



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

END NOVEMBER 2023 EXPENDITURE REPORT

PREPARED BY THE DIRECTORATE OF BUDGET

December 2023

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I. INTRODUCTION

This report presents an analysis of central government expenditure from January 1st – November 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 the 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 November is 96.04% of 2023 GLF budget.
2. Personnel Emoluments, Subvention and Debt Service came out as the top expenditure classes with an execution rate of 101.96%, 102.58% and 113.88% during the period, respectively.
3. Capital Development has decreased from GMD 2.83 billion last year to GMD 2.28 billion this year, representing a 19.56% fall in spending during the period under review. **It is important to note here that a great proportion of –capital spending for the Fiscal Year 2022 was spent on the Bertil Harding Highway project.**

II TOTAL GOVERNMENT EXPENDITURE

The government's total expenditure for the period of January to November 2023 (Jan-Nov) amounted to GMD 21.15 billion as compared to GMD 19.11 billion during the same period last year, representing a 10.72% increase in year-on-year GLF spending. This overall upward trend is attributable to Year-on-Year (Y-o-Y) growth in Subventions (20.44%), Personnel Emoluments (22.1%) and Debt Service (23.34%).

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

Table 1: Breakdown of Government Expenditure for Jan-Nov

Economic class	Jan-Nov 2023 Expenditure	Total Exp. (%)	Jan-Nov 2022 Expenditure	Total Exp. (%)	Y-o-Y Growth (%)
Personnel Emoluments	6,225,173,640.25	29.43%	5,098,572,024.21	26.69%	22.10%
Other Recurrent	3,944,820,148.44	18.65%	4,042,827,723.10	21.16%	-2.42%
Subventions to Public Corporations	3,802,718,448.46	17.98%	3,157,403,341.62	16.53%	20.44%
Debt Service	4,905,674,314.62	23.19%	3,977,264,790.71	20.82%	23.34%
Capital	2,275,662,770.13	10.76%	2,829,042,099.01	14.81%	-19.56%
Total Expenditure	21,154,049,321.90	100.00%	19,105,109,978.65	100.00%	10.72%

Source: MoFEA

Table 2 below compares the actual spending by economic class against the Approved 2023 National Budget, highlighting the expenditure rates. A total amount of GMD 6.23 billion has been spent on Personnel Emoluments (PE) - as at end November 2023 against its approved budget of GMD 6.10 billion representing a 101.96% spending rate which is more than what has been budgeted for it.

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

Economic Class	Approved 2023 Budget (000)	Jan-Nov 2023 Expenditure (000)	Execution Rate (%)
Personnel Emoluments	6,105,276.00	6,225,173.64	101.96%
Other Recurrent	5,397,360.00	3,944,820.15	73.09%
Subvention	3,707,234.00	3,802,718.45	102.58%
Debt Service	4,307,724.00	4,905,674.31	113.88%
Capital Development	2,508,804.00	2,275,662.77	90.71%
Total Expenditure	22,026,398.00	21,154,049.32	96.04%

