



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

**END JANUARY 2023**  
**EXPENDITURE REPORT**

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**PREPARED BY THE DIRECTORATE OF BUDGET**

February 2023

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## I INTRODUCTION

This report presents an analysis of central government expenditure from January 1<sup>st</sup> – January 31<sup>st</sup>, 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 in particular, the expenditure 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 is 8% of 2023 GLF budget.
2. Personnel Emoluments and Capital expenditure (31% and 27% respectively) constitute the highest expenditure classes during the period.
3. The Ministry of Transport, Works and Infrastructure is the top spending BE with 24% of the total expenditure for January. This is as a result of high spending on Roads and Bridges budget line (25% of its 2023 approved budget).
4. It is important to note that 38% of the approved budget for Input Subsidy has been allocated to the Ministry of Agriculture.

## II TOTAL GOVERNMENT EXPENDITURE

Government's total expenditure for the month of January amounted to **GMD 1.77 billion** as compared to GMD 1.24 billion during the same period last year, representing a **42% increase** in total GLF spending. This upward trend in total expenditure is attributable to significant Year-on-Year (Y-o-Y) increases in Other Recurrent Expenditure (37%), Debt Service (707%) and Capital Expenditure (7,721%).

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

**Table 1: Breakdown of Government Expenditure for January**

Economic class	Jan 2023	% of Total Exp.	Jan 2022	% of Total Exp.	Y-o-Y Growth
Personnel Emoluments	554,305,248.88	31%	418,909,682.00	34%	32%
Other Recurrent	59,352,621.72	3%	43,297,466.00	3%	37%
Subventions to Public Corporations	383,946,435.81	22%	739,543,016.00	59%	-48%
Debt Service	301,394,396.22	17%	37,342,681.00	3%	707%
Capital	472,808,877.73	27%	6,045,000.00	0%	7721%**
<b>Total Expenditure</b>	<b>1,771,807,580.36</b>	<b>100%</b>	<b>1,245,137,845.00</b>	<b>100%</b>	<b>42%</b>

Source: EXTENDED TRIAL BALANCE, IFMIS, 15<sup>th</sup> February 2023

\*\* This growth is due to settling of payments towards the on-going road construction projects as well as towards the construction of health facilities.

