



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

JANUARY TO JULY 2022 EXPENDITURE REPORT

PREPARED BY THE DIRECTORATE OF BUDGET

July 2022

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I INTRODUCTION

This report presents an analysis of cumulative government expenditure from January 1st – July 31st, 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 **D12.79 billion** as compared to **D10.86 billion** during the same period last year, representing **18 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 Capital spending. The breakdown of government spending by economic class is shown in Table 1 below.

Table 1: Breakdown of Government Expenditure for January- July 2022

Budget class	Jan-July 2022 Exp.	% of Total Expenditure	Jan- July 2021 Exp.	% of Total Exp.	Y-o-Y Growth
Personnel Emoluments	3,303,097,703	26%	2,592,097,715	24%	27%
Other Recurrent	2,370,313,306	19%	2,296,696,218	21%	3%
Subventions to Public Corporations	2,211,090,326	17%	1,839,260,089	17%	20%
Debt Service	2,538,101,201	20%	2,650,514,457	24%	-4%
Capital	2,364,999,660	18%	1,481,675,252	14%	60%
Total Expenditure	12,787,602,197	100%	10,860,243,731	100%	18%

Source: EXTENDED TRIAL BALANCE, IFMIS, 15th August 2022

It can be observed that expenditures on PE and Other Recurrent have increased by 27 percent and 3 percent respectively. However, expenditure on Debt Service has decreased by 4 percent. Subventions increased from D1.84 billion last year to D2.21 billion this year which represents an increase of 20 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.

Capital has registered the most significant growth of 60 percent and consuming 18 percent of total expenditure as at end July 2022. The increase in Capital expenditure is largely attributed to the road infrastructure projects carried out by the Ministry of Transport, Works & Infrastructure.

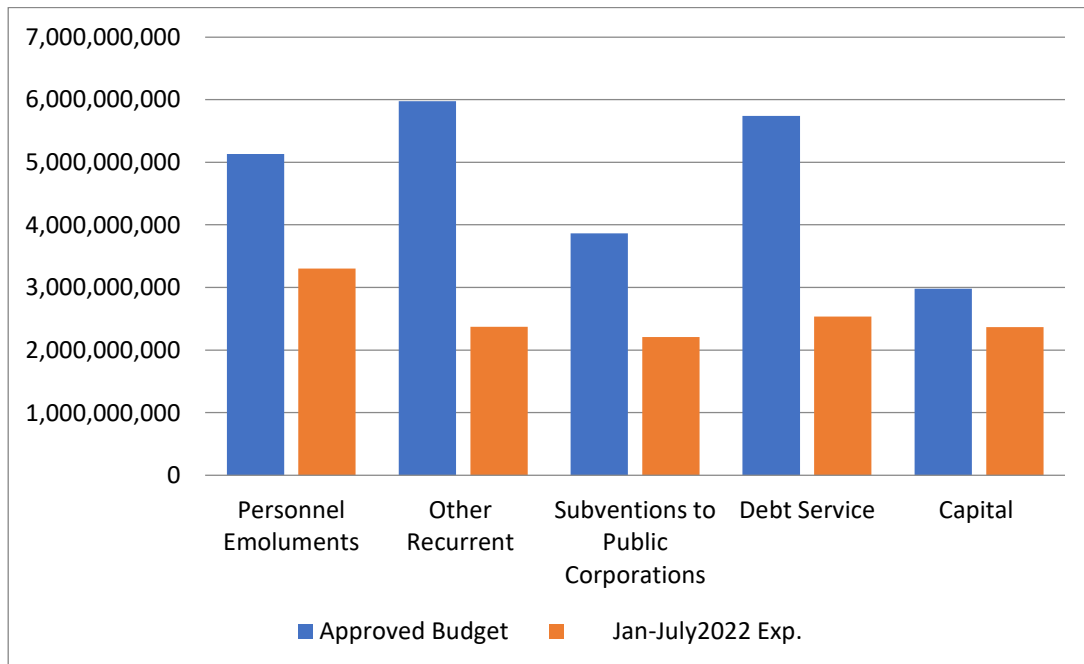
Table 2: Absorption Rates by Economic Class for January-July, 2022

Budget Class	Approved Budget	Jan-July 2022 Exp.	% of Approved Budget Spent
Personnel Emoluments	5,133,850,000	3,303,097,703	64%
Other Recurrent	5,972,950,514	2,370,313,306	40%
Subventions to Public Corporations	3,865,119,000	2,211,090,326	57%
Debt Service	5,742,065,131	2,538,101,201	44%
Capital	2,978,242,000	2,364,999,660	79%
Total Expenditure	23,692,226,645	12,787,602,197	54%

Source: EXTENDED TRIAL BALANCE, IFMIS, 15th August 2022

Table 2 compares the different budget classes against the 2022 approved budget, highlighting the absorption rate by budget class. The largest budget class by absorption is Capital expenditure which has consumed 79 percent of its approved budget. Subventions and Personnel Emoluments have consumed 57 percent and 64 percent of their budgets respectively. Meanwhile, Other Recurrent and Debt Service have consumed 40 percent and 44 percent of their approved 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-July, 2022 Compared to the Approved 2022 Budget



Source: EXTENDED TRIAL BALANCE, IFMIS, August 2022

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

Personnel Emoluments	Jan-July 2022 Exp.	% of Total PE	Jan-July 2021 Exp.	% of Total PE2	Y-o-Y Growth
Basic Salary	1,402,240,527	42%	1,218,708,824	47%	15%
Allowances	1,715,895,130	52%	1,204,587,797	46%	42%
Exchange Concession Allowance (ECA)	175,337,506	5%	165,056,026	6%	6%
Civil service Staff Loan	5,000,000	0%	0	0.0%	0%
Social Security Contributions	4,624,540	0.1%	3,745,068	0.1%	23%
Total PE	3,303,097,703	100%	2,592,097,715	100%	27%

Source: EXTENDED TRIAL BALANCE, IFMIS, 15th August 2022

As at end July 2022, total PE increased by 27 percent to reach D3.30 billion compared to D2.59 billion from the same period last year. Basic Salary registered a growth rate of 15 percent whilst allowances increased by 42 percent; from D1.20 billion to D1.72 billion, this year.

Basic Salary and Allowances collectively accounted for 94 percent of total PE expenditure as of end July 2022. Allowances registered an increase of 42 percent year-on-year mainly as a result of the increase in allowances for the Independent Electoral Commission (IEC) and teacher allowances.

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

Personnel Emoluments	Approved Budget 2022	Jan-July 2022 Exp.	% of Approved Budget Spent
Basic Salary	2,392,117,000	1,402,240,527	59%
Allowances	2,414,617,450	1,715,895,130	71%
ECA	304,828,728	175,337,506	58%
Civil Service Staff Loan	5,000,000	5,000,000	100%
Social Security Contributions	17,286,822	4,624,540	27%
Total PE	5,133,850,000	3,303,097,703	64%

Source: EXTENDED TRIAL BALANCE, IFMIS 15th August 2022

Table 3A details the Approved 2022 Budget for PE as compared to end July expenditure. ECA has accounted for 58 percent of its approved budget, whilst Basic Salary and Allowances have each accounted for 59 and 71 percent of their approved budgets respectively. In total, PE accounted for 64 percent of its approved budget.

III. TOP TEN SPENDING BUDGET ENTITIES (BEs)

The National Debt Service, Ministry of Basic and Secondary Education and Ministry of Works

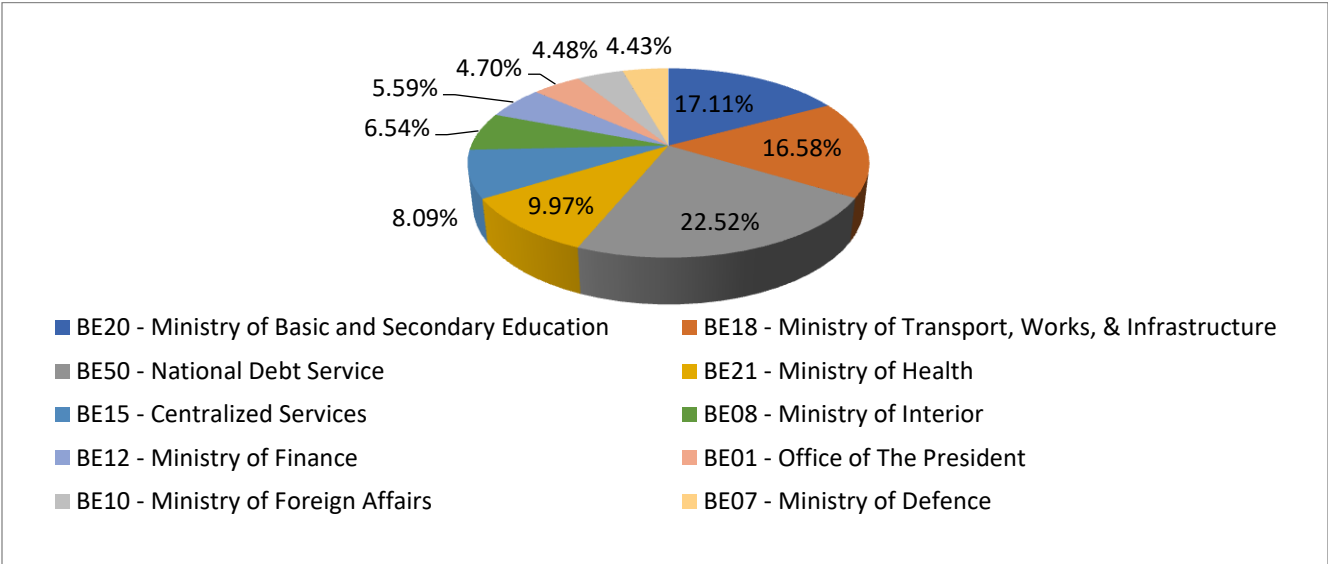
are top of the list of the highest spending BEs, respectively consuming 20, 15 and 14.6 percent of total expenditure respectively for the period under review. Following these are, Ministry of Health at 9 percent and Centralized Services at 7 percent. These ten BEs account for 88 percent of total expenditure for January-July 2022.

Table 4: Top Ten Spending BEs for January-July 2022

Budget Entity	Jan - July 2022 Outturn	% of Total Expenditure 2022	Variance	Jan – July 2021 Outturn
BE50 - National Debt Service	2,538,101,201.38	20%	-4%	2,650,514,457
BE20 - Ministry of Basic and Secondary Education	1,928,472,150.68	15%	18%	1,628,920,565
BE18 - Ministry of Transport, Works, & Infrastructure	1,867,809,472.70	14.6%	57%	1,188,360,752
BE21 - Ministry of Health	1,123,590,058.31	9%	63%	687,313,423
BE15 - Centralized Services	911,817,890.91	7%	47%	622,085,859
BE08 - Ministry of Interior	736,470,842.32	6%	13%	651,065,875
BE12 - Ministry of Finance	629,556,914.56	5%	-0.1%	630,388,544
BE01 - Office of The President	529,410,817.26	4%	29%	411,738,537
BE10 - Ministry of Foreign Affairs	504,273,971.16	4%	-10%	563,327,392
BE07 - Ministry of Defence	499,010,480.66	4%	27%	394,304,258
Sub Total	11,268,513,799	88%	20%	9,428,019,661
Total Expenditure	12,787,602,197	100%	18%	10,860,243,731

Source: EXTENDED TRIAL BALANCE, IFMIS 15th August 2022

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



IV. TOP TEN SPENDING BUDGET LINES

Subvention is the highest spending budget line, with 57.2 percent of its approved budget expended and an expenditure of D2.21 billion. A summary of highest spending budget lines is provided in [Table 4](#) below.

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

Line Item	Approved 2022 Budget	Jan- July 2022 Exp.	% of Budget line spent 2022	Jan - July 2021 Exp.	Y-o-Y Growth (%)
Subvention	3,865,119,000	2,211,090,326	57.2%	1,839,260,089	20%
Roads and bridges	1,965,000,000	1,754,101,025	89.3%	1,054,834,191	66%
Settlement of Confirmed Debts	564,000,000	335,881,739	59.6%	279,913,783	20%
Food and Food services	281,510,000	230,396,885	81.8%	182,868,443	26%
Travel expense	256,202,000	216,177,383	84.4%	155,525,675	39%
operating cost	286,729,000	204,333,715	71.3%	165,427,336	24%
Hospitals, Clinics and Health facilities	221,439,800	130,337,902	58.9%	976,000	13254%
Purchase of fuel and lubricants	232,377,000	128,708,902	55.4%	107,793,190	19%
General Pensions Benefits	337,638,000	126,442,407	37.4%	137,060,267	-8%
Contribution to International org	51,410,000	125,412,298	243.9%	21,981,925	471%
Sub Total	8,061,424,800	5,462,882,582	67.8%	3,945,640,900	38%
Total Expenditure	23,692,226,645	7,343,838,452	31.0%	10,860,243,731	-32%

Source: EXTENDED TRIAL BALANCE, IFMIS 15th August 2022

STATISTICAL ANNEXES

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

BE	Approved 2022 Budget	Jan-July 2022 Expenditure	% of Budget Absorbed	Jan-July 2021 Expenditure
BE01 - Office of The President	677,649,925	529,410,817	78.1%	411,738,537
BE02 - National Assembly	376,581,024	140,648,733	37.3%	83,583,077
BE03 - Judiciary	245,238,000	90,402,289	36.9%	76,852,326
BE04 - Independent Electoral Commission	118,666,170	107,326,313	90.4%	201,369,812
BE05 - Public Service Commission	12,358,390	5,547,338	44.9%	4,507,653
BE06 - National Audit Office	193,716,928	68,612,248	35.4%	32,162,282
BE07 - Ministry of Defence	776,604,480	499,010,480	64.3%	394,304,258
BE08 - Ministry of Interior	1,180,324,228	736,470,842	62.4%	651,065,875
BE09 - Ministry of Tourism and Culture	44,562,925	21,964,356	49.3%	20,780,165
BE10 - Ministry of Foreign Affairs	1,009,435,520	504,273,971	50.0%	563,327,392
BE11 - Ministry of Justice	113,457,763	58,177,424	51.3%	75,212,725
BE12 - Ministry of Finance	1,367,081,659	629,556,914	46.1%	630,388,544
BE13 - Pensions and Gratuities	425,093,000	203,825,581	47.9%	166,824,966
BE14 - Ombudsman	34,401,519	13,329,544	38.7%	11,030,126
BE15 - Centralized Services	2,090,323,000	911,817,890	43.6%	622,085,859
BE16 - Ministry of Lands & Local Government	281,320,833	103,060,324	36.6%	58,414,989
BE17 - Ministry of Agriculture	392,793,107	243,263,389	61.9%	159,222,831
BE18 - Ministry of Transport, Works, & Infrastructure	2,196,007,806	1,867,809,472	85.1%	1,188,360,752
BE19 - Ministry of Trade, Reg Integration & Employment	134,770,267	56,402,966	41.9%	47,272,411
BE20 - Ministry of Basic and Secondary Education	3,033,468,578	1,928,472,150	63.6%	1,628,920,565
BE21 - Ministry of Health	2,258,719,482	1,123,590,058	49.7%	687,313,423
BE22 - Ministry of Youth & Sports	123,472,170	42,160,006	34.1%	53,943,141
BE23 - Ministry of Environment, Climate Change & Wildlife	243,033,009	131,477,545	54.1%	72,575,525
BE24 - Ministry of Information, Communi & Infrastructure	70,792,968	23,302,446	32.9%	20,703,720
BE25 - Ministry of Fisheries, Water Res. & NA Matters	55,385,870	18,792,760	33.9%	12,533,218
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	287,684,247	122,173,055	42.5%	136,784,239
BE29 - Ministry of Petroleum & Energy	66,521,100	15,747,248	23.7%	146,891,842
BE31 - Ministry of Gender Children and Social Welfare	86,018,726	31,366,146	36.5%	35,585,683
BE 33-National Human Rights Commission	54,678,820	21,508,677	39.3%	15,973,340
BE50 - National Debt Service	5,742,065,131	2,538,101,201	44.2%	2,650,514,457
Grand Total	23,692,226,645	12,787,602,197	54.0%	10,860,243,731

Source: EXTENDED TRIAL BALANCE, IFMIS 15th August 2022

Annex 2: Salaries and Allowances by BEs for January-July 2022 Compared to January-July, 2021

BE	Basic Salaries (BS)		BS Variation	Allowances		Allowance Variation
	Jan - July 22	Jan - July 2021		Jan - July 22	Jan - July 2021	
BE01 - Office of The President	37,642,907	34,002,933	11%	42,153,306	32,856,424	28%
BE02 - National Assembly	27,393,897	12,984,896	111%	59,827,106	33,295,397	80%
BE03 - Judiciary	18,616,429	18,086,374	3%	47,265,160	46,286,414	2%
BE04 - Independent Electoral Commission	5,336,432	4,478,520	19%	66,194,186	32,837,842	102%
BE05 - Public Service Commission	1,405,995	1,349,820	4%	896,012	990,411	-10%
BE06 - National Audit Office	13,800,102	10,235,165	35%	21,348,770	15,563,250	37%
BE07 - Ministry of Defence	131,098,702	127,270,398	3%	166,331,387	142,031,055	17%
BE08 - Ministry of Interior	250,134,627	221,700,895	13%	263,159,696	220,190,177	20%
BE09 - Ministry of Tourism and Culture	1,365,818	1,183,542	15%	1,182,645	921,254	28%
BE10 - Ministry of Foreign Affairs	55,239,065	54,705,205	1%	168,901,895	22,307,101	657%
BE11 - Attorney General's Chambers & Ministry of Justice	4,756,844	4,628,020	3%	15,101,344	14,664,495	3%
BE12 - Ministry of Finance	13,411,439	11,818,235	13%	58,654,545	16,297,537	260%
BE14 - Ombudsman	4,591,421	5,161,309	-11%	4,080,898	3,916,385	4%
BE16 - Ministry of Local Government and Lands	39,397,699	16,828,825	134%	28,993,447	11,078,073	162%
BE17 - Ministry of Agriculture	30,688,972	27,261,658	13%	26,770,701	19,442,209	38%
BE18 - Ministry of Works, Construction & Infrastructure	4,133,765	3,631,981	14%	3,161,617	2,475,173	28%
BE19 - Ministry of Trade, Industry & Employment	4,003,068	3,955,967	1%	3,361,991	2,977,496	13%
BE20 - Ministry of Basic and Secondary Education	626,766,795	534,549,609	17%	529,140,593	436,733,255	21%
BE21 - Ministry of Health and Social Welfare	98,100,155	91,351,352	7%	165,519,537	102,517,676	61%
BE22 - Ministry of Youth & Sports	2,408,405	2,110,296	14%	1,879,746	1,321,206	42%
BE23 - Ministry of Environment, Climate Change & Nat. Resources	11,854,960	12,855,283	-8%	19,415,444	8,960,056	117%
BE24 - Ministry of Comm, Info & Info Tech	3,336,270	3,129,455	7%	2,537,067	2,708,782	-6%
BE25 - Ministry of Fisheries, Water Res. & NA Matters	3,564,519	3,513,386	1%	3,120,714	2,604,246	20%
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	2,579,635	2,377,939	8%	2,248,082	1,572,478	43%
BE29 - Ministry of Petroleum & Energy	3,026,057	3,009,866	1%	2,502,876	2,343,194	7%
BE31 - Ministry of Women, Children and Social Welfare	4,535,084	4,001,491	13%	4,758,314	3,322,717	43%
BE 33-National Human Rights Commission	3,051,465	2,526,404	21%	12,388,050	8,744,273	42%
Total	1,402,240,527	1,218,708,824	15%	1,720,895,130	1,188,958,578	45%

Source: EXTENDED TRIAL BALANCE, IFMIS 15th August 2022

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

BE	Approved Budget	Basic Salaries (BS)		Approved Budget	Allowances	
		Jan-July 2022	% of Budget Spent		Jan-July 2022	% of Budget Spent
BE01 - Office of The President	65,655,000	37,642,907	57%	57,172,000	42,153,306	74%
BE02 - National Assembly	53,181,000	27,393,897	52%	176,800,000	59,827,106	34%
BE03 - Judiciary	37,280,600	18,616,429	50%	85,207,400	47,265,160	55%
BE04 - Independent Electoral Commission	7,786,374	5,336,432	69%	66,194,186	66,194,186	100%
BE05 - Public Service Commission	2,435,000	1,405,995	58%	1,853,000	896,012	48%
BE06 - National Audit Office	34,878,000	13,800,102	40%	83,574,000	21,348,770	26%
BE07 - Ministry of Defence	243,710,622	131,098,702	54%	262,775,000	166,331,387	63%
BE08 - Ministry of Interior	434,224,000	250,134,627	58%	326,477,000	263,159,696	81%
BE09 - Ministry of Tourism and Culture	2,210,000	1,365,818	62%	1,703,000	1,182,645	69%
BE10 - Ministry of Foreign Affairs	131,671,000	55,239,065	42%	412,433,000	168,901,895	41%
BE11 - Attorney General's Chambers & Ministry of Justice	9,502,307	4,756,844	50%	25,000,456	15,101,344	60%
BE12 - Ministry of Finance	53,390,225	13,411,439	25%	97,802,000	58,654,545	60%
BE14 - Ombudsman	11,382,246	4,591,421	40%	15,111,273	4,080,898	27%
BE16 - Ministry of Local Government and Lands	121,508,000	39,397,699	32%	29,085,000	28,993,447	100%
BE17 - Ministry of Agriculture	49,625,000	30,688,972	62%	35,573,000	26,770,701	75%
BE18 - Ministry of Works, Construction & Infrastructure	10,516,000	4,133,765	39%	6,463,000	3,161,617	49%
BE19 - Ministry of Trade, Industry & Employment	7,121,000	4,003,068	56%	5,511,000	3,361,991	61%
BE20 - Ministry of Basic and Secondary Education	895,219,000	626,766,795	70%	771,799,000	529,140,593	69%
BE21 - Ministry of Health and Social Welfare	155,294,000	98,100,155	63%	207,604,000	165,519,537	80%
BE22 - Ministry of Youth & Sports	3,807,000	2,408,405	63%	2,415,000	1,879,746	78%
BE23 - Ministry of Environment, Climate Change & Nat. