



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

**JANUARY- NOVEMBER 2019
EXPENDITURE BRIEF**

PREPARED BY THE DIRECTORATE OF BUDGET

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INTRODUCTION

This brief presents an analysis of central government expenditure from January 2019 to November 2019. It aims to inform Senior Management on the composition of total expenditure by different classification, highlighting the absorption capacity of different budget entities (BEs), and give an indication of expenditure trends compared to the same period a year earlier. 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 November 2019 amounted to **D13.2 billion**, which represents an increment of 18% compared to the same period last year, as indicated in Table 1.

Table 1: Composition of Central Government Expenditure for November 2019

| Budget Class | Jan - Nov 2018 Expenditure | % of Total Expenditure ² | Jan - Nov - 2019 Exp. | % of Total Expenditure | Y-o-Y Growth |
|---|----------------------------|-------------------------------------|-----------------------|------------------------|--------------|
| Personnel Emoluments | 2,755,956,553 | 25% | 3,615,940,734 | 27% | 31% |
| Other Current | 3,048,797,612 | 27% | 3,501,330,116 | 27% | 15% |
| Subventions to Public Corporations | 1,169,097,850 | 10% | 1,986,056,888 | 15% | 70% |
| Debt Service | 3,597,195,158 | 32% | 3,529,123,087 | 27% | -2% |
| Capital Development | 598,815,702 | 5% | 577,517,366 | 4% | -4% |
| Total Expenditure | 11,169,862,876 | 100% | 13,209,968,191 | 100% | 18% |

Source: IFMIS

Personnel Emolument (PE) and Other Current (OC) collectively consumed 54 percent of total expenditure. Meanwhile, PE has increased from D2.7 billion in November 2018 to D3.6 billion in November 2019, representing a yearly growth of 31%, and mainly attributed to the 50 percent increase in salaries.

In comparison to last year, Debt Service decreased by 2 % from D3.59 billion to D3.52 billion whilst expenditure on Capital Development also decreased by 4% relative to last year. It also consumed 4% of the total expenditure as of end November 2019.

Table 2: Composition of Central Government Expenditure for November 2019 compared to Approved budget, Source: IFMIS

| Budget Class | Approved Budget | Jan-Nov 2019 Exp. | % of Approved Budget Spent |
|---|-----------------------|-----------------------|----------------------------|
| Personnel Emoluments | 4,218,569,000 | 3,615,940,734 | 86% |
| Other Recurrent | 4,256,988,000 | 3,501,330,116 | 82% |
| Subventions to Public Corporations | 2,422,365,000 | 1,986,056,888 | 82% |
| Debt Service | 4,789,725,000 | 3,529,123,087 | 74% |
| Capital Development | 1,411,492,000 | 577,517,366 | 41% |
| Total Expenditure | 17,099,139,000 | 13,209,968,191 | 77% |

Source: IFMIS

Table 2 above compares the different budget classes against the 2019 approved budget, highlighting the absorption capacity by budget class. Personnel Emolument remains the highest spending budget class with 86% of its budget consumed as at end November 2019, whereas Capital development remains the lowest absorbing budget class with only 41% of its approved budget spent to date.

The different budget classes have collectively consumed 77% percent of the approved budget as at end November 2019.

Chart 1: Central Government Expenditure for End November 2019 compared to Approved budget, Source: IFMIS

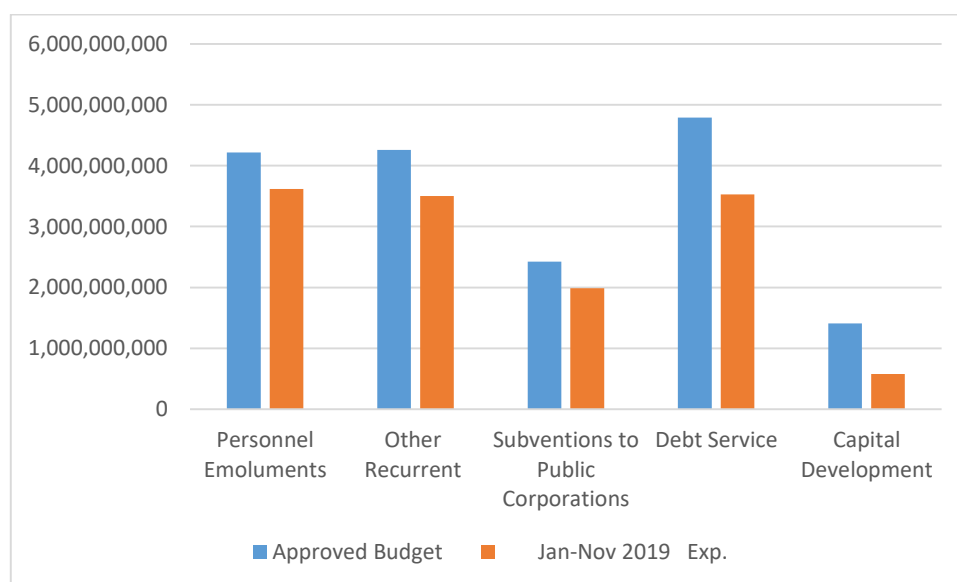


Table 3: Composition of Central Government Expenditure for End October 2019

| Personnel Emoluments | Jan - Nov 2018 Exp. | % of Total PE | Jan - Nov 2019 Exp. | % of Total PE | Y-o-Y Growth |
|--------------------------------------|----------------------|---------------|----------------------|---------------|--------------|
| Basic Salary | 1,153,925,607 | 42% | 1,779,126,851 | 49% | 54% |
| Wages | 5,973,855 | 0% | 0 | 0% | -100% |
| Allowances | 1,339,480,330 | 49% | 1,562,051,482 | 43% | 17% |
| Civil Service Staff Loan | 30,000,000 | 1% | 5,000,000 | 0% | -83% |
| ECA | 215,734,711 | 8% | 258,423,634 | 7% | 20% |
| Social Security Contributions | 10,842,050 | 0% | 11,338,766 | 0% | 5% |
| Total PE | 2,755,956,553 | 100% | 3,615,940,734 | 100% | 31% |

Source: IFMIS

Personnel Emolument increased from D2.7 billion in November 2018 to D3.6 billion in November 2019 with a year-to-year growth of 31 percent. Basic Salary constitutes 49 percent of total PE, which registered a growth of 54%, increasing from D1.1 billion in November 2018 to D1.7 billion November 2019. Allowance has increased by 17% as compared to same period last year, from D1.3 billion to D1.5 billion.

Table 3A: Decomposition of Personnel Emolument for November 2019 compared to Approved Budget

| Personnel Emoluments | Approved Budget 2019 | Jan-Nov 2019 Exp. | % of Approved Budget Spent |
|--------------------------------------|----------------------|----------------------|----------------------------|
| Basic Salary | 2,192,863,000 | 1,779,126,851 | 81% |
| Contingency payroll | 15,000,000 | | 0% |
| Allowances | 1,601,244,000 | 1,562,051,482 | 98% |
| ECA | 404,212,000 | 258,423,634 | 64% |
| Civil Service Staff Loan | 5,000,000 | 5,000,000 | 100% |
| Social Security Contributions | 15,250,000 | 11,338,766 | 74% |
| Total PE | 4,233,569,000 | 3,615,940,734 | 85% |

Source: IFMIS

The table above shows the approved budget for PE as compared to January-November 2019 expenditure. Basic Salary expenditure has consumed 81% of its approved budget, whereas 98% of the Allowance approved vote has been consumed.

I. TOP TEN SPENDING BUDGET ENTITIES (BEs)

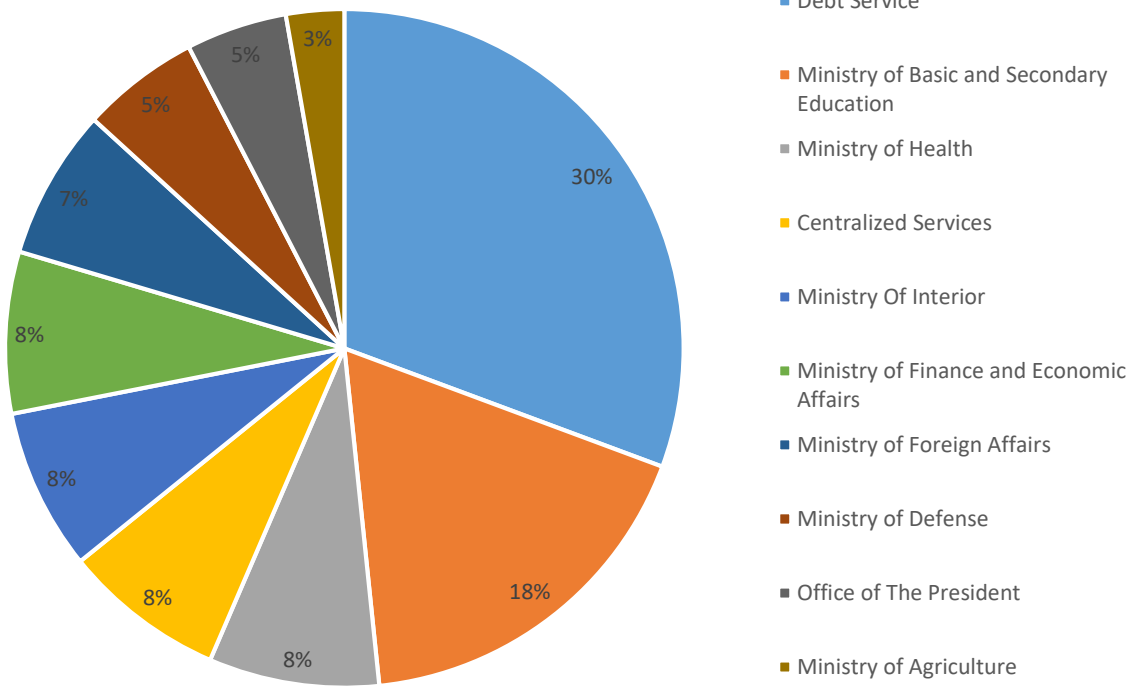
The top ten highest spending entities consumed 87% of total expenditure as of end November 2019. Debt Service and Ministry of Basic and Secondary Education top the list with compositions of 27% and 15% respectively.

| Budget Entity | Jan-Nov 2019 Outturn | % of Total Expenditure |
|--|--------------------------|---------------------------|
| Debt Service | 3,529,123,087 | 27% |
| Ministry of Basic and Secondary Education | 2,035,201,003 | 15% |
| Ministry of Health | 934,633,513 | 7% |
| Centralized Services | 888,857,132 | 7% |
| Ministry Of Interior | 886,586,478 | 7% |
| Ministry of Finance and Economic Affairs | 886,281,284 | 7% |
| Ministry of Foreign Affairs | 825,130,957 | 6% |
| Ministry of Defense | 648,857,723 | 5% |
| Office of The President | 554,254,876 | 4% |
| Ministry of Agriculture | 318,513,695 | 2% |
| Sub Total | 11,507,439,747 | 87% |
| Total Expenditure | 13,209,968,191.14 | 100% |

Source: IFMIS

Chart 2: Top Spending Budget Entities as at End November 2019 as a percentage

Chart Title



II. TOP TEN SPENDING BUDGET LINES

Subvention to Public Corporation and Settlement of Confirmed Debt registered as the highest expenditure line items with 15% and 5% of their budgets spent respectively. Travel expenses remains one of the highest expenditure line items, with 2% of the total Travel budget consumed as of end October 2019. However expenditure on Travel has decreased by 3% relative to the same period last year.

Table 4: Top ten budget spending lines for end October 2019

| Line Item | Jan - Nov 2018 Exp. | Jan - Nov 2019 Exp. | Approved Budget for 2019 | % of Budget Line Spent | Y-o-Y Growth (%) |
|---|------------------------|------------------------|-----------------------------|------------------------------|------------------------|
| Subvention | 1,169,097,850 | 1,986,056,888 | 2,442,365,000 | 81% | 70% |
| Settlement of Confirmed Debts | 189,825,751 | 634,821,304 | 440,000,000 | 144% | 234% |
| Travel Expenses | 316,439,766 | 306,009,880 | 335,510,000 | 91% | -3% |
| Electricity ,Water & Sewage | 127,624,544 | 259,564,736 | 238,756,000 | 109% | 103% |
| Rents and Rates | 171,342,546 | 196,468,900 | 268,313,000 | 73% | 15% |
| General Pensions Benefits | 112,023,046 | 190,914,323 | 300,000,000 | 64% | 70% |
| Operating Costs | 195,181,806 | 186,303,660 | 264,717,000 | 70% | -5% |
| Training | 142,133,749 | 171,978,707 | 197,314,000 | 87% | 21% |
| Purchase of fuel and lubricants | 160,145,913 | 166,093,138 | 193,363,000 | 86% | 4% |
| School Improvement Grant | 184,182,491 | 163,195,067 | 190,800,000 | 86% | -11% |
| Food and Food Services | 125,403,205 | 128,635,628 | 140,690,000 | 91% | 3% |
| Total for top spending budget lines-August 2019 | 2,893,400,668 | 4,390,042,230 | 5,011,828,000 | 88% | 52% |

