



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

**END MAY 2023**  
**EXPENDITURE REPORT**

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**PREPARED BY THE DIRECTORATE OF BUDGET**

May 2023

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## I. INTRODUCTION

This report presents an analysis of central government expenditure from January 1<sup>st</sup> –May 31<sup>st</sup>, 2023. 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 the – spending rates of different Budget Entities (BEs) and different budget line items.

This report also indicates prior year comparatives and spending patterns. It should be noted that all expenditure herein refers exclusively to GLF denominated in Gambian Dalasi (GMD) and does not factor any donor sourced funding including external loans and donor project grants. Key things to note;

1. The overall GLF expenditure as at end May is 43% of 2023 GLF budget.
2. Like April, Personnel Emoluments and Debt Service came out as the top expenditure classes with both consuming 30% and 22% during the period respectively.
3. Subvention allocation to MOA has increased substantially from GMD2.7 billion last year the same period to GMD1.9 billion during the period under review this is as a result of input subsidy.

## II TOTAL GOVERNMENT EXPENDITURE

Government's total expenditure for the period of January to May (Jan-May) amounted to **GMD 9.4 billion** as compared to **GMD 9.5 billion** during the same period last year, representing a **1% decrease** in cumulative GLF spending.

This overall downward trend is attributable to a negative Year-on-Year (Y-o-Y) growth in Capital Expenditure (-45%) and Other Recurrent (-12%).

Details of government spending by economic class is given in Table 1 below

**Table 1: Breakdown of Government Expenditure for Jan-May**

Economic class	Jan-May 2023 Expenditure	Total Exp. (%)	Jan-May 2022 Expenditure	Total Exp. (%)	Y-o-Y Growth (%)
Personnel Emoluments	2,843,725,739.08	30%	2,174,792,914.00	23%	31%
Other Recurrent	1,567,546,202.96	17%	1,790,690,587.00	19%	-12%
Subventions to Public Corporations	1,857,494,601.09	20%	1,686,088,968.00	18%	10%
Debt Service	2,028,149,369.80	22%	1,797,665,943.00	19%	13%
Capital	1,113,600,017.12	12%	2,036,352,112.00	21%	-45%
<b>Total Expenditure</b>	<b>9,410,515,930.05</b>	<b>100%</b>	<b>9,485,590,524.00</b>	<b>100%</b>	<b>-1%</b>

Source: MoFEA

**Table 2: Expenditure Rate by Economic Class for Jan-May as a Percentage of Approved Budget**

Economic Class	Approved 2023 Budget (000)	Jan-May 2023 Expenditure (000)	Budget Expended (%)
Personnel Emoluments	6,105,276	2,843,725.74	47%
Other Recurrent	5,397,360	1,567,546.20	29%
Subvention	3,707,234	1,857,494.60	50%
Debt Service	4,307,724	2,028,149.37	47%
Capital Development	2,508,804	1,113,600.02	44%
<b>Total Expenditure</b>	<b>22,026,398</b>	<b>9,410,515.93</b>	<b>43%</b>

Source: MoFEA

Table 2 compares the actual spending by economic class against the Approved 2023 National Budget, highlighting the expenditure rates. A total amount of GMD 2.8 billion has been spent on Personnel Emoluments (PE) - as at end May 2023 against its approved budget of GMD 6.1 billion representing a 47% spending rate.

