



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

**JANUARY-JULY 2020
EXPENDITURE BRIEF**

PREPARED BY THE DIRECTORATE OF BUDGET

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INTRODUCTION

This brief presents an analysis of central government expenditure from January to end July 2020. It also aims to inform Senior Management about the composition of total expenditure by different classification, highlighting the absorption capacity of different budget entities (BEs), and give an indication of expenditure trends compared to the same period a year earlier. It should be noted that all expenditure referred to in this brief is solely Government Local Fund (GLF), and the report does not factor any donor funds (loans and grants), including projects across the country.

TOTAL GOVERNMENT EXPENDITURE

Government's total expenditure as of end July 2020 amounted to **D10.5 billion**, which represents an increase of 30 percent as compared to the same period last year, as indicated in Table 1.

Table 1: Composition of Central Government Expenditure for July 2020

| Budget Class | Jan-July 2020 Expenditure | % of Total Expenditure | Jan-July 2019 Exp. | % of Total Expenditure | Y-o-Y Growth |
|------------------------------------|---------------------------|------------------------|----------------------|------------------------|--------------|
| Personnel Emoluments | 2,363,470,138 | 22% | 2,308,998,762 | 28% | 2% |
| Other Recurrent | 2,922,307,214 | 28% | 2,150,810,222 | 26% | 36% |
| Subventions to Public Corporations | 1,830,733,339 | 17% | 1,222,093,990 | 15% | 50% |
| Debt Service | 2,639,630,638 | 25% | 2,174,260,015 | 27% | 21% |
| Capital Development | 840,146,655 | 8% | 313,793,794 | 4% | 168% |
| Total Expenditure | 10,596,287,984 | 100% | 8,169,956,782 | 100% | 30% |

Source: IFMIS

Personnel Emolument (PE) and Other Recurrent (OC) collectively consumed 54 percent of total expenditure. PE has slightly increased from D2.30 billion in July 2019 to D2.36 billion in July 2020, representing a yearly growth of 2 percent.

In comparison to last year, Debt Service increased by 21 percent from D2.1 billion to D2.6 billion, whilst expenditure on Capital Development has increased by 168 percent relative to last year. Overall, Capital Development represents about 8 percent of the total GLF expenditure as of end July 2020.

Table 2: Composition of Central Government Expenditure for July 2020 compared to Approved budget, Source: IFMIS

| Budget Class | Approved Budget | Jan-July 2020 Exp. | % of Approved Budget Spent |
|------------------------------------|-----------------------|-----------------------|----------------------------|
| Personnel Emoluments | 4,468,902,000 | 2,363,470,138 | 53% |
| Other Recurrent | 5,505,863,207 | 2,922,307,214 | 53% |
| Subventions to Public Corporations | 3,140,653,000 | 1,830,733,339 | 58% |
| Debt Service | 7,731,394,580 | 2,639,630,638 | 34% |
| Capital Development | 1,787,107,000 | 840,146,655 | 47% |
| Total Expenditure | 21,285,596,894 | 10,596,287,984 | 50% |

Source: IFMIS

Table 2 above compares the different budget classes against the 2020 approved budget, highlighting the absorption capacity by budget class. Subventions to Public Corporations is the most absorbed budget class with 58 percent of its budget consumed as at end July 2020. Debt Service remains the least absorbed budget class with only 34 percent of its approved budget spent as at end July 2020, The different budget classes have collectively consumed 50 percent of the approved budget as at end July 2020.

