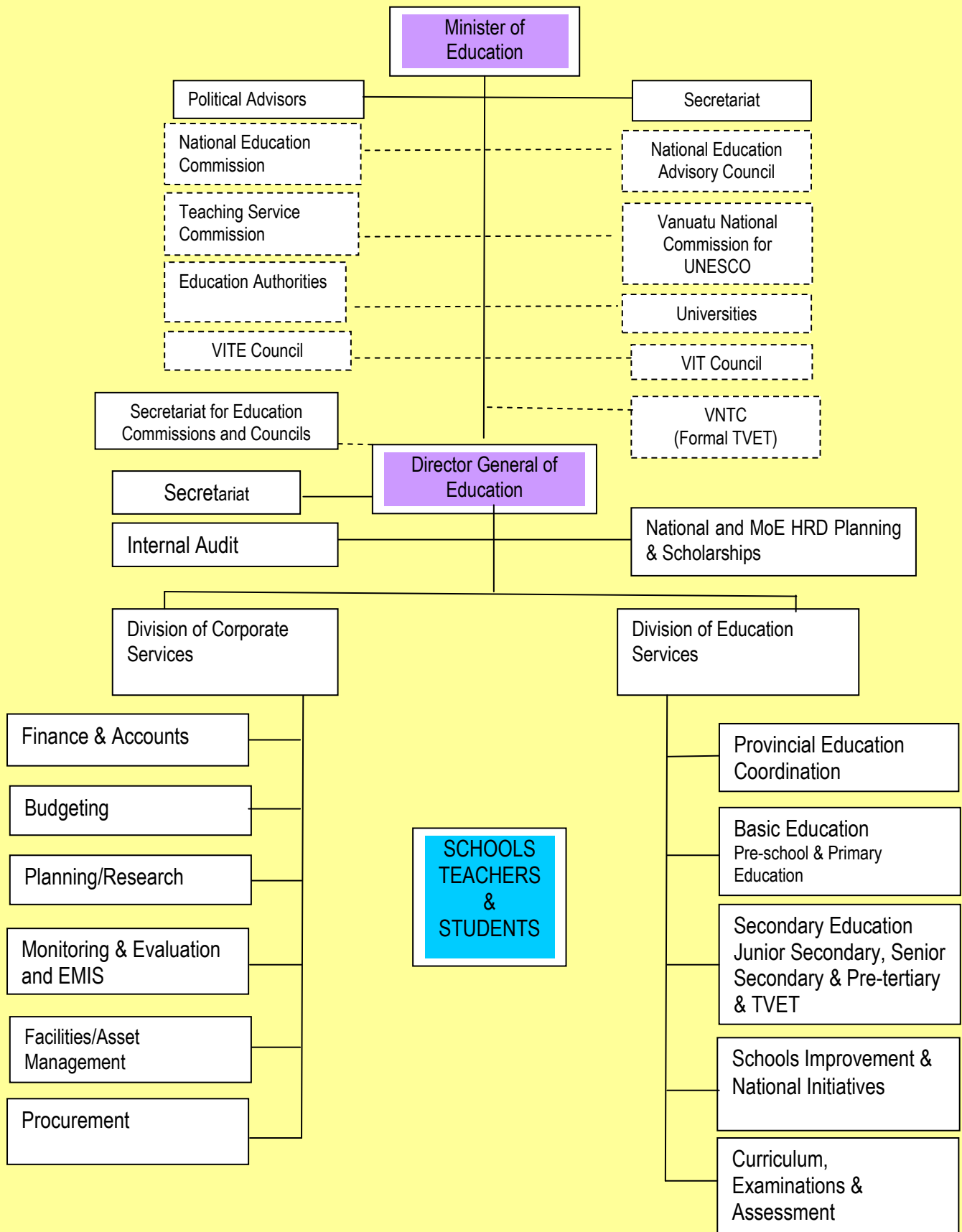
At this stage, I wish to thank the team of people who have worked tirelessly in realizing the changes that have taken place to date. First of all to yourself as Minister responsible, for not only rendering me your full support, but in particular for the level of wisdom expended in navigating the changes, culminating in the successes we have experienced to date. The political advisors made the most difference in working together as a strong team in terms of unconditional support that was rendered. The Directors, both Principals of VIT and Vanuatu Institute of Teacher Education (VITE) and the Secretary to the TSC, the PEO's and the general staff have all contributed in their very unique ways in realizing these positive changes.

Honourable Minister, as you are fully aware, the Ministry of Education is currently going through major changes and I strongly believe that those changes as they unfold, will be of significant benefit not only to the school children of Vanuatu but also for the youth and adult population at large in the years to come.

Yours sincerely,

Wilson Tari Vuti,
Acting Director General

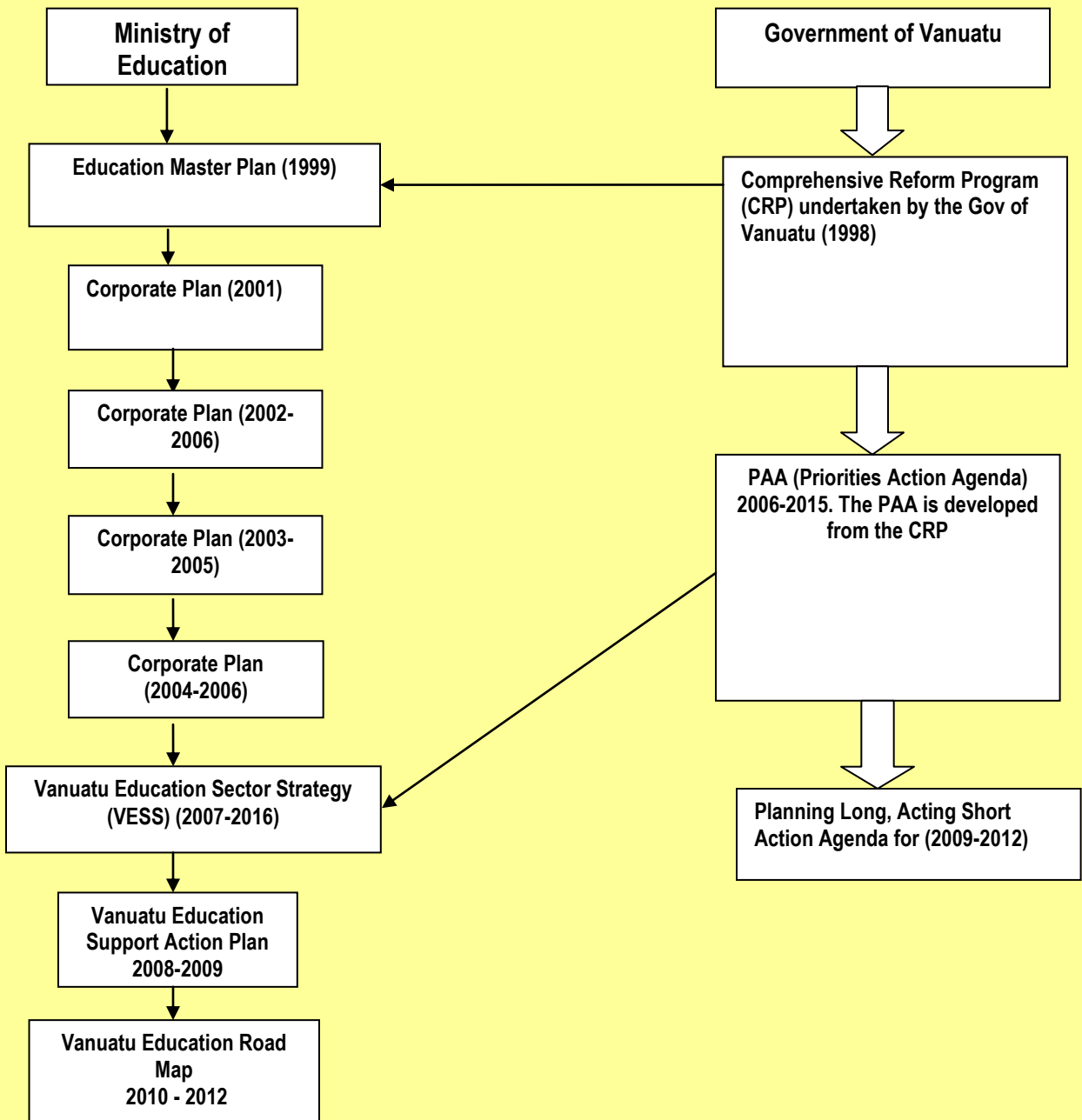
Fig. 1 an Overview of the Revised Structure of Education



Corporate Overview

Below is a diagram that shows the sequencing of the different sectoral plans and strategies that the Ministry of Education has embark on beginning in 1999 at the dawn of implementing the Comprehensive Reform Program (CRP).

Overview of the different plans of the Ministry of Education since 1999



An overview of the Education Sector

The Education Sector comprises of;

- Over 80 secondary schools, 400 primary schools 500 kindergartens, and several national institutions which, under the leadership of school committees and councils and the support of parent-teacher associations, deliver education services to over 65,000 students.
- The sub-sectors of early childhood education, primary education, secondary education, technical vocational education and training (TVET), distance education, and tertiary education
- Educational services such as teacher training, curriculum, examinations, and the national scholarships office
- National advisory groups such as the National Education Commission and the National Education Advisory Council
- The Teaching Service Commission
- Education Authorities, notably the churches that were registered to manage some schools.
- The Department of Education and six Provincial Education Offices and their Boards which provide overall leadership, management, monitoring and evaluation of the sector.

2009 Enrolments

Note that the primary figure accounts for the year levels 1-8 that are only found in the primary schools

	Early Childhood Education	Primary School	Secondary School	Total
2005	13172	39738	12201	65111
2006	14056	38238	13506	65800
2007	11934	37624	15153	64711
2008	11536	38057	16435	66028

The distribution number of students in the above table is made by school type. The total number of pupils in pre-school only includes pupils that enrolled in 2008 in the registered kindergarten schools regardless of age. The number of primary school students only involves pupils from class 1 to 6 whereas in secondary schools it covers students that enrolled in year 7 to 14 in 2008.

