



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

**END MARCH 2023
EXPENDITURE REPORT**

PREPARED BY THE DIRECTORATE OF BUDGET

April 2023

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INTRODUCTION

This report presents an analysis of central government expenditure from January 1st –March 31st, 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 absorption 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 March is 28% of 2023 GLF budget.
2. Personnel Emoluments and Debt Service both consume 28% and 27% respectively, therefore topping the list as the highest expenditure classes during the period.

II TOTAL GOVERNMENT EXPENDITURE

Government's total expenditure for the months of January to March (Jan-Mar) amounted to **GMD 6.21 billion** as compared to **GMD 6.34 billion** during the same period last year, representing a **2% decrease** in cumulative GLF spending.

This overall downward trend is attributable largely to a Year-on-Year reduction in Capital Expenditure (-62%)

The Details of government spending by economic class is given in [Table 1](#) below

Table 1: Breakdown of Government Expenditure for Jan-Mar

Economic class	Jan-Mar 2023 Expenditure	Total Exp. (%)	Jan-Mar 2022 Expenditure	Total Exp. (%)	Y-o-Y Growth (%)
Personnel Emoluments	1,710,422,920.14	28%	1,304,510,510.00	21%	31%
Other Recurrent	1,085,342,685.62	17%	834,252,134.00	13%	30%
Subventions to Public Corporations	1,172,177,763.32	19%	1,217,913,482.00	19%	-4%
Debt Service	1,693,614,641.88	27%	1,517,574,392.83	24%	12%
Capital	555,155,285.46	9%	1,470,674,476.00	23%	-62%
Total Expenditure	6,216,713,296.42	100%	6,344,924,994.83	100%	-2%

Source: EXTENDED TRIAL BALANCE, IFMIS, 17th April 2023

Please note that, the Debt Service figures for Jan-Mar 2022 have been updated due to discrepancy between the values obtained from Directorate of Loans and Debt

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

Economic Class	Approved 2023 Budget (000)	Jan-Mar 2023 Expenditure (000)	Budget Expended (%)
Personnel Emoluments	6,105,276.00	1,710,422.92	28%
Other Recurrent	5,397,360.00	1,085,342.69	20%
Subvention	3,707,234.00	1,172,177.76	32%
Debt Service	4,307,724.00	1,693,614.64	39%
Capital Development	2,508,804.00	555,155.29	22%
Total Expenditure	22,026,398.00	6,216,713.30	28%

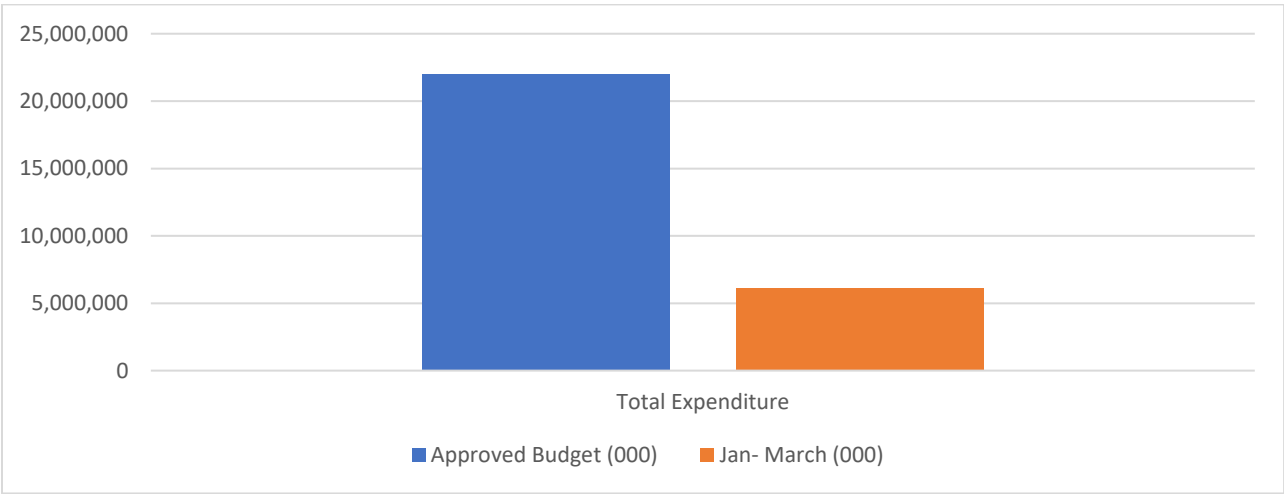
Source: EXTENDED TRIAL BALANCE, IFMIS, 17th April 2023

