

EXPLANATORY NOTES

BUDGET 2018-2019

TO ALL ACCOUNTING OFFICERS

BUDGET CALL CIRCULAR: POLICY GUIDELINES AND PROCEDURES IN THE PREPARATION OF THE FISCAL YEAR 2018 BUDGET PROPOSALS

1. This Call Circular sets in motion the Budget preparation process for FY 2018. All MDAs are accordingly urged to form/convene their Budget Task Force Meetings and embark on this exercise without any further delay. We will review progress in the Budget preparation process at the Budget Consultative Workshops scheduled for 22-25 August 2017.

2. All MDAs are urged to carefully study the guidelines and formats attached to this circular for the preparation of their Budget Estimates of revenue and expenditure for FY 2018. The budget submissions will facilitate both the bilateral negotiations as well as the process of analysis, consideration and submission of a consolidated budget to Cabinet and Parliament.

Budget Framework and Strategy

3. The FY 2018 Budget will reflect the Federal Government's continuing commitment to improving public finance management as well as stimulating economic growth as part of the wider efforts to rebuild Somalia. The 2018 budget shall be formulated within a results-based perspective, which is aimed at orienting MDAs to start focusing on delivering public services in accordance with their mandates.

4. Towards this end, the Ministry of Finance has worked with all MDAs to define the basic programs that every MDA is expected to deliver. These programs will, starting FY2018, be part of the expenditure approval process, both on F16 and in the SFMIS. Every MDA will be required to indicate on F16 and SFMIS, the program for which the funds are being requested for. This means the use of the 'UNDEFINED' option in SFMIS when categorizing expenditure in the Program field will stop; that is, the 'undefined' option will be deleted and replaced with the programs that have been defined for every MDA.

Economic Sector Resource Envelope for FY 2018

5. Government projects to raise revenue (including grants) estimated at \$256 million (or 3.6 percent of GDP) in FY 2018, compared to the \$186 million projected to be collected in FY 2017 (see Table 1). This represents \$70 million or 36 percent more revenues in FY 2018. The additional revenue is expected to be realized from the continuing improvements in tax administration and a number of revenue

measures which shall be communicated by the Minister of Finance in his budget speech to Parliament.

Table 1: Indicative Resource Envelope for FY 2018

In US\$ Million	2013	2014	2015	<Actual Projection Estimate>		
				2016	2017	2018
Total Revenue	110.83	145.28	141.23	167.97	186.56	256.21
Tax Revenue	65.05	73.82	82.38	88.56	99.07	147.91
Tax on Income, Profit and Capital Gains	0.69	1.08	1.90	2.37	2.91	19.66
Taxes on goods and services	5.63	8.47	9.34	9.89	8.86	26.02
Taxes on international trade and transactions	58.73	64.27	71.14	76.31	87.30	102.23
Non-Tax Revenue	4.11	10.50	31.90	24.11	22.87	25.50
Grants	41.67	60.96	26.95	55.30	64.62	82.80
Bilateral	41.67	59.04	2.84	30.00	28.00	24.00
Multilateral	0.00	1.93	24.11	25.30	36.62	58.80
Expenditure	117.44	151.08	135.45	170.35	189.43	254.59
Compensation of Employees	50.39	79.44	55.41	79.31	104.65	129.67
Purchase of Goods and Services	56.04	57.62	60.02	69.56	66.02	86.04
Capital	0.00	0.16	2.29	5.94	5.01	17.50
Transfers (Grants)	7.49	10.09	13.84	9.39	11.20	18.72
Other expenses	3.52	3.78	2.60	2.06	2.57	2.66
Net lending and repayments	0.00	0.00	1.29	4.09	0.00	0.00
Gross Operating Balance	-6.61	-5.80	5.78	-2.38	-2.87	1.62

Macro-fiscal Assumptions

6. The resource envelope for FY 2018 has been prepared based on the macroeconomic assumptions/parameters indicated in Table 2. From a 3.2 percent growth in FY 2016, real GDP growth is expected to decline to 2.4 percent in FY 2017 mainly on account of the effects of the recent drought. In FY 2018, growth is expected to rebound, estimated at 3.5 percent, mainly on account of increased activities in the construction and telecommunication sectors.

7. In regards to fiscal policy, Government will continue to uphold the fiscal rules that were adopted since 2015 and also agreed with the IMF, i.e., preparation of a zero balance budget (that is, for planned expenditures and revenues to be the same), and zero borrowing.

