



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

END APRIL 2023
EXPENDITURE REPORT

PREPARED BY THE DIRECTORATE OF BUDGET

May 2023

Table of Contents

| | |
|---|---|
| I INTRODUCTION | 3 |
| II TOTAL GOVERNMENT EXPENDITURES | 4 |
| III. TOP SPENDING BUDGET ENTITIES (BEs) | 7 |
| IV. TOP SPENDING BUDGET LINES | 9 |
| V. STATISTICAL ANNEX | 9 |

I. INTRODUCTION

This report presents an analysis of central government expenditure from January 1st –April 30th, 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 April is 35% of 2023 GLF budget.
2. Like March, Personnel Emoluments and Debt Service came out as the top expenditure classes with both consuming 29% and 23% during the period respectively.
3. Subvention allocation to MOA has increased substantially from D26.21m last year the same period to D429.18m 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 April (Jan-Apr) amounted to **GMD 7.79 billion** as compared to **GMD 8.2 billion** during the same period last year, representing a **5% decrease** in cumulative GLF spending.

This overall downward trend is attributable to a negative Year-on-Year (Y-o-Y) growth in Capital Expenditure (-54%) and Other Recurrent (-9%).

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

Table 1: Breakdown of Government Expenditure for Jan-Apr

| Economic class | Jan-Apr 2023 Expenditure | Total Exp. (%) | Jan-Apr 2022 Expenditure | Total Exp. (%) | Y-o-Y Growth (%) |
|------------------------------------|--------------------------|----------------|--------------------------|----------------|------------------|
| Personnel Emoluments | 2,238,468,072.32 | 29% | 1,753,109,004.00 | 21% | 28% |
| Other Recurrent | 1,287,331,055.91 | 17% | 1,411,155,510.00 | 17% | -9% |
| Subventions to Public Corporations | 1,572,574,948.77 | 20% | 1,489,261,260.00 | 18% | 6% |
| Debt Service | 1,829,268,669.28 | 23% | 1,694,817,340.94 | 21% | 8% |
| Capital | 858,949,797.70 | 11% | 1,855,037,010.00 | 23% | -54% |
| Total Expenditure | 7,786,592,543.98 | 100% | 8,203,380,124.94 | 100% | -5% |

Source: MoFEA

Table 2: Expenditure Rate by Economic Class for Jan-Apr

| Economic Class | Approved 2023 Budget (000) | Jan-Apr 2023 Expenditure (000) | Budget Expended (%) |
|--------------------------|----------------------------|--------------------------------|---------------------|
| Personnel Emoluments | 6,105,276 | 2,238,468.07 | 37% |
| Other Recurrent | 5,397,360 | 1,287,331.06 | 24% |
| Subvention | 3,707,234 | 1,572,574.95 | 42% |
| Debt Service | 4,307,724 | 1,829,268.67 | 42% |
| Capital Development | 2,508,804 | 858,949.80 | 34% |
| Total Expenditure | 22,026,398 | 7,786,592.54 | 35% |

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 2.34 billion has been spent on Personnel Emoluments (PE) - as at end April 2023 against its approved budget of GMD 6.1 billion representing a 37% spending rate.

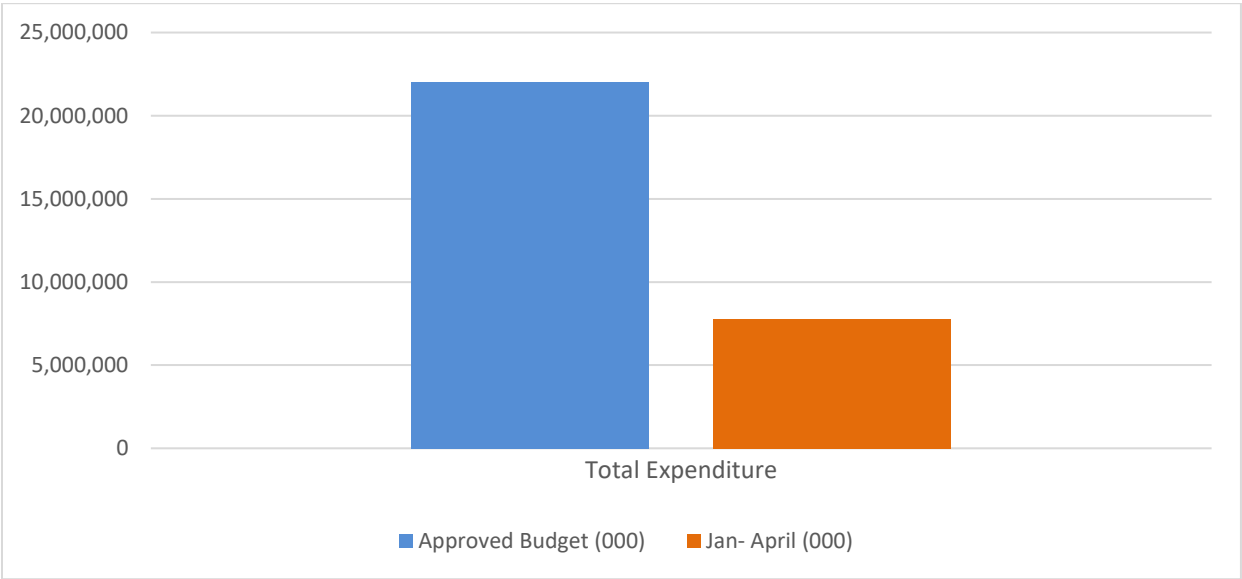
For Other Recurrent expenditure, an amount of GMD 5.39 billion has been approved, and a total