[Table 2](#) compares the actual spending by economic class against the Approved 2023 National Budget, highlighting the expenditure rates. A total amount of GMD 1.71 billion has been spent on Personnel Emoluments (PE) expenditure as at end March 2023 against its approved budget of GMD 6.1 billion representing a 28% spending rate.

For Other Recurrent expenditure, an amount of GMD 5.39 billion has been approved, and a total amount of GMD 1.08 billion was spent, representing a 20% absorption rate. Moreover, Subventions amounting to GMD 3.70 billion have been approved, and a total amount of GMD 1.17 billion has been spent, representing a 32% expenditure rate. Again, this is alarming. Debt Service budget amounting to GMD 4.30 billion has been approved, and a total amount of GMD 1.69 billion has been spent, representing an expenditure of 39% as at end of the first quarter. This is a serious cause of concern. Meanwhile, Capital expenditure amounting to GMD 2.50 billion has been approved and a total amount of GMD 555.15 million has been. Most of the spending in capital development is mainly on infrastructure developmental projects; representing an absorption rate of 22%.

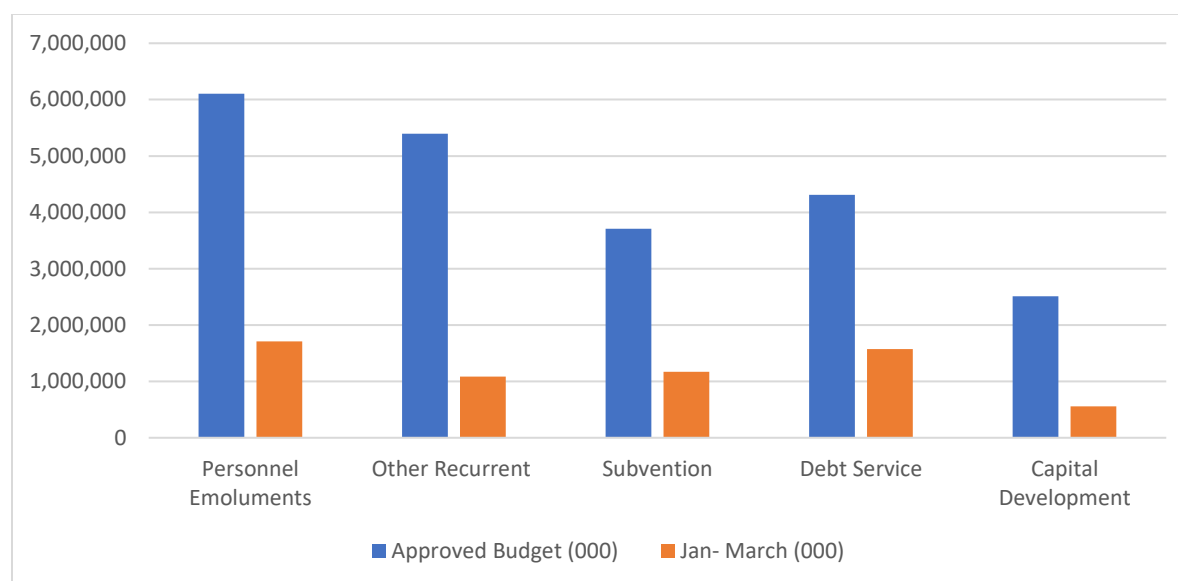
A detailed breakdown of government expenditure by BE is provided in Annexes 1 to 5.