**Table 2: Expenditure Rate by Economic Class for January**

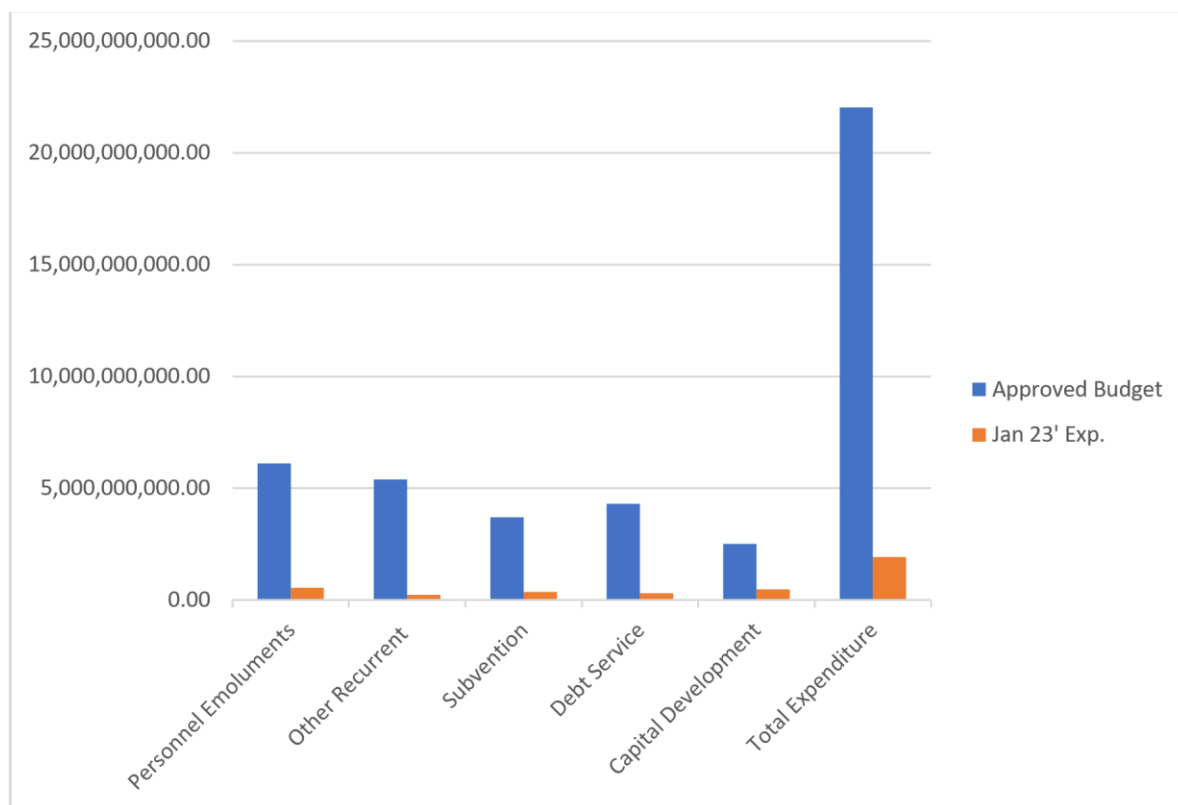
<b>Economic Class</b>	<b>*Approved 2023 Budget (000)</b>	<b>Jan 2023 Exp. (000)</b>	<b>% of Budget Exp.</b>
Personnel Emoluments	6,105,276.00	554,305.25	9%
Other Recurrent	5,397,360.00	59,352.62	4%
Subventions to Public Corporations	3,707,234.00	383,946.44	10%
Debt Service	4,307,724.00	301,394.40	7%
Capital	2,508,804.00	472,808.88	19%
<b>Total Expenditure</b>	<b>22,026,398.00</b>	<b>1,771,807.58</b>	<b>8%</b>

**Source: EXTENDED TRIAL BALANCE, IFMIS, 15th February 2023**

Table 2 compares the actual spending by economic classes against the Approved 2023 National Budget, highlighting the expenditure rates. Personnel Emoluments (PE) expenditure amounting to GMD 6.10 billion has been approved, and a total amount of GMD 554.30 million has been spent in the month of January, representing a 9% spending rate. Other Recurrent expenditure amounting to GMD 5.39 billion has been approved, and a total amount of GMD 229.91 million has been spent, representing a 4% spending rate. Subventions amounting to GMD 3.70 billion have been approved, and a total amount of GMD 363.38 million has been spent, representing a 10% expenditure rate. Debt Service expenditure amounting to GMD 4.30 billion has been approved, and a total amount of GMD 301.39 million has been spent, representing a 7% spending rate. Meanwhile, Capital expenditure amounting to GMD 2.50 billion has been approved and a total amount of GMD 472.80 million has been spent representing a 19% budget absorption rate. Capital Expenditure is the highest spending economic class, and this is mainly attributed to the numerous road projects and health facility constructions across the country.

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

**Chart 1: Government Expenditure for January Compared to Approved 2023 Budget**



Source: EXTENDED TRIAL BALANCE, IFMIS, 15th February 2023

**Table 3: Breakdown of Personnel Emoluments for January**

Personnel Emoluments	Jan 2023 Exp.	% of Total PE	Jan 2022 Exp.	% of Total PE	Y-o-Y Growth
Basic Salary	272,055,691.55	49%	182,896,547.00	44%	49%
Allowances	243,238,088.65	44%	210,856,784.00	50%	15%
Exchange Concession Allowance (ECA)	39,011,468.68	7%	25,156,350.00	6%	55%
Civil service Staff Loan	0.00	0%	0.00	0%	0%
Social Security Contributions	0.00	0%	0.00	0%	0%
<b>Total PE</b>	<b>554,305,248.88</b>	<b>100%</b>	<b>418,909,681.00</b>	<b>100%</b>	<b>32%</b>

Source: EXTENDED TRIAL BALANCE, IFMIS, 15th February 2023

During the month of January, total PE increased by **32 %** to reach **GMD 554.30 million** compared to GMD 419.90 million from the same period last year. Basic Salary grew 49% y-o-y, Allowances grew 15% y-o-y and Exchange Concession Allowance (ECA) grew 55% y-o-y. There were no registered Staff Loans or Social Security Contributions for civil servants during the month of January. Basic Salary accounted for 44% of total PE expenditure during January, and Allowances have accounted for 50% of total PE expenditure. The remaining 6% is ECA spending.

