

MINISTRY OF AGRICULTURE, LIVESTOCK, FISHERIES, FORESTRY AND BIO-SECURITY (JULY – SEPTEMBER) QUARTER THREE EXPENDITURE REPORT 2020

EXECUTIVE SUMMARY

The Ministry of Agriculture, Livestock, Fisheries, Forestry and Bio Security attained budget appropriation VT230.8 million in quarter three. Variation between original appropriation and quarter three final budget amount VT199.5 million, VT31.3 million or rather 14 per cent less to appropriation value, a result of budget advances and cash flow adjustments made earlier in the afore two quarters.

Between months July August and September, total expenditure committed by all departments including both Cabinet & CSU summed VT334.0 million against a total budget VT199.5 million, to which equate total deficit VT134.5 million or 67 per cent more (Refer to Figure 1.0 & Table 1.0)

Supplementary budget appropriation endorsed July 6th approved total VT494.0 million to MALFFB, larger part of this allocation invoked toward Food Security and Agriculture Response to TC Harold and Covid-19 preparedness (FSAC). Total VT95.2 million been drawn down by end of September (See Table 4.0)

VT29.5 million from a total NPP budget of VT401.4 million (Incl. rollover 2019 unspent funds VT57.1 million) was advanced to be utilized and total 7 virement valued VT5.5 million were committed within quarter three alone (Table 2.0 -3.0)

Aggregate revenue collection by end of September tallied VT67.3 million or 33 per cent against VT202.2 million revenue budget (See Figure 2.0)

Details to each unit and departments major expenditure are covered further in this report including few policy implications.

CABINET

EXPENDITURE

Under chapter head 460, account houses two activities namely Cabinet operations and Office of Director General (CSU)

Activity Program MAAA: Cabinet Operation

Operation budget was underspent by VT586, 000 that is 10 per cent of quarter three budget not utilized. Major underspent chart of account balances seen from Subsistence Allowances VT2.8 million, Local Travel VT1.6 million and Incidentals VT1.3 million. Although operation account made savings, unbudgeted items raised were Good will payment VT1.0 million, General Materials VT884, 000 Building Repairs and Maintenance VT575, 000 and Local Accommodation VT449, 455. A virement VT1.0 million from CSU assisted Cabinet in settling good will payments of former Cabinet staff, expense unbudgeted for.

Payroll on the other hand, encountered deficit of VT514, 000 or 4 per cent of quarter three allocation mainly from permanent wages VT1.2 million and Housing Allowances VT1.3 million. 2 payroll virements totaled VT1.1 million transferred again from CSU to Cabinet payroll offsetting negative balances and enable release of operations budget.

Overall balance from both accounts operation and payroll realized, VT72, 000 almost 100 per cent.

Activity MABA & MABB: Corporate Services Unit

Total operation budget amounted a positive balance VT533, 000 by end of September. Though CSU spent within budget, expense accounts such as Consultant Fees, Electrical Utilities, General Materials and Incidentals were overdrawn by VT6.1 million, VT997,000 VT1.3 million and VT1.0 million respectively. These deficits resulted from expenditure related to Food and Security Cluster (FSAC). Consultant fees reflected payments made to Bio-Laef Consultants contracted for Vanuatu Primary Producer Authority (VPPA) planning, coordination and its establishment in quarter four.

4 virements totaled VT3.4 million payroll budget transfers were posted to various operation accounts within CSU of which VT574, 000 each were from Dept. of Fisheries and Dept. of Biosecurity.

Payroll budget accounted positive balance VT420, 000 as a result of accumulated payroll surplus under Permanent Wages VT3.2 million and Housing Allowances VT486, 000.

