



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

JANUARY TO OCTOBER 2022 EXPENDITURE REPORT

PREPARED BY THE DIRECTORATE OF BUDGET

October 2022

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I INTRODUCTION

This report presents an analysis of cumulative government expenditure from January 1st – October 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 (GMD) 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 **GMD17.45 billion** as compared to **GMD15.78 billion** during the same period last year, representing **11 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 Debt Service. The breakdown of government spending by economic class is shown in [Table 1](#) below.

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

Budget Class	Jan-Oct 2022 Exp.	% of Total Exp.	Jan-Oct 2021 Exp.	% of Total Exp.	Y-o-Y Growth
Personnel Emoluments	4,644,573,560.48	27%	3,768,588,949.31	24%	23%
Other Recurrent	3,398,808,559.45	19%	3,716,474,092.89	24%	-9%
Subvention	2,901,077,519.00	17%	2,566,700,447.63	16%	13%
Debt Service	3,836,942,238.78	22%	2,678,612,935.66	17%	43%
Capital Development	2,667,776,498.32	15%	3,052,663,180.12	19%	-13%
Total Expenditure	17,449,178,376.03	100%	15,783,039,605.61	100%	11%

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

It can be observed that expenditures on Personnel Emoluments increased by 23 percent and Other Recurrent has decreased by 9 percent respectively. However, expenditure on Debt Service has increased by 43 percent. Subventions increased from GMD2.57 billion last year to GMD2.90 billion this year which represents an increase of 13 percent mainly due to fertilizer subsidy of GMD524 million paid to National Food Security and Processing Marketing Corporation (NFSPMC) at the early part of the year.

Debt Service has registered the most significant growth of 43 percent and consuming 22

percent of total expenditure as at end-October 2022.

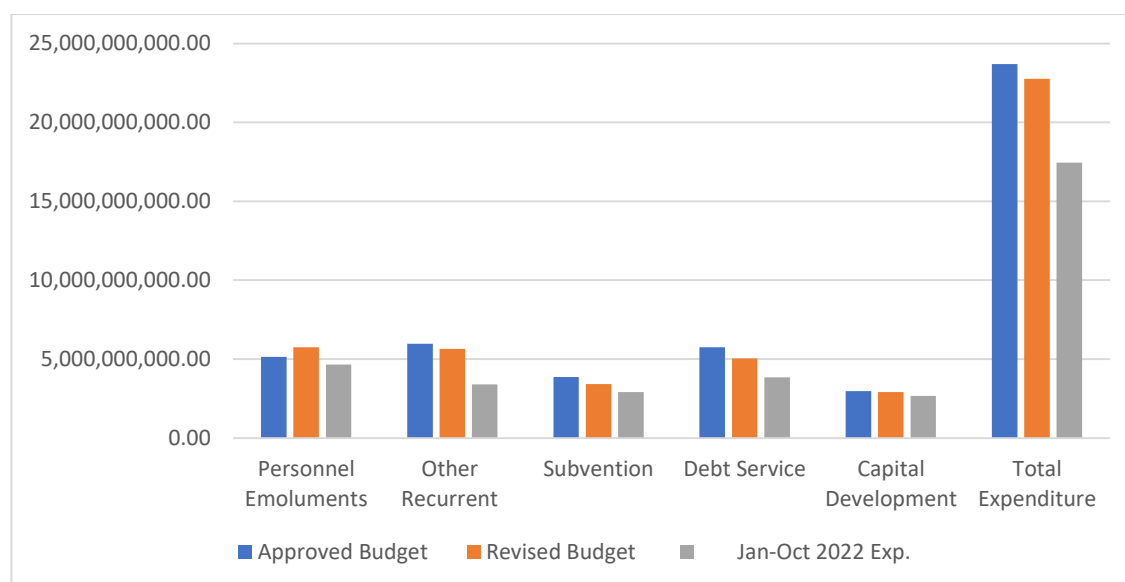
Table 2: Absorption Rates by Economic Class for January-October, 2022

Budget Class	Approved Budget	Revised Budget	Jan-October 2022 Exp.	% of Budget Spent
Personnel Emoluments	5,133,850,000.00	5,752,395,000.00	4,644,573,560.48	27%
Other Recurrent	5,972,950,514.00	5,654,989,795.00	3,398,808,559.45	19%
Subvention	3,865,119,000.00	3,414,066,000.00	2,901,077,519.00	17%
Debt Service	5,742,065,131.00	5,042,065,131.00	3,836,942,238.78	22%
Capital	2,978,242,000.00	2,905,626,000.00	2,667,776,498.32	15%
Total Expenditure	23,692,226,645.00	22,769,141,926.00	17,449,178,376.03	100%