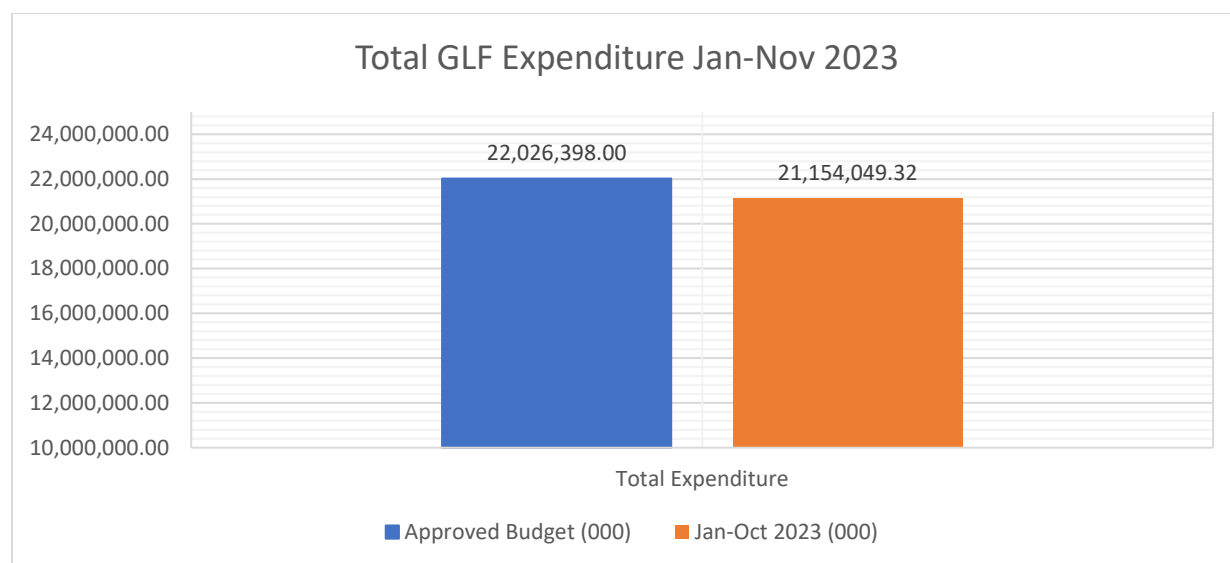
Source: MoFEA

For Other Recurrent expenditure, an amount of GMD 5.40 billion has been approved, and a total amount of GMD 3.94 billion was spent, representing a 73.09% expenditure rate. Furthermore, Subventions amounting to GMD 3.71 billion have been approved, and a total amount of GMD 3.80 billion has been spent, representing 102.58% expenditure rate. A Debt Service budget amounting to GMD 4.31 billion has been approved, and a total amount of GMD 4.91 billion has been spent, representing an expenditure of 113.88% as at end November. Meanwhile, Capital expenditure amounting to GMD 2.51 billion has been approved and a total amount of GMD 2.28 billion has been spent, representing an expenditure rate of 90.71%. Most of the spending in capital expenditure is mainly on infrastructure projects.

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

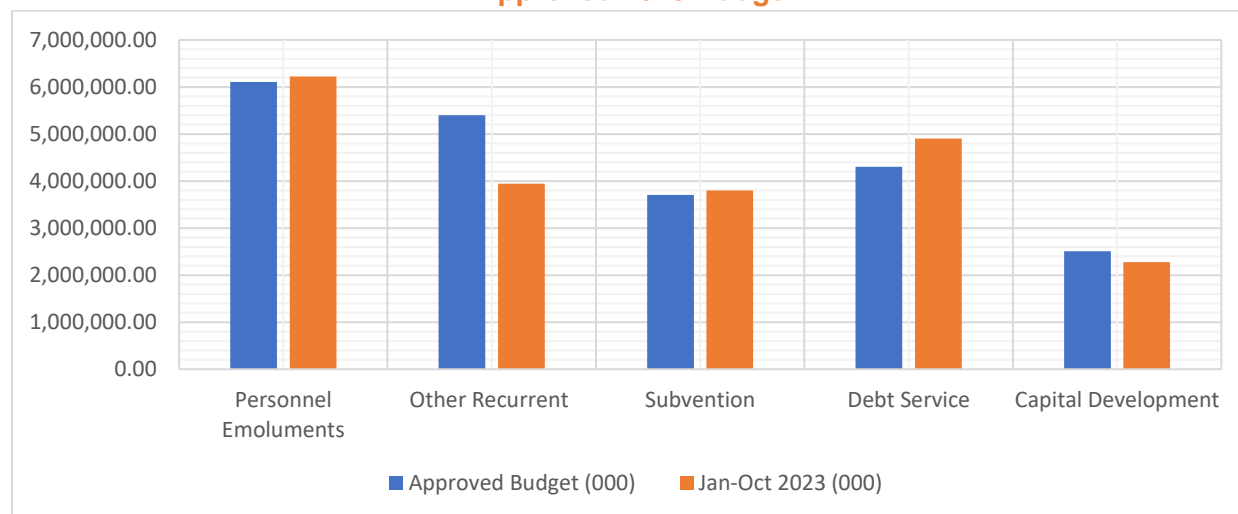
Chart 1: Total GLF Expenditure for Jan-Nov, Compared to Approved 2023 Budget

The Chart below depicts the Total Approved Budget for 2023 against Total Expenditure from January to November 2023



Source: MoFEA

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



Source: MoFEA

Total PE increased by 22.1% to reach GMD 6.23 billion compared to GMD 5.10 billion from the same period last year. Basic Salary has consumed 49.29% of Total PE, registering a 26.00% Y-o-Y increase. Allowances have consumed 44.62% and registered a 17.61% Y-o-Y increase.