Chart 1: Central Government Expenditure for End July 2020 compared to Approved budget, Source: IFMIS

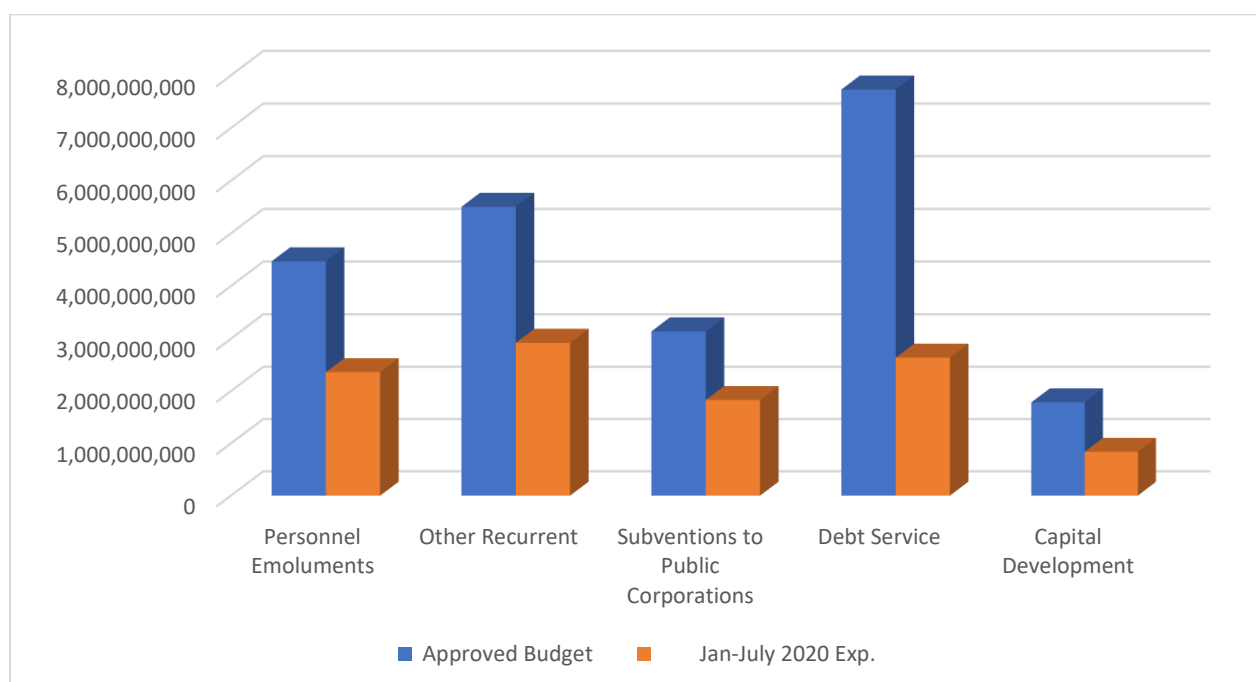


Table 3: Composition of Central Government Expenditure for End July 2020

| Personnel Emoluments | Jan-July 2020 Exp. | % of Total PE | Jan-July 2019 Exp. | % of Total PE2 | Y-o-Y Growth |
|-------------------------------|----------------------|---------------|----------------------|----------------|--------------|
| Basic Salary | 1,150,070,652 | 49% | 1,129,459,954 | 49% | 1.8% |
| Allowances | 1,023,210,764 | 43% | 1,008,823,334 | 44% | 1% |
| ECA | 182,685,810 | 8% | 162,079,816 | 7% | 13% |
| Social Security Contributions | 7,502,912 | 0.3% | 8,635,658 | 0% | -13% |
| Total PE | 2,363,470,138 | 100% | 2,308,998,762 | 100% | 2% |

Personnel Emolument has slightly increased from D2.30 billion in July 2019 to D2.36 billion in July 2020. Basic Salary constitutes 49 percent of total PE, which registered a growth of 1.8 percent, slightly increasing from D1.12 billion in 2019 to D1.15 billion in 2020. Allowances has increased by 1 percent as compared to the same period last year, from D1.0million to D858 million.