Source: IFMIS

ANNEX

Annex 1: Budget Absorption by BE for End November 2019

| BE | JAN-NOV 2018 EXP. | JAN-NOV 2019 EXP. | APPROVED BUDGET GLF 2019 | % OF BUDGET ABSORBED |
|---|----------------------|----------------------|--------------------------|----------------------|
| BE01 - Office of The President | 581,026,694 | 554,254,876 | 697,663,751 | 79% |
| BE02 - National Assembly | 105,331,807 | 100,000,557 | 139,273,419 | 72% |
| BE03 - Judiciary | 60,885,043 | 110,389,132 | 164,091,692 | 67% |
| BE04 - Independent Electoral Commission | 75,209,635 | 19,999,990 | 29,800,723 | 67% |
| BE05 - Public Service Commission | 8,380,649 | 7,417,199 | 9,900,000 | 75% |
| BE06 - National Audit Office | 48,543,786 | 44,001,879 | 59,426,230 | 74% |
| BE07 - Ministry of Defence | 556,110,778 | 648,857,723 | 726,557,843 | 89% |
| BE08 - Ministry of Interior | 713,054,478 | 886,586,478 | 996,904,978 | 89% |
| BE09 - Ministry of Tourism and Culture | 32,740,184 | 30,025,072 | 43,039,165 | 70% |
| BE10 - Ministry of Foreign Affairs | 651,821,185 | 825,130,957 | 1,257,882,799 | 66% |
| BE11 - Attorney General's Chambers & Ministry of Justice | 105,805,211 | 254,953,195 | 346,162,635 | 74% |
| BE12 - Ministry of Finance | 789,658,535 | 886,281,284 | 837,127,837 | 106% |
| BE13 - Pensions and Gratuties | 143,996,875 | 238,431,455 | 375,678,000 | 63% |
| BE14 - Ombudsman | 13,719,132 | 15,832,864 | 20,241,000 | 78% |
| BE15 - Centralized Services | 387,834,600 | 888,857,132 | 1,340,000,000 | 66% |
| BE16 - Ministry of Local Government and Lands | 55,614,699 | 81,301,109 | 175,381,997 | 46% |
| BE17 - Ministry of Agriculture | 252,741,387 | 318,513,695 | 441,536,840 | 72% |
| BE18 - Ministry of Works, Construction & Infrastructure | 203,515,389 | 164,144,235 | 327,949,083 | 50% |
| BE19 - Ministry of Trade, Industry & Employment | 81,641,771 | 80,191,996 | 111,062,020 | 72% |
| BE20 - Ministry of Basic and Secondary Education | 1,507,144,681 | 2,035,201,003 | 2,069,170,828 | 98% |
| BE21 - Ministry of Health and Social Welfare | 755,085,673 | 934,633,513 | 1,164,067,500 | 80% |
| BE22 - Ministry of Youth & Sports | 75,519,334 | 90,090,078 | 141,276,190 | 64% |
| BE23 - Ministry of Enviroment, Climate Change & Nat. Resouces | 85,504,712 | 124,201,670 | 252,645,495 | 49% |
| BE24 - Ministry of Comm, Info & Info Tech | 19,110,300 | 24,052,717 | 63,577,479 | 38% |
| BE25 - Ministry of Fisheries, Water Res. & NA Matters | 26,750,565 | 32,885,040 | 62,420,000 | 53% |
| BE27 - Ministry of Higher Edu., Research, Sci. & Tech. | 217,788,119 | 230,567,460 | 341,339,522 | 68% |
| BE29 - Ministry of Petroleum & Energy | 19,291,140 | 30,307,144 | 56,951,387 | 53% |
| BE31 - Ministry of Women, Children and Social Welfare | 3,597,195,158 | 23,735,652 | 58,285,475 | 41% |
| BE50 - National Debt Service | 3,259,776,951 | 3,529,123,087 | 4,789,724,934 | 74% |
| Grand Total | 14,430,798,471 | 13,209,968,191 | 17,099,138,822 | 77% |

