

# Treasury Monthly Budget Report – April 2014

## Summary

*The total Government net operating balance for the month of April was a deficit of VT 328.7 million. However, the total Government net operating balance for the year to date was a surplus of VT 149.6 million, equivalent to 0.2 per cent of GDP.*

*Revenue continues to perform to target, however, with some large unbudgeted expenditure in the month has put pressure on the Government's cash position (excluding Donor funds).*

*The net operating surplus for Government operations, excluding donor funds, shrunk to VT 80.7 million at the end of April 2014.*

## Government Revenue

*The Government collected VT 1,146.8 in revenue in April, 1.7 per cent more than what was collected in April 2013 (VT 1,128 million). This brought total revenue received so far for this year to VT 5,109.7 million, equal to 34 per cent of the Budget 2014 target and 3.6 per cent more than what was collected over the first four months of 2013 (VT 4932 million). In view of the two largest revenue streams, VAT reached 32 per cent and import duties 26 per cent of their respective Budget 2014 targets at the end of April. In addition, the receipts from permanent residence permit in Hong Kong continue to increase for this past four months with a total of VT 255.9 million, 15.9 per cent higher than what was received in period January to April in 2013 (VT 220.8 million).*

## Government Expenses

*The Government spent VT 1,357.7 million in April, this was 10.7 per cent more than the equivalent month a year earlier (VT 1,226.8), reflecting the on-going payments of outstanding bills for line ministries and Government obligations. Major obligations this month include Scholarship and Internet Bandwidth capacity from the Interchange submarine cable, this took the year to date expense to VT 5,029.1 million, 9.1 per cent higher than what was spent during the first four months of 2013 (VT 4611.3 million). Major expense during the month, April included:*

- Interest on Government bonds, VT 47.6 million compared with an annual budget of VT 133 million, 35.8 per cent of budget;*
- Electricity Utilities, VT 118.6 million compared with an annual budget of VT 293.1 million, 40.5 per cent of budget;*
- Allowances-Scholarship, VT 143.9 million compared with an annual budget of VT 260.5 million, 55.2 per cent of budget;*
- Fees-Scholarship, VT 56.9 million compared with an annual budget of VT 162.9 million, 34.9 per cent of budget;*
- Official Entertainment, VT 21.9 million compared with an annual budget of VT 31.2 million, 70 per cent of budget; and*
- Internet and Satellite Communications, VT 268.9 million with an annual budget of VT 0.*

## Government Acquisition of Non-Financial Assets

*During this month, the Government has spent VT 19.8 million acquiring fixed assets and made VT 0.4 million from sales of fixed asset, this aggregates to an amount of VT 69.5 million for net acquisitions of fixed assets for the first four months of the year.*

## Government Acquisition of Financial Assets

*The Government issued no new bonds but has retired VT 238.4 million worth of domestic bonds in April. This was a huge unbudgeted amount for the Government to retire and was due to commercial banks and the VNPF no longer being interested in long term bonds issued by the Government.*

## Development Budget Highlights

*The development fund received VT 15.8 million in grants in April taking its overall receipts for the year so far to VT 457.4 million, the majority received from Australia (VT 212.5 million). VT 133.5 million was spent on operational expenses in April. This brought expenses and fixed capital acquisitions for the year to date to VT 388.5 million and VT 17.4 million, respectively. The majority of*

*fund have been spent from the Malaria-global fund contribution, VCCAP (Vanuatu climate change adaptation), GFG OGCIIO grant and VTSSP II physical works projects.*

### ***Fiscal Policy Response***

*In April, the Government made huge payments towards scholarship, Internet Bandwidth capacity from the Interchange submarine cable and retiring domestic bonds. These tightened the cash flow position of the Government leading the Ministry of Finance and Economic Management to internally apply a few fiscal measures including:*

