

# Treasury Monthly Budget Report – August 2016

## Summary

*The Government had a net operating surplus of VT 2,724.0 million at the end of August, which is identical to 3.4 per cent of GDP.*

*The total net operating balance for Government operations, excluding donor fund was a surplus of VT 2,301.4 million at the end of August, equivalent to 2.9 per cent of GDP.*

## Government Revenue

*In August, the Government has collected VT1, 536.0 million worth of revenue, an increase of 3.6 per cent more than the revenue collected in August 2015 (VT 1,482.1 million). For the past eight months the total revenue of Government is VT 13,585.9 million, equal to 78.0 percent of the budget target 2016 (VT 17,451.1 million). This is also an increase of 24.3 percent from the revenue collected during the past eight months in 2015, (VT 10,927.9 million).*

*To date, the major Government revenue includes:*

- *VAT, collecting VT 3,864.6 million, 62.0 per cent of the 2016 budget target and 1.5per cent below VT 3,805.2 million collected at the end of August 2015 ;*
- *Import Duties, collecting VT 1,688.6 million, 60.0 per cent of the 2016 budget target and 11.5 per cent above Import Duties collection (VT 1,514.7 million) during the same period last year;*
- *Excise, collecting VT 1,529.2 million, 71.0 per cent of the 2016 budget target and 10.6 per cent above Excise collection in 2015 (VT 1,381.7 million);*
- *Vanuatu Economic Rehabilitation Program (VERP), collecting VT 1,879.8 million, 129.6 per cent of the 2016 budget target and 295.0 per cent above VT 475.9 million collected during the same period a year ago*

## Government Expenses

*The Government expenditure for August is VT 1,224.7 million. This shows a slight increase of 0.59 percent from last year July which was VT 1,217.5 million. The total expenditure to date is VT 11,284.4 million, 64 per cent of the budget target for 2016 (VT 17,737.6 million) and 9.6 per cent increase to what was spend during the equivalent period in 2015 (VT 10,290.0 million).*

*The major expenditure for the Government are:*

- *Vehicle-Additional Vehicle recorded VT 55.0 million, 4540.0 per cent against a budget target of VT 9.6 million*
- *Building Repairs and Maintenance recorded VT 85.4 million, 99.0 per cent against a budget target of VT 86.3 million*
- *Vehicle Hire recorded VT 12.1 million, 121.0 per cent against a budget target of VT 10.0 million*
- *Acting Allowances recorded VT 93.5 million against a zero budget*
- *Responsibility Allowances recorded VT 13.3 million, 3,713 per cent against a budget of VT 359,000*
- *Shift Allowances recorded VT 3.4 million against a zero budget*
- *Official Entertainment recorded VT 57.6 million, 113.6 per cent against a budget of VT 50.8 million*
- *Fees-Scholarship recorded VT 78.2 million, 74.4 per cent against a budget of VT 105.0 million*
- *Court Cost recorded VT 106.0 million, 2,022.8 per cent against a budget of VT 5.2 million*
- *Contract Wages recorded VT 66.7 million, 3,733.3 per cent against a budget of VT 1.5 million*

## Government Acquisition of Non-Financial Assets

*To date, the Government has spent VT 344.5 million acquiring fixed assets and sold off VT 1.5 million worth of fixed assets.*

## Government Acquisition of Financial Assets

In August, the Government has not issued any new domestic bonds. However, to date the Government has issued VT 2,265.1 million worth of Government bonds and paid off VT 800.0 million. The external amortisation payment made in August is VT 6.7 million, bring the total to VT 274.9 million.

## Development Budget Highlights

In August, total Grants from development fund is VT 229.7 million. The total Grant for the past eight months is VT2, 877.5 million. This represents 17.8 per cent of the budget target (VT 16,134.0 million). The major contribution donor partners are New Zealand (VT 1,181.1 million), Australia (VT 622.7 million), World Bank (VT 341.7 million), ADB (VT 149.6 million) and UNDP Contribution (VT 82.4 million).

To date, the development budget expenditure is VT 2,455.0 million, which represents 15.0 per cent of 2016 budget target (VT16, 134.0 million) and has increased by 27.47 per cent from VT1, 925.9 million recorded during the same period last year.