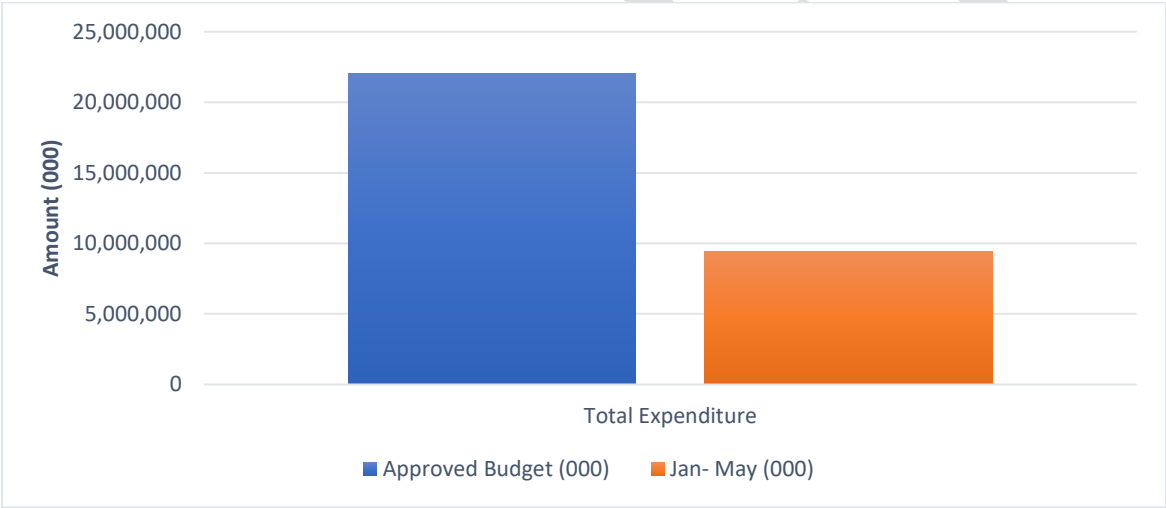
For Other Recurrent expenditure, an amount of GMD 5.39 billion has been approved, and a total amount of GMD 1.6 billion was spent, representing a 29% expenditure rate. Moreover, Subventions amounting to GMD 3.70 billion have been approved, and a total amount of GMD 1.9

billion has been spent, representing a 50% expenditure rate. Debt Service budget amounting to GMD 4.30 billion has been approved, and a total amount of GMD 2 billion has been spent, representing an expenditure of 47% as at May end. Meanwhile, Capital expenditure amounting to GMD 2.50 billion has been approved and a total amount of GMD 1.1 billion has been spent. Most of the spending in capital development is mainly on infrastructure developmental projects; representing an expenditure rate of 44%.

A detailed breakdown of government expenditure by BE is provided in Annexes 1 to 5.

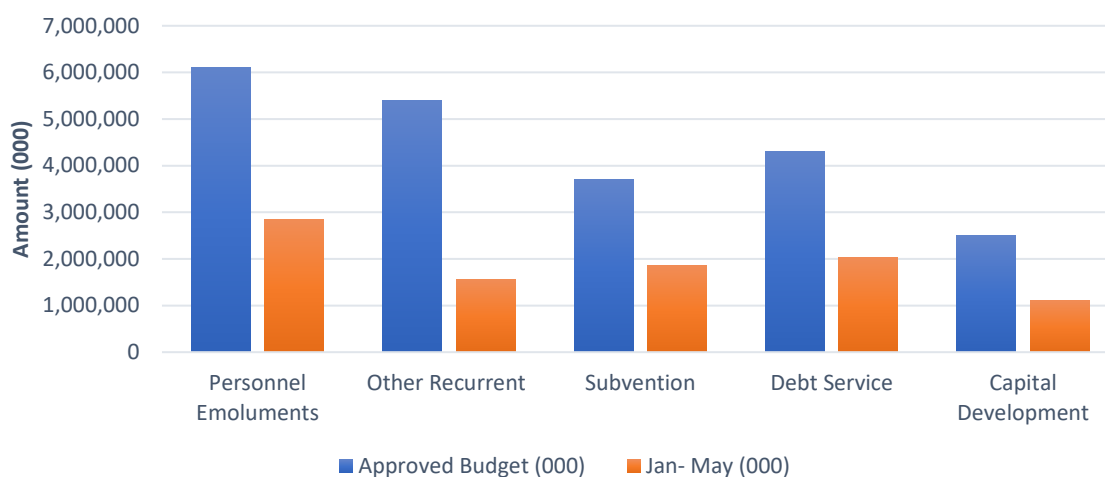
**Chart 1: Total GLF Expenditure for Jan-May, Compared to Approved 2023 Budget**

The Chart below depicts the Total Approval Budget for 2023 against the Total Expenditure spent from January to May 2023