Table 3A: Decomposition of Personnel Emolument for July 2020 compared to Approved Budget

| Personnel Emoluments | Approved Budget 2020 | Jan-July 2020 Exp. | % of Approved Budget Spent |
|-------------------------------|----------------------|----------------------|----------------------------|
| Basic Salary | 2,223,355,000 | 1,150,070,652 | 52% |
| Contingency Payroll | 10,000,000 | 0 | 0% |
| Allowances | 1,915,913,000 | 1,023,210,764 | 53% |
| ECA | 282,734,000 | 182,685,810 | 65% |
| Social Security Contributions | 13,874,000 | 7,502,912 | 54% |
| Total PE | 4,468,902,000 | 2,363,470,138 | 53% |

Source: IFMIS

The table above shows the approved budget for PE as compared to July 2020 expenditure.

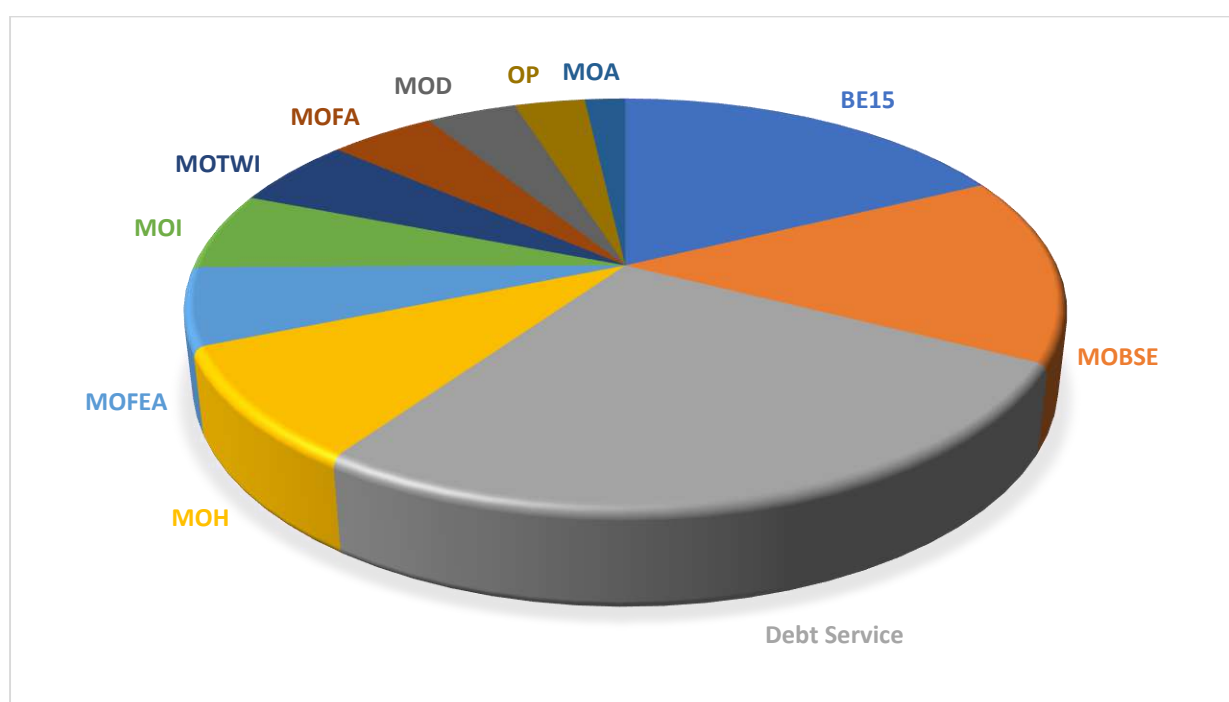
I. TOP TEN SPENDING BUDGET ENTITIES (BEs)

The top ten highest spending Budget Entities collectively consumed 70 percent of total expenditure as of end July 2020. Debt Service and Centralized services topped the list, consuming 25 and 16 percent respectively.