- **Net operating balance** is equal to revenue minus expenses and indicates whether the government is able to sustain its current level of operations. The Government must aim for a surplus.
- **Net lending/borrowing** is often referred to as the fiscal surplus/deficit and indicates whether the Government is taking out or giving resources from or to the economy.
- **Expense** is a decrease in net worth resulting from a transaction.
- **Revenue** is an increase in net worth resulting from a transaction.
- **VAT (Value Added Taxes)** is the tax on goods or services collected in stages by enterprises but ultimately charged in full to the final purchasers.
- **Interest payments** and **Grants** are paid on fixed dates as they are payments to external Government entities.
- **Taxes on international trade and transactions** are almost all import duties based on Cost, Insurance, and Freight (CIF) values.
- **Excise** is charged on goods sold in the country regardless of whether they were produced domestically or overseas.
- In terms of **revenue, grants** refer to funds for donor assisted projects provided by donors and also general budget support from donors.
- The **Government operations funded by donors'** numbers represent only revenue and expenses to and from the Government's central development fund account. Some donors continue to operate outside the Government system so these numbers understate the total value of donor support to Vanuatu.
- **Net acquisition of domestic financial assets** is positive when the Government accumulates cash reserves and negative when it draws down on its overdraft.
- **Net incurrence of domestic financial liabilities** is positive when Government bonds are raised through auction and negative when they are retired (paid out).
- **Net incurrence of external liabilities** is positive when the Government draws down external loans and negative when principal on these loans is repaid.
- **Compensation of employees** figures follow the pay days. Vanuatu runs a fortnightly pay system.

# Annex 1: Statement Of Total Government Operations\*

STATEMENT OF TOTAL GOVERNMENT OPERATIONS												
GFS Code	GFS Description	Budget 2016	Total (VT mn)	%	January	February	March	April	May	June	July	August
TRANSACTIONS AFFECTING NET WORTH:												
A1	Revenue	33,585.0	16,463.4	49%	1,793.1	2,056.1	1,736.0	1,820.2	1,594.5	3,360.9	2,337.0	1,765.7
A11	Taxes	13,882.4	9,441.4	68%	1,562.9	1,216.3	1,013.6	932.9	1,049.6	1,112.7	1,313.2	1,240.4
A111	Taxes on income, profits, and capital gains	-	-	-	-	-	-	-	-	-	-	-
A112	Taxes on payroll & workforce	-	-	-	-	-	-	-	-	-	-	-
A113	Taxes on property	452.6	262.7	58%	30.3	27.6	55.4	40.1	22.9	25.1	34.3	27.2
