



**OFFICE OF THE
PUBLIC SERVICE COMMISSION**

FINANCIAL VISA FOR VACANT POST STANDARD OPERATING PROCEDURE

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Acronyms:

Acronym	Meaning
CIU	Compliance & Investigation Unit
CSU	Corporate Services Unit
DoFT	Department of Finance & Treasury
DSPPAC	Department of strategic Policy, Planning & Aid Coordination
EO	Executive Officer
FV	Financial Visa
GRT	Government Remuneration Tribunal
HRD Plan	Human Resources Development Plan
HRM	Human Resource Manager
HRMU	Human Resources Management Unit, OPSC
HRMIS	Human Resource Management Information System
HRO	Human Resource Officer
JD	Job Description
MBC	Ministerial Budget Committee
MFEM	Ministry of Finance & Economic Management
NHRDP	National Human Resource Development Plan
NSDP	National Sustainable Development Plan
ODU	Organisational Development Unit
OPSC	Office of the Public Service Commission
PFEM	Public Finance & Economic Management
PSC	Public Service Commission
PSSM	Public Service Staff Manual
RO	Reporting Officer
RTI	Right to Information
SA	Sector Analyst

1. Introduction

The Public Service Commission (PSC) is undertaking a raft of reforms to improve service delivery for the people of Vanuatu whom the Commission serves.

To achieve this vision, the PSC has undertaken a review of the procedures and processes of recruitment in order to select the Right Person, for the Right Job with the Right Qualifications, the Right Skills and Competencies and critically the Right Mind-Set and Values to meet the challenges of the rapidly changing world of which Vanuatu is a part.

Importantly, Government Policy emphasises that the provision of services to the public must be cost effective.

The National Sustainable Development Plan (NSDP) 2016 – 2030 provides definition:

Society 6: A dynamic public sector with good governance principles and strong institutions delivery the support and services expected by all citizens of Vanuatu.
Soc 6.4 Strengthen national institutions to ensure cost-effective and well-resourced to deliver quality public services
Soc 6.5 Strengthen local authorities and municipal institutions to enable decentralised service delivery

The raft of reforms being instituted by the Public Service – of which this Financial Visa Standard Operating Procedure (SOP) is an integral part – seeks to transform the Vanuatu Public Service into a Fit-for-Purpose organisation with the right people in the right position delivering the right services cost-effectively to the people of Vanuatu.

The concept of organisational justice for Public Servants is also a consideration – are Vanuatu's Public servants being paid appropriately to reward qualifications, skills and experience? Is the remuneration enough to not only attract the right people with the right skills but also to reward and increasingly important in a very competitive domestic and international labour market – to retain and reward Vanuatu's public service professionals.?

The recent Government Remuneration Tribunal appraisal of Public Servant salaries focused very strongly on performance outcomes and cost/benefits.

There have been public concerns raised that the Public Service is too large and consumes far too much of the national budget without improved productivity and prompt, professional services delivery. This is concern is not specific to Vanuatu but is an issue of concern for all governments around the Pacific – continuously expanding salary “creep” without a practicable, sustainable budget framework for economies with a narrow tax base.

Consequently, the PSC's raft of public sector reforms has focused not only on performance, policy and procedural outcomes but on ensuring that growth in Ministry structures, staff numbers and remuneration scales has beneficial impact and is a return on the investment of public funds.

To further complicate matters, approval of a Financial Visa is not simply a matter of approval from one agency or responsible officer but several:

- Public Service Commission – appraisal of restructure by Organisational Development Unit and approval by PSC Board to which the following contribute/endorse:
- Director General – DG endorsement of position and request for Financial Visa
- Department of Strategic Policy Planning & Aid Coordination – Sector Analyst
- Department of Finance & Treasury – Expenditure Analyst
- Ministerial Budget Committee

This Standard Operating Procedure has been prepared as the basis for training of human resource professionals in Vanuatu’s Public Service to navigate the complex web of issues, process & procedure address approval of Financial Visa for staffing positions.

