



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

FISCAL YEAR 2022 EXPENDITURE REPORT

PREPARED BY THE DIRECTORATE OF BUDGET

DECEMBER 2022

Table of Contents

I INTRODUCTION	3
II TOTAL GOVERNMENT EXPENDITURES	3
III. TOP TEN SPENDING BUDGET ENTITIES (BEs).....	6
IV. TOP TEN SPENDING BUDGET LINES	8
V. STATISTICAL ANNEXES.....	8

I INTRODUCTION

This report presents an analysis of cumulative government expenditure from January 1st – December 31st, 2022 (FY 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 (GMD) and does not factor any donor sourced funding including loans, grants and project grants.

II TOTAL GOVERNMENT EXPENDITURE

Government's total expenditure for FY2022 amounted to **GMD20.85 billion** as compared to **GMD20.84 billion** during FY2021, representing a subtle change in total GLF spending. This was largely due to the year-on-year increases in Personnel Emoluments and Subventions to Public Corporations being more or less canceled out by the year-on-year decreases in Other Recurrent, Debt Service and Capital Development expenditure. The breakdown of government spending by economic class is shown in Table 1 below.

Table 1: Breakdown of Government Expenditure for FY 2022

Economic Class	FY 2022 Expenditure	% of Total Expenditure ²	FY 2021 Expenditure	% of Total Expenditure	Y-o-Y Growth
Personnel Emoluments	5,621,430,576.12	27%	4,602,455,215.42	22%	22%
Other Recurrent	4,512,269,179.06	22%	4,736,565,303.09	23%	-5%
Subvention	3,404,239,105.15	16%	3,126,737,857.99	15%	9%
Debt Service	4,376,158,815.89	21%	4,539,941,531.19	22%	-4%
Capital Development	2,938,294,896.20	14%	3,838,007,419.85	18%	-23%
Total Expenditure	20,852,392,572.42	100%	20,843,707,327.54	100%	0%

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

It can be observed that expenditures on Personnel Emoluments increased by 22 percent and Other Recurrent has decreased by 5 percent when compared to the prior year. Meanwhile, Public expenditure on Debt Service has decreased by 4 percent, While Subventions increased from GMD3.12 billion last year to GMD3.40 billion this year, representing a 9 percent increase.

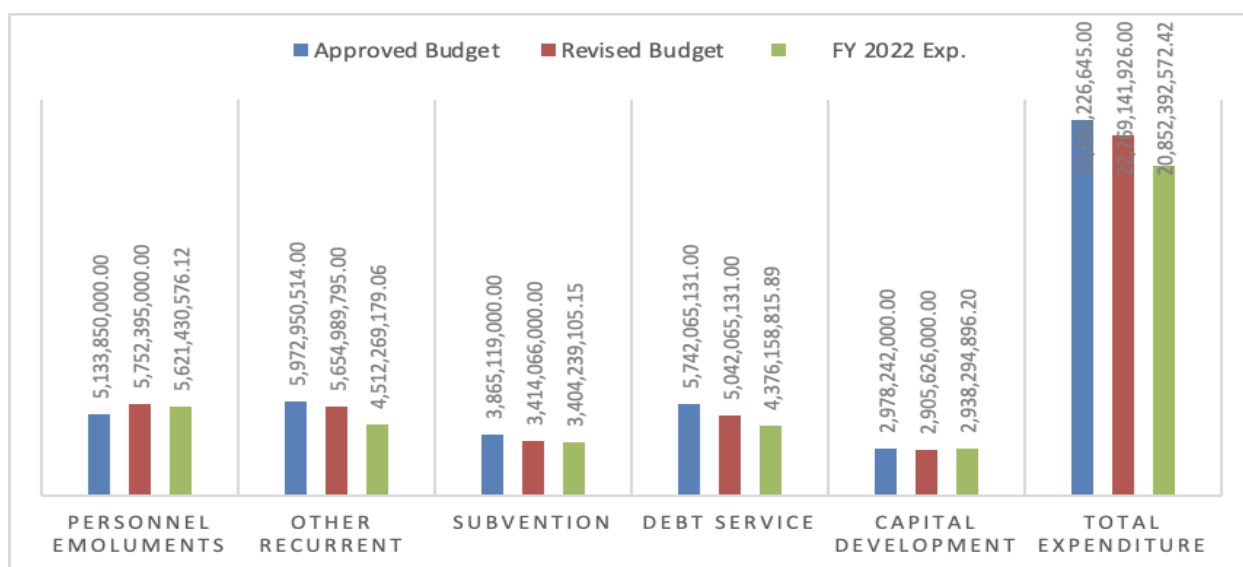
Table 2: Absorption Rates by Economic Class for FY 2022