A114	Taxes on goods & services	10,599.5	7,169.5	68%	1,293.0	953.0	766.3	649.3	785.7	816.1	1,005.7	900.5
	of which											
	Value-Added Tax	6,225.3	3,864.6	62%	577.6	411.3	451.8	338.5	451.2	477.0	549.9	607.3
	Excise	2,162.4	1,529.2	71%	168.5	216.0	143.7	180.1	192.0	186.8	245.7	196.3
A115	Taxes on international trade & transactions	2,830.3	2,009.2	71%	239.6	235.6	191.9	243.5	241.1	271.5	273.2	312.7
A116	Other taxes	-	-	-	-	-	-	-	-	-	-	-
A12	Social contributions	-	-	-	-	-	-	-	-	-	-	-
A13	Grants	16,134.0	3,880.5	0.2	62.9	225.3	346.1	563.1	115.4	1,765.1	572.9	229.7
A14	Other revenue	3,568.7	3,141.5	88%	167.3	614.6	376.3	324.2	429.4	483.2	450.9	295.6
A2	Expense	33,871.6	13,739.5	41%	1,143.9	1,416.1	1,196.4	1,983.5	1,883.4	2,582.4	2,157.5	1,376.3
A21	Compensation of employees	10,493.8	5,783.3	55%	623.3	626.7	668.3	692.6	688.5	679.8	1,085.3	718.8
A22	Use of goods and services	16,039.1	3,775.5	24%	279.2	350.1	304.6	612.5	643.5	606.5	560.8	418.4
A23	Consumption of fixed capital	-	-	-	-	-	-	-	-	-	-	-
A24	Interest	719.9	491.9	68%	14.1	45.7	159.4	56.1	8.1	80.3	43.3	84.9
A25	Subsidies	-	-	0%	(0.0)	-	-	-	-	-	-	-
A26	Grants	4,591.5	2,829.1	62%	152.2	323.6	48.4	479.5	365.0	1,122.9	260.5	77.1
A27	Social benefits	745.4	-	0%	(0.5)	16.5	2.6	11.2	108.5	13.8	63.3	36.8
A28	Other expense	1,281.8	-	0%	75.8	53.4	13.2	131.6	69.9	79.1	144.4	40.3
GOB	Gross operating balance (1-2+23+NOBz)	(286.6)	2,724.0	-951%	649.1	640.0	539.6	(163.2)	(289.0)	778.6	179.5	389.4
NOB	Net operating balance (1-2+NOBz) <sup>cf</sup>	(286.6)	2,724.0	-951%	649.1	640.0	539.6	(163.2)	(289.0)	778.6	179.5	389.4
	% of GDP		3.4%		0.8%	0.8%	0.7%	-0.2%	-0.4%	1.0%	0.2%	0.5%
TRANSACTIONS IN NONFINANCIAL ASSETS:												
A31	Net Acquisition of Nonfinancial Assets	14,012.9	1,500.8	11%	32.5	95.4	140.6	195.3	129.4	320.8	384.3	202.5
A311	Fixed assets	14,012.9	1,500.8	11%	32.5	95.4	140.6	195.3	129.4	320.8	384.3	202.5
A312	Change in inventories	-	-	-	-	-	-	-	-	-	-	-
A313	Valuables	-	-	-	-	-	-	-	-	-	-	-
A314	Nonproduced assets	-	-	-	-	-	-	-	-	-	-	-
NLB	Net lending / borrowing (1-2+NOBz-31)	(14,299.4)	1,223.2		616.6	544.6	398.9	(358.5)	(418.4)	457.8	(204.8)	186.9
TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES (FINANCING):												
		-18.0%	1.5%									
A32	Net acquisition of financial assets	(343.2)	2,413.5	0%	731.7	938.3	204.3	(361.7)	(453.1)	447.8	725.9	180.2
A321	Domestic	(343.2)	2,413.5	0%	731.7	938.3	204.3	(361.7)	(453.1)	447.8	725.9	180.2
A322	Foreign	-	-	-	-	-	-	-	-	-	-	-
A323	Monetary gold and SDRs	-	-	-	-	-	-	-	-	-	-	-
A33	Net incurrence of liabilities	13,956.2	1,190.3	9%	115.1	393.8	(194.6)	(3.2)	(34.7)	(10.0)	930.6	(6.7)
A331	Domestic	832.8	1,465.2		115.1	419.4	-	-	-	-	930.6	-
A332	Foreign	13,123.4	(274.9)	(0.0)	-	(25.7)	(194.6)	(3.2)	(34.7)	(10.0)	-	(6.7)