DEPARTMENT OF AGRICULTURE & RURAL DERVELOPMENT

EXPENDITURE

The department's operation budget committed deficit of VT61.8 million, almost three times quarter three budget VT22.8 million. Deficits in expense accounts were majorly caused by advances summed over half a million from fourth quarter, particularly supplementary budget. Majority of advanced funds spent on facilitating Public Private Partnerships (PPP) aimed to support Tropical

Cyclone Harold recovery and settlement of outstanding FSAC overheads from first and second food push distributions. Major overspent COAs were General Materials VT36.0 million, Food – Supplies VT10.2 million, Transport – Freight VT5.9 million and Equipment Hire VT2.7 million. The department advanced total VT62.2 million from period December from NPPs VT3.9 million and supplementary budget VT58.3 million.

Despite that, payroll budget was underspent by VT63, 000 mainly from surplus in Permanent Wages VT400, 000 and Responsibility Allowance VT230, 000.

In summary, NPP and supplementary budget advances caused department's overall deficit positioned at VT61.8 million, whereby total expenditure from both payroll and operations incurred VT112.0 million in quarter three alone.

REVENUE

The Department in quarter three collected VT309, 000 or 59 per cent of budgeted revenue VT521, 000. Product Sales brought in VT272, 000 Equipment Hire Recoveries VT20, 000 Application Charges VT16, 930.

DEPARTMENT OF LIVESTOCK

EXPENDITURE

Operation budget itself accumulated a deficit of VT10.0 million, 54 per cent more of budget allotment. Other Suppliers account overspent its budget VT6.0 million, Value Added Tax VT4.0 million, General Materials VT2.7 million, Local Travel VT3.4 million and Maintenance Contract VT2.1 million. The department advanced total VT12.6 million amongst one NPP program in quarter three; VT2.8 million Small Livestock Development program and remaining VT9.8 million from rolled over funds unspent 2019 brought forward 2020, primarily for cattle farm acquisition.

Payroll budget was underspent by VT315, 000 due to surplus in Permanent Wages VT1.1million which may allude that vacant positions yet to fill in.

Altogether, the department overspent its quarter three budget by VT9.7 million or 28 per cent.

REVENUE

The department made no revenue collection although revenue budget stood at VT612, 000 in quarter three.

DEPARTMENT OF FISHERIES

EXPENDITURE

The department's operation budget incurred a negative balance VT2.2 million or 9 per cent more than quarter three budget. Major overspent accounts were General Materials VT9.2 million, Subsistence Allowances VT5.0 million, Equipment – Additional General VT4.6 million and Electricity Utilities VT962, 000. Total VT4.9 million was advanced from only operational NPP, Aquaculture Building on Santo and one virement worth VT575, 000 from payroll to operations was recorded.

Payroll balance also incurred total VT7.7 million in deficit mainly due to payroll expenses account accumulated over VT13.9 million. Acting Allowances and Contract wages were also overspent by VT640, 000 and VT476, 000 respectively.

In total, the department overspent quarter three budget by VT9.9 million or 24 per cent, a similar scenario to quarter two's negative 30 per cent balance.

REVENUE

The department has budgeted for VT157.7 million in quarter three, actuals have fallen short by 69 per cent VT48.7 million. Majority of collection were made from Fishing Licenses & Registration.

DEPARTMENT OF FORESTRY

EXPENDITURE

The operations section overspent its budget by VT2.7 million or rather 40 per cent, dis similar scene to quarter two positive VT60, 000 balance. Local Workshops VT1.3 million Office Materials VT811, 000 and General – Materials VT722, 000 were major chart of accounts heavily overspent. NPP advance VT1.5 million toward Forestry week in the month of August drawn down full NPP 20B172 balance.

Payroll section on the other hand, accumulated 27 per cent of savings or VT3.5 million in total. About 10 vacant positions still to be formalized reflected in COA Permanent wages VT5.5 million.

Both sections combined generated a positive 4 per cent or VT804, 000 of total budget achieved in quarter three. Similar case as in quarter one and two where an overall surplus of VT6.8 million and VT2.5 million was incurred respectively.

