

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

JANUARY-FEBRUARY 2020 EXPENDITURE BRIEF

PREPARED BY THE DIRECTORATE OF BUDGET

End February 2020 Expenditure Brief

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INTRODUCTION

This brief presents an analysis of central government expenditure from January to end February 2020. It also aims to inform Senior Management on the composition of total expenditure by different classifications, highlight the absorption rates of the budget entities (BEs), and give an indication of expenditure trends compared to the same period last year. It should be noted that all expenditure referred to in this brief is solely Government Local Fund (GLF), and the report does not factor any donor funds (loans and grants), including projects across the country.

TOTAL GOVERNMENT EXPENDITURE

Government's total expenditure as of end February 2020 amounted to **D2.96 Billion**, which represents an increase of 36% compared to the same period last year, as indicated in table 1.

Table 1: Composition of Central Government Expenditure for End February 2020

Budget	Jan-Feb 2020	% of Total	Jan-Feb 2019	% of Total	Y-o-Y
Class	Expenditure	Expenditure	Ехр	Expenditure2	Growth
Personnel	649,494,341	22%	663,584,203	30%	-2%
Emoluments					
Other	461,592,710	16%	695,689,433	32%	-34%
Recurrent					
Subventions	694,749,974	23%	338,785,420	16%	105%
to Public					
Corporations					
Debt Service	587,338,706	20%	375,056,811	17%	57%
Capital	565,628,549	19%	72,427,108	3%	681%
Development					
Total	2,958,804,280	100%	2,179,638,837	100%	36%
Expenditure					
Source: IFMIS					

Personnel Emolument (PE) and Other Recurrent (OC) collectively consumed 38 percent of total expenditure. PE decreased from D663 million to D649 million during the assessed period, a drop of 2%. The reduction is attributed to the movement of night and trekking allowance from PE to OC.

In comparison to last year, Debt Service increased by 57% from D375 million to D587 million, whilst expenditure on Capital Development has increased by 681% relative to last year mainly as a result of the D406 million payment (Year 1 Payment) towards the Banjul Rehabilitation Project.

Table 2: Composition of Central Government Expenditure for February 2020 compared to Approved budget.

Budget Class	Approved Budget	Jan-Feb 2020 Exp.	% of Approved Budget Spent
Personnel Emoluments	4,468,902,000	649,494,341	15%
Other Recurrent	5,505,863,207	461,592,710	8%
Subventions to Public Corporations	3,140,653,000	694,749,974	22%
Debt Service	7,731,394,580	587,338,706	8%
Capital Development	1,787,107,000	565,628,549	32%
Total Expenditure	21,285,596,894	2,958,804,280	14%

Source: IFMIS

Table 2 above compares the different budget classes against the 2020 approved budget, highlighting the various absorption rates. Capital Development is the highest absorbing budget class with 32% of it's budget consumed as at end February 2020, whilst Other Recurrent and Debt Service recorded the lowest absorbing capacity with 8% of their respective approved budgets spent as of end February.

Total expenditure as at end February 2020 stands at 14 percent of the approved budget.

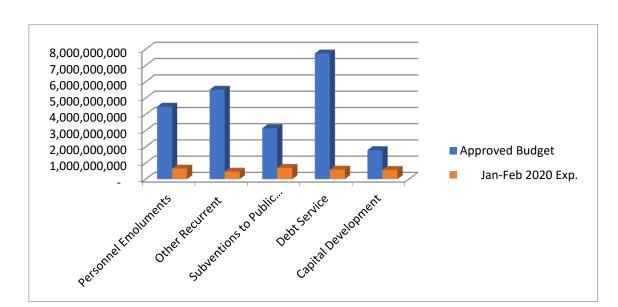


Chart 1: Central Government Expenditure for End February 2020 compared to Approved budget, Source: IFMIS

Table 3: Composition of Expenditure on Personnel Emoluments for End February 2020

Personnel Emoluments	Jan-Feb 2020 Exp.	% of Total PE	Jan-Feb 2019 Exp.	% of Total PE2	Y-o-Y Growth
Basic Salary	325,890,156	50%	315,782,923	48%	3%
Allowances	270,158,536	42%	296,593,522	45%	-9%
ECA	51,345,079	8%	49,110,001	7%	5%
Social Security Contributions	2,100,570	0%	2,097,757	0%	0%
Total PE	649,494,341	100%	663,584,203	100%	-2%

Personnel Emolument decreased from D663 Million in February 2019 to D649 Million in February 2020, a reduction of 2 percent. Basic Salary, which registered a growth of 3%, constitutes 50 percent of total PE and increased from D316 Million in 2019 to D329 Million in 2020.