- Restrict virements from payroll to operational budgets*
- Restrict the release of all 2014 NPP's*
- Restrict the processing of financial visas required to recruit and*
- Control the release of monthly warrants until cash balances are sufficient for the Government to be no longer reliant on the overdraft at the Reserve Bank of Vanuatu*

### Some Key terminology

- The **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.
- **Expenses** are spending that generate no return and reduce the net worth of the Government.
- When the Government **acquires fixed assets**, these can be used repeatedly and don't affect its net worth.
- **Compensation of employees** figures follow the pay days, Vanuatu runs a fortnightly pay system.
- **Interest payments** and **Grants** are paid on fixed dates as they are payments to external Government entities.
- Therefore, Ministry of Finance and Economic warrant releases only really control the '**Use of goods and services**' budget and the '**Fixed capital assets**' budget.
- **Revenue** adds to the net worth of the Government and excludes borrowing (domestic or external).
- **VAT** is paid at a 12.5% rate and excludes VAT paid by departments as it is one branch of Government paying another.
- **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.

## Annex 1: Statement Of Total Government Operations

STATEMENT OF TOTAL GOVERNMENT OPERATIONS								
GFS Code	GFS Description	Budget 2014	Total (VT mn)	%	January	February	March	April
	<b>TRANSACTIONS AFFECTING NET WORTH:</b>							
<b>A1</b>	<b>Revenue</b>	<b>17,080.4</b>	<b>5,567.1</b>	<b>33%</b>	<b>1,972.5</b>	<b>1,329.8</b>	<b>1,102.3</b>	<b>1,162.5</b>
A11	Taxes	13,614.6	4,622.1	34%	1,683.8	1,061.3	824.7	1,052.3
A111	Taxes on income, profits, and capital gains	-	-	-	-	-	-	-
A112	Taxes on payroll & workforce	-	-	-	-	-	-	-
A113	Taxes on property	353.5	122.4	0%	42.4	22.6	22.5	34.8
A114	Taxes on goods & services	10,544.3	3,722.1	35%	1,430.6	855.7	626.9	809.0
	of which							
	Value-Added Tax	5,555.2	1,776.2	32%	511.2	410.3	398.9	455.8
	Excise	2,145.0	639.6	30%	157.2	182.9	136.0	163.4
A115	Taxes on international trade & transactions	2,716.8	777.6	29%	210.8	182.9	175.3	208.5
A116	Other taxes	-	-	-	-	-	-	-
A12	Social contributions	-	-	-	-	-	-	-