2. Restructure Submission Linkages to Financial Visa Requests

Recently approved Restructure Guidelines (November 2024) provide a basis for seeking Financial Visa not only for new posts but also vacant positions in the previously approved structure. In seeking approval, documents from the approved Restructure Submission must be provided.

A Restructure Submission is appraised by the Organisational Development Unit in the Office of the Public Service Commission. The ODU Unit thoroughly investigates and appraises not only the structure but also the cost/benefits of investment in increased staffing and staffing costs. Before the ODU team approves in principle the proposed restructure for submission to a meeting of the Public Service Commission, the Submission is submitted by the ODU to the Sector Analyst (SA) at DAPPAC and the Expenditure Analyst (EA) at the Department of Finance & Treasury in the Ministry of Finance & Economic Management.

The SA analyses impact and benefits to GoV policy and legislation i.e. NSDP and the Expenditure Analyst assesses the affordability of the requested restructure – will there be revenue benefits? What are the on-going costs of the proposed new posts? Does the Ministry have the budget allocations within the Ministry Budget Ceiling? If not, where will the funds be found to pay for the new posts?

Accordingly, from the approved Restructure Submission, the HRM/HRO must provide as the part of the package for seeking Financial Visa for approved posts the following documents:

- Stamped, signed competency-based Job Description clearly showing remuneration Position Title Position Number Scale, Ministry & Department for each vacant post for which Financial Visa is being sought;

PUBLIC SERVICE COMMISSION JOB DESCRIPTION FORM		
<small>Ministry to prepare and request approval by Public Service Commission. Please contact Performance Improvement Unit (PIU) officers of the Office of the Public Service Commission (PSC) if you need assistance to complete this form. Note: Not all sections need completion i.e. for junior officers</small>		
1	Position Title	MANAGER (HUMAN RESOURCES MANAGEMENT)
2	Remuneration Level (Proposed by Ministry but approved by PSC)	PS 9.1
3	Post Number (Ministry to allocate number but PSC to approve)	0451
4	Ministry	Prime Minister
5	Department or Agency	Public Service Commission
6	Location	Port Vila
7	Purpose (Rationale for post establishment)	To strengthen the management of the office of the Public Service Commission through effective and efficient Human Resource Management to provide quality public services through leading innovation, Executive Officer Performance Management, policy development & implementation, efficient and effective planning, budgeting, reporting, management & capacity building of human resources.

- Restructure organisational structure with PSC stamp, date and authorizing signature clearly showing the position being applied for;
- Restructure Submission Section 2: Position Analysis for the post/posts for which Financial Visa is sought is useful as background information
- Restructure Submission Section 3: Restructure Implementation Plan. This is absolutely necessary as this section clearly shows what year a post (with position number, title & salary will be filled.

PROPOSED NEW POSITIONS				
New No.	Title	Level	Salary	Salary Difference
NEW POSTS 2025				
806	Manager (Housing)	PS 7.1	2,202,300	2,202,300
808	Manager (Municipal Services)	PS 7.1	2,202,300	2,202,300
813	Senior Officer (Architecture) North	PS 6.1	1,906,500	1,906,500
2024 New Posts				6,311,100 vatu
NEW POSTS 2026				
814	Senior Officer (Architecture) South	PS 6.1	1,906,500	1,906,500
817	Senior Officer (Foreshore Development & Enforcement)	PS 6.1	1,906,500	1,906,500
818	Senior Officer (Foreshore Development & Enforcement)	PS 6.1	1,906,500	1,906,500
821	Senior Officer (Administration Services)	PS 6.1	1,906,500	1,906,500
2026 New Posts				7,626,000
TOTAL PROPOSED COSTS				13,937,100

- A new formatted Excel Spreadsheet has been developed for Implementation Planning. The appropriate segments should be provided showing clearly proposed