Source: MoFEA

**Chart 2: Budget Performance by Economic Classification Expenditure for Jan-May Compared to Approved 2023 Budget**



Source: MoFEA

**Table 3: Breakdown of Personnel Emoluments for Jan-May**

Personnel Emoluments	Jan-May 2023 Expenditure	Total PE (%)	Jan-May 2022 Expenditure	Total PE (%)	Y-o-Y Growth (%)
Basic Salary	1,418,044,959.60	50%	964,143,810.00	44%	47%
Allowances	1,233,738,712.56	43%	1,083,142,291.00	50%	14%
Exchange Concession Allowance (ECA)	189,669,752.45	7%	124,830,372.00	6%	52%
Civil service Staff Loan	-	0%		0%	
Social Security Contributions	2,272,314.47	0.08%	2,676,441.00	0.00	-15%
<b>Total PE</b>	<b>2,843,725,739.08</b>	<b>100%</b>	<b>2,174,792,914.00</b>	<b>100%</b>	<b>31%</b>

Source: MoFEA

Total PE increased by 31% to reach GMD 2.8 billion compared to GMD 2.1 billion from the same period last year. Basic Salary has consumed 50% of Total PE, registering a 47% Y-o-Y increase. Allowances have consumed 43% and registered a 14% Y-o-Y increase. Meanwhile, ECA has consumed 7% of Total PE, increasing by 52% Y-o-Y. Finally, **Social Security Contributions have decreased to GMD 2.2 million, representing a decrease of 15% Y-o-Y**

This overall increase in PE Y-o-Y, may be attributed to the 30% increase in Basic Salary from the Revised 2022 Budget and also the introduction of the two new Ministries – the Ministry of Communications and Digital Economy, and the Ministry of Public Service, Administrative Reforms, Policy Coordination and Delivery.

**Table 3A: Breakdown of Personnel Emoluments for Jan-May Compared to Approved 2023 Budget**

Personnel Emoluments	Approved 2023 Budget (000)	Jan-May 2023 Exp (000)	Approved Budget Spent (%)
Basic Salary	3,131,740.00	1,418,044.96	45%
Allowances	2,620,952.00	1,233,738.71	47%
ECA	323,512.00	189,669.75	59%
Civil Service Staff Loan	10,000.00	0.00	0%
Social Security Contributions	19,072.00	2,272.31	12%
<b>Total PE</b>	<b>6,105,276.00</b>	<b>2,843,725.74</b>	<b>47%</b>

Source: MoFEA

Table 3A details the Approved 2023 Budget for PE as compared to end May expenditure. ECA has accounted for 59% of its approved budget. This is mainly due the depreciation of the Dalasi against foreign currencies such as Dollar and Euro. Basic Salary and Allowances have each accounted for 45% and 47% of their respective budgets. There has been no expenditure on the Civil Service Staff Loan for Jan-May. Social Security Contribution expenditure represented an expenditure 12% of its budget in the first five months. In total, PE expenditure accounted for 47% of its approved budget.

### **III. Top Spending Budget Entities (BEs) in Jan-May**

The National Debt Service is the highest spending BE, consuming 22% of total expenditure for the period under review. This can be attributed to the drastic increase of interest rate on short term instruments. The Ministry of Basic and Secondary Education, is the second on the list consuming 16% of total expenditure. These ten BEs (indicated in Table 4 below), including the National Debt Service account for GMD 8.0 billion of total expenditure for end May 2023, representing 85% of total expenditure for the period under review.

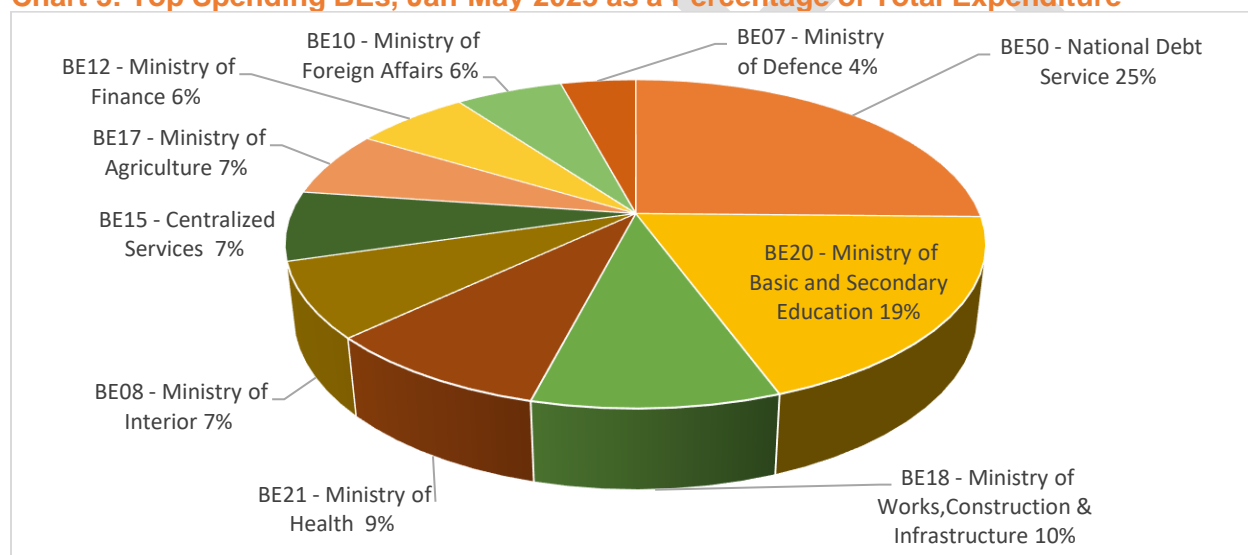
It is important to note here that the reason for the huge variance under Ministry of Agriculture is that; Input Subsidy is now expensed by the Ministry of Agriculture though it is budgeted under the Centralized Services.