Table 2: Key Macroeconomic Parameters for 2018

	Parameter	2013	2014	2015	2016	2017 estimate	2018 projected
1	GDP real growth %	2.8	3.6	3.6	3.2	2.4	3.5
2	Inflation %	4.5	1.3	1.4	2.3	2.9	2.7
3	GDP (million\$, IMF estimate)	5,723	5,950	6,111	6,336	6,522	6,787
4	Debt to GDP ratio %	89.5%	86.2%	84.4%	81.0%	***	***

Source: IMF and MOF

Priority Areas for Spending in 2018

8. While every MDA will receive some funds to enable the MDA to function, the focus for funding for the FY 2018 budget shall be mostly directed to the following priority areas, determined in context of the NDP and national objectives:

- i) Security, which is so critical to peace building in Somalia
- ii) Infrastructure re-development, with a focus on:
 - a. Dipping tanks for livestock
 - b. Re-graveling of roads to ease movement of people and goods
 - c. De-silting of rivers to prevent floods
 - d. Construction of health facilities for women and children
 - e. Reconstruction of classrooms to increase access to secondary education.
- iii) Agricultural development to help improve food security
- iv) Further improvement in Information Technology
- v) Deepening public financial management, especially to build capacity of MDAs in the area of planning and budgeting
- vi) Human capital formation through job creation programs

Preparation of FY 2018 Expenditure Estimates for MDAs

Budget Ceilings

9. Annex 1 provides the indicative budget ceilings of all MDAs. The ceilings for FY 2018 has been formulated based on the actual MDA financial performance data for the first half of FY2017. The ceilings also take into account the expenditure benchmarks agreed upon between Government and the Donors, especially to increase spending for the social and economic sectors. Authorizing Officers shall have final discretion over the allocation of the ceiling among its priority programs and object codes, except the personnel budgets must remain within MDA budgetary ceilings on personnel expenses.

Budget for Salaries and Wages

10. As a measure to ensure credibility of the personnel budget, all MDAs are required to provide relevant information on the number and name of staff in-post by department/section, and by salary scale and workplace/workstation (see format in Table 2). This information should be provided in both hard and soft copy. From a

policy point of view, new recruitment of staff has been frozen until Government has sufficient resources to pay the additional (new) employees. Nonetheless recruitment of staff will be allowed in instances such as replacement of staff that have left. However such recruitment will have to be cleared by the National Civil Service Commission (NCSC) and the Ministry of Finance.

Template 1: List of MDA Staff

	Name of Staff	Title	Grade	Dept/Section	Work station	Date started
1						
2						
3						

11. The following table should also be filled, in which the budget request for salaries and wages should be summarized.

Template 2:

Category	Total	Grade A	Grade B	Grade C	Grade D	Other
No. of staff paid in 2016						
No. of staff estimated to be paid in 2017						
No. of staff forecast for 2018						
			2015 actual	2016 actual	2017 budget	2018 request
Expenditure on MDA salaries and wages (2111)						

Budget for Allowances

12. Complete the details in the table below:

Template 3:

FAAH-FAAHIN	Total	Kuwa La Magacabo	Ag. G iyo inta u dhiganta	Ag. Waax	Ciidan
No. of staff paid in 2016					
No. of staff estimated to be paid in 2017					
No. of staff forecast for 2018					
		2015 actual	2016 actual	2017 budget	2018 request
Expenditure on MDA Allowances in US\$ (2112)					

Budget for Goods and Services

13. Take the expenditure ceiling for the goods and services category indicated in the attachment and insert it in the appropriate cell in the table below. Indicate the allocations of that total between the various sub-heads of expenditure, ensuring that the sum of these sub-amounts is equal to the total for goods and services.

Template 4:

Adeegga iyo Agabka	Kharashaadka Guud	Hawlaha Guud	Kiro	Shidaal & Saliid	Dayactir & Hagaajin	Alaabta Xafiiska iyo Agabyada kale	Kharashaadka Socdaalka

14. In the circumstance where the total financial estimate for 2018 exceeds the 2017 Revised Budget, MDAs are required to indicate in specific terms:

- What activities will be supported by the additional costs
- What would be the implications if the additional funding was NOT provided

Other Administrative Expenses

15. MDAs are required, where appropriate, to indicate 2018 budgets for the other administrative items shown below, and include the relevant 2017 Revised Budget where indicated.

