

Subject: Overview of ABB Trends at the University of Washington in Seattle – FY24 Update

Activity Based Budgeting ([ABB](#)) is a planning system under which costs are associated with activities, and budgeted expenditures are allocated based on those expected activity levels. ABB allocates net tuition revenue to the unit(s) that conduct that activity and generate the revenue, providing greater alignment between activities and costs, business practice improvement, streamlining of costs, and budget process transparency. This model has been in use at the UW since fiscal year 2010 (FY10), with a soft launch in FY12 and full implementation in FY13.

The UW's ABB model was developed during a time of enrollment growth, tuition increases, and flat compensation. Since then, we have experienced relatively flat enrollments, expenditures growing faster than revenues, and undergraduate shifts in study area and class level. Because of these changes, revisiting and adjusting the model is key for its success. When ABB was fully adopted, a commitment was made to leave the basic elements in place for five years to provide an opportunity to understand the impacts of ABB as it was initially structured. In the meantime, an ABB review committee was formed to monitor and review the model and to provide recommendations about possible changes. Recommendations from the ABB Phase II Committee, which looked into concerns that had been expressed, were approved by the Provost in December 2016 and went into effect in FY18. Scoping and planning for ABB Phase III, the next formal review process, began in January 2019, and a [final report](#) was sent to the Provost in April 2020.

This brief describes ABB distribution principles, ABB trends, and next steps. The data illustrates the UW's sustained prioritization of academic activities over administrative functions. However, it is important to note that administrative functions include many student- and research-facing units like Libraries, Student Life, and the Office of Research.

ABB Distribution Principles

Tuition Revenue: 70 percent of net tuition operating fee revenue¹ is distributed to Seattle schools and colleges;² 30 percent is retained by the Provost and used to support basic University functions, such as strategic academic initiatives, utility costs, employee compensation, administrative activities, and other shared services. In FY18, changes became effective for the methods of distributing net operating fee revenue to units. The current policies are outlined below.

1. Of the 70 percent of **undergraduate** net operating fee revenue that is distributed to units:
 - 80 percent (previously 60 percent) is distributed based on student credit hours.³
 - 20 percent (previously 40 percent) is distributed based on degree majors.⁴
2. Of the 70 percent of **graduate and professional** net operating fee revenue that is distributed to units:
 - 80 percent (previously 20 percent) is distributed based on student credit hours.³
 - 20 percent (previously 80 percent) is distributed based on major enrollments.^{4, 5}

Indirect Cost Recovery (ICR): Under ABB, units that generate ICR retain 35 percent of those funds. The other 65 percent is held centrally to reflect the centrally-funded share of general administrative and facilities costs.

Miscellaneous Fees: Under ABB, the revenue from a variety of "miscellaneous fees" is taxed at 30 percent, and the remaining 70 percent is distributed to the units that manage the activities for which the fees are charged.

Supplement: When ABB was fully implemented, a 'hold harmless' agreement was struck with deans. For the transition year, no unit was to receive less permanent general (GOF) and designated (DOF) operating funds than it had the

¹ Net operating fee revenue represents the total of all operating fees charged to students, after subtracting waivers, grants, and certain fees.

² 100 percent of revenue generated by UW Bothell and UW Tacoma is distributed to those units.

³ Student credit hours are attributed to units *not* on the basis of a faculty member's department, but rather on the basis of the department(s) associated with a course's "responsible curriculum."

⁴ A single major, degree, or curriculum may be attributed to one or more units. For example, a bioengineering major will count as one major for Engineering and one major for Medicine.

⁵ The Graduate School Interdisciplinary tier groups continue to distribute based on 80% major enrollments and 20% student credit hours.

previous year. The difference between the GOF and DOF base from the prior year and the calculated tuition (after financial aid and tax) and indirect cost recovery (after tax) was distributed to units as “supplement.” Each year since, investments in unit supplements have been spelled out in annual allocation tables. Investments that were categorized as “supplement,” because they were not formula-driven tuition or indirect cost recovery, included funding from the state for tuition backfill, compensation, and provisos, as well as allocations from Provost Reinvestment Funds. Changes to the methods for distributing net operating fee revenues to units became effective in FY18, and units were “held harmless” to the changes by making compensatory changes to supplements (i.e. if a unit’s tuition revenue was reduced by the policy change, then the unit’s supplement was increased by a commensurate amount, and vice versa). FY19 was the first year that the new distribution parameters were in effect without making compensatory changes to unit supplements. The temporary measure of a cap was removed after FY19 when the formal ABB Phase III review began. The Phase III steering committee recommended, and leadership approved, an allocation of a small fraction of the cutover funding in the supplement category to centrally support academic program development and subvention of cross-disciplinary initiatives, which went into effect in FY22.

