THE REPUBLIC OF THE GAMBIA

**MINISTRY OF FINANCE AND ECONOMIC AFFAIRS**

# THE QUADRANGLE, BANJUL, THE GAMBIA.

**JANUARY TO SEPTEMBER 2022**

**EXPENDITURE REPORT**

**PREPARED BY THE DIRECTORATE OF BUDGET**

September 2022

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Table of Contents

[I INTRODUCTION 3](#_Toc98336319)

[II TOTAL GOVERNMENT EXPENDITURES 3](#_Toc98336320)

[III. TOP TEN SPENDING BUDGET ENTITIES (BEs) 6](#_Toc98336321)

[IV. TOP TEN SPENDING BUDGET LINES 7](#_Toc98336322)

[V. STATISTICAL ANNEXES 8](#_Toc97025918)

# I INTRODUCTION

This report presents an analysis of cumulative government expenditure from January 1st – September 30th, 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 **D16.10 billion** as compared to **D14.49 billion** during the same period last year, representing **11 percent** increase in total GLF spending. This growth was largely due to the year-on-year increases in Personnel Emoluments, Subventions to Public Corporations and Debt Service. The breakdown of government spending by economic class is shown in Table 1 below.

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Budget Class** | **Jan-Sept 2022 Exp.** | **% of Total Exp.** | **Jan-Sept 2021 Exp.** | **% of Total Exp.** | **Y-o-Y Growth** |
| Personnel Emoluments | 4,111,022,666.51 | 26% | 3,308,026,138.00 | 23% | 24% |
| Other Recurrent | 3,273,880,914.43 | 20% | 3,367,541,032.00 | 23% | -3% |
| Subvention | 2,687,302,066.01 | 17% | 2,315,735,268.00 | 16% | 16% |
| Debt Service | 3,471,696,061.41 | 22% | 2,678,612,936.00 | 18% | 30% |
| Capital Development | 2,556,802,341.99 | 16% | 2,819,878,614.00 | 19% | -9% |
| **Total Expenditure** | **16,100,704,050.35** | **100%** | **14,489,793,988.00** | **100%** | **11%** |

**Source: EXTENDED TRIAL BALANCE, IFMIS, 15th October 2022**

It can be observed that expenditures on PE has increased by 24 percent and Other Recurrent has decreased by 3 percent respectively. However, expenditure on Debt Service has increased by 30 percent. Subventions increased from D2.32 billion last year to D2.69 billion this year which represents an increase of 16 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.

Debt Service has registered the most significant growth of 30 percent and consuming 22 percent of total expenditure as at end September 2022

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

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Budget Class** | **Approved Budget** | **Revised Budget** | **Jan-September 2022 Exp.** | **% of Budget Spent** |
| Personnel Emoluments | 5,133,850,000.00 | 5,752,395,000.00 | 4,111,022,666.51 | 71% |
| Other Recurrent | 5,972,950,514.00 | 5,654,989,795.00 | 3,273,880,914.43 | 58% |
| Subvention | 3,865,119,000.00 | 3,414,066,000.00 | 2,687,302,066.01 | 79% |
| Debt Service | 5,742,065,131.00 | 5,042,065,131.00 | 3,471,696,061.41 | 69% |
| Capital | 2,978,242,000.00 | 2,905,626,000.00 | 2,556,802,341.99 | 88% |
| **Total Expenditure** | **23,692,226,645.00** | **22,769,141,926.00** | **16,100,704,050.35** | **71%** |

**Source: EXTENDED TRIAL BALANCE, IFMIS, 15th October 2022**

Table 2 compares the different budget classes against the 2022 Approved and Revised budget, highlighting the absorption rate by budget class. The largest budget class by absorption is Capital expenditure which has consumed 88 percent of its revised budget. Subventions and Personnel Emoluments have consumed 79 percent and 71 percent of their budgets respectively. Meanwhile, Other Recurrent and Debt Service have consumed 58 percent and 69 percent of their budgets. A detailed breakdown of government expenditure by BE is provided in Annexes 1 to 5 in the Statistical Annexes.