Source: IFMIS

Annex 2: Salaries and Allowances by Budget Entity for November 2019 compared to End November 2018

| BE | Basic Salaries (BS) | | BS Variation | Allowances | | Allowance Variation |
|---|-------------------------|-------------------------|--------------|-------------------------|-------------------------|---------------------|
| | Jan - Nov 2018 | Jan - Nov 2019 | | Jan - Nov 2018 | Jan - Nov 2019 | |
| BE01 - Office of The President | 31,840,493 | 50,860,933.74 | 60% | 40,323,964.32 | 40,985,428.67 | 2% |
| BE02 - National Assembly | 12,831,558 | 19,363,771.42 | 51% | 33,537,636.85 | 34,841,966.40 | 4% |
| BE03 - Judiciary | 17,450,647 | 26,568,506.58 | 52% | 34,151,804.58 | 58,735,688.61 | 72% |
| BE04 - Independent Electoral Commission | 4,454,405 | 5,598,000.00 | 26% | 4,676,230.00 | 5,261,016.00 | 13% |
| BE05 - Public Service Commission | 1,081,665 | 1,557,056.64 | 44% | 1,084,727.17 | 1,208,050.33 | 11% |
| BE06 - National Audit Office | 8,715,048 | 5,129,054.68 | -41% | 7,362,914.84 | 5,008,150.04 | -32% |
| BE07 - Ministry of Defence | 131,598,608 | 200,689,852.22 | 53% | 241,913,790.41 | 249,801,665.56 | 3% |
| BE08 - Ministry of Interior | 243,787,962 | 347,083,951.52 | 42% | 240,400,211.97 | 277,309,001.86 | 15% |
| BE09 - Ministry of Tourism and Culture | 1,174,794 | 1,804,544.21 | 54% | 1,259,376.70 | 1,226,391.41 | -3% |
| BE10 - Ministry of Foreign Affairs | 97,573,933 | 138,299,202.87 | 42% | 100,261,583.95 | 126,681,699.74 | 26% |
| BE11 - Attorney General's Chambers & Ministry of Justice | 4,488,731 | 9,703,711.41 | 116% | 8,394,752.18 | 8,053,126.44 | -4% |
| BE12 - Ministry of Finance | 11,155,620 | 17,946,400.46 | 61% | 20,744,366.73 | 19,597,861.82 | -6% |
| BE14 - Ombudsman | 2,252,661 | 4,450,944.00 | 98% | 4,998,130.75 | 6,755,588.08 | 35% |
| BE16 - Ministry of Local Government and Lands | 19,309,511 | 27,199,835.38 | 41% | 9,631,090.40 | 12,829,515.01 | 33% |
| BE17 - Ministry of Agriculture | 28,132,277 | 41,958,208.04 | 49% | 24,774,906.64 | 27,198,445.14 | 10% |
| BE18 - Ministry of Works, Construction & Infrastructure | 3,926,907 | 5,636,895.26 | 44% | 4,672,473.02 | 4,031,282.29 | -14% |
| BE19 - Ministry of Trade, Industry & Employment | 3,599,732 | 5,819,380.65 | 62% | 3,383,465.79 | 3,932,489.78 | 16% |
| BE20 - Ministry of Basic and Secondary Education | 437,810,454 | 701,636,720.89 | 60% | 409,270,860.32 | 497,604,397.92 | 22% |
| BE21 - Ministry of Health and Social Welfare | 75,570,925 | 127,623,362.98 | 69% | 117,056,599.47 | 150,141,928.40 | 28% |
| BE22 - Ministry of Youth & Sports | 2,259,705 | 3,202,153.45 | 42% | 2,048,543.89 | 2,101,995.60 | 3% |
| BE23 - Ministry of Environment, Climate Change & Nat. Resources | 4,478,114 | 17,503,446.53 | 291% | 19,048,279.46 | 15,161,198.02 | -20% |
| BE24 - Ministry of Comm, Info & Info Tech | 2,438,748 | 3,921,627.89 | 61% | 2,407,292.94 | 2,804,976.45 | 17% |
| BE25 - Ministry of Fisheries, Water Res. & NA Matters | 3,121,186 | 4,999,819.21 | 60% | 3,136,125.43 | 3,507,875.55 | 12% |
| BE27 - Ministry of Higher Edu., Research, Sci. & Tech. | 2,372,385 | 6,008,925.64 | 153% | 2,323,130.24 | 3,137,368.02 | 35% |
| BE29 - Ministry of Petroleum & Energy | 2,517,183 | 4,560,545.40 | 81% | 2,618,072.25 | 3,731,875.18 | 43% |
| BE31 - Ministry of Women, Children and Social Welfare | | | | | | |
| Total | 1,153,943,251.63 | 1,779,126,851.07 | 54% | 1,339,480,330.30 | 1,562,051,482.32 | 17% |