**Table 4: Top Spending BEs for Jan-May 2023 compared to Jan-May 2022**

Budget Entity	Jan-May 2023 Outturn	Jan-May 2022 Outturn	2023 Total Exp. (%)	Variance:
BE50 - National Debt Service	2,028,149,369.80	1,797,665,943.00	22%	13%
BE20 - Ministry of Basic and Secondary Education	1,530,637,644.48	1,379,914,510.88	16%	11%
BE18 - Ministry of Works, Cons. & Infrastructure	769,922,389.36	1,617,477,942.49	8%	-52%
BE21 - Ministry of Health	717,154,434.26	799,422,896.13	8%	-10%
BE08 - Ministry of Interior	593,652,306.46	478,180,065.21	6%	24%
BE15 - Centralized Services	547,658,017.03	731,476,885.42	6%	-25%
BE17 - Ministry of Agriculture	517,568,340.21	190,570,560.20	5%	172%
BE12 - Ministry of Finance	504,660,093.25	470,021,792.56	5%	7%
BE10 - Ministry of Foreign Affairs	472,226,964.05	350,793,403.77	5%	35%
BE07 - Ministry of Defence	331,619,126.55	356,240,026.66	4%	-7%
<b>Subtotal</b>	<b>8,013,248,685.45</b>	<b>8,171,764,026.32</b>	<b>85%</b>	<b>-2%</b>
<b>Total Expenditure</b>	<b>9,410,515,930.05</b>	<b>9,485,590,525.21</b>	<b>100%</b>	<b>-1%</b>

Source: MoFEA

**Chart 3: Top Spending BEs, Jan-May 2023 as a Percentage of Total Expenditure**



#### **IV. Top Spending Budget Lines**

Debt Service is the highest spending budget line during the period under review, with expenditure amounting to GMD 2 billion, and corresponding to 47% of its 2023 budget. This is followed by Subvention with an amount of GMD 1.9 million at 50% of the approved 2023 budget. **It is important to note that subvention to MOA has increased substantially from GMD30.6 million last year to GMD433.5 million, 11% more than its approved budget. Subvention to MOBSE and MOHSW has also increased significantly by GMD60.2 m and GMD61.7m**



respectively compared to the same period last year<sup>1</sup>.

A summary of highest spending budget lines is provided in Table 4 below

**Table 4: Top Spending Budget Lines for Jan-May 2023**

Line Item	Approved Budget (000)	Jan- May 2023 Exp (000)	% of Budget line spent 2023	Jan-May 2022 (000)	Y-o-Y Growth (%)
Roads and Bridges	1,636,499.00	694,937.06	42%	1,550,597	-55%
Subvention	3,707,234.00	1,857,494.60	50%	1,686,089	10%
Debt Services	4,307,724.00	2,028,149.37	47%	1,797,665.94	13%
Input Subsidy	400,000.00	350,000.00	88%	524,000.00	-33%
General Pensions Benefits & Gratuities	456,447.00	132,526.79	29%	89,549	48%
Purchase of fuel	230,605.00	124,635.33	54%	91,958.20	36%
Consultancy	177,398.00	69,032.49	39%	57,833.11	19%
Travel	279,143.00	141,693.62	51%	154,818.74	-8%
Food and Food Services	311,781.00	148,342.84	48%	159,194.66	-7%
Operating Cost	321,037.00	90,376.18	28%	135,578.52	-33%
School Improvement Grant	305,785.00	74,053.55	24%	51,966.61	43%
Subtotal	<b>12,133,653.00</b>	<b>5,711,241.84</b>	<b>47%</b>	<b>6,299,251.20</b>	<b>-9%</b>
Total Expenditure	<b>22,026,398.00</b>	<b>9,410,515.93</b>	<b>43%</b>	<b>9,485,590.52</b>	<b>-1%</b>