**Chart 1: Government Expenditure for January-September, 2022 Compared to the Revised 2022 Budget**

**Source: EXTENDED TRIAL BALANCE, IFMIS, 15th October 2022**

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Personnel Emoluments** | **Jan-Sept 2022 Exp.** | **% of Total PE** | **Jan-Sept 2021 Exp.** | **% of Total PE2** | **Y-o-Y Growth** |
| Basic Salary | 1,915,581,243.01 | 46% | 1,576,001,325 | 48% | 22% |
| Allowances | 1,954,013,907.66 | 48% | 1,512,719,519.00 | 46% | 29% |
| ECA | 229,204,337.75 | 6% | 215,172,122.00 | 7% | 7% |
| Civil Service Staff Loan | 5,000,000.00 | 0% |  | 0% |  |
| Social Security Contributions | 7,223,178.09 | 0% | 4,133,173.00 | 0% | 75% |
| **Total PE** | **4,111,022,666.51** | **100%** | **3,308,026,138** | **100%** | **24%** |

**Source: EXTENDED TRIAL BALANCE, IFMIS, 15th October 2022**

As at end September 2022, total PE increased by 24 percent to reach D4.11 billion compared to D3.31 billion from the same period last year. Basic Salary registered a growth rate of 22 percent whilst allowances increased by 29 percent; from D1.51 billion to D1.95 billion, this year.

Basic Salary and Allowances collectively accounted for 94 percent of total PE expenditure as of end September 2022.

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

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Personnel Emoluments** | **Approved Budget 2022** | **Revised Budget 2022** | **Jan-Sept 2022 Exp.** | **% of Revised Budget Spent** |
| Basic Salary | 2,392,117,000.00 | 2,719,292,000.00 | 1,915,581,243.01 | 70% |
| Allowances | 2,414,617,450.00 | 2,677,781,000.00 | 1,954,013,907.66 | 73% |
| ECA | 304,828,728.00 | 333,035,000.00 | 229,204,337.75 | 69% |
| Civil Service Staff Loan | 5,000,000.00 | 5,000,000.00 | 5,000,000.00 | 100% |
| Social Security Contributions | 17,287,000.00 | 17,287,000.00 | 7,223,178.09 | 42% |
| **Total PE** | **5,133,850,178.00** | **5,752,395,000.00** | **4,111,022,666.51** | **71%** |

**Source: EXTENDED TRIAL BALANCE, IFMIS 15th October 2022**

Table 3A details the Approved and Revised 2022 Budget for PE as compared to end September expenditure. ECA has accounted for 69 percent of its revised budget, whilst Basic Salary and Allowances have each accounted for 70 and 73 percent of their budgets respectively. In total, PE accounted for 71 percent of its Revised budget.

# TOP TEN SPENDING BUDGET ENTITIES (BEs)

The National Debt Service, Ministry of Basic and Secondary Education and Ministry of Works are top of the list of the highest spending BEs, respectively consuming, 13, 17 and 14 percent of total expenditure respectively for the period under review. Following these are, Ministry of Health at 10 percent and Centralized Services at 7 percent. These ten BEs account for 87 percent of total expenditure for January-September 2022.

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

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Budget Entity** | **Jan-Sept 2022 Outturn** | **Jan-Sept 2021 Outturn** | **% of Total Exp. 2022** | **Variance** |
| BE50 - National Debt Service | 3,471,696,061.41 | 2,678,612,936.00 | 13% | 30% |
| BE20 - Ministry of Basic and Secondary Education | 2,471,430,105.13 | 2,083,110,241.00 | 17% | 19% |
| BE18 - Ministry of Works, Construction & Infrastructure | 2,003,886,110.83 | 2,174,279,958.00 | 14% | -8% |
| BE21 - Ministry of Health | 1,417,177,675.33 | 1,175,271,930.00 | 10% | 21% |
| BE15 - Centralized Services | 969,898,312.65 | 777,999,538.00 | 7% | 25% |
| BE08 - Ministry of Interior | 966,742,925.53 | 867,578,758.00 | 7% | 11% |
| BE12 - Ministry of Finance | 789,644,937.67 | 891,183,645.00 | 5% | -11% |
| BE10 - Ministry of Foreign Affairs | 700,804,396.49 | 653,310,407.00 | 5% | 7% |
| BE01 - Office of The President | 686,979,950.35 | 557,135,803.00 | 5% | 23% |
| BE07 - Ministry of Defence | 633,450,537.72 | 591,371,529.00 | 4% | 7% |
| **Sub Total** | **12,447,648,856.78** | **12,449,854,745.00** | **87%** | 0% |
| **Total Expenditure** | **14,380,609,278.14** | **12,614,623,475.00** | **100%** | **14%** |

**Source: EXTENDED TRIAL BALANCE, IFMIS 15th October 2022**

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

# TOP TEN SPENDING BUDGET LINES

Subvention is the highest spending budget line, with 79 percent of its revised budget expended and an expenditure of D2.69 billion. A summary of highest spending budget lines is provided in Table 4 below.