IMPLEMENTATION PLAN										
2025 NEW & VACANT POSTS										
	Status	Grade	Salary	VNPF	Child	Housing	Allowance	Net Pay	Commitment	
CSU 5005	New Post	PS 7.1	2,202,300	88,092	48,000	360,000	408,000	2,522,208	2,698,392	
CSU 5009	New Post	PS 6.1	1,906,500	76,260	48,000	360,000	408,000	2,238,240	2,390,760	
CSU 5010	Vacant	PS 6.1	1,906,500	76,260	48,000	360,000	408,000	2,238,240	2,390,760	
CSU 5021	New Post	PS 4.1	1,195,500	47,820	48,000	360,000	408,000	1,555,680	1,651,320	
CSU 5025	Vacant	PS 3.1	1,000,300	40,012	48,000	360,000	408,000	1,368,288	1,448,312	
CSU 5027	New Post	PS 3.1	1,000,300	40,012	48,000	360,000	408,000	1,368,288	1,448,312	
CSU 5028	New Post	PS 3.1	1,000,300	40,012	48,000	360,000	408,000	1,368,288	1,448,312	
			10,211,700	408,468	336,000	2,520,000	2,856,000	12,659,232	13,476,168	
2026 NEW & VACANT POSTS										
	Status	Grade	Salary	VNPF	Child	Housing	Allowance	Net Pay	Commitment	
CSU 5007	Vacant	PS 6.1	1,906,500	76,260	48,000	360,000	408,000	2,238,240	2,390,760	
CSU 5008	New Post	PS 6.1	1,906,500	76,260	48,000	360,000	408,000	2,238,240	2,390,760	
CSU 5026	New Post	PS 3.1	1,000,300	40,012	48,000	360,000	408,000	1,368,288	1,448,312	
CSU 5029	New Post	PS 3.1	1,000,300	40,012	48,000	360,000	408,000	1,368,288	1,448,312	
			5,813,600	232,544	192,000	1,440,000	1,632,000	7,213,056	7,678,144	
2027 NEW & VACANT POSTS										
	Status	Grade	Salary	VNPF	Child	Housing	Allowance	Net Pay	Commitment	
CSU 5011	New Post	PS 6.1	1,906,500	76,260	48,000	360,000	408,000	2,238,240	2,390,760	
CSU 5022	Vacant	PS 4.1	1,195,500	47,820	48,000	360,000	408,000	1,555,680	1,651,320	
CSU 5030	New Post	PS 3.1	1,000,300	40,012	48,000	360,000	408,000	1,368,288	1,448,312	
			4,102,300	164,092	144,000	1,080,000	1,224,000	5,162,208	5,490,392	

- Implementation Year
- Vacant approved post
- New Post
- VNPF, Housing and Child Allowances for full Establishment costs.

3. Corporate Plan Restructure Table Leading to Financial Visa Request

As per the approved Corporate Plan Guidelines (March 2021), a table of proposed restructures of Departments and Agencies in a Ministry is to be provided.

Copy this table and provide as documentation that restructure was planned in the 5-year time frame of the Corporate Plan. See Section 8 c of Corporate Plan Guidelines

8. Human Resources

- a. Analysis of Current Organisational Structure;
- b. Organisation's PSC approved, stamped & signed staffing structures;
- c. Restructure rationale (if applicable) in next 5 years;**
- d. Retirement Plan
- e. Succession Plan;
- f. Training Plan.

c) Proposed Restructures to be undertaken in the 5-year planning period detailing which Department Agency or Unit in what year based on a "Fit for Purpose" analysis presented in table format.

4. Business Plan Linkages to Financial Visa Request

The Business Plan Guideline (approved March 2021) has a Section specifically developed to provide a linkage from the Corporate Plan Restructures Table and the approved Implementation Plan Restructure Submissions to the annual Business Plan and most critically from Section 3: Annual Business Plan to the Budget Narratives and Appropriations.

Business Plans are appraised and accepted by Sector Analysts and Expenditure Analysts. Section 3: Human Resources Operational Plan. ***It cannot be emphasised strongly enough that providing the table from Section 3 is the key linkage to the Means of Service Delivery and Performance Measures of the Budget Narratives.*** This is where appropriations budget is sought and approved for vacant posts for that Budget Cycle through a New Policy Project (NPP). The NPP process will be detailed further.