REVENUE

VT1.3 million were actual collections in quarter three, a short fall of VT406, 000 or 23 per cent. Timber Licenses collected VT1.3 million or 91 per cent of total collection while Other Sales VT48, 000.

DEPARTMENT OF BIO-SECURITY

EXPENDITURE

Total budget of the Department was negative VT28.0 million by end of quarter three or 74 per cent.

Examining operation section alone, VT38.3 million balance deficit against budget of VT5.0 million.

Payroll on the other hand accumulated VT10.1 million or 31 per cent in surplus or savings.

Operations main account excessively overspent was Court Costs VT37.1 million resulted from (supplementary budget) payout of VT37.1 million to settle former Director of Bio-security legal case. VAT and Security Services expenses escalated above budget by VT703, 000 and VT442, 000 respectively. Apart from Court case supplementary advance, the Department recorded no draw down of any other NPPs or the overall supplementary budget allocated to the department in this quarter. The department posted one virement summed VT575, 000 from payroll to operations, assist in department's commitments.

All in all, total deficit committed was VT28.1 million or 74 per cent.

REVENUE

The department collected 43 per cent 39 per cent or VT16.1VT17.7 million against budgeted revenue VT41.6 million in quarter three, this was just over a million more to quarter two collection. Major contributions were from revenue items; Levies Recoveries VT6.6 million, Merchant Charges VT2.4 million and Other recoveries VT5.0 million.

POLICY IMPLICATIONS

- Although in quarter three; MALFFB entire focus on FSAC coordination and undertakings, the Ministry continued to implement and achieve Priority Outcome One to strengthen livelihood and boost rural production through policy approaches such as;
 - Engagement in Public Private Partnerships (PPPs) with mostly local suppliers to boost supply of planting materials and resources.
 - Continuation of trainings and workshop, distribution of seeds, hardware tools, media outreaches & awareness
- Efforts of Department of Biosecurity to free Covid-19 Vanuatu has promoted policy to manage border control risks.

CONCLUSION

- Overall, due to NPP, Supplementary budget & Period 12 advances, unbudgeted for activities and budget transfers caused total deficit VT135.0 million.
- 7 registered virement valued at VT5.5 million was committed and 6 per cent or VT19.7 million of NPP budget drawn down or utilized in quarter three.
- Revenue actuals fallen short by 67 per cent or VT134.1 million, only VT67.3 million collected.
- An FSAC financial report is required by end 2020 as recurrent funds and NPP funds financed FSAC operations, report still to be submitted.
- Although the Ministry encountered deficit in quarter three, Ministry is still spending within total 2020 Ministry's budget. However, rise in unplanned activities could lead to huge deficit by end of this financial year.

APPENDIX

Figure 1.0 Quarter three Original Appropriation, Total budget vs Total Expenditure, by Departments