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

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Line Item** | **Approved Budget for 2022** | **Revised Budget for 2023** | **Jan-Sept 2022 Exp.** | **% of Budget line spent 2022** | **Jan-Sept 2021 Exp.** | **Y-o-Y Growth (%)** |
| Subvention | 3,865,119,000.00 | 3,414,066,000.00 | 2,687,302,066.01 | 79% | 2,315,735,268.00 | 16% |
| Roads and bridges | 1,965,000,000.00 | 2,019,000,000.00 | 1,876,734,613.15 | 93% | 1,154,834,191.00 | 63% |
| Settlement of Confirmed Debts | 564,000,000.00 | 564,000,000.00 | 380,881,739.42 | 68% | 279,913,783.00 | 36% |
| Food and Food services | 281,510,000.00 | 301,255,000.00 | 260,855,854.72 | 87% | 282,341,828.00 | -8% |
| Travel Expenses | 256,202,000.00 | 275,882,000.00 | 317,161,430.44 | 115% | 161,003,540.00 | 97% |
| Operating Cost | 286,729,000.00 | 302,660,000.00 | 240,961,778.97 | 80% | 166,111,176.00 | 45% |
| General Pensions Benefits | 337,638,000.00 | 337,638,000.00 | 174,776,755.53 | 52% | 188,867,216.38 | -7% |
| Purchase of Fuel and Lubricants | 232,377,000.00 | 210,379,000.00 | 174,112,639.03 | 83% | 113,236,681.00 | 54% |
| Contribution of Intl Orgn | 51,410,000.00 | 83,757,000.00 | 335,096,273.70 | 400% | 128,634,884.33 | 161% |
| Hospitals, Clinics and Health Facilities | 5,000,000.00 | 221,439,800.00 | 130,432,933.27 | 59% | 976,000.00 | 13264% |
| Sub Total | **7,844,985,000.00** | **7,730,076,800.00** | **6,578,316,084.24** | 85% | **4,791,654,567.71** | 37% |
| **Total Expenditure** | **23,692,226,645.00** | **22,769,141,926.00** | **16,100,704,050.35** | 71% | **5,223,369,349.42** | 208% |

**Source: EXTENDED TRIAL BALANCE, IFMIS 15th October 2022**

**STATISTICAL ANNEXES**

**Annex 1: Budget Absorption by BEs for January-September, 2022**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **BE** | **APPROVED BUDGET GLF 2022** | **REVISED BUDGET GLF** | **Jan-Sept 2022 Exp.** | **% of Budget Absorbed** | **Jan-Sept 2021 Exp.2** |
| BE01 - Office of The President | 677,649,925.00 | 755,157,781.00 | 686,979,950.35 | 91% | 393,885,378.40 |
| BE02 - National Assembly | 376,581,024.00 | 376,581,024.00 | 200,534,368.97 | 53% | 91,716,994.16 |
| BE03 - Judiciary | 245,238,000.00 | 245,238,000.00 | 114,343,360.43 | 47% | 107,348,048.57 |
| BE04 - Independent Electoral Comm. | 118,666,170.00 | 118,666,170.00 | 107,326,313.00 | 90% | 15,520,684.00 |
| BE05 - Public Service Commission | 12,358,390.00 | 11,205,544.00 | 7,520,255.05 | 67% | 4,103,911.01 |
| BE06 - National Audit Office | 193,716,928.00 | 193,716,928.00 | 86,884,124.47 | 45% | 36,640,869.58 |
| BE07 - Ministry of Defence | 776,604,480.00 | 841,481,672.00 | 633,450,537.72 | 75% | 495,536,327.08 |
| BE08 - Ministry of Interior | 1,180,324,228.00 | 1,318,313,037.00 | 966,742,925.53 | 73% | 756,838,362.49 |
| BE09 - Ministry of Tourism and Culture | 44,562,925.00 | 41,145,387.00 | 27,217,408.74 | 66% | 122,515,654.94 |
| BE10 - Ministry of Foreign Affairs | 1,009,435,520.00 | 1,074,825,970.00 | 700,804,396.49 | 65% | 572,946,111.28 |
| BE11 - Ministry of Justice | 113,457,763.00 | 107,584,900.00 | 73,965,360.15 | 69% | 138,321,410.61 |
| BE12 - Ministry of Finance | 1,367,081,659.00 | 1,162,773,766.00 | 789,644,937.67 | 68% | 721,801,945.86 |
| BE13 - Pensions and Gratuities | 425,093,000.00 | 425,093,000.00 | 258,004,743.78 | 61% | 216,636,796.26 |
| BE14 - Ombudsman | 34,401,519.00 | 33,616,967.00 | 18,222,794.72 | 54% | 14,876,847.00 |
| BE15 - Centralized Services | 2,090,323,000.00 | 1,425,600,764.00 | 969,898,312.65 | 68% | 2,137,978,466.73 |
| BE16 - Ministry of Local Government and Lands | 281,320,833.00 | 184,103,051.00 | 152,674,030.07 | 83% | 76,881,134.63 |
| BE17 - Ministry of Agriculture | 392,793,107.00 | 385,841,663.00 | 287,304,901.12 | 74% | 249,056,050.51 |
| BE18 - Ministry of Works, Construction & Infrastructure | 2,196,007,806.00 | 2,217,750,903.00 | 2,003,886,110.83 | 90% | 893,827,492.23 |
| BE19 - Ministry of Trade, Industry & Employment | 134,770,267.00 | 110,869,955.00 | 68,626,878.12 | 62% | 54,616,076.13 |
| BE20 - Ministry of Basic and Secondary Education | 3,033,468,578.00 | 3,032,922,299.00 | 2,471,430,105.13 | 81% | 1,811,406,624.61 |
| BE21 - Ministry of Health | 2,258,719,482.00 | 2,382,806,157.00 | 1,417,177,675.33 | 59% | 1,118,798,454.17 |
| BE22 - Ministry of Youth & Sports | 123,472,170.00 | 104,959,730.00 | 52,660,959.45 | 50% | 51,793,096.83 |
| BE23 - Ministry of Env, Climate Change & Nat. Resources | 243,033,009.00 | 231,004,780.00 | 148,337,024.16 | 64% | 59,289,504.84 |
| BE24 - Ministry of Info | 70,792,968.00 | 24,359,263.00 | 26,622,111.41 | 109% | 27,905,299.39 |
| BE25 - Ministry of Fisheries, Water Res. & NA Matters | 55,385,870.00 | 39,630,978.00 | 26,728,617.20 | 67% | 16,537,181.46 |
| BE27 - Ministry of Higher Edu., Research, Sci. & Tech. | 287,684,247.00 | 264,488,699.00 | 160,740,782.46 | 61% | 198,244,527.90 |
| BE29 - Ministry of Petroleum & Energy | 66,521,100.00 | 48,226,555.00 | 23,584,878.98 | 49% | 103,994,498.56 |
| BE31 - Ministry of Gender, Children and Social Welfare | 86,018,726.00 | 77,852,919.00 | 38,465,379.53 | 49% | 21,522,061.05 |
| BE 33-National Human Rights Commission | 54,678,820.00 | 53,766,265.00 | 28,605,647.04 | 53% |  |
| BE34 Ministry of Communications & Digital Economy |  | 52,829,569.00 | 5,350,477.69 | 10% | - |
| BE 35 Ministry of Public Services |  | 134,663,099.00 | 19,240,004.82 | 14% | - |
| BE50 - National Debt Service | 5,742,065,131.00 | 5,292,065,131.00 | 3,471,696,061.41 | 66% | 3,006,070,979.78 |
| **Grand Total** | **23,692,226,645.00** | **22,769,141,926.00** | **16,044,671,434.47** | **70%** | **13,516,610,790.06** |

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

**January-September, 2021**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **BE** | **Basic Salaries (BS)** | **Basic Salaries (BS)** | **Var.** | **Allowances** | **Allowances** | **Var.** |
|  | **Jan – Sep 2022** | **Jan – Sept 2021** | | **Jan – Sep. 22** | **Jan - Sep 2021** |  |
| BE01 - Office of The President | 51,008,297.09 | 44,063,908.82 | 16% | 53,285,687.55 | 43,977,575.42 | 21% |
| BE02 - National Assembly | 35,472,257.51 | 16,659,475.49 | 113% | 78,157,821.66 | 42,111,380.46 | 86% |
| BE03 - Judiciary | 25,725,893.73 | 23,375,414.93 | 10% | 60,813,268.01 | 59,679,488.29 | 2% |
| BE04 - Independent Electoral Commission | 5,336,432.00 | 5,801,860.00 | -8% | 66,194,186.00 | 34,247,326.00 | 93% |
| BE05 - Public Service Commission | 1,910,102.42 | 1,742,580.06 | 10% | 1,210,911.90 | 1,211,900.53 | 0% |
| BE06 - National Audit Office | 17,761,093.15 | 15,578,998.27 | 14% | 45,000.00 | 23,798,250.00 | -100% |
| BE07 - Ministry of Defence | 178,155,522.19 | 163,093,123.06 | 9% | 211,625,217.64 | 191,073,959.16 | 11% |
| BE08 - Ministry of Interior | 345,447,339.48 | 290,215,826.90 | 19% | 336,074,107.41 | 277,834,951.81 | 21% |
| BE09 - Ministry of Tourism and Culture | 1,869,348.26 | 1,526,287.59 | 22% | 1,768,579.86 | 1,159,761.26 | 52% |
| BE10 - Ministry of Foreign Affairs | 86,138,351.75 | 69,367,784.16 | 24% | 25,361,555.52 | 44,936,898.00 | -44% |
| BE11 - Attorney General's Chambers & Ministry of Justice | 6,452,974.85 | 5,915,112.08 | 9% | 19,453,743.77 | 18,712,420.14 | 4% |
| BE12 - Ministry of Finance | 18,297,960.85 | 15,343,056.78 | 19% | 31,112,541.18 | 23,154,666.34 | 34% |
| BE14 - Ombudsman | 6,199,473.10 | 6,829,424.57 | -9% | 5,498,054.00 | 5,264,073.10 | 4% |
| BE16 - Ministry of Local Government and Lands | 55,318,914.77 | 23,680,184.02 | 134% | 38,304,248.15 | 14,511,021.81 | 164% |
| BE17 - Ministry of Agriculture | 41,486,460.04 | 35,056,640.32 | 18% | 34,416,259.13 | 25,013,798.34 | 38% |
| BE18 - Ministry of Works, Construction & Infrastructure | 5,578,413.11 | 4,740,874.29 | 18% | 4,728,518.54 | 3,266,851.13 | 45% |
| BE19 - Ministry of Trade, Industry & Employment | 5,355,908.17 | 5,038,316.37 | 6% | 4,340,781.75 | 3,784,137.48 | 15% |
| BE20 - Ministry of Basic and Secondary Education | 843,437,979.57 | 686,701,217.20 | 23% | 636,162,745.97 | 522,329,666.67 | 22% |
| BE21 - Ministry of Health and Social Welfare | 133,867,908.61 | 117,838,413.16 | 14% | 175,037,680.08 | 136,789,834.00 | 28% |
| BE22 - Ministry of Youth & Sports | 3,230,616.47 | 2,740,061.64 | 18% | 2,649,776.20 | 1,724,121.51 | 54% |
| BE23 - Ministry of Env., Climate Change & Nat. Resources | 19,443,917.88 | 16,716,772.53 | 16% | 22,090,373.68 | 11,618,496.58 | 90% |
| BE24 - Ministry of Comm,Info & Info Tech | 4,564,631.15 | 4,020,196.12 | 14% | 3,627,820.95 | 3,856,673.05 | -6% |
| BE25 - Ministry of Fisheries, Water Res. & NA Matters | 4,842,866.12 | 4,507,726.88 | 7% | 4,517,059.99 | 3,312,059.72 | 36% |
| BE27 - Ministry of Higher Edu., Research, Sci. & Tech. | 3,561,149.97 | 3,282,428.18 | 8% | 3,152,182.03 | 2,088,306.27 | 51% |
| BE29 - Ministry of Petroleum & Energy | 4,012,235.75 | 3,867,798.97 | 4% | 3,379,374.01 | 3,037,635.85 | 11% |
| BE31 - Ministry of Gender, Children and Social Welfare | 6,134,261.99 | 5,264,378.72 | 17% | 6,155,735.28 | 4,095,392.78 | 50% |
| BE 33-National Human Rights Commission | 3,899,641.34 | 3,033,463.71 | 29% | 16,300,320.39 | 10,128,873.20 | 61% |
| **Total** | **1,914,509,951.32** | **1,576,001,324.82** | **21%** | **1,845,463,550.65** | **1,512,719,518.90** | **22%** |

