



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

# **JANUARY TO MAY 2022 EXPENDITURE REPORT**

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**PREPARED BY THE DIRECTORATE OF BUDGET**

May 2022

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## I INTRODUCTION

This report presents an analysis of cumulative government expenditure from January 1<sup>st</sup> – May 31<sup>st</sup>, 2022. 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 absorptive capacity of different Budget Entities (BEs). Amongst others, this report also indicates prior year comparatives and expenditure trends. It should be noted that all expenditure herein refers exclusively to GLF denominated in Gambian Dalasi (D) and does not factor any donor sourced funding including loans, grants and project grants.

## II TOTAL GOVERNMENT EXPENDITURE

Government's total expenditure for the period under review amounted to **D9.49 billion** as compared to D7.88 billion during the same period last year, representing a **20 percent increase** in total GLF spending. This growth was largely due to the year-on-year increases in Personnel Emoluments (PE), Subventions to Public Corporations and Capital spending. The breakdown of government spending by economic class is shown in Table 1 below.

**Table 1: Breakdown of Government Expenditure for January- May 2022**

Budget class	Jan-May 2022 Exp.	% of Total Expenditure	Jan- May 2021 Exp.	% of Total Exp.	Y-o-Y Growth
Personnel Emoluments	2,174,792,914	23%	1,739,509,449	22%	25%
Other Recurrent	1,790,690,587	19%	1,575,401,092	20%	14%
Subventions to Public Corporations	1,686,088,968	18%	1,347,109,527	17%	25%
Debt Service	1,797,665,943	19%	1,949,076,844	25%	-8%
Capital	2,036,352,112	21%	1,273,253,195	16%	68%
<b>Total Expenditure</b>	<b>9,485,590,525</b>	<b>100%</b>	<b>7,884,350,107</b>	<b>100%</b>	<b>20%</b>

**Source: EXTENDED TRIAL BALANCE, IFMIS**

It can also be observed that expenditures on PE and Other Recurrent have increased by 25 and 14 percent respectively. However, expenditure on Debt Service has decreased by 8 percent.

The decrease in Debt Service is mainly due to the decreases on payments of interests on Treasury Bills & Other Government Securities. Meanwhile, Subventions increased from D1.35 billion last year to D1.69 billion this year which represents an increase of 25 percent mainly due to fertilizer subsidy of D524 million paid to National Food Security and Processing Marketing Corporation (NFSPMC) at the early part of the year.

Capital expenditure has registered the most significant growth of 60 percent and consuming 23 percent of total expenditure for end May. Increases in Capital expenditure are largely attributed to the road infrastructure projects carried out by the Ministry of Transport, Works & Infrastructure.

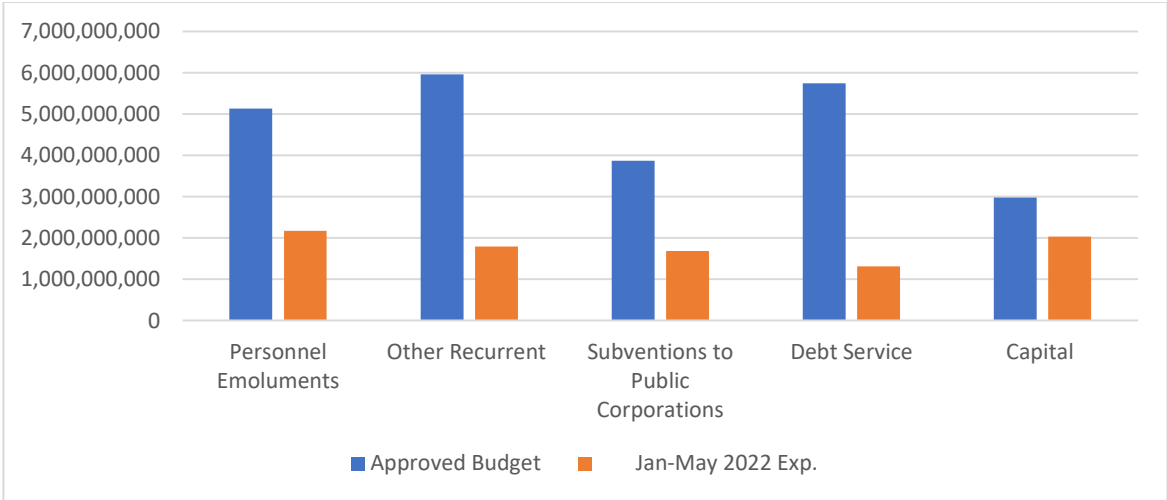
**Table 2: Absorption Rates by Economic Class for January-May, 2022**

Budget Class	Approved Budget	Jan-May 2022 Exp.	% of Approved Budget Spent
Personnel Emoluments	5,133,850,000	2,174,792,914	42%
Other Recurrent	5,962,950,514	1,790,690,587	30%
Subventions to Public Corporations	3,865,119,000	1,686,088,968	44%
Debt Service	5,742,065,131	1,797,665,943	31%
Capital	2,978,242,000	2,036,352,113	68%
<b>Total Expenditure</b>	<b>23,682,226,645</b>	<b>9,485,590,525</b>	<b>40%</b>

Source: EXTENDED TRIAL BALANCE, IFMIS

Table 2 compares the different budget classes against the 2022 approved budget, highlighting the absorption rate by budget class. The largest budget class by absorption is Capital expenditure which consumed 68 percent of its approved budget. Subventions and Personnel Emoluments consumed 44 percent and 42 percent of their budgets respectively. Meanwhile, Other Recurrent and Debt Service have consumed 30 percent and 31 percent of their approved budgets. A detailed breakdown of government expenditure by BE is provided in Annexes 1 to 5 in the Statistical Annex.

**Chart 1: Government Expenditure for January-May, 2022 Compared to Approved 2022 Budget**



**Table 3: Breakdown of Personnel Emoluments for January-May, 2022**

Personnel Emoluments	Jan-May 2022 Exp.	% of Total PE	Jan-May 2021 Exp.	% of Total PE2	Y-o-Y Growth
Basic Salary	964,143,810	44%	870,012,535	50%	10.8%
Allowances	1,083,142,291	50%	741,904,720	43%	46.0%
Exchange Concession Allowance (ECA)	124,830,372	6%	124,138,857	7%	0.6%
Civil Service Staff Loan		0%	0.00	0.0%	0.0%
Social Security Contributions	2,676,441	0.1%	3,453,337	0.2%	-22.5%
<b>Total PE</b>	<b>2,174,792,914</b>	<b>100%</b>	<b>1,739,509,449</b>	<b>100%</b>	<b>25.0%</b>

**Source: EXTENDED TRIAL BALANCE, IFMIS**

As at end May 2022, total PE increased by **25 percent** to reach **D2.17 billion** compared to the same period last year. Basic Salary registered a growth rate of 10.8 percent whilst allowances increased from D741 million to D1.08 billion representing an increase of 46 percent.

Basic Salary and Allowances collectively accounted for 94 percent of total PE expenditure as of end-May 2022. Allowances registered an increase of 46 percent year-on-year mainly as a result of the increase in allowances for the Independent Electoral Commission (IEC) elections and teacher allowances. ECA accounted for 6 percent of total expenditure. Social Security Contributions has decreased by 22.5 percent compared to the same period last year.

**Table 3A: Breakdown of Personnel Emoluments for January-May 2022 Compared to Approved 2022 Budget**

Personnel Emoluments	Approved Budget 2022	Jan-May 2022 Exp.	% of Approved Budget Spent
Basic Salary	2,372,117,000	964,143,810	41%
Contingency Payroll	20,000,000	0	0%
Allowances	2,419,617,000	1,083,142,291	45%
ECA	304,829,000	124,830,372	41%
Social Security Contributions	17,287,000	2,676,441	15%
<b>Total PE</b>	<b>5,133,850,000</b>	<b>2,174,792,914</b>	<b>42%</b>

**Source: EXTENDED TRIAL BALANCE, IFMIS**

Table 3A details the 2022 approved budget for PE as compared to end May expenditure. ECA has accounted for 41 percent of its approved budget, whilst Basic Salary and Allowances have

each accounted for 41 and 45 percent of their approved budgets respectively. In total, PE accounted for 42 percent of its approved budget.

### III. TOP TEN SPENDING BUDGET ENTITIES (BEs)

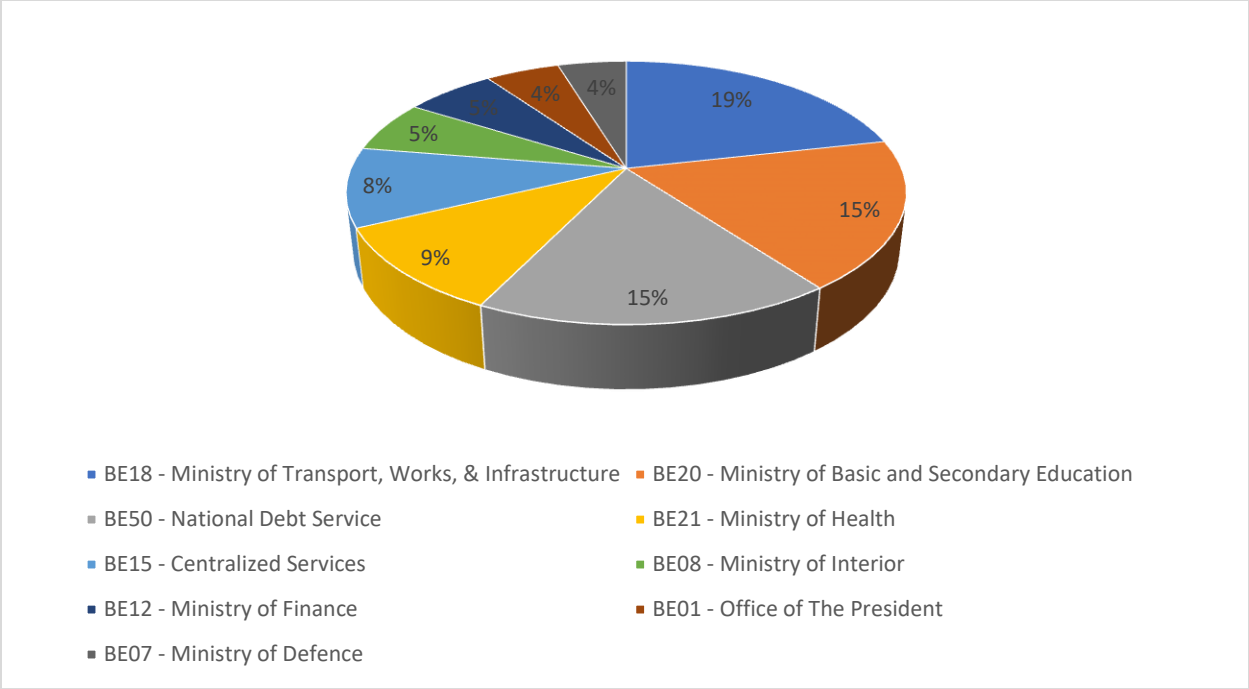
The Ministry of Transport and Ministry of Basic and Secondary Education are top of the list of the highest spending BEs, respectively consuming 17 and 15 percent of total expenditure for the period under review. Following these are National Debt Service at 19 percent, Ministry of Health at 9 percent and Centralized Services at 8 percent. These ten BEs account for 84 percent of total expenditure for January-May 2022.