Number of schools by school type in 2006-2008

There are three main types of schools operating in the formal education sector of Vanuatu: Early Childhood Education (ECE) centres, or Pre-Schools; Primary Schools (PS); and Secondary Schools (SS). ECEs are generally operated by communities, to provide young children (usually aged 3 – 5) with introductory schooling before starting Primary School.

Primary School starts at Year 1 in Vanuatu, and continues to year 6, before pupils enter Junior Secondary schooling at Year 7.

Secondary schools usually offer years 7 to 13, with a small number of French institutions also offering Year 14 as a preparatory level for pupils wanting to go on to higher education.

	ECE	PS	SS	Total
2006	861	456	81	1398
2007	679	436	82	1197
2008	627	425	82	1134

The table above shows the number of ECEs, Primary Schools (PS) and Secondary Schools (SS) over the years 2006 – 2008. There has been a big decrease in the number of ECEs operating during this time. This is due to a number of factors, including the limited funding available to support the running of ECEs, and the Government's recent focus on establishing „model kindy"s" that teach an approved national curriculum and have trained teachers. The increase in the number of model kindies has led to the closure of many informal ECE centres in the rural areas. On the other hand the number of primary schools decreases each year due to:

- We are uncertain about the data of 2006 and suspect it might have been artificially inflated;
- The closing of certain primary schools between 2007 and 2008. In total, 11 primary schools were closed due to the lack of finance and all of them are private schools. The number of the secondary schools remains stable since 2006.

Number of Teachers in each Sector, by Gender and by Province

2008	ECE		PS		SS		Total
	F	M	F	M	F	M	
Malampa	153	4	186	173	30	73	619
Penama	77	9	129	128	36	53	432
Sanma	208	19	233	145	51	83	739
Shefa	112	6	250	137	96	140	741
Tafea	99	15	126	168	27	46	481
Torba	45	12	47	44	1	8	157
Total French	694	65	971	795	241	403	3169

The above table shows the total number of male and female teachers in each sector by Gender, by Province. For example, out of the total 694 female ECE teacher, 153 of them were teaching in Malampa. Note that the total number of teacher is less by 2 in the above table, because the gender identity of two teachers has not been specified. The

table below shows the above table in percentage. There is no gender equality in the teaching force, the distribution of teachers by level shows that there are more female teachers in primary schools compared to the secondary schools.

Number of teachers by language group, by school type code, by gender, 2008

2008		English	French	Vernacular	Total
ECE	F	617	24	53	694
	M	57	3	5	65
PS	F	657	307	7	971
	M	552	243	0	795
SS	F	171	69	1	241
	M	273	129	1	403
Grand Total		2327	775	67	3169

The above number of teachers in the above table is less by 2 because the gender identity of the two teachers was not specified.

Human Resources

The table below shows the number of people that are employed by the Ministry of Education in 2009. The table disaggregates them by gender and their employment status.

Total number of employees + Provinces		114
Gender	Males	69
	Females	45
Permanent		88
Temporary		8
Contract		15
Daily Rated		3

Ministry of Education restructuring

The temporary and contracted staff will be placed in some of the new positions in the MoE revised structure which should be implemented in 2010. For permanent staff, transfers will be made by the DG through the directors' recommendation.

Statutory Bodies

Teaching Service Commission (TSC)

Activities carried out by the Commission

The functions of the Teaching Service Commission are outlined in the Teaching Service Act NO. 15 of 1983 and is mostly to deal with employment issues of the Teaching Service workforce.

Therefore, the major activity of the commission in 2009 includes; dealing with Appeal cases with regards to Posting, Appointing of Officers, Disciplining of officers, Termination of officers, dealing with court cases for officers, Visits to Provinces, Training of officers/ Budget acquisitions, Budget preparations, VERM Annual Work Plan & Disciplining officers appealed against terminations

Challengers

- Under staffing in the Secretariat of the commission
- Political interferences in the commission's decisions
- Lack of Finance to investigate appeal against terminations
- Finance controlled by the Ministry and commission has no control over its usages therefore, always faced difficulties to access of finance on a monthly basis
- Decisions of the commission sometimes never carried out by the Ministry staff
- Chances to the Ministry of Education Structure by removing the Salary section in the Ministry thus handicap the commission's work
- Too lengthy bureaucratic processes in the commissions decisions to reach the officers in the field
- Amendment to regulations, a priority task was never carried out in 2009

Achievements

- ❖ MBC approval for the commission's 2010 budget to be separated from the Corporate services of the Ministry by creating the commissions chapter head from 544 to 550
- ❖ Complete 40 appeal cases to posting
- ❖ Appointment of 129 teachers in 2009
- ❖ Deal with and complete 28 cases of discipline for serious misconduct
- ❖ Terminate 8 teachers by way of retirements and resignations
- ❖ Council of Ministers approval of VT141,900,000 for payment of Non-VTU members for three years disbursements
- ❖ Deal with and complete three Civil cases before the supreme courts
- ❖ Visitation in the provinces – Torba and Sanma
- ❖ Complete the Annual Work Plan for the VERM

- ❖ Complete the 2010 Annual Recurrent budget which include NPI for terminal Benefits for extra VT 64.900.000 which was approved by MBC
- ❖ Recommended and approved 10 teachers for further tertiary educations

Vanuatu Education Support Action Plan, 2008

The Vanuatu Education Support Action Plan (VESAP) is a one transitional plan that was funded jointly by AusAID and NZAID from August 2008 to December 2009

Key Areas Addressed in VESAP

The 12 months Funding Arrangement for the Vanuatu Education Support Action Plan 2008 (VESAP) sets out the framework for the governance and management of VESS Priorities in 2008. They are to;

a) Increased access to education;

To achieve the objectives of the Millennium Development Goals on Universal Primary Education and literacy, a feasibility study on school access and fees was planned to be undertaken under VESAP. The purpose of this activity was to identify possible new school models and to study the possibility of improving access by removing fees in primary schools. However, this activity did not happen, since the Government directly embarked on its fee free Universal Primary Education policy in 2009. The first variation to VESAP provided funds for incentive grants for schools to set up bank accounts with the National Bank of Vanuatu, and to fund financial management training as preparation towards the 2010 Primary School Grants Program.

b) Improved quality of education;

There are a number of activities in VESAP that addresses the issue of improving the quality of education. Pre-school material was procured and successfully delivered to schools. Consultations on the National Curriculum Statement were held. Stationery was procured and delivered to schools. VITE successfully implemented a “Pre-service teacher training harmonized framework”. The review of education legislation did not occur. The implementation of the In-service Unit activity was poor. The book flood activity failed to reach its targets in 2009.

c) Enhanced MoE management; and

The management of the Ministry depends upon the availability of good quality data in VEMIS. VEMIS was strengthened by the recruitment of Data Entry Officers. Funds were allocated for the collection of data and training for MoE staff in data analysis and interpretation. The Audit Unit was established and strengthened by the contracting two auditors and an international TA.

d) Development of national human resource development planning

The Council of Ministers directed that the Ministry of Education be the leading Ministry in the development of a National Human Resources Development Plan. Hence under VESAP, the Ministry of Education was to carry out a tracer study of scholarships undertaken and/or completed since 1999. The activity was carried out successfully and a report was produced. This was the first move towards the development of the National HRD plan.

Report on the Implementation of the Development Projects under VESAP

Program 1; Access

VESAP Activity: Feasibility study on School Access and Fees	Project No. 08H75401
Budget: 1,000,0000 Vatu	
The purpose of this activity was to identify possible new school models and to study the possibility of improving access by removing fees in primary schools.	
The activity was postponed owing to the establishment of the School Grant Policy in 2009 by the government of the day. It was planned for the study to be undertaken in 2010.	

Program 2: To improve quality

VESAP Activity: Improve Existing Facilities & Logistic Study	Project No. 08H75402
Budget: 202,109,999, Vatu	
The purpose of this activity was to start to refurbish and renovate some of Vanuatu's major existing primary schools. A Technical Assistant was to be recruited to coordinate and study the logistics. The TA was also to assist the MoE to harmonize the delivery of stationery and to study the best way to deliver stationery along with other equipment and materials.	
Challenges: Not all schools were refurbished or renovated as planned owing to the approach adopted by the TA. The approach focused on renovating schools on a province-by-province basis, rather than on a systematic multi-province approach.	
What was achieved? In 2009, 17 classrooms were built (1 double classroom for Eratap, 1 double classroom for Magarango school, 4 new classrooms for Itakuma, 4 new classrooms for Kokonak. The following construction or renovation started in 2009 and was completed in 2010: 14 new classrooms in Tafea, 1 new double classroom in Eratap, 1 double classroom in Benbon, 1 double classroom in Brenwei, and renovations in Olal, Sesivi, Silua, and Pangi primary schools.	

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VESAP Activity: Curriculum Statement	Project No.08H75403
Budget: 15,890,000 Vatu	
The purpose of this activity was to develop the National Curriculum Statement for Vanuatu. The National Curriculum Statement is the document which schools will use to ensure that teaching and learning programs enable all students to meet the requirements of the Vanuatu curriculum.	
Challenges: Credit to the small number of curriculum officers, inspectors and clerical staff who gave up many weekends and after hours to organize the Forums and to prepare documents.	
What was achieved? After consultations, a draft Vanuatu National Curriculum Statement has been developed	

VESAP Activity: VITE Curriculum Harmonization	Project No.08H75404
Budget: 4,000,000 Vatu	
The purpose of this activity was to harmonize the VITE Pre-Service Curriculum Framework curriculum. VITE is still not harmonized in terms of entry criteria, structures, content and assessment of courses.	
What was achieved? The document: <i>„Pre-Service Teacher Training: A New Harmonized Framework’</i> including criteria, structures, content and assessment of courses as well as 90 Course Outlines were developed and written involving all VITE lecturers. VITE ready to start new programs with 2010 trainees” intake.	