**Source: EXTENDED TRIAL BALANCE, IFMIS 15th October 2022**

**Annex 3: Salaries and Allowances by BE January-September 2022 Compared to 2022 Approved Budget**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **BE** | **Basic Salaries (BS)** |  |  |  | **Allowances** |  |  |  |
|  | **Approved Budget** | **Revised Budget** | **Jan - Sep 22** | **% of Budget Spent** | **Approved Budget** | **Revised Budget** | **Jan - Sep 22** | **% of Budget Spent** |
| BE01 - Office of The President | 65,655,000.00 | 81,091,000.00 | 51,008,297.09 | 63% | 57,172,000.00 | 61,750,000.00 | 53,285,687.55 | 86% |
| BE02 - National Assembly | 53,181,000.00 | 53,181,000.00 | 35,472,257.51 | 67% | 176,800,000.00 | 176,800,000.00 | 78,157,821.66 | 44% |
| BE03 - Judiciary | 37,280,600.00 | 37,280,000.00 | 25,725,893.73 | 69% | 85,207,400.00 | 85,207,400.00 | 60,813,268.01 | 71% |
| BE04 - Independent Electoral Commission | 7,786,374.00 | 7,786,000.00 | 5,336,432.00 | 69% | 66,194,186.00 | 66,194,186.00 | 66,194,186.00 | 100% |
| BE05 - Public Service Commission | 2,435,000.00 | 3,025,000.00 | 1,910,102.42 | 63% | 1,853,000.00 | 1,391,000.00 | 1,210,911.90 | 87% |
| BE06 - National Audit Office | 34,878,000.00 | 34,878,000.00 | 17,761,093.15 | 51% | 83,574,000.00 | 83,574,000.00 | 45,000.00 | 0% |
| BE07 - Ministry of Defence | 243,710,622.00 | 282,145,000.00 | 178,155,522.19 | 63% | 262,775,000.00 | 265,271,000.00 | 211,625,217.64 | 80% |
| BE08 - Ministry of Interior | 434,224,000.00 | 525,160,000.00 | 345,447,339.48 | 66% | 326,477,000.00 | 366,705,000.00 | 336,074,107.41 | 92% |
| BE09 - Ministry of Tourism and Culture | 2,210,000.00 | 2,870,000.00 | 1,869,348.26 | 65% | 1,703,000.00 | 1,875,000.00 | 1,768,579.86 | 94% |
| BE10 - Ministry of Foreign Affairs | 131,671,000.00 | 174,087,000.00 | 86,138,351.75 | 49% | 412,433,000.00 | 177,587,019.00 | 25,361,555.52 | 14% |
| BE11 - Attorney General's Chambers & Ministry of Justice | 9,502,307.00 | 10,956,000.00 | 6,452,974.85 | 59% | 25,000,456.00 | 25,949,000.00 | 19,453,743.77 | 75% |
| BE12 - Ministry of Finance | 53,390,225.00 | 29,664,000.00 | 18,297,960.85 | 62% | 97,802,000.00 | 39,348,230.00 | 31,112,541.18 | 79% |
| BE14 - Ombudsman | 11,382,246.00 | 11,382,000.00 | 6,199,473.10 | 54% | 15,111,273.00 | 15,111,273.00 | 5,498,054.00 | 36% |
| BE16 - Ministry of Local Government and Lands | 121,508,000.00 | 49,138,000.00 | 55,318,914.77 | 113% | 29,085,000.00 | 32,931,000.00 | 38,304,248.15 | 116% |
| BE17 - Ministry of Agriculture | 49,625,000.00 | 65,067,000.00 | 41,486,460.04 | 64% | 35,573,000.00 | 46,564,000.00 | 34,416,259.13 | 74% |
| BE18 - Ministry of Works,Construction & Infrastructure | 10,516,000.00 | 13,609,000.00 | 5,578,413.11 | 41% | 6,463,000.00 | 7,225,000.00 | 4,728,518.54 | 65% |
| BE19 - Ministry of Trade,Industry & Employment | 7,121,000.00 | 9,142,000.00 | 5,355,908.17 | 59% | 5,511,000.00 | 5,519,000.00 | 4,340,781.75 | 79% |
| BE20 - Ministry of Basic and Secondary Education | 895,219,000.00 | 1,010,461,000.00 | 843,437,979.57 | 83% | 771,799,000.00 | 821,303,000.00 | 636,162,745.97 | 77% |
| BE21 - Ministry of Health and Social Welfare | 155,294,000.00 | 202,624,000.00 | 133,867,908.61 | 66% | 207,604,000.00 | 216,502,000.00 | 175,037,680.08 | 81% |
| BE22 - Ministry of Youth & Sports | 3,807,000.00 | 5,964,000.00 | 3,230,616.47 | 54% | 2,415,000.00 | 2,937,000.00 | 2,649,776.20 | 90% |
| BE23 - Ministry of Enviroment,Climate Change & Nat. Resouces | 23,295,000.00 | 30,081,000.00 | 19,443,917.88 | 65% | 16,283,000.00 | 16,283,000.00 | 22,090,373.68 | 136% |
| BE24 - Ministry of Information | 5,696,000.00 | 3,226,000.00 | 4,564,631.15 | 141% | 4,952,000.00 | 2,338,000.00 | 3,627,820.95 | 155% |
| BE25 - Ministry of Fisheries, Water Res. & NA Matters | 6,401,000.00 | 8,445,000.00 | 4,842,866.12 | 57% | 4,785,000.00 | 5,132,000.00 | 4,517,059.99 | 88% |
| BE27 - Ministry of Higher Edu., Research, Sci. & Tech. | 6,642,654.00 | 13,455,000.00 | 3,561,149.97 | 26% | 4,391,593.00 | 4,611,000.00 | 3,152,182.03 | 68% |
| BE29 - Ministry of Petroleum & Energy | 5,900,069.00 | 7,524,000.00 | 4,012,235.75 | 53% | 4,810,144.00 | 4,516,000.00 | 3,379,374.01 | 75% |
| BE31 - Ministry of Gender, Children and Social Welfare | 13,291,373.00 | 16,441,000.00 | 6,134,261.99 | 37% | 9,915,405.00 | 12,600,996.00 | 6,155,735.28 | 49% |
| BE 33- NHRC | 5,495,018.00 | 7,144,000.00 | 3,899,641.34 | 55% | 26,042,302.00 | 25,493,000.00 | 16,300,320.39 | 64% |
| BE 34- MOC&DE | - | 7,985,000.00 |  | 0% |  | 4,189,000.00 |  | 0% |
| BE 35-MOPSAD&PC | - | 15,481,000.00 |  | 0% |  | 27,808,926.00 |  | 0% |
| **Total** | **2,397,117,488.00** | **2,719,292,000.00** | **1,914,509,951.32** | **70%** | **2,741,731,759.00** | **2,602,716,030.00** | **1,845,463,550.65** | **71%** |