Allowances have decreased by 9% as compared to the same period last year, from D296 Million to 270 Million. The reduction is as a result of reclassifying night and trekking allowances for the secutity sector (MOD and MOI) from PE to OC.

Table 3A: Decomposition of Personnel Emolument for February 2020 compared to Approved Budget

Personnel Emoluments	Approved Budget 2020	Jan-Feb 2020 Exp.	% of Approved Budget Spent
Basic Salary	2,223,355,000	325,890,156	15%
Contingency Payroll	10,000,000	0	
Allowances	1,915,913,000	270,158,536	14%
ECA	282,734,000	51,345,079	18%
Social Security			
Contributions	13,874,000	2,100,570	15%
Total PE	4,468,902,000	649,494,341	15%

Source: IFMIS

The table above shows the approved budget for PE as compared to February 2020 expenditure on PE. Basic Salary and Allowances have consumed 15% and 14% respectively of their approved budgets as of end February 2020.

I. TOP TEN SPENDING BUDGET ENTITIES (BEs)

The top ten highest spending Budget Entities collectively consumed 94 percent of total expenditure as of end February 2020. Debt Service registered as the highest spending BE with a composition of 20 percent, followed by Centralized Services, MoBSE and MoTWI

consuming 15 percent each of total expenditure.

Budget Entity	Jan - Feb 2020 Outturn	% of Total Expenditure 2020	Jan - Feb 2019 Outturn
BE50 - National Debt Service	587,338,706.00	20%	375,056,811.00
BE15 - Centralized Services	451,535,000.00	15%	359,410,816.00
BE20 - Ministry of Basic and Secondary Education	447,777,438.00	15%	402,858,653.00
BE18 - Ministry of Works, Construction & Infrastructure	431,494,584.00	15%	16,404,882.00
BE12 - Ministry of Finance	162,535,281.00	5%	123,965,931.00
BE10 - Ministry of Foreign Affairs	161,299,968.00	5%	142,014,602.00
BE08 - Ministry of Interior	158,408,357.00	5%	148,934,647.00
BE21 - Ministry of Health and Social Welfare	141,117,202.00	5%	145,633,601.00
BE07 - Ministry of Defence	100,450,860.00	3%	102,597,787.00
BE01 - Office of The President	88,137,891.00	3%	71,026,100.00
BE17 - Ministry of Agriculture	47,951,794.00	2%	34,516,720.00
Sub Total	2,778,047,081.00	94%	1,922,420,552.00
Total Expenditure	2,958,804,280.00	100%	2,179,638,837.00

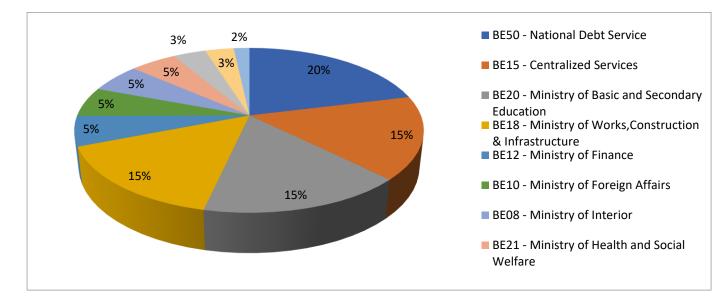


Chart 2: Top Spending Budget Entities as at End February 2020 as a percentage

II. TOP TEN SPENDING BUDGET LINES

The budget for Roads and Bridges and Food and Food Services registered as the highest expenditure line items with 97% and 32% of their budgets spent respectively.

Subvention registered a growth of 105 percent compared to last year, with 22% of its budget consumed as of end February 2020.