Priority Vacant Posts in OPSC Approved Structure to be advertised	Position #	Scale	Salary	Allowances

5. Linkages to Ministry HRD Plan

At the time of preparation of this Standard Operating Procedure: Financial Visa, many Ministries do not have a Human Resources Development Plan.

However, Sections 5.10 Restructure Implementation Plan and 5.16 Implementation Plan provide detail needed for request for Financial Visa

Excerpt from HRD Plan Guidelines (Nov 2024)

5.10 Restructure Plan

(Length: 1 page Landscape in a tabular format)

A Restructure Plan or forecast for all Departments and agencies in the Ministry is a requirement of a Restructure Submission and the Corporate Plan so one may already exist for your Ministry to be utilised or slightly amended.

The Restructure Plan is a table showing each agency, the date of its last approved restructure and the planned date for the next Restructure Submission within the timeframe of the Corporate Plan.

This table is a requirement of the Business Plan if a Submission is being undertaken and funds are to be requested for a New Policy Project (NPP) and for Financial Visa purposes.

HRD Plan Section 5.16 Implementation Plan for Approved Ministry Structures – Vacant & New Posts Excerpt:

Prepare a simple Human Resource Development Implementation Plan in table format to match the years left in the Ministry’s Corporate Plan. Include details of any planned restructure and significant training strategies.

In addition, each approved restructure (Section 3) provides a 5 year Implementation Plan for filling vacant and new posts approved as part of a Restructure Submission. This forms the basis for Financial Visa requests.

6. Linkages of Budget Narratives to Financial Visa Request

Once these preliminary steps have been taken, there should also be well-defined links to a Department’s Budget Narrative.

Usefully the Objectives, Means of Service Delivery and Performance Measures (Service Targets) should provide a framework for provision of cost-effective human resources to drive delivery of decentralised service delivery. See Annex 1 for an example

7. NPP Preparation for Vacant Posts

A New Policy Project (NPP) should be prepared for the staffing costs of the positions approved/indicated in the Implementation Plan for the approved restructure and of course Section 3 of the Business Plan which includes the table of the priority posts for that year of implementation.

Priority Vacant Posts in OPSC Approved Structure to be advertised	Position #	Scale	Salary	Allowances

An NPP – a New *Policy* Project MUST be linked to a policy that is a priority for the Vanuatu Government i.e. decentralisation or Climate Change.

The NPP Long Form template is available from DSPPAC. It will ask for linkages to the NDSP, the Ministry Corporate Plan, the approved Business Plan and excerpts from the policy the staffing will implement.

8. Ministerial Budget Committee Submission

The NPP is rigorously appraised by the Sector Analyst and Expenditure Analyst against all of the required documents, including those required by MFEM (See Section 9 as follows).

The SA and EA will stamp and sign an assessed NPP and provide to the Ministerial Budget Committee for final endorsement.

9. MFEM Processes for Financial Visa

9.1 Purpose of a Financial Visa

The purpose of a Financial Visa is to:

- check if there are sufficient funds to accommodate additional recruitment.
- to ensure that the annual budget will not become overspent.
- The FV is applicable to Ministries, Departments and Constitutional Bodies.
- to certify that it complies with the PSC requirements.

The Constitution states, that only Parliament can appropriate expenditure budgets from public monies for use by government Departments for delivery of essential services. In the past what used to happen was that the PSC and Departments/Ministries would approve structures and recruitments without regard of the respective departments/ministries ability to pay for these recruitments or fund the structures.

By insisting that restructures must be approved by SAs and EAs, with Implementation Plans, links to annual Business Plans & Corporate Plans overspending of Ministry budgets (meaning exceeding their appropriation amounts which is not only a violation of the PFEM Act on the use

of public monies but more fundamentally a breach of the Constitution of the Republic of Vanuatu) can be avoided.