A13	Grants	1,827.8	457.4	0.3	175.8	147.7	118.2	15.8
A14	Other revenue	1,638.1	487.6	30%	113.0	120.9	159.3	94.4
<b>A2</b>	<b>Expense</b>	<b>16,041.5</b>	<b>5,417.5</b>	<b>34%</b>	<b>1,469.8</b>	<b>1,218.1</b>	<b>1,238.3</b>	<b>1,491.3</b>
A21	Compensation of employees	8,534.3	2,571.3	30%	689.6	606.4	624.1	651.1
A22	Use of goods and services	4,233.6	1,545.5	37%	279.3	315.6	374.8	575.8
A23	Consumption of fixed capital	-	-	-	-	-	-	-
A24	Interest	596.5	210.9	35%	14.0	48.0	106.9	42.0
A25	Subsidies	60.0	-	0%	-	-	-	-
A26	Grants	1,725.4	763.6	44%	459.7	110.1	63.3	130.5
A27	Social benefits	242.2	-	0%	(1.6)	39.7	28.0	24.4
A28	Other expense	649.5	-	0%	28.7	98.3	41.3	67.3
<b>GOB</b>	<b>Gross operating balance (1-2+23+NOBz)</b>	<b>1,038.9</b>	<b>149.6</b>	<b>14%</b>	<b>502.7</b>	<b>111.7</b>	<b>(136.1)</b>	<b>(328.7)</b>
<b>NOB</b>	<b>Net operating balance (1-2+NOBz) <sup>c/</sup></b>	<b>1,038.9</b>	<b>149.6</b>	<b>14%</b>	<b>502.7</b>	<b>111.7</b>	<b>(136.1)</b>	<b>(328.7)</b>
	% of GDP		0.2%					
	<b>TRANSACTIONS IN NONFINANCIAL ASSETS:</b>							
<b>A31</b>	<b>Net Acquisition of Nonfinancial Assets</b>	<b>954.3</b>	<b>86.9</b>	<b>9%</b>	<b>17.4</b>	<b>28.4</b>	<b>18.8</b>	<b>22.5</b>
A311	Fixed assets	954.3	86.9	9%	17.4	28.4	18.8	22.5
A312	Change in inventories	-	-	-	-	-	-	-
A313	Valuables	-	-	-	-	-	-	-
A314	Nonproduced assets	-	-	-	-	-	-	-
<b>NLB</b>	<b>Net lending / borrowing (1-2+NOBz-31)</b>	<b>84.6</b>	<b>62.7</b>		<b>485.3</b>	<b>83.4</b>	<b>(154.8)</b>	<b>(351.2)</b>
	<b>TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES (FINANCING):</b>	<b>0.1%</b>	<b>0.1%</b>					
<b>A32</b>	<b>Net acquisition of financial assets</b>	<b>(0.0)</b>	<b>(386.7)</b>	<b>0%</b>	<b>485.3</b>	<b>76.7</b>	<b>(359.1)</b>	<b>(589.6)</b>
A321	Domestic	(0.0)	(386.7)	0%	485.3	76.7	(359.1)	(589.6)
A322	Foreign	-	-	-	-	-	-	-
A323	Monetary gold and SDRs	-	-	-	-	-	-	-
<b>A33</b>	<b>Net incurrence of liabilities</b>	<b>(84.6)</b>	<b>(449.4)</b>	<b>531%</b>	<b>-</b>	<b>(6.7)</b>	<b>(204.3)</b>	<b>(238.4)</b>
A331	Domestic	-	(238.4)	-	-	-	-	(238.4)
A332	Foreign	(84.6)	(210.9)	2.5	-	(6.7)	(204.3)	-
	Vertical check: Difference between net lending/borrowing and financing (1-2-31=32-33-NLBz=0)	<b>0.0</b>	<b>0.0</b>		<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