ABB Distribution Trends

The attached table shows that the *total* FY24 ABB budget for Seattle is \$1.4 billion.⁶ The majority (62 percent) continues to be held by academic units, while the remainder (38 percent) is held by administrative units. This ratio has been very consistent. Please note, this ratio is different from the ratio of *distributed* net tuition revenue (described above), under which 70 percent of net operating fee revenue is distributed to academic units and 30 percent is held centrally. Overall, the data illustrate the UW’s sustained prioritization of academic activities:

- Every academic unit’s ABB budget has increased since FY12.
- Academic units continue to experience more budget growth than administrative units, both in terms of real dollars (\$415 million versus \$235 million) and proportionate growth (88 percent versus 76 percent).
- Of the 83 percent total combined ABB budget *growth* for Seattle academic and administrative units, 64 percent of the growth occurred in academic units, while the remaining 36 percent occurred in administrative units.
- For the administrative units, unit-level ABB budget changes are due, in many cases, to the movement of offices from one administrative unit into another. As a reminder, administrative units include student- and research-facing units like Undergraduate Academic Affairs, Minority Affairs & Diversity, and the Graduate School.

[2ESSB 5954](#) (2015) reduced resident undergraduate tuition (RUG) in FY16 and FY17, and the state provided funding to backfill the forgone tuition revenue. These funds were distributed to academic units in the supplement category, which is why the total supplement for academic units increased substantially in FY16 and FY17. For FY18 onward, the policy allows RUG tuition to increase by around 2 to 3 percent per year and requires the state to provide inflationary adjustments to the prior backfill funds. Those additional backfill funds are also distributed to academic units through the supplement.

When ABB was launched, the amount of tuition revenue generated by the College of Arts & Sciences (CAS) was larger than the College’s total ABB budget. This “negative supplement” to CAS was finally eliminated in FY16. In the attached table, the CAS supplement shows a negative change because their supplement went from a negative number to a positive number. Their supplement in fact *increased* by \$37.1 million between FY12 and FY24, as shown in the table. The negative change in the School of Public Health’s supplement is due to mid-year budget revisions due to organizational changes between the School of Public Health and the School of Medicine’s Department of Global Health.

⁶ The Seattle academic and administrative ABB budget total does not include central administrative funding, debt service, or transfers.

ABB's Future at UW

As a result of the FY20 ABB Phase III review, the following updates have been made:

1. After consultations with stakeholders, Provost Richards announced, in a [letter](#) to campus, that the University would implement the recommended values-based funding pool for FY22, with the intent to distribute the first pool to Seattle academic units as temporary budget authority in FY23.
2. While the ABB Steering committee found that there was not currently enough evidence to recommend a change to the ICR distribution formulae, a broader effort is needed to improve data resources and assess central services and taxation levels. OPB and other administrative units are committed to undertaking this work after go-live of the Workday Finance platform and remediation of the HR/P platform.
3. OPB conducted a taxation and overhead survey in the summer of 2020 and is in regular communication with campus administrators regarding the timing of further work. We anticipate synchronizing the ABB tuition taxation review with the research support review once we have adequate staff time for such an endeavor, most likely after we go live with Workday Financials.
4. OPB continues to improve and publish ABB reports and dashboards. These reports and dashboards are available to administrators and analysts in the schools and colleges.

The UW paused ABB development work in 2021-22 while Workday Finance was implemented; a full cost study year was recorded for purposes of finance and administrative overhead recovery on grants; and staff had capacity to manage the work.