The increase in PE spending 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 Service Delivery.

**Table 3A: Breakdown of Personnel Emoluments for January Compared to Approved 2023 Budget**

Personnel Emoluments	Approved Budget (000)	Jan-23 Exp (000)	% of Approved Budget Spent
Basic Salary	3,131,740.00	272,055.69	9%
Allowances	2,620,952.00	243,238.09	9%
ECA	323,512.00	39,011.47	12%
Civil Service Staff Loan	10,000.00	0.00	0%
Social Security Contributions	19,072.00	0.00	0%
<b>Total PE</b>	<b>6,105,276.00</b>	<b>554,305.25</b>	<b>9%</b>

Source: EXTENDED TRIAL BALANCE, IFMIS 15th February 2023

Table 3A details the Approved 2023 Budget for PE as compared to end-January expenditure. ECA has accounted for 12% of its approved budget, whilst Basic Salary and Allowances have each accounted for 9% each of their approved budgets. In total, PE accounted for 9% of its approved budget.

### III. Top Spending Budget Entities (BEs) in January

The Ministry of Works and National Debt Service top the list of the highest spending BEs, respectively consuming 24% and 17% of total expenditure for the period under review.

Following these are Ministry of Basic and Secondary Education at 15%.

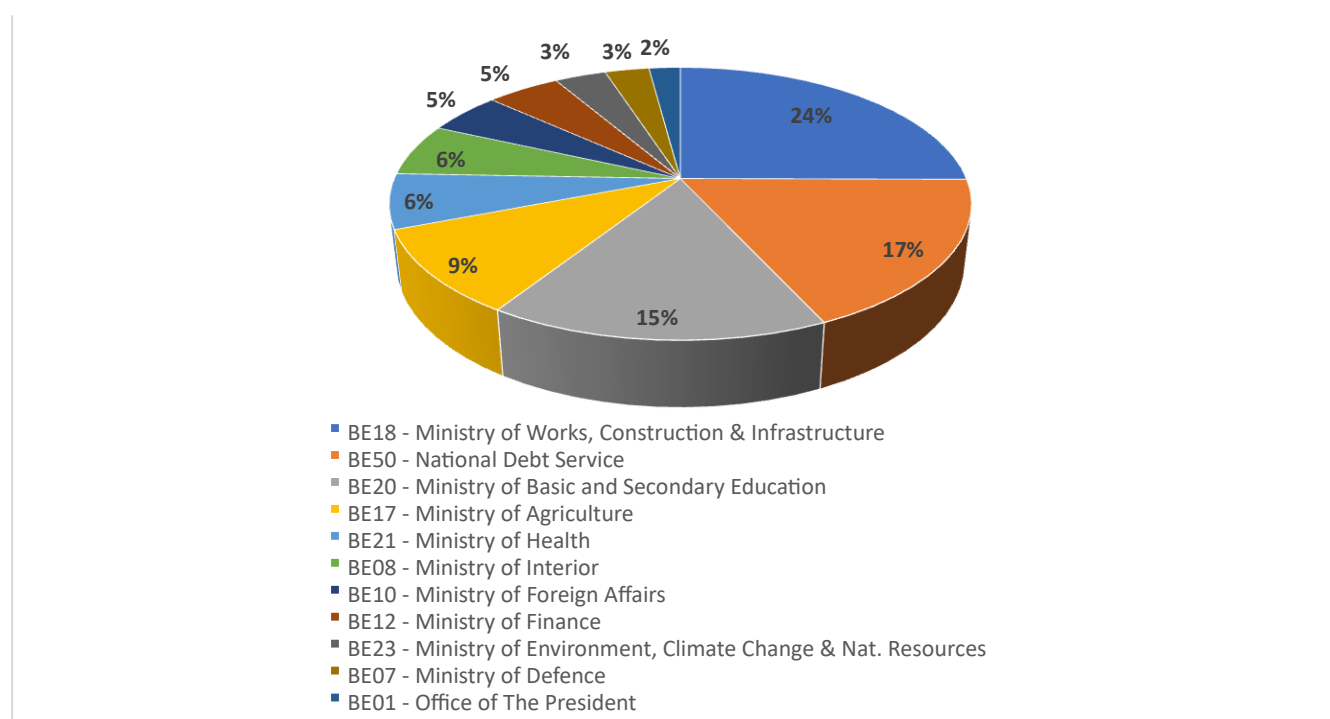
These ten Bes, account for **GMD 1.63 billion** of total expenditure for January 2023.