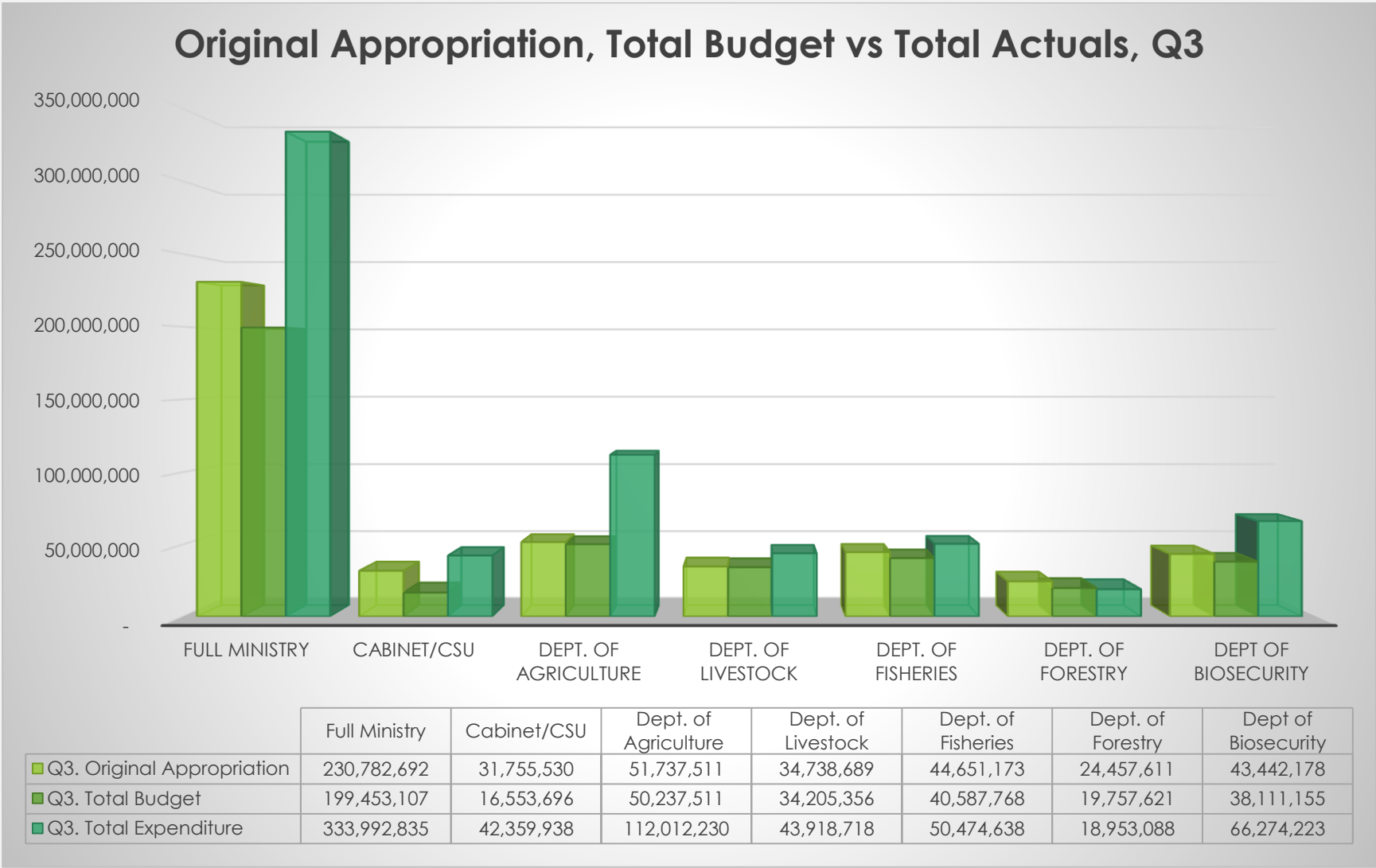


Table 1.0 Full Ministry Quarter three expenditure by Chart of Accounts.

(Green shade: Major underspent accounts. Yellow shade: Major overspent accounts)