Beginning January 2024, a project proposal and steering committee charge have been developed to conduct a targeted review of the ABB model with a focus on the following key objectives:

1. **Broad Review and Consideration:** an integrated approach, considering the diverse needs and perspectives across the university's three campuses, schools, colleges, and administrative units. This review will incorporate insights from administrative leadership, academic leaders, faculty, students, and support staff.
2. **Alignment with Institutional Goals:** examination of how the ABB model can better prepare us for local economic conditions and, fundamentally, how it can enhance our service to students, supporting their experiences and opportunities in alignment with our academic strategic framework.
3. **Focused Study on Taxation Methodologies:** Given the feedback from stakeholders, a significant part of the review will focus on improving the equity of taxation methodologies within the ABB model.
4. **Support for Interdisciplinary Programs:** Assess the current state of support and resources for interdisciplinary courses and degree programs, addressing concerns about the potential suppression of such initiatives by the current model.
5. **Strategic Framework Alignment:** Evaluate and suggest how to better align the ABB model with our institutional mission, vision, and strategic plan.

Overall Trends in Seattle ABB Allocations

| SEATTLE ACADEMIC UNITS | FY12 ¹ | | FY13 ² | | FY14 ² | | FY15 | | FY16 | | FY17 | | FY18 | | FY19 | | FY20 | | FY21 | | FY22 | | FY23 | | FY24 | | Total Change | | | | |
|--|--------------------------|--------------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|---------------------------|----------------------|---------------------------|-------------------------|---------------------------|-------------------------|---------------------------|-------------------------|---------------------------|-------------------------|---------------------------|-------------------------|---------------------------|-------------------------|---------------------------|-------------------------|---------------------------|-------------------------|---------------------------|-------------------------|---------------|-------------------------|-------------|-----|
| | Supplement | Total ABB Allocation | Supplement | Total ABB Allocation | Supplement | Total ABB Allocation | Supplement | Total ABB Allocation | Supplement | Total ABB Allocation | Supplement | Total ABB Allocation | Supplement | Total ABB Allocation | Supplement | Total ABB Allocation | Supplement | Total ABB Allocation | Supplement | Total ABB Allocation | Supplement | Total ABB Allocation | Supplement | Total ABB Allocation | Supplement | Total ABB Allocation | Supplement | | Total ABB Allocation | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | \$ | % | \$ | % | |