Table 4: Top Ten Budget Entities (BEs) as at end July 2020

| Budget Entity | Jan – July 2020 Outturn | % of Total Expenditure 2020 | Jan – July 2019 Outturn |
|---|-------------------------|-----------------------------|-------------------------|
| BE15 - Centralized Services | 1,725,641,625 | 16% | 536,497,461 |
| BE20 - Ministry of Basic and Secondary Education | 1,434,597,738 | 14% | 1,299,507,089 |
| BE50 - National Debt Service | 2,639,630,638 | 25% | 2,174,260,015 |
| BE21 - Ministry of Health | 879,316,912 | 8% | 601,002,704 |
| BE12 - Ministry of Finance | 596,120,454 | 6% | 535,411,485 |
| BE08 - Ministry of Interior | 590,241,223 | 6% | 551,745,866 |
| BE18 - Ministry of Works, Construction & Infrastructure | 532,096,701 | 5% | 96,570,976 |
| BE10 - Ministry of Foreign Affairs | 454,842,539 | 4% | 468,176,712 |
| BE07 - Ministry of Defence | 386,712,841 | 4% | 407,421,272 |
| BE01 - Office of The President | 302,786,392 | 3% | 349,655,492 |
| BE17 - Ministry of Agriculture | 174,235,280 | 2% | 202,086,244 |
| Sub Total | 9,716,222,342 | 92% | 7,222,335,317 |

Chart 2: Top Spending Budget Entities as at End July 2020 as a percentage



II. TOP TEN SPENDING BUDGET LINES

Roads and Bridges registered the highest absorption rate among the top spending line items, with 101 percent of its budget spent as of end July 2020. The COVID- 19 activities and Settlement of Confirmed debt has absorbed 83 percent and 90 percent respectively of their budgets for the year.

Table 5: Top ten budget spending lines for end July 2020

| Line Item | Approved Budget for 2020 | Jan-July 2020 Exp. | % of Budget line spent 2020 | Jan-July 2019 Exp. | Y-o-Y Growth (%) |
|-------------------------------|--------------------------|-----------------------|-----------------------------|----------------------|------------------|
| Subvention | 3,140,653,000 | 1,830,733,339 | 58% | 1,222,093,990 | 50% |
| COVID-19 Activities | 1,345,065,353 | 1,118,425,353 | 83% | 0 | 0% |
| Roads and bridges | 435,895,000 | 440,593,200 | 101% | 0 | 0% |
| Settlement of Confirmed Debts | 300,000,000 | 270,800,057 | 90% | 424,008,050 | -36% |
| Operating Cost | 500,288,545 | 258,990,138 | 52% | 111,155,015 | 133% |
| Rents and Rates | 257,616,000 | 167,220,904 | 65% | 95,217,664 | 76% |
| Food and Food services | 232,514,000 | 149,387,516 | 64% | 80,698,783 | 85% |
| General Pensions Benefits | 300,000,000 | 131,000,000 | 44% | 118,410,587 | 11% |
| Travel expense | 275,000,000 | 108,505,943 | 39% | 171,309,417 | -37% |
| School Improvement Grant | 236,842,000 | 107,938,258.00 | 46% | 107,213,346 | 1% |
| Total | 7,023,873,898 | 4,583,594,709 | 65% | 2,330,106,851 | 97% |
| Total Expenditure | 21,285,596,894 | 10,596,287,984 | 50% | 8,169,956,782 | 30% |