Account	Description	Actual	Commitment	Total	Budget	Under/(Over)
	Personnel Expenses					
8AAA	Acting Allowances	2,127,748	-	2,127,748	849,000	(1,278,748)
8AAB	Responsibility Allowance	237,124	-	237,124	315,000	77,876
8AAF	Family Allowance	1,326,014	-	1,326,014	2,087,772	761,758
8AAH	Housing Allowances	10,487,253	-	10,487,253	10,868,226	380,973
8AAO	Other Allowances	(80,000)	-	(80,000)	373,848	453,848
8AAP	Home Island Passage Allowances	125,966	-	125,966	305,766	179,800
8ASP	Provident Fund	4,155,871	-	4,155,871	5,151,438	995,567
8AWC	Contract Wages	1,880,395	12,750	1,893,145	-	(1,893,145)
8AWD	Daily Rated Wages	690,165	-	690,165	99,462	(590,703)
8AWO	Overtime Wages	3,152,184	-	3,152,184	4,097,370	945,186
8AWP	Permanent Wages	96,995,494	-	96,995,494	122,457,672	25,462,178
PAYR	Payroll expenses	-	-	-	(3,341,618)	(3,341,618)
	Personnel Expenses	121,098,214	12,750	121,110,964	143,263,936	22,152,972
	Operating Expenses					
8CAB	Subsistence Allowances	9,551,000	82,500	9,633,500	7,545,343	(2,088,157)
8CAF	Food Allowances	-	-	-	89,997	89,997
8CAI	Subsistence Allowance International	-	-	-	160,000	160,000
8CAS	Sitting Allowances	(20,000)	-	(20,000)	22,500	42,500
8CAW	Good Will Payment	1,013,052	-	1,013,052	-	(1,013,052)
8CBI	International Accommodation	2,000	-	2,000	199,698	197,698
8CBL	Local Accommodation	1,956,458	569,207	2,525,665	832,610	(1,693,055)
8CCI	International Courses	-	-	-	344,730	344,730

8CCL	Local Courses	-	-	-	916,872	916,872
8CEC	Consultants Fees	4,144,500	3,821,250	7,965,750	550,869	(7,414,881)
8CEM	Software Maintenance Fees	-	-	-	987,501	987,501
8CES	Security Services	2,325,194	(72,420)	2,252,774	745,248	(1,507,526)
8CET	Other Fees	899,162	(496,450)	402,712	12,500	(390,212)
8CFS	Ship and Boat Fuel	-	-	-	15,000	15,000
8CFV	Vehicles Fuel	3,232,057	(187,728)	3,044,329	4,173,526	1,129,197
8CGM	Mail Carriage Freight	(50,000)	-	(50,000)	67,869	117,869
8CGO	Other Charges - Freight	338,064	60,870	398,934	242,139	(156,795)
8CGR	Transport - Freight	8,172,608	(1,556,460)	6,616,148	1,359,443	(5,256,705)
8CHD	Drug Distribution - Medical	215,628	(35,313)	180,315	103,749	(76,566)
8CHI	International Medical Treatment	-	-	-	112,500	112,500
8CHL	Local Medical Treatment	-	-	-	49,800	49,800
8CHT	Other Medical Treatment	37,039	-	37,039	-	(37,039)
8CIB	Boat Hire	35,000	-	35,000	-	(35,000)
8CIE	Equipment Hire	424,653	2,458,000	2,882,653	138,753	(2,743,900)
8CIF	Facilities Hire	1,209,597	370,405	1,580,002	287,648	(1,292,354)
8CIV	Vehicles Hire	(112,500)	66,319	(46,181)	105,000	151,181
8CJO	Office Cleaning	667,028	871	667,899	312,024	(355,875)
8CKD	Advertising - Communications	2,539,747	(38,310)	2,501,437	279,372	(2,222,065)
8CKI	Internet and Satellite Communications	95,266	-	95,266	75,000	(20,266)
8CKL	Translation Communications	-	-	-	75,000	75,000
8CKM	Advertising and Marketing	25,422	722,500	747,922	-	(747,922)
8CKP	Postage - Communications	-	-	-	226,249	226,249
8CKR	Printing - Communications	1,259,028	1,118	1,260,146	539,064	(721,082)
8CKS	Stationery - Communications	1,348,058	(265,018)	1,083,040	1,516,059	433,019
8CKT	Telephone / Fax - Communications	1,616,467	72,954	1,689,421	2,581,062	891,641
8CLL	Leases - Land	-	-	-	749,997	749,997
8CMG	General - Materials	40,690,375	15,987,773	56,678,148	5,804,379	(50,873,769)
8CMO	Office - Materials	1,516,001	317,332	1,833,333	1,071,454	(761,879)