Meanwhile, ECA has consumed 5.85% of Total PE, increasing by 26.78% Y-o-Y. Finally, Social Security Contributions have increased to GMD 9.53 million, representing a decrease of 7.74% Y-o-Y.

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

Secondly, the depreciation of the Dalasi against foreign currencies such as the dollar and euro, has contributed to the increase in ECA spending.

Table 3A: Breakdown of Personnel Emoluments for Jan-Nov 2023

Personnel Emoluments	Jan-Nov 2023 Expenditure	Total PE (%)	Jan-Nov 2022 Expenditure	Total PE (%)	Y-o-Y Growth (%)
Basic Salary	3,068,587,002.50	49.29%	2,435,447,624.93	47.77%	26.00%
Allowances	2,777,975,519.89	44.62%	2,362,112,550.86	46.33%	17.61%
Exchange Concession Allowance (ECA)	364,079,509.3	5.85%	287,164,716.59	5.63%	26.78%
Civil service Staff Loan	5,000,000.00	0.08%	5,000,000.00	0.10%	0.00%
Social Security Contributions	9,531,608.55	0.15%	8,847,131.83	0.17%	7.74%
Total PE	6,225,173,640.25	100.00%	5,098,572,024.21	100.00%	22.10%

Source: MoFEA

Table 3B: Breakdown of Personnel Emoluments for Jan-Nov Compared to Approved 2023 Budget

Personnel Emoluments	Approved 2023 Budget (000)	Jan-Nov 2023 Exp (000)	Approved Budget Spent (%)
Basic Salary	3,131,740.00	3,068,587.00	97.98%
Allowances	2,620,952.00	2,777,975.52	105.99%
ECA	323,512.00	364,079.51	112.54%
Civil Service Staff Loan	10,000.00	5,000.00	50.00%
Social Security Contributions	19,072.00	9,531.61	49.98%
Total PE	6,105,276.00	6,225,173.64	101.96%

Source: MoFEA

Table 3B details the Approved 2023 Budget for PE as compared to end November expenditure. ECA accounted for 112.54% of its approved budget. Basic Salary and Allowances accounted for 97.98% and 105.99% of their respective budgets. There has been a GMD 5 million expenditure on the Civil Service Staff Loan for November. Social Security Contribution expenditure was 49.98% of its budget.

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

The National Debt Service is the highest spending BE, consuming 23.19% of total expenditure for the period under review. This can be attributed to the increase in debt level and the hike in domestic interest rates leading to high interest payments. The Ministry of Basic and Secondary Education is the second on the list consuming 16.22% of total expenditure. These ten (10) BEs (indicated in Table 4 below), including the National Debt Service account for GMD 17.78 billion of total expenditure for end November 2023, representing 84.03% of total expenditure for the period under review.