Source:IFMIS

ANNEX

Annex 1: Budget Absorption by BE for End July 2020

| BE | APPROVED BUDGET GLF 2020 | Jan – July 2020 Expenditure | Jan – July 2019 Expenditure | % of Budget Absorbed |
|--|-----------------------------|--------------------------------|--------------------------------|-------------------------|
| BE01 - Office of The President | 691,263,469 | 302,786,392 | 349,655,492 | 44% |
| BE02 - National Assembly | 196,449,726 | 73,367,344 | 56,578,736 | 37% |
| BE03 - Judiciary | 170,000,000 | 77,003,181 | 56,460,039 | 45% |
| BE04 - Independent Electoral Commission | 52,000,000 | 12,243,684 | 10,495,290 | 24% |
| BE05 - Public Service Commission | 9,219,777 | 3,055,392 | 3,998,063 | 33% |
| BE06 - National Audit Office | 112,000,001 | 30,583,799 | 30,248,597 | 27% |
| BE07 - Ministry of Defence | 762,102,551 | 386,712,841 | 407,421,272 | 51% |
| BE08 - Ministry of Interior | 1,027,132,638 | 590,241,223 | 551,745,866 | 57% |
| BE09 - Ministry of Tourism and Culture | 40,957,449 | 17,774,031 | 18,202,076 | 43% |
| BE10 - Ministry of Foreign Affairs | 1,005,827,877 | 454,842,539 | 468,176,712 | 45% |
| BE11 - Ministry of Justice | 297,400,096 | 113,644,555 | 179,270,091 | 38% |
| BE12 - Ministry of Finance | 978,536,040 | 596,120,454 | 535,411,485 | 61% |
| BE13 - Pensions and Gratuties | 375,678,000 | 168,883,191 | 152,872,071 | 45% |
| BE14 - Ombudsman | 20,450,037 | 12,810,595 | 11,146,273 | 63% |
| BE15 - Centralized Services | 1,450,000,000 | 1,725,641,625 | 536,497,461 | 119% |
| BE16 - Ministry of Local Government and Lands | 154,198,719 | 45,486,318 | 44,171,230 | 29% |
| BE17 - Ministry of Agriculture | 488,263,515 | 174,235,280 | 202,086,244 | 36% |
| BE18 - Ministry of Works,Construction & Infrastructure | 651,986,491 | 532,096,701 | 96,570,976 | 82% |
| BE19 - Ministry of Trade,Industry & Employment | 106,554,171 | 39,996,634 | 45,991,196 | 38% |
| BE20 - Ministry of Basic and Secondary Education | 2,610,674,224 | 1,434,597,738 | 1,299,507,089 | 55% |
| BE21 - Ministry of Health | 1,516,933,089 | 879,316,912 | 601,002,704 | 58% |
| BE22 - Ministry of Youth & Sports | 113,397,960 | 33,895,363 | 40,885,831 | 30% |
| BE23 - Ministry of Enviroment,Climate Change & Nat. Resouces | 226,646,307 | 45,334,333 | 88,262,726 | 20% |
| BE24 - Ministry of Comm,Info & Info Tech | 51,855,464 | 20,076,879 | 9,156,866 | 39% |
| BE25 - Ministry of Fisheries, Water Res. & NA Matters | 48,880,501 | 12,944,526 | 21,823,037 | 26% |
| BE27 - Ministry of Higher Edu., Research, Sci. & Tech. | 260,016,066 | 137,568,400 | 147,629,532 | 53% |
| BE29 - Ministry of Petroleum & Energy | 62,209,830 | 22,976,996 | 16,364,239 | 37% |
| BE31 - Ministry of Women, Children and Social Welfare | 73,568,316 | 12,420,422 | 14,065,572 | 17% |
| BE50 - National Debt Service | 7,731,394,580 | 2,639,630,638 | 2,174,260,015 | 34% |
| Grand Total | 21,285,596,894 | 10,596,287,984 | 8,169,956,782 | 50% |

Annex 2: Salaries and Allowances by Budget Entity for June 2020 compared to End June 2019