**Source: EXTENDED TRIAL BALANCE, IFMIS 15th October 2022**

**Annex 4: Subvention by BE January-September 2022 compared to January-September, 2021**

|  |  |  |  |
| --- | --- | --- | --- |
| **BE** | **Jan-Sept 2022** | **Jan-Sept 2021** | **Variation** |
| BE01 OP | 162,186,203.00 | 177,189,961.00 | -8% |
| BE07 MOD | 1,342,000.00 | 1,850,000.00 | -27% |
| BE08 MOI | 113,051,800.00 | 126,038,691.00 | -10% |
| BE09 MOTC | 14,600,000.00 | 17,450,000.00 | -16% |
| BE11 MOJ | 32,910,512.00 | 59,777,500.00 | -45% |
| BE12 MoFEA | 513,086,957.00 | 481,887,521.00 | 6% |
| BE15 CENTRALIZED SERVICES | 524,000,000.00 | 231,280,587.92 | 127% |
| BE 16 MOLRG | 12,000,000.00 | - |  |
| BE17 MOA | 49,413,709.00 | 38,867,150.00 | 27% |
| BE18 MOTWI | 5,124,100.00 | 26,546,400.00 | -81% |
| BE19 MOTRIE | 35,401,078.71 | 31,230,137.00 | 13% |
| BE20 MOBSE | 467,697,933.30 | 421,283,029.00 | 11% |
| BE21 MOH | 638,760,699.00 | 515,329,892.00 | 24% |
| BE22 MOYS | 30,677,079.00 | 44,651,241.00 | -31% |
| BE23 MECCNAR | 18,133,332.00 | 20,433,331.00 | -11% |
| BE27 MOHERST | 68,916,663.00 | 70,166,998.00 | -2% |
| **Total Subventions** | **2,687,302,066.01** | **2,263,982,438.92** | 19% |