Source: EXTENDED TRIAL BALANCE, IFMIS, 15th November 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 Personnel Emoluments which has consumed 27 percent of total outturn expenditure. Subventions and Capital have consumed 17 percent and 15 of total outturn expenditure. Meanwhile, Other Recurrent and Debt Service have consumed 19 percent and 22 percent of total outturn expenditure. 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-October, 2022 Compared to the Revised 2022 Budget



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

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

Personnel Emoluments	Jan-Oct 2022 Exp.	% of Total PE	Jan-Oct 2021 Exp.	% of Total PE2	Y-o-Y Growth
Basic Salary	2,161,495,713.95	47%	1,750,910,341.00	46%	23%
Allowances	2,212,311,028.54	48%	1,773,835,643.00	47%	25%
ECA	257,445,572.72	6%	239,605,688.00	6%	7%
Civil Service Staff Loan	5,000,000.00	0%	0.00	0%	
Social Security Contributions	8,321,245.27	0%	4,237,277.00	0%	96%
Total PE	4,644,573,560.48	100%	3,768,588,949.00	100%	23%

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

As at end October 2022, total PE increased by 23 percent to reach D4.64 billion compared to D3.77 billion from the same period last year. Basic Salary registered a growth rate of 23 percent whilst allowances increased by 25 percent. Social Security Contributions registered a year on year growth of 96 percent.

Table 3A: Breakdown of Personnel Emoluments for January-October 2022 Compared to Revised 2022 Budget

Personnel Emoluments	Approved Budget 2022	Revised Budget 2022	Jan-Oct 2022 Exp.	% of Revised Budget Spent
Basic Salary	2,392,117,000.00	2,719,292,000.00	2,161,495,713.95	79%
Allowances	2,414,617,450.00	2,677,781,000.00	2,212,311,028.54	83%
ECA	304,828,728.00	333,035,000.00	257,445,572.72	77%
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	8,321,245.27	48%
Total PE	5,133,850,178.00	5,752,395,000.00	4,644,573,560.48	81%

Source: EXTENDED TRIAL BALANCE, IFMIS 15th November 2022

Table 3A details the Approved and Revised 2022 Budget for PE as compared to end October expenditure. ECA has accounted for 77 percent of its revised budget, whilst Basic Salary and Allowances have each accounted for 79 and 83 percent of their budgets respectively. In total, PE accounted for 81 percent of its Revised budget.

III. TOP TEN SPENDING BUDGET ENTITIES (BEs)

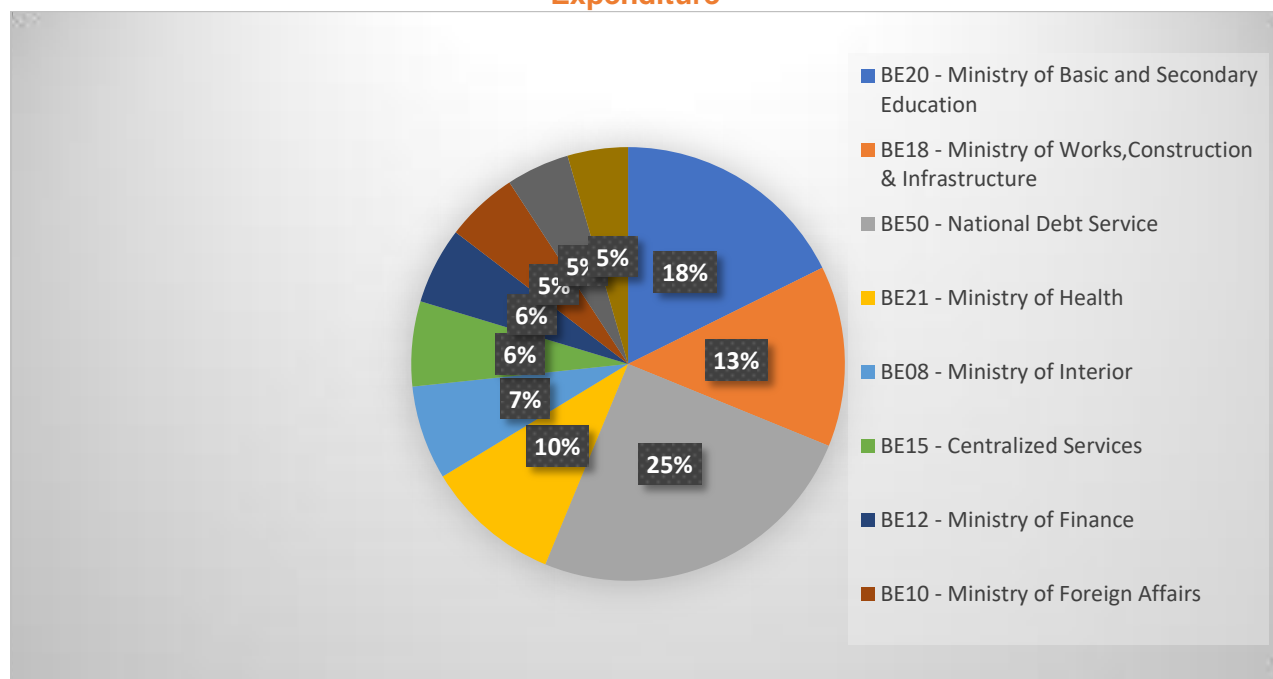
The National Debt Service, Ministry of Basic and Secondary Education and Ministry of Works are top of the list of the highest spending BEs, respectively consuming, 22, 16, and 12 percent of total expenditure respectively for the period under review. Following these are, Ministry of Health at 9 percent. These ten BEs account for 88 percent of total expenditure for January-October 2022.