Template 5:

		2017 Kunoqoshada Miisaniyadda	2018 Budget
2220	Kharashadka W iyo tababarada		
2221	Kharashaadka waxbarashada		
2222	Kharashaadka tababarada		
2230	Adeegga latalinta iyo xirfadaha		
2231	Adeegga latalinta iyo xirfadaha		
2232	Adeegga hanti-dhwrka		
2240	Kharaska maamulka maaliyadda		
2241	Khidmadda bangiga		
2243	Lacagaha caymiska		
2250	Adeegga iyo kalabka gaarka ah		
2251	Caafimaakda & fayadhowrka		
2252	Agabka & qalabka beeraha		
2253	Adeegga, alaabtaiyo qalabka militariga		
2254	Adeegga, alaabtaiyo qalabka booliska		
2255	Alaabaha & adeegga kale ee gaarka ah		
2256	Adeegga howlagaladda gaarka ah		
2260	Kharashaadka kale		
2261	Kharashaadka kale		
2300	Kharashaadka raasumaalka		
2314	Raasumaalka		
2400	Dulsaarka iyo kkludmadaha		
2411	Dulsaarka deymaha iyo khidmadaha kale		
2421	Dulsaar gudaha		
2500	Kalmadda dowladda dhexe		
2510	Hay'adaha an dakhliga lahayn ee dowladda		
2511	Hay'adaha dowliga		
2512	Hay'adaha dakhliga ee dowladda		
2520	Shirkadaha gaarka ah		
2521	Shirkadaha au dakhliga lahayu ee gaarka ah		
2522	Shirkadaha dakhliga ee gaarka ah		

		2017 Kunoqoshada Miisaniyadda	2018 Budget
2600	Deeqaha		
2640	Deeqaha maamulka goboladda		
2700	Faaidada bulshadda		
2711	Faaidada amniga bulshadda		
2721	Faaidada kaalmadda bulshadda		
2731	Faaidada amniga bulshadda ee shaqaalaba		
2800	Kharashaadka kale		
2811	Hantida aan la soo saarin (dhulka)		

Allocations to Programs

16. Accounting Officers are required to allocate a budget for each of the priority programs for the MDA. Employee costs and overheads shall be placed under the program named “Direction and Administration” for Ministries, and “Management” or “Administration” for Departments, Agencies or Projects. **The total budget for all programs must be exactly the same amount as in the table for allocations to object codes.**

Template 6: Presentation of MDA Budget by Programs FY 2018

Program Code (e.g.)	Program Name	Proposed Allocation for FY2018
1010101		
1010102		
1010103		
1010104		
Total		

Own Revenues

17. MDAs are required to provide details of all revenues received, with data indicated for:

- The amounts received in 2016
- Amounts received to date in 2017
- The total amounts expected to be received in 2017
- The amounts expected to be received in 2018

Template 7: Non Tax Revenue Collected by MDAS

Source of revenue	Collection 2016	Target for 2017	Collection 2017 (todate)	Target for 2018

18. In addition, information is required on the use of these funds. What is the nature of activities supported by these funds?

Assistance received from the International Community

19. MDAs are required to identify the extent of assistance provided to their operations from the international community during 2017 and planned for 2018, where these funds or assistance are NOT channelled through the FGS budget.

Assistance can be provided in a number of ways; for example:

- Where a Donor pays part or all the salary or allowances of an adviser
- Where a Donor pays part or all of the salary or allowances of staff
- The provision of equipment, such as computers
- Payment for services, such as access to internet connectivity
- Assistance with travel and related costs such as per diems
- Provision of capacity building training

20. Where exact costs are not known, a full description of the extent of the assistance will suffice. For example: "A 5-day training workshop for 10 staff was held in Nairobi during 2017. The workshop was fully funded by the Donor."

Operation and Maintenance of Vehicles

21. MDAs are required to provide an inventory of all roadworthy motorized vehicles assigned to each MDA, to accompany the MDA budget for fuel and maintenance of vehicles. The inventory must include: a) make of vehicle, b) registration number plate, c) estimated kilometers travelled in a year.

Maintenance of Asset Registers

22. One of the financial duties of every Accounting Officer is to compile and maintain an assets register of the MDA. All MDAs are therefore reminded to prepare their assets registers and would be required to include/present them as part of their budget submissions for FY 2018.

Capital Budgets

23. Government wishes to allocate more funds on capital projects however the available resources are still insufficient. The capital expenditures in previous budgets have been funded by donors. Nonetheless Government has allocated some funds for capital activities in the economic sector for the 2018 FY, as a commitment to the implementation of critical activities highlighted in the NDP and are critically needed by the public. More funds shall be provided to other sectors in future budgets as resources become available. Allocations to capital activities are indicated in Table 3, along with the ceilings for other expenditure categories for each MDA.

24. MDAs that have been allocated capital funds are requested to reflect in their budget submissions a complete picture of the planned capital programs/activities for FY 2018 and what they plan to achieve within the allocated MDA ceilings.

Domestic Arrears

25. MDAs are requested to include in their budget submissions a list of any domestic arrears owed to suppliers. The schedules should indicate the name of the supplier, date when the arrears were incurred, the amount, and the reason for the arrears.

Missions Abroad

26. Accounting Officers of all Embassies must submit their detailed budgets to their parent MDA, i.e. Ministry of Foreign Affairs. The budget should provide the rates currently applicable for items like rent, medical insurance and utility items. The budget should also provide details of staff per Embassy.

Performance Indicators

27. The Ministry of Finance proposed key performance indicators to be used to monitor delivery of key public services in each MDA. The indicators were communicated to every MDA and several MDAs verified and confirmed their indicators. Starting FY2018 a Monitoring and Evaluation report will be prepared every quarter providing information on the status of each MDA indicator. The compilation of this report will largely depend on the feedback from MDAs. Accounting Officers are therefore requested to compile the necessary statistics and information and provide it to the Ministry of Finance to enable the compilation of the Budget M&E report which shall be presented to Cabinet and Parliament every quarter. The submission of the M&E report will form part of the funds approval process for future periods.

SUBMISSION REQUIREMENTS AND TIMETABLE

28. MDAs are required to provide their 2017 Budget Submissions in both hard and soft copies to the **Director General Ministry of Finance, for the attention of the Budget Director not later than 6th September 2017**. The submissions will immediately be analyzed to ensure compliance with the guidelines, especially to ensure that the budget proposals are within the given ceilings.

29. All MDAs should submit their budget proposals in both hard copy and soft copy (in Excel). Any MDA that may require assistance in preparation of especially soft copies of their budget proposals should immediately contact MOF for such technical assistance.

30. All Accounting Officers are enjoined to adhere to the calendar below for the preparation and finalization of the Budget for FY 2018.

Table 6: Budget Calendar

Proposed Budget Calendar for the 2018 Budget Preparation

#	Activity	Timeline
1	Issuance of budget call circular to MDAs	16 Aug

#	Activity	Timeline
2	Budget consultative workshops (MDAs)	23-25 Aug
3	Submission of MDA budget estimates and proposals	6 Sep
4	Budget hearings between MDAs and MOF	19-26 Sep
5	Preparation of draft budget estimates	27 Sep – 4 Oct
6	Presentation of draft budget to Council of Ministers	5 Oct
7	Finalization of budget estimates and Appropriation Bill	7-15 Oct
8	Presentation of draft budget to Parliament	30 Oct
9	Presentation of budget speech to Parliament	21 Dec
10	Signing of Appropriation Act into Law by President	30 Dec
11	Capture approved budget on SFMIS	30 Dec
12	Draft commitment plan for Q1 2018	6 Jan

Further Information

31. For further clarification of the requirements of this budget instruction, MDAs should contact Director Budget, Ministry of Finance.

Thanking you so much for your usual cooperation.