Table 4: Top ten budget spending lines for end February 2020

Line Item	Approved Budget for 2020	Jan-Feb 2020 Exp.	% of Budget line spent 2020	Jan-Feb 2019 Exp.	Y-o-Y Growth (%)
Subvention	3,140,653,000.00	694,749,974.02	22%	338,785,420	105%
Roads and bridges	435,895,000.00	421,540,898.00	97%	-	
Operating Cost	500,289,000.00	120,343,917.61	24%	23,253,102	418%
Rents and Rates	257,616,000.00	80,179,774.15	31%	13,182,668.58	508%
Food and Food services	232,514,000.00	74,394,001.90	32%	15,726,791.00	373%
School Improvement Grant	236,842,000.00	71,000,000.00	30%	64,961,831.00	9%
Travel expense	275,000,000.00	45,984,233.57	17%	28,214,216.55	63%
Settlement of Confirmed Debts	300,000,000.00	40,000,000.00	13%	339,425,815.77	-88%
General Pensions Benefits	300,000,000.00	34,000,000.00	11%	32,753,462	4%
Purchase of fuel and lubricants	200,000,000.00	28,312,330.63	14%	26,647,908.69	6%
Total	5,878,809,000.00	1,610,505,130	27%	882,951,215.59	82%
Total Expenditure Source:IFM	21,285,596,894.00	2,958,804,279.94	14%	2,179,638,837	36%

ANNEX

Annex 1: Budget Absorption by BE for End February 2020

	APPROVED	Jan – Feb	% of	
	BUDGET GLF	2020	Budget	Jan – Feb 2019
BE	2020	Expenditure	Absorbed	Expenditure
BE01 – Office of The President	691,263,469	88,137,891	13%	71,026,10
BE02 – National Assembly	196,449,726	17,441,090	9%	13,045,49
BE03 – Judiciary	170,000,000	14,041,069	8%	15,659,30
BE04 – Independent Electoral				
Commission	52,000,000	2,776,195	5%	2,687,0
BE05 – Public Service				
Commission	9,219,777	628,272	7%	838,73
BE06 – National Audit Office	112,000,001	7,400,601	7%	11,212,6
BE07 – Ministry of Defence	762,102,551	100,450,860	13%	102,597,78
BE08 – Ministry of Interior	1,027,132,638	158,408,357	15%	148,934,64
BE09 – Ministry of Tourism and				
Culture	40,957,449	4,297,745	10%	4,544,4
BE10 – Ministry of Foreign Affairs	1,005,827,877	161,299,968	16%	142,014,60
BE11 – Ministry of Justice	297,400,096	34,588,813	12%	52,235,3
BE12 – Ministry of Finance	978,536,040	162,535,281	17%	123,965,93
BE13 – Pensions and Gratuities	375,678,000	35,733,461	10%	39,666,8
BE14 – Ombudsman	20,450,037	1,448,417	7%	1,202,6
BE15 – Centralized Services	1,450,000,000	451,535,000	31%	359,410,8
BE16 – Ministry of Local				· · · · · ·
Government and Lands	154,198,719	7,121,024	5%	8,529,9
BE17 – Ministry of Agriculture	488,263,515	47,951,794	10%	34,516,72
BE18 – Ministry of Works,				
Construction & Infrastructure	651,986,491	431,494,584	66%	16,404,8
BE19 – Ministry of Trade,			00/	10.001.00
Industry & Employment	106,554,171	8,196,622	8%	10,064,19
BE20 – Ministry of Basic and	2 610 674 224	117 777 100	170/	100 050 6
Secondary Education BE21 – Ministry of Health and	2,610,674,224	447,777,438	17%	402,858,6
Social Welfare	1,516,933,089	141,117,202	9%	145,633,60
BE22 – Ministry of Youth &	1,010,000,000	111,117,202	070	110,000,0
Sports	113,397,960	5,118,640	5%	8,716,8
BE23 – Ministry of	. ,	. , -		, -,-
Enviroment,Climate Change &				
Nat. Resouces	226,646,307	10,495,781	5%	41,644,32
BE24 – Ministry of Comm,Info &				
Info Tech	51,855,464	2,384,508	5%	1,489,84
BE25 – Ministry of Fisheries,	40,000,504	0 400 070	407	0 700 7
Water Res. & NA Matters	48,880,501	2,136,079	4%	2,728,74
BE27 – Ministry of Higher Edu., Research, Sci. & Tech.	260,016,066	20,703,497	8%	36,598,0
BE29 – Ministry of Petroleum &	200,010,000	20,703,497	0 70	30,380,0
Energy	62,209,830	3,092,955	5%	3,356,32
BE31 – Ministry of Women,	02,200,000	0,002,000	070	0,000,0
Children and Social Welfare	73,568,316	3,152,432	4%	2,997,63
BE50 – National Debt Service	7,731,394,580	587,338,706	8%	375,056,8
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Grand Total	21,285,596,894	2,958,804,280	14%	2,179,638,8