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

Budget Entity	Jan-Oct 2022 Outturn	Jan-Oct 2021 Outturn	% of Total Exp. 2022	Variance
BE20 - Ministry of Basic and Secondary Education	2,706,676,293.70	2,345,195,788.90	16%	15%
BE18 - Ministry of Works, Construction & Infrastructure	2,064,510,618	2,348,203,071.05	12%	-12%
BE50 - National Debt Service	3,836,942,238.78	2,678,612,935.66	22%	43%
BE21 - Ministry of Health	1,543,501,040.85	1,279,560,849.51	9%	21%
BE08 - Ministry of Interior	1,073,465,001.20	948,468,177.47	6%	13%
BE15 - Centralized Services	969,952,312.65	777,999,538.33	6%	25%
BE12 - Ministry of Finance	875,367,111.71	1,002,887,382.44	5%	-13%
BE10 - Ministry of Foreign Affairs	827,299,318.80	718,205,934.89	5%	15%
BE01 - Office of The President	720,269,278.79	599,308,051.09	4%	20%
BE07 - Ministry of Defence	690,007,862.77	636,925,505.50	4%	8%
Sub Total	15,307,991,076.84	13,335,367,234.84	88%	15%
Total Expenditure	17,449,178,376.03	15,783,039,605.61	100%	

Source: EXTENDED TRIAL BALANCE, IFMIS 15th November 2022

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



IV. TOP TEN SPENDING BUDGET LINES

Subvention is the highest spending budget line, with 85 percent of its revised budget expended and an expenditure of D2.90 billion. A summary of highest spending budget lines is provided in [Table 4](#) below.

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

Line Item	Approved Budget for 2022	Revised Budget for 2023	Jan-Oct 2022 Exp.	% of Budget line spent 2022	Jan-Oct 2021 Exp.	Y-o-Y Growth (%)
Subvention	3,865,119,000.00	3,414,066,000.00	2,901,077,519.00	85%	2,566,700,448	33%
Roads and bridges	1,965,000,000.00	2,019,000,000.00	1,876,734,613.15	93%	2,113,553,145	-4%
Settlement of Confirmed Debts	564,000,000.00	564,000,000.00	380,881,739.42	68%	435,701,463	29%
Food and Food services	281,510,000.00	301,255,000.00	279,433,961.40	93%	268,658,236	12%
Travel Expenses	256,202,000.00	275,882,000.00	344,603,434.60	125%	234,867,771	17%
Operating Cost	286,729,000.00	302,660,000.00	253,776,840.83	84%	329,124,847	-8%
General Pensions Benefits	337,638,000.00	337,638,000.00	196,031,308.29	58%	206,944,127	63%
Purchase of Fuel and Lubricants	232,377,000.00	210,379,000.00	189,640,241.10	90%	166,165,028	27%
Contribution of Intl Orgn	51,410,000.00	83,757,000.00	203,414,691.08	243%	35,569,876	135%
Hospitals, Clinics and Health Facilities	5,000,000.00	221,439,800.00	130,432,933.27	59%	0	
Sub Total	7,844,985,000.00	7,730,076,800.00	6,756,027,282.14	87%	4,791,654,567.71	