To overcome this, situation, the idea of the Financial Visa was introduced and its purpose is primarily two-fold, to serve the following purposes:

- a) To ensure that there is indeed enough funds appropriated to fund this position and all the related benefits that accrue to it. This effectively prevents government from spending beyond what it has available to spend and due to this scarcity of resources also requires that there is better planning of programs and activities to ensure that adequate resources are provided efficiently to areas that would maximise service delivery.
- b) Compliance provides security to the requesting Department in that should the Financial Visa be approved, all they have to do is to follow the PSC recruitment procedures to have approved positions filled.

9.2 Five Questions

Q1. What are the current salary and wage commitments and allowances for the Department?

- This information can be derived by using the relevant FRX report (refer Annex 2).
- You need to show the total for both wages and allowances that have been incurred under the activity of which the recruited officer will be paid under.

Q2. What are the Departments plans in terms of further allowances, recruitments & or redundancy for the remainder of the year?

- Need to clearly state whether Departments will be further recruiting and if so in what areas and by how much.
- Also need to specify whether Departments will make workers redundant this year or not. If so then state when and how many workers expected to be retired.
- And lastly if there will be any major spending in relation to allowances, there is the need to clearly state in what areas and when.

Q3. What is the total cost of the Department's plans as outlined in question 2?

- If the answer is Yes to any of the 3 areas mentioned in the previous slide, then a breakdown of costs will be required for each area.
- This enables both the Department, Sector Analyst and Expenditure Analyst to have a clear vision of how and where the Department will be by the end of the financial year.

Q4. What is the total Departmental Budget for salary and wages and other allowances?

- Need to provide just the total figure that has been allocated in the annual budget as wages, and all allowances that have been budgeted for.

Q5. If there is an increase in costs associated with this request for a FV, how are these costs to be met?

- If there are any reasons to believe, or analysis indicating, that an approval of a particular FV will exceed the annual budget for personnel expenses.
- There is the need to clearly indicate how the department is going to meet the increase in costs. For example, state whether there will be terminations, reduced overtime, virements, etc.

9.3 Authorisation

The final component required by MFEM is the requirement the signature of the Director General of the concerned Ministry and the Director of the Department.

The approval of both the Sector Analyst and Expenditure Analyst is provided in approval of the Restructure Submission Section 3 and Business Plan Section 3 as well as for the NPP required for the staffing funds.

It is also compulsory that both authorities provide an official stamp next to their signatures.

10. Standard Operating Procedure Statement:

The reforms of Public Service Staff Manual (PSSM), the Public Service Act review, the new process for interview and recruitment, and Performance Appraisals are foundational to providing the springboard for broader reforms – in particular those required to drive cost effective, professional decentralisation of service delivery to improve planning, reporting, organisational performance auditing and service delivery to capture the provinces in improved organisational performance. These reforms will shape the Public Service workforce.

Securing Financial Visa through compliance to approved procedures assists in driving the PSC's commitment to cost effective provision of services by providing controls preventing unbridled growth of staffing numbers but still ensuring services delivery.

11. Scope:

The SOP applies to all interviews undertaken by the Public Service as part of the Financial Visa for recruitment purposes and should be implemented in conjunction with the procedures defined in the Public Service Staff Manual, and the PSC Recruitment Guideline and PFEM requirements

12. Application:

This SOP applies to all applications for Financial Visa for vacant approved post in an approved structure.

13. Legislation, Regulation, Planning and Policy Framework:

The management of records and information operates under a complex framework of legislation, policy and planning of which the following are key components:

- Constitution of the Republic of Vanuatu
- National Sustainable Development Plan
- Public Service Act
- PFEM Act
- Public Service Staff Manual (PSSM)
- Ministry Corporate Plans
- Business Plans
- Budget Narratives (in Appropriations Act)

As the over-arching policy driver, the National Sustainable Development Plan envisions:

Society 6: A dynamic public sector with good governance principles and strong institutions delivering the support and services expected by all citizens of Vanuatu.