| BUILT ENVIRONMENTS COLL ARTS & SCIENCES* | 1,215,005 (8,559,782) | 8,663,754 151,526,837 | 1,046,856 (10,857,946) | 9,147,009 162,501,670 | 1,090,050 (9,659,033) | 8,203,526 175,170,550 | 1,089,935 (7,515,043) | 10,331,413 190,890,517 | 1,294,657 993,744 | 11,016,332 198,086,258 | 1,881,766 14,222,615 | 12,058,525 195,756,692 | 1,782,617 14,265,026 | 11,778,813 195,323,171 | 2,041,563 16,906,049 | 13,257,627 207,071,164 | 2,760,562 18,554,136 | 14,416,741 217,153,094 | 2,657,501 17,698,315 | 14,012,357 220,364,731 | 2,844,591 20,137,994 | 15,744,645 227,870,420 | 2,753,945 21,647,283 | 17,098,597 238,368,530 | 3,241,431 28,533,470 | 18,568,606 249,680,977 | 2,026,426 37,093,252 | 167% -433% | 9,904,852 98,154,140 | 114% 65% | |
| FOSTER BUSINESS SCHOOL | 2,697,471 | 22,808,100 | 2,349,813 | 24,346,572 | 2,569,660 | 26,053,564 | 2,783,791 | 28,227,134 | 4,903,130 | 32,335,388 | 6,356,242 | 33,647,914 | 8,617,935 | 39,431,740 | 9,085,692 | 34,040,257 | 9,431,845 | 36,106,590 | 9,339,507 | 36,723,490 | 9,821,441 | 37,712,956 | 9,598,069 | 38,877,435 | 10,187,381 | 40,207,184 | 7,489,910 | 278% | 17,399,084 | 76% | |
| COLLEGE OF EDUCATION | 4,992,595 | 10,472,387 | 4,800,424 | 11,585,784 | 4,924,975 | 12,944,466 | 5,057,189 | 14,390,708 | 5,456,495 | 15,209,513 | 6,213,699 | 16,673,672 | 6,297,229 | 17,084,655 | 6,497,879 | 18,351,248 | 6,623,056 | 19,806,642 | 6,349,736 | 20,410,179 | 6,884,199 | 21,728,969 | 6,865,932 | 22,853,297 | 7,661,034 | 23,699,145 | 2,668,439 | 53% | 13,226,758 | 126% | |
| COLLEGE OF ENGINEERING | 20,533,997 | 52,908,351 | 24,709,475 | 58,262,288 | 25,310,848 | 61,573,854 | 25,585,996 | 68,212,223 | 29,150,852 | 75,450,508 | 40,438,479 | 88,527,560 | 44,052,634 | 91,900,920 | 48,013,208 | 99,471,523 | 51,776,680 | 108,478,540 | 52,243,751 | 112,425,638 | 55,758,170 | 117,426,440 | 59,808,746 | 124,975,242 | 70,085,701 | 140,110,535 | 49,551,704 | 241% | 87,202,184 | 165% | |
| COLLEGE OF ENVIRONMENT INFORMATION SCHOOL | 18,604,087 | 34,898,203 | 18,145,120 | 36,571,037 | 18,821,574 | 38,974,638 | 19,815,262 | 41,677,129 | 21,587,548 | 43,709,406 | 23,361,761 | 44,947,351 | 22,356,686 | 45,958,413 | 23,260,044 | 47,425,576 | 23,954,219 | 47,827,681 | 22,823,334 | 46,937,185 | 22,857,321 | 47,121,450 | 23,563,172 | 51,134,877 | 27,229,185 | 57,539,774 | 8,625,098 | 46% | 22,641,571 | 65% | |
| SCHOOL OF LAW | 1,879,717 | 4,204,453 | 1,991,440 | 4,412,023 | 2,039,888 | 4,488,237 | 2,052,872 | 5,737,177 | 2,224,580 | 6,327,775 | 2,556,678 | 7,512,992 | 2,205,391 | 8,383,232 | 2,334,337 | 9,797,226 | 2,411,835 | 10,306,351 | 2,320,917 | 12,229,755 | 2,456,133 | 13,443,345 | 2,729,591 | 14,621,566 | 849,874 | 45% | 10,417,113 | 248% | | | |
| SCHOOL OF LAW EVANS SCH PUBPOL & GOV | 4,114,288 | 14,119,797 | 3,801,791 | 15,029,605 | 3,802,319 | 15,660,809 | 3,660,670 | 15,472,466 | 4,111,954 | 15,687,853 | 4,532,493 | 16,049,383 | 4,540,864 | 16,348,553 | 4,693,360 | 16,505,094 | 4,785,904 | 16,236,907 | 4,564,558 | 16,455,165 | 4,716,646 | 17,098,060 | 4,527,564 | 17,312,392 | 4,820,792 | 19,025,786 | 706,504 | 17% | 4,905,989 | 35% | |
| SCHOOL OF SOCIAL WORK | 1,295,690 | 4,266,373 | 1,214,982 | 4,830,436 | 1,125,146 | 5,281,329 | 1,380,489 | 5,737,177 | 1,524,961 | 5,806,998 | 1,701,848 | 6,223,954 | 1,674,005 | 6,987,613 | 1,697,631 | 7,259,774 | 1,758,701 | 7,565,085 | 1,936,915 | 8,692,690 | 1,699,204 | 6,908,782 | 1,701,825 | 7,152,029 | 2,073,540 | 7,410,442 | 777,850 | 60% | 3,144,069 | 74% | |