Total Expenditure	23,692,226,645.00	22,769,141,926.00	17,449,178,376.0	71%	5,223,369,349.42
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Source: EXTENDED TRIAL BALANCE, IFMIS 15th November

STATISTICAL ANNEXES

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

BE	APPROVED BUDGET GLF 2022	REVISED BUDGET GLF	Jan-Oct 2022 Exp.	% of Budget Absorbed	Jan-Oct 2021 Exp.2
BE01 - Office of The President	677,649,925.00	755,157,781.00	720,269,278.79	95%	599,308,051.09
BE02 - National Assembly	376,581,024.00	376,581,024.00	252,749,600.59	67%	142,481,862.50
BE03 - Judiciary	245,238,000.00	245,238,000.00	125,562,585.50	51%	123,464,878.07
BE04 - Independent Electoral Comm.	118,666,170.00	118,666,170.00	108,669,015.00	92%	324,155,268.00
BE05 - Public Service Commission	12,358,390.00	11,205,544.00	8,631,143.37	77%	8,888,377.56
BE06 - National Audit Office	193,716,928.00	193,716,928.00	97,908,654.09	51%	68,703,581.13
BE07 - Ministry of Defence	776,604,480.00	841,481,672.00	690,007,862.77	82%	636,925,505.50
BE08 - Ministry of Interior	1,180,324,228.00	1,318,313,037.00	1,073,465,001.20	81%	948,468,177.47
BE09 - Ministry of Tourism and Culture	44,562,925.00	41,145,387.00	32,053,174.65	78%	27,414,148.65
BE10 - Ministry of Foreign Affairs	1,009,435,520.00	1,074,825,970.00	827,299,318.80	77%	718,205,934.89
BE11 - Ministry of Justice	113,457,763.00	107,584,900.00	83,220,676.66	77%	110,574,619.96
BE12 - Ministry of Finance	1,367,081,659.00	1,162,773,766.00	875,367,111.71	75%	1,002,887,382.44
BE13 - Pensions and Gratuities	425,093,000.00	425,093,000.00	284,705,731.78	67%	244,800,434.11
BE14 - Ombudsman	34,401,519.00	33,616,967.00	20,163,211.90	60%	15,046,864.75
BE15 - Centralized Services	2,090,323,000.00	1,425,600,764.00	969,952,312.65	68%	777,999,538.33
BE16 - Ministry of Local Government and Lands	281,320,833.00	184,103,051.00	165,951,490.26	90%	114,837,611.32
BE17 - Ministry of Agriculture	392,793,107.00	385,841,663.00	308,172,102.00	80%	253,789,334.23
BE18 - Ministry of Works, Construction & Infrastructure	2,196,007,806.00	2,217,750,903.00	2,064,510,617.59	93%	2,348,203,071.05
BE19 - Ministry of Trade, Industry & Employment	134,770,267.00	110,869,955.00	73,107,896.75	66%	71,971,315.63
BE20 - Ministry of Basic and Secondary Education	3,033,468,578.00	3,032,922,299.00	2,706,676,293.70	89%	2,345,195,788.90
BE21 - Ministry of Health	2,258,719,482.00	2,382,806,157.00	1,543,501,040.85	65%	1,279,560,849.51
BE22 - Ministry of Youth & Sports	123,472,170.00	104,959,730.00	56,622,561.04	54%	82,211,038.38
BE23 - Ministry of Env, Climate Change & Nat. Resources	243,033,009.00	231,004,780.00	158,170,747.39	68%	179,282,228.12
BE24 - Ministry of Info	70,792,968.00	24,359,263.00	27,887,158.62	114%	73,493,404.27
BE25 - Ministry of Fisheries, Water Res. & NA Matters	55,385,870.00	39,630,978.00	28,524,580.80	72%	20,996,291.17
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	287,684,247.00	264,488,699.00	173,007,690.73	65%	341,862,917.63
BE29 - Ministry of Petroleum & Energy	66,521,100.00	48,226,555.00	25,016,903.27	52%	156,527,954.81
BE31 - Ministry of Gender, Children and Social Welfare	86,018,726.00	77,852,919.00	42,002,651.42	54%	62,655,938.34
BE 33-National Human Rights Commission	54,678,820.00	53,766,265.00	33,323,704.62	62%	24,514,302.14
BE34 Ministry of Communications & Digital Economy		52,829,569.00	10,683,550.48	20%	
BE 35 Ministry of Public Services		134,663,099.00	25,052,468.27	19%	
BE50 - National Debt Service	5,742,065,131.00	5,292,065,131.00	3,836,942,238.78	73%	2,678,612,935.66
Grand Total	23,692,226,645.00	22,769,141,926.00	17,449,178,376.03	77%	15,783,039,605.61