**Table 4: Top Spending BEs for January 2023**

Budget Entity	Jan 2023 Outturn	Jan- 2022 Outturn	% of Total Expenditure 2023	Variance
BE18 - Ministry of Works,Cons	419,021,582.03	1,255,009.00	24%	33288%
BE50 - National Debt Service	301,394,396.22	37,342,681.00	17%	707%
BE20 - Ministry of Basic & Sec	265,770,639.10	215,236,064.00	15%	23%
BE17 - Ministry of Agriculture	167,749,938.88	15,994,029.00	9%	949%
BE21 - Ministry of Health	108,390,802.44	97,881,449.00	6%	11%
BE08 - Ministry of Interior	103,243,524.73	78,054,046.00	6%	32%
BE10 - Ministry of Foreign Affairs	82,509,988.41	22,578,427.00	5%	265%
BE12 - Ministry of Finance	81,251,961.76	81,289,362.00	5%	0%
BE23 - Ministry of Enviromen	56,990,813.67	6,467,564.00	3%	781%
BE07 - Ministry of Defence	48,866,943.71	40,126,446.00	3%	22%
<b>Subtotal</b>	<b>1,635,190,590.95</b>	<b>596,225,077.00</b>	<b>92%</b>	<b>174%</b>
<b>Total Expenditure</b>	<b>1,771,807,580.36</b>	<b>1,245,137,844.00</b>	<b>100%</b>	<b>42%</b>

Source: EXTENDED TRIAL BALANCE, IFMIS, 15th February 2023

**Chart 2: Top Ten Spending BEs, January 2023 as a Percentage of Total Expenditure**



#### **IV. Top Ten Spending Budget Lines**

Roads and Bridges is the highest spending budget line during the period under review, amounting to GMD 404.65 million, and registering a 25% spending on its approved budget. This is followed by Subvention with an amount of GMD 393.05 million at 11% of the approved 2023 budget.

It is important to note here that, the Input Subsidy budget line is now expensed by the Ministry of Agriculture.

As compared to last year, spending on all budget line items have increased except for Input Subsidy and Operating Cost.

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



**Table 4: Top Ten Spending Budget Lines for January 2023**

Line Item	Approved Budget (000)	Jan 2023 Exp. (000)	% of Budget line spent 2023	Jan- 2022 Exp. (000)	Y-o-Y Growth (%)
Roads and Bridges	1,636,499.00	404,650.29	25%		
Subvention	3,707,234.00	393,058.12	11%	215,543.02	82%
Debt Services	430,772.39	301,394.40	70%	37,342.68	707%
Input Sudsidy	400,000.00	150,000.00	38%	524,000.00	-71%
General Pensions Benefits & Gratuties	456,447.00	25,189.61	6%	10,740	135%
Purchase of fuel	230,605.00	14,583.55	6%	12,016.48	21%
Consultancy	177,398.00	13,140.61	7%	7,160.89	84%
Travel	279,143.00	10,565.57	4%	8,869.57	19%
Food and Food Services	311,781.00	5,373.05	2%	4,829.09	11%
Operating Cost	321,037.00	3,880.03	1%	13,656.25	-72%
<b>Subtotal</b>	<b>7,950,916.39</b>	<b>1,321,835.24</b>	<b>17%</b>	<b>834,157.99</b>	<b>58%</b>
<b>Total Expenditure</b>	<b>22,026,397.64</b>	<b>1,771,807.58</b>	<b>8%</b>	<b>1,245,137.85</b>	<b>42%</b>