\* These are data as of 22<sup>nd</sup> September 2016 but the numbers will continue to be revised until 31<sup>st</sup> March 2017 when the Accounts for 2016 are finalized.

## Statement of Government Operations Which Are Funded By Donors through the Central Treasury Account

STATEMENT OF GOVERNMENT OPERATIONS WHICH ARE FUNDED BY DONORS THROUGH THE CENTRAL TREASURY ACCOUNT												
GFS Code	GFS Description	Budget 2016	Total (VT mn)	%	January	February	March	April	May	June	July	August
TRANSACTIONS AFFECTING NET WORTH:												
A1	Revenue	16,134.0	2,877.5	18%	62.9	225.3	346.1	563.1	115.4	762.1	572.9	229.7
A11	Taxes	-	-	0%	-	-	-	-	-	-	-	-
A111	Taxes on income, profits, and capital gains	-	-	-	-	-	-	-	-	-	-	-
A112	Taxes on payroll & workforce	-	-	-	-	-	-	-	-	-	-	-
A113	Taxes on property	-	-	0%	-	-	-	-	-	-	-	-
A114	Taxes on goods & services	-	-	0%	-	-	-	-	-	-	-	-
	of which											
	Value-Added Tax	-	-	0%	-	-	-	-	-	-	-	-
	Excise	-	-	0%	-	-	-	-	-	-	-	-
A115	Taxes on international trade & transactions	-	-	0%	-	-	-	-	-	-	-	-
A116	Other taxes	-	-	-	-	-	-	-	-	-	-	-
A12	Social contributions	-	-	-	-	-	-	-	-	-	-	-
A13	Grants	16,134.0	2,877.5	18%	62.9	225.3	346.1	563.1	115.4	762.1	572.9	229.7
A14	Other revenue	-	-	0%	-	-	-	-	-	-	-	-
A2	Expense	16,134.0	2,455.0	15%	78.5	178.6	141.7	454.1	230.1	1,254.2	(33.7)	151.5
A21	Compensation of employees	1,466.3	144.5	10%	10.5	14.6	13.4	23.9	15.6	15.0	33.8	17.7
A22	Use of goods and services	10,958.1	1,217.7	11%	57.6	163.5	110.4	175.3	188.0	233.6	179.3	110.0
A23	Consumption of fixed capital	-	-	-	-	-	-	-	-	-	-	-
A24	Interest	-	-	0%	-	-	-	-	-	-	-	-
A25	Subsidies	-	-	0%	-	-	-	-	-	-	-	-
A26	Grants	3,156.3	1,091.6	35%	12.4	0.5	17.9	257.1	26.5	1,003.0	(247.0)	21.1
A27	Social benefits	241.6	2.1	1%	-	-	-	(2.3)	-	2.6	-	1.7
A28	Other expense	311.7	(0.8)	0%	(1.9)	-	-	-	-	-	0.2	1.0
GOB	Gross operating balance (1-2+23+NOBz)	-	422.5		(15.7)	46.7	204.5	109.1	(114.7)	(492.0)	606.6	78.2
NOB	Net operating balance (1-2+NOBz) <sup>c/</sup>	-	422.5		(15.7)	46.7	204.5	109.1	(114.7)	(492.0)	606.6	78.2
		-	0.5%		0.0%	0.1%	0.3%	0.1%	-0.1%	-0.6%	0.8%	0.1%
TRANSACTIONS IN NONFINANCIAL ASSETS:												
A31	Net Acquisition of Nonfinancial Assets	13,641.9	1,157.8	8%	17.7	74.0	101.4	118.8	78.4	257.7	344.4	165.4
A311	Fixed assets	13,641.9	1,157.8	8%	17.7	74.0	101.4	118.8	78.4	257.7	344.4	165.4
A312	Change in inventories	-	-	-	-	-	-	-	-	-	-	-
A313	Valuables	-	-	-	-	-	-	-	-	-	-	-
A314	Nonproduced assets	-	-	-	-	-	-	-	-	-	-	-
NLB	Net lending / borrowing (1-2+NOBz-31)	(13,641.9)	(735.3)	5%	(33.4)	(27.4)	103.1	(9.8)	(193.1)	(749.7)	262.2	(87.3)
TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES (FINANCING):												
A32	Net acquisition of financial assets	-	(735.3)		(33.4)	(27.4)	103.1	(9.8)	(193.1)	(749.7)	262.2	(87.3)
A321	Domestic	-	(735.3)		(33.4)	(27.4)	103.1	(9.8)	(193.1)	(749.7)	262.2	(87.3)
A322	Foreign	-	-	-	-	-	-	-	-	-	-	-
A323	Monetary gold and SDRs	-	-	-	-	-	-	-	-	-	-	-
A33	Net incurrence of liabilities	13,641.9	-	0%	-	-	-	-	-	-	-	-
A331	Domestic	-	-	0%	-	-	-	-	-	-	-	-
A332	Foreign	13,641.9	-	0%	-	-	-	-	-	-	-	-