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

BE	Basic Salaries (BS)	Basic Salaries (BS)	Var.	Allowances	Allowances	Var.
	Jan – Oct 2022	Jan – Oct 2021		Jan – Oct 22	Jan - Oct 2021	
BE01 - Office of The President	57,157,424.89	49,082,193.78	16%	58,195,441.09	49,220,397.63	18%
BE02 - National Assembly	41,553,342.28	18,484,723.34	125%	117,251,821.66	46,668,333.47	151%
BE03 - Judiciary	29,007,942.48	25,995,747.66	12%	67,625,956.73	66,292,923.03	2%
BE04 - Independent Electoral Commission	6,179,134.00	6,463,530.00	-4%	66,194,186.00	101,396,568.00	-35%
BE05 - Public Service Commission	2,169,011.45	1,938,827.52	12%	1,418,411.90	1,360,153.53	4%
BE06 - National Audit Office	22,020,399.59	17,341,538.98	27%	45,666,801.88	26,520,750.00	72%
BE07 - Ministry of Defence	201,793,961.80	180,769,024.25	12%	236,209,118.87	210,550,917.59	12%
BE08 - Ministry of Interior	391,224,506.35	323,030,993.46	21%	375,648,561.69	309,338,847.05	21%
BE09 - Ministry of Tourism and Culture	2,115,730.60	1,697,770.94	25%	2,073,347.42	1,304,520.29	59%
BE10 - Ministry of Foreign Affairs	93,822,236.29	77,386,252.92	21%	120,053,360.54	47,171,294.46	155%
BE11 - Attorney General's Chambers & Ministry of Justice	7,277,719.36	6,559,992.36	11%	21,692,993.77	20,805,860.11	4%
BE12 - Ministry of Finance	20,827,783.04	17,124,410.44	22%	34,637,025.15	25,963,887.42	33%
BE14 - Ombudsman	7,060,774.10	6,829,424.57	3%	8,241,082.00	5,288,973.10	56%
BE16 - Ministry of Local Government and Lands	58,308,811.64	25,915,717.37	125%	41,370,942.36	15,994,876.31	159%
BE17 - Ministry of Agriculture	47,047,446.84	39,036,501.32	21%	38,633,642.07	27,951,654.39	38%
BE18 - Ministry of Works, Construction & Infrastructure	6,285,337.60	5,294,147.44	19%	5,281,363.33	3,992,720.32	32%
BE19 - Ministry of Trade, Industry & Employment	6,033,058.91	5,584,621.13	8%	4,805,201.88	4,211,732.98	14%
BE20 - Ministry of Basic and Secondary Education	951,374,063.48	762,452,850.89	25%	693,822,243.06	608,452,497.11	14%
BE21 - Ministry of Health and Social Welfare	152,613,403.66	131,078,989.05	16%	196,716,059.08	154,913,060.46	27%
BE22 - Ministry of Youth & Sports	3,635,702.02	3,059,989.60	19%	3,025,491.10	2,177,771.01	39%
BE23 - Ministry of Env., Climate Change & Nat. Resources	21,924,050.69	18,598,999.11	18%	25,038,392.87	12,917,357.51	94%
BE24 - Ministry of Comm. Info & Info Tech	4,723,833.01	4,458,558.51	6%	3,725,040.95	4,225,195.30	-12%
BE25 - Ministry of Fisheries, Water Res. & NA Matters	5,489,168.81	4,989,679.75	10%	5,104,076.90	3,686,465.45	38%
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	4,036,344.21	3,613,924.75	12%	3,576,682.03	2,335,870.98	53%
BE29 - Ministry of Petroleum & Energy	4,497,789.25	4,299,819.98	5%	3,815,832.80	3,364,456.01	13%
BE31 - Ministry of Gender, Children and Social Welfare	6,925,685.37	5,890,294.56	18%	6,836,048.32	4,925,736.29	39%
BE 33-National Human Rights Commission	4,036,739.95	3,931,817.71	3%	18,262,720.39	12,802,823.20	43%
BE 34 Ministry of Communications and Digital Economy	459,212.12			1,027,667.44		
BE 35 Ministry of Public serv, admin Reforms & Policy	1,895,100.16			6,361,515.26		
Total	2,161,495,713.95	1,750,910,341.39	23%	2,212,311,028.54	1,773,835,643.00	25%