Source: EXTENDED TRIAL BALANCE, IFMIS, 15th February 2023

# STATISTICAL ANNEXES

**Annex 1: Expenditure by BEs for January 2023**

**Annex 2: Salaries and Allowances by BEs for January 2023 Compared to January 2022**

**Annex 3: Salaries and Allowances by BE January 2023 Compared to 2023 Approved Budget**

**Annex 4: Subvention by BE January 2023 compared to January 2022**

**Annex 5: Subvention by BE January 2023 Compared to 2023 Approved Budget**

### Annex 1: Expenditure by BEs for January 2023

BE	Approved 2023 Budget	Jan 2023 Expenditure	% of Budget Expended	Jan 2022 Expenditure
BE01 - Office of The President	674,687,063.00	34,752,759.13	5%	53,909,479.00
BE02 - National Assembly	448,591,973.00	17,459,177.50	4%	9,677,949.00
BE03 - Judiciary	240,020,937.00	10,696,161.29	4%	8,896,113.00
BE04 - Independent Electoral Commission	224,469,957.00	-	0%	1,766,412.00
BE05 - Public Service Commission	13,705,558.00	763,525.18	6%	301,683.00
BE06 - National Audit Office	172,086,668.00	6,575,778.54	4%	5,625,357.00
BE07 - Ministry of Defence	852,351,269.00	48,866,943.71	6%	40,126,446.00
BE08 - Ministry of Interior	1,379,462,704.00	103,243,524.73	7%	78,054,046.00
BE09 - Ministry of Tourism and Culture	36,198,878.00	2,165,261.69	6%	302,606.00
BE10 - Ministry of Foreign Affairs	1,066,216,204.00	82,509,988.41	8%	22,578,427.00
BE11 - Ministry of Justice	172,690,324.00	5,857,592.60	3%	9,902,414.00
BE12 - Ministry of Finance and Economic Affairs	1,481,136,761.00	81,251,961.76	5%	81,289,362.00
BE13 - Pensions and Gratuities	443,397,500.00	25,084,422.51	6%	11,479,171.00
BE14 – Office of The Ombudsman	35,767,180.00	1,985,681.00	6%	1,635,580.00
BE15 - Centralized Services	855,002,000.00	-	0%	524,000,000.00
BE16 - Ministry of Lands and Regional Government	222,058,308.00	10,928,014.94	5%	5,029,757.00
BE17 - Ministry of Agriculture	722,861,936.00	167,749,938.88	23%	15,994,029.00
BE18 - Ministry of Transport, Works & Infrastructure	1,954,048,027.00	419,021,582.03	21%	1,255,009.00
BE19 - Ministry of Trade, Regional Integration & Employment	137,441,777.00	4,435,158.88	3%	3,077,832.00
BE20 - Ministry of Basic and Secondary Education	3,482,343,282.00	265,770,639.10	8%	215,236,064.00
BE21 - Ministry of Health	1,925,518,927.00	108,390,802.44	6%	97,881,449.00
BE22 - Ministry of Youth & Sports	101,565,344.00	3,566,696.83	4%	2,442,658.00
BE23 - Ministry of Environment, Climate Change & Natural Resources	190,998,459.00	56,990,813.67	30%	6,467,564.00
BE24 - Ministry of Information	30,588,480.00	631,403.89	2%	630,837.00
BE25 - Ministry of Fisheries and Water Resources	47,884,007.00	1,229,225.50	3%	905,274.00
BE27 - Ministry of Higher Education, Research, Science & Technology	372,928,013.00	1,073,095.37	0%	7,317,881.00
BE29 - Ministry of Petroleum & Energy	50,678,641.00	1,083,143.56	2%	775,303.00
BE31 - Ministry of Gender, Children and Social Welfare	82,338,076.00	2,038,697.30	2%	1,236,461.00
BE 33 - National Human Rights Commission	68,482,448.00	2,910,845.70	4%	0.00
BE34 - Ministry of Communications & Digital Economy	104,254,993.00	1,384,848.34	1%	0.00
BE 35 - Ministry of Public Service, Administrative Reforms and Policy	128,898,051.00	1,995,499.66	2%	0.00
BE50 - National Debt Service	4,307,723,899.00	301,394,396.22	7%	37,342,681.00
<b>Grand Total</b>	<b>22,026,397,644.00</b>	<b>1,771,807,580.36</b>	<b>8%</b>	<b>1,245,137,844.00</b>