Abdirahman Duale Beyle
Minister of Finance

Annex 1: Proposed MDA Ceilings for 2018

CODE	MDA	US\$		2018 Ceiling (US\$)			% Share	% Share
		2017 Projected	Total Ceiling	Wages	Non-wages	Capital	2017 Proj	2018 Est
	Grand Actual Total from 2013-2017 YTD	219,329,783	254,590,177	129,673,515	107,414,368	17,502,294	100%	100%
10101	Office of the Presidency	4,304,334	4,657,026	2,428,826	2,228,199	-	1.96%	1.83%
10201	Office of Parliament (People's House)	4,014,534	4,425,730	2,896,617	1,529,113	-	1.83%	1.74%
10202	Office of Parliament (Senate)	-	1,106,433	724,154	382,278	-	0.00%	0.43%
10203	Member of Parliament (People's House)	13,559,200	10,745,499	10,360,640	384,859	-	6.18%	4.22%
10204	Member of Parliament (Senates)	-	2,104,000	2,028,644	75,356	-	0.00%	0.83%
10301	Office of the Prime Minister	4,579,945	5,508,214	2,248,334	3,259,879	-	2.09%	2.16%
10302	Environmental Directorate	404,474	405,151	375,353	29,798	-	0.18%	0.16%
10303	Capacity Injection Project	2,446,486	2,087,664	-	1,876,431	211,233	1.12%	0.82%
10401	Ministry of Foreign Affairs	1,797,866	2,177,876	1,724,511	453,365	-	0.82%	0.86%
10402	Embassies	3,696,888	3,154,673	2,280,880	873,793	-	1.69%	1.24%
10501	Ministry of Finance	7,034,851	6,865,663	5,221,509	1,175,616	468,538	3.21%	2.70%
10502	Accountant General	1,243,342	1,460,983	1,104,439	356,544	-	0.57%	0.57%
10503	Other Activities of the State	33,448,997	19,051,932	4,653,404	14,133,732	264,796	15.25%	7.48%
10504	Special Financing Facility (SFF)	938,781	5,801,092	150,095	1,456,993	4,194,003	0.43%	2.28%
10505	Public Finance Management (PFM)	3,522,708	10,144,434	-	8,223,513	1,920,922	1.61%	3.98%
10506	Economic and Financial Governance (EFGP)	1,104,903	942,849	53,709	811,073	78,066	0.50%	0.37%
10507	Recurrent Costs and Reform Financing Project	1,180,784	7,034,500	1,626,044	5,149,174	259,282	0.54%	2.76%
10508	SCORE	763,789	3,092,490	33,860	2,972,809	85,821	0.35%	1.21%
10601	Ministry of Planning	1,162,418	1,401,928	1,172,120	229,808	-	0.53%	0.55%
10701	Ministry of Interior and Federal Affairs	9,989,022	24,793,517	5,098,523	19,694,995	-	4.55%	9.74%
10702	Somali Refugee and IDPs Commission	390,020	432,817	379,757	53,060	-	0.18%	0.17%
10703	Somali Disaster Management Agency	208,398	247,833	189,025	58,808	-	0.10%	0.10%
10704	District Reconstruction Project (UN)	262,335	923,859	-	923,859	-	0.12%	0.36%
10705	Somali Urban Investment Planning Project	678,663	678,664	131,050	547,614	-	0.31%	0.27%
10801	Ministry of Religion and Endowment	710,342	706,158	613,573	92,584	-	0.32%	0.28%
10901	Ministry of Justice	548,978	558,460	412,359	146,102	-	0.25%	0.22%
10902	Custodian Corps	5,004,902	5,883,684	2,695,007	3,188,677	-	2.28%	2.31%
10903	Banadir Court	1,303,722	1,276,508	1,187,903	88,605	-	0.59%	0.50%
10904	Appeal Court	202,474	192,778	137,190	55,588	-	0.09%	0.08%
10905	Judiciary Service Committee	155,792	132,942	85,521	47,421	-	0.07%	0.05%
10906	Constitutional Court	-	200,000	145,631	54,369	-	0.00%	0.08%
11001	Supreme Court	704,934	683,543	414,914	268,628	-	0.32%	0.27%
11101	Attorney General	939,400	883,620	648,071	235,549	-	0.43%	0.35%
11201	Solicitor General	368,344	355,320	227,203	128,116	-	0.17%	0.14%
11301	Auditor General	1,336,278	1,386,289	719,198	667,091	-	0.61%	0.54%
11401	Ministry of Humanitarian and Disaster Mgt	207,200	476,810	101,759	375,052	-	0.09%	0.19%
11501	Minister of Constitution	355,172	319,480	240,756	78,723	-	0.16%	0.13%
11601	Boundaries and Federation Commission	440,888	376,224	282,550	93,674	-	0.20%	0.15%
11602	National Reconciliation Commission	402,392	343,374	303,024	40,350	-	0.18%	0.13%
11603	National Independent Electoral Commission	628,500	536,319	496,399	39,920	-	0.29%	0.21%
11604	Human Rights Commission	-	100,000	85,263	14,737	-	0.00%	0.04%
11605	Independent Constitution Review and Impleme	493,594	421,200	381,386	39,813	-	0.23%	0.17%
11606	National Civil Service Commission	881,308	793,049	720,040	73,008	-	0.40%	0.31%