Source: IFMIS

Annex 3: Salaries and Allowances by Budget Entity for November 2019 compared to Approved Budget 2019

| BE | Basic Salaries (BS) | | | Allowances | | |
|--|----------------------|----------------------|-------------------|----------------------|----------------------|-------------------|
| | Approved Budget | Nov 2019 | % of Budget Spent | Approved Budget | Nov 2019 | % of Budget Spent |
| BE01 - Office of The President | 54,689,551 | 50,860,934 | 93% | 46,216,500 | 40,985,429 | 89% |
| BE02 - National Assembly | 24,966,000 | 19,363,771 | 78% | 38,307,419 | 34,841,966 | 91% |
| BE03 – Judiciary | 23,936,506 | 26,568,507 | 111% | 51,405,186 | 58,735,689 | 114% |
| BE04 - Independent Electoral Commission | 8,418,479 | 5,598,000 | 66% | 5,303,619 | 5,261,016 | 99% |
| BE05 - Public Service Commission | 2,400,000 | 1,557,057 | 65% | 2,000,000 | 1,208,050 | 60% |
| BE06 - National Audit Office | 20,701,169 | 5,129,055 | 25% | 11,599,161 | 5,008,150 | 43% |
| BE07 - Ministry of Defence | 230,861,704 | 200,689,852 | 87% | 202,934,712 | 249,801,666 | 123% |
| BE08 - Ministry of Interior | 439,467,987 | 347,083,952 | 79% | 256,810,799 | 277,309,002 | 108% |
| BE09 - Ministry of Tourism and Culture | 2,769,165 | 1,804,544 | 65% | 2,100,000 | 1,226,391 | 58% |
| BE10 - Ministry of Foreign Affairs | 190,445,739 | 138,299,203 | 73% | 145,579,080 | 126,681,700 | 87% |
| BE11 - Attorney General's Chambers & Ministry of Justice | 99,600,000 | 9,703,711 | 10% | 41,952,941 | 8,053,126 | 19% |
| BE12 - Ministry of Finance | 24,079,596 | 17,946,400 | 75% | 27,600,000 | 19,597,862 | 71% |
| BE14 - Ombudsman | 6,576,000 | 4,450,944 | 68% | 7,905,000 | 6,755,588 | 85% |
| BE16 - Ministry of Local Government and Lands | 50,885,375 | 27,199,835 | 53% | 29,526,622 | 12,829,515 | 43% |
| BE17 - Ministry of Agriculture | 49,545,000 | 41,958,208 | 85% | 30,000,000 | 27,198,445 | 91% |
| BE18 - Ministry of Works, Construction & Infrastructure | 8,731,164 | 5,636,895 | 65% | 6,000,000 | 4,031,282 | 67% |
| BE19 - Ministry of Trade, Industry & Employment | 7,536,485 | 5,819,381 | 77% | 4,000,000 | 3,932,490 | 98% |
| BE20 - Ministry of Basic and Secondary Education | 777,168,546 | 701,636,721 | 90% | 475,247,037 | 497,604,398 | 105% |
| BE21 - Ministry of Health and Social Welfare | 127,537,500 | 127,623,363 | 100% | 133,000,000 | 150,141,928 | 113% |
| BE22 - Ministry of Youth & Sports | 4,576,190 | 3,202,153 | 70% | 2,900,000 | 2,101,996 | 72% |
| BE23 - Ministry of Environment, Climate Change & Nat. Resources | 10,245,495 | 17,503,447 | 171% | 23,000,000 | 15,161,198 | 66% |
| BE24 - Ministry of Comm,Info & Info Tech | 4,859,630 | 3,921,628 | 81% | 3,867,849 | 2,804,976 | 73% |
| BE25 - Ministry of Fisheries, Water Res. & NA Matters | 7,950,000 | 4,999,819 | 63% | 3,800,000 | 3,507,876 | 92% |
| BE27 - Ministry of Higher Edu., Research, Sci. & Tech. | 8,001,311 | 6,008,926 | 75% | 5,438,211 | 3,137,368 | 58% |
| BE29 - Ministry of Petroleum & Energy | 5,325,000 | 4,560,545 | 86% | 3,750,000 | 3,731,875 | 100% |
| BE31 - Ministry of Women, Children and Social Welfare | 1,389,375 | | 0% | 1,000,000 | 402,500 | 40% |
| Total | 2,191,273,592 | 1,779,126,851 | | 1,561,244,136 | 1,562,051,482 | |