Economic Class	Approved Budget	Revised Budget	FY 2022 Exp.	% of Total Exp. (Revised) Spent
Personnel Emoluments	5,133,850,000.00	5,752,395,000.00	5,621,430,576.12	98%
Other Recurrent	5,972,950,514.00	5,654,989,795.00	4,512,269,179.06	80%
Subvention	3,865,119,000.00	3,414,066,000.00	3,404,239,105.15	100%
Debt Service	5,742,065,131.00	5,042,065,131.00	4,376,158,815.89	89%
Capital Development	2,978,242,000.00	2,905,626,000.00	2,938,294,896.20	101%
Total Expenditure	23,692,226,645.00	22,769,141,926.00	20,852,392,572.42	92%

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

Table 2 compares the different economic classes against the 2022 Approved and Revised budget, highlighting the absorption rate. The highest rate of absorption is found in Capital Development which has consumed 101 percent of its total revised outturn. This is mainly due to fact that a large portion of the budget went to the Ministry of Transport, Works and Infrastructure, towards infrastructural development – mainly roads and bridges construction. High rates of absorption are also found in Subventions and Personnel Emoluments, consuming 100 and 98 percent of their revised budgets respectively as of end-2022. Debt Service and Other Recurrent registered the lowest rates of absorption, at 89 and 80 percent respectively. A detailed breakdown of FY2022 government expenditure by BE is provided in Annexes 1 to 5.

Chart 1: Actual Government Expenditure for FY 2022, Compared to the Approved & Revised 2022 Budget



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

Table 3: Breakdown of Personnel Emoluments for FY 2022

Personnel Emoluments	FY 2022 Exp.	% of Total PE	FY 2021 Exp. 2	% of Total PE2	Y-o-Y Growth
Basic Salary	2,725,500,691.00	48%	2,126,995,232.08	46%	28%
Allowances	2,569,719,639.93	46%	2,180,215,022.00	47%	18%
ECA	311,640,060.19	6%	286,946,457.06	6%	9%
Civil Service Staff Loan	5,000,000.00	0%		0%	
Social Security Contributions	9,570,185.00	0%	8,298,504.28	0%	15%
Total PE	5,621,430,576.12	100%	4,602,455,215.42	100%	22%

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

As at end-2022, total PE increased by 22 percent to reach D5.62 billion compared to D4.60 billion from the same period last year. This may be attributable to the implementation of the 30% increase in Basic Salary that was approved with the Revised budget. Basic Salary registered a growth rate of 28 percent whilst Allowances increased by 18 percent. Social Security Contributions registered a year-on-year growth of 15 percent.

Table 3A: Breakdown of Personnel Emoluments for FY 2022 Compared to Revised 2022 Budget

Personnel Emoluments	Approved Budget 2022	Revised Budget 2022	FY 2022 Exp.	% of Revised Budget Spent
Basic Salary	2,392,117,000.00	2,719,292,000.00	2,725,500,691.00	100%
Allowances	2,414,617,450.00	2,677,781,000.00	2,569,719,639.93	96%
ECA	304,828,728.00	333,035,000.00	311,640,060.19	94%
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	9,570,185.00	55%
Total PE	5,133,850,178.00	5,752,395,000.00	5,621,430,576.12	98%

Source: EXTENDED TRIAL BALANCE, IFMIS 15th January 2023

Table 3A details the Approved and Revised 2022 Budget for PE as compared to FY 2022 expenditure. ECA has accounted for 94 percent of its revised budget, whilst Basic Salary and Allowances have each accounted for 100 and 96 percent of their revised budgets, accordingly. In total, PE accounted for 98 percent of its revised budget.

III. TOP TEN SPENDING BUDGET ENTITIES (BEs)

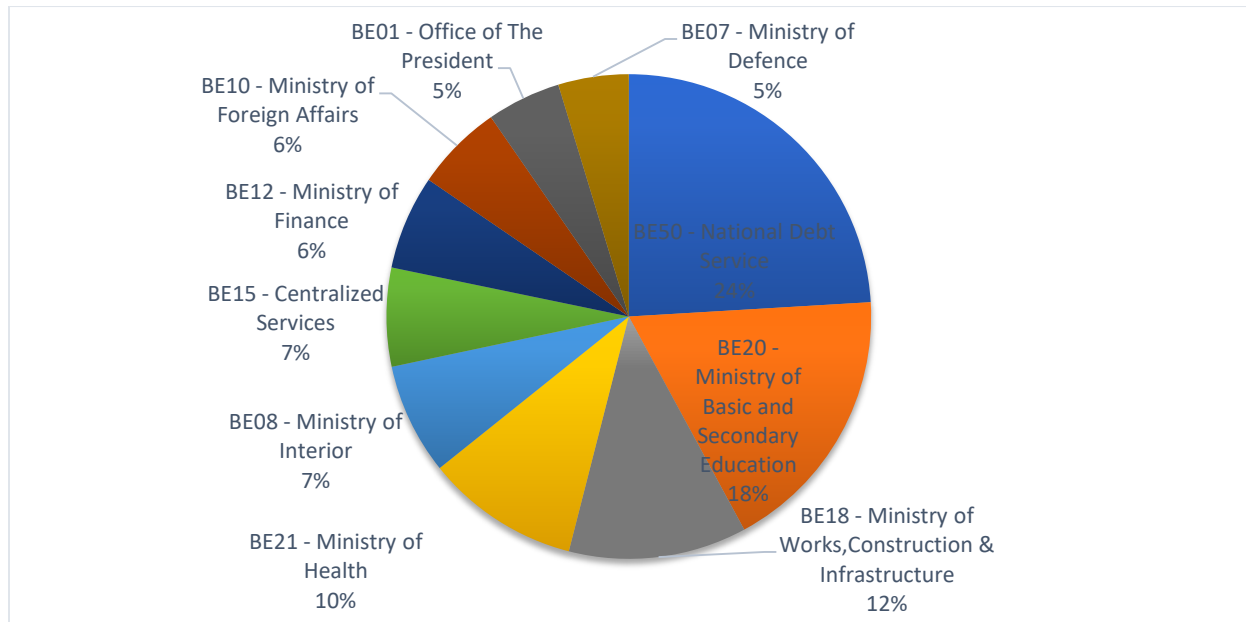
The National Debt Service, Ministry of Basic and Secondary Education and Ministry of Transport top the list of the highest spending BEs, respectively consuming, 21, 16 and 10 percent of total expenditure for FY 2022. Following these are, Ministry of Health at 9 percent, Ministry of Interior and Centralized Services both at 6 percent.

Table 4: Top Ten Spending BEs for FY 2022

Budget Entity	FY 2022 Outturn	FY 2021 Outturn 2	% of Total Expenditure 2022	Variance
BE50 - National Debt Service	4,376,158,815.89	4,539,941,531.19	21%	-4%
BE20 - Ministry of Basic and Secondary Education	3,281,765,565	2,838,086,979.06	16%	16%
BE18 - Ministry of Transport, Works & Infrastructure	2,161,697,941.22	2,762,456,227.23	10%	-22%
BE21 - Ministry of Health	1,867,667,747.78	1,695,829,337.35	9%	10%
BE08 - Ministry of Interior	1,350,072,140.14	1,215,417,773.43	6%	11%
BE15 - Centralized Services	1,196,421,420.65	976,112,359.24	6%	23%
BE12 - Ministry of Finance	1,143,665,276.41	1,276,246,180.88	5%	-10%
BE10 - Ministry of Foreign Affairs	1,061,373,142.31	914,697,152.75	5%	16%
BE01 - Office of The President	896,603,908.56	766,994,011.64	4%	17%
BE07 - Ministry of Defence	855,013,901.43	816,434,829.08	4%	5%

Sub Total	18,190,439,859.82	17,802,216,381.85	87%	2%
Source: EXTENDED TRIAL BALANCE, IFMIS 15 th January 2023				

Chart 2: Top Ten Spending BEs, FY 2022 as a Percentage of Total Expenditure



IV. TOP TEN SPENDING BUDGET LINES

Subvention is the highest spending budget line, expending about D3.40 billion, and consuming 92% of its budget. This is followed by Roads and Bridges, consuming D2 billion of its budget at an absorption rate of 99%.

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

Table 4: Top Ten Spending Budget Lines for FY 2022

Line Item	Approved Budget for 2022	Revised Budget for 2022	FY 2022 Exp.	% of Budget line spent 2022	FY 2021 Exp.	Y-o-Y Growth (%)
Subvention	3,865,119,000.00	3,414,066,000.00	3,404,239,105.15	100%	3,126,737,858	9%
Roads and bridges	1,965,000,000.00	2,019,000,000.00	2,003,496,476.26	99%	2,194,832,886.59	-9%
Travel expense	256,202,000.00	275,882,000.00	450,165,304.11	163%	318,946,130	41%
Settlement of Confirmed Debts	564,000,000.00	564,000,000.00	399,901,739.42	71%	516,163,191.41	-23%
operating cost	286,729,000.00	302,660,000.00	346,543,344.56	114%	346,771,092	0%
Food and Food services	281,510,000.00	301,255,000.00	324,508,715.00	108%	301,477,103	8%
Purchase of fuel and lubricants	232,377,000.00	210,379,000.00	249,730,388.38	119%	228,578,367.59	9%
General Pensions Benefits	337,638,000.00	337,638,000.00	237,577,187.50	70%	244,924,027	-3%
Contribution of Intl Orgn	51,410,000.00	83,757,000.00	230,223,730.48	275%	170,331,651	35%
School Improvement Grant	200,000,000.00	200,000,000.00	171,410,882.47	86%	289,029,496	-41%
sub total	8,039,985,000.00	7,708,637,000.00	7,817,796,873.33	101%	7,737,791,803	1%
Total Expenditure	23,692,226,645.00	22,769,141,926.00	20,852,392,572.42	92%	20,843,707,328	0%

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

STATISTICAL ANNEXES

Annex 1: Budget Absorption by BEs for FY 2022

BE	APPROVED BUDGET GLF 2022	REVISED BUDGET GLF	FY 2022 Exp.	% of Budget Absorbed	FY 2021 Exp.2
BE01 - Office of The President	677,649,925.00	755,157,781.00	896,603,908.56	119%	766,994,011.64
BE02 - National Assembly	376,581,024.00	376,581,024.00	328,015,597.22	87%	188,438,444.49
BE03 - Judiciary	245,238,000.00	245,238,000.00	167,454,867.51	68%	163,794,460.51
BE04 - Independent Electoral Commission	118,666,170.00	118,666,170.00	108,669,015.00	92%	390,961,564.00
BE05 - Public Service Commission	12,358,390.00	11,205,544.00	16,063,341.99	143%	10,643,646.18
BE06 - National Audit Office	193,716,928.00	193,716,928.00	120,522,475.21	62%	82,035,818.44
BE07 - Ministry of Defence	776,604,480.00	841,481,672.00	855,013,901.43	102%	816,434,829.08
BE08 - Ministry of Interior	1,180,324,228.00	1,318,313,037.00	1,350,072,140.14	102%	1,215,417,773.43
BE09 - Ministry of Tourism and Culture	44,562,925.00	41,145,387.00	36,551,008.70	89%	40,452,182.86
BE10 - Ministry of Foreign Affairs	1,009,435,520.00	1,074,825,970.00	1,061,373,142.31	99%	914,697,152.75
BE11 - Ministry of Justice	113,457,763.00	107,584,900.00	103,423,391.81	96%	126,784,424.89
BE12 - Ministry of Finance	1,367,081,659.00	1,162,773,766.00	1,143,665,276.41	98%	1,276,246,180.88
BE13 - Pensions and Gratuities	425,093,000.00	425,093,000.00	343,999,868.37	81%	298,005,383.52
BE14 - Ombudsman	34,401,519.00	33,616,967.00	27,963,780.42	83%	22,985,878.37
BE15 - Centralized Services	2,090,323,000.00	1,425,600,764.00	1,196,421,420.65	84%	976,112,359.24
BE16 - Ministry of Local Government and Lands	281,320,833.00	184,103,051.00	212,993,362.55	116%	165,516,441.45
BE17 - Ministry of Agriculture	392,793,107.00	385,841,663.00	362,249,460.21	94%	334,202,815.98
BE18 - Ministry of Transport, Works, & Infrastructure	2,196,007,806.00	2,217,750,903.00	2,161,697,941.22	97%	2,762,456,227.23
BE19 – Ministry of Trade, Industry, Regional Integ. & Employment	134,770,267.00	110,869,955.00	87,237,342.89	79%	96,005,901.60
BE20 - Ministry of Basic and Secondary Education	3,033,468,578.00	3,032,922,299.00	3,281,765,565.43	108%	2,838,086,979.06
BE21 - Ministry of Health	2,258,719,482.00	2,382,806,157.00	1,867,667,747.78	78%	1,695,829,337.35
BE22 - Ministry of Youth & Sports	123,472,170.00	104,959,730.00	77,037,813.84	73%	104,630,660.93
BE23 - Ministry of Environment, Climate Change & Nat. Resources	243,033,009.00	231,004,780.00	179,273,740.03	78%	202,895,135.37
BE24 - Ministry of Info	70,792,968.00	24,359,263.00	37,249,066.71	153%	112,189,181.06
BE25 - Ministry of Fisheries, Water Res. & NA Matters	55,385,870.00	39,630,978.00	37,701,884.46	95%	36,673,685.45
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	287,684,247.00	264,488,699.00	218,791,367.73	83%	385,772,995.85
BE29 - Ministry of Petroleum & Energy	66,521,100.00	48,226,555.00	28,887,665.66	60%	164,757,015.93
BE31 - Ministry of Women, Children and Social Welfare	86,018,726.00	77,852,919.00	53,635,135.78	69%	80,713,135.54
BE 33-National Human Rights Commission	54,678,820.00	53,766,265.00	47,165,827.44	88%	34,032,173.27
BE34 Ministry of Communications & Digital Economy		52,829,569.00	26,092,059.51	49%	
BE 35 Ministry of Public Services		134,663,099.00	40,974,639.56	30%	
BE50 - National Debt Service	5,742,065,131.00	5,292,065,131.00	4,376,158,815.89	83%	4,539,941,531.19
Grand Total	23,692,226,645.00	22,769,141,926.00	20,852,392,572.42	92%	20,843,707,327.54

Annex 2: Salaries and Allowances by BEs for FY 2022 Compared to FY 2021

BE	Basic Salaries (BS)	Basic Salaries (BS)	Var.	Allowances	Allowances
	FY 2022	FY 2021		FY 2022	FY 2021
BE01 - Office of The President	68,687,566.14	58,897,060	17%	96,847,219.63	59,952,342
BE02 - National Assembly	50,664,955.89	22,123,929	129%	110,334,321.66	53,881,397
BE03 - Judiciary	37,251,537.76	31,332,905	19%	82,188,078.91	80,345,236
BE04 - Independent Electoral Commission	6,179,134.00	6,501,907	-5%	66,194,186.00	119,521,177
BE05 - Public Service Commission	2,678,964.31	2,294,447	17%	1,841,411.90	1,871,009
BE06 - National Audit Office	27,178,912.67	20,932,282	30%	38,853,173.52	41,417,250
BE07 - Ministry of Defence	249,022,646.54	217,996,491	14%	281,955,604.93	
BE08 - Ministry of Interior	481,979,786.89	388,482,949	24%	454,252,830.26	373,256,092
BE09 - Ministry of Tourism and Culture	2,538,753.20	2,101,493	21%	2,639,984.82	1,683,590
BE10 - Ministry of Foreign Affairs	122,877,014.77	108,434,110	13%	298,619,849.10	
BE11 - Attorney General's Chambers & Ministry of Justice	10,459,166.08	7,816,999	34%	4,346,269.79	25,415,987
BE12 - Ministry of Finance	25,789,071.50	20,622,256	25%	105,557,530.10	
BE14 - Ombudsman	9,530,467.00	10,071,586	-5%	10,579,882.12	7,618,128
BE16 - Ministry of Local Government and Lands	81,447,560.40	30,460,859	167%	44,189,437.89	21,909,521
BE17 - Ministry of Agriculture	57,786,604.88	46,891,815	23%	47,359,665.05	35,198,485
BE18 - Ministry of Works, Construction & Infrastructure	7,670,024.91	6,385,029	20%	6,478,152.91	4,821,659
BE19 - Ministry of Trade, Industry & Employment	7,391,286.86	6,705,693	10%	5,700,842.14	5,049,972
BE20 - Ministry of Basic and Secondary Education	1,212,132,006.84	923,076,180	31%	832,732,202.99	738,868,699
BE21 - Ministry of Health and Social Welfare	189,458,143.19	157,218,795	21%	288,793,261.71	
BE22 - Ministry of Youth & Sports	4,544,163.49	3,702,460	23%	3,705,942.90	2,595,612
BE23 - Ministry of Env., Climate Change & Nat. Resources	27,380,133.14	22,312,746	23%	29,905,053.76	15,497,318
BE24 - Ministry of Comm. Info & Info Tech	5,078,511.85	5,358,774	-5%	3,955,480.95	5,132,448
BE25 - Ministry of Fisheries, Water Res. & NA Matters	6,708,704.42	5,933,704	13%	6,248,031.26	4,566,600
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	4,982,206.45	4,290,118	16%	4,433,372.03	2,840,264
BE29 - Ministry of Petroleum & Energy	5,541,353.23	5,157,874	7%	5,224,750.38	4,598,107
BE31 - Ministry of Gender, Children and Social Welfare	8,981,527.52	7,107,357	26%	8,249,866.40	6,369,838
BE 33-National Human Rights Commission	5,670,706.27	4,785,414	18%	22,351,920.39	15,508,467
BE 34 Ministry of Communications and Digital Economy	1,527,608.61			2,222,340.04	
BE 35 Ministry of Public serv, admin Reforms & Policy	4,362,172.19			10,169,221.58	
Total	2,725,500,691.00	2,126,995,232.08	28%	2,895,929,885.12	1,627,919,198.00