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



Source: EXTENDED TRIAL BALANCE, IFMIS, 17th April 2023

Chart 2: Budget Class Expenditure for Jan-Mar Compared to Approved 2023 Budget



Source: EXTENDED TRIAL BALANCE, IFMIS, 17th April 2023

Table 3: Breakdown of Personnel Emoluments for Jan-Mar

Personnel Emoluments	Jan-Mar 2023 Expenditure	Total PE (%)	Jan-Mar 2022 Expenditure	Total PE (%)	Y-o-Y Growth (%)
Basic Salary	846,925,127.38	50%	573,539,830.00	44%	48%
Allowances	747,884,256.60	44%	655,038,145.00	50%	14%
Exchange Concession Allowance (ECA)	114,160,263.47	7%	75,321,185.00	6%	52%
Civil service Staff Loan	-	0%		0%	
Social Security Contributions	1,453,272.69	0.08%	611,320.00	0.05%	138%
Total PE	1,710,422,920.14	100%	1,304,510,480.00	100%	31%

Source: EXTENDED TRIAL BALANCE, IFMIS, 17th April 2023

Total PE increased by 31 % to reach GMD 1.71 billion compared to GMD 1.30 billion from the same period last year. Basic Salary has consumed 50% of Total PE, registering a 48% Y-o-Y increase. Allowances have consumed 44% and registered a 14% 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 1,453,272.49. representing an increase of 138% Y-o-Y.

This overall increase in PE 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-Mar Compared to Approved 2023 Budget

Personnel Emoluments	Approved 2023 Budget (000)	Jan-Mar 2023 Exp (000)	Approved Budget Spent (%)
Basic Salary	3,131,740.00	846,925.13	27%
Allowances	2,620,952.00	747,884.26	29%
ECA	323,512.00	114,160.26	35%
Civil Service Staff Loan	10,000.00	0.00	0%
Social Security Contributions	19,072.00	1,453.27	8%
Total PE	6,105,276.00	1,710,422.92	28%

Source: EXTENDED TRIAL BALANCE, IFMIS, 17th April 2023

Table 3A details the Approved 2023 Budget for PE as compared to end March expenditure. ECA has accounted for 35% of its approved budget. Basic Salary and Allowances have both accounted for 27% and 29% of their respective budgets. There has been no expenditure on the Civil Service Staff Loan for Jan-Mar. Social Security Contribution expenditure represented an expenditure 8% in the first quarter, compared to its budget. In total, PE accounted for 28% of its approved budget.

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

The National Debt Service is the highest spending BE, consuming 27% of total expenditure for the period under review. This is followed by the Ministry of Basic and Secondary Education consuming 15% of total expenditure. The ten BEs (indicated in Table 4 below), including the National Debt Service account for GMD 5.35 billion of total expenditure for end March 2023, representing 86% of total expenditure for the period under review