## Statement Of Government Operations Excluding Donors

STATEMENT OF GOVERNMENT OPERATIONS EXCLUDING DONORS												
GFS Code	GFS Description	Budget 2016	Total (VT mn)	%	January	February	March	April	May	June	July	August
TRANSACTIONS AFFECTING NET WORTH:												
A1	Revenue	17,451.1	13,585.9	78%	1,730.2	1,830.9	1,389.9	1,257.1	1,479.0	2,598.8	1,764.1	1,536.0
A11	Taxes	13,882.4	9,441.4	68%	1,562.9	1,216.3	1,013.6	932.9	1,049.6	1,112.7	1,313.2	1,240.4
A111	Taxes on income, profits, and capital gains	-	-	-	-	-	-	-	-	-	-	-
A112	Taxes on payroll & workforce	-	-	-	-	-	-	-	-	-	-	-
A113	Taxes on property	452.6	262.7	58%	30.3	27.6	55.4	40.1	22.9	25.1	34.3	27.2
A114	Taxes on goods & services	10,599.5	7,169.5	68%	1,293.0	953.0	766.3	649.3	785.7	816.1	1,005.7	900.5
	of which											
	Value-Added Tax	6,225.3	3,864.6	62%	577.6	411.3	451.8	338.5	451.2	477.0	549.9	607.3
	Excise	2,162.4	1,529.2	71%	168.5	216.0	143.7	180.1	192.0	186.8	245.7	196.3
A115	Taxes on international trade & transactions	2,830.3	2,009.2	71%	239.6	235.6	191.9	243.5	241.1	271.5	273.2	312.7
A116	Other taxes	-	-	-	-	-	-	-	-	-	-	-
A12	Social contributions	-	-	-	-	-	-	-	-	-	-	-
A13	Grants	-	1,003.0	-	-	-	-	-	-	1,003.0	-	-
A14	Other revenue	3,568.7	3,141.5	88%	167.3	614.6	376.3	324.2	429.4	483.2	450.9	295.6
A2	Expense	17,737.6	11,284.4	64%	1,065.4	1,237.5	1,054.8	1,529.4	1,653.3	1,328.2	2,191.2	1,224.7
A21	Compensation of employees	9,027.6	5,638.8	62%	612.8	612.2	654.9	668.7	672.9	664.7	1,051.4	701.2
A22	Use of goods and services	5,081.0	2,557.8	50%	221.5	186.6	194.2	437.2	455.5	372.9	381.5	308.4
A23	Consumption of fixed capital	-	-	-	-	-	-	-	-	-	-	-
A24	Interest	719.9	491.9	68%	14.1	45.7	159.4	56.1	8.1	80.3	43.3	84.9
A25	Subsidies	-	(0.0)	0%	(0.0)	-	-	-	-	-	-	-
A26	Grants	1,435.3	1,737.6	121%	139.8	323.1	30.5	222.3	338.4	120.0	507.5	56.0
A27	Social benefits	503.8	250.1	50%	(0.5)	16.5	2.6	13.4	108.5	11.2	63.3	35.0
A28	Other expense	970.1	608.4	63%	77.7	53.4	13.2	131.6	69.9	79.1	144.2	39.3
GOB	Gross operating balance (1-2+23+NOBz)	(286.6)	2,301.4		664.8	593.4	335.1	(272.3)	(174.3)	1,270.6	(427.1)	311.2
NOB	Net operating balance (1-2+NOBz) <sup>cf</sup>	(286.6)	2,301.4		664.8	593.4	335.1	(272.3)	(174.3)	1,270.6	(427.1)	311.2
	% of GDP		2.9%		0.8%	0.7%	0.4%	-0.3%	-0.2%	1.6%	-0.5%	0.4%
TRANSACTIONS IN NONFINANCIAL ASSETS:												
A31	Net Acquisition of Nonfinancial Assets	370.9	343.0	92%	14.8	21.4	39.3	76.5	51.0	63.1	39.9	37.1
A311	Fixed assets	370.9	343.0	92%	14.8	21.4	39.3	76.5	51.0	63.1	39.9	37.1
A312	Change in inventories	-	-	-	-	-	-	-	-	-	-	-
A313	Valuables	-	-	-	-	-	-	-	-	-	-	-
A314	Nonproduced assets	-	-	-	-	-	-	-	-	-	-	-
NLB	Net lending / borrowing (1-2+NOBz-31)	(657.5)	1,958.5		650.0	572.0	295.8	(348.8)	(225.3)	1,207.5	(466.9)	274.1
TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES (FINANCING):												
A32	Net acquisition of financial assets	(343.2)	3,148.8	0%	765.1	965.7	101.2	(352.0)	(260.0)	1,197.5	463.7	267.5
A321	Domestic	(343.2)	3,148.8	0%	765.1	965.7	101.2	(352.0)	(260.0)	1,197.5	463.7	267.5
A322	Foreign	-	-	-	-	-	-	-	-	-	-	-
A323	Monetary gold and SDRs	-	-	-	-	-	-	-	-	-	-	-
A33	Net incurrence of liabilities	314.3	1,190.3	379%	115.1	393.8	(194.6)	(3.2)	(34.7)	(10.0)	930.6	(6.7)
A331	Domestic	832.8	1,465.2		115.1	419.4	-	-	-	-	930.6	-
A332	Foreign	(518.5)	(274.9)	0.5	-	(25.7)	(194.6)	(3.2)	(34.7)	(10.0)	-	(6.7)