amount of GMD 1.28 billion was spent, representing a 24% expenditure rate. Moreover, Subventions amounting to GMD 3.70 billion have been approved, and a total amount of GMD 1.57 billion has been spent, representing a 42% expenditure rate. Debt Service budget amounting to GMD 4.30 billion has been approved, and a total amount of GMD 1.82 billion has been spent, representing an expenditure of 39% as at end of the first quarter. Meanwhile, Capital expenditure amounting to GMD 2.50 billion has been approved and a total amount of GMD 858.94 million has been spent. Most of the spending in capital development is mainly on infrastructure developmental projects; representing an expenditure rate of 34%.

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

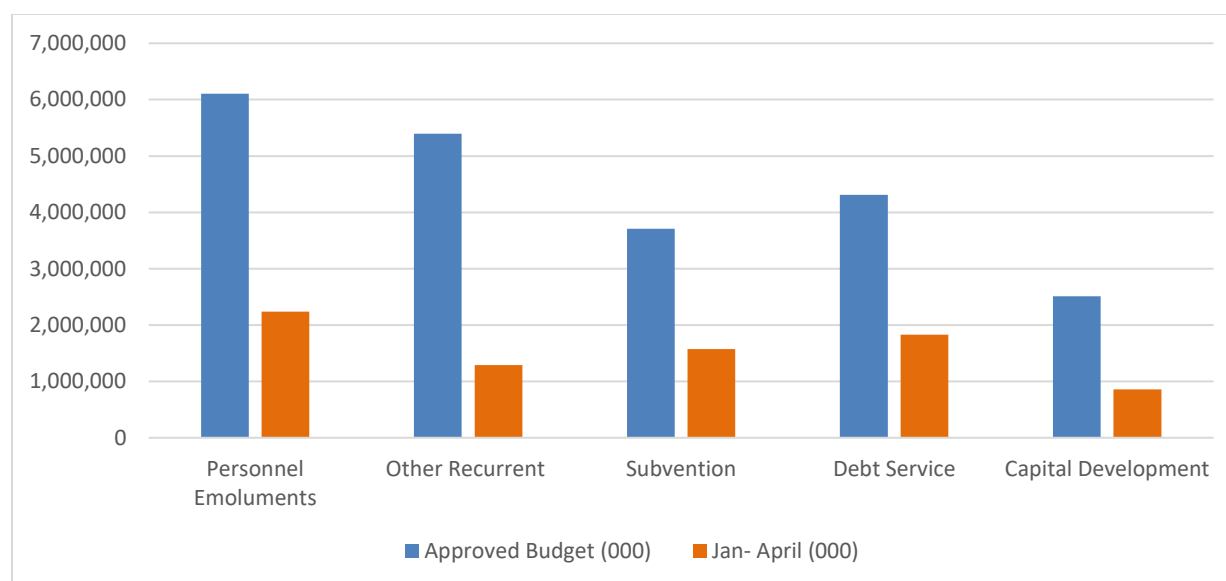
Chart 1: Total GLF Expenditure for Jan-Apr, Compared to Approved 2023 Budget

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



Source: MoFEA

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



Source: MoFEA

Table 3: Breakdown of Personnel Emoluments for Jan-Apr

| Personnel Emoluments | Jan-Apr 2023 Expenditure | Total PE (%) | Jan-Apr 2022 Expenditure | Total PE (%) | Y-o-Y Growth (%) |
|-------------------------------------|--------------------------|--------------|--------------------------|--------------|------------------|
| Basic Salary | 1,140,148,319.79 | 51% | 769,188,258.00 | 44% | 48% |
| Allowances | 944,574,743.64 | 42% | 882,956,616.00 | 50% | 7% |
| Exchange Concession Allowance (ECA) | 152,020,000.98 | 7% | 100,134,120.00 | 6% | 52% |
| Civil service Staff Loan | - | 0% | - | 0% | |
| Social Security Contributions | 1,725,007.91 | 0.08% | 830,010.00 | 0.05% | 108% |
| Total PE | 2,238,468,072.32 | 100% | 1,753,109,004.00 | 100% | 28% |