- Soc 6.4 Strengthen national institutions to ensure that they are cost-effective and resourced to deliver quality public services.

14. Preliminary Reading & Training

All responsible for compliant Financial Visa processes must prepare for their roles by understanding their responsibilities in regards to securing approval for Financial Visas.

Step 1: Read the following documents

- Public Service Staff Manual (PSSM)
 - Chapter 3 – Recruitment
- *Restructure Guidelines*
- *HRD Plan guidelines*

Step 2: Training PowerPoints on OPSC Web Site

The following are available on PSCs Web Site or through direct request to the Vanuatu Institute of Public Administration & Planning (VIPAM) the Human Resource Unit (HRM) OPSC and the Organisational Development Unit (OPSC).

- Competency Based Job Descriptions
- Restructure Guidelines
- HRD Plan guidelines
- Budget Narratives
- SOP Financial Visa

15. Forms

Examples of forms for the administration of this SOP are provided as Annexes.

16. Training & Support

The Human Resource Management Unit, OPSC will provide responses to inquiries re processes and procedures of securing Financial Visas for vacant approved posts in approved structures in very close cooperations with Sector Analysts, DSPPAC and Expenditure Analysts, DoF&T.

The Human Resource Network has previously been provided training on procedures to secure Financial Visa for vacant approved posts.

In addition, a training PowerPoint is available on request to the Vanuatu Institute of Public Administration & Management (VIPAM), the Human Resource Management Unit (HRM) and the Organisational Development Unit (ODU) of the OPSC.

17. Review & Up-Date of SOP

The SOP should be reviewed at least after two years, or when there are significant changes to systems, policies, or regulations. Any updates to this SOP must be documented and communicated to all relevant personnel.

18. Authorisation:

The Financial Visa Standard Operating Procedure (SOP) is approved by the Commission on

Date..... Signed..... Stamped:



Annex 1: Budget Narratives & NPP for Provincial Staff Fin Visa

The following is the Vanuatu Electoral Office Budget Narratives for 2025. An NPP for the 2 provincial vacant posts was then prepared, with Section 3 of 2025 Business Plan, the VEO Implementation Plan all provided as underpinning documents.

Objectives

The Vanuatu Electoral Office (VEO) has the following objectives to meet its Mandate:

1. to conduct efficient elections with validated Voter Register and improved election procedures;
2. to establish efficient, and improved voter registration by utilising a Biometric Voter Registration - the National ID Card in close collaboration with CRIM;
3. to liaise with the Parliament and OAG for advancing legislative reform of the Electoral System;
4. to increase Civil Engagement through public voter information and awareness.
5. to improve service delivery and organisational compliance through an inclusive policy, legislative, planning, budget, Procedures Manuals, restructure implementation, decentralisation, ICT, revenue generation & reporting framework

Means of Service Delivery:

1. Up-dated and validated Voter Register for efficient, credible elections for the conduct of National, Provincial and Municipal & By-Elections elections by consolidating operational planning within the VEO administration, including procurement and logistics, to deliver efficient, equitable, inclusive and timely elections;
2. Support improvement in National ID Card holder numbers;
3. Develop Implementation Plan for delivery of electoral legislation, policy and procedures;
4. Improve inclusive civil engagement and civic education for women, youths, people with disability, other government agencies and civil society for public voter information and awareness;
5. Through implementation of VEO restructure, improve decentralised service delivery, especially in the provinces and by splitting “mega stations” with new polling stations established to enable more inclusive and equitable access;

Performance Measurement (Service Targets)

	Description	Quantity	Unit of Measure
1	Voter Register updated continuously and validated	1	Voter Register up-dated (data reported in VEO Annual Report)
2	ID Card awareness programs	%	% of population holding validated ID Cards disaggregated by gender
3	Implementation Plan for roll-out of new legislation, policy, procedures & awareness	1	Activities reported in Quarterly & Annual report
4	Provide awareness campaigns for voter engagement (Media, Facebook, Web Site, Posters, Civic Education in schools)	1	VEO Annual Report reflects awareness campaigns & publicity undertaken
5	Implement decentralised restructure	2	VEO Structure completed with NPP for 2 provincial staff