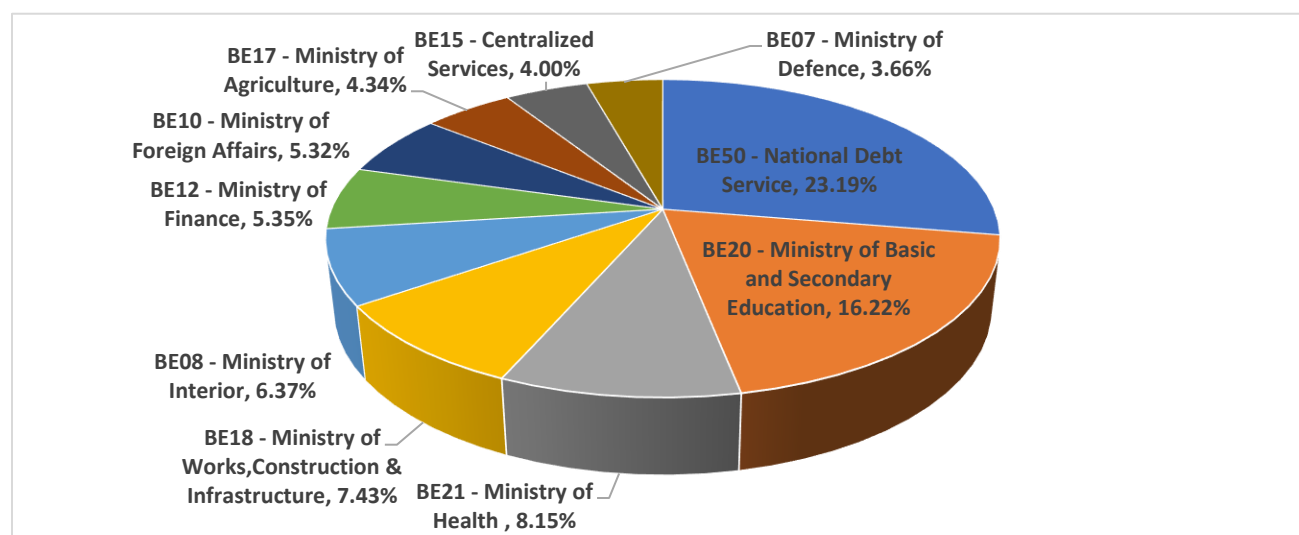
It is important to note here that the reason for the huge variance under Ministry of Agriculture is that; Input Subsidy is now expensed by the Ministry of Agriculture though it was initially budgeted under the Centralized Services.

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

Budget Entity	Jan-Nov 2023 Outturn	Jan-Nov 2022 Outturn	% of Total Expenditure 2023	Variance
BE50 - National Debt Service	4,905,674,314.62	3,977,264,790.71	23.19%	23.34%
BE20 - Ministry of Basic and Secondary Education	3,431,803,700.74	2,985,112,726.56	16.22%	14.96%
BE21 - Ministry of Health	1,724,287,858.41	2,150,692,632.98	8.15%	-19.83%
BE18 - Ministry of Works, Construction & Infrastructure	1,572,230,390.90	1,688,355,457.56	7.43%	-6.88%
BE08 - Ministry of Interior	1,346,604,202.00	1,208,724,312.65	6.37%	11.41%
BE12 - Ministry of Finance	1,131,137,528.65	1,206,595,056.27	5.35%	-6.25%
BE10 - Ministry of Foreign Affairs	1,124,792,043.99	1,024,567,668.44	5.32%	9.78%
BE17 - Ministry of Agriculture	918,291,392.68	952,623,792.89	4.34%	-3.60%
BE15 - Centralized Services	846,716,887.61	808,576,990.16	4.00%	4.72%
BE07 - Ministry of Defence	775,153,989.47	768,706,904.62	3.66%	0.84%
SubTotal	17,776,692,309.07	16,771,220,332.84	84.03%	6.00%
Total	21,154,049,321.90	19,105,109,978.65	100.00%	10.72%

Source: MoFEA

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



IV. Top Spending Budget Lines

Subvention is the highest spending budget line during the period under review, with expenditure amounting to GMD 3.80 billion, and corresponding to 102.58% of its 2023 budget. It has grown by 20.44% compared to last year the same period. This is followed by **Roads and Bridges** with an amount of GMD 1.28 billion at 78.29% of the approved 2023 budget. However we have spent 31.73% less than last year the same period.

A summary of highest spending budget lines is provided in [Table 5](#) below.

Table 5: Top Spending Budget Lines for Jan-Nov 2023

Line Item	Approved Budget (000)	Jan- Nov 2023 Exp (000)	% of Budget line spent 2023	Jan-Nov 2022 (000)	Y-o-Y Growth (%)
Subvention	3,707,234.00	3,802,718.45	102.58%	3,157,403.34	20.44%
Roads and Bridges	1,636,499.00	1,281,250.16	78.29%	1,876,734.61	-31.73%
Input Subsidy	400,000.00	664,499.68	166.12%	524,000.00	26.81%
Travel	279,143.00	342,838.38	122.82%	344,603.43	-0.51%
Food and Food Services	311,781.00	324,337.44	104.03%	279,433.96	16.07%
Purchase of fuel	230,605.00	265,834.32	115.28%	189,640.24	40.18%
Rents and Rates		262,016.61	238.63%	120,528.94	117.39%
Vehicles	109,800.00	257,628.47	109.27%	69,139.46	272.62%
Electricity, Water and Sewages	235,783.00	244,994.08	77.24%	199,645.94	22.71%
Operating Cost	321,037.00	225,371.63	70.20%	253,776.84	-11.19%
School Improvement Grants	305,785.00	210,318.64	68.78%	168,692.51	24.68%
Subtotal	7,854,857.00	7,881,807.87	100.34%	7,183,599.28	9.72%
Total Expenditure	22,026,398.00	21,154,049.32	96.04%	19,105,109.98	10.72%