**Table 4: Top Ten Spending BEs for January-May 2022**

Budget Entity	Jan - May 2022 Outturn	Jan - May 2021	% Of Total Expenditure 2022	Variance
BE18 - Ministry of Transport, Works, & Infrastructure	1,617,477,942	1,097,071,299	17%	47%
BE20 - Ministry of Basic and Secondary Education	1,379,914,510	1,163,269,653	15%	19%
BE50 - National Debt Service	1,797,665,943	1,949,076,844	19%	-8%
BE21 - Ministry of Health	799,422,896	464,669,217	8%	72%
BE15 - Centralized Services	731,476,885	521,665,939	8%	40%
BE08 - Ministry of Interior	478,180,065	453,486,007	5%	5%
BE12 - Ministry of Finance	470,021,792	450,073,673	5%	4%
BE01 - Office of The President	384,135,850	212,784,128	4%	81%
BE07 - Ministry of Defence	356,240,026	266,988,194	4%	33%
BE10 - Ministry of Foreign Affairs	350,793,403	296,386,808	4%	18%
<b>Sub Total</b>	<b>8,365,329,316</b>	<b>6,875,471,765</b>	<b>88%</b>	<b>22%</b>
<b>Total Expenditure</b>	<b>9,485,590,525</b>	<b>7,884,350,107</b>	<b>100%</b>	<b>20%</b>

Source: EXTENDED TRIAL BALANCE, IFMIS

**Chart 2: Top Ten Spending BEs, January-May 2022 as a Percentage of Total Expenditure**



**IV. TOP TEN SPENDING BUDGET LINES**

Subventions are the highest spending budget lines, with 44 percent of the approved budget expended and an expenditure of D1.69 billion. A summary of highest spending budget lines is provided in Table 4 below.

**Table 4: Top Ten Spending Budget Lines for January-May 2022**

Line Item	Approved 2022 Budget	Jan & May2022 Exp.	% of Budget line spent 2022	Jan & May 2021 Exp.	Y-o-Y Growth (%)
Subvention	3,865,119,000	1,686,088,968	43.6%	1,440,278,533	17%
Roads and bridges	1,965,000,000	1,550,597,306	78.9%	988,286,772	57%
Food and Food services	281,510,000	159,194,664	56.6%	100,211,091	59%
Travel Expenses	256,202,000	154,818,736	60.4%	94,387,262	64%
Operating Cost	286,729,000	135,578,518	47.3%	158,589,006	-15%
Purchase of Fuel and Lubricants	232,377,000	91,958,196	39.6%	71,606,126	28%
General Pensions Benefits	337,638,000		26.5%	96,543,107	-7%

		89,549,149			
Consultancy	196,178,000	57,833,107	29.5%	55,055,450	5%
Stationery	56,455,000	26,792,556	47.5%	12,972,451	107%
Printing Expenses	47,546,000	17,674,720	37.2%	11,851,041	49%
<b>Sub Total</b>	<b>7,524,754,000</b>	<b>3,970,085,920</b>	<b>52.8%</b>	<b>3,029,780,838</b>	<b>31%</b>
<b>Total Expenditure</b>	<b>23,682,226,645</b>	<b>9,003,373,916</b>	<b>38.0%</b>	<b>6,567,774,819</b>	<b>37%</b>

Source: EXTENDED TRIAL BALANCE, IFMIS

## STATISTICAL ANNEXES

### Annex 1: Budget Absorption by BEs for January-May, 2022

BE	Approved 2022 Budget	Jan-May 2022 Expenditure	% of Budget Absorbed	Jan-May 2021 Expenditure
BE01 - Office of The President	677,649,925	384,135,850.03	56.7%	212,784,128.06
BE02 - National Assembly	376,581,024	106,683,292.06	28.3%	52,028,689.82
BE03 - Judiciary	245,238,000	61,730,570.91	25.2%	55,688,605.33
BE04 - Independent Electoral Commission	118,666,170	104,055,231.00	87.7%	139,821,506.00
BE05 - Public Service Commission	12,358,390	3,623,270.53	29.3%	3,162,753.87
BE06 - National Audit Office	193,716,928	32,440,693.19	16.7%	25,483,829.12
BE07 - Ministry of Defence	776,604,480	356,240,026.66	45.9%	266,988,194.07
BE08 - Ministry of Interior	1,180,324,228	478,180,065.21	40.5%	453,486,007.35
BE09 - Ministry of Tourism and Culture	44,562,925	16,832,643.23	37.8%	10,007,661.69
BE10 - Ministry of Foreign Affairs	1,009,435,520	350,793,403.77	34.8%	296,386,808.67
BE11 - Ministry of Justice	113,457,763	40,449,645.58	35.7%	63,596,354.12
BE12 - Ministry of Finance	1,357,081,659	470,021,792.56	34.6%	450,073,673.63
BE13 - Pensions and Gratuities	425,093,000	151,795,017.11	35.7%	112,395,459.20
BE14 - Ombudsman	34,401,519	9,041,887.23	26.3%	7,211,060.89
BE15 - Centralized Services	2,090,323,000	731,476,885.42	35.0%	521,665,939.83