Annex 2: Salaries and Allowances by Budget Entity for February 2020 compared to End February 2019

BE Basic Salaries (BS) Variation Allowances Variation EE01 - Office of The President 9.26,754.78 (3.65,130.13) 8,864,638.50 4% 8,614,701.80 7,089,255 22% BE02 - National 3,655,130.13 (3.493,166.96) 2% 6,669,688.00 6,390,074 4% BE03 - Judiciary 2,693,541.24 4,176,663.52 -36% 10,260,945.45 9,776,703 5% Elcot - Independent Electoral 1,240,000.00 -13% 1,349,000.00 1,047,016 29% BE05 - Public Service Commission 2,72,954.16 277,684.04 -2% 248,340.95 196,628 26% BE06 - National 2,426,620.46 Audit Office 1,828,102.06 33% 2,992,428.57 2,293.00 31% BE06 - Ministry of Defence 35,490,284.11 1% 36,076,101.37 44,050,825 -14% BE03 - Ministry of Tourism and 24,248,520.46 7% 236,384.50 236,239 0% BE10 - Ministry of Tourism and 3,357,652.09 7% 9,596,938.19 44,804,168 -79%				BS			Allowance
Feb-20 Feb-19 Feb-20 Feb-19 BE01 - Office of The President 9,236,754,78 8,864,638.50 4% 8,614,701.80 7,089,255 22% BE02 - National Assembly 3,555,130.13 3,493,166.96 2% 6,669,688.00 6,390,074 4% BE03 - Judiciary 2,693,541.24 4,176,663.52 -36% 10,260,945.45 9,776,703 5% BE04 - I,077,195.00 Independent Electoral Commission 2,72,954.16 277,684.04 -2% 248,340.95 196,628 26% BE05 - Nutice Service 1,828,102.06 33% 2,992,428.57 2,293,000 31% BE07 - Ministry of 35,672,655.55 1,828,102.06 33% 2,992,428.57 2,293,000 31% BE08 - Ministry of 61,584,244.82 61,003,348.13 1% 43,606,526.44 47,311,063 -8% BE10 - Ministry of 1,245,365.85 -9% 9,596,938.19 44,804,168 -79% BE11 - Attorney 1,245,365.85 -9% 9,596,938.19 44,804,168	RF	Basic Sala	aries (BS)		Allowar	nres	
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Agriculture 7,310,151.07 2% 5,173,705.56 4,702,692 10% BE18 - Ministry of Works, Construction & Infrastructure 993,435.09 - </td <td></td> <td>7 404 400 40</td> <td>3,305,793.65</td> <td>23%</td> <td>2,343,178.05</td> <td>1,933,389</td> <td>21%</td>		7 404 400 40	3,305,793.65	23%	2,343,178.05	1,933,389	21%
BE18 - Ministry of Works,Construction 993,435.09 Works,Construction 1,006,019.22 -1% 678,412.22 653,268 4% BE19 - Ministry of Trade,Industry & 1,056,123.68 -1% 6793,593.14 651,771 22% BE20 - Ministry of Basic and 134,554,530.68 8% 793,593.14 651,771 22% BE21 - Ministry of Basic and 125,159,926.84 8% 106,284,256.72 93,246,377 14% BE21 - Ministry of Health and Social Welfare 21,865,415.90 5% 21,872,933.27 21,958,834 0%		7,491,436.46	7 210 151 07	00/	5 170 705 FC	1 702 602	100/
Works,Construction & Infrastructure 1,006,019.22 -1% 678,412.22 653,268 4% BE19 - Ministry of Trade,Industry & Employment 1,056,123.68 1 22% 1<		002 425 00	7,310,151.07	۷%	5,173,705.56	4,702,692	10%
& Infrastructure 1,006,019.22 -1% 678,412.22 653,268 4% BE19 - Ministry of Trade,Industry & 1,056,123.68 793,593.14 651,771 22% Employment 975,138.24 8% 793,593.14 651,771 22% BE20 - Ministry of Basic and 134,554,530.68 562,000 125,159,926.84 8% 106,284,256.72 93,246,377 14% BE21 - Ministry of Health and Social Welfare 22,849,928.68 21,865,415.90 5% 21,872,933.27 21,958,834 0% BE22 - Ministry of 587,625.31 587,625.31 587,625.31 587,625.31 587,625.31		990,400.09					