VESAP Activity: In-Service Unit (ISU)	Project No.08H75405
Budget: 24, 826,400 Vatu	
The purpose of this activity was to establish the In-Service Unit	
Challenges: The ISU Manager, Primary Coordinator, Secondary Coordinator and the administrative officer were working on a temporary basis and were not formally appointed in 2009. The office was not set up & opened in 2009. There was no training undertaken in 2009.	
What was achieved: The renovation of the building was completed. Office equipment and furniture were purchased. Visits to 5 schools on Santo & 5 schools on Malekula occurred to collect information on training needs.	

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VESAP Activity: Book Flood	Project No.08H75406
Budget: 80,750,000 Vatu	
The purpose of this activity was to procure reading books and cupboards for French and English primary schools, including year 5 and 6, and distribute them to the selected schools	
Challenge: The Ministry of Education lacks an officer with knowledge of the National Tender Board procedures and processes. Another challenge was the delay (several months) caused by MoE and State Law Office in approving the contracts template.	
What was achieved? The books have not yet been delivered to schools. Books and cupboards were, however, ordered and paid for.	
VESAP Activity: Stationery	Project No.08H75407
Budget: 94,440,220 Vatu	
The purpose of this activity was to provide stationery to all government and government assisted primary schools in all provinces	
Challenge: The challenge has been completing the activities in a timely way.	
What was achieved? The activity was implemented without much difficulty and all stationery supplies were distributed to all state schools between February and March of 2009.	
VESAP Activity: Pre-School Material	Project No.08H75408
Budget: 13,514,297 Vatu	
The proposed activity aims to help actual long-established pre-schools to renew their material.	
. The challenges faced are the same for all Provinces:	
<ul style="list-style-type: none">➤ Funds were received late, so work started late.➤ There was difficulty with transport for some ports where ships and planes do not make regular calls.➤ Weather was also one reason why work was occasionally delayed.➤ Communities usually have a lot of other activities going on, and ECE is usually at the bottom of their list. ECE is not a priority for many leaders/parents.	
What was achieved? All Provinces have selected 35 pre schools, with priority given to the schools that are attached to a Primary School. All Provinces have reported 100% completion except for Shefa. 9 pre schools in Epi have upgrades done to their buildings and their teachers will be getting training in June 2010. 100 percent selected pre schools received a copy of the curriculum and the kindabuk.	

Program 3: Improve MoE Capacity and School Management

VESAP Activity: VEMIS Survey 2008	Project No.08H75409
Budget: 13,000,000 vatu	
The purpose of this activity was to continue updating and upgrading the 2008 VEMIS database.	
Challenge: The server was down at the end of 2009 and affected VEMIS work. When problems occur in the IT system, the VEMIS Unit does not have the expertise to fix them. Hence, they need to liaise with UNIQUEST, which is not always easy. The VEMIS unit lacks manpower, and the urgent recruitment of an extra statistician is crucial for reducing workload and maintaining continuity in the work of VEMIS. The lack of a competent VEMIS Manager is also a challenge.	
What was achieved? All planned VEMIS training was undertaken. VEMAC meetings were held. A VEMIS pre-service teaching module was developed with VITE. User of the system requires basic skills in operating the system as well as interpretation of the statistics and provision of reports. The VEMIS Survey of 2008-2009 was done. The rate of return of survey returns forms was 100% for the 2008-2009 year. This activity absorbed the major portion of the VEMIS funds. The VEMIS system was upgraded 4 times to create new fields in the system. The VEMIS Survey Manual was reviewed. 2008 and 2009 baseline data were established, and were used to design the 2008 and 2009 budget.	

VESAP Activity: Strengthening of Audit Unit	Project No.08H75410
Budget: 5,900,000 Vatu	
The purpose of this activity was to expand and strengthen the capacity of the Internal Audit Unit, ensuring it was adequately resourced with non-salary funding and technical assistance to undertake a structured rolling program of Head Office, PEO and school audits (Financial Capacity Assessment, 2007).	
Challenge: Given the new government policy on UPE, the Internal Audit Unit also assisted the Ministry of Finance with the implementation of the new school bank accounts by monitoring progress and checking bank confirmations of closures.	
What was achieved? The following documents were developed: Internal Audit Handbook, Internal Audit Charter drafted, and Internal Control Questionnaire for school audits finalized and implemented. There were courses and workshops conducted for Internal Audit staff to strengthen their capacity. In 2009, 48 schools were audited.	

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VESAP Activity: Additional Finance Officers	Project No.08H75411
Budget: 3,700,000 Vatu	
The purpose of this activity is to recruit two additional finance officers to reinforce the Head Office Finance Unit. The two officers to be recruited were: a senior programme budgeting officer, with responsibility for overall coordination of medium term and annual budgeting and costing of the education SWAp, and an Accountant tasked with full time responsibility for financial management and donor-assisted projects/programs	
What was the funding used for? The two officers were recruited in 2009 and contracted up to 31 st December 2009.	
Challenge: No challenge	
What was achieved? Two Finance officers were appointed as planned.	
VESAP Activity: MTEF and FC TA Study on Models of Pro-poor Scholarship	Project No.08H75412
Budget: 1,000,000	
The purpose of this activity is to refine and further develop the education MTEF, especially the costing and sequencing of its individual components. At the same time the project was intended to design and cost the financial management component of an overall MoE capacity building program to help strengthen MoE capacity for program design, costing and prioritization.	
Challenge: The main challenge was actually implementing the activity. The terms of reference for the role of the international technical assistant were not developed by the MOE.	
What was achieved? There was no achievement as activity was not implemented	
VESAP Activity: VESS facilitator	Project No.08H75413
Budget: 1,000,000	
The fund was developed to meet administrative costs for the VESS facilitator. The facilitator will advise and assist MoE senior staff with the successful implementation of the VESS through improved sector coordination and management. Other roles of the facilitator were to assist MoE to achieve well coordinated sector planning and budgeting, management, monitoring and progress reporting in order to achieve the goals set out in the VESS	
Challenges: The formalization and setting up of Technical Working Groups were delayed. The respective roles of MoE and MFEM in relation to VESS implementation were not clear.	
What was achieved? A long term expert was contracted for 18 months, starting from August 2008. Seven (7) workshops on SWAp were conducted at the MoE and 2 in the provinces. The Facilitator also ran SWAp sessions for the Education Partners Group. A session on decentralization was also conducted. TOR for JRM and Technical Working Group were developed. The following documents were developed: Progress Report model, the Manual on Proceedings for Implementing VESS, VESAP & PAF.	

Program 4: National Human Resources Development Plan

VESAP Activity: Tracer study	Project No.08H75414
Budget: 5,000,000	
The purpose of this activity was to undertake a tracer study of scholarships undertaken and/or completed since 1999.	
Challenges: The lack of staffing and weak capacity in the MOE HRD Unit, and the full workload of the Scholarships Unit, means that it will be difficult for the MOE to follow up adequately this report and the associated draft National Human Resource Development Plan, which was developed in December 2007. The MOE plans to recommend that responsibility for this activity be transferred to a control department such as the Prime Minister's Office. The report was done in isolation without proper consultation with the MoE. No presentation of the findings was done to the Ministry of Education	
What was achieved? The tracer study report was produced in the first half of 2010 but not used by the MoE,	

Program 5: Collective Bargain Agreement

VESAP Activity: Teachers transfer allowance backlog payment	Project No.08H75415
Budget: 114,210,000 Vatu	
The purpose of this activity was to get the outstanding transfer allowances for the teachers paid as stated in the Teaching Service Staff Rules of 1985, paragraph 6.12 (b). The amended in 1994 state that "that an officer who has been transferred from his home island to an urban area, or to another island, or to an urban area on home-island will be entitled to receive an allowance of 2,500 vatus per month". The amendment was made but never budgeted for and paid. The allowance was incurred from 1994 to 2005 when the transfer allowance entitlement ceased when The Teaching Service Commission amended the Teaching Service Staff rules effective as of 1 January 2005.	
Challenges: The challenge was to fund the backlog of teacher expenses at one time (VTU and Non VTU members). The MoE and TSC have no proper teachers records which makes it difficult to cover teachers who entitle.	
What was achieved? Payments were made to teachers who were members of VTU.	

Variations

While approaching the dateline for the completion of the VESAP activities, the Ministry realizes that due to certain reasons the VESAP funds were not fully utilize. This prompted the Government of the Republic of Vanuatu (represented by the Ministry of Education), AusAID and NZAID to make a variation on the funding arrangement for Vanuatu Education Sector Action Plan 2008

Variation 1

The Variation No.1 on 17 June 17th 2008 agree that, VUV 40,000,000 of Development Partners" tranche 1 contribution would be immediately drawn down by the Ministry of Finance and Economic Management to be used as incentive grants to reform school grant payments system in this new activity. And also that VUV 16,000,000 of Development Partners Tranche 1 contributions, be used by the Ministry of Finance and Economic Management to be drawn upon immediately to provide training, accountability and public awareness support to the school financial management reform in conjunction with the Ministry of Education.

Program 3: Improve MoE Capacity and School Management

VESAP Activity: School Fee Grants	Project No.08H75416
Budget: 40,000,000 Vatu Amount spent: 37,129,870 Vatu	Unspent: 2,870,130 Vatu
Purpose. The Council of Ministers approved a proposal to introduce in 2009 a system of bank accounts for primary schools in accordance with the requirements of the Public Finance and Economic Management Act. All primary schools were to open bank accounts approved by the DG of the Ministry of Finance. A 40,000,000 Vatu grant (allocated on a per student basis) would be distributed to schools that opened such accounts.	
Challenges: The main challenge was to ensure that every school opened a bank account with the National Bank of Vanuatu.	
What was achieved? 99% of targeted schools managed to open their bank accounts ready for delivery of the funds from the primary school grants programme in 2010.	

VESAP Activity: Improve School Financial Management	Project No.08H75417
Budget: 16,000,000 Vatu	
Purpose: The incentive activity was supported by additional technical assistance and training activities to a budget of 16,000,000 Vatu.	
Challenges: A challenge was managing the co-ordination between MFEM and the MoE. The split roles had the potential to lead to confusion.	
What was achieved? The training was delivered. Preparation for the pre-training was done in late 2009. and the training actually took place in 2010.	