BE16 - Ministry of Lands & Local Government	281,320,833	76,667,563.09	27.3%	41,279,497.26
BE17 - Ministry of Agriculture	392,793,107	190,570,560.20	48.5%	96,503,005.21
BE18 - Ministry of Transport, Works, & Infrastructure	2,196,007,806	1,617,477,942.49	73.7%	1,097,071,299.51
BE19 - Ministry of Trade, Reg Integration & Employment	134,770,267	35,158,833.53	26.1%	31,406,515.30
BE20 - Ministry of Basic and Secondary Education	3,033,468,578	1,379,914,510.88	45.5%	1,163,269,653.50
BE21 - Ministry of Health	2,258,719,482	799,422,896.13	35.4%	464,669,217.00
BE22 - Ministry of Youth & Sports	123,472,170	24,996,405.21	20.2%	38,042,690.93
BE23 - Ministry of Environment, Climate Change & Wildlife	243,033,009	110,904,976.32	45.6%	57,309,694.71
BE24 - Ministry of Information, Communi & Infrastructure	70,792,968	16,427,009.32	23.2%	14,960,984.90
BE25 - Ministry of Fisheries, WaterRes. & NA Matters	55,385,870	13,712,151.84	24.8%	7,787,694.92
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	287,684,247	76,053,427.08	26.4%	75,234,259.89
BE29 - Ministry of Petroleum & Energy	66,521,100	9,427,380.91	14.2%	141,290,679.28
BE31 - Ministry of Gender Children and Social Welfare	86,018,726	24,518,108.22	28.5%	25,720,011.24
BE 33-National Human Rights Commission	54,678,820	15,172,542.18	27.7%	9,947,388.69
BE50 - National Debt Service	5,742,065,131	1,797,665,943	31.3%	1,949,076,844.00
<b>Grand Total</b>	<b>23,682,226,645</b>	<b>9,485,590,525.21</b>	<b>40.1%</b>	<b>7,884,350,107.99</b>

### Annex 2: Salaries and Allowances by BEs for January-May 2022 Compared to January-May, 2021

BE	Basic Salaries (BS)		BS Variation	Allowances		Allowance Variation
	Jan-May 22	Jan-May 2021		Jan-May 22	Jan-May 21	
BE01 - Office of The President	25,456,341.38	24,310,313.00	5%	29,238,027.73	22,823,563	28%
BE02 - National Assembly	19,350,014.91	9,287,274.92	108%	43,395,604.00	22,317,185	94%
BE03 - Judiciary	13,220,763.53	12,859,634.33	3%	33,475,840.90	33,064,282	1%
BE04 - Independent Electoral Commission	3,308,350.00	3,155,180.00	5%	66,194,186.00	8,858,058	647%
BE05 - Public Service Commission	958,853.37	947,461.21	1%	663,123.51	720,459	-8%
BE06 - National Audit Office	7,859,552.09	8,499,904.09	-8%	12,219,500.00	12,858,000	-5%
BE07 - Ministry of Defence	88,789,759.14	90,620,963.90	-2%	121,380,751.29	99,500,546	22%
BE08 - Ministry of Interior	167,104,521.84	158,124,763.03	6%	166,804,006.82	160,974,336	4%
BE09 - Ministry of Tourism and Culture	925,482.66	835,305.06	11%	792,713.44	651,483	22%
BE10 - Ministry of Foreign Affairs	38,802,848.78	39,687,947.92	-2%	110,683,327.66	23,959,151	362%
BE11 - Attorney General's Chambers & Ministry of Justice	3,246,956.10	3,339,857.34	-3%	10,753,873.77	10,568,884	2%
BE12 - Ministry of Finance	9,145,794.87	8,360,382.63	9%	41,849,796.16	35,001,577	20%
BE14 - Ombudsman	3,083,776.10	3,647,622.01	-15%	2,701,342.00	2,558,895	6%
BE16 - Ministry of Local Government and Lands	31,977,836.49	11,661,256.08	174%	20,146,416.75	7,731,840	161%