**Source: EXTENDED TRIAL BALANCE, IFMIS, 15th February**

## Annex 2: Salaries and Allowances by BEs for January 2023 Compared to January 2022

BE	Basic Salaries (BS)		BS Variation	Allowances		Allowance Variation
	Jan 23'	*Jan 22'		Jan 23'	Jan 22'	
BE01 - Office of The President	6,135,720.89	4,943,409.00	24%	4,882,234.24	4,081,873.00	20%
BE02 - National Assembly	5,289,389.75	3,677,949.00	44%	9,623,176.75	6,000,000.00	60%
BE03 - Judiciary	3,688,418.97	2,544,537.00	45%	7,007,742.32	6,351,576.00	10%
BE04 - Independent Electoral Commission	-	661,670.00	-100%	-	704,742.00	#VALUE!
BE05 - Public Service Commission	253,905.18	189,001.00	34%	115,000.00	112,681.00	2%
BE06 - National Audit Office	2,597,953.57	1,965,865.00	32%	3,068,500.00	3,008,500.00	2%
BE07 - Ministry of Defence	23,490,957.65	17,748,835.00	32%	20,256,111.56	17,445,232.00	16%
BE08 - Ministry of Interior	45,334,766.31	33,428,200.00	36%	39,432,083.86	27,506,914.00	43%
BE09 - Ministry of Tourism and Culture	207,568.39	175,899.00	18%	262,768.70	126,708.00	107%
BE10 - Ministry of Foreign Affairs	4,400,243.36	1,387,596.00	217%	35,530,063.15	21,984,066.00	62%
BE11 - Ministry of Justice	828,342.60	651,442.00	27%	2,129,250.00	1,860,556.00	14%
BE12 - Ministry of Finance and Economic Affairs	2,469,541.39	1,804,457.00	37%	6,000,582.18	6,913,035.00	-13%
BE14 – Office of The Ombudsman	852,851.00	820,900.00	4%	743,028.00	674,680.00	10%
BE16 - Ministry of Lands & Regional Government	2,913,090.44	2,297,252.00	27%	6,675,785.50	1,786,915.00	274%
BE17 - Ministry of Agriculture	5,489,820.86	4,351,048.00	26%	4,047,592.42	3,711,558.00	9%
BE18 - Ministry of Transport, Works & Infrastructure	696,746.69	590,880.00	18%	481,427.61	409,171.00	18%
BE19 - Ministry of Trade, Regional Integration & Employment	754,115.15	573,029.00	32%	640,620.13	444,743.00	44%
BE20 - Ministry of Basic and Secondary Education	139,840,233.47	87,067,300.00	61%	68,088,843.70	77,605,788.00	-12%
BE21 - Ministry of Health and Social Welfare	19,152,184.61	13,426,928.00	43%	25,509,802.47	25,871,625.00	-1%
BE22 - Ministry of Youth & Sports	408,882.82	324,581.00	26%	372,615.90	166,241.00	124%
BE23 - Ministry of Environment, Climate Change & Natural Resources	2,576,041.90	1,857,460.00	39%	2,704,771.77	1,258,178.00	115%
BE24 - Ministry of Information	240,783.89	454,806.00	-47%	270,620.00	301,610.00	-10%
BE25 - Ministry of Fisheries & Water Resources	630,061.82	495,735.00	27%	596,163.68	385,123.00	55%
BE27 - Ministry of Higher Education, Research, Science & Technology	530,295.37	341,332.00	55%	372,400.00	260,785.00	43%
BE29 - Ministry of Petroleum & Energy	517,925.77	437,780.00	18%	465,217.79	330,237.00	41%
BE31 - Ministry of Gender, Children and Social Welfare	782,488.01	678,657.00	15%	673,360.64	394,147.00	71%
BE 33-National Human Rights Commission	578,445.70	-	0%	2,010,400.00	1,160,100.00	73%
BE 34 – Ministry of Communications & Digital Economy	467,346.36		0%	417,556.65	-	0%
BE 35 – Ministry of Public Service, Administrative Reforms and Policy	927,569.63		0%	860,369.63	-	0%
<b>Total</b>	<b>272,055,691.55</b>	<b>182,896,548.00</b>	<b>49%</b>	<b>243,238,088.65</b>	<b>210,856,784.00</b>	<b>15%</b>