Source: MoFEA

Total PE increased by 28% to reach GMD 2.23 billion compared to GMD 1.75 billion from the same period last year. Basic Salary has consumed 51% of Total PE, registering a 48% Y-o-Y increase. Allowances have consumed 42% and registered a 7% Y-o-Y increase. Meanwhile, ECA has consumed 7% of Total PE, increasing by 52% Y-o-Y. Finally, Social Security Contributions have increased to GMD 1,725,007.91, representing an increase of 108% 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-Apr Compared to Approved 2023 Budget

| Personnel Emoluments | Approved 2023 Budget (000) | Jan-April 2023 Exp (000) | Approved Budget Spent (%) |
|-------------------------------|----------------------------|--------------------------|---------------------------|
| Basic Salary | 3,131,740.00 | 1,140,148.32 | 36% |
| Allowances | 2,620,952.00 | 944,574.74 | 36% |
| ECA | 323,512.00 | 152,020.00 | 47% |
| Civil Service Staff Loan | 10,000.00 | 0.00 | 0% |
| Social Security Contributions | 19,072.00 | 1,725.01 | 9% |
| Total PE | 6,105,276.00 | 2,238,468.07 | 37% |

Source: MoFEA

Table 3A details the Approved 2023 Budget for PE as compared to end April expenditure. ECA has accounted for 47% 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 36% of their respective budgets. There has been no expenditure on the Civil Service Staff Loan for Jan-Apr. Social Security Contribution expenditure represented an expenditure 9% of its budget in the first quarter. In total, PE expenditure accounted for 37% of its approved budget.

III. Top Spending Budget Entities (BEs) in Jan-April

The National Debt Service is the highest spending BE, consuming 23% of total expenditure for the period under review. This can be attributed to the drastic increase of interest rate on bonds. 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 6.71 billion of total expenditure for end April 2023, representing 86% of total expenditure for the period under review.

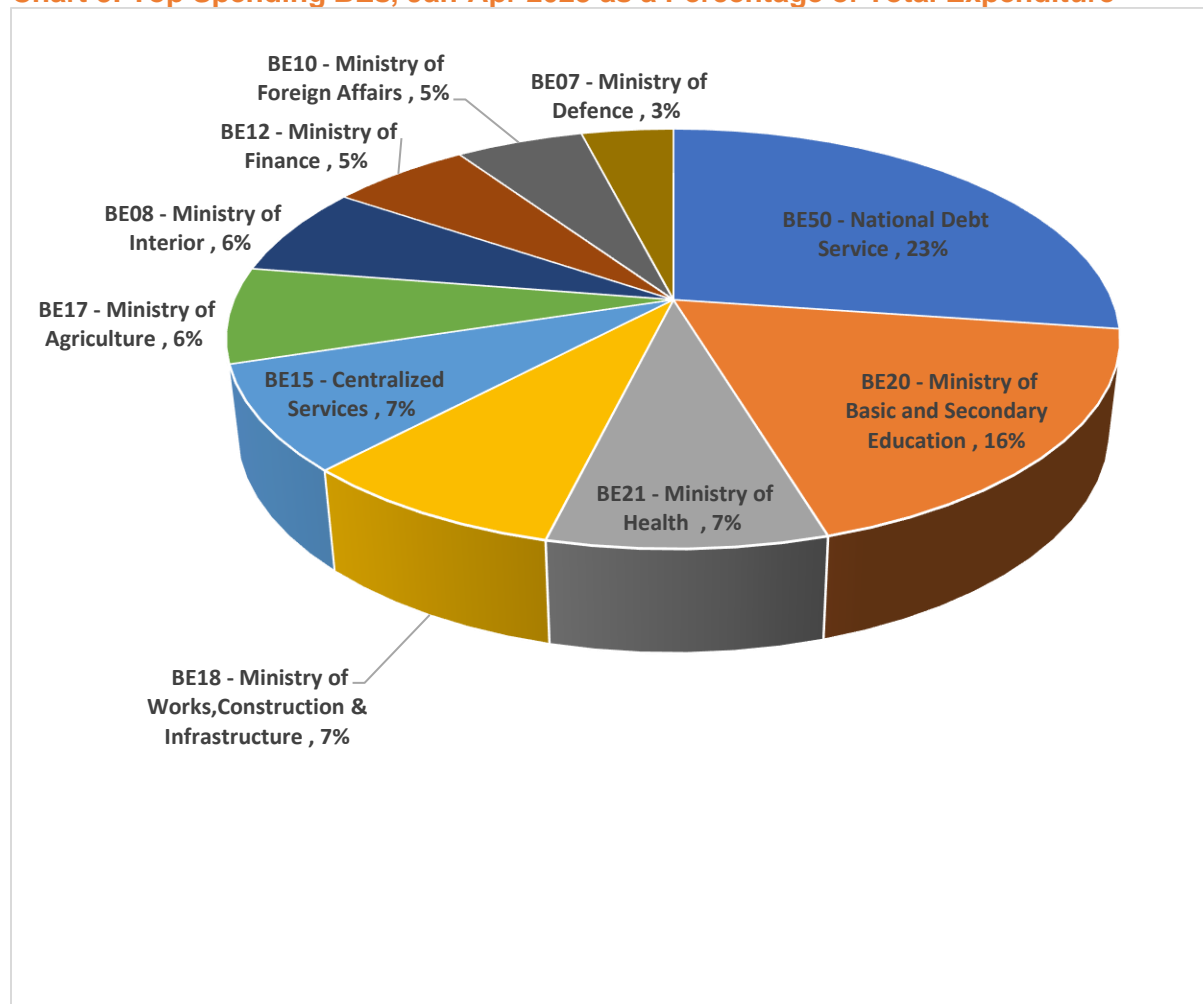
It is important to note here that the reason for the huge variance under Ministry of Agriculture is that; Input Subsidy is now expensed by the Ministry of Agriculture though it is budgeted under the Centralized Services.