8CNO	Office Rental	703,000	(728,000)	(25,000)	74,700	99,700
8CNT	Other Rental	235,800	-	235,800	3,750	(232,050)
8COC	Court Costs	37,080,580	-	37,080,580	300,000	(36,780,580)
8COD	Research & Development	2,173,913	(2,173,913)	-	4,499,982	4,499,982
8COF	Refunds	113,390	(24,684)	88,706	-	(88,706)
8COI	Incidentals	4,342,873	(253,762)	4,089,111	3,673,955	(415,156)
8COO	International Organization Fees	-	-	-	312,498	312,498
8COP	Official Entertainment	1,996,486	77,822	2,074,308	338,009	(1,736,299)
8COR	Recruitment Costs	-	-	-	50,001	50,001
8COT	Termination Payment	549,157	106,709	655,866	2,660,694	2,004,828
8COU	Uniforms	1,139,859	(54,858)	1,085,001	74,700	(1,010,301)
8CRB	Buildings Repairs & Maintenance	972,904	9,490	982,394	2,704,203	1,721,809
8CRE	Equipment Repairs & Maintenance	1,612,964	(282,049)	1,330,915	2,594,653	1,263,738
8CRH	Houses Repairs & Maintenance	269,790	79,135	348,925	1,622,526	1,273,601
8CRM	Maintenance Contract	3,771,464	(1,306,609)	2,464,855	657,027	(1,807,828)
8CRV	Vehicles Repairs & Maintenance	2,468,707	226,985	2,695,692	2,370,972	(324,720)
8CRW	Vehicle Servicing	285,500	-	285,500	17,304	(268,196)
8CSF	Food - Suppliers	10,127,763	1,209,589	11,337,352	62,119	(11,275,233)
8CSO	Other Suppliers	21,072,099	(14,093,002)	6,979,097	87,387	(6,891,710)
8CSR	Rations Suppliers	372,409	(13,530)	358,879	-	(358,879)
8CTI	International Travel	-	-	-	959,999	959,999
8CTL	Local Travel	10,548,549	724,551	11,273,100	7,001,336	(4,271,764)
8CUE	Electricity Utilities	3,704,357	751,423	4,455,780	3,914,822	(540,958)
8CUL	Lighting Utilities	-	(29,486)	(29,486)	-	29,486
8CUW	Water Utilities	36,703	196,120	232,823	1,676,923	1,444,100
8CWL	Local Workshops	2,345,800	-	2,345,800	1,661,184	(684,616)
8CZV	Value Added Tax	17,074,220	(2,413,047)	14,661,173	8,107,386	(6,553,787)
8EBN	Buildings - New	2,544,235	(9,042,021)	(6,497,786)	-	6,497,786
8EBR	Buildings - Renovation	490,614	(264,248)	226,366	644,046	417,680
8EEA	Equipment - Additional General	7,926,422	(1,271,439)	6,654,983	2,472,479	(4,182,504)

8EEC	Equipment - Computer	387,510	249,544	637,054	334,018	(303,036)
8EER	Equipment - Replacement General	-	-	-	87,501	87,501
8EES	Equipment - Specialised	304,714	555,907	860,621	-	(860,621)
8EET	Equipment - Computer Software Purchases	-	-	-	-	-
8EFH	Furniture - Housing Furniture	-	82,470	82,470	-	(82,470)
8EFO	Furniture - Office Furniture	346,986	361,196	708,182	182,500	(525,682)
8EIW	Infrastructure - Water Supply	34,850	-	34,850	-	(34,850)
8ESB	Ships and Boats Purchases	510,000	-	510,000	-	(510,000)
8EVA	Vehicle - Additional Vehicle	604,283	600,680	1,204,963	2,737,509	1,532,546
8FCB	Bank Charges	(1,559,807)	2,500	(1,557,307)	-	1,557,307
OVER	Overhead expenses	-	-	-	(27,987,967)	(27,987,967)
	Operating Expenses	217,718,998	(4,837,127)	212,881,871	56,189,171	(156,692,700)
	Total Expenditure	338,817,212	(4,824,377)	333,992,835	199,453,107	(134,539,728)