**Source: EXTENDED TRIAL BALANCE, IFMIS, 15th February 2023**

### Annex 3: Salaries and Allowances by BE January 2023 Compared to 2023 Approved Budget

BE	Basic Salaries (BS)			Allowances		
	Approved Budget	Jan. 23	% of Budget Spent	*Approved Budget	Jan. 23	% of Budget Spent
BE01 - Office of The President	83,288,136.00	6,135,720.89	7%	53,518,945.00	4,882,234.24	9%
BE02 - National Assembly	73,209,973.00	5,289,389.75	7%	203,932,000.00	9,623,176.75	5%
BE03 - Judiciary	55,838,537.00	3,688,418.97	7%	89,257,400.00	7,007,742.32	8%
BE04 - Independent Electoral Commission	8,995,222.00	-	0%	135,827,820.00	-	#VALUE!
BE05 - Public Service Com	3,233,077.00	253,905.18	8%	1,383,481.00	115,000.00	8%
BE06 - National Audit Office	43,324,087.00	2,597,953.57	6%	58,753,000.00	3,068,500.00	5%
BE07 - Ministry of Defence	307,468,259.00	23,490,957.65	8%	259,470,595.00	20,256,111.56	8%
BE08 - Ministry of Interior	593,506,389.00	45,334,766.31	8%	355,415,327.00	39,432,083.86	11%
BE09 - Ministry of Tourism and Culture	3,451,635.00	207,568.39	6%	1,979,743.00	262,768.70	13%
BE10 - Ministry of Foreign Affairs	179,331,860.00	4,400,243.36	2%	173,182,511.00	35,530,063.15	21%
BE11 - Ministry of Justice	11,008,456.00	828,342.60	8%	27,356,868.00	2,129,250.00	8%
BE12 - Ministry of Finance	39,092,539.00	2,469,541.39	6%	43,104,710.00	6,000,582.18	14%
BE14 – Office of The Ombudsman	12,812,170.00	852,851.00	7%	9,164,622.00	743,028.00	8%
BE16 - Ministry of Lands & Regional Government	59,629,308.00	2,913,090.44	5%	37,289,460.00	6,675,785.50	18%
BE17 - Ministry of Agricul	70,229,365.00	5,489,820.86	8%	47,028,004.00	4,047,592.42	9%
BE18 - Ministry of Trans, Works & Infr	9,388,210.00	696,746.69	7%	6,437,860.00	481,427.61	7%
BE19 - Ministry of Trade	9,251,283.00	754,115.15	8%	4,767,981.00	640,620.13	13%
BE20 - Ministry of Basic Education	1,247,091,880.00	139,840,233.47	11%	751,674,541.00	68,088,843.70	9%
BE21 - Ministry of Health	220,228,301.00	19,152,184.61	9%	255,426,792.00	25,509,802.47	10%
BE22 - Ministry of Youth & Sports	6,031,150.00	408,882.82	7%	3,084,195.00	372,615.90	12%
BE23 - Ministry of Environ	32,449,450.00	2,576,041.90	8%	17,799,009.00	2,704,771.77	15%
BE24 - Ministry of Infor	2,135,193.00	240,783.89	11%	1,283,287.00	270,620.00	21%
BE25 - Ministry of Fisheries & Water Resources	8,568,859.00	630,061.82	7%	5,440,148.00	596,163.68	11%
BE27 - Ministry of Higher Educa	7,846,013.00	530,295.37	7%	1,525,000.00	372,400.00	24%
BE29 - Ministry of Petroleum & Energy	7,699,392.00	517,925.77	7%	4,887,037.00	465,217.79	10%
BE31 - Ministry of Gender, Children and Social Welfare	11,346,151.00	782,488.01	7%	7,533,221.00	673,360.64	9%
BE 33-National Human Rights Commission	5,692,392.00	578,445.70	10%	28,650,200.00	2,010,400.00	7%
BE 34 – Ministry of Comm	6,575,052.00	467,346.36	7%	4,275,441.00	417,556.65	10%
BE 35 – Ministry of Public Service, Administrative Reforms and Policy	13,018,169.00	927,569.63	7%	11,503,348.00	860,369.63	7%
<b>Total</b>	<b>3,131,740,508.00</b>	<b>272,055,691.55</b>	<b>9%</b>	<b>2,600,952,546.00</b>	<b>243,238,088.65</b>	<b>9%</b>