| BE | Basic Salaries | | BS Variation | Allowances | | Allowance Variation |
|---|----------------------|----------------------|--------------|----------------------|----------------------|---------------------|
| | Jan - July 2020 | Jan - July 2019 | | Jan-July 2020 | Jan-July 2019 | |
| BE01 - Office of The President | 32,825,378 | 32,244,656 | 2% | 31,021,036 | 26,073,500 | 19% |
| BE02 - National Assembly | 12,713,165 | 12,227,138 | 4% | 23,523,482 | 22,157,425 | 6% |
| BE03 - Judiciary | 17,352,951 | 14,809,396 | 17% | 36,892,938 | 34,421,784 | 7% |
| BE04 - Independent Electoral Commission | 3,619,695 | 3,420,000 | 6% | 4,521,500 | 2,867,016 | 58% |
| BE05 - Public Service Commission | 987,441 | 974,942 | 1% | 833,311 | 764,434 | 9% |
| BE06 - National Audit Office | 8,273,399 | 4,179,055 | 98% | 10,408,429 | 4,925,650 | 111% |
| BE07 - Ministry of Defence | 124,818,693 | 127,489,294 | -2% | 142,666,933 | 159,815,464 | -11% |
| BE08 - Ministry of Interior | 219,448,020 | 222,994,737 | -2% | 183,622,468 | 169,172,026 | 9% |
| BE09 - Ministry of Tourism and Culture | 1,214,984 | 1,131,838 | 7% | 902,066 | 793,317 | 14% |
| BE10 - Ministry of Foreign Affairs | 83,914,681 | 93,853,432 | -11% | 49,579,356 | 90,168,521 | -45% |
| BE11 - Attorney General's Chambers & Ministry of Justice | 4,868,600 | 7,010,277 | -31% | 13,585,806 | 5,016,254 | 171% |
| BE12 - Ministry of Finance | 12,042,347 | 11,332,808 | 6% | 15,534,365 | 13,794,016 | 13% |
| BE14 - Ombudsman | 3,888,073 | 2,858,277 | 36% | 5,018,773 | 4,851,421 | 3% |
| BE16 - Ministry of Local Government and Lands | 18,172,597 | 17,157,431 | 6% | 8,759,976 | 8,214,103 | 7% |
| BE17 - Ministry of Agriculture | 26,146,048 | 26,438,843 | -1% | 18,266,220 | 17,050,719 | 7% |
| BE18 - Ministry of Works, Construction & Infrastructure | 3,570,642 | 3,590,288 | -1% | 2,660,298 | 2,552,523 | 4% |
| BE19 - Ministry of Trade, Industry & Employment | 3,969,300 | 3,716,186 | 7% | 3,083,023 | 2,543,679 | 21% |
| BE20 - Ministry of Basic and Secondary Education | 465,382,738 | 441,099,087 | 6% | 369,607,360 | 329,402,779 | 12% |
| BE21 - Ministry of Health | 79,675,761 | 78,642,397 | 1% | 83,364,873 | 95,310,348 | -13% |
| BE22 - Ministry of Youth & Sports | 1,977,293 | 2,066,910 | -4% | 1,222,691 | 1,203,895 | 2% |
| BE23 - Ministry of Environment, Climate Change & Nat. Resources | 12,841,495 | 10,389,610 | 24% | 9,063,625 | 10,218,098 | -11% |
| BE24 - Ministry of Comm, Info & Info Tech | 2,823,024 | 2,403,343 | 17% | 2,213,983 | 1,592,672 | 39% |
| BE25 - Ministry of Fisheries, Water Res. & NA Matters | 3,252,651 | 3,151,186 | 3% | 2,444,599 | 2,151,051 | 14% |
| BE27 - Ministry of Higher Edu., Research, Sci. & Tech. | 2,358,482 | 3,444,919 | -32% | 1,573,701 | 1,589,359 | -1% |
| BE29 - Ministry of Petroleum & Energy | 2,899,452 | 2,833,905 | 2% | 2,125,726 | 2,101,280 | 1% |
| BE31 - Ministry of Women, Children and Social Welfare | 1,033,741 | | | 714,229 | 72,000 | 892% |
| Total | 1,150,070,652 | 1,129,459,954 | 2% | 1,023,210,764 | 1,008,751,334 | 1% |