Table 4: Top Spending BEs for Jan-Apr 2023 compared to Jan-Mar 2022

| Budget Entity | Jan-Apr 2023 Outturn | Jan-Apr 2022 Outturn | 2023 Total Exp. (%) | Variance: |
|--|-------------------------|-------------------------|---------------------|------------|
| BE50 - National Debt Service | 1,829,268,669.28 | 1,694,817,340.94 | 23% | 8% |
| BE20 - Ministry of Basic and Secondary Education | 1,216,113,423.12 | 1,127,750,157.78 | 16% | 8% |
| BE17 - Ministry of Agriculture | 570,547,883.24 | 601,977,976.57 | 7% | -5% |
| BE18 - Ministry of Trans, Works & Infrs | 550,242,274.59 | 1,511,576,653.14 | 7% | -64% |
| BE21 - Ministry of Health | 545,410,475.38 | 710,600,689.42 | 7% | -23% |
| BE08 - Ministry of Interior | 496,153,440.28 | 131,732,859.58 | 6% | 277% |
| BE12 - Ministry of Finance | 467,020,664.71 | 384,543,363.52 | 6% | 21% |
| BE10 - Ministry of Foreign Affairs | 405,282,252.59 | 388,426,533.72 | 5% | 4% |
| BE01 - Office of The President | 370,475,877.45 | 311,512,647.60 | 5% | 19% |
| BE15 - Centralized Services | 267,113,561.02 | 289,431,345.79 | 3% | -8% |
| Subtotal | 6,717,628,521.66 | 7,152,369,568.06 | 86% | -6% |
| Total Expenditure | 7,786,592,543.98 | 8,203,380,125.74 | 100% | -5% |

Source: MoFEA

Chart 3: Top Spending BEs, Jan-Apr 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 1.83 billion, and corresponding to 42% of its 2023 budget. This is followed by Subvention with an amount of GMD 1.56 million at 42% of the approved 2023 budget. It is important to note that subvention to MOA has increased substantially from D26.21m last year to D429.18m, 2821% more than its approved budget. Subvention to MOBSE and MOHSW has also increased significantly by D47.95m and D51.13m respectively compared to the same period last year¹.

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

Table 4: Top Spending Budget Lines for Jan-Apr 2023

| Line Item | Approved Budget (000) | Jan- Apr 2023 Exp (000) | % of Budget line spent 2023 | Jan-Apr 2022 (000) | Y-o-Y Growth (%) |
|--|-----------------------|-------------------------|-----------------------------|---------------------|------------------|
| Roads and Bridges | 1,636,499.00 | 487,207.40 | 30% | 1,453,058.00 | -66% |
| Subvention | 3,707,234.00 | 1,572,574.95 | 42% | 1,489,261.00 | 6% |
| Debt Services | 4,307,724.00 | 1,829,268.67 | 42% | 1,694,817.34 | 8% |
| Input Subsidy | 400,000.00 | 350,000.00 | 88% | 524,000.00 | -33% |
| General Pensions Benefits & Gratuities | 456,447.00 | 107,567.93 | 24% | 67,064.00 | 60% |
| Purchase of fuel | 230,605.00 | 90,720.70 | 39% | 74,477.73 | 22% |
| Consultancy | 177,398.00 | 57,962.42 | 33% | 46,135.99 | 26% |
| Travel | 279,143.00 | 94,850.11 | 34% | 129,945.22 | -27% |
| Food and Food Services | 311,781.00 | 122,226.78 | 39% | 137,925.87 | -11% |
| Operating Cost | 321,037.00 | 70,413.51 | 22% | 115,604.90 | -39% |
| School Improvement Grant | 305,785.00 | 74,053.55 | 24% | 51,966.61 | |
| Subtotal | 12,133,653.00 | 4,856,846.01 | 40% | 5,784,256.42 | -16% |
| Total Expenditure | 22,026,398.00 | 7,786,592.54 | 35% | 8,203,380.12 | -5% |