Source: MoFEA

STATISTICAL ANNEXES

Annex 1: Expenditure by BEs for Jan-Nov 2023

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

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

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

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

Annex 1: Expenditure by BEs for Jan-Nov 2023

BE	Approved 2023 Budget	Jan-Nov 2023 Expenditure	% of Budget Expended	Jan-Nov 2022 Expenditure
BE01 - Office of The President	674,687,063.00	757,410,987.54	112.26%	808,576,990.16
BE02 - National Assembly	448,591,973.00	371,384,099.91	82.79%	282,432,667.79
BE03 - Judiciary	240,020,937.00	174,284,520.11	72.61%	138,695,593.03
BE04 - Independent Electoral Commission	224,469,957.00	207,248,972.00	92.33%	108,669,015.00
BE05 - Public Service Commission	13,705,558.00	9,742,038.12	71.08%	9,476,205.08
BE06 - National Audit Office	172,086,668.00	127,234,750.10	73.94%	106,135,647.64
BE07 - Ministry of Defence	852,351,269.00	775,153,989.47	90.94%	768,706,904.62
BE08 - Ministry of Interior	1,379,462,704.00	1,346,604,202.00	97.62%	1,206,595,056.27
BE09 - Ministry of Tourism and Culture	36,198,878.00	35,491,725.52	98.05%	33,034,148.15
BE10 - Ministry of Foreign Affairs	1,066,216,204.00	1,124,792,043.99	105.49%	952,623,792.89
BE11 - Ministry of Justice	172,690,324.00	79,118,257.66	45.82%	90,221,356.49
BE12 - Ministry of Finance	1,481,136,761.00	1,131,137,528.65	76.37%	1,024,567,668.44
BE13 - Pensions and Gratuities	443,397,500.00	317,092,764.72	71.51%	312,522,806.26
BE14 - Ombudsman	35,767,180.00	25,251,791.18	70.60%	22,556,946.90
BE15 - Centralized Services	855,002,000.00	846,716,887.61	99.03%	1,208,724,312.65
BE16 - Ministry of Local Government and Lands	222,058,308.00	246,724,609.99	111.11%	184,932,265.03
BE17 - Ministry of Agriculture	722,861,936.00	918,291,392.68	127.04%	330,752,913.95
BE18 - Ministry of Works, Construction & Infrastructure	1,954,048,027.00	1,572,230,390.90	80.46%	2,150,692,632.98
BE19 - Ministry of Trade, Industry & Employment	137,441,777.00	79,912,261.04	58.14%	78,107,950.51
BE20 - Ministry of Basic and Secondary Education	3,482,343,282.00	3,431,803,700.74	98.55%	2,985,112,726.56
BE21 - Ministry of Health	1,925,518,927.00	1,724,287,858.41	89.55%	1,688,355,457.56
BE22 - Ministry of Youth & Sports	101,565,344.00	85,673,711.11	84.35%	60,159,861.53
BE23 - Ministry of Environment, Climate Change & Nat. Resources	190,998,459.00	149,525,189.81	78.29%	169,246,472.64
BE24 - Ministry of Info	30,588,480.00	22,170,155.34	72.48%	29,370,584.74
BE25 - Ministry of Fisheries, Water Res. & NA Matters	47,884,007.00	23,065,307.39	48.17%	30,162,608.86
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	372,928,013.00	295,334,494.43	79.19%	191,986,405.95
BE29 - Ministry of Petroleum & Energy	50,678,641.00	106,548,985.97	210.24%	26,529,729.24
BE31 - Ministry of Gender and Social Welfare	82,338,076.00	52,848,340.18	64.18%	45,350,123.08
BE 33-National Human Rights Commission	68,482,448.00	47,814,597.53	69.82%	36,318,311.94
BE34 Ministry of Communications & Digital Economy	104,254,993.00	52,011,008.36	49.89%	13,470,174.75
BE 35 Ministry of Public Services	128,898,051.00	111,468,444.82	86.48%	33,757,857.25
BE50 - National Debt Service	4,307,723,899.00	4,905,674,314.62	113.88%	3,977,264,790.71
Grand Total	22,026,397,644.00	21,154,049,321.90	96.04%	19,105,109,978.65