| SCHOOL OF DENTISTRY | 3,228,123 | 7,483,346 | 2,995,541 | 7,775,477 | 3,131,081 | 7,954,676 | 3,192,648 | 8,204,633 | 3,552,840 | 8,864,363 | 3,794,589 | 9,218,458 | 4,030,079 | 9,450,478 | 4,181,706 | 10,050,401 | 4,855,141 | 10,833,345 | 4,686,975 | 11,025,504 | 4,798,125 | 11,295,189 | 4,787,718 | 11,768,164 | 6,325,027 | 13,574,661 | 3,096,904 | 96% | 6,091,315 | 81% | |
| SCHOOL OF MEDICINE* | 9,597,311 | 14,455,383 | 9,532,403 | 15,540,940 | 9,621,454 | 15,959,562 | 9,335,841 | 16,275,715 | 9,737,348 | 17,200,744 | 10,180,032 | 18,427,985 | 10,266,673 | 18,484,613 | 9,922,738 | 18,795,969 | 10,620,784 | 20,181,238 | 9,914,398 | 19,713,101 | 11,188,917 | 20,657,924 | 11,097,315 | 20,830,952 | 12,529,561 | 22,697,179 | 2,932,250 | 31% | 8,241,796 | 57% | |
| UW MEDICINE CB* | 38,545,714 | 111,978,838 | 39,535,023 | 119,111,818 | 41,156,208 | 121,451,470 | 41,669,057 | 127,557,570 | 66,446,762 | 139,126,747 | 76,144,232 | 151,608,182 | 82,751,366 | 160,699,082 | 85,520,520 | 168,501,658 | 87,527,751 | 172,692,618 | 86,178,289 | 174,035,804 | 88,406,937 | 178,404,007 | 91,016,349 | 191,318,914 | 99,375,449 | 205,939,666 | 60,829,735 | 158% | 93,960,828 | 84% | |
| SCHOOL OF NURSING | 909,188 | 909,188 | 896,023 | 896,023 | 896,024 | 896,024 | 904,122 | 904,122 | 922,615 | 922,615 | 968,890 | 968,890 | | | | | | | | | | | | | | | | n/a | | (909,188) | n/a |
| SCHOOL OF PHARMACY | 5,607,443 | 10,242,985 | 5,754,389 | 10,782,827 | 5,785,466 | 11,102,386 | 6,128,509 | 11,719,270 | 6,546,915 | 12,260,739 | 7,049,359 | 12,755,924 | 7,934,604 | 13,386,942 | 7,899,550 | 13,678,224 | 7,545,073 | 13,138,944 | 7,215,180 | 13,192,047 | 7,460,819 | 13,477,278 | 8,372,205 | 14,879,233 | 9,352,136 | 15,989,584 | 3,744,693 | 67% | 5,746,599 | 56% | |
| SCHOOL OF PUBLIC HEALTH* | 2,736,803 | 8,447,824 | 2,524,977 | 9,784,103 | 2,583,993 | 10,045,910 | 2,593,672 | 11,244,599 | 3,062,647 | 11,801,165 | 3,358,618 | 12,581,395 | 3,672,786 | 12,587,329 | 3,921,695 | 13,760,077 | 3,996,893 | 14,254,306 | 3,814,883 | 15,368,493 | 3,961,226 | 15,955,068 | 4,382,918 | 16,585,952 | 5,861,794 | 17,595,395 | 3,124,991 | 114% | 9,147,571 | 108% | |
| ACADEMIC TOTAL | 113,236,594 | 474,271,004 | 114,064,061 | 508,972,465 | 118,056,543 | 534,654,974 | 122,714,290 | 573,663,012 | 165,160,871 | 612,213,109 | 207,498,801 | 647,188,379 | 219,478,427 | 664,557,520 | 231,184,558 | 702,651,841 | 242,018,142 | 735,223,890 | 236,601,348 | 747,641,745 | 247,901,530 | 773,034,379 | 257,486,216 | 818,297,980 | 303,825,264 | 889,367,118 | 190,588,670 | 168% | 415,096,114 | 153% | |
| % change over prior year | n/a | n/a | 1% | 7% | 4% | 5% | 4% | 7% | 35% | 7% | 26% | 6% | 6% | 3% | 5% | 6% | 5% | 5% | -2% | 2% | 5% | 3% | 4% | 6% | 18% | 9% | n/a | n/a | n/a | n/a | n/a |
| % of Seattle Total | 28% | 61% | 27% | 62% | 28% | 62% | 28% | 63% | 33% | 64% | 37% | 64% | 37% | 64% | 38% | 64% | 37% | 63% | 36% | 63% | 37% | 63% | 36% | 62% | 37% | 62% | 45% | n/a | n/a | 64% | n/a |