## Annex 2: Summary of Revenue and Expense by Ministry\*\*

REVENUE BY MINISTRY						
Code	Ministry	2016 Budget	2016 Actual to Date	2016 Actuals as % by Budget	2015 Actual	2014 Actual
M01	Constitutional Agencies	1,119,872,000	1,978,712,561	177	1,781,584,779	201,846,029
M02	Prime Ministers Ministry	0	0	0	1,500,000	0
M03	Ministry of Education & Training	13,700,000	8,480,723	62	23,386,462	12,609,971
M04	Ministry of Internal Affairs	430,730,000	468,393,677	109	700,121,352	1,218,655,326
M05	Ministry of Finance and Economic Management	13,206,304,000	12,891,270,175	98	14,463,303,839	13,878,520,616
M06	Ministry of Tourism, Trade, Commerce and Ni- Vanuatu Business	32,279,500	61,428,610	190	-6,293,640	22,650,234
M07	Ministry of Health	18,379,522	12,965,833	71	16,303,232	17,207,175
M08	Ministry of Agriculture, Livestock, Forestry, Fisheries and Biosecurity	443,275,000	398,479,297	90	470,032,430	389,873,170
M09	Ministry of Lands, Mines & Water Resources	621,747,637	468,294,970	75	553,153,815	619,877,373
M10	Ministry of Infrastructure and Public Utilities	522,544,063	356,348,136	68	488,874,664	509,738,551
M12	Ministry of Foreign Affairs, International Cooperation and External Trade	201,000,000	4,501,222	2	36,367,302	4,049,009
M14	Ministry of Youth Development and Sports	600,000	403,700	67	568,500	519,100
M15	Ministry of Justice and Social Welfare	0	0	0	145,667	0
M20	Ministry of Climate Change Adaptation, Geohazards, Meteorology and Energy	9,000,000	4,851,898	54	40,544,181	7,563,502
Total for all Ministries		16,619,431,722	16,654,130,802	100	18,569,592,583	16,883,110,056
EXPENDITURE BY MINISTRY						
Code	Ministry	2016 Budget	2016 Actual to Date	2016 Actuals as % by Budget	2015 Actual	2014 Actual
M01	Constitutional Agencies	1,322,454,605	888,169,444	67	1,413,134,436	1,150,364,809
M02	Prime Ministers Ministry	659,198,403	453,532,422	69	562,759,042	796,024,955
M03	Ministry of Education & Training	4,058,448,863	3,092,242,963	76	4,463,479,501	4,318,497,545
M04	Ministry of Internal Affairs	1,540,038,806	1,062,073,255	69	1,486,272,646	1,461,442,078
M05	Ministry of Finance and Economic Management	6,930,252,967	4,523,879,733	65	4,669,213,898	4,298,804,324
M06	Ministry of Tourism, Trade, Commerce and Ni- Vanuatu Business	314,985,822	196,495,942	62	288,330,347	287,204,586
M07	Ministry of Health	1,735,250,098	1,154,649,655	67	1,950,090,624	1,616,383,504
M08	Ministry of Agriculture, Livestock, Forestry, Fisheries and Biosecurity	610,726,981	414,494,067	68	561,698,464	483,722,236
M09	Ministry of Lands, Mines & Water Resources	284,528,853	172,652,772	61	265,198,815	232,561,213
M10	Ministry of Infrastructure and Public Utilities	1,542,741,510	1,104,043,395	72	1,250,967,334	1,520,032,795
M12	Ministry of Foreign Affairs, International Cooperation and External Trade	392,442,222	274,116,670	70	414,762,745	373,001,757
M14	Ministry of Youth Development and Sports	303,961,748	276,402,879	91	154,860,600	179,964,934
M15	Ministry of Justice and Social Welfare	365,037,089	259,340,933	71	342,373,546	329,024,555
M20	Ministry of Climate Change Adaptation, Geohazards, Meteorology and Energy	358,819,709	226,769,129	63	239,893,228	258,870,363
Total for all Ministries		20,418,887,676	14,098,863,259	69	18,063,035,226	17,305,899,654

\*\*Vision report 18<sup>th</sup> August 2015 includes VAT paid by Departments