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

BE	Basic Salaries (BS)		BS Variation	Allowances		Allowance Variation
	Jan-Nov 23'	Jan-Nov 22'		Jan-Nov 23'	Jan-Nov 22'	
BE01 - Office of The President	70,754,978.69	63,406,453.65	12%	58,824,507.42	63,183,278.36	-7%
BE02 - National Assembly	64,753,249.89	46,109,122.28	40%	184,190,491.64	127,279,321.66	45%
BE03 - Judiciary	41,389,228.42	32,327,749.35	28%	80,834,489.64	74,351,387.91	9%
BE04 - Independent Electoral Commission	8,637,007.00	6,179,134.00	40%	127,084,965.00	66,194,186.00	92%
BE05 -Public Service Commission	2,880,843.99	2,422,463.60	19%	1,881,786.55	1,736,411.90	8%
BE06 - National Audit Office	29,834,457.35	24,612,140.61	21%	46,231,447.74	48,783,269.58	-5%
BE07 - Ministry of Defence	291,975,929.25	225,090,111.10	30%	243,947,726.42	259,370,216.09	-6%
BE08 - Ministry of Interior	524,291,229.63	436,671,470.76	20%	421,079,255.91	414,945,717.83	1%
BE09 - Ministry of Tourism and Culture	2,510,870.23	2,359,960.40	6%	3,006,586.60	2,364,216.12	27%
BE10 - Ministry of Foreign Affairs	156,993,745.89	108,216,161.34	45%	203,623,964.35	301,090,532.46	-32%
BE11 - Attorney General's Chambers & Ministry of Justice	9,678,897.55	8,097,183.41	20%	26,199,692.36	23,781,593.77	10%
BE12 - Ministry of Finance	28,074,062.71	23,303,686.65	20%	45,882,044.01	93,660,584.98	-51%
BE14 - Ombudsman	10,677,961.00	7,912,075.10	35%	8,760,300.00	8,983,051.00	-2%
BE16 - Ministry of Local Government and Lands	62,141,136.85	73,373,897.04	-15%	49,336,737.77	42,656,879.91	16%
BE17 - Ministry of Agriculture	63,570,463.78	52,600,057.60	21%	39,282,668.29	43,390,583.56	-9%
BE18 - Ministry of Works, Const. & Infrastructure	8,546,014.30	6,972,049.41	23%	5,699,544.71	5,940,208.12	-4%
BE19 - Ministry of Trade, Industry & Employment	7,900,629.44	6,709,966.96	18%	7,201,759.52	5,253,022.01	37%
BE20 - Ministry of Basic and Secondary Education	1,382,176,154.35	1,073,373,048.15	29%	826,778,032.65	764,415,153.16	8%
BE21 - Ministry of Health and Social Welfare	214,102,587.92	170,647,353.53	25%	294,773,175.68	260,246,082.28	13%
BE22 - Ministry of Youth & Sports	4,635,001.65	4,040,893.39	15%	3,973,800.24	3,408,817.00	17%
BE23 - Ministry of Environment, Climate Change & Nat. Resources	29,111,815.95	24,434,309.39	19%	28,019,475.44	27,651,312.06	1%
BE24 - Ministry of Comm, Info & Info Tech	3,036,126.13	4,901,022.13	-38%	3,228,232.00	3,842,860.95	-16%
BE25 - Ministry of Fisheries, Water Res. & NA Matters	7,090,401.73	6,096,192.50	16%	6,375,921.28	5,669,313.58	12%
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	5,963,270.05	4,514,246.83	32%	3,462,798.13	4,000,282.03	-13%
BE29 - Ministry of Petroleum & Energy	5,858,833.68	4,961,425.60	18%	4,413,544.69	4,251,291.59	4%
BE31 - Ministry of Women, Children and Social Welfare	8,242,098.16	7,718,479.08	7%	9,669,109.65	7,517,313.76	29%
BE 33-National Human Rights Commission	5,828,106.17	4,467,114.02	30%	20,599,170.20	20,212,570.39	2%
BE 34- Ministry of Comm & Digital Economy	5,665,539.99	993,247.29	470%	4,290,126.15	1,625,003.74	164%
BE 35- Ministry of Public Service Delivery Policy Reforms	12,266,360.75	2,934,009.76	318%	19,324,165.85	7,891,560.89	145%
Total	3,068,587,002.50	2,435,445,024.93	26%	2,777,975,519.89	2,693,696,022.69	3%

Source: MoFEA

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

BE	Basic Salaries (BS)			Allowances		
	Approved Budget	Jan-Nov 23'	Budget Spent (%)	Approved Budget	Jan-Nov 23'	Budget Spent (%)
BE01 - Office of The President	83,288,136.00	70,754,978.69	75%	53,518,945.00	58,824,507.42	104%
BE02 - National Assembly	73,209,973.00	64,753,249.89	81%	203,932,000.00	184,190,491.64	83%
BE03 - Judiciary	55,838,537.00	41,389,228.42	67%	89,257,400.00	80,834,489.64	82%
BE04 - Independent Electoral Commission	8,995,222.00	8,637,007.00	96%	135,827,820.00	127,084,965.00	94%
BE05 - Public Service Commission	3,233,077.00	2,880,843.99	78%	1,383,481.00	1,881,786.55	125%
BE06 - National Audit Office	43,324,087.00	29,834,457.35	62%	58,753,000.00	46,231,447.74	72%
BE07 - Ministry of Defence	307,468,259.00	291,975,929.25	83%	259,470,595.00	243,947,726.42	90%
BE08 - Ministry of Interior	593,506,389.00	524,291,229.63	78%	355,415,327.00	421,079,255.91	110%
BE09 - Ministry of Tourism and Culture	3,451,635.00	2,510,870.23	61%	1,979,743.00	3,006,586.60	144%
BE10 - Ministry of Foreign Affairs	179,331,860.00	156,993,745.89	76%	173,182,511.00	203,623,964.35	111%
BE11 - Ministry of Justice	11,008,456.00	9,678,897.55	80%	27,356,868.00	26,199,692.36	87%
BE12 - Ministry of Finance	39,092,539.00	28,074,062.71	65%	43,104,710.00	45,882,044.01	99%
BE14 – Office of The Ombudsman	12,812,170.00	10,677,961.00	76%	9,164,622.00	8,760,300.00	89%
BE16 - Ministry of Lands	59,629,308.00	62,141,136.85	104%	37,289,460.00	49,336,737.77	123%
BE17 - Ministry of Agriculture	70,229,365.00	63,570,463.78	77%	47,028,004.00	39,282,668.29	84%
BE18 - Ministry of Trans	9,388,210.00	8,546,014.30	76%	6,437,860.00	5,699,544.71	91%
BE19 - Ministry of Trade,	9,251,283.00	7,900,629.44	82%	4,767,981.00	7,201,759.52	130%
BE20 - Ministryof BasicEd	1,247,091,880.00	1,382,176,154.35	101%	751,674,541.00	826,778,032.65	96%
BE21 - Ministry of Health	220,228,301.00	214,102,587.92	89%	255,426,792.00	294,773,175.68	105%
BE22 - Ministry of Youth & Sports	6,031,150.00	4,635,001.65	68%	3,084,195.00	3,973,800.24	122%
BE23 - Ministry of Environ	32,449,450.00	29,111,815.95	82%	17,799,009.00	28,019,475.44	141%
BE24 - Ministry of Inform	2,135,193.00	3,036,126.13	123%	1,283,287.00	3,228,232.00	235%
BE25 - Ministry of Fisheries	8,568,859.00	7,090,401.73	73%	5,440,148.00	6,375,921.28	109%
BE27 - Ministry of Higher edu	7,846,013.00	5,963,270.05	67%	1,525,000.00	3,462,798.13	221%
BE29 - Ministry of Petroleum & Energy	7,699,392.00	5,858,833.68	64%	4,887,037.00	4,413,544.69	90%
BE31 - Ministry of Gender, Children and Social Welfare	11,346,151.00	8,242,098.16	70%	7,533,221.00	9,669,109.65	106%
BE 33-National Human Rights Commission	5,692,392.00	5,828,106.17	102%	28,650,200.00	20,599,170.20	72%
BE 34 – Ministry of Comm	6,575,052.00	5,665,539.99	71%	4,275,441.00	4,290,126.15	100%
BE 35 – Ministry of Public Service	13,018,169.00	12,266,360.75	73%	11,503,348.00	19,324,165.85	166%
Total	3,131,741,000.00	3,068,587,002.50	88%	2,600,952,546.00	2,777,975,519.89	98%