Variation 2

The Government of the Republic of Vanuatu (represented by the Ministry of Education), AusAID and NZAID made a second variation to the funding arrangement for Vanuatu Education Sector Action Plan 2008 on 12 October 2009

The variation approves transition of VESAP activities and new activities to take place up until the end of December 2010. These activities include 2 ongoing VESAP activities (that were intended to conclude in 16 June 2009), as well as other new VESAP activities to utilize the remaining VESAP funds. The first two tables below are the transition activities, while the last table outlines the new activities that the available VESAP funds will be used on.

Program 2: Improve Quality

VESAP Activity: Language Policy	Project No.08H75418
Budget: 7,100,000	
The funds were used to conduct consultations in the provinces for the Education Language Policy. The policy's objective is to create through the education system Ni Vanuatu who can speak more than one language (particularly English & French)	
Challenges: The VESAP fund allocated for this activity is insufficient for the wider coverage of people that need to be consulted. Further funding is sought through VERM.	
What was achieved? More than 270 people were consulted in the provinces. Consultations were successfully conducted in Shefa, Sanma and Penama.	

Program 3: Improve MoE Capacity and School Management

VESAP Activity: Review Education Acts	Project No.08H75419
Budget: 5,000,000 Vatu	
Most of the educational acts are obsolete and need revision to progress reforms. The purpose of this activity was to fund a TA to undertake review of the existing educational acts.	
Challenges: The Ministry of Education needed to develop the terms of reference for the TA's work, and advertise for a TA. This work was not done.	
What was achieved? No achievement, as activity was not implemented	

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New activities utilizing available VESAP funds (in VUV) in October 2009-December 2010

Program	Explanation	Expected expenditure by 31 December 2010
Program 2: Activity 1: Improving existing facilities and logistics study	Recruitment and Salary for a PEO Facilities	750,000
Program 2: Activity 1: Improving existing facilities and logistics study	Recruitment and Salary for 4 facilities foremen	900,000
Program 2: Quality Improvement Activity 2: Curriculum Statement	Recruitment and Salary for a PEO curriculum	750,000
Program 2: Quality Improvement Activity 2: Curriculum Statement	Recruitment and Salary for 4 curriculum writers	1,140,000
Program 2: Quality Improvement Activity 3: Stationery	Tendering for 2011 stationery requirements	33,900,000
Program 2: Quality Improvement Activity 7: Language Policy Consultation (new activity)	National consultation on Draft Education Language Policy	7,100,000
Program 2: Quality Improvement Activity 8: Review of Education Acts (new activity)	Review and revision of education related acts to progress reforms	5,000,000
Total		49,540,000

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Development Fund Summary Report (excl Budgets)

For transactions up to 30 June 2010, Projects from 08H75401 to 08H75419

Project	Description	Revenue	Expenses			Project Balance
			Actual	Commitment	Total	
08H75401	VESAP Feasibility Study on School Access & Fees	1,000,000	-	-	-	1,000,000
08H75402	VESAP Improve Existing Facilities & Logistics Study	202,109,999	104,508,317	63,775	104,572,092	97,537,907
08H75403	VESAP Curriculum Statement	15,890,000	12,538,548	-	12,538,548	3,351,452
08H75404	VESAP VITE Curriculum Harmonization	4,000,000	2,124,581	56,538	2,181,119	1,818,881
08H75405	VESAP Establishment of the In-Service Unit	24,826,400	8,426,308	69,486	8,495,794	16,330,606
08H75406	VESAP Book Flood	80,750,000	947,675	60,540,214	61,487,889	19,262,111
08H75407	VESAP Stationery	94,440,220	67,795,219	26,645,001	94,440,220	-
08H75408	VESAP Pre-school Materials	13,514,297	13,514,297	-	13,514,297	-
08H75409	VESAP VEMIS Survey 2008	13,000,000	10,837,286	-	10,837,286	2,162,714
08H75410	VESAP Strengthening of Audit Unit	5,900,000	3,878,912	179,550	4,058,462	1,841,538
08H75411	VESAP Additional Finance Officers	3,700,000	2,869,521	-	2,869,521	830,479
08H75412	VESAP MTEF and FC TA Study on Models of Pro-poor scholarship	1,000,000			-	1,000,000
08H75413	VESAP VESS facilitator	1,000,000	522,104	-	522,104	477,896
08H75414	VESAP Tracer Study	5,000,000	5,000,000	-	5,000,000	-
08H75415	VESAP Teachers transfer allowances backlog payment	114,210,000	113,500,000	-	113,500,000	710,000
08H75416	VESAP School fee grants	40,000,000	37,129,870	-	37,129,870	2,870,130
08H75417	VESAP Improved school financial management	16,000,000	16,172,559	58,320	16,230,879	(230,879)
08H75418	Language Policy	7,100,000	7,100,000	-	7,100,000	-
08H75419	Review Education Acts	5,000,000			-	5,000,000
Total		648,440,916	406,865,197	87,612,884	494,478,081	153,962,835

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Financial Statements for the Ministry of Education

Department Expenditure Report

DEPARTMENT EXPENDITURE REPORT							
54 EDUCATION							
For the Twelve Months Ending Thursday December 31 2009							
COA	DESCRIPTION	EXPENSES	COMMIT- MENTS	TOTAL EXP & COMMT	ANNUAL BUDGET	UNDER/ (OVER)	ORIGINAL BUDGET
	<u>PERSONNEL EXPENSES</u>						
8AAF	<u>Family Allowance</u>	52,271,393		52,271,393	49,890,404	-2,380,989	49,890,404
8AAG	<u>Political Gratuity Allowances</u>				287,300	287,300	287,300
8AAH	<u>Housing Allowances</u>	154,845,800		154,845,800	117,730,624	37,115,176	117,730,624
8AAO	<u>Other Allowances</u>	529,741		529,741	21,662,852	21,133,111	21,662,852
8AAP	<u>Home Island Passage Allowances</u>	1,778,532		1,778,532	1,326,967	-451,565	1,326,967
8AAS	<u>Special Allowances</u>	8,958,760		8,958,760	74,347,112	65,388,352	74,347,112
8ASP	<u>Provident Fund</u>	101,241,830		101,241,830	102,347,618	1,105,788	102,347,618
8AWD	<u>Daily Rated Wages</u>	901,903		901,903		-901,903	
8AWO	<u>Overtime Wages</u>	1,411,461		1,411,461		-1,411,461	
8AWP	<u>Permanent Wages</u>	2,518,158,272		2,518,158,272	2,427,897,944	90,260,328	2,427,897,944
PAYR	<u>Personnel Budget Virements</u>				-4,441,000	-4,441,000	
	<u>TOTAL PERSONNEL EXPENSES</u>	2,840,097,692		2,840,097,692	2,791,049,821	49,047,871	2,795,490,821

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	OPERATING EXPENSES						
8CAB	<u>Subsistence Allowances</u>	10,709,363	10,709,363	6,683,603	-4,025,760	6,683,603	
8CAP	<u>Repatriation Allowances</u>			15,000	15,000	15,000	
8CAS	<u>Sitting Allowances</u>	3,819	3,819	860,000	856,181	860,000	
8CBI	<u>International Accommodation</u>			2,640,000	2,640,000	2,640,000	
8CBL	<u>Local Accommodation</u>	3,444,298	3,444,298	2,692,209	-752,089	2,692,209	
8CCL	<u>Local Courses</u>	289,451	289,451	2,100,000	1,810,549	2,100,000	
8CDI	<u>Injuries Damages</u>			1,000,000	1,000,000	1,000,000	
8CEC	<u>Consultants Fees</u>			1,500,000	1,500,000	1,500,000	
8CFV	<u>Vehicles Fuel</u>	777,014	777,014	2,173,922	1,396,908	2,173,922	
8CGM	<u>Mail Carriage Freight</u>	1,223,206	1,223,206	215,000	-1,008,206	215,000	
8CGO	<u>Other Charges - Freight</u>	869,283	869,283	179,881	-689,402	179,881	
8CGR	<u>Transport - Freight</u>	2,414,106	2,414,106	881,492	-1,532,614	881,492	
8CGS	<u>Storage - Freight</u>			200,000	200,000	200,000	
8CHI	<u>International Medical Treatment</u>	190,000	190,000		-190,000		
8CIE	<u>Equipment Hire</u>	106,500	106,500		-106,500		
8CIF	<u>Facilities Hire</u>	883,266	883,266		-883,266		
8CJO	<u>Office Cleaning</u>	12,934	12,934	545,120	532,186	545,120	
8CKD	<u>Advertising - Communications</u>	575,924	575,924	475,000	-100,924	475,000	
8CKL	<u>Translation Communications</u>	309,460	309,460	300,000	-9,460	300,000	
8CKP	<u>Postage - Communications</u>	335,810	335,810	300,000	-35,810	300,000	
8CKR	<u>Printing - Communications</u>	13,639,674	13,639,674	6,520,488	-7,119,186	6,520,488	
8CKS	<u>Stationery - Communications</u>	3,501,925	3,501,925	2,990,932	-510,993	2,990,932	
8CKT	<u>Telephone / Fax - Communications</u>	4,714,672	4,714,672	5,270,000	555,328	5,270,000	
8CMG	<u>General - Materials</u>	534,813	534,813	60,000	-474,813	60,000	
8CNO	<u>Office Rental</u>	214,956	214,956		-214,956		
8CNT	<u>Other Rental</u>	75,000	75,000		-75,000		
8COC	<u>Court Costs</u>	23,000	23,000	1,000,000	977,000	1,000,000	
8COF	<u>Refunds</u>	541,788	541,788	1,700,000	1,158,212	1,700,000	
8COI	<u>Incidentals</u>	9,740,873	9,740,873	1,490,196	-8,250,677	1,490,196	