Source: MoFEA

¹ See Annex 4&5

STATISTICAL ANNEXES

Annex 1: Expenditure by BEs for Jan-April 2023

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

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

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

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

| BE | Approved 2023 Budget | Jan-Apr 2023 Expenditure | % of Budget Expended | Jan-Apr 2022 Expenditure |
|--|--------------------------|--------------------------|----------------------|--------------------------|
| BE01 - Office of The President | 674,687,063.00 | 275,871,517.25 | 41% | 241,607,484.00 |
| BE02 - National Assembly | 448,591,973.00 | 63,991,521.25 | 14% | 47,619,588.00 |
| BE03 - Judiciary | 240,020,937.00 | 38,856,478.84 | 16% | 38,677,112.00 |
| BE04 - Independent Electoral Commission | 224,469,957.00 | 122,910,452.00 | 55% | 88,151,931.00 |
| BE05 - Public Service Commission | 13,705,558.00 | 2,611,672.10 | 19% | 2,398,626.00 |
| BE06 - National Audit Office | 172,086,668.00 | 25,464,563.38 | 15% | 22,938,362.00 |
| BE07 - Ministry of Defence | 852,351,269.00 | 186,427,595.55 | 22% | 209,870,429.00 |
| BE08 - Ministry of Interior | 1,379,462,704.00 | 337,585,529.89 | 24% | 288,474,352.00 |
| BE09 - Ministry of Tourism and Culture | 36,198,878.00 | 8,647,116.95 | 24% | 7,119,433.00 |
| BE10 - Ministry of Foreign Affairs | 1,066,216,204.00 | 281,777,822.65 | 26% | 227,577,221.00 |
| BE11 - Ministry of Justice | 172,690,324.00 | 20,153,286.16 | 12% | 24,763,538.00 |
| BE12 - Ministry of Finance and Economic Affairs | 1,481,136,761.00 | 288,612,204.30 | 19% | 273,038,906.00 |
| BE13 - Pensions and Gratuities | 443,397,500.00 | 82,117,585.50 | 19% | 60,239,520.00 |
| BE14 – Office of The Ombudsman | 35,767,180.00 | 6,765,509.20 | 19% | 5,221,049.00 |
| BE15 - Centralized Services | 855,002,000.00 | 216,839,096.00 | 25% | 532,162,493.00 |
| BE16 - Ministry of Lands and Regional Government | 222,058,308.00 | 43,294,133.98 | 19% | 40,111,199.00 |
| BE17 - Ministry of Agriculture | 722,861,936.00 | 461,989,173.39 | 64% | 101,732,605.00 |
| BE18 - Ministry of Transport, Works & Infrastructure | 1,954,048,027.00 | 438,798,230.58 | 22% | 1,289,371,665.00 |
| BE19 - Ministry of Trade | 137,441,777.00 | 18,871,785.55 | 14% | 19,757,492.00 |
| BE20 - Ministry of Basic Educ | 3,482,343,282.00 | 928,773,824.87 | 27% | 763,113,060.00 |
| BE21 - Ministry of Health | 1,925,518,927.00 | 428,930,944.74 | 22% | 430,866,580.00 |
| BE22 - Ministry of Youth & Sports | 101,565,344.00 | 27,168,875.82 | 27% | 13,904,706.00 |
| BE23 - Ministry of Environment, | 190,998,459.00 | 72,393,149.28 | 38% | 22,569,794.00 |
| BE24 - Ministry of Information | 30,588,480.00 | 4,096,376.76 | 13% | 9,192,463.00 |
| BE25 - Ministry of Fisheries and Water Resources | 47,884,007.00 | 6,041,908.03 | 13% | 4,845,967.00 |
| BE27 - Ministry of Higher Educ | 372,928,013.00 | 63,095,781.16 | 17% | 39,421,446.00 |
| BE29 - Ministry of Petroleum & Energy | 50,678,641.00 | 4,278,008.80 | 8% | 5,536,001.00 |
| BE31 - Ministry of Gender, Children and Social Welfare | 82,338,076.00 | 14,220,802.43 | 17% | 10,162,353.00 |
| BE 33 - National Human Rights Commission | 68,482,448.00 | 13,001,224.48 | 19% | 6,905,216.00 |
| BE34 - Ministry of Comm | 104,254,993.00 | 8,371,720.43 | 8% | 0 |
| BE35 - Ministry of Public Sev | 128,898,051.00 | 31,140,763.22 | 24% | 0 |
| BE50 - National Debt Service | 4,307,723,899.00 | 1,693,614,641.88 | 39% | 1,517,574,392.83 |
| Grand Total | 22,026,397,644.00 | 6,216,713,296.42 | 28% | 6,344,924,983.83 |