Source: MoFEA

<sup>1</sup> See Annex 4&5

# STATISTICAL ANNEXES

**Annex 1: Expenditure by BEs for Jan-May 2023**

**Annex 2: Salaries and Allowances by BEs for Jan-May 2023 Compared to Jan-May 2022**

**Annex 3: Salaries and Allowances by BE Jan-May 2023 Compared to 2023 Approved Budget**

**Annex 4: Subvention by BE Jan-May 2023 compared to Jan-May 2022**

**Annex 5: Subvention by BE Jan-May 2023 Compared to 2023 Approved Budget**

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## Annex 1: Expenditure by BEs for Jan-May 2023

BE	Approved 2023 Budget	Jan-May 2023 Expenditure	% of Budget Expended	Jan-May 2022 Expenditure
BE01 - Office of The President	674,687,063.00	276,419,769.17	41%	384,135,850.03
BE02 - National Assembly	448,591,973.00	121,137,586.20	27%	106,683,292.06
BE03 - Judiciary	240,020,937.00	79,185,156.23	33%	61,730,570.91
BE04 - Independent Electoral Commission	224,469,957.00	197,423,292.00	88%	104,055,231.00
BE05 - Public Service Commission	13,705,558.00	4,154,077.08	30%	3,623,270.53
BE06 - National Audit Office	172,086,668.00	46,679,530.35	27%	32,440,693.19
BE07 - Ministry of Defence	852,351,269.00	331,619,126.55	39%	356,240,026.66
BE08 - Ministry of Interior	1,379,462,704.00	593,652,306.46	43%	478,180,065.21
BE09 - Ministry of Tourism and Culture	36,198,878.00	16,368,198.00	45%	16,832,643.23
BE10 - Ministry of Foreign Affairs	1,066,216,204.00	472,226,964.05	44%	350,793,403.77
BE11 - Ministry of Justice	172,690,324.00	34,267,247.37	20%	40,449,645.58
BE12 - Ministry of Finance and Economic Affairs	1,481,136,761.00	504,660,093.25	34%	470,021,792.56
BE13 - Pensions and Gratuities	443,397,500.00	132,526,792.04	30%	151,795,017.11
BE14 – Office of The Ombudsman	35,767,180.00	10,914,086.15	31%	9,041,887.23
BE15 - Centralized Services	855,002,000.00	547,658,017.03	64%	731,476,885.42
BE16 - Ministry of Lands and Regional Government	222,058,308.00	85,349,738.36	38%	76,667,563.09
BE17 - Ministry of Agriculture	722,861,936.00	517,568,340.21	72%	190,570,560.20
BE18 - Ministry of Transport, Works & Infrastructure	1,954,048,027.00	769,922,389.36	39%	1,617,477,942.49
BE19 - Ministry of Trade	137,441,777.00	32,341,080.88	24%	35,158,833.53
BE20 - Ministry of Basic Educ	3,482,343,282.00	1,530,637,644.4	44%	1,379,914,510.8
BE21 - Ministry of Health	1,925,518,927.00	717,154,434.26	37%	799,422,896.13
BE22 - Ministry of Youth & Sports	101,565,344.00	45,563,724.36	45%	24,996,405.21
BE23 - Ministry of Environment,	190,998,459.00	88,337,792.64	46%	110,904,976.32
BE24 - Ministry of Information	30,588,480.00	9,080,686.71	30%	16,427,009.32
BE25 - Ministry of Fisheries and Water Resources	47,884,007.00	9,737,713.18	20%	13,712,151.84
BE27 - Ministry of Higher Educ	372,928,013.00	96,558,370.65	26%	76,053,427.08
BE29 - Ministry of Petroleum & Energy	50,678,641.00	8,716,234.09	17%	9,427,380.91
BE31 - Ministry of Gender, Children and Social Welfare	82,338,076.00	21,644,476.77	26%	24,518,108.22
BE 33 - National Human Rights Commission	68,482,448.00	22,041,700.50	32%	15,172,542.18
BE34 - Ministry of Comm	104,254,993.00	14,799,649.48	14%	
BE35 - Ministry of Public Sev	128,898,051.00	44,020,342.39	34%	
BE50 - National Debt Service	4,307,723,899.00	2,028,149,369.8	47%	1,797,665,943.0
<b>Grand Total</b>	<b>22,026,397,644.0</b>	<b>9,410,515,930.1</b>	<b>43%</b>	<b>9,485,590,525.2</b>