| SEATTLE ADMINISTRATIVE UNITS | FY12 ¹ | | FY13 ² | | FY14 ² | | FY15 | | FY16 | | FY17 | | FY18 | | FY19 | | FY20 | | FY21 | | FY22 | | FY23 | | FY24 | | Total Change ⁴ | | | | |
|------------------------------|-------------------|----------------------|-------------------|----------------------|-------------------|----------------------|-------------|----------------------|-------------|----------------------|-------------|----------------------|-------------|----------------------|-------------|----------------------|-------------|----------------------|-------------|----------------------|-------------|----------------------|-------------|----------------------|-------------|----------------------|---------------------------|------------|----------------------|------------|---------|
| | Supplement | Total ABB Allocation | Supplement | Total ABB Allocation | Supplement | Total ABB Allocation | Supplement | Total ABB Allocation | Supplement | Total ABB Allocation | Supplement | Total ABB Allocation | Supplement | Total ABB Allocation | Supplement | Total ABB Allocation | Supplement | Total ABB Allocation | Supplement | Total ABB Allocation | Supplement | Total ABB Allocation | Supplement | Total ABB Allocation | Supplement | Total ABB Allocation | Supplement | | Total ABB Allocation | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | \$ | % | \$ | % | |
| INSTITUTIONAL INFRASTRUCTURE | 210,310,053 | 210,903,303 | 212,292,998 | 212,837,567 | 217,545,443 | 218,090,012 | 236,526,825 | 237,071,394 | 243,700,492 | 246,158,262 | 259,056,186 | 261,555,253 | 264,011,916 | 266,842,800 | 271,869,402 | 275,228,629 | 286,940,164 | 290,056,406 | 292,708,541 | 295,723,634 | 314,914,075 | 318,337,099 | 341,127,705 | 344,673,745 | 394,302,036 | 398,797,043 | 183,991,983 | 87% | 187,893,740 | 89% | |
| ADVANCEMENT | 5,797,857 | 5,797,857 | 7,799,493 | 7,799,493 | 8,743,172 | 8,743,172 | 12,145,344 | 12,145,344 | 14,143,327 | 14,396,365 | 15,761,044 | 16,014,082 | 15,766,740 | 15,766,740 | 16,310,354 | 16,310,354 | 17,923,805 | 17,923,805 | 17,935,744 | 17,935,744 | 18,105,954 | 18,105,954 | 19,041,750 | 19,041,750 | 21,223,611 | 21,223,611 | 15,425,754 | 266% | 15,425,754 | 266% | |
| ATTORNEY GENERAL | 3,287,279 | 3,287,279 | 3,293,779 | 3,293,779 | 3,303,875 | 3,303,875 | 3,311,287 | 3,311,287 | 3,377,774 | 3,377,774 | 3,619,169 | 3,619,169 | 4,068,424 | 4,068,424 | 4,637,842 | 4,637,842 | 5,083,150 | 5,083,150 | 5,071,467 | 5,071,467 | 5,446,396 | 5,446,396 | 5,481,831 | 5,481,831 | 6,149,692 | 6,149,692 | 2,862,413 | 87% | 2,862,413 | 87% | |
| CAMPUS COMMUNITY SAFETY | | | | | | | | | | | | | | | | | | | | | | | | | | 12,537,451 | #DIV/0! | 12,537,451 | #DIV/0! | 12,537,451 | #DIV/0! |
| EXECUTIVE OFFICE | | | | | | | | | | | | | | | | | | | | | | | | | | 73,152,332 | #DIV/0! | 73,152,332 | #DIV/0! | 73,152,332 | #DIV/0! |
| PRESIDENT* | 2,423,272 | 2,423,272 | 2,470,513 | 2,470,513 | 2,714,987 | 2,714,987 | 2,862,138 | 2,862,138 | 3,035,421 | 3,035,421 | 3,319,796 | 3,319,796 | 3,447,377 | 3,447,377 | 3,310,335 | 3,310,335 | 6,542,723 | 6,542,723 | 14,594,789 | 14,594,789 | 26,303,440 | 26,303,440 | 31,316,057 | 31,316,057 | (2,423,272) | -100% | (2,423,272) | -100% | (2,423,272) | -100% | |
| PROVOST* | 5,983,233 | 5,983,233 | 6,483,906 | 6,483,906 | 6,145,991 | 6,145,991 | 16,320,491 | 16,320,491 | 15,471,589 | 17,332,805 | 26,987,289 | 28,932,604 | 35,203,230 | 37,717,563 | 37,334,943 | 40,306,923 | 36,218,435 | 39,045,286 | 27,139,213 | 29,945,261 | 27,723,379 | 30,790,125 | 32,979,360 | 36,121,161 | (5,983,233) | -100% | (5,983,233) | -100% | (5,983,233) | -100% | |
| EXTERNAL AFFAIRS | 5,035,176 | 5,239,926 | 4,972,775 | 4,972,775 | 5,152,776 | 5,322,662 | 4,396,955 | 4,576,442 | 2,943,222 | 2,943,222 | 2,422,028 | 2,422,028 | 2,658,672 | 2,658,672 | 2,6999 | | | | | | | | | | | | | | | | |