Source: MoFEA

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

| BE | Basic Salaries (BS) | | BS Variation | Allowances | | Allowance Variation |
|---|-------------------------|-----------------------|--------------|-----------------------|-----------------------|---------------------|
| | Jan-Apr 23' | Jan-Apr 22' | | Jan-Apr 23' | Jan-Apr 22' | |
| BE01 - Office of The President | 24,817,719.77 | 20,248,927.30 | 23% | 23,222,030.00 | 23,502,985.96 | -1% |
| BE02 - National Assembly | 21,477,846.17 | 15,235,771.22 | 41% | 41,542,281.00 | 35,855,053.00 | 16% |
| BE03 - Judiciary | 14,637,116.00 | 10,395,266.00 | 41% | 28,785,929.54 | 26,444,402.40 | 9% |
| BE04 - Independent Electoral Co | 2,956,420.00 | 2,646,680.00 | 12% | 62,383,452.00 | 65,670,476.00 | -5% |
| BE05 - Public Service Comm | 1,006,113.00 | 766,158.48 | 31% | 801,700.00 | 510,487.33 | 57% |
| BE06 - National Audit Office | 10,257,503.31 | 7,859,552.09 | 31% | 12,393,000.00 | 12,234,500.00 | 1% |
| BE07 - Ministry of Defence | 97,055,043.10 | 70,688,515.59 | 37% | 93,959,451.45 | 98,009,440.80 | -4% |
| BE08 - Ministry of Interior | 182,841,104.93 | 133,735,959.62 | 37% | 157,700,519.98 | 133,506,324.40 | 18% |
| BE09 - Ministry of Tourism | 875,218.64 | 736,786.45 | 19% | 1,055,584.07 | 620,645.88 | 70% |
| BE10 - Ministry of Foreign Affairs | 49,339,822.87 | 26,897,127.19 | 83% | 50,276,447.47 | 88,151,321.27 | -43% |
| BE11 - Ministry of Justice | 3,531,835.02 | 2,603,415.28 | 36% | 9,601,334.36 | 8,619,423.77 | 11% |
| BE12 - Ministry of Finance | 10,015,738.90 | 7,285,772.03 | 37% | 16,217,746.25 | 35,061,340.70 | -54% |
| BE14 – Office of The Ombudsman | 3,563,433.00 | 2,330,982.10 | 53% | 3,490,376.00 | 2,029,214.00 | 72% |
| BE16 - Ministry of Lands | 20,744,171.26 | 25,758,833.43 | -19% | 18,677,604.18 | 18,242,364.02 | 2% |
| BE17 - Ministry of Agriculture | 21,823,962.99 | 17,040,685.90 | 28% | 15,869,892.50 | 15,494,571.72 | 2% |
| BE18 - Ministry of Transport, Works & Infrastructure | 2,836,312.36 | 2,297,363.91 | 23% | 2,186,051.44 | 1,759,426.50 | 24% |
| BE19 - Ministry of Trade | 2,999,442.48 | 2,289,165.30 | 31% | 2,500,555.52 | 1,908,481.10 | 31% |
| BE20 - Ministry of Basic Educ | 558,879,531.58 | 348,724,177.78 | 60% | 267,045,068.94 | 301,940,877.64 | -12% |
| BE21 - Ministry of Health | 78,308,960.64 | 54,072,123.22 | 45% | 99,897,414.64 | 88,217,158.91 | 13% |
| BE22 - Ministry of Youth & Sports | 1,638,356.90 | 1,344,643.54 | 22% | 1,497,173.95 | 1,014,301.70 | 48% |
| BE23 - Ministry of Environment | 10,159,986.34 | 5,624,653.51 | 81% | 10,600,986.48 | 11,439,846.72 | -7% |
| BE24 - Ministry of Information | 1,012,440.79 | 1,790,151.76 | -43% | 1,114,180.00 | 1,215,252.00 | -8% |
| BE25 - Ministry of Fisheries & Water Resources | 2,499,562.81 | 1,950,333.49 | 28% | 2,323,654.72 | 1,649,718.91 | 41% |
| BE27 - Ministry of Higher Edu | 2,225,425.68 | 1,401,586.32 | 59% | 1,233,900.00 | 1,192,482.03 | 3% |
| BE29 - Ministry of Petroleum & Energy | 2,023,541.02 | 1,650,093.70 | 23% | 1,800,567.16 | 1,392,475.06 | 29% |
| BE31 - Ministry of Gender, Children and Social Welfare | 3,166,438.78 | 2,503,805.05 | 26% | 3,193,124.54 | 2,502,713.96 | 28% |
| BE 33-National Human Rights Commission | 2,323,474.17 | 1,309,728.09 | 77% | 8,149,827.37 | 4,905,450.00 | 66% |
| BE 34 – Ministry of Comm | 1,847,832.10 | | | 1,652,222.60 | | |
| BE 35 – Ministry of Public Service, Administrative Reforms and Policy | 5,283,965.18 | | | 5,402,667.48 | | |
| Total | 1,140,148,319.79 | 769,188,258.35 | 48% | 944,574,743.64 | 983,090,735.78 | -4% |