Annex 2: FRX Report

GOVERNMENT OF VANUATU DEPARTMENT EXPENDITURE REPORT							
FOR TRANSACTIONS BEFORE 14.07/2004							
COA	DESCRIPTION	EXPENSES	COMMIT- MENTS	TOTAL COMMIT	BUDGET TO END OF MONTH	UNDER/ (OVER)	ANNUAL BUDGET
PERSONNEL EXPENSES							
8AAF	Family Allowance	225,630		225,630	343,838	118,208	588,060
8AAH	Housing Allowances	872,568		872,568	1,551,247	678,679	2,653,059
8AAP	Home Island Passage Allowances	180,109		180,109	424,784	244,675	726,506
8AAS	Special Allowances	119,972		119,972	422,565	302,593	722,700
8ASP	Provident Fund	292,119		292,119	364,251	72,132	622,969
8AWC	Contract Wages				543,429	543,429	929,420
8AWD	Daily Rated Wages	863,869		863,869		-863,869	
8AWP	Permanent Wages	6,325,769		6,325,769	8,127,918	1,802,149	13,901,014
TOTAL PERSONNEL EXPENSES		8,880,836		8,880,836	11,778,832	2,897,996	28,143,728
	Personnel Warrant Released			11,007,353			
	Personnel Warrant Remaining			2,127,317			
				1,398,279			Total Allowances
				7,189,638			Total Wages
				292,119			Total VNPF

Annex 3: Example of a Full Financial Visa Analysis

GOVERNMENT OF VANUATU
DEPARTMENT EXPENDITURE REPORT
FOR TRANSACTIONS BEFORE 15/07/2004

COA	DESCRIPTION	EXPENSES	COMMIT- MENTS	TOTAL EXP & COMMIT	ANNUAL BUDGET
PERSONNEL EXPENSES					
BAAF	Family Allowance	187,384		187,384	478,986
BAAO	Political Gratuitie Allowances				392,209
BAAH	Housing Allowances	1,496,135		1,496,135	2,912,154
BAAO	Other Allowances	17,760		17,760	
BAAF	Home Island Passage Allowances	189,590		189,590	
BAAF	Staff Rentals Allowances	-124,444	124,444		
BAAO	Special Allowances	144,390		144,390	
BASP	Provident Fund	460,033	1,512	461,545	713,035
BAWD	Daily Rated Wages	73,632		73,632	
BAWP	Permanent Wages	11,437,943	18,164	11,456,107	24,646,956
TOTAL PERSONNEL EXPENSES		13,882,423	144,120	14,026,543	29,145,340
Personnel Warrant Released				15,710,761	
Personnel Warrant Remaining				1,684,238	

Total Annual Budget 3,763,349
Total Exp & Commit 2,035,259
461,545
11,529,739

KEY:
Allowances
Provident Fund
Wages

Insert the above figures to the next spread sheet!

Microsoft Excel - Book3

Total amounts from previous slide

26 pay days in a year. We're on our 15th pay day now.

This data is based on the P- Scale

Ministry ABC Activity Position 123 Reception Level P10.1

	Annual Budget	Expenditure to date	Remaining	Current Cost per Payroll	Additional Cost per Payroll	No. of payrolls remaining	Forecast Budget at Year End
	A	B	C	D	E	F	G
Salary	24,646,956	11,529,739	13,117,217	768,649	25,455	11	4,382,073
VNPF	713,035	461,545	251,490	30,769	1,018	11	98,169
Allowances	3,783,349	2,035,259	1,748,090	135,684	10,235	11	142,981
Total	29,143,340	14,026,543	15,116,797	935,102	Total	Total	4,426,885

A minus B gives the remaining amount

Data is taken from the VG payroll report. (Smart Stream)

$C - \{(D + E) * F\} = G$

