



THE REPUBLIC OF THE GAMBIA
MINISTRY OF FINANCE AND ECONOMIC AFFAIRS
THE QUADRANGLE, BANJUL, THE GAMBIA.

**JANUARY TO AUGUST 2022
EXPENDITURE REPORT**

PREPARED BY THE DIRECTORATE OF BUDGET

August 2022

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I INTRODUCTION

This report presents an analysis of cumulative government expenditure from January 1st – August 31st, 2022. The purpose of this report is to inform all relevant stakeholders on the composition of Government Local Fund (GLF) expenditure for the period under review highlighting in particular, the absorptive capacity of different Budget Entities (BEs). Amongst others, this report also indicates prior year comparatives and expenditure trends. It should be noted that all expenditure herein refers exclusively to GLF denominated in Gambian Dalasi (D) and does not factor any donor sourced funding including loans, grants and project grants.

II TOTAL GOVERNMENT EXPENDITURE

Government's total expenditure for the period under review amounted to **D13.93 billion** as compared to **D12.61 billion** during the same period last year, representing **10 percent** increase in total GLF spending. This growth was largely due to the year-on-year increases in Personnel Emoluments, Subventions to Public Corporations and Capital spending. The breakdown of government spending by economic class is shown in Table 1 below.

Table 1: Breakdown of Government Expenditure for January- August 2022

Budget class	Jan-August 2022 Exp.	% of Total Expenditure	Jan- August 2021 Exp.	% of Total Exp.	Y-o-Y Growth
Personnel Emoluments	3,583,568,788.00	26%	2,949,048,315.75	23%	22%
Other Recurrent	2,849,203,340.46	20%	2,616,941,738.00	21%	9%
Subventions to Public Corporations	2,525,548,015.05	18%	2,038,194,210.75	16%	24%
Debt Service	2,513,592,560.69	18%	3,056,701,122.00	24%	-18%
Capital	2,458,619,662.17	18%	1,953,738,089.11	15%	26%
Total Expenditure	13,930,532,366.37	100%	12,614,623,475.25	100%	10%

Source: EXTENDED TRIAL BALANCE, IFMIS, 15th September 2022

It can be observed that expenditures on PE and Other Recurrent have increased by 22 percent and 9 percent respectively. However, expenditure on Debt Service has decreased by 18 percent. Subventions increased from D2.04 billion last year to D2.53 billion this year which represents an increase of 10 percent mainly due to fertilizer subsidy of D524 million paid to National Food Security and Processing Marketing Corporation (NFSPMC) at the early part of the year.

Capital has registered the most significant growth of 26 percent and consuming 18 percent of

total expenditure as at end August 2022. The increase in Capital expenditure is largely attributed to the road infrastructure projects carried out by the Ministry of Transport, Works & Infrastructure and also the renovation of EFSTH, Polyclinic and the construction of 5 new health centers by The Ministry of Health.

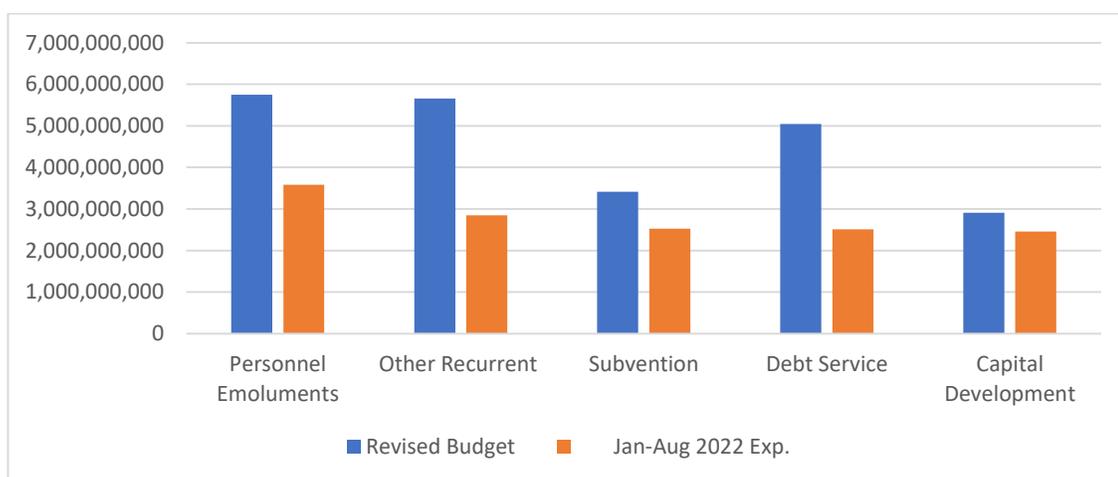
Table 2: Absorption Rates by Economic Class for January-August, 2022