## Annex 2: 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 2014	Total (VT mn)	%	January	February	March	April
	<b>TRANSACTIONS AFFECTING NET WORTH:</b>							
<b>A1</b>	<b>Revenue</b>	<b>1,827.8</b>	<b>457.4</b>	<b>25%</b>	<b>175.8</b>	<b>147.7</b>	<b>118.2</b>	<b>15.8</b>
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	1,827.8	457.4	25%	175.8	147.7	118.2	15.8
A14	Other revenue	-	-	0%	-	-	-	-
<b>A2</b>	<b>Expense</b>	<b>1,827.8</b>	<b>388.5</b>	<b>21%</b>	<b>27.6</b>	<b>84.0</b>	<b>143.4</b>	<b>133.5</b>
A21	Compensation of employees	231.4	57.0	25%	14.4	10.3	11.8	20.5
A22	Use of goods and services	1,244.1	289.4	23%	9.8	41.8	125.2	112.6
A23	Consumption of fixed capital	-	-	-	-	-	-	-
A24	Interest	-	-	0%	-	-	-	-
A25	Subsidies	-	-	0%	-	-	-	-
A26	Grants	302.3	32.0	11%	0.4	31.6	(0.0)	-
A27	Social benefits	31.7	0.2	1%	-	0.2	-	-
A28	Other expense	18.3	9.9	54%	3.0	(0.0)	6.4	0.4
<b>GOB</b>	<b>Gross operating balance (1-2+23+NOBz)</b>	<b>-</b>	<b>69.0</b>		<b>148.2</b>	<b>63.7</b>	<b>(25.2)</b>	<b>(117.7)</b>
<b>NOB</b>	<b>Net operating balance (1-2+NOBz) <sup>cf</sup></b>	<b>-</b>	<b>69.0</b>		<b>148.2</b>	<b>63.7</b>	<b>(25.2)</b>	<b>(117.7)</b>
		-	0.1%					
	<b>TRANSACTIONS IN NONFINANCIAL ASSETS:</b>							
<b>A31</b>	<b>Net Acquisition of Nonfinancial Assets</b>	<b>506.4</b>	<b>17.4</b>	<b>3%</b>	<b>3.7</b>	<b>10.1</b>	<b>0.9</b>	<b>2.7</b>
A311	Fixed assets	506.4	17.4	3%	3.7	10.1	0.9	2.7
A312	Change in inventories	-	-	-	-	-	-	-
A313	Valuables	-	-	-	-	-	-	-
A314	Nonproduced assets	-	-	-	-	-	-	-
<b>NLB</b>	<b>Net lending / borrowing (1-2+NOBz-31)</b>	<b>(506.4)</b>	<b>51.5</b>	<b>-10%</b>	<b>144.5</b>	<b>53.6</b>	<b>(26.1)</b>	<b>(120.4)</b>
	<b>TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES (FINANCING):</b>							
<b>A32</b>	<b>Net acquisition of financial assets</b>	<b>-</b>	<b>51.5</b>		<b>144.5</b>	<b>53.6</b>	<b>(26.1)</b>	<b>(120.4)</b>
A321	Domestic	-	51.5		144.5	53.6	(26.1)	(120.4)
A322	Foreign	-	-		-	-	-	-
A323	Monetary gold and SDRs	-	-		-	-	-	-
<b>A33</b>	<b>Net incurrence of liabilities</b>	<b>506.4</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
A331	Domestic	-	-	0%	-	-	-	-
A332	Foreign	506.4	-	0%	-	-	-	-
	Vertical check: Difference between net lending/borrowing and financing (1-2-31=32-33-NLBz=0)	<b>0.0</b>	<b>0.0</b>		<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