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8COP	<u>Official Entertainment</u>	11,557		11,557	400,000	388,443	400,000
8COS	<u>Insurance</u>	20,500		20,500		-20,500	
8COT	<u>Termination Payment</u>	85,153,074		85,153,074	61,911,735	23,241,339	61,911,735
8CPA	<u>Allowances - Scholarships</u>	41,270,025		41,270,025	26,250,000	15,020,025	26,250,000
8CPE	<u>Fees - Scholarships</u>	9,911,443		9,911,443	26,541,197	16,629,754	26,541,197
8CRB	<u>Buildings Repairs & Maintenance</u>	1,173,461		1,173,461	1,011,000	-162,461	1,011,000
8CRE	<u>Equipment Repairs & Maintenance</u>	1,491,806		1,491,806	2,250,000	758,194	2,250,000
8CRM	<u>Maintenance Contract</u>				500,000	500,000	500,000
8CRV	<u>Vehicles Repairs & Maintenance</u>	592,492		592,492	1,072,112	479,620	1,072,112
8CSD	<u>Distribution Supplies</u>	672,656		672,656		-672,656	
8CTI	<u>International Travel</u>	2,230,499		2,230,499	7,681,569	5,451,070	7,681,569
8CTL	<u>Local Travel</u>	1,772,001		1,772,001	13,299,010	11,527,009	13,299,010
8CUE	<u>Electricity Utilities</u>	6,881,361		6,881,361	7,500,000	618,639	7,500,000
8CUW	<u>Water Utilities</u>	721,507		721,507	400,000	-321,507	400,000
8CWL	<u>Local Workshops</u>	20,000		20,000	1,600,000	1,580,000	1,600,000
8CXD	<u>Death Benefit - Ex-gratia</u>				5,000,000	5,000,000	5,000,000
8CZV	<u>Value Added Tax</u>	7,962,789		7,962,789	7,230,827	-731,962	7,230,827
8DGA	<u>Ancillary Staff</u>				47,214,422	47,214,422	47,214,422
8DGO	<u>Operating Grant</u>	145,357,064		145,357,064	102,431,358	42,925,706	102,431,358
8DGR	<u>Repairs</u>	44,450		44,450		-44,450	
8DGS	<u>Stationery</u>	11,467,162		11,467,162	15,000,000	3,532,838	15,000,000
8DNO	<u>Other Non Profit Institution</u>				3,310,000	3,310,000	3,310,000
8DNV	<u>V.B.T.C. Non Profit Institution</u>				800,000	800,000	800,000
8EBR	<u>Buildings - Renovation</u>	200,000		200,000		-200,000	
8EEA	<u>Equipment - Additional General</u>	3,462,269		3,462,269	5,576,926	2,114,657	5,576,926
8EEC	<u>Equipment - Computer</u>	3,024,426		3,024,426	3,100,000	75,574	3,100,000
8EEH	<u>Equipment - Heavy Equipment</u>	240,030		240,030		-240,030	
8EEP	<u>Equipment - Photocopiers</u>	1,711,421		1,711,421		-1,711,421	
8EFO	<u>Furniture - Office Furniture</u>	730,532		730,532	300,000	-430,532	300,000

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8FCB	<u>Bank Charges</u>	33,100		33,100	70,000	36,900	70,000
OVER	<u>Overhead Budget Virements</u>				4,441,000	4,441,000	
	TOTAL OPERATING EXPENSES	381,286,760		381,286,760	386,683,999	5,397,239	382,242,999
	TOTAL EXPENDITURE	3,221,384,452		3,221,384,452	3,177,733,820	43,650,632	3,177,733,820

DEPARTMENT EXPENDITURE REPORT							
51 EDUCATION							
For the Twelve Months Ending Thursday December 31 2009							
COA	DESCRIPTION	EXPENSES	COMMIT- MENTS	TOTAL EXP & COMMT	ANNUAL BUDGET	UNDER/ (OVER)	ORIGINAL BUDGET
	PERSONNEL EXPENSES						
8AAF	<u>Family Allowance</u>	251,564		251,564	816,000	564,436	816,000
8AAG	<u>Political Gratuity Allowances</u>	3,286,917		3,286,917		3,286,917	
8AAH	<u>Housing Allowances</u>	7,320,037		7,320,037		7,320,037	
8AAO	<u>Other Allowances</u>	373,826		373,826	480,000	106,174	480,000
8ASP	<u>Provident Fund</u>	929,451		929,451	869,898	-59,553	869,898
8AWO	<u>Overtime Wages</u>	277,000		277,000		-277,000	
8AWP	<u>Permanent Wages</u>	20,005,445		20,005,445	26,408,397	6,402,952	26,408,397
	TOTAL PERSONNEL EXPENSES	32,444,240		32,444,240	28,574,295	3,869,945	28,574,295
	OPERATING EXPENSES						

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8CAB	<u>Subsistence Allowances</u>	733,840		733,840	350,000	-383,840	350,000
8CAS	<u>Sitting Allowances</u>				100,000	100,000	100,000
8CBI	<u>International Accommodation</u>				300,000	300,000	300,000
8CBL	<u>Local Accommodation</u>	125,444		125,444	150,000	24,556	150,000
8CFV	<u>Vehicles Fuel</u>	220,457		220,457	500,000	279,543	500,000
8CGR	<u>Transport - Freight</u>				15,000	15,000	15,000
8CHT	<u>Other Medical Treatment</u>				10,000	10,000	10,000
8CJO	<u>Office Cleaning</u>				25,000	25,000	25,000
8CKP	<u>Postage - Communications</u>				20,000	20,000	20,000
8CKS	<u>Stationery - Communications</u>	59,889		59,889	150,000	90,111	150,000
8CKT	<u>Telephone / Fax - Communications</u>	33,693		33,693	250,000	216,307	250,000
8COI	<u>Incidentals</u>	104,229		104,229	130,442	26,213	130,442
8COT	<u>Termination Payment</u>				90,000	90,000	90,000
8COU	<u>Uniforms</u>				10,800	10,800	10,800
8CRB	<u>Buildings Repairs & Maintenance</u>				216,000	216,000	216,000
8CRE	<u>Equipment Repairs & Maintenance</u>	15,778		15,778	100,000	84,222	100,000
8CRV	<u>Vehicles Repairs & Maintenance</u>	253,831		253,831	300,000	46,169	300,000
8CTI	<u>International Travel</u>	321,839		321,839	250,000	-71,839	250,000
8CTL	<u>Local Travel</u>	1,867,186		1,867,186	484,000	1,383,186	484,000
8CZV	<u>Value Added Tax</u>	342,337		342,337	300,000	-42,337	300,000
8EFO	<u>Furniture - Office Furniture</u>	136,889		136,889	400,000	263,111	400,000
	<u>TOTAL OPERATING EXPENSES</u>	4,215,412		4,215,412	4,151,242	-64,170	4,151,242
	<u>TOTAL EXPENDITURE</u>	36,659,652		36,659,652	32,725,537	-	32,725,537

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Other Expenses

recv_entity_id	Text58	recv_doc_id	ActualM	BudgetM	1_Year_+	ActualYTD	BudgetYTD	4_Years_+	Text62
Personnel									
	8AAF	Family Allowance	22080	71544	49464	251564	816000	564436	816000
	8AAG	Gratuitie Allowances	3286917	0	-3286917	3286917	0	-3286917	0
	8AAH	Housing Allowances	676505	0	-676505	7320037	0	-7320037	0
	8AAO	Other Allowances	4500	42081	37581	373826	480000	106174	480000
	8ASP	Provident Fund	87193	76266	-10927	929451	869898	-59553	869898
	8AWO	Overtime Wages	24000	0	-24000	277000	0	-277000	0
	8AWP	Permanent Wages	1890398	2315356	424958	20005445	26408397	6402952	26408397
Goods and services									
	8CAB	Subsistence Allowances	-45000	0	45000	733840	350000	-383840	350000
	8CAS	Sitting Allowances	0	0	0	0	100000	100000	100000
	8CBI	International Accommodation	0	0	0	0	300000	300000	300000
	8CBL	Local Accommodation	0	0	0	125444	150000	24556	150000
	8CFV	Vehicles Fuel	0	0	0	220457	500000	279543	500000
	8CGR	Transport - Freight	0	0	0	0	15000	15000	15000
	8CHT	Other Medical Treatment	0	0	0	0	10000	10000	10000
	8CJO	Office Cleaning	0	0	0	0	25000	25000	25000
	8CKP	Postage - Communications	0	0	0	0	20000	20000	20000
	8CKS	Stationery - Communications	-10579	0	10579	59889	150000	90111	150000
	8CKT	Telephone / Fax - Communications	0	0	0	33693	250000	216307	250000
	8COI	Incidentals	-30000	0	30000	104229	130442	26213	130442
	8COT	Termination Payment	0	0	0	0	90000	90000	90000
	8COU	Uniforms	0	0	0	0	10800	10800	10800
	8CRB	Buildings Repairs & Maintenance	0	0	0	0	216000	216000	216000
	8CRE	Equipment Repairs & Maintenance	0	0	0	15778	100000	84222	100000
	8CRV	Vehicles Repairs & Maintenance	0	0	0	253831	300000	46169	300000
	8CTI	International Travel	0	0	0	321839	250000	-71839	250000
	8CTL	Local Travel	0	0	0	1867186	484000	-1383186	484000
	8CZV	Value Added Tax	-1321	0	1321	342337	300000	-42337	300000
	8EFO	Furniture - Office Furniture	0	0	0	136889	400000	263111	400000
	OVER	Overhead expenses	0	0	0	0	0	0	0