Source: MoFEA

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

BE	Jan-Nov 2023	Jan-Nov 2022	Variation
BE01 OP	143,847,304.00	192,208,425.00	-25.16%
BE 06 NAO	9,646,222.51		
BE07 MOD	2,000,000.00	1,642,000.00	21.80%
BE08 MOI	129,500,000.00	131,051,800.00	-1.18%
BE09 MOTC	18,252,875.00	17,000,000.00	7.37%
BE10 MoFA	185,026,595.83	37,810,512.00	
BE11 MOJ	27,971,286.00	628,453,367.00	-95.55%
BE12 MoFEA	739,292,503.03	524,000,000.00	41.09%
BE15 CENTRALIZED SERVICES	-	14,000,000.00	-100.00%
BE 16 MOLRG	30,009,010.82	58,564,870.00	-48.76%
BE17 MOA	717,910,699.00	5,124,100.00	13910.47%
BE18 MOTWI	-	40,767,586.28	-100.00%
BE19 MOTRIE	47,325,945.34	577,222,367.51	-91.80%
BE20 MOBSE	671,239,241.88	790,863,059.81	-15.13%
BE21 MOHSW	894,217,437.18	35,395,260.02	2426.38%
BE22 MOYS	58,307,963.51	21,716,665.00	168.49%
BE23 MECCNAR	11,000,000.00		0.00%
BE27 MOHERST	111,671,364.36	81,583,329.00	36.88%
BE34 MoC&DE	5,500,000.00		
Total Subventions	3,802,718,448.46	3,157,403,341.62	20.44%

Source: MoFEA

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

BE	Approved Budget (000)	Jan-Nov 2023 Exp. (000)	Budget Spent (%)	Jan-Nov 2022 Exp (000)
BE01 OP	185,140.75	143,847.30	77.70%	192,208.43
BE06 NAO	4,000.00	9,646.22	241.16%	-
BE07 MOD	2,000.00	2,000.00	100.00%	1,642.00
BE08 MOI	165,600.00	129,500.00	78.20%	131,051.80
BE09 MOTC	21,420.00	18,252.88	85.21%	17,000.00
BE 10 MOFA	71,584.09	185,026.60	258.47%	
BE11 MOJ	34,100.00	27,971.29	82.03%	628,453.37
BE12 MoFEA	684,000.00	739,292.50	108.08%	524,000.00
BE15 CENTRALIZED SERVICES	200,000.00	-	0.00%	14,000.00
BE 16 MoLRG	16,000.00	30,009.01	187.56%	58,564.87
BE17 MOA	389,298.06	717,910.70	184.41%	5,124.10
BE18 MOTWI	15,000.00	-	0.00%	40,767.59
BE19 MOTRIE	75,707.20	47,325.95	62.51%	577,222.37
BE20 MOBSE	649,003.92	671,239.24	103.43%	790,863.06
BE21 MOH	959,879.98	894,217.44	93.16%	35,395.26
BE22 MOYS	63,500.00	58,307.96	91.82%	21,716.67
BE23 MECCNAR	24,000.00	11,000.00	45.83%	-
BE24 MOICI	6,000.00		0.00%	
BE27 MOHERST	129,000.00	111,671.36	86.57%	81,583.33
BE 34 MoC&DC	12,000.00	5,500.00	45.83%	
TOTAL SUBVENTIONS	3,707,234.00	3,802,718.45	102.58%	3,157,403.34

Source: MoFEA