BE19 - Ministry of Trade,Industry & 1,056,123.68 Employment 975,138.24 8% 793,593.14 651,771 22% BE20 - Ministry of Basic and Secondary 134,554,530.68 562,159,926.84 8% 106,284,256.72 93,246,377 14% BE21 - Ministry of Health and Social Welfare 22,849,928.68 8% 106,284,256.72 93,246,377 14% BE22 - Ministry of BE22 - Ministry of 587,625.31 5% 21,872,933.27 21,958,834 0%			1 006 010 22	_10/_	678 /12 22	653 268	10/
Trade,Industry & 975,138.24 8% 793,593.14 651,771 22% BE20 - Ministry of Basic and 134,554,530.68 56000000000000000000000000000000000000		1 056 123 68	1,000,013.22	-170	070,412.22	000,200	470
Employment 975,138.24 8% 793,593.14 651,771 22% BE20 - Ministry of Basic and 134,554,530.68 -		1,000,120.00					
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Basic and 134,554,530.68 Secondary Education 125,159,926.84 8% 106,284,256.72 93,246,377 14% BE21 - Ministry of 22,849,928.68 106,284,256.72 93,246,377 14% Welfare 21,865,415.90 5% 21,872,933.27 21,958,834 0% BE22 - Ministry of 587,625.31 587,625.31 587,625.31 587,625.31 587,625.31			010,100121	0,0	100,000111		
Secondary 125,159,926.84 8% 106,284,256.72 93,246,377 14% BE21 - Ministry of Health and Social Welfare 22,849,928.68 21,865,415.90 5% 21,872,933.27 21,958,834 0% BE22 - Ministry of 587,625.31 587,625.31		134.554.530.68					
Education 125,159,926.84 8% 106,284,256.72 93,246,377 14% BE21 - Ministry of Health and Social Welfare 22,849,928.68		,- 0 .,000100					
BE21 - Ministry of Health and Social Welfare 22,849,928.68 Welfare 21,865,415.90 BE22 - Ministry of 587,625.31			125,159,926.84	8%	106,284,256.72	93,246,377	14%
Health and Social 21,865,415.90 5% 21,872,933.27 21,958,834 0% BE22 - Ministry of 587,625.31 5% 21,872,933.27 21,958,834 0%		22,849,928.68				. ,	
Welfare 21,865,415.90 5% 21,872,933.27 21,958,834 0% BE22 - Ministry of 587,625.31 5% 21,872,933.27 21,958,834 0%							
BE22 - Ministry of 587,625.31			21,865,415.90	5%	21,872,933.27	21,958,834	0%
Youth & Sports 590,109.71 0% 344,947.62 317,126 9%	BE22 - Ministry of	587,625.31					
	Youth & Sports		590,109.71	0%	344,947.62	317,126	9%

BE23 - Ministry of Enviroment,Climate Change & Nat. Resouces	3,578,420.23	3,366,780.81	6%	2,549,563.93	2,302,075	11%
BE24 - Ministry of Comm,Info & Info	777,548.73				. ,	
Tech		679,817.56	14%	630,502.22	428,729	47%
BE25 - Ministry of Fisheries, Water	885,433.47					
Res. & NA Matters		854,852.98	4%	665,035.33	589,081	13%
BE27 - Ministry of Higher Edu., Research, Sci. &	668,568.76					
Tech.		623,227.06	7%	489,550.57	430,744	14%
BE29 - Ministry of Petroleum &	848,224.71					
Energy		772,244.33	10%	617,381.70	590,716	5%
BE31 - Ministry of W and Social Welfare	omen, Children					
Total	325,890,155.71	315,782,923.04	3%	270,158,535.62	296,593,522	-9%