BE17 - Ministry of Agriculture	21,135,381.93	19,553,629.92	8%	19,165,456.70	14,023,524	37%
BE18 - Ministry of Transport, Works, & Infrastructure	2,841,683.74	2,545,857.14	12%	2,205,277.58	1,738,238	27%
BE19 - Ministry of Trade, Reg Integration & Employment	2,811,725.67	2,851,605.76	-1%	2,401,651.23	2,158,534	11%
BE20 - Ministry of Basic and Secondary Education	433,719,450.20	381,261,246.47	14%	376,652,067.44	312,718,028	20%
BE21 - Ministry of Health	67,501,417.22	64,830,202.19	4%	113,266,487.21	71,577,849	58%
BE22 - Ministry of Youth & Sports	1,668,119.18	1,481,412.53	13%	1,256,616.60	957,290	31%
BE23 - Ministry of Environment, Climate Change & Wildlife	7,476,715.54	9,095,293.88	-18%	14,214,883.13	6,377,623	123%
BE24 - Ministry of Information, Communication & Infrastructure	2,241,432.55	2,244,035.73	0%	1,564,323.79	1,958,211	-20%
BE25 - Ministry of Fisheries, Water Res. & NA Matters	2,421,625.84	2,527,075.45	-4%	2,130,076.34	1,907,399	12%
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	1,755,077.69	1,708,598.87	3%	1,477,682.03	1,073,929	38%
BE29 - Ministry of Petroleum & Energy	2,022,787.66	2,140,595.36	-6%	1,737,658.85	1,682,516	3%
BE31 - Ministry of Gender Children and Social Welfare	3,124,887.62	2,713,370.48	15%	3,064,721.96	2,286,703	34%
BE 33-National Human Rights Commission	2,192,653.66	1,721,745.58	27%	8,537,250.00	5,995,475	42%
<b>Total</b>	<b>964,143,809.76</b>	<b>870,012,534.88</b>	<b>11%</b>	<b>1,207,972,662.89</b>	<b>866,043,577.19</b>	<b>39%</b>

Source: EXTENDED TRIAL BALANCE, IFMIS

### Annex 3: Salaries and Allowances by BE January-May 2022 Compared to 2022 Approved Budget

BE	Basic Salaries (BS)			Allowances		
	Approved Budget	Jan-May 22	% of Budget Spent	Approved Budget	Jan-May 22	% of Budget Spent
BE01 - Office of The President	65,655,000.00	25,456,341.38	39%	57,172,000.00	29,238,027.73	51%
BE02 - National Assembly	53,181,000.00	19,350,014.91	36%	116,800,000.00	43,395,604.00	37%
BE03 - Judiciary	37,821,000.00	13,220,763.53	35%	85,207,000.00	33,475,840.90	39%
BE04 - Independent Electoral Commission	7,786,000.00	3,308,350.00	42%	66,194,000.00	66,194,186.00	100%
BE05 - Public Service Commission	2,435,000.00	958,853.37	39%	1,853,000.00	663,123.51	36%
BE06 - National Audit Office	34,878,000.00	7,859,552.09	23%	83,574,000.00	12,219,500.00	15%
BE07 - Ministry of Defence	243,711,000.00	88,789,759.14	36%	262,775,000.00	121,380,751.29	46%
BE08 - Ministry of Interior	434,224,000.00	167,104,521.84	38%	326,477,000.00	166,804,006.82	51%
BE09 - Ministry of Tourism and Culture	2,210,000.00	925,482.66	42%	1,703,000.00	792,713.44	47%
BE10 - Ministry of Foreign Affairs	131,671,000.00	38,802,848.78	29%	412,433,000.00	110,683,327.66	27%
BE11 - & Ministry of Justice	9,502,000.00	3,246,956.10	34%	25,000,000.00	10,753,873.77	43%
BE12 - Ministry of Finance	28,390,000.00	9,145,794.87	32%	97,802,000.00	41,849,796.16	43%
BE14 - Ombudsman	11,382,000.00	3,083,776.10	27%	13,963,000.00	2,701,342.00	19%