Source: IFMIS

Annex 3: Subvention by Budget Entity for End November 2019 compared to End November 2018

| BE | 2018 | 2019 | Variation |
|---------------------------|----------------------|----------------------|------------|
| BE01 OP | 123,177,602 | 110,538,765 | -10% |
| BE07 MOD | 2,052,929 | 2,750,000 | 34% |
| BE08 MOI | 83,894,200 | 105,012,592 | 25% |
| BE09 MOTC | 21,750,000 | 17,500,000 | -20% |
| BE11 MOJ | 14,289,890 | 17,751,249 | 24% |
| BE12 MoFEA | 436,391,609 | 554,538,546 | 27% |
| BE15 CENTRALIZED SERVICES | 0 | 42,199,998 | 0% |
| BE16 MoLRG | 0 | 4,000,000 | 0% |
| BE17 MOA | 41,340,030 | 43,205,881 | 5% |
| BE18 MOTWI | 25,590,000 | 35,157,210 | 37% |
| BE19 MOTRIE | 43,316,343 | 39,564,053 | -9% |
| BE20 MOBSE | 298,586,493 | 413,593,582 | 39% |
| BE21 MOHSW | 390,844,008 | 457,614,619 | 17% |
| BE22 MOYS | 35,306,553 | 41,762,060 | 18% |
| BE23 MECCNAR | 24,747,732 | 22,000,000 | -11% |
| BE27 MOHERST | 76,665,000 | 78,868,334 | 3% |
| Total Subventions | 1,617,952,388 | 1,986,056,888 | 23% |

Source: IFMIS

Annex 4: Subvention by Budget Entity for End November 2019 compared to approved budget

| BE | Approved Budegt | JAN-NOV 2019 EXP. | % OF BUDGET ABSORBED |
|---------------------------|-------------------------|-------------------------|----------------------|
| BE01 OP | 132,500,000.00 | 110,538,765 | 83% |
| BE07 MOD | 3,000,000.00 | 2,750,000 | 92% |
| BE08 MOI | 94,000,000.00 | 105,012,592 | 112% |
| BE09 MOTC | 21,000,000.00 | 17,500,000 | 83% |
| BE11 MOJ | 25,000,000.00 | 17,751,249 | 71% |
| BE12 MoFEA | 500,000,000.00 | 554,538,546 | 111% |
| BE15 CENTRALIZED SERVICES | 500,000,000.00 | 42,199,998 | 8% |
| BE16 MoLRG | 8,000,000.00 | 4,000,000 | 50% |
| BE17 MOA | 55,406,940.00 | 43,205,881 | 78% |
| BE18 MOTWI | 36,000,000.00 | 35,157,210 | 98% |
| BE19 MOTRIE | 57,807,976.00 | 39,564,053 | 68% |
| BE20 MOBSE | 327,029,653.00 | 413,593,582 | 126% |
| BE21 MOHSW | 480,000,000.00 | 457,614,619 | 95% |
| BE22 MOYS | 62,820,000.00 | 41,762,060 | 66% |
| BE23 MECCNAR | 27,800,000.00 | 22,000,000 | 79% |
| BE27 MOHERST | 120,000,000.00 | 78,868,334 | 66% |
| Total Subventions | 1,942,364,569.00 | 1,986,056,888.26 | 102% |

Source: IFMIS