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		ACTUAL	BUDGET	UNDER / OVER	TOTAL BUDGET
PERSONNEL EXPENSES					
8AAF	Family Allowance	251,564	816,000	564,436	816,000
8AAG	Gratuitie Allowances	3,286,917	-	(3,286,917)	-
8AAH	Housing Allowances	7,320,037	-	(7,320,037)	-
8AAO	Other Allowances	373,826	480,000	106,174	480,000
8ASP	Provident Fund	929,451	869,898	(59,553)	869,898
8AWO	Overtime Wages	277,000	-	(277,000)	-
8AWP	Permanent Wages	20,005,445	26,408,397	6,402,952	26,408,397
	TOTAL PERSONNEL EXPENSES	32,444,240	28,574,295	(3,869,945)	28,574,295
OPERATING EXPENSES					
8CAB	Subsistence Allowances	733,840	350,000	(383,840)	350,000
8CAS	Sitting Allowances	-	100,000	100,000	100,000
8CBI	International Accommodation	-	300,000	300,000	300,000
8CBL	Local Accommodation	125,444	150,000	24,556	150,000
8CFV	Vehicles Fuel	220,457	500,000	279,543	500,000
8CGR	Transport - Freight	-	15,000	15,000	15,000
8CHT	Other Medical Treatment	-	10,000	10,000	10,000
8CJO	Office Cleaning	-	25,000	25,000	25,000
8CKP	Postage - Communications	-	20,000	20,000	20,000
8CKS	Stationery - Communications	59,889	150,000	90,111	150,000
8CKT	Telephone / Fax - Communications	33,693	250,000	216,307	250,000
8COI	Incidentals	104,229	130,442	26,213	130,442
8COT	Termination Payment	-	90,000	90,000	90,000
8COU	Uniforms	-	10,800	10,800	10,800
8CRB	Buildings Repairs & Maintenance	-	216,000	216,000	216,000
8CRE	Equipment Repairs & Maintenance	15,778	100,000	84,222	100,000
8CRV	Vehicles Repairs & Maintenance	253,831	300,000	46,169	300,000
8CTI	International Travel	321,839	250,000	(71,839)	250,000
8CTL	Local Travel	1,867,186	484,000	(1,383,186)	484,000
8CZV	Value Added Tax	342,337	300,000	(42,337)	300,000
8EFO	Furniture - Office Furniture	136,889	400,000	263,111	400,000
	TOTAL OPERATING EXPENSES	4,215,412	4,151,242	(64,170)	4,151,242

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		ACTUAL	BUDGET	UNDER / OVER	TOTAL BUDGET
PERSONNEL EXPENSES					
8AAF	Family Allowance	52,271,393	49,890,404	(2,380,989)	49,890,404
8AAG	Gratuitie Allowances	-	287,300	287,300	287,300
8AAH	Housing Allowances	154,845,800	117,730,624	(37,115,176)	117,730,624
8AAO	Other Allowances	754,741	21,662,852	20,908,111	21,662,852
8AAP	Home Island Passage Allowances	1,778,532	1,326,967	(451,565)	1,326,967
8AAS	Special Allowances	9,013,558	74,347,112	65,333,554	74,347,112
8ASP	Provident Fund	101,241,830	102,347,618	1,105,788	102,347,618
8AWD	Daily Rated Wages	901,903	-	(901,903)	-
8AWO	Overtime Wages	1,411,461	-	(1,411,461)	-
8AWP	Permanent Wages	2,518,509,147	2,427,897,944	(90,611,203)	2,427,897,944
TOTAL PERSONNEL EXPENSES		2,840,728,365	2,795,490,821	2,795,490,821	2,795,490,821
OPERATING EXPENSES					
8CAB	Subsistence Allowances	10,709,363	6,683,603	(4,025,760)	6,683,603
8CAP	Repatriation Allowances	-	15,000	15,000	15,000

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8CAS	Sitting Allowances	3,819	860,000	856,181	860,000
8CBI	International Accommodation	-	2,640,000	2,640,000	2,640,000
8CBL	Local Accommodation	3,444,298	2,692,209	(752,089)	2,692,209
8CCL	Local Courses	289,451	2,100,000	1,810,549	2,100,000
8CDI	Injuries Damages	-	1,000,000	1,000,000	1,000,000
8CEC	Consultants Fees	-	1,500,000	1,500,000	1,500,000
8CET	Other Fees	-	-	-	-
8CFV	Vehicles Fuel	777,014	2,173,922	1,396,908	2,173,922
8CGM	Mail Carriage Freight	1,223,206	215,000	(1,008,206)	215,000
8CGO	Other Charges - Freight	869,283	179,881	(689,402)	179,881
8CGR	Transport - Freight	2,414,106	881,492	(1,532,614)	881,492
8CGS	Storage - Freight	-	200,000	200,000	200,000
8CHI	International Medical Treatment	190,000	-	(190,000)	-
8CIE	Equipment Hire	106,500	-	(106,500)	-
8CIF	Facilities Hire	883,266	-	(883,266)	-
8CJO	Office Cleaning	12,934	545,120	532,186	545,120
8CKD	Advertising - Communications				

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		575,924	475,000	(100,924)	475,000
8CKL	Translation Communications	309,460	300,000	(9,460)	300,000
8CKP	Postage - Communications	335,810	300,000	(35,810)	300,000
8CKR	Printing - Communications	13,639,674	6,520,488	(7,119,186)	6,520,488
8CKS	Stationery - Communications	3,501,925	2,990,932	(510,993)	2,990,932
8CKT	Telephone / Fax - Communications	4,714,672	5,270,000	555,328	5,270,000
8CMG	General - Materials	534,813	60,000	(474,813)	60,000
8CNO	Office Rental	214,956	-	(214,956)	-
8CNT	Other Rental	75,000	-	(75,000)	-
8COC	Court Costs	23,000	1,000,000	977,000	1,000,000
8COF	Refunds	541,788	1,700,000	1,158,212	1,700,000
8COI	Incidentals	9,740,873	1,490,196	(8,250,677)	1,490,196
8COP	Official Entertainment	11,557	400,000	388,443	400,000
8COS	Insurance	20,500	-	(20,500)	-
8COT	Termination Payment	85,153,074	61,911,735	(23,241,339)	61,911,735
8CPA	Allowances - Scholarships	41,270,025	26,250,000	(15,020,025)	26,250,000
8CPE	Fees - Scholarships	9,911,443	26,541,197	16,629,754	26,541,197

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8CRB	Buildings Repairs & Maintenance	1,173,461	1,011,000	(162,461)	1,011,000
8CRE	Equipment Repairs & Maintenance	1,491,806	2,250,000	758,194	2,250,000
8CRM	Maintenance Contrac	-	500,000	500,000	500,000
8CRV	Vehicles Repairs & Maintenance	592,492	1,072,112	479,620	1,072,112
8CSD	Distribution Supplies	672,656	-	(672,656)	-
8CSO	Other Suppliers	-	-	-	-
8CTI	International Travel	2,230,499	7,681,569	5,451,070	7,681,569
8CTL	Local Travel	1,772,001	13,299,010	11,527,009	13,299,010
8CUE	Electricity Utilities	6,881,361	7,500,000	618,639	7,500,000
8CUW	Water Utilities	721,507	400,000	(321,507)	400,000
8CWL	Local Workshops	20,000	1,600,000	1,580,000	1,600,000
8CXD	Death Benefit - Ex-gratia	-	5,000,000	5,000,000	5,000,000
8CZV	Value Added Tax	7,962,789	7,230,827	(731,962)	7,230,827
8DGA	Ancillary Staff Grant	-	47,214,422	47,214,422	47,214,422
8DGO	Operating Grant	145,357,064	102,431,358	(42,925,706)	102,431,358
8DGR	Repairs Grant	44,450	-	(44,450)	-
8DGS	Stationery Grant				

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		11,467,162	15,000,000	3,532,838	15,000,000
8DNO	Other Non Profit Institution	-	3,310,000	3,310,000	3,310,000
8DNV	V.B.T.C. Non Profit Institution	-	800,000	800,000	800,000
8DNY	Vanuatu Youth Council Non Profit Institution	-	-	-	-
8EBN	Buildings - New	-	-	-	-
8EBR	Buildings - Renovation	200,000	-	(200,000)	-
8EEA	Equipment - Aditional General	3,462,269	5,576,926	2,114,657	5,576,926
8EEC	Equipment - Computer	3,024,426	3,100,000	75,574	3,100,000
8EEH	Equipment - Heavy Equipment	240,030	-	(240,030)	-
8EEP	Equipment - Photocopiers	1,711,421	-	(1,711,421)	-
8EFO	Furniture - Office Furniture	730,532	300,000	(430,532)	300,000
8FCB	Bank Charges	33,100	70,000	36,900	70,000
TOTAL OPERATING EXPENSES		381,286,760	381,286,760	381,286,760	381,286,760

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Statement of Financial Appropriations for the Ministry of Education and the Department of Youth & Sports

Government of Vanuatu								
SUMMARY OF APPROPRIATIONS BY DEPARTMENT (EXPENSES AND CAPITAL PAYMENTS)								
Recurrent Fund excl Accruals								
For the Twelve Months Ending Thursday December 31 2009								
	Original	Supplementary	Final	Budget	Final			
	Appropriation	Appropriation	Appropriation	Virements	Budget	Actual	Variance	%
MINISTRY OF EDUCATION								
<u>EDUCATION MINISTRY CABINET</u>	32,725,537		32,725,537		32,725,537	36,659,652	-3,934,115	-12.00%
<u>EDUCATION DEPARTMENT</u>	3,177,733,820		3,177,733,820		3,177,733,820	3,221,058,907	-43,325,087	-1.40%
TOTAL FOR MINISTRY OF EDUCATION	3,210,459,357		3,210,459,357		3,210,459,357	3,257,718,559	-47,259,202	-1.50%
MINISTRY OF YOUTH DEVELOPMENT & TRAINING								
<u>YOUTH DEVELOPMENT & TRAINING CABINET</u>	31,635,981		31,635,981		31,635,981	35,797,134	-4,161,153	-13.20%
<u>DEPARTMENT OF YOUTH & SPORTS</u>	72,160,717		72,160,717		72,160,717	71,832,342	328,375	0.50%
<u>Total for Ministry of Youth Development & Training</u>	103,796,698		103,796,698		103,796,698	107,629,476	-3,832,778	-3.70%

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Appropriations									
	Activity	Original	Supplementary	Final	Virements	Final Budget	Actual Expenditure	Under/ (Over)	Percentage
		vatu	vatu	vatu	vatu	vatu	vatu	vatu	%
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	168,755,771	5,466,390	3%
Teaching Services Commission	MEBB	74,415,753	-	74,415,753	4,441,000	78,856,753	73,648,674	5,208,079	7%
Vanuatu Institute of Education	MECA	152,268,913	-	152,268,913	(4,441,000)	147,827,913	146,939,553	888,360	1%
Secondary, Technical and Further Education	MECB	994,360,921	-	994,360,921	-	994,360,921	1,000,174,759	(5,813,838)	-1%
Primary Education	MECC	1,595,248,291	-	1,595,248,291	-	1,595,248,291	1,650,428,193	(55,179,902)	-3%
Primary Administration	MECD	187,217,781	-	187,217,781	-	187,217,781	181,437,502	5,780,279	3%
TOTAL FOR MINISTRY OF EDUCATION		3,210,459,357	-	3,210,459,357	-	3,210,459,357	3,258,044,104	(47,584,747)	-1%