**Source: EXTENDED TRIAL BALANCE, IFMIS 15th October 2022**

**Annex 5: Subvention by BE January-September 2022 Compared to 2022 Approved Budget**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **BE** | **Approved Budget** | **Revised Budget** | **Jan-Sep 2022 Expenditure** | **% of Budget Absorbed** |
| BE01 OP | 163,974,000.00 | 203,974,159.00 | 162,186,203.00 | 80% |
| BE06 NAO | - | 5,000,000.00 | - | 0% |
| BE07 MOD | 2,000,000.00 | 2,000,000.00 | 1,342,000.00 | 67% |
| BE08 MOI | 153,200,000.00 | 157,834,000.00 | 113,051,800.00 | 72% |
| BE09 MOTC | 20,400,000.00 | 20,400,000.00 | 14,600,000.00 | 72% |
| BE11 MOJ | 47,697,000.00 | 44,696,666.00 | 32,910,512.00 | 74% |
| BE12 MoFEA | 747,000,000.00 | 670,000,000.00 | 513,086,957.00 | 77% |
| BE15 CENTRALIZED SERVICES | 825,000,000.00 | 525,000,000.00 | 524,000,000.00 | 100% |
| BE 16 MoLRG | 16,000,000.00 | 16,000,000.00 | 12,000,000.00 | 75% |
| BE17 MOA | 61,190,000.00 | 58,564,870.00 | 49,413,709.00 | 84% |
| BE18 MOTWI | 55,174,000.00 | 7,850,105.00 | 5,124,100.00 | 65% |
| BE19 MOTRIE | 63,132,000.00 | 63,132,260.00 | 35,401,078.71 | 56% |
| BE20 MOBSE | 619,704,000.00 | 495,309,017.00 | 467,697,933.30 | 94% |
| BE21 MOH | 884,848,000.00 | 947,848,473.00 | 638,760,699.00 | 67% |
| BE22 MOYS | 73,700,000.00 | 66,226,850.00 | 30,677,079.00 | 46% |
| BE23 MECCNAR | 25,100,000.00 | 23,229,999.00 | 18,133,332.00 | 78% |
| BE24 MOICI | 6,000,000.00 | - | - |  |
| BE27 MOHERST | 101,000,000.00 | 101,000,000.00 | 68,916,663.00 | 68% |
| BE 34 MoC&DC | - | 6,000,000.00 | - | 0% |
| **Total Subventions** | **3,865,119,000.00** | **3,414,066,399.00** | **2,687,302,066.01** | **79%** |

**Source: EXTENDED TRIAL BALANCE, IFMIS, 15th October 2022**

**Annex 6: Spending on Covid-19 Activities for January-September 2022**

|  |  |  |  |
| --- | --- | --- | --- |
| **Covid-19 Budget Lines** | **Approved Budget for 2022** | **Jan-Sept Exp.** | **% of Budget line spent 2022** |
| Allowances | 1,259,550.00 | 32,400.00 | 3% |
| Travel Expenses | 9,500,000.00 | 4,481,502.00 | 47% |
| Telecommunication Expenses | 4,000,000.00 | 664,611.90 | 17% |
| Purchase of Fuel & Lubricant | 12,000,000.00 | 660,000.00 | 6% |
| Maintenance of Vehicles | 7,000,000.00 | 2,000,000.00 | 29% |
| 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% |
| Stationery | 1,125,000.00 | - | 0% |
| Advertisement and Publications | 1,000,000.00 | - | 0% |
| Drugs, Dressing and Medical | 269,910,310.00 | 122,495,641.00 | 45% |
| 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 | 372,627,356.00 | 91% |
| Hospitals, Clinics and Health Facilities | 164,039,800.00 | 130,432,933.00 | 80% |
| **Total** | **1,000,000,000.00** | **647,112,945.90** | 65% |