Source: EXTENDED TRIAL BALANCE, IFMIS 15th January 2023

Annex 3: Salaries and Allowances by BE FY 2022 Compared to 2022 Revised Budget

BE	Basic Salaries (BS)				Allowances			
	Approved Budget	Revised Budget	FY 2022	% of Budget Spent	Approved Budget	Revised Budget	FY 2022	% of Budget spent
BE01 - Office of The President	65,655,000.00	81,091,000.00	68,687,566.14	85%	57,172,000.00	61,750,000.00	96,847,219.63	157%
BE02 - National Assembly	53,181,000.00	53,181,000.00	50,664,955.89	95%	176,800,000.00	176,800,000.00	110,334,321.66	62%
BE03 - Judiciary	37,280,600.00	37,280,000.00	37,251,537.76	100%	85,207,400.00	85,207,400.00	82,188,078.91	96%
BE04 - IEC	7,786,374.00	7,786,000.00	6,179,134.00	79%	66,194,186.00	66,194,186.00	66,194,186.00	100%
BE05 - PSC	2,435,000.00	3,025,000.00	2,678,964.31	89%	1,853,000.00	1,391,000.00	1,841,411.90	132%
BE06 NAO	34,878,000.00	34,878,000.00	27,178,912.67	78%	83,574,000.00	83,574,000.00	38,853,173.52	46%
BE07 - Ministry of Defence	243,710,622.00	282,145,000.00	249,022,646.54	88%	262,775,000.00	265,271,000.00	281,955,604.93	106%
BE08 - Ministry of Interior	434,224,000.00	525,160,000.00	481,979,786.89	92%	326,477,000.00	366,705,000.00	454,252,830.26	124%
BE09 - Ministry of Tourism	2,210,000.00	2,870,000.00	2,538,753.20	88%	1,703,000.00	1,875,000.00	2,639,984.82	141%
BE10 - Ministry of Foreign Affairs	131,671,000.00	174,087,000.00	122,877,014.77	71%	412,433,000.00	177,587,019.00	298,619,849.10	168%
BE11 - Attorney General's	9,502,307.00	10,956,000.00	10,459,166.08	95%	25,000,456.00	25,949,000.00	4,346,269.79	94%
BE12 - Ministry of Finance	53,390,225.00	29,664,000.00	25,789,071.50	87%	97,802,000.00	39,348,230.00	105,557,530.10	268%
BE14 - Ombudsman	11,382,246.00	11,382,000.00	9,530,467.00	84%	15,111,273.00	15,111,273.00	10,579,882.12	70%
BE16 - Ministry of Local Government and Lands	121,508,000.00	49,138,000.00	81,447,560.40	166%	29,085,000.00	32,931,000.00	44,189,437.89	134%
BE17 - Ministry of Agric	49,625,000.00	65,067,000.00	57,786,604.88	89%	35,573,000.00	46,564,000.00	47,359,665.05	102%
BE18 - Ministry of Works	10,516,000.00	13,609,000.00	7,670,024.91	56%	6,463,000.00	7,225,000.00	6,478,152.91	90%
BE19 - Ministry of Trade	7,121,000.00	9,142,000.00	7,391,286.86	81%	5,511,000.00	5,519,000.00	5,700,842.14	103%
BE20 – Ministry of Basic	895,219,000.00	1,010,461,000.00	1,212,132,006.84	120%	771,799,000.00	821,303,000.00	832,732,202.99	101%
BE21 - Ministry of Health and Social Welfare	155,294,000.00	202,624,000.00	189,458,143.19	94%	207,604,000.00	216,502,000.00	288,793,261.71	133%
BE22 - Ministry of Youth &	3,807,000.00	5,964,000.00	4,544,163.49	76%	2,415,000.00	2,937,000.00	3,705,942.90	126%

Sports								
BE23 - Ministry of Environment,	23,295,000.00	30,081,000.00	27,380,133.14	91%	16,283,000.00	16,283,000.00	29,905,053.76	184%
BE24 - Ministry of Information	5,696,000.00	3,226,000.00	5,078,511.85	157%	4,952,000.00	2,338,000.00	3,955,480.95	169%
BE25 - Ministry of Fisheries,	6,401,000.00	8,445,000.00	6,708,704.42	79%	4,785,000.00	5,132,000.00	6,248,031.26	122%
BE27 - Ministry of Higher Edu.,	6,642,654.00	13,455,000.00	4,982,206.45	37%	4,391,593.00	4,611,000.00	4,433,372.03	96%
BE29 - Ministry of Petroleum	5,900,069.00	7,524,000.00	5,541,353.23	74%	4,810,144.00	4,516,000.00	5,224,750.38	116%
BE31 - Ministry of Gender,	13,291,373.00	16,441,000.00	8,981,527.52	55%	9,915,405.00	12,600,996.00	8,249,866.40	65%
BE 33- NHRC	5,495,018.00	7,144,000.00	5,670,706.27	79%	26,042,302.00	25,493,000.00	22,351,920.39	88%
BE 34- MOC&DE	-	7,985,000.00	1,527,608.61	19%		4,189,000.00	2,222,340.04	53%
BE 35- MOPSAD&PC	-	15,481,000.00	4,362,172.19	28%		27,808,926.00	10,169,221.58	37%
Total	2,397,117,488.00	2,719,292,000.00	2,725,500,691.00	100%	2,741,731,759.00	2,602,716,030.00	2,875,929,885.12	111%