Ministry of Education Statement of Appropriations

Code	Min	Program	Activity	Cost Centre	Budget	Original Appropriation	Actual to Date
51AA				Cabinet Operations	32,725,537	32,725,537	36,659,652
51AA				Cabinet Operations	0	0	0
MEAA			Ministry Cabinet		32,725,537	32,725,537	36,659,652
MEA		Cabinet Support			32,725,537	32,725,537	36,659,652
54AA				Office of the Director General	6,725,222	6,725,222	5,391,806
54AA				Office of the Director General	0	0	0
54AB				Internal Audit Unit	5,357,472	5,357,472	4,222,435
54AC				Human Resource Development Unit	26,744,233	26,744,233	22,923,819
54AC				Human Resource Development Unit	0	0	0
54AD				Training & Scholarship Fund	64,641,197	64,641,197	64,682,478

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54AD				Training & Scholarship Fund	0	0	0
54AE				Project Management Unit	4,818,409	4,818,409	5,101,060
54AF				Teaching Service Commission	65,935,628	65,935,628	65,927,587
MEBA			Office of the Director General		174,222,161	174,222,161	168,249,185

54CA				Curriculum Development Unit	0	0	0
54CB				Basic Education Unit	0	0	0
54CC				Secondary, Technical & Vocational Unit	0	0	0
54CD				Inspectorate Unit	0	0	0
54GA				Administration - Basic Education	0	0	0
MEBC			Administration and Finance		0	0	0

54DA				Torba Secondary Schools	0	0	0
54DB				Sanma Secondary Schools	0	0	0
54DC				Penama Secondary Schools	0	0	0
54DD				Malampa Secondary Schools	0	0	0
MEBD			Policy and Planning		0	0	0
MEB		Executive Management and Corporate Services			253,058,914	248,617,914	241,897,859

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54CA				Curriculum Development Unit	25,271,013	25,271,013	24,506,052
54CA				Curriculum Development Unit	0	0	0
54CB				Basic Education Unit	14,044,162	14,044,162	14,175,542
54CB				Basic Education Unit	0	0	0
54CC				Secondary, Technical & Vocational Unit	15,393,004	15,393,004	14,995,623
54CC				Secondary, Technical & Vocational Unit	0	0	0
54CD				Inspectorate Unit	19,499,619	19,499,619	17,951,273
54CE				Torba Provincial Education Office	8,496,689	9,231,689	8,350,410
54CF				Sanma Provincial Education Office	8,470,173	9,154,173	8,273,862
54CG				Penama Provincial Education Office	10,352,957	11,238,957	10,007,963
54CH				Malampa Provincial Education Office	9,860,909	10,698,909	9,558,659
54CI				Shefa Provincial Education Office	8,940,909	9,768,909	8,531,623
54CJ				Tafea Provincial Education Office	10,384,925	10,854,925	9,864,547
54CK				Government Assisted Education Directors	2,738,166	2,738,166	5,971,762
54CL				Examination and Assessment Unit	14,375,387	14,375,387	14,747,237
54EA				Torba Primary Schools	0	0	0
54EB				Sanma Primary Schools	0	0	0
54EC				Penama Primary Schools	0	0	0
54ED				Malampa Primary Schools	0	0	0
54EE				Shefa Primary Schools	0	0	0
MECA			School Support Services Administration		147,827,913	152,268,913	146,934,553
54DA				Torba Secondary Schools	13,607,568	13,607,568	13,454,300
54DB				Sanma Secondary Schools	135,054,814	135,054,814	133,615,035
54DC				Penama Secondary Schools	38,753,306	38,753,306	43,983,413
54DD				Malampa Secondary Schools	112,842,335	112,842,335	113,824,998
54DE				Shefa Secondary Schools	234,006,657	234,006,657	233,783,771

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54DF				Tafea Secondary School	82,587,843	82,587,843	82,871,019
54DG				Catholic Secondary Schools	120,171,339	120,171,339	126,623,909
54DH				Protestant Secondary Schools	37,517,526	37,517,526	35,377,261
54DI				Apostolic Secondary Schools	16,621,551	16,621,551	14,872,968
54DJ				SDA Secondary Schools	34,191,700	34,191,700	32,991,459
54DK				Church of Malanesia Secondary Schools	32,806,835	32,806,835	33,209,929
54DL				Church of Christ Secondary Schools	26,415,079	26,415,079	25,694,442
54DM				Prebyterian Secondary Schools	39,743,717	39,743,717	40,005,426
54DN				Secondary Schools Grant	68,000,000	68,000,000	68,000,000
54DO				Secondary Teachers Incidentals	2,040,651	2,040,651	1,866,829
54FA				Vanuatu Institute of Technology	0	0	0
54FB				Vanuatu Institute of Teacher Education	0	0	0
54FC				DAEU - USP Implementation Program	0	0	0
54FD				Vanuatu Institute of Technology	0	0	0
54FF				Secondary Schools Grant Section	0	0	0
54FG				Secondary Schools Teachers Salaries	0	0	0
MECB			Secondary Schools		994,360,921	994,360,921	1,000,174,759

54EA				Torba Primary Schools	66,442,303	66,442,303	71,206,121
54EB				Sanma Primary Schools	191,634,409	191,634,409	200,064,137
54EC				Penama Primary Schools	189,138,600	189,138,600	198,025,523
54ED				Malampa Primary Schools	201,911,698	201,911,698	210,817,347
54EE				Shefa Primary Schools	363,365,924	363,365,924	377,972,689
54EF				Tafea Primary Schools	207,050,527	207,050,527	213,857,101
54EG				Catholic Primary Schools	239,320,096	239,320,096	243,148,586
54EH				Protestant Primary Schools	44,630,654	44,630,654	45,853,027
54EI				Apostolic Primary Schools	4,788,572	4,788,572	4,174,014

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54EJ				SDA Primary Schools	20,963,430	20,963,430	19,066,970
54EK				Schools Solar Panel Maintenance	739,111	739,111	739,111
54EL				Provincial Education Office Maintenance	3,000,000	3,000,000	3,000,000
54EM				Primary Schools Stationery	15,000,000	15,000,000	14,991,500
54EN				Primary Schools Grants & ZCA Fund	32,560,000	32,560,000	32,481,320
54EO				Primary Teachers Incidentals	14,702,967	14,702,967	15,060,803
54EP				Church of Melanesia Primary Schools	0	0	0
54GA				Administration - Basic Education	0	0	(30,056)
54GB				Torba Provincial Office	0	0	0
54GC				Penama Provincial Office	0	0	0
54GD				Malampa Provincial Office	0	0	0
54GE				Sanma Provincial Office	0	0	0
54GF				Shefa Provincial Office	0	0	0
54GG				Tafea Provincial Office	0	0	0
54GH				Government Assisted Heads of Education Authorities Salary	0	0	0
54HA				Torba Primary Schools	0	0	0
54HB				Penama Primary Schools	0	0	0
54HC				Malampa Primary Schools	0	0	0
54HD				Sanma Primary Schools	0	0	0
54HE				Shefa Primary Schools	0	0	0
54HF				Tafea Primary School	0	0	0
54HG				Catholic Primary Schools	0	0	0
54HH				Protestant Primary Schools	0	0	0
54HI				Apostolic Primary Schools	0	0	0
54HJ				SDA Primary Schools	0	0	0
54HK				Primary Schools Grants	0	0	0
MECC			Primary Schools		1,595,248,291	1,595,248,291	1,650,428,193

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54FA				Vanuatu Institute of Technology	113,086,298	113,086,298	106,657,856
54FB				Vanuatu Institute of Teacher Education	74,131,483	74,131,483	74,759,646
54FB				Vanuatu Institute of Teacher Education	0	0	0
54HA				Torba Primary Schools	0	0	0
54HB				Penama Primary Schools	0	0	0
54HC				Malampa Primary Schools	0	0	0
54HD				Sanma Primary Schools	0	0	0
54HE				Shefa Primary Schools	0	0	0
54HF				Tafea Primary School	0	0	0
54HG				Catholic Primary Schools	0	0	0
54HH				Protestant Primary Schools	0	0	0
54HI				Apostolic Primary Schools	0	0	0
54HJ				SDA Primary Schools	0	0	0
54HK				Primary Schools Grants	0	0	0
54IC				Solar Panel Maintenance (School Electrification)	0	0	0
MECD			Post Secondary Schools		187,217,781	187,217,781	181,417,502
MEC		School Education			2,924,654,906	2,929,095,906	2,978,955,007
5501				Teaching Service Commission	0	0	0
MEFB			Teaching Service Commission		0	0	0
MEF		Teaching Service Commission			0	0	0
M03	Ministry of Education				3,210,439,357	3,210,439,357	3,257,512,518
Total for all Ministries					3,210,439,357	3,210,439,357	3,257,512,518