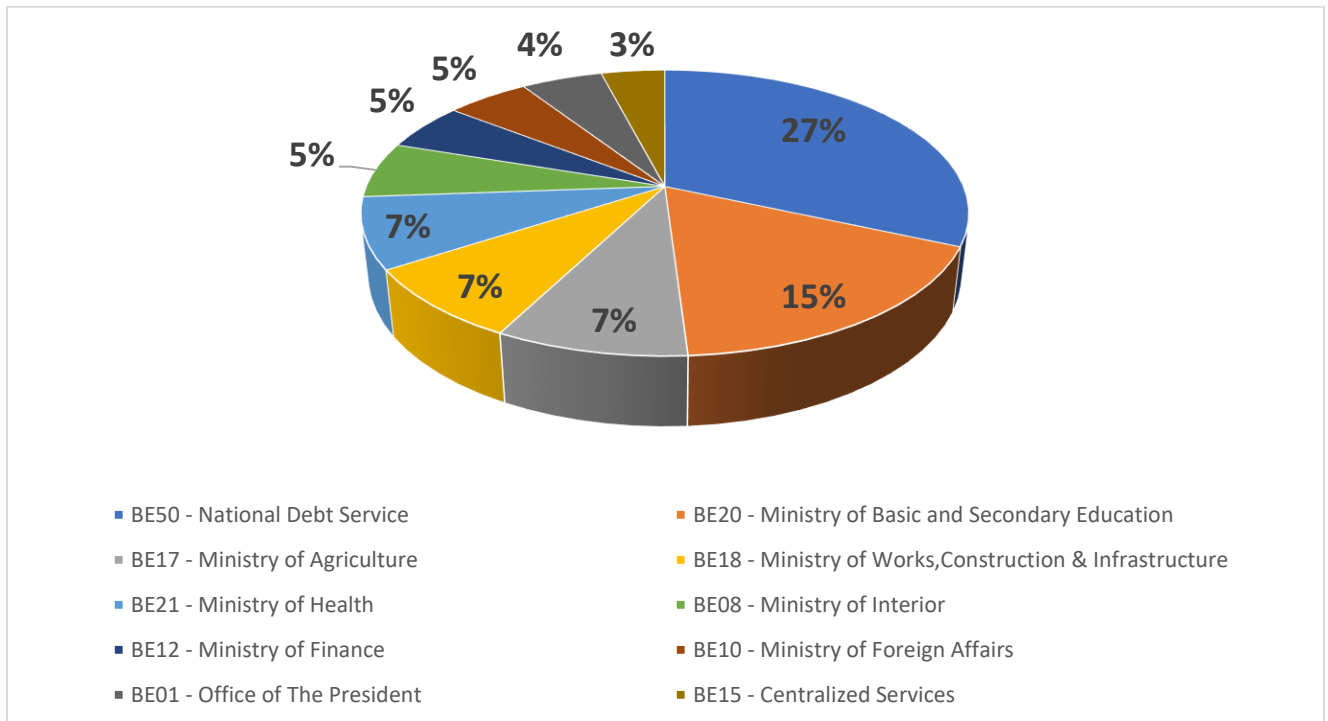
It is important to note here that the reason for the huge variance under Ministry of Agriculture is that; Input Subsidy is now expensed by the Ministry of Agriculture, as compared to last year, when it was expensed under the Centralized Services.

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

Budget Entity	Jan-Mar 2023 Outturn	Jan-Mar 2022 Outturn	2023 Total Exp. (%)	Variance:
BE50 - National Debt Service	1,693,614,641.88	1,517,574,392.83	27%	12%
BE20 - Ministry of Basic and Secondary Education	928,773,824.87	763,113,060.00	15%	22%
BE17 - Ministry of Agriculture	461,989,173.39	101,732,605.00	7%	354%
BE18 - Ministry of Trans,Works & Infrs	438,798,230.58	1,289,371,665.00	7%	-66%
BE21 - Ministry of Health	428,930,944.74	430,866,580.00	7%	0%
BE08 - Ministry of Interior	337,585,529.89	288,474,352.00	5%	17%
BE12 - Ministry of Finance	288,612,204.30	273,038,906.00	5%	6%
BE10 - Ministry of Foreign Affairs	281,777,822.65	227,577,221.00	5%	24%
BE01 - Office of The President	275,871,517.25	241,607,484.00	4%	14%
BE15 - Centralized Services	216,839,096.00	532,162,493.00	3%	-59%
Subtotal	5,352,792,985.55	5,665,518,758.83	86%	-6%
Total Expenditure	6,216,713,296.42	5,647,803,242.00	100%	10%

Source: EXTENDED TRIAL BALANCE, IFMIS, 17th April 2023

Chart 3: Top Spending BEs, Jan-March 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 1.69 billion, and corresponding to 39% of its approved 2023 budget. This is followed by Subvention with an amount of GMD 1.17 million at 32% of the approved 2023 budget.

A summary of highest spending budget lines is provided in [Table 4](#) below

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

Line Item	Approved Budget (000)	Jan- Mar Exp (000)	% of Budget line spent 2023	Jan-Mar 2022 (000)	Y-o-Y Growth (%)
Roads and Bridges	1,636,499.00	409,036.36	25%	1,252,275	-67%
Subvention	3,707,234.00	1,172,177.76	32%	1,217,913	-4%
Debt Services	4,307,724.00	1,693,614.64	39%	820,452.65	106%
Input Subsidy	400,000.00	350,000.00	88%	524,000.00	-33%
General Pensions Benefits & Gratuities	456,447.00	83,773.20	18%	50,401	66%
Purchase of fuel	230,605.00	66,935.40	29%	54,847.12	22%
Consultancy	177,398.00	30,840.90	17%	30,155.22	2%
Travel	279,143.00	68,550.21	25%	109,274.26	-37%
Food and Food Services	311,781.00	74,078.88	24%	81,083.83	-9%
Operating Cost	321,037.00	56,217.06	18%	65,986.66	-15%
School Improvement Grant	305,785.00	74,053.55	24%	0.00	
Subtotal	12,133,653.00	4,079,277.95	34%	4,206,389.42	-3%
Total Expenditure	22,026,398.00	6,216,713.30	28%	5,647,803.25	10%