Source: MoFEA

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

| BE | Basic Salaries (BS) | | | Allowances | | |
|--|-------------------------|-------------------------|------------------|--------------------------------------|-----------------------|------------------|
| | Approved Budget | Jan-Apr 23' | Budget Spent (%) | Approved Budget | Jan-Apr 23' | Budget Spent (%) |
| BE01 - Office of The President | 83,288,136.00 | 24,817,719.77 | 30% | 53,518,945.00 | 23,222,030.00 | 43% |
| BE02 - National Assembly | 73,209,973.00 | 21,477,846.17 | 29% | 203,932,000.00 | 41,542,281.00 | 20% |
| BE03 - Judiciary | 55,838,537.00 | 14,637,116.00 | 26% | 89,257,400.00 | 28,785,929.54 | 32% |
| BE04 - Independent Electoral Commission | 8,995,222.00 | 2,956,420.00 | 33% | 135,827,820.00 | 62,383,452.00 | 46% |
| BE05 - Public Service Commission | 3,233,077.00 | 1,006,113.00 | 31% | 1,383,481.00 | 801,700.00 | 58% |
| BE06 - National Audit Office | 43,324,087.00 | 10,257,503.31 | 24% | 58,753,000.00 | 12,393,000.00 | 21% |
| BE07 - Ministry of Defence | 307,468,259.00 | 97,055,043.10 | 32% | 259,470,595.00 | 93,959,451.45 | 36% |
| BE08 - Ministry of Interior | 593,506,389.00 | 182,841,104.93 | 31% | 355,415,327.00 | 157,700,519.98 | 44% |
| BE09 - Ministry of Tourism and Culture | 3,451,635.00 | 875,218.64 | 25% | 1,979,743.00 | 1,055,584.07 | 53% |
| BE10 - Ministry of Foreign Affairs | 179,331,860.00 | 49,339,822.87 | 28% | 173,182,511.00 | 50,276,447.47 | 29% |
| BE11 - Ministry of Justice | 11,008,456.00 | 3,531,835.02 | 32% | 27,356,868.00 | 9,601,334.36 | 35% |
| BE12 - Ministry of Finance | 39,092,539.00 | 10,015,738.90 | 26% | 43,104,710.00 | 16,217,746.25 | 38% |
| BE14 – Office of The Ombudsman | 12,812,170.00 | 3,563,433.00 | 28% | 9,164,622.00 | 3,490,376.00 | 38% |
| BE16 - Ministry of Lands | 59,629,308.00 | 20,744,171.26 | 35% | 37,289,460.00 | 18,677,604.18 | 50% |
| BE17 - Ministry of Agriculture | 70,229,365.00 | 21,823,962.99 | 31% | 47,028,004.00 | 15,869,892.50 | 34% |
| BE18 - Ministry of Trans | 9,388,210.00 | 2,836,312.36 | 30% | 6,437,860.00 | 2,186,051.44 | 34% |
| BE19 - Ministry of Trade, | 9,251,283.00 | 2,999,442.48 | 32% | 4,767,981.00 | 2,500,555.52 | 52% |
| BE20 - Ministry of Basic Ed | 1,247,091,880.00 | 558,879,531.58 | 45% | 751,674,541.00 | 267,045,068.94 | 36% |
| BE21 - Ministry of Health | 220,228,301.00 | 78,308,960.64 | 36% | 255,426,792.00 | 99,897,414.64 | 39% |
| BE22 - Ministry of Youth & Sports | 6,031,150.00 | 1,638,356.90 | 27% | 3,084,195.00 | 1,497,173.95 | 49% |
| BE23 - Ministry of Environ | 32,449,450.00 | 10,159,986.34 | 31% | 17,799,009.00 | 10,600,986.48 | 60% |
| BE24 - Ministry of Inform | 2,135,193.00 | 1,012,440.79 | 47% | 1,283,287.00 | 1,114,180.00 | 87% |
| BE25 - Ministry of Fisheries | 8,568,859.00 | 2,499,562.81 | 29% | 5,440,148.00 | 2,323,654.72 | 43% |
| BE27 - Ministry of Higher edu | 7,846,013.00 | 2,225,425.68 | 28% | 1,525,000.00 | 1,233,900.00 | 81% |
| BE29 - Ministry of Petroleum & Energy | 7,699,392.00 | 2,023,541.02 | 26% | 4,887,037.00 | 1,800,567.16 | 37% |
| BE31 - Ministry of Gender, Children and Social Welfare | 11,346,151.00 | 3,166,438.78 | 28% | 7,533,221.00 | 3,193,124.54 | 42% |
| BE 33-National Human Rights Commission | 5,692,392.00 | 2,323,474.17 | 41% | 28,650,200.00 | 8,149,827.37 | 28% |
| BE 34 – Ministry of Comm | 6,575,052.00 | 1,847,832.10 | 28% | 4,275,441.00 | 1,652,222.60 | 39% |
| BE 35 – Ministry of Public Service | 13,018,169.00 | 5,283,965.18 | 41% | 11,503,348.00 | 5,402,667.48 | 47% |
| Total | 3,131,741,000.00 | 1,140,148,319.79 | 36% | 2,600,952,546.00 ² | 944,574,743.64 | 36% |