Source: MoFEA

## Annex 2: Salaries and Allowances by BEs for Jan-May 2023 Compared to Jan-May 2022

BE	Basic Salaries (BS)		BS Variation	Allowances		Allowance Variation
	Jan-May 23'	Jan-May 22'		Jan-May 23'	Jan-May 22'	
BE01 - Office of The President	31,118,696.62	25,456,341.38	22%	29,265,749.65	29,238,027.7	0%
BE02 - National Assembly	26,881,628.03	19,350,014.91	39%	53,503,374.00	43,395,604.0	23%
BE03 - Judiciary	18,377,515.40	13,220,763.53	39%	36,088,521.08	33,475,840.9	8%
BE04 - Independent Electoral Co	4,912,840.00	3,308,350.00	48%	122,983,452.0	66,194,186.0	86%
BE05 - Public Service Comm	1,258,488.26	958,853.37	31%	928,645.65	663,123.51	40%
BE06 - National Audit Office	12,787,399.08	7,859,552.09	63%	15,406,500.00	12,219,500.0	26%
BE07 - Ministry of Defence	122,417,083.75	88,789,759.14	38%	115,825,202.4	121,380,751	-5%
BE08 - Ministry of Interior	228,809,600.21	167,104,521.8	37%	197,562,435.6	166,804,006.8	18%
BE09 - Ministry of Tourism	1,079,314.61	925,482.66	17%	1,308,155.86	792,713.44	65%
BE10 - Ministry of Foreign Affairs	55,880,658.01	38,802,848.78	44%	55,027,310.10	110,683,327.7	-50%
BE11 - Ministry of Justice	4,422,473.01	3,246,956.10	36%	11,979,023.36	10,753,873.77	11%
BE12 - Ministry of Finance	12,559,682.64	9,145,794.87	37%	20,884,974.76	41,849,796.16	-50%
BE14 – Office of The Ombudsman	4,396,684.00	3,083,776.10	43%	4,231,685.00	2,701,342.00	57%
BE16 - Ministry of Lands	33,079,962.08	31,977,836.49	3%	20,617,939.79	20,146,416.75	2%
BE17 - Ministry of Agriculture	27,127,488.69	21,135,381.93	28%	19,708,393.57	19,165,456.70	3%
BE18 - Ministry of Transport, Works & Infrastructure	3,553,085.16	2,841,683.74	25%	2,768,579.05	2,205,277.58	26%
BE19 - Ministry of Trade	3,744,239.43	2,811,725.67	33%	3,111,105.00	2,401,651.23	30%
BE20 - Ministry of Basic Educ	689,320,755.11	433,719,450.2	59%	346,351,452.2	376,652,067.4	-8%
BE21 - Ministry of Health	97,589,129.65	67,501,417.22	45%	128,268,518.6	113,266,487.2	13%
BE22 - Ministry of Youth & Sports	2,047,629.75	1,668,119.18	23%	1,876,835.20	1,256,616.60	49%
BE23 - Ministry of Environment	12,635,880.44	7,476,715.54	69%	13,178,092.51	14,214,883.13	-7%
BE24 - Ministry of Information	1,578,824.54	2,241,432.55	-30%	1,114,180.00	1,564,323.79	-29%
BE25 - Ministry of Fisheries & Water Resources	3,130,939.59	2,421,625.84	29%	2,905,818.40	2,130,076.34	36%
BE27 - Ministry of Higher Edu	3,069,009.89	1,755,077.69	75%	1,252,200.00	1,477,682.03	-15%
BE29 - Ministry of Petroleum & Energy	2,508,296.83	2,022,787.66	24%	2,238,863.95	1,737,658.85	29%
BE31 - Ministry of Gender, Children and Social Welfare	3,988,329.62	3,124,887.62	28%	3,896,260.18	3,064,721.96	27%
BE 33-National Human Rights Commission	2,931,763.17	2,192,653.66	34%	10,292,427.37	8,537,250.00	21%
BE 34 – Ministry of Comm	2,317,612.05			2,065,202.25		
BE 35 – Ministry of Public Service, Administrative Reforms and Policy	4,519,949.98			9,097,815.06		
<b>Total</b>	<b>1,418,044,959.6</b>	<b>964,143,809.8</b>	<b>47%</b>	<b>1,233,738,712</b>	<b>1,207,972,662.</b>	<b>2%</b>