**Source: EXTENDED TRIAL BALANCE, IFMIS, 15th February 2023**

#### Annex 4: Subvention by BE January 2023 compared to January 2022

BE	Jan. 2023	Jan. 2022	Variation
BE01 OP	12,052,309.00	16,918,951.00	-29%
BE 06 NAO		-	
BE07 MOD			
BE08 MOI	9,750,000.00	12,500,000.00	-22%
BE09 MOTC	1,200,000.00		
BE10 MoFA	19,301,853.75		
BE11 MOJ	2,900,000.00	7,090,416.00	-59%
BE12 MoFEA	56,650,000.00	63,708,605.00	-11%
BE15 CENTRALIZED SERVICES		524,000,000.00	-100%
BE 16 MOLRG	254,639.00		
BE17 MOA	154,265,832.00	4,500,000.00	3328%
BE18 MOTWI		-	
BE19 MOTRIE	2,683,224.99	2,060,060.00	30%
BE20 MOBSE	57,356,807.93	47,562,976.00	21%
BE21 MOHSW	63,453,924.16	51,002,008.00	24%
BE22 MOYS	2,577,844.98	1,500,000.00	72%
BE23 MECCNAR	1,500,000.00	2,283,333.00	-34%
BE27 MOHERST		6,416,667.00	-100%
<b>Total Subventions</b>	<b>383,946,435.81</b>	<b>739,543,016.00</b>	<b>-48%</b>

Source: EXTENDED TRIAL BALANCE, IFMIS, 15th February 2023

### Annex 5: Subvention by BE January 2023 Compared to 2023 Approved Budget

BE	*Approved Budget (000)	Jan. 2023 Expenditure (000)	% of Budget Expended	Jan. 2022 Expenditure (000)
BE01 OP	185,140.75	12,052.31	7%	16,918.95
BE06 NAO	4,000.00	-	0%	
BE07 MOD	2,000.00	-	0%	-
BE08 MOI	165,600.00	9,750.00	6%	12,500.00
BE09 MOTC	21,420.00	1,200.00	6%	-
BE10 MoFA	71,584.09	19,301.85	27%	-
BE11 MOJ	34,100.00	2,900.00	9%	7,090.42
BE12 MoFEA	684,000.00	56,650.00	8%	63,708.61
BE15 CENTRALIZED SERVICES	200,000.00	-	0%	524,000.00
BE 16 MoLRG	16,000.00	254.64	2%	-
BE17 MOA	389,298.06	154,265.83	40%	4,500.00
BE18 MOTWI	15,000.00	-	0%	
BE19 MOTRIE	75,707.20	2,683.22	4%	2,060.06
BE20 MOBSE	649,003.92	57,356.81	9%	47,562.98
BE21 MOH	959,879.98	63,453.92	7%	51,002.01
BE22 MOYS	63,500.00	2,577.84	4%	1,500.00
BE23 MECCNAR	24,000.00	1,500.00	6%	2,283.33
BE24 MOICI	6,000.00	-	0%	6,416.67
BE27 MOHERST	129,000.00		298%	
BE 34 MoC&DE	12,000.00	-	0%	-
<b>Total Subventions</b>	<b>3,707,234.00</b>	<b>383,946.44</b>	<b>10%</b>	<b>739,543.02</b>