Source: MoFEA

² This amount excludes contingency payroll under Centralized Services (BE 15)

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

| BE | Jan-Apr 2023 | Jan-Apr 2022 | Variation |
|---------------------------|-------------------------|-------------------------|-----------|
| BE01 OP | 49,533,657.00 | 79,501,604.00 | -38% |
| BE 06 NAO | 6,285,895.50 | | |
| BE07 MOD | 750,000.00 | 874,000.00 | -14% |
| BE08 MOI | 42,500,000.00 | 50,500,000.00 | -16% |
| BE09 MOTC | 5,100,000.00 | 6,600,000.00 | -23% |
| BE10 MoFA | 99,476,373.67 | | |
| BE11 MOJ | 10,321,250.00 | 15,165,402.00 | -32% |
| BE12 MoFEA | 281,738,006.00 | 260,969,792.00 | 8% |
| BE15 CENTRALIZED SERVICES | | 524,000,000.00 | -100% |
| BE 16 MOLRG | 6,718,829.00 | | |
| BE17 MOA | 429,180,909.00 | 26,207,045.00 | 1538% |
| BE18 MOTWI | | 5,124,100.00 | -100% |
| BE19 MOTRIE | 15,215,246.47 | 14,865,294.03 | 2% |
| BE20 MOBSE | 242,855,063.46 | 194,903,831.46 | 25% |
| BE21 MOHSW | 313,389,390.32 | 262,260,486.52 | 19% |
| BE22 MOYS | 31,338,963.96 | 10,657,485.00 | 194% |
| BE23 MECCNAR | 4,500,000.00 | 9,133,332.00 | -51% |
| BE27 MOHERST | 31,671,364.39 | 28,498,888.00 | 11% |
| BE34 MoC&DE | 2,000,000.00 | | |
| Total Subventions | 1,572,574,948.77 | 1,489,261,260.01 | 6% |

Source: MoFEA

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

| BE | Approved Budget (000) | Jan-Apr 2023 Exp. (000) | Budget Spent (%) | Jan-Apr 2022 Exp (000) |
|---------------------------|-----------------------|-------------------------|------------------|------------------------|
| BE01 OP | 185,140.75 | 49,533.66 | 27% | 79,501.60 |
| BE06 NAO | 4,000.00 | - 6,285.90 | 157% | |
| BE07 MOD | 2,000.00 | 750.00 | 38% | 874.00 |
| BE08 MOI | 165,600.00 | 42,500.00 | 26% | 50,500.00 |
| BE09 MOTC | 21,420.00 | 5,100.00 | 24% | 6,600.00 |
| BE 10 MOFA | | 99,476.37 | | |
| BE11 MOJ | 34,100.00 | 10,321.25 | 30% | 15,165.40 |
| BE12 MoFEA | 684,000.00 | 281,738.01 | 41% | 260,969.79 |
| BE15 CENTRALIZED SERVICES | 200,000.00 | | 0% | 524,000.00 |
| BE 16 MoLRG | 16,000.00 | 6,718.83 | 42% | |
| BE17 MOA | 15,215.25 | 429,180.91 | 2821% | 26,207.05 |
| BE18 MOTWI | 15,000.00 | | 0% | 5,124.10 |
| BE19 MOTRIE | 75,707.20 | 15,215.25 | 20% | 14,865.29 |
| BE20 MOBSE | 649,003.92 | 242,855.06 | 37% | 194,903.83 |
| BE21 MOH | 959,879.98 | 313,389.39 | 33% | 262,260.49 |
| BE22 MOYS | 63,500.00 | 31,338.96 | 49% | 10,657.49 |
| BE23 MECCNAR | 24,000.00 | 4,500.00 | 19% | 9,133.33 |
| BE24 MOICI | 6,000.00 | | 0% | |
| BE27 MOHERST | 129,000.00 | 31,671.36 | 25% | 28,498.89 |
| BE 34 MoC&DE | 12,000.00 | 2,000.00 | 17% | |
| Total Subventions | 3,261,567.10 | 1,572,574.95 | 48% | 148,926.13 |

Source: MoFEA