Source: MoFEA

### Annex 3: Salaries and Allowances by BE Jan-May 2023 Compared to 2023 Approved Budget

BE	Basic Salaries (BS)			Allowances		
	Approved Budget	Jan-May 23'	Budget Spent (%)	Approved Budget	Jan-May 23'	Budget Spent (%)
BE01 - Office of The President	83,288,136.00	31,118,696.62	37%	53,518,945.00	29,265,749.65	55%
BE02 - National Assembly	73,209,973.00	26,881,628.03	37%	203,932,000.00	53,503,374.00	26%
BE03 - Judiciary	55,838,537.00	18,377,515.40	33%	89,257,400.00	36,088,521.08	40%
BE04 - Independent Electoral Commission	8,995,222.00	4,912,840.00	55%	135,827,820.00	122,983,452.00	91%
BE05 - Public Service Commission	3,233,077.00	1,258,488.26	39%	1,383,481.00	928,645.65	67%
BE06 - National Audit Office	43,324,087.00	12,787,399.08	30%	58,753,000.00	15,406,500.00	26%
BE07 - Ministry of Defence	307,468,259.00	122,417,083.75	40%	259,470,595.00	115,825,202.37	45%
BE08 - Ministry of Interior	593,506,389.00	228,809,600.21	39%	355,415,327.00	197,562,435.60	56%
BE09 - Ministry of Tourism and Culture	3,451,635.00	1,079,314.61	31%	1,979,743.00	1,308,155.86	66%
BE10 - Ministry of Foreign Affairs	179,331,860.00	55,880,658.01	31%	173,182,511.00	55,027,310.10	32%
BE11 - Ministry of Justice	11,008,456.00	4,422,473.01	40%	27,356,868.00	11,979,023.36	44%
BE12 - Ministry of Finance	39,092,539.00	12,559,682.64	32%	43,104,710.00	20,884,974.76	48%
BE14 – Office of The Ombudsman	12,812,170.00	4,396,684.00	34%	9,164,622.00	4,231,685.00	46%
BE16 - Ministry of Lands	59,629,308.00	33,079,962.08	55%	37,289,460.00	20,617,939.79	55%
BE17 - Ministry of Agriculture	70,229,365.00	27,127,488.69	39%	47,028,004.00	19,708,393.57	42%
BE18 - Ministry of Trans	9,388,210.00	3,553,085.16	38%	6,437,860.00	2,768,579.05	43%
BE19 - Ministry of Trade,	9,251,283.00	3,744,239.43	40%	4,767,981.00	3,111,105.00	65%
BE20 - Ministryof BasicEd	1,247,091,880.00	689,320,755.11	55%	751,674,541.00	346,351,452.22	46%
BE21 - Ministry of Health	220,228,301.00	97,589,129.65	44%	255,426,792.00	128,268,518.58	50%
BE22 - Ministry of Youth & Sports	6,031,150.00	2,047,629.75	34%	3,084,195.00	1,876,835.20	61%
BE23 - Ministry of Environ	32,449,450.00	12,635,880.44	39%	17,799,009.00	13,178,092.51	74%
BE24 - Ministry of Inform	2,135,193.00	1,578,824.54	74%	1,283,287.00	1,114,180.00	87%
BE25 - Ministry of Fisheries	8,568,859.00	3,130,939.59	37%	5,440,148.00	2,905,818.40	53%
BE27 - Ministry of Higher edu	7,846,013.00	3,069,009.89	39%	1,525,000.00	1,252,200.00	82%
BE29 - Ministry of Petroleum & Energy	7,699,392.00	2,508,296.83	33%	4,887,037.00	2,238,863.95	46%
BE31 - Ministry of Gender, Children and Social Welfare	11,346,151.00	3,988,329.62	35%	7,533,221.00	3,896,260.18	52%
BE 33-National Human Rights Commission	5,692,392.00	2,931,763.17	52%	28,650,200.00	10,292,427.37	36%
BE 34 – Ministry of Comm	6,575,052.00	2,317,612.05	35%	4,275,441.00	2,065,202.25	48%
BE 35 – Ministry of Public Service	13,018,169.00	4,519,949.98	35%	11,503,348.00	9,097,815.06	79%
<b>Total</b>	3,131,741,000.00	1,418,044,959.60	45%	2,600,952,546.00	1,233,738,712.56	47%