Table 2.0 Total NPPs utilized in Quarter three, 2020

(Key: Brown Shade –NPP fully exhausted in either previous quarters or in current quarter)

2020 NPPs					
Code	Description	Appropriated budget	Total Q3 advance only	Actual Balance	% utilized to date
46	Agriculture, Quarantine, Forestry and Fisheries Cabinet				
20B146	Monitoring & Evaluation for EDF11 VaVac Programme under MALFFB	5,859,380	0	5,859,380	0%
20G146	Goodwill payment	1,000,000	0	0	100%
Subtotal	Agriculture, Quarantine, Forestry and Fisheries Cabinet	6,859,380	0	5,859,380	15%
47	Department of Agriculture				
20B147	Increasing Production of Coffee for Rural Communities	11,795,000	0	6,985,000	41%
20C147	Implementation and enforcement of the Kava Act and 'Noble' Kava Replanting Program	5,000,000	0	0	100%
2E+148	HOSTING OF NATIONAL AGRICULTURE FESTIVAL	20,000,000	0	0	100%
20I147	Regenerating Cocoa Production to Improve Rural Livelihoods	12,000,000	0	0	100%

20L147	Implementation of the Organic Policy	5,000,000	0	0	100%
20M147	COCONUT PROMOTION AND REPLANTING	20,000,000	3,907,659	13,138,239	52%
20O147	EDF11 Fruits &Vegetables Vanuatu Value Chain Project : Mechanization to maximise food crop production in the provinces	40,000,000	6,564,400	33,435,600	16%
20R147	EDF11 F&V Vanuatu Value Chain Project : Research and Development	5,000,000	0	0	100%
20S147	EDF11 F&V Vanuatu Value Chain Project : Market Vegetable Production	10,850,000	0	0	100%
20T147	EDF11 F&V Vanuatu Value Chain Project : Administration	7,040,000	0	4,263,352	39%
20V147	Irrigation for a Resilient and Sustainable, Beef, Coconut, Fruits and Vegetable Production in Vanuatu	23,000,000	0	0	100%
Subtotal	Department of Agriculture	159,685,000	10,472,059	68,294,250	57%
48	Department of Fisheries				
20A148	Completion of Hatchery Facility and Aquaculture Farm Support	30,000,000	4,905,406	10,950,720	63%
20B148	2020 Staffing Costs for Fisheries Department	14,868,064	0	14,868,064	0%
Subtotal	Department of Fisheries	44,868,064	4,905,406	15,856,126	65%
49	Department of Biosecurity				
20C149	2019 STRENGTHENING MEAT INSPECTION IN RURAL COMMUNITY	5,200,000	0	4,072,296	22%
20G149	STRENGTHEN MEAT INSPECTION CARCASS WEIGHT AND DISEASE INCIDENCES DATABASE IN VANUATU	5,000,000	0	1,080,800	78%
20H149	ESTABLISHED AND STRENGTHENING VANUATU PLANT BIOSECURITY LABORATORY AT THE NORTHERN PROVINCE	15,000,000	0	15,000,000	0%
20I149	ANIMAL HEALTH & VETERINARY SERVICES	7,900,000	0	7,900,000	0%
20K149	NATIONAL PLANT PEST AND DISEASE SURVEILLANCE SYSTEM -EDF11	5,500,000	0	3,400,000	38%
20L149	DEDICATED INSPECTION FACILITIES (POST ENTRY AND PRE-EXPORT)-EDF11	18,500,000	0	14,519,200	22%
Subtotal	Department of Biosecurity	57,100,000	0	45,972,296	19%
72	Department of Forestry				
20B172	Implementation of Forestry Events	3,500,000	1,500,000	0	100%
Subtotal	Department of Forestry	3,500,000	1,500,000	0	43%
89	Livestock				
20D189	IMPLEMENTATION OF THE LIVESTOCK MANAGEMENT ACT NO. Of 2018	5,000,000	0	5,000,000	0%
20H189	National Cattle Restocking Program - EDF 11	20,000,000	0	3,439,630	67%