### Annex 3: Statement Of Government Operations Excluding Donors

STATEMENT OF GOVERNMENT OPERATIONS EXCLUDING DONORS								
GFS Code	GFS Description	Budget 2014	Total (VT mn)	%	January	February	March	April
	<b>TRANSACTIONS AFFECTING NET WORTH:</b>							
<b>A1</b>	<b>Revenue</b>	<b>15,252.7</b>	<b>5,109.7</b>	<b>34%</b>	<b>1,796.8</b>	<b>1,182.1</b>	<b>984.1</b>	<b>1,146.8</b>
A11	Taxes	13,614.6	4,622.1	34%	1,683.8	1,061.3	824.7	1,052.3
A111	Taxes on income, profits, and capital gains	-	-	-	-	-	-	-
A112	Taxes on payroll & workforce	-	-	-	-	-	-	-
A113	Taxes on property	353.5	122.4	35%	42.4	22.6	22.5	34.8
A114	Taxes on goods & services	10,544.3	3,722.1	35%	1,430.6	855.7	626.9	809.0
	of which							
	Value-Added Tax	5,555.2	1,776.2	32%	511.2	410.3	398.9	455.8
	Excise	2,145.0	639.6	30%	157.2	182.9	136.0	163.4
A115	Taxes on international trade & transactions	2,716.8	777.6	29%	210.8	182.9	175.3	208.5
A116	Other taxes	-	-	-	-	-	-	-
A12	Social contributions	-	-	-	-	-	-	-
A13	Grants	-	-	-	-	-	-	-
A14	Other revenue	1,638.1	487.6	30%	113.0	120.9	159.3	94.4
<b>A2</b>	<b>Expense</b>	<b>14,213.8</b>	<b>5,029.1</b>	<b>35%</b>	<b>1,442.3</b>	<b>1,134.1</b>	<b>1,095.0</b>	<b>1,357.7</b>
A21	Compensation of employees	8,302.9	2,514.3	30%	675.2	596.1	612.3	630.6
A22	Use of goods and services	2,989.6	1,256.2	42%	269.6	273.7	249.6	463.2
A23	Consumption of fixed capital	-	-	-	-	-	-	-
A24	Interest	596.5	210.9	35%	14.0	48.0	106.9	42.0
A25	Subsidies	60.0	-	0%	-	-	-	-
A26	Grants	1,423.1	731.6	51%	459.3	78.5	63.3	130.5
A27	Social benefits	210.5	90.3	43%	(1.6)	39.5	28.0	24.4
A28	Other expense	631.2	225.8	36%	25.7	98.3	34.8	66.9
<b>GOB</b>	<b>Gross operating balance (1-2+23+NOBz)</b>	<b>1,038.9</b>	<b>80.7</b>		<b>354.5</b>	<b>48.0</b>	<b>(110.9)</b>	<b>(211.0)</b>
<b>NOB</b>	<b>Net operating balance (1-2+NOBz) <sup>cf</sup></b>	<b>1,038.9</b>	<b>80.7</b>		<b>354.5</b>	<b>48.0</b>	<b>(110.9)</b>	<b>(211.0)</b>
	% of GDP		0.1%					
	<b>TRANSACTIONS IN NONFINANCIAL ASSETS:</b>							
<b>A31</b>	<b>Net Acquisition of Nonfinancial Assets</b>	<b>447.9</b>	<b>69.5</b>	<b>16%</b>	<b>13.6</b>	<b>18.3</b>	<b>17.9</b>	<b>19.8</b>
A311	Fixed assets	447.9	69.5	16%	13.6	18.3	17.9	19.8
A312	Change in inventories	-	-	-	-	-	-	-
A313	Valuables	-	-	-	-	-	-	-
A314	Nonproduced assets	-	-	-	-	-	-	-
<b>NLB</b>	<b>Net lending / borrowing (1-2+NOBz-31)</b>	<b>591.0</b>	<b>11.1</b>		<b>340.9</b>	<b>29.8</b>	<b>(128.7)</b>	<b>(230.7)</b>
	<b>TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES (FINANCING):</b>							
<b>A32</b>	<b>Net acquisition of financial assets</b>	<b>(0.0)</b>	<b>(438.2)</b>	<b>0%</b>	<b>340.9</b>	<b>23.1</b>	<b>(333.0)</b>	<b>(469.2)</b>
A321	Domestic	(0.0)	(438.2)	0%	340.9	23.1	(333.0)	(469.2)
A322	Foreign	-	-	-	-	-	-	-
A323	Monetary gold and SDRs	-	-	-	-	-	-	-
<b>A33</b>	<b>Net incurrence of liabilities</b>	<b>(591.0)</b>	<b>(449.4)</b>	<b>76%</b>	<b>-</b>	<b>(6.7)</b>	<b>(204.3)</b>	<b>(238.4)</b>
A331	Domestic	-	(238.4)	-	-	-	-	(238.4)
A332	Foreign	(591.0)	(210.9)	0.4	-	(6.7)	(204.3)	-
	Vertical check: Difference between net lending/borrowing and financing (1-2-31=32-33-NLBz=0)	<b>0.0</b>	<b>0.0</b>		<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