Budget Class	Approved Budget	Revised Budget	Jan-Aug 2022 Exp.	% of Budget Spent
Personnel Emoluments	5,133,850,000.00	5,752,395,000.00	3,583,568,788.00	62%
Other Recurrent	5,972,950,514.00	5,654,989,795.00	2,849,203,340.46	50%
Subvention	3,865,119,000.00	3,414,066,000.00	2,525,548,015.05	74%
Debt Service	5,742,065,131.00	5,042,065,131.00	2,513,592,560.69	50%
Capital Development	2,978,242,000.00	2,905,626,000.00	2,458,619,662.17	85%
Total Expenditure	23,692,226,645.00	22,769,141,926.00	13,930,532,366.37	61%

Source: EXTENDED TRIAL BALANCE, IFMIS, 15th September 2022

Table 2 compares the different budget classes against the 2022 approved and Revised budget, highlighting the absorption rate by budget class. The largest budget class by absorption is Capital expenditure which has consumed 85 percent of its revised budget. Subventions and Personnel Emoluments have consumed 74 percent and 62 percent of their budgets respectively. Meanwhile, Other Recurrent and Debt Service have consumed 50 percent and 50 percent of their budgets. A detailed breakdown of government expenditure by BE is provided in Annexes 1 to 5 in the Statistical Annexes.

Chart 1: Government Expenditure for January-August, 2022 Compared to the Revised 2022 Budget



Source: EXTENDED TRIAL BALANCE, IFMIS, August 2022

Table 3: Breakdown of Personnel Emoluments for January-August, 2022

Personnel Emoluments	Jan-July 2022 Exp.	% of Total PE	Jan-July 2021 Exp.	% of Total PE2	Y-o-Y Growth
Basic Salary	1,669,283,350.31	47%	1,395,976,454.58	47%	20%
Allowances	1,701,431,933.66	47%	1,358,985,646.92	0%	25%
Exchange Concession Allowance (ECA)	202,435,378.57	6%	190,203,001.54	46%	6%
Civil service Staff Loan	5,000,000.00	0%	0.00	6%	
Social Security Contributions	5,418,125.46	0%	3,883,212.71	0%	40%
Total PE	3,583,568,788.00	100%	2,949,048,316	100%	22%

Source: EXTENDED TRIAL BALANCE, IFMIS, 15th September 2022

As at end August 2022, total PE increased by 22 percent to reach D3.58 billion compared to D2.95 billion from the same period last year. Basic Salary registered a growth rate of 20 percent whilst allowances increased by 25 percent; from D1.36 billion to D1.70 billion, this year.

Basic Salary and Allowances collectively accounted for 94 percent of total PE expenditure as of end August 2022. Basic Salary consumed 20% while allowances registered an increase of 25 percent year-on-year.

Table 3A: Breakdown of Personnel Emoluments for January-August 2022 Compared to Approved 2022 Budget

Personnel Emoluments	Approved Budget 2022	Revised Budget 2022	Jan-Aug 2022 Exp.	% of Revised Budget Spent
Basic Salary	2,392,117,000.00	2,719,292,000.00	1,669,283,350.31	61%
Allowances	2,414,617,450.00	2,677,781,000.00	1,701,431,933.58	64%
ECA	304,828,728.00	333,035,000.00	202,435,378.57	61%
Civil Service Staff Loan	5,000,000.00	5,000,000.00	5,000,000.00	100%
Social Security Contributions	17,287,000.00	17,287,000.00	5,418,125.46	31%
Total PE	5,133,850,178.00	5,752,395,000.00	3,583,568,787.92	62%

Source: EXTENDED TRIAL BALANCE, IFMIS 15th September 2022

Table 3A details the Approved and Revised 2022 Budget for PE as compared to end August expenditure. ECA has accounted for 61 percent of its revised budget, whilst Basic Salary and Allowances have each accounted for 61 and 64 percent of their budgets respectively. In total, PE accounted for 62 percent of its Revised budget.