Source: EXTENDED TRIAL BALANCE, IFMIS 15th November 2022

Annex 3: Salaries and Allowances by BE January-October 2022 Compared to 2022 Revised Budget

BE	Basic Salaries (BS)				Allowances			
	Approved Budget	Revised Budget	Jan - Oct 22	% of Budget Spent	Approved Budget	Revised Budget	Jan - Oct 22	% of Budget Spent
BE01 - Office of The President	65,655,000	81,091,000	51,008,297	63%	57,172,000	61,750,000	53,285,688	86%
BE02 - National Assembly	53,181,000	53,181,000	35,472,258	67%	176,800,000	176,800,000	78,157,822	44%
BE03 - Judiciary	37,280,600	37,280,000	25,725,894	69%	85,207,400	85,207,400	60,813,268	71%
BE04 - Independent Electoral Commission	7,786,374	7,786,000	5,336,432	69%	66,194,186	66,194,186	66,194,186	100%
BE05 - Public Service Commission	2,435,000	3,025,000	1,910,102	63%	1,853,000	1,391,000	1,210,912	87%
BE06 - National Audit Office	34,878,000	34,878,000	17,761,093	51%	83,574,000	83,574,000	45,000	0%
BE07 - Ministry of Defence	243,710,622	282,145,000	178,155,522	63%	262,775,000	265,271,000	211,625,218	80%
BE08 - Ministry of Interior	434,224,000	525,160,000	345,447,339	66%	326,477,000	366,705,000	336,074,107	92%
BE09 - Ministry of Tourism and Culture	2,210,000	2,870,000	1,869,348	65%	1,703,000	1,875,000	1,768,580	94%
BE10 - Ministry of Foreign Affairs	131,671,000	174,087,000	86,138,352	49%	412,433,000	177,587,019	25,361,556	14%
BE11 - Attorney General's Chambers & Ministry of Justice	9,502,307	10,956,000	6,452,975	59%	25,000,456	25,949,000	19,453,744	75%
BE12 - Ministry of Finance	53,390,225	29,664,000	18,297,961	62%	97,802,000	39,348,230	31,112,541	79%
BE14 - Ombudsman	11,382,246	11,382,000	6,199,473	54%	15,111,273	15,111,273	5,498,054	36%
BE16 - Ministry of Local Government and Lands	121,508,000	49,138,000	55,318,915	113%	29,085,000	32,931,000	38,304,248	116%
BE17 - Ministry of Agriculture	49,625,000	65,067,000	41,486,460	64%	35,573,000	46,564,000	34,416,259	74%
BE18 - Ministry of Works, Construction & Infrastructure	10,516,000	13,609,000	5,578,413	41%	6,463,000	7,225,000	4,728,519	65%
BE19 - Ministry of Trade, Industry & Employment	7,121,000	9,142,000	5,355,908	59%	5,511,000	5,519,000	4,340,782	79%
BE20 - Ministry of Basic and Secondary Education	895,219,000	1,010,461,000	843,437,980	83%	771,799,000	821,303,000	636,162,746	77%
BE21 - Ministry of Health and Social Welfare	155,294,000	202,624,000	133,867,909	66%	207,604,000	216,502,000	175,037,680	81%
BE22 - Ministry of Youth & Sports	3,807,000	5,964,000	3,230,616	54%	2,415,000	2,937,000	2,649,776	90%
BE23 - Ministry of Environment, Climate Change & Nat. Resources	23,295,000	30,081,000	19,443,918	65%	16,283,000	16,283,000	22,090,374	136%
BE24 - Ministry of Information	5,696,000	3,226,000	4,564,631	141%	4,952,000	2,338,000	3,627,821	155%
BE25 - Ministry of Fisheries, Water Res. & NA Matters	6,401,000	8,445,000	4,842,866	57%	4,785,000	5,132,000	4,517,060	88%
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	6,642,654	13,455,000	3,561,150	26%	4,391,593	4,611,000	3,152,182	68%
BE29 - Ministry of Petroleum & Energy	5,900,069	7,524,000	4,012,236	53%	4,810,144	4,516,000	3,379,374	75%
BE31 - Ministry of Gender, Children and Social Welfare	13,291,373	16,441,000	6,134,262	37%	9,915,405	12,600,996	6,155,735	49%
BE 33- NHRC	5,495,018	7,144,000	3,899,641	55%	26,042,302	25,493,000	16,300,320	64%
BE 34- MOC&DE	-	7,985,000		0%		4,189,000		0%
BE 35-MOPSAD&PC	-	15,481,000		0%		27,808,926		0%
Total	2,397,117,488	2,719,292,000	1,914,509,951	70%	2,741,731,759	2,602,716,030	1,845,463,551	71%