20J189	SMALL LIVESTOCK DEVELOPMENT	21,000,000	2,800,000	10,192,200	51%
20K189	SUSTAINABILITY OF CATTLE RESTOCKING PROGRAM BY ACQUIRING A GOVERNMENT FARM.	26,350,620	0	16,575,383	37%
Subtotal	Livestock	72,350,620	2,800,000	43,007,213	41%
Subtotal	Ministry of Agriculture, Livestock, Forestry, Fisheries and Biosecurity	344,363,064	19,677,465	178,989,265	48%

Table 3.0 Total Unspent funds advanced in quarter three

2019 Unspent Funds					
Code	Description	Appropriated budget	Total Q3 advance only	Actual Balance	% utilized to date
49	Department of Biosecurity				
	Establishment of Fumigation Chamber	22,086,531	0	3,854,758	83%
Subtotal	Department of Biosecurity	22,086,531	0	3,854,758	83%
47	Department of Livestock				
	Acquire Farm for Cattle Restocking	35,000,000	9,832,500	25,167,500	28%
Subtotal	Department of Livestock	35,000,000	0	25,167,500	28%
Subtotal	Ministry of Agriculture, Livestock, Forestry, Fisheries and Biosecurity	57,086,531	9,832,500	29,022,258	49%

Table 4.0 Total Supplementary budget advanced in quarter three

2020 Supplementary Budget					
Code	Description	Appropriated budget	Total Q3 advance only	Actual Balance	% utilized to date
49	Department of Biosecurity				
	Support to Food security & Agri response to TCH / Legal Claim for Former Director	102,245,915	36,952,415	65,293,500	36%
Subtotal	Department of Biosecurity	102,245,915	36,952,415	65,293,500	36%
47	Department of Livestock				
	Support to Food security and Agri response to TCH	65,293,500	0	65,293,500	0%
Subtotal	Department of Livestock	65,293,500	0	65,293,500	0%

49	Department of Agriculture				
	Support to Food security and Agri response to TCH	326,467,500	58,285,732	268,181,768	18%
Subtotal	Department of Agriculture	326,467,500	58,285,732	268,181,768	18%
Subtotal	Ministry of Agriculture, Livestock, Forestry, Fisheries and Biosecurity	494,006,915	95,238,147	398,768,768	19%

Table 5.0 Total Virement committed in Quarter three, 2020

Dept.	Date:	Fund-In	Dept-In	Activity-In	Account-In	Trans-Amt-In	Fund-Out	Dept-Out	Activity-Out	Account-Out	Trans-amt-Out
CSU/Cabinet	15-Sep-20	2	46DA	MABB	OVER	1,660,281	2	46DA	MABB	PAYR	(1,660,281)
	20-Aug-20	2	46BA	MABA	OVER	574,833	2	46DA	MABB	PAYR	(574,833)
	22-Jul-20	2	46AA	MAAA	OVER	1,013,052	2	46DA	MABB	PAYR	(1,013,052)
	21-Jul-20	2	46AA	MAAA	PAYR	600,000	2	46DA	MABB	PAYR	(600,000)
	17-Jul-20	2	46AA	MAAA	PAYR	500,000	2	46DA	MABB	PAYR	(500,000)
Dept. of Fisheries	20-Aug-20	2	46BA	MABA	OVER	574,833	2	48EF	MAEF	PAYR	(574,833)
Dept. of Biosecurity	20-Aug-20	2	46BA	MABA	OVER	574,833	2	49DA	MADA	PAYR	(574,833)
TOTAL						5,497,832					(5,497,832)

Figure 2.0 Actual revenue collection vs budgeted revenue, Quarter three 2020