BE16 - Ministry of Local Government and Lands	121,508,000.00	31,977,836.49	26%	29,085,000.00	20,146,416.75	69%
BE17 - Ministry of Agriculture	49,625,000.00	21,135,381.93	43%	35,573,000.00	19,165,456.70	54%
BE18 - Ministry of Transport, Works, & Infrastructure	10,516,000.00	2,841,683.74	27%	6,463,000.00	2,205,277.58	34%
BE19 - Ministry of Trade, Reg Integration & Employment	7,121,000.00	2,811,725.67	39%	5,511,000.00	2,401,651.23	44%
BE20 - Ministry of Basic and Secondary Education	895,219,000.00	433,719,450.20	48%	771,799,000.00	376,652,067.44	49%
BE21 - Ministry of Health	155,294,000.00	67,501,417.22	43%	207,604,000.00	113,266,487.21	55%
BE22 - Ministry of Youth & Sports	3,807,000.00	1,668,119.18	44%	2,415,000.00	1,256,616.60	52%
BE23 - Ministry of Environment, Climate Change & Wildlife	23,295,000.00	7,476,715.54	32%	16,283,000.00	14,214,883.13	87%
BE24 - Ministry of Information, Communi & Infrastructure	5,696,000.00	2,241,432.55	39%	4,952,000.00	1,564,323.79	32%
BE25 - Ministry of Fisheries, Water Res.	6,401,000.00	2,421,625.84	38%	4,785,000.00	2,130,076.34	45%
BE27 - Ministry of Higher Edu., Res., Sci. & Tech.	6,643,000.00	1,755,077.69	26%	4,392,000.00	1,477,682.03	34%
BE29 - Ministry of Petroleum & Energy	59,000,000.00	2,022,787.66	3%	4,810,000.00	1,737,658.85	36%
BE31 - Ministry of Gender Children and Social Welfare	13,291,000.00	3,124,887.62	24%	9,915,000.00	3,064,721.96	31%
BE 33-National Human Rights Commission	5,495,000.00	2,192,653.66	40%	25,493,000.00	8,537,250.00	33%
<b>Total</b>	<b>2,425,757,000.00</b>	<b>964,143,809.76</b>	<b>40%</b>	<b>2,680,033,000.00</b>	<b>1,207,972,662.89</b>	<b>45%</b>

Source: EXTENDED TRIAL BALANCE, IFMIS

#### Annex 4: Subvention by BE January-May 2022 compared to January-May, 2021

BE	Jan-May 2022	Jan-May 2021	Variation
BE01 OP	64,683,273.50	44,575,910.00	45%
BE07 MOD	874,000.00	1,250,000.00	-30%
BE08 MOI	62,850,000.00	45,000,000.00	39.7%
BE09 MOTC	8,300,000.00	9,375,000.00	-11%
BE11 MOJ	17,857,064.00	59,374,565.00	-70%
BE12 MoFEA	317,175,631.00	286,912,302.73	11%
BE15 CENTRALIZED SERVICES	524,000,000.00	455,256,379.00	15%
BE17 MOA	30,672,877.00	13,835,000.00	122%
BE18 MOTWI	5,124,100.00	10,700,000.00	-52%
BE19 MOTRIE	19,578,547.48	16,049,999.90	22%
BE20 MOBSE	244,125,727.24	219,341,717.79	11%