Source: EXTENDED TRIAL BALANCE, IFMIS 15th November 2022

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

BE	Jan-Oct 2022	Jan-Oct 2021	Variation
BE01 OP	172,868,512.00	183,977,658.83	-6%
BE06 NAO		2,000,000.00	-100%
BE07 MOD	1,342,000.00	1,950,000.00	-31%
BE08 MOI	122,051,800.00	129,538,691.00	-6%
BE09 MOTC	15,800,000.00	19,150,000.00	-17%
BE11 MOJ	35,602,174.00	64,547,500.00	-45%
BE12 MoFEA	569,349,303.00	591,328,357.00	-4%
BE15 CENTRALIZED SERVICES	524,000,000.00	231,280,587.92	127%
BE 16 MoLRG	14,000,000.00		
BE17 MOA	54,138,709.00	43,916,952.38	23%
BE18 MOTWI	5,124,100.00	30,008,450.00	-83%
BE19 MOTRIE	37,685,432.47	38,212,749.00	-1%
BE20 MOBSE	519,564,678.99	468,873,314.11	11%
BE21 MOH	702,852,766.52	575,919,427.89	22%
BE22 MOYS	33,314,715.03	49,113,097.50	-32%
BE23 MECCNAR	18,633,332.00	22,716,664.00	-18%
BE24 MOICI		78,166,998.00	
BE27 MOHERST	74,749,996.00		-4%
BE 34 MoC&DC			
Total Subventions	2,901,077,519.01	2,530,700,447.63	15%

Source: EXTENDED TRIAL BALANCE, IFMIS 15th November 2022

Annex 5: Subvention by BE January-October 2022 Compared to 2022 Revised Budget

BE	Approved Budget	Revised Budget	Jan-Oct 2022 Expenditure	% of Budget Absorbed
BE01 OP	163,974,000.00	203,974,159.00	172,868,512.00	85%
BE06 NAO	-	5,000,000.00		0%
BE07 MOD	2,000,000.00	2,000,000.00	1,342,000.00	67%
BE08 MOI	153,200,000.00	157,834,000.00	122,051,800.00	77%
BE09 MOTC	20,400,000.00	20,400,000.00	15,800,000.00	77%
BE11 MOJ	47,697,000.00	44,696,666.00	35,602,174.00	80%
BE12 MoFEA	747,000,000.00	670,000,000.00	569,349,303.00	85%
BE15 CENTRALIZED SERVICES	825,000,000.00	525,000,000.00	524,000,000.00	100%
BE 16 MoLRG	16,000,000.00	16,000,000.00	14,000,000.00	88%
BE17 MOA	61,190,000.00	58,564,870.00	54,138,709.00	92%
BE18 MOTWI	55,174,000.00	7,850,105.00	5,124,100.00	65%
BE19 MOTRIE	63,132,000.00	63,132,260.00	37,685,432.47	60%
BE20 MOBSE	619,704,000.00	495,309,017.00	519,564,678.99	105%
BE21 MOH	884,848,000.00	947,848,473.00	702,852,766.52	74%
BE22 MOYS	73,700,000.00	66,226,850.00	33,314,715.03	50%
BE23 MECCNAR	25,100,000.00	23,229,999.00	18,633,332.00	80%
BE24 MOICI	6,000,000.00	-		
BE27 MOHERST	101,000,000.00	101,000,000.00	74,749,996.00	74%
BE 34 MoC&DC	-	6,000,000.00		0%
Total Subventions	3,865,119,000.00	3,414,066,399.00	2,901,077,519.01	85%

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