Annex 3: Salaries and Allowances by Budget Entity for February 2020 compared to Approved Budget 2020

BE	Basic Salaries (BS)		o	o.,		
			% of			% of
	Approved Dudget	Eab 20	Budget	Approved Dudget	Eab 20	Budget Spent
BE01 – Office of	Approved Budget	Feb-20	Spent	Approved Budget	Feb-20	Spent
The President	56,390,349.00	9,236,754.78	16%	47,878,434.00	8,614,701.80	18%
BE02 – National	30,390,349.00	9,230,734.70	1070	47,070,434.00	0,014,701.00	1070
Assembly	24,499,237.00	3,565,130.13	15%	46,700,489.00	6,669,688.00	14%
BE03 –	24,400,201.00	0,000,100.10	1070	+0,700,+00.00	0,000,000.00	1 - 70
Judiciary	31,072,507.00	2,693,541.24	9%	55,905,185.00	10,260,945.45	18%
BE04 –	01,012,001100	2,000,011121	070		10,200,010110	1070
Independent						
Electoral						
Commission	7,901,431.00	1,077,195.00	14%	7,496,904.00	1,349,000.00	18%
BE05 – Public						
Service						
Commission	1,789,126.00	272,954.16	15%	1,385,651.00	202,243.53	15%
BE06 – National						
Audit Office	22,905,755.00	2,426,620.46	11%	31,115,246.00	2,992,428.57	10%
BE07 – Ministry						
of Defence	239,666,466.00	35,672,655.55	15%	298,184,966.00	38,076,101.37	13%
BE08 – Ministry						
of Interior	406,649,799.00	61,584,244.82	15%	312,182,355.00	43,606,526.44	14%
BE09 – Ministry						
of Tourism and						
Culture	2,089,010.00	343,354.60	16%	1,448,439.00	236,384.50	16%
BE10 – Ministry						
of Foreign Affairs	150 224 540 00	25 442 200 40	16%	156 202 022 00	0 506 029 10	6%
BE11 – Attorney	158,334,549.00	25,443,390.40	10%	156,392,933.00	9,596,938.19	0%
General's						
Chambers &						
Ministry of						
Justice	12,571,957.00	1,245,365.85	10%	14,304,139.00	1,566,061.73	11%
BE12 – Ministry	,- ,	, -,		,,	,	
of Finance	24,700,000.00	3,357,652.09	14%	27,800,000.00	3,862,316.71	14%
BE14 –						
Ombudsman	7,348,500.00	612,375.42	8%	6,601,537.00	636,041.58	10%
BE16 – Ministry						
of Local						
Government and						
Lands	45,564,974.00	4,067,645.41	9%	22,012,744.00	2,343,178.05	11%
BE17 – Ministry						
of Agriculture	48,801,439.00	7,491,436.46	15%	31,509,576.00	5,173,705.56	16%
BE18 – Ministry						
of Works, Construction &						
Infrastructure	6,577,361.00	993,435.09	15%	4,869,680.00	678,412.22	14%
BE19 – Ministry	0,377,301.00	333,433.09	1370	+,009,000.00	070,412.22	14/0
of Trade,						
Industry &						
Employment	6,793,006.00	1,056,123.68	16%	4,626,165.00	793,593.14	17%
BE20 – Ministry	.,,	,,		, ,		
of Basic and	907,800,000.00	134,554,530.68	15%	642,500,000.00	106,284,256.72	17%
·		. ,		. ,	. ,	