BE21 MOHSW	327,597,588.20	222,871,052.20	47%
BE22 MOYS	14,616,830.00	10,475,106.00	40%
BE23 MECCNAR	11,133,332.00	10,180,700.00	9%
BE27 MOHERST	37,499,998.00	35,080,800.00	7%
<b>Total Subventions</b>	<b>1,686,088,968.42</b>	<b>1,440,278,532.62</b>	<b>17%</b>

Source: EXTENDED TRIAL BALANCE, IFMIS

#### Annex 5: Subvention by BE January-May 2022 Compared to 2022 Approved Budget

BE	Approved Budget	Jan-May 2022 Expenditure	% of Budget Absorbed	Jan-May 2021 Expenditure
BE01 OP	163,974,000.00	64,683,273.50	39%	44,575,910.00
BE07 MOD	2,000,000.00	874,000.00	44%	1,250,000.00
BE08 MOI	153,200,000.00	62,850,000.00	41%	45,000,000.00
BE09 MOTC	20,400,000.00	8,300,000.00	41%	9,375,000.00
BE11 MOJ	47,697,000.00	17,857,064.00	37%	59,374,565.00
BE12 MoFEA	747,000,000.00	317,175,631.00	42%	286,912,302.73
BE15 CENTRALIZED SERVICES	825,000,000.00	524,000,000.00	64%	455,256,379.00
BE 16 MoLRG	16,000,000.00		0%	-
BE17 MOA	61,190,000.00	30,672,877.00	50%	13,835,000.00
BE18 MOTWI	55,174,000.00	5,124,100.00	9%	10,700,000.00
BE19 MOTRIE	63,132,000.00	19,578,547.48	31%	16,049,999.90
BE20 MOBSE	620,100,000.00	244,125,727.24	39%	219,341,717.79

BE21 MOHSW	884,848,000.00	327,597,588.20	37%	222,871,052.20
BE22 MOYS	73,700,000.00	14,616,830.00	20%	10,475,106.00
BE23 MECCNAR	25,100,000.00	11,133,332.00	44%	10,180,700.00
BE24 MOICI	6,000,000.00		0%	
BE27 MOHERST	101,000,000.00	37,499,998.00	37%	35,080,800.00
<b>Total Subventions</b>	<b>3,865,515,000.00</b>	<b>1,686,088,968.42</b>	<b>44%</b>	<b>1,440,278,532.62</b>

Source: EXTENDED TRIAL BALANCE, IFMIS

### Annex 6: Covid-19 Spending by Ministry of Health January- May 2022 compared to 2022 Approved Budget

Covid-19 Budget Lines	Approved Budget for 2022	Jan-May 2022 Exp.	% of Budget line spent 2022
Allowances	1,259,550.00	-	0%
Travel Expenses	9,500,000.00	430,063.00	5%
Telecommunication Expenses	4,000,000.00	466,611.90	12%
Purchase of Fuel & Lubricant	12,000,000.00	-	0%
Maintenance of Vehicles	7,000,000.00	-	0%
Maintenance of Building and Facilities	52,400,000.00	10,789,890.00	21%
Maintenance of Plant and Machinery	9,250,000.00	-	0%
Conferences, Workshops and Seminar	2,000,000.00	-	0%
Stationary	1,125,000.00	-	0%
Advertisement and Publications	1,000,000.00	-	0%
Drugs, Dressing and Medical	269,910,310.00	70,339,050.00	26%

Uniforms and Protective Clothing	25,500,000.00	-	0%
Specialized and Technical	30,000,000.00	2,928,612.00	10%
Subvention To Non-Fin Public	411,015,340.00	218,968,943.00	53%
Hospitals, Clinics and Health Facilities	164,039,800.00	118,442,957.00	72%
<b>Total</b>	<b>1,000,000,000.00</b>	<b>422,366,126.90</b>	<b>42%</b>

Source: EXTENDED TRIAL BALANCE, IFMIS