Source: EXTENDED TRIAL BALANCE, IFMIS, 17th April 2023

STATISTICAL ANNEXES

Annex 1: Expenditure by BEs for Jan-March 2023

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

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

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

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

Annex 1: Expenditure by BEs for Jan-Mar 2023

BE	Approved 2023 Budget	Jan-Mar 2023 Expenditure	% of Budget Expended	Jan-Mar 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
BE 35 - 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: EXTENDED TRIAL BALANCE, IFMIS, 17th April, 2023

Annex 2: Salaries and Allowances by BEs for Jan-Mar2023 Compared to Jan-Mar 2022

BE	Basic Salaries (BS)		BS Variation	Allowances		Allowance Variation
	Jan-Mar 23'	Jan-Mar 22'		Jan-Mar 23'	Jan-Mar 22'	
BE01 - Office of The President	18,594,597.41	14,763,287.82	26%	16,519,471.28	15,842,065.22	4%
BE02 - National Assembly	16,089,672.01	11,420,239.22	41%	31,400,781.00	22,025,702.00	43%
BE03 - Judiciary	10,892,029.13	7,744,957.34	41%	21,620,519.69	19,703,237.78	10%
BE04 - Independent Electoral Co	1,000,000.00	1,985,010.00	-50%	62,383,452.00	52,114,226.00	20%
BE05 - Public Service Comm	754,460.69	573,694.94	32%	677,500.00	392,351.15	73%
BE06 - National Audit Office	7,729,800.58	5,890,213.37	31%	9,324,500.00	9,152,000.00	2%
BE07 - Ministry of Defence	70,736,070.86	52,965,413.82	34%	70,744,412.31	75,184,717.47	-6%
BE08 - Ministry of Interior	136,692,947.44	100,368,246.59	36%	117,970,863.41	99,670,794.59	18%
BE09 - Ministry of Tourism	673,570.77	545,416.77	23%	803,012.28	461,138.33	74%
BE10 - Ministry of Foreign Affairs	32,514,048.82	18,459,766.74	76%	64,538,016.14	70,865,501.11	-9%
BE11 - Ministry of Justice	2,644,451.20	1,956,756.62	35%	7,097,984.36	6,259,473.77	13%
BE12 - Ministry of Finance	7,482,704.33	5,459,409.51	37%	12,548,771.18	26,035,688.57	-52%
BE14 – Office of The Ombudsman	2,730,182.00	2,330,982.10	17%	2,749,067.00	2,018,714.00	36%
BE16 - Ministry of Lands	17,027,450.18	18,521,493.55	-8%	12,522,306.79	5,865,111.51	114%
BE17 - Ministry of Agriculture	16,345,393.52	12,826,242.69	27%	11,902,215.43	11,641,452.24	2%
BE18 - Ministry of Transport, Works & Infrastructure	2,121,113.60	1,727,724.81	23%	1,626,023.83	1,290,339.42	26%
BE19 - Ministry of Trade	2,244,392.28	1,732,286.18	30%	1,886,060.39	1,429,310.97	32%
BE20 - Ministry of Basic Educ	418,705,818.66	260,859,203.69	61%	199,818,263.59	224,551,768.22	-11%
BE21 - Ministry of Health	58,771,244.59	40,243,860.34	46%	74,265,902.59	65,372,570.89	14%
BE22 - Ministry of Youth & Sports	1,223,851.60	1,015,513.99	21%	1,123,812.70	764,394.00	47%
BE23 - Ministry of Environment	7,663,399.26	3,787,469.25	102%	8,004,668.51	8,927,621.22	-10%
BE24 - Ministry of Information	754,042.24	1,350,916.00	-44%	833,260.00	862,780.21	-3%
BE25 - Ministry of Fisheries & Water Resources	1,871,529.99	1,454,579.03	29%	1,747,491.04	1,225,979.42	43%
BE27 - Ministry of Higher Edu	1,790,212.24	1,048,265.70	71%	831,600.00	902,582.03	-8%
BE29 - Ministry of Petroleum & Energy	1,521,964.83	1,345,319.61	13%	1,361,670.37	1,074,291.27	27%
BE31 - Ministry of Gender, Children and Social Welfare	2,371,948.40	1,916,360.44	24%	2,131,988.90	1,820,068.53	17%
BE 33-National Human Rights Commission	1,733,312.17	1,247,200.30	39%	6,079,227.37	4,905,450.00	24%
BE 34 – Ministry of Comm	1,389,256.64			1,230,651.95		
BE 35 – Ministry of Public Service, Administrative Reforms and Policy	2,855,661.94			4,140,762.49		
Total	846,925,127.38	573,539,830.42	48%	747,884,256.60	730,359,329.92	2%