**Annex 4: Summary of Revenue and Expense by Ministry (as of 20/05/2014)**

REVENUE BY MINISTRY						
CODE	MINISTRY	2014 Budget	Actuals to date as % for 2014 Budget	2014 Actual to Date	2013 Actual	2012 Actual
M01	Constitutional Agencies	70,900,000	22	15,336,738	46,341,560	47,214,963
M02	Prime Ministers Ministry	31,200,000	51	15,766,730	40,515,153	36,876,379
M03	Ministry of Education and Youth and Sports	5,500,000	35	1,932,124	12,307,049	2,996,161
M04	Ministry of Internal Affairs	1,012,293,445	50	503,451,979	1,190,192,710	749,027,563
M05	Ministry of Finance and Economic Management	12,779,217,812	42	5,382,444,199	13,559,229,746	13,464,949,356
M06	Ministry of Commerce, Industry and Tourism	29,180,000	23	6,679,786	17,270,360	19,083,380
M07	Ministry of Health	21,684,668	22	4,671,777	14,636,163	16,608,079
M08	Ministry of Agriculture, Livestock, Forestry, Fisheries and Biosecurity	282,280,000	29	80,820,430	413,415,719	292,440,995
M09	Ministry of Lands, Environment, Mines & Water Resources	632,996,674	26	165,483,546	534,225,655	802,422,805
M10	Ministry of Infrastructure and Public Utilities	500,550,000	38	189,827,867	472,427,784	587,862,810
M12	Ministry of Foreign Affairs and External Trade	500,000	31	154,500	7,152,910	6,115,886
M14	Ministry of Youth Development and Training	400,000	47	186,300	504,500	548,300
M20	Ministry of Climate Change Adaptation, Geohazards, Meteorology and Energy	30,300,000	12	3,605,145	43,857,966	10,860,054
M99	Consolidated Ministries and Departments	0	0	0	0	187,390,580
Total for all Ministries		15,397,002,599	41	6,370,361,121	16,352,077,275	16,224,397,311
EXPENDITURE BY MINISTRY						
CODE	MINISTRY	2014 Budget	Actuals to date as % for 2014 Budget	2014 Actual to Date	2013 Actual	2012 Actual
M01	Constitutional Agencies	1,129,698,286	37	419,944,482	1,125,710,615	1,409,284,391
M02	Prime Ministers Ministry	1,275,491,813	36	459,164,513	1,274,903,042	1,031,120,959
M03	Ministry of Education and Youth and Sports	4,177,924,503	42	1,745,359,072	4,176,452,140	3,945,597,404
M04	Ministry of Internal Affairs	608,452,252	45	275,903,978	693,464,193	649,812,877
M05	Ministry of Finance and Economic Management	4,466,857,249	50	2,227,091,711	3,855,888,872	3,523,730,773
M06	Ministry of Commerce, Industry and Tourism	287,682,822	50	144,134,183	334,021,158	412,387,655
M07	Ministry of Health	1,642,203,839	39	647,245,888	1,597,043,326	1,561,579,702
M08	Ministry of Agriculture, Livestock, Forestry, Fisheries and Biosecurity	482,491,212	35	169,901,729	444,542,361	424,601,547
M09	Ministry of Lands, Environment, Mines & Water Resources	231,598,853	39	90,390,302	245,945,671	237,708,585
M10	Ministry of Infrastructure and Public Utilities	1,546,656,666	18	278,451,439	1,222,163,176	1,153,848,538
M12	Ministry of Foreign Affairs and External Trade	366,022,222	50	182,321,560	360,449,180	326,842,681
M13	Ministry of Cooperatives and Ni-Vanuatu Business Development Services	0	0	0	11,916,789	39,962,239
M14	Ministry of Youth Development and Training	153,551,748	47	72,878,792	139,052,408	145,761,167
M15	Ministry of Justice and Community Service	328,337,089	35	115,027,416	311,807,952	364,276,464
M19	Ministry of Civil Aviation, Meteorology and Postal Services	0	0	0	13,039,054	3,452,029
M20	Ministry of Climate Change Adaptation, Geohazards, Meteorology and Energy	234,984,043	35	82,840,298	218,134,823	187,075,624
M99	Consolidated Ministries and Departments	0	0	0	80	0
Total for all Ministries		16,931,952,597	41	6,910,655,363	16,024,534,680	15,417,042,635