Annex 3: Salaries and Allowances by Budget Entity for July 2020 compared to Approved Budget 2020

| BE | Basic Salaries | | | Allowances | | |
|---|-----------------|---------------|-------------------|-----------------|---------------|-------------------|
| | Approved Budget | Jan-July 2020 | % of Budget Spent | Approved Budget | Jan-July 2020 | % of Budget Spent |
| BE01 - Office of The President | 56,390,349 | 32,825,378 | 58% | 47,878,434 | 31,021,036 | 65% |
| BE02 - National Assembly | 24,499,237 | 12,713,165 | 52% | 46,700,489 | 23,523,482 | 50% |
| BE03 - Judiciary | 31,072,507 | 17,352,951 | 56% | 55,905,185 | 36,892,938 | 66% |
| BE04 - Independent Electoral Commission | 7,901,431 | 3,619,695 | 46% | 7,496,904 | 4,521,500 | 60% |
| BE05 - Public Service Commission | 1,789,126 | 987,441 | 55% | 1,385,651 | 833,311 | 60% |
| BE06 - National Audit Office | 22,905,755 | 8,273,399 | 36% | 31,115,246 | 10,408,429 | 33% |
| BE07 - Ministry of Defence | 239,666,466 | 124,818,693 | 52% | 298,184,966 | 142,666,933 | 48% |
| BE08 - Ministry of Interior | 406,649,799 | 219,448,020 | 54% | 312,182,355 | 183,622,468 | 59% |
| BE09 - Ministry of Tourism and Culture | 2,089,010 | 1,214,984 | 58% | 1,448,439 | 902,066 | 62% |
| BE10 - Ministry of Foreign Affairs | 158,334,549 | 83,914,681 | 53% | 156,392,933 | 49,579,356 | 32% |
| BE11 - Attorney General's Chambers & Ministry of Justice | 12,571,957 | 4,868,600 | 39% | 14,304,139 | 13,585,806 | 95% |
| BE12 - Ministry of Finance | 24,700,000 | 12,042,347 | 49% | 27,800,000 | 15,534,365 | 56% |
| BE14 - Ombudsman | 7,348,500 | 3,888,073 | 53% | 6,601,537 | 5,018,773 | 76% |
| BE16 - Ministry of Local Government and Lands | 45,564,974 | 18,172,597 | 40% | 22,012,744 | 8,759,976 | 40% |
| BE17 - Ministry of Agriculture | 48,801,439 | 26,146,048 | 54% | 31,509,576 | 18,266,220 | 58% |
| BE18 - Ministry of Works, Construction & Infrastructure | 6,577,361 | 3,570,642 | 54% | 4,869,680 | 2,660,298 | 55% |
| BE19 - Ministry of Trade, Industry & Employment | 6,793,006 | 3,969,300 | 58% | 4,626,165 | 3,083,023 | 67% |
| BE20 - Ministry of Basic and Secondary Education | 907,800,000 | 465,382,738 | 51% | 642,500,000 | 369,607,360 | 58% |
| BE21 - Ministry of Health | 148,000,000 | 79,675,761 | 54% | 159,000,000 | 83,364,873 | 52% |
| BE22 - Ministry of Youth & Sports | 3,783,150 | 1,977,293 | 52% | 2,328,810 | 1,222,691 | 53% |
| BE23 - Ministry of Environment, Climate Change & Nat. Resources | 19,505,847 | 12,841,495 | 66% | 18,377,799 | 9,063,625 | 49% |
| BE24 - Ministry of Comm, Info & Info Tech | 5,083,337 | 2,823,024 | 56% | 3,647,077 | 2,213,983 | 61% |
| BE25 - Ministry of Fisheries, Water Res. & NA Matters | 5,767,661 | 3,252,651 | 56% | 3,937,840 | 2,444,599 | 62% |
| BE27 - Ministry of Higher Edu., Research, Sci. & Tech. | 6,050,887 | 2,358,482 | 39% | 3,990,179 | 1,573,701 | 39% |
| BE29 - Ministry of Petroleum & Energy | 5,210,513 | 2,899,452 | 56% | 3,883,195 | 2,125,726 | 55% |
| BE31 - Ministry of Women, Children and Social Welfare | 11,647,786 | 1,033,741 | 9% | 7,639,628 | 714,229 | 9% |
| Total | 2,216,504,647 | 1,150,070,652 | 52% | 1,915,718,971 | 1,187,225,585 | 62% |