Source: EXTENDED TRIAL BALANCE, IFMIS, 17th April 2023

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

BE	Basic Salaries (BS)			Allowances		
	Approved Budget	Jan-Mar 23'	Budget Spent (%)	Approved Budget	Jan-Mar 23'	Budget Spent (%)
BE01 - Office of The President	83,288,136.00	18,594,597.41	22%	53,518,945.00	16,519,471.28	31%
BE02 - National Assembly	73,209,973.00	16,089,672.01	22%	203,932,000.00	31,400,781.00	22%
BE03 - Judiciary	55,838,537.00	10,892,029.13	20%	89,257,400.00	21,620,519.69	24%
BE04 - Independent Electoral Commission	8,995,222.00	1,000,000.00	11%	135,827,820.00	62,383,452.00	46%
BE05 - Public Service Commission	3,233,077.00	754,460.69	23%	1,383,481.00	677,500.00	49%
BE06 - National Audit Office	43,324,087.00	7,729,800.58	18%	58,753,000.00	9,324,500.00	19%
BE07 - Ministry of Defence	307,468,259.00	70,736,070.86	23%	259,470,595.00	70,744,412.31	27%
BE08 - Ministry of Interior	593,506,389.00	136,692,947.44	23%	355,415,327.00	117,970,863.41	33%
BE09 - Ministry of Tourism and Culture	3,451,635.00	673,570.77	20%	1,979,743.00	803,012.28	41%
BE10 - Ministry of Foreign Affairs	179,331,860.00	32,514,048.82	18%	173,182,511.00	64,538,016.14	37%
BE11 - Ministry of Justice	11,008,456.00	2,644,451.20	24%	27,356,868.00	7,097,984.36	26%
BE12 - Ministry of Finance	39,092,539.00	7,482,704.33	19%	43,104,710.00	12,548,771.18	29%
BE14 – Office of The Ombudsman	12,812,170.00	2,730,182.00	21%	9,164,622.00	2,749,067.00	30%
BE16 - Ministry of Lands	59,629,308.00	17,027,450.18	29%	37,289,460.00	12,522,306.79	34%
BE17 - Ministry of Agriculture	70,229,365.00	16,345,393.52	23%	47,028,004.00	11,902,215.43	25%
BE18 - Ministry of Trans	9,388,210.00	2,121,113.60	23%	6,437,860.00	1,626,023.83	25%
BE19 - Ministry of Trade,	9,251,283.00	2,244,392.28	24%	4,767,981.00	1,886,060.39	40%
BE20 - Ministry of Basic Ed	1,247,091,880.00	418,705,818.66	34%	751,674,541.00	199,818,263.59	27%
BE21 - Ministry of Health	220,228,301.00	58,771,244.59	27%	255,426,792.00	74,265,902.59	34%
BE22 - Ministry of Youth & Sports	6,031,150.00	1,223,851.60	20%	3,084,195.00	1,123,812.70	36%
BE23 - Ministry of Environ	32,449,450.00	7,663,399.26	24%	17,799,009.00	8,004,668.51	45%
BE24 - Ministry of Inform	2,135,193.00	754,042.24	35%	1,283,287.00	833,260.00	65%
BE25 - Ministry of Fisheries	8,568,859.00	1,871,529.99	22%	5,440,148.00	1,747,491.04	32%
BE27 - Ministry of Higher edu	7,846,013.00	1,790,212.24	23%	1,525,000.00	831,600.00	55%
BE29 - Ministry of Petroleum & Energy	7,699,392.00	1,521,964.83	20%	4,887,037.00	1,361,670.37	28%
BE31 - Ministry of Gender, Children and Social Welfare	11,346,151.00	2,371,948.40	21%	7,533,221.00	2,131,988.90	28%
BE 33-National Human Rights Commission	5,692,392.00	1,733,312.17	30%	28,650,200.00	6,079,227.37	21%
BE 34 – Ministry of Comm	6,575,052.00	1,389,256.64	21%	4,275,441.00	1,230,651.95	29%
BE 35 – Ministry of Public Service	13,018,169.00	2,855,661.94	22%	11,503,348.00	4,140,762.49	36%
Total	3,131,740,508.00	846,925,127.38	27%	2,600,952,546.00	747,884,256.60	30%