Source: EXTENDED TRIAL BALANCE, IFMIS 15th January 2023

Annex 4: Subvention by BE FY 2022 compared to FY 2021

BE	Jan-Nov2022	Jan-Nov 2021	Variation
BE01 OP	205,940,734.00	210,041,524.83	-2%
BE 06 NAO	-	2,000,000.00	
BE07 MOD	2,000,000.00	2,000,000.00	0%
BE08 MOI	141,251,800.00	157,038,691.00	-10%
BE09 MOTC	17,579,366.00	20,400,000.00	-14%
BE11 MOJ	40,360,512.00	68,987,500.00	-41%
BE12 MoFEA	682,779,793.00	701,479,652.00	-3%
BE15 CENTRALIZED SERVICES	524,000,000.00	321,280,587.92	63%
BE 16 MOLRG	16,000,000.00	16,000,000	0%
BE17 MOA	67,088,710.00	51,635,527.19	30%
BE18 MOTWI	5,124,100.00	34,932,550.00	-85%
BE19 MOTRIE	43,607,840.28	50,999,087.00	-14%
BE20 MOBSE	638,133,841.18	559,368,163.37	14%
BE21 MOHSW	869,202,652.34	707,052,104.18	23%
BE22 MOYS	39,536,429.35	65,618,312.50	-40%
BE23 MECCNAR	23,216,665.00	27,283,330.00	-15%
BE24 MOICI		36,000,000	
BE27 MOHERST	88,416,662.00	94,620,828.00	-7%
Total Subventions	3,404,239,105.15	3,126,737,857.99	9%

Source: EXTENDED TRIAL BALANCE, IFMIS 15th January 2022

Annex 5: Subvention by BE FY 2022 Compared to 2022 Revised Budget

BE	Approved Budget	Revised Budget	FY 2022 Expenditure	% of Budget Absorbed
BE01 OP	163,974,000.00	203,974,159.00	205,940,734.00	101%
BE06 NAO		5,000,000.00	-	0%
BE07 MOD	2,000,000.00	2,000,000.00	2,000,000.00	100%
BE08 MOI	153,200,000.00	157,834,000.00	141,251,800.00	89%
BE09 MOTC	20,400,000.00	20,400,000.00	17,579,366.00	86%
BE11 MOJ	47,697,000.00	44,696,666.00	40,360,512.00	90%
BE12 MoFEA	747,000,000.00	670,000,000.00	682,779,793.00	102%
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	16,000,000.00	100%
BE17 MOA	61,190,000.00	58,564,870.00	67,088,710.00	115%
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	43,607,840.28	69%
BE20 MOBSE	619,704,000.00	495,309,017.00	638,133,841.18	129%
BE21 MOH	884,848,000.00	947,848,473.00	869,202,652.34	92%
BE22 MOYS	73,700,000.00	66,226,850.00	39,536,429.35	60%
BE23 MECCNAR	25,100,000.00	23,229,999.00	23,216,665.00	100%
BE24 MOICI	6,000,000.00	-		
BE27 MOHERST	101,000,000.00	101,000,000.00	88,416,662.00	88%
BE 34 MoC&DC		6,000,000.00		
Total Subventions	3,865,119,000.00	3,414,066,399.00	3,404,239,105.15	100%

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