Statement of Financial Performance

STATEMENT OF FINANCIAL PERFORMANCE FOR RECURRENT FUND							
M03 MINISTRY OF EDUCATION, YOUTH & SPORT							
For the Twelve Months Ending Thursday December 31 2009							
		BUDGET	ACTUAL	COMMITMENT	EXPENDITURE	VARIANCE	%
	REVENUE						
7N??	<u>2 Departmental Recoveries</u>	VT 20,000	VT 25,000		VT 25,000	(VT 5,000)	-25.00%
	TOTAL REVENUE	20,000	25,000		25,000	-5,000	-25.00%
	Expenses						
8A??	<u>8 Personnel Expenses</u>	2,786,336,047	2,827,458,853		2,827,458,853	41,122,806	-1.50%
8C??	<u>9 Operating Expenses</u>	199,219,680	208,593,973		208,593,973	-9,374,293	-4.70%
8D??	<u>10 Transfer Payments and Grants</u>	168,755,780	156,868,676		156,868,676	11,887,104	7.00%
8E??	<u>11 Fixed Asset Purchases</u>	8,976,926	7,814,277		7,814,277	1,162,649	13.00%
8F??	<u>12 Interest and Loan Service Charges</u>	70,000	33,100		33,100	36,900	52.70%
8Z??	<u>15 Accrual Expense</u>		-6,291,892		-6,291,892	6,291,892	
	TOTAL EXPENDITURE	3,163,358,433	3,194,476,987		3,194,476,987	31,118,554	-1.00%
	NET SURPLUS/(DEFICIT)	3,163,338,433	3,194,451,987		-3,194,451,987	31,113,554	-1.00%
	NOTES TO THE ACCOUNTS						
	NOTE A: STATEMENT OF FUND MOVEMENTS						
	Revenue and Capital Receipts						
	<u>Revenue</u>	20,000	25,000		25,000	-5,000	-25.00%

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	Total Revenue and Capital Receipts	20,000	25,000		25,000	-5,000	-25.00%
	Expenses and Capital Expenditure						
	Expenses	3,163,358,433	3,194,476,987		3,194,476,987	31,118,554	-1.00%
	Total Expenses and Capital Expenditure	3,163,358,433	3,194,476,987		3,194,476,987	31,118,554	-1.00%
	SURPLUS/(DEFICIT)	3,163,338,433	3,194,451,987		-3,194,451,987	31,113,554	-1.00%
	NOTE 2: DEPARTMENTAL RECOVERIES						
7NFO	Other Fees	20,000	25,000		25,000	-5,000	-25.00%
	TOTAL DEPARTMENTAL RECOVERIES	20,000	25,000		25,000	-5,000	-25.00%
	NOTE 8: PERSONNEL EXPENSES						
8AAF	Family Allowance	49,602,404	52,057,265		52,057,265	-2,454,861	-4.90%
8AAG	Political Gratuity Allowances	287,300				287,300	100.00%
8AAH	Housing Allowances	116,470,512	153,839,616		153,839,616	37,369,104	-32.10%
8AAO	Other Allowances	21,662,852	513,001		513,001	21,149,851	97.60%
8AAP	Home Island Passage Allowances	1,326,967	1,744,062		1,744,062	-417,095	-31.40%
8AAS	Special Allowances	74,347,112	8,365,645		8,365,645	65,981,467	88.70%
8ASP	Provident Fund	102,043,976	100,833,871		100,833,871	1,210,105	1.20%
8AWD	Daily Rated Wages		901,903		901,903	-901,903	
8AWO	Overtime Wages		428,722		428,722	-428,722	
8AWP	Permanent Wages	2,420,594,924	2,508,774,768		2,508,774,768	88,179,844	-3.60%
	TOTAL PERSONNEL EXPENSES	2,786,336,047	2,827,458,853		2,827,458,853	41,122,806	-1.50%

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NOTE 9: OPERATING EXPENSES							
8CAB	<u>Subsistence Allowances</u>	6,683,603	9,814,363	9,814,363	-3,130,760	-46.80%	
8CAP	<u>Repatriation Allowances</u>	15,000			15,000	100.00%	
8CAS	<u>Sitting Allowances</u>	860,000	-57,181	-57,181	917,181	106.60%	
8CBI	<u>International Accommodation</u>	2,640,000			2,640,000	100.00%	
8CBL	<u>Local Accommodation</u>	2,692,209	3,408,298	3,408,298	-716,089	-26.60%	
8CCL	<u>Local Courses</u>	2,100,000	289,451	289,451	1,810,549	86.20%	
8CDI	<u>Injuries Damages</u>	1,000,000			1,000,000	100.00%	
8CFV	<u>Vehicles Fuel</u>	1,861,922	228,092	228,092	1,633,830	87.70%	
8CGM	<u>Mail Carriage Freight</u>	215,000	1,199,812	1,199,812	-984,812	458.10%	
8CGO	<u>Other Charges - Freight</u>	179,881	810,481	810,481	-630,600	350.60%	
8CGR	<u>Transport - Freight</u>	585,000	2,350,666	2,350,666	-1,765,666	301.80%	
8CGS	<u>Storage - Freight</u>	200,000			200,000	100.00%	
8CHI	<u>International Medical Treatment</u>		190,000	190,000	-190,000		
8CIE	<u>Equipment Hire</u>		106,500	106,500	-106,500		
8CIF	<u>Facilities Hire</u>		733,266	733,266	-733,266		
8CJO	<u>Office Cleaning</u>	505,120	12,934	12,934	492,186	97.40%	
8CKD	<u>Advertising - Communications</u>	475,000	532,363	532,363	-57,363	-12.10%	
8CKL	<u>Translation Communications</u>	300,000	309,460	309,460	-9,460	-3.20%	
8CKP	<u>Postage - Communications</u>	250,000	315,674	315,674	-65,674	-26.30%	
8CKR	<u>Printing - Communications</u>	5,298,367	13,413,391	13,413,391	-8,115,024	153.20%	
8CKS	<u>Stationery - Communications</u>	2,390,932	2,759,295	2,759,295	-368,363	-15.40%	
8CKT	<u>Telephone / Fax - Communications</u>	5,270,000	4,534,901	4,534,901	735,099	13.90%	
8CMG	<u>General - Materials</u>	60,000	534,813	534,813	-474,813	791.40%	
8CNO	<u>Office Rental</u>		214,956	214,956	-214,956		
8CNT	<u>Other Rental</u>		75,000	75,000	-75,000		
8COC	<u>Court Costs</u>	1,000,000	23,000	23,000	977,000	97.70%	

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8COF	<u>Refunds</u>	1,700,000	541,788		541,788	1,158,212	68.10%
8COI	<u>Incidentals</u>	1,490,196	8,622,670		8,622,670	-7,132,474	478.60%
8COP	<u>Official Entertainment</u>	400,000	11,557		11,557	388,443	97.10%
8COS	<u>Insurance</u>		20,500		20,500	-20,500	
8COT	<u>Termination Payment</u>	61,911,735	84,960,962		84,960,962	23,049,227	-37.20%
8CPA	<u>Allowances - Scholarships</u>	26,250,000	41,270,025		41,270,025	15,020,025	-57.20%
8CPE	<u>Fees - Scholarships</u>	26,541,197	9,911,443		9,911,443	16,629,754	62.70%
8CRB	<u>Buildings Repairs & Maintenance</u>	1,011,000	1,193,335		1,193,335	-182,335	-18.00%
8CRE	<u>Equipment Repairs & Maintenance</u>	2,250,000	1,275,232		1,275,232	974,768	43.30%
8CRM	<u>Maintenance Contract</u>	500,000				500,000	100.00%
8CRV	<u>Vehicles Repairs & Maintenance</u>	1,072,112	312,514		312,514	759,598	70.90%
8CSD	<u>Distribution Supplies</u>		672,656		672,656	-672,656	
8CTI	<u>International Travel</u>	7,681,569	2,230,499		2,230,499	5,451,070	71.00%
8CTL	<u>Local Travel</u>	12,699,010	799,148		799,148	11,899,862	93.70%
8CUE	<u>Electricity Utilities</u>	7,500,000	6,881,361		6,881,361	618,639	8.20%
8CUW	<u>Water Utilities</u>	400,000	721,507		721,507	-321,507	-80.40%
8CWL	<u>Local Workshops</u>	1,000,000	20,000		20,000	980,000	98.00%
8CXD	<u>Death Benefit - Ex-gratia</u>	5,000,000				5,000,000	100.00%
8CZV	<u>Value Added Tax</u>	7,230,827	7,349,241		7,349,241	-118,414	-1.60%
	<u>TOTAL OPERATING EXPENSES</u>	199,219,680	208,593,973		208,593,973	-9,374,293	-4.70%
	NOTE 10: TRANSFER PAYMENTS AND GRANTS						
8DGA	<u>Ancillary Staff</u>	47,214,422				47,214,422	100.00%
8DGO	<u>Operating Grant</u>	102,431,358	145,357,064		145,357,064	42,925,706	-41.90%
8DGR	<u>Repairs</u>		44,450		44,450	-44,450	
8DGS	<u>Stationery</u>	15,000,000	11,467,162		11,467,162	3,532,838	23.60%
8DNO	<u>Other Non Profit Institution</u>	3,310,000				3,310,000	100.00%
8DNV	<u>V.B.T.C. Non Profit Institution</u>	800,000				800,000	100.00%
	<u>TOTAL TRANSFER PAYMENTS AND GRANTS</u>	168,755,780	156,868,676		156,868,676	11,887,104	7.00%

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	NOTE 11: FIXED ASSET PURCHASES						
8EBR	<u>Buildings - Renovation</u>		200,000		200,000	-200,000	
8EEA	<u>Equipment - Additional General</u>	5,576,926	1,907,868		1,907,868	3,669,058	65.80%
8EEC	<u>Equipment - Computer</u>	3,100,000	3,024,426		3,024,426	75,574	2.40%
8EEH	<u>Equipment - Heavy Equipment</u>		240,030		240,030	-240,030	
8EEP	<u>Equipment - Photocopiers</u>		1,711,421		1,711,421	-1,711,421	
8EFO	<u>Furniture - Office Furniture</u>	300,000	730,532		730,532	-430,532	143.50%
	<u>TOTAL FIXED ASSET PURCHASES</u>	8,976,926	7,814,277		7,814,277	1,162,649	13.00%
	NOTE 12: INTEREST AND LOAN SERVICE CHARGES						
8FCB	<u>Bank Charges</u>	70,000	33,100		33,100	36,900	52.70%
	<u>TOTAL INTEREST AND LOAN CHARGES</u>	70,000	33,100		33,100	36,900	52.70%
	Note 15: Accrual Expense						
8ZZV	<u>Vat Expense Refund</u>		-6,291,892		-6,291,892	6,291,892	
	<u>TOTAL ACCRUAL EXPENSE</u>		-6,291,892		-6,291,892	6,291,892	

Contact Officer

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Monitoring and Evaluation Officer
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