III. TOP TEN SPENDING BUDGET ENTITIES (BEs)

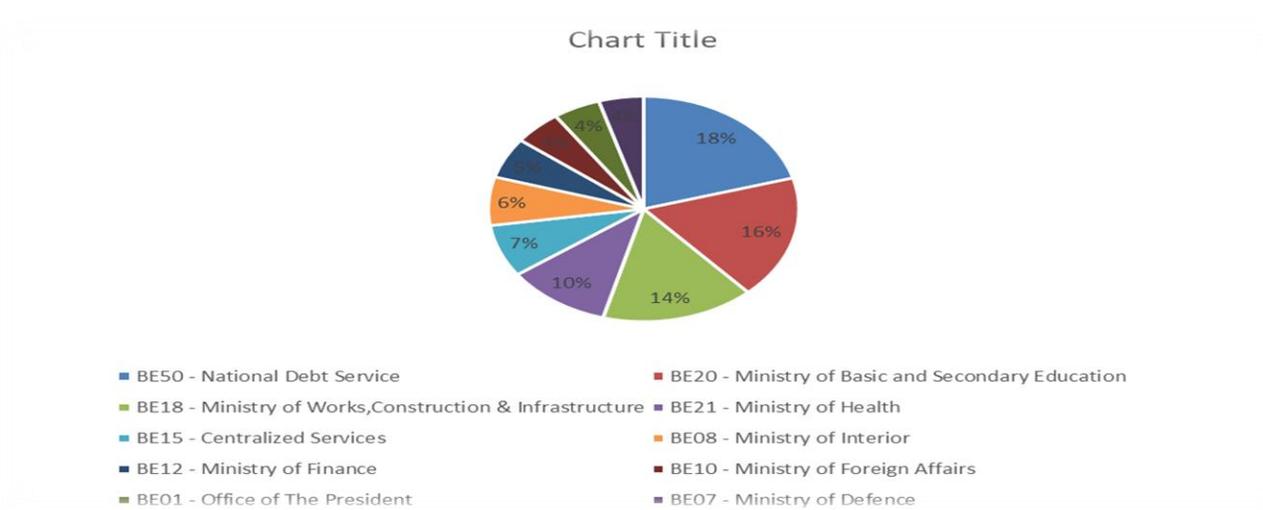
The National Debt Service, Ministry of Basic and Secondary Education and Ministry of Works are top of the list of the highest spending BEs, respectively consuming, 18, 16 and 14 percent of total expenditure respectively for the period under review. Following these are, Ministry of Health at 10 percent and Centralized Services at 7 percent. These ten BEs account for 88 percent of total expenditure for January-August 2022.

Table 4: Top Ten Spending BEs for January-August 2022

Budget Entity	Jan-Aug 2021 Outturn	Jan-Aug 2022 Outturn	% of Total Expenditure 2022	Variance
BE50 - National Debt Service	3,056,701,123.00	2,513,592,560.69	18%	-18%
BE20 - Ministry of Basic and Secondary Education	1,857,987,068.00	2,165,475,335.48	16%	17%
BE18 - Ministry of Works, Construction & Infrastructure	1,540,929,818.00	1,949,222,908.19	14%	26%
BE21 - Ministry of Health	826,877,730.81	1,330,107,463.89	10%	61%
BE15 - Centralized Services	622,933,615.10	922,991,588.91	7%	48%
BE08 - Ministry of Interior	743,425,323.53	849,495,817.44	6%	14%
BE12 - Ministry of Finance	714,732,868.73	715,186,047.03	5%	0%
BE10 - Ministry of Foreign Affairs	610,634,594.00	607,232,722.54	4%	-1%
BE01 - Office of The President	464,553,314.70	601,028,645.93	4%	29%
BE07 - Ministry of Defence	525,953,130.91	570,424,147.45	4%	8%
Sub Total	10,964,728,586.78	12,224,757,237.55	88%	11%
Total Expenditure	12,614,623,475.00	13,930,532,366.29	100%	10%

Source: EXTENDED TRIAL BALANCE, IFMIS 15th September 2022

Chart 2: Top Ten Spending BEs, January-August 2022 as a Percentage of Total Expenditure



IV. TOP TEN SPENDING BUDGET LINES

Subvention is the highest spending budget line, with 65 percent of its revised budget expended and an expenditure of D2.53 billion. A summary of highest spending budget lines is provided in [Table 4](#) below.