Secondary						
Education						
BE21 – Ministry						
of Health and						
Social Welfare	148,000,000.00	22,849,928.68	15%	159,000,000.00	21,872,933.27	14%
BE22 – Ministry						
of Youth &	0 700 450 00	507 005 04	4.00/	0 000 040 00	04404700	4 = 0 (
Sports	3,783,150.00	587,625.31	16%	2,328,810.00	344,947.62	15%
BE23 – Ministry						
of Environment,						
Climate Change						
& Nat.		2 570 400 00	400/	40.077.700.00	0 540 500 00	4 40/
Resources	19,505,847.00	3,578,420.23	18%	18,377,799.00	2,549,563.93	14%
BE24 – Ministry						
of Comm,Info & Info Tech	5,083,337.00	777 540 72	15%	3,647,077.00	630,502.22	17%
BE25 – Ministry	5,065,557.00	777,548.73	13%	3,047,077.00	030,302.22	1770
of Fisheries,						
Water Res. &						
NA Matters	5,767,661.00	885,433.47	15%	3,937,840.00	665,035.33	17%
BE27 – Ministry	3,707,001.00	000,400.47	1070	3,337,040.00	000,000.00	17.70
of Higher Edu.,						
Research, Sci. &						
Tech.	6,050,887.00	668,568.76	11%	3,990,179.00	489,550.57	12%
BE29 – Ministry	0,000,001100		,0	0,000,110,000		/.
of Petroleum &						
Energy	5,210,513.00	848,224.71	16%	3,883,195.00	617,381.70	16%
BE31 – Ministry	, , ,			, ,	,	
of Women,						
Children and						
Social Welfare	11,647,786.00		0%	7,639,628.00		0%
Total	2,216,504,647.00	325,890,155.71	15%	1,915,718,971.00	270,112,437.20	14%

Source: IFMIS

Annex 4: Subvention by Budget Entity for End February 2020 compared to End
January 2019

BE	2020	2019	Variation
BE01 OP	16,917,800.00	20,798,203.82	-19%
BE07 MOD	500,000.00		
BE08 MOI	17,000,000.00	19,112,592.16	-11%
BE09 MOTC	3,250,000.00	3,500,000.00	-7%
BE11 MOJ	29,387,434.00	2,457,500.00	1096%
BE12 MoFEA	118,226,423.00	82,800,000.00	43%
BE15 CENTRALIZED SERVICES	317,713,000.00		
BE17 MOA	5,490,000.00	8,646,974.64	-37%
BE18 MOTWI	4,300,000.00	13,245,210.00	-68%
BE19 MOTRIE	5,500,000.00	6,500,000.00	-15%
BE20 MOBSE	78,926,419.00	75,629,553.20	4%
BE21 MOHSW	79,688,897.00	81,745,386.40	-3%
BE22 MOYS	3,000,000.00	3,900,000.00	-23%
BE23 MECCNAR	2,850,000.00	4,000,000.00	-29%
BE27 MOHERST	12,000,000.00	16,450,000.00	-27%
Total Subventions	694,749,974.00	338,785,420.22	105%

Annex 5: Subvention by Budget Entity for End February 2020 compared to approved budget

				LAN tob 2040
	Approved	JAN-Feb	% OF BUDGET	JAN - feb 2019
BE	Budegt	2020 EXP.	ABSORBED	EXP
BE01 OP	148,032,729.00	16,917,800	11%	20,798,204
BE07 MOD	3,000,000.00	500,000	17%	
BE08 MOI	116,100,000.00	17,000,000	15%	19,112,592
BE09 MOTC	22,500,000.00	3,250,000	14%	3,500,000
BE11 MOJ	238,109,000.00	29,387,434	12%	2,457,500
BE12 MoFEA	680,000,000.00	118,226,423	17%	82,800,000
BE15 CENTRALIZED				
SERVICES	500,000,000.00	317,713,000	64%	
BE17 MOA	84,379,000.00	5,490,000	7%	8,646,975
BE18 MOTWI	42,644,600.00	4,300,000	10%	13,245,210
BE19 MOTRIE	55,818,481.00	5,500,000	10%	6,500,000
BE20 MOBSE	345,899,703.00	78,926,419	23%	75,629,553
BE21 MOHSW	563,881,088.00	79,688,897	14%	81,745,386
BE22 MOYS	61,049,490.00	3,000,000	5%	3,900,000
BE23 MECCNAR	24,740,000.00	2,850,000	12%	4,000,000
BE27 MOHERST	104,000,000.00	12,000,000	12%	16,450,000
Total Subventions	2,990,154,091.00	694,749,974	23%	338,785,420
	2,330,134,031.00	037,743,374	ZJ /0	550,705,420

Source: IFMIS