Source: IFMIS

Annex 4: Subvention by Budget Entity for End July 2020 compared to End July 2019

| BE | July 2020 | July 2019 | Variation |
|---------------------------|----------------------|----------------------|------------|
| BE01 OP | 69,171,593 | 71,068,765 | -3% |
| BE07 MOD | 1,500,000 | 1,750,000 | -14% |
| BE08 MOI | 63,500,000 | 66,612,592 | -5% |
| BE09 MOTC | 13,125,000 | 10,500,000 | 25% |
| BE11 MOJ | 82,413,327 | 10,976,249 | 651% |
| BE12 MoFEA | 386,315,716 | 341,600,000 | 13% |
| BE15 CENTRALIZED SERVICES | 455,256,379 | | 0% |
| BE17 MOA | 19,080,000 | 27,825,881 | -31% |
| BE18 MOTWI | 16,375,000 | 27,057,210 | -39% |
| BE19 MOTRIE | 22,383,150 | 25,564,053 | -12% |
| BE20 MOBSE | 304,090,050 | 266,248,693 | 14% |
| BE21 MOHSW | 316,786,518 | 287,915,907 | 10% |
| BE22 MOYS | 18,475,106 | 21,495,973 | -14% |
| BE23 MECCNAR | 15,180,700 | 14,000,000 | 8% |
| BE27 MOHERST | 47,080,800 | 49,481,667 | -5% |
| Total Subventions | 1,830,733,339 | 1,222,096,990 | 50% |

Annex 5: Subvention by Budget Entity for End July 2020 compared to approved budget

| BE | Approved Budget | Jan-July 2020 exp. | % OF BUDGET ABSORBED | Jan-July 2019 exp. |
|---------------------------|----------------------|----------------------|----------------------|----------------------|
| BE01 OP | 148,032,729.00 | 69,171,593 | 47% | 71,068,765 |
| BE07 MOD | 3,000,000.00 | 1,500,000 | 50% | 1,750,000 |
| BE08 MOI | 116,100,000.00 | 63,500,000 | 55% | 66,612,592 |
| BE09 MOTC | 22,500,000.00 | 13,125,000 | 58% | 10,500,000 |
| BE11 MOJ | 238,109,000.00 | 82,413,327 | 35% | 10,976,249 |
| BE12 MoFEA | 680,000,000.00 | 386,315,716 | 57% | 341,600,000 |
| BE15 CENTRALIZED SERVICES | 500,000,000.00 | 455,256,379 | 91% | |
| BE17 MOA | 84,379,000.00 | 19,080,000 | 23% | 27,825,881 |
| BE18 MOTWI | 42,644,600.00 | 16,375,000 | 38% | 27,057,210 |
| BE19 MOTRIE | 55,818,481.00 | 22,383,150 | 40% | 25,564,053 |
| BE20 MOBSE | 345,899,703.00 | 304,090,050 | 88% | 266,248,693 |
| BE21 MOHSW | 563,881,088.00 | 316,786,518 | 56% | 287,915,907 |
| BE22 MOYS | 61,049,490.00 | 18,475,106 | 30% | 21,495,973 |
| BE23 MECCNAR | 24,740,000.00 | 15,180,700 | 61% | 14,000,000 |
| BE27 MOHERST | 104,000,000.00 | 47,080,800 | 45% | 49,481,667 |
| Total Subventions | 2,990,154,091 | 1,830,733,339 | 61% | 1,222,096,989 |

Source: IFMIS