Table 4: Top Ten Spending Budget Lines for January-August 2022

Line Item	Approved Budget for 2022	Revised Budget for 2023	Jan-Aug 2022 Exp.	% of Budget line spent 2021	Jan-Aug 2021 Exp.	Y-o-Y Growth (%)
Subvention	3,865,119,000.00	3,414,066,000.00	2,525,548,015.05	65%	2,038,194,211.00	24%
Roads and bridges	1,965,000,000.00	2,019,000,000.00	1,826,734,613.15	93%	1,385,409,529.00	32%
Settlement of Confirmed Debts	564,000,000.00	564,000,000.00	335,881,739.42	60%	279,913,783.00	20%
Food and Food services	281,510,000.00	301,255,000.00	250,902,414.72	89%	204,517,980.00	23%
Travel expense	256,202,000.00	275,882,000.00	245,241,220.51	96%	171,861,989.00	43%
operating cost	286,729,000.00	302,660,000.00	217,538,403.25	76%	228,391,646.00	-5%
General Pensions Benefits	337,638,000.00	337,638,000.00	156,086,169.14	46%	160,038,274.88	-2%
Purchase of fuel and lubricants	232,377,000.00	210,379,000.00	155,372,550.61	67%	126,700,236.00	23%
Contribution of Intl Orgn	51,410,000.00	83,757,000.00	131,681,582.58	256 %	26,007,825.05	406%
Hospitals, Clinics and Health facilities	221,439,800.00	5,000,000.00	130,337,902.02	59%	0.00	0%
Sub total	8,061,424,800.00	7,513,637,000.00	5,975,324,610.45	74%	4,621,035,474.93	29%
Total Expenditure	23,692,226,645.00	22,769,141,926.00	13,930,532,366.37	59%	12,614,623,475.25	10%

Source: EXTENDED TRIAL BALANCE, IFMIS 15th September 2022

STATISTICAL ANNEXES

Annex 1: Budget Absorption by BEs for January-August, 2022

BE	APPROVED BUDGET GLF 2022	REVISED BUDGET GLF	Jan-Aug 2022 Exp.	% of Budget Absorbed	Jan-Aug 2021 Exp.2
BE01 - Office of The President	677,649,925.00	755,157,781.00	601,028,645.93	80%	464,553,314.70
BE02 - National Assembly	376,581,024.00	376,581,024.00	162,833,381.03	43%	102,598,190.08
BE03 - Judiciary	245,238,000.00	245,238,000.00	102,440,808.93	42%	96,886,746.27
BE04 - Independent Electoral Commission	118,666,170.00	118,666,170.00	107,326,313.00	90%	203,676,468.00
BE05 - Public Service Commission	12,358,390.00	11,205,544.00	6,458,215.87	58%	4,991,058.84
BE06 - National Audit Office	193,716,928.00	193,716,928.00	78,184,231.20	40%	47,882,580.56
BE07 - Ministry of Defence	776,604,480.00	841,481,672.00	570,424,147.45	68%	525,953,130.91
BE08 - Ministry of Interior	1,180,324,228.00	1,318,313,037.00	849,495,817.44	64%	743,425,323.53
BE09 - Ministry of Tourism and Culture	44,562,925.00	41,145,387.00	24,932,109.66	61%	21,070,715.19
BE10 - Ministry of Foreign Affairs	1,009,435,520.00	1,074,825,970.00	607,232,722.54	56%	610,634,593.74
BE11 - Ministry of Justice	113,457,763.00	107,584,900.00	66,132,262.73	61%	83,454,626.85
BE12 - Ministry of Finance	1,367,081,659.00	1,162,773,766.00	715,186,047.03	62%	714,732,868.73
BE13 - Pensions and Gratitudes	425,093,000.00	425,093,000.00	231,846,211.74	55%	193,325,788.10
BE14 - Ombudsman	34,401,519.00	33,616,967.00	13,329,544.87	40%	11,278,269.76
BE15 - Centralized Services	2,090,323,000.00	1,425,600,764.00	922,991,588.91	65%	622,933,615.10
BE16 - Ministry of Local Government and Lands	281,320,833.00	184,103,051.00	128,800,723.57	70%	75,438,202.64
BE17 - Ministry of Agriculture	392,793,107.00	385,841,663.00	265,567,791.27	69%	185,119,760.13
BE18 - Ministry of Works, Construction & Infrastructure	2,196,007,806.00	2,217,750,903.00	1,949,222,908.19	88%	1,540,929,817.98
BE19 - Ministry of Trade, Industry & Employment	134,770,267.00	110,869,955.00	62,729,791.67	57%	55,415,201.20
BE20 - Ministry of Basic and Secondary Education	3,033,468,578.00	3,032,922,299.00	2,165,475,335.48	71%	1,857,987,067.63
BE21 - Ministry of Health	2,258,719,482.00	2,382,806,157.00	1,330,107,463.89	56%	826,877,730.81
BE22 - Ministry of Youth & Sports	123,472,170.00	104,959,730.00	47,931,074.13	46%	60,914,313.04
BE23 - Ministry of Environment, Climate Change	243,033,009.00	231,004,780.00	139,544,566.91	60%	99,446,111.69

& Nat. Resources					
BE24 - Ministry of Info	70,792,968.00	24,359,263.00	25,126,795.66	103%	27,696,027.74
BE25 - Ministry of Fisheries, Water Res. & NA Matters	55,385,870.00	39,630,978.00	20,548,424.26	52%	15,521,598.76
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	287,684,247.00	264,488,699.00	138,755,356.08	52%	151,592,335.11
BE29 - Ministry of Petroleum & Energy	66,521,100.00	48,226,555.00	20,872,978.70	43%	151,893,872.40
BE31 - Ministry of Women, Children and Social Welfare	86,018,726.00	77,852,919.00	33,988,608.99	44%	43,095,015.24
BE 33-National Human Rights Commission	54,678,820.00	53,766,265.00	25,428,075.87	47%	18,598,007.57
BE34 Ministry of Communications & Digital Economy		52,829,569.00	1,028,850.00	2%	-
BE 35 Ministry of Public Services		134,663,099.00	1,969,012.60	1%	-
BE50 - National Debt Service	5,742,065,131.00	5,292,065,131.00	2,513,592,560.69	47%	3,056,701,122.95
Grand Total	23,692,226,645.00	22,769,141,926.00	13,930,532,366.29	61%	12,614,623,475.25

Source: EXTENDED TRIAL BALANCE, IFMIS 15th September 2022

Annex 2: Salaries and Allowances by BEs for January-August 2022 Compared to January-August, 2021

BE	Basic Salaries (BS)		BS Variation	Allowances		Allowance Variation
	Jan - August 2022	Jan - August 2021		Jan - August 22	Jan - August 2021	
BE01 - Office of The President	44,809,055.92	39,164,171.95	14%	48,061,493.03	37,772,521.48	27%
BE02 - National Assembly	31,435,225.85	14,834,839.11	112%	67,848,154.66	36,644,824.46	85%
BE03 - Judiciary	22,418,497.27	20,742,029.43	8%	54,081,500.27	52,944,571.50	2%
BE04 - Independent Electoral Commission	5,336,432.00	5,140,190.00	4%	66,194,186.00	33,542,584.00	97%
BE05 - Public Service Commission	1,658,049.67	1,545,789.80	7%	1,025,711.90	1,101,147.53	-7%
BE06 - National Audit Office	15,779,609.33	13,810,573.81	14%	37,166,590.00	26,064,750.00	43%
BE07 - Ministry of Defence	154,821,977.02	145,354,042.08	7%	187,711,034.37	163,833,827.69	15%
BE08 - Ministry of Interior	295,234,183.99	253,522,391.13	16%	301,842,900.51	250,127,454.25	21%
BE09 - Ministry of Tourism	1,622,816.74	1,354,840.64	20%	1,429,812.30	1,040,505.83	37%

and Culture						
BE10 - Ministry of Foreign Affairs	77,598,412.93	62,854,508.59	23%	21,705,311.43	40,200,548.46	-46%
BE11 - Attorney General's Chambers & Ministry of Justice	5,609,622.34	5,270,416.22	6%	17,218,893.77	16,671,321.14	3%
BE12 - Ministry of Finance	15,809,657.40	13,563,821.54	17%	27,961,094.38	19,120,499.43	46%
BE14 - Ombudsman	4,591,421.10	5,261,309.01	-13%	4,080,898.00	3,924,385.10	4%
BE16 - Ministry of Local Government and Lands	52,468,798.23	19,048,268.17	175%	35,206,455.28	13,979,014.66	152%
BE17 - Ministry of Agriculture	36,064,189.31	31,144,907.39	16%	30,600,510.81	22,121,974.86	38%
BE18 - Ministry of Works, Construction & Infrastructure	4,868,510.84	4,184,025.96	16%	4,065,473.75	2,846,989.14	43%
BE19 - Ministry of Trade, Industry & Employment	4,672,598.34	4,495,404.48	4%	3,810,461.62	3,377,928.60	13%
BE20 - Ministry of Basic and Secondary Education	735,163,167.57	611,613,385.75	20%	582,681,597.88	480,593,498.78	21%
BE21 - Ministry of Health and Social Welfare	116,008,004.32	104,444,434.85	11%	154,979,680.85	116,472,321.15	33%
BE22 - Ministry of Youth & Sports	2,825,128.55	2,424,969.74	17%	2,217,561.30	1,540,663.51	44%
BE23 - Ministry of Environment, Climate Change & Nat. Resources	16,941,144.13	14,837,008.33	14%	19,415,444.18	10,332,132.27	88%
BE24 - Ministry of Comm, Info & Info Tech	4,036,347.19	3,575,066.98	13%	3,101,239.16	3,527,442.16	-12%
BE25 - Ministry of Fisheries, Water Res. & NA Matters	4,206,888.16	4,013,265.09	5%	3,649,686.01	2,954,927.50	24%
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	3,050,546.56	2,707,160.55	13%	2,655,382.03	1,818,306.27	46%
BE29 - Ministry of Petroleum & Energy	3,424,569.26	3,438,572.17	0%	2,944,415.22	2,667,915.07	10%
BE31 - Ministry of Women, Children and Social Welfare	5,336,136.02	4,671,254.69	14%	5,409,474.64	3,660,718.88	48%
BE 33-National Human Rights Commission	3,494,960.27	2,959,807.12	18%	14,366,970.39	10,102,873.20	42%
Total	1,669,285,950.31	1,395,976,454.58	20%	1,701,431,933.74	1,358,985,646.92	25%

Source: EXTENDED TRIAL BALANCE, IFMIS 15th September 2022

Annex 3: Salaries and Allowances by BE January-August 2022 Compared to 2022 Approved Budget

BE	Basic Salaries (BS)				Allowances			
	Approved	Revised	Jan - Aug 22	% of	Approved	Revised	Jan - Aug 22	% of

	Budget	Budget		Budget Spent	Budget	Budget		Budget Spent
BE01 - Office of The President	65,655,000.00	81,091,000.00	44,809,055.92	55%	57,172,000.00	61,750,000.00	48,061,493.03	78%
BE02 - National Assembly	53,181,000.00	53,181,000.00	31,435,225.85	59%	176,800,000.00	176,800,000.00	67,848,154.66	38%
BE03 - Judiciary	37,280,600.00	37,280,000.00	22,418,497.27	60%	85,207,400.00	85,207,400.00	54,081,500.27	63%
BE04 - Independent Electoral Commission	7,786,374.00	7,786,000.00	5,336,432.00	69%	66,194,186.00	66,194,186.00	66,194,186.00	100%
BE05 - Public Service Commission	2,435,000.00	3,025,000.00	1,658,049.67	55%	1,853,000.00	1,391,000.00	1,025,711.90	74%
BE06 - National Audit Office	34,878,000.00	34,878,000.00	15,779,609.33	45%	83,574,000.00	83,574,000.00	37,166,590.00	44%
BE07 - Ministry of Defence	243,710,622.00	282,145,000.00	154,821,977.02	55%	262,775,000.00	265,271,000.00	187,711,034.37	71%
BE08 - Ministry of Interior	434,224,000.00	525,160,000.00	295,234,183.99	56%	326,477,000.00	366,705,000.00	301,842,900.51	82%
BE09 - Ministry of Tourism and Culture	2,210,000.00	2,870,000.00	1,622,816.74	57%	1,703,000.00	1,875,000.00	1,429,812.30	76%
BE10 - Ministry of Foreign Affairs	131,671,000.00	174,087,000.00	77,598,412.93	45%	412,433,000.00	177,587,019.00	21,705,311.43	12%
BE11 - Attorney General's Chambers & Ministry of Justice	9,502,307.00	10,956,000.00	5,609,622.34	51%	25,000,456.00	25,949,000.00	17,218,893.77	66%
BE12 - Ministry of Finance	53,390,225.00	29,664,000.00	15,809,657.40	53%	97,802,000.00	39,348,230.00	27,961,094.38	71%
BE14 - Ombudsman	11,382,246.00	11,382,000.00	4,591,421.10	40%	15,111,273.00	15,111,273.00	4,080,898.00	27%
BE16 - Ministry of Local Government and Lands	121,508,000.00	49,138,000.00	52,468,798.23	107%	29,085,000.00	32,931,000.00	35,206,455.28	107%
BE17 - Ministry of Agriculture	49,625,000.00	65,067,000.00	36,064,189.31	55%	35,573,000.00	46,564,000.00	30,600,510.81	66%
BE18 - Ministry of Works, Construction & Infrastructure	10,516,000.00	13,609,000.00	4,868,510.84	36%	6,463,000.00	7,225,000.00	4,065,473.75	56%
BE19 - Ministry of Trade, Industry & Employment	7,121,000.00	9,142,000.00	4,672,598.34	51%	5,511,000.00	5,519,000.00	3,810,461.62	69%
BE20 - Ministry of Basic and Secondary Education	895,219,000.00	1,010,461,000.00	735,163,167.57	73%	771,799,000.00	821,303,000.00	582,681,597.88	71%
BE21 - Ministry of Health and Social Welfare	155,294,000.00	202,624,000.00	116,008,004.32	57%	207,604,000.00	216,502,000.00	154,979,680.85	72%
BE22 - Ministry of Youth & Sports	3,807,000.00	5,964,000.00	2,825,128.55	47%	2,415,000.00	2,937,000.00	2,217,561.30	76%
BE23 - Ministry of Environment, Climate Change &	23,295,000.00	30,081,000.00	16,941,144.13	56%	16,283,000.00	16,283,000.00	19,415,444.18	119%

Nat. Resources								
BE24 - Ministry of Information	5,696,000.00	3,226,000.00	4,036,347.19	125%	4,952,000.00	2,338,000.00	3,101,239.16	133%
BE25 - Ministry of Fisheries, Water Res. & NA Matters	6,401,000.00	8,445,000.00	4,206,888.16	50%	4,785,000.00	5,132,000.00	3,649,686.01	71%
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	6,642,654.00	13,455,000.00	3,050,546.56	23%	4,391,593.00	4,611,000.00	2,655,382.03	58%
BE29 - Ministry of Petroleum & Energy	5,900,069.00	7,524,000.00	3,424,569.26	46%	4,810,144.00	4,516,000.00	2,944,415.22	65%
BE31 - Ministry of Women, Children and Social Welfare	13,291,373.00	16,441,000.00	5,336,136.02	32%	9,915,405.00	12,600,996.00	5,409,474.64	43%
BE 33-National Human Rights Commission	5,495,018.00	7,144,000.00	3,494,960.27	49%	26,042,302.00	25,493,000.00	14,366,970.39	56%
BE 34- Ministry of Comm & Digital Economy	-	7,985,000.00		0%		4,189,000.00		0%
BE 35- Ministry of Public Ser & admin reform	-	15,481,000.00		0%		27,808,926.00		0%
Total	2,397,117,488	2,719,292,000	1,669,285,950	61%	2,741,731,759	2,602,716,030	1,701,431,933	65%

Source: EXTENDED TRIAL BALANCE, IFMIS 15th September 2022

Annex 4: Subvention by BE January-August 2022 compared to January-August, 2021

BE	Jan-August 2022	Jan-August 2021	Variation
BE01 OP	150,153,894.00	158,382,071.00	5%
BE07 MOD	1,342,000.00	1,600,000.00	19%
BE08 MOI	101,051,800.00	101,038,691.00	0%
BE09 MOTC	12,900,000.00	15,750,000.00	22%
BE11 MOJ	67,252,181.00	48,007,500.00	-29%
BE12 MoFEA	470,908,414.00	481,887,521.00	2%

BE15 CENTRALIZED SERVICES	524,000,000.00	231,280,587.92	-56%
BE 16 MOLRG	30,899,547.00	-	-100%
BE17 MOA	13,689,162.00	34,392,150.33	151%
BE18 MOTWI	5,124,100.00	16,460,250.00	221%
BE19 MOTRIE	32,217,824.72	27,720,137.00	-14%
BE20 MOBSE	408,081,535.34	375,917,553.73	-8%
BE21 MOHSW	638,760,698.99	428,962,452.94	-33%
BE22 MOYS	29,866,860.00	38,478,300.00	29%
BE23 MECCNAR	16,133,332.00	18,149,998.00	12%
BE27 MOHERST	23,166,666.00	60,166,998.00	160%
Total Subventions	2,525,548,015.05	2,038,194,210.92	-19%

Source: EXTENDED TRIAL BALANCE, IFMIS 15th September 2022

Annex 5: Subvention by BE January-August 2022 Compared to 2022 Approved Budget

BE	Approved Budget	Revised Budget	Jan - Aug 2022 exp.	% OF BUDGET ABSORBED	Jan-Aug 2021 exp
BE01 OP	163,974,000.00	203,974,159.00	150,153,894.00	74%	158,382,070.83
BE06 NAO		5,000,000.00	-	0%	
BE07 MOD	2,000,000.00	2,000,000.00	1,342,000.00	67%	1,600,000.00
BE08 MOI	153,200,000.00	157,834,000.00	101,051,800.00	64%	101,038,691.00
BE09 MOTC	20,400,000.00	20,400,000.00	12,900,000.00	63%	15,750,000.00
BE11 MOJ	47,697,000.00	44,696,666.00	67,252,181.00	150%	48,007,500.00
BE12 MoFEA	747,000,000.00	670,000,000.00	470,908,414.00	70%	481,887,521.00
BE15 CENTRALIZED SERVICES	825,000,000.00	525,000,000.00	524,000,000.00	100%	231,280,587.92
BE 16 MoLRG	16,000,000.00	16,000,000.00	30,899,547.00	193%	
BE17 MOA	61,190,000.00	58,564,870.00	13,689,162.00	23%	34,392,150.33
BE18 MOTWI	55,174,000.00	7,850,105.00	5,124,100.00	65%	16,460,250.00
BE19 MOTRIE	63,132,000.00	63,132,260.00	32,217,824.72	51%	27,720,137.00
BE20 MOBSE	619,704,000.00	495,309,017.00	408,081,535.34	82%	375,917,553.73
BE21 MOH	884,848,000.00	947,848,473.00	638,760,698.99	67%	428,962,452.94
BE22 MOYS	73,700,000.00	66,226,850.00	29,866,860.00	45%	38,478,300.00
BE23 MECCNAR	25,100,000.00	23,229,999.00	16,133,332.00	69%	18,149,998.00
BE24 MOICI	6,000,000.00	-	-		- 0.19
BE27 MOHERST	101,000,000.00	101,000,000.00	23,166,666.00	23%	60,166,998.00
BE 34 MoC&DC		6,000,000.00		0%	
Total Subventions	3,865,119,000.00	3,414,066,399.00	2,525,548,015.05	74%	2,038,194,210.56

Annex 6: Spending on Covid-19 Activities for January-August 2022

Covid-19 Budget Lines	Approved Budget for 2022	Jan-Aug Exp.	% of Budget line spent 2022
Allowances	1,259,550.00	-	0%
Travel Expenses	9,500,000.00	3,981,502.00	42%

Telecommunication Expenses	4,000,000.00	664,611.90	17%
Purchase of Fuel & Lubricant	12,000,000.00	655,600.00	5%
Maintenance of Vehicles	7,000,000.00	2,000,000.00	29%
Maintenance of Building and Facilities	52,400,000.00	10,789,890.00	21%
Maintenance of Plant and Machinery	9,250,000.00	-	0%
Conferences, Workshops and Seminar	2,000,000.00	-	0%
Stationery	1,125,000.00	-	0%
Advertisement and Publications	1,000,000.00	-	0%
Drugs, Dressing and Medical	269,910,310.00	105,495,632.00	39%
Uniforms and Protective Clothing	25,500,000.00	-	0%
Specialized and Technical	30,000,000.00	2,928,612.00	10%
Subvention To Non-Fin Public	411,015,340.00	342,884,113.00	83%
Hospitals, Clinics and Health Facilities	164,039,800.00	130,432,933.00	80%
Total	1,000,000,000.00	599,832,893.90	60%

Source: EXTENDED TRIAL BALANCE, IFMIS, 15th September 2022