CODE	MDA	US\$	2018 Ceiling (US\$)			% Share	% Share	
		2017 Projected	Total Ceiling	Wages	Non-wages	Capital	2017 Proj	2018 Est
	Grand Actual Total from 2013-2017 YTD	219,329,783	254,590,177	129,673,515	107,414,368	17,502,294	100%	100%
20101	Ministry of Defence	976,686	915,437	685,472	229,966	-	0.45%	0.36%
20102	Armed Forces	42,709,142	43,165,076	26,506,187	16,658,888	-	19.47%	16.95%
20103	Military Court	1,474,000	1,257,811	821,792	436,020	-	0.67%	0.49%
20104	Orphans	74,000	99,147	55,910	43,237	-	0.03%	0.04%
20201	Ministry of National Security	1,817,768	1,879,160	1,023,347	855,813	-	0.83%	0.74%
20202	Police Force	23,377,760	23,866,990	16,837,003	7,029,987	-	10.66%	9.37%
20203	National Security Force	12,041,077	12,291,036	7,389,003	4,902,033	-	5.49%	4.83%
20204	Immigration Department	285,000	1,443,200	1,051,832	391,368	-	0.13%	0.57%
30101	Ministry of Water and Energy	812,282	775,146	701,800	73,346	-	0.37%	0.30%
30201	Ministry of Mineral	1,144,471	1,058,614	732,578	326,036	-	0.52%	0.42%
30301	Ministry of Agriculture	841,356	2,717,956	1,563,340	154,616	1,000,000	0.38%	1.07%
30401	Ministry of Livestock and Forestry	751,808	3,141,542	583,803	57,739	2,500,000	0.34%	1.23%
30501	Ministry of Fishery and Marine Resource	886,580	838,547	778,191	60,356	-	0.40%	0.33%
30502	Somali Marine Research	372,844	350,960	301,487	49,472	-	0.17%	0.14%
30503	Offshore Fisheries Development Project	78,032	66,587	32,538	34,049	-	0.04%	0.03%
30601	Ministry of Information	3,568,102	3,544,775	2,402,857	1,141,918	-	1.63%	1.39%
30701	Ministry of Post and Telecommunication	1,139,392	1,259,280	1,147,550	111,730	-	0.52%	0.49%
30702	ICT Sector Support	2,954,668	3,672,645	310,734	942,279	2,419,632	1.35%	1.44%
30801	Ministry of Public Work & Reconstruction	907,940	2,997,774	790,041	107,733	2,100,000	0.41%	1.18%
30901	Ministry of Transport and Aviation	908,200	897,996	834,992	63,004	-	0.41%	0.35%
30902	Civil Aviation and Meteo-Authority	642,556	630,314	572,712	57,602	-	0.29%	0.25%
31001	Ministry of Transport and Ports	1,041,836	1,012,032	944,282	67,750	-	0.48%	0.40%
31002	Hamar Port	814,100	776,698	706,040	70,658	-	0.37%	0.31%
31101	Ministry of Industry & Commerce	1,540,490	1,437,549	1,360,393	77,156	-	0.70%	0.56%
40101	Ministry of Health	1,060,614	2,069,056	940,769	128,287	1,000,000	0.48%	0.81%
40201	Ministry of Education and Higher Education	1,246,558	2,227,728	1,043,569	184,159	1,000,000	0.57%	0.88%
40202	Somali National University	1,550,531	2,323,118	2,136,927	186,191	-	0.71%	0.91%
40203	Somali Academy of Sciences and Arts	241,264	246,878	184,222	62,656	-	0.11%	0.10%
40204	Intergovernmental Academy of Somali Language	119,000	101,547	74,800	26,747	-	0.05%	0.04%
40301	Ministry of Labor and Social Affairs	1,166,178	1,241,137	1,107,586	133,551	-	0.53%	0.49%
40401	Ministry of Youth and Sport	558,480	599,569	530,502	69,067	-	0.25%	0.24%
40501	Ministry of Women and Human Rights Dev.	810,110	814,293	742,014	72,279	-	0.37%	0.32%