Source: EXTENDED TRIAL BALANCE, IFMIS, 17th April, 2023

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

BE	Jan-Mar 2023	Jan-Mar 2022	Variation
BE01 OP	36,466,927.00	49,929,339.00	-27%
BE 06 NAO			
BE07 MOD	600,000.00	406,000.00	48%
BE08 MOI	30,250,000.00	38,000,000.00	-20%
BE09 MOTC	3,600,000.00	4,900,000.00	-27%
BE11 MOJ	7,621,250.00	12,473,740.00	-39%
BE12 MoFEA	200,492,287.00	181,003,150.00	11%
BE15 CENTRALIZED SERVICES	-	524,000,000.00	-100%
BE 16 MOLRG	-		
BE17 MOA	415,876,100.00	19,198,330.00	2066%
BE18 MOTWI	-	5,124,100.00	-100%
BE19 MOTRIE	10,479,522.17	10,712,402.75	-2%
BE20 MOBSE	180,265,920.48	145,456,070.35	24%
BE21 MOHSW	239,469,134.32	189,363,331.77	26%
BE22 MOYS	21,718,590.96	7,247,020.00	200%
BE23 MECCNAR	3,500,000.00	6,849,999.00	-49%
BE27 MOHERST	21,838,031.39	23,249,999.00	-6%
Total Subventions	1,172,177,763.32	1,217,913,481.87	-4%

Source: EXTENDED TRIAL BALANCE, IFMIS, 17th April 2023

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

BE	Approved Budget (000)	Jan-Mar 2023 Exp. (000)	Budget Spent (%)	Jan-Mar 2022 Exp (000)
BE01 OP	185,140.75	36,466.93	20%	49,929.34
BE06 NAO	4,000.00	-	0%	
BE07 MOD	2,000.00	600.00	30%	406.00
BE08 MOI	165,600.00	30,250.00	18%	38,000.00
BE09 MOTC	21,420.00	3,600.00	17%	4,900.00
BE11 MOJ	34,100.00	7,621.25	22%	12,473.74
BE12 MoFEA	684,000.00	200,492.29	29%	181,003.15
BE15 CENTRALIZED SERVICES	200,000.00		0%	524,000.00
BE 16 MoLRG	16,000.00		0%	
BE17 MOA	415,876.10	415,876.10	100%	19,198.33
BE18 MOTWI	15,000.00		0%	5,124.10
BE19 MOTRIE	75,707.20	10,479.52	14%	10,712.40
BE20 MOBSE	649,003.92	180,265.92	28%	145,456.07
BE21 MOH	959,879.98	239,469.13	25%	189,363.33
BE22 MOYS	63,500.00	21,718.59	34%	7,247.02
BE23 MECCNAR	24,000.00	3,500.00	15%	6,850.00
BE24 MOICI	6,000.00		0%	
BE27 MOHERST	129,000.00	21,838.03	17%	23,250.00
BE 34 MoC&DE	12,000.00		0%	
Total Subventions	3,662,227.95	1,172,177.76	32%	1,217,913.48

Source: EXTENDED TRIAL BALANCE, IFMIS, 17th April 2023