Source: MoFEA

#### Annex 4: Subvention by BE Jan-May 2023 compared to Jan-May 2022

BE	Jan-May 2023	Jan-May 2022	Variation
BE01 OP	61,224,390.00	64,683,273.50	-5%
BE 06 NAO	6,285,895.50		
BE07 MOD	950,000.00	874,000.00	9%
BE08 MOI	54,000,000.00	62,850,000.00	-14%
BE09 MOTC	7,650,000.00	8,300,000.00	-8%
BE10 MoFA	130,818,252.99		
BE11 MOJ	12,771,250.00	17,857,064.00	-28%
BE12 MoFEA	343,502,617.00	317,175,631.00	8%
BE15 CENTRALIZED SERVICES		524,000,000.00	-100%
BE 16 MOLRG	7,718,829.00		
BE17 MOA	433,513,851.00	30,672,877.00	1313%
BE18 MOTWI		5,124,100.00	-100%
BE19 MOTRIE	18,232,075.74	19,578,547.48	-7%
BE20 MOBSE	304,369,052.01	244,125,727.24	25%
BE21 MOHSW	389,298,059.50	327,597,588.20	19%
BE22 MOYS	35,338,963.96	14,616,830.00	142%
BE23 MECCNAR	5,500,000.00	11,133,332.00	-51%
BE27 MOHERST	43,821,364.39	37,499,998.00	17%
BE34 MoC&DE	2,500,000.00		
<b>Total Subventions</b>	<b>1,857,494,601.09</b>	<b>1,686,088,968.42</b>	<b>10%</b>

Source: MoFEA

### Annex 5: Subvention by BE Jan-May 2023 Compared to 2023 Approved Budget

BE	Approved Budget (000)	Jan-May 2023 Exp. (000)	Budget Spent (%)	Jan-May 2022 Exp (000)
BE01 OP	185,140.75	61,224.39	33%	64,683.27
BE06 NAO	4,000.00	6,285.90	157%	
BE07 MOD	2,000.00	950.00	48%	874.00
BE08 MOI	165,600.00	54,000.00	33%	62,850.00
BE09 MOTC	21,420.00	7,650.00	36%	8,300.00
BE 10 MOFA		130,818.25	#DIV/0!	
BE11 MOJ	34,100.00	12,771.25	37%	17,857.06
BE12 MoFEA	684,000.00	343,502.62	50%	317,175.63
BE15 CENTRALIZED SERVICES	200,000.00		0%	524,000.00
BE 16 MoLRG	16,000.00	7,718.83	48%	
BE17 MOA	389,298.06	433,513.85	111%	30,672.88
BE18 MOTWI	15,000.00		0%	5,124.10
BE19 MOTRIE	75,707.20	18,232.08	24%	19,578.55
BE20 MOBSE	649,003.92	304,369.05	47%	244,125.73
BE21 MOH	959,879.98	389,298.06	41%	327,597.59
BE22 MOYS	63,500.00	35,338.96	56%	14,616.83
BE23 MECCNAR	24,000.00	5,500.00	23%	11,133.33
BE24 MOICI	6,000.00		0%	
BE27 MOHERST	129,000.00	43,821.36	34%	37,500.00
BE 34 MoC&DE	12,000.00	2,500.00	21%	
<b>Total Subventions</b>	<b>3,635,649.91</b>	<b>1,857,494.60</b>	<b>51%</b>	<b>1,686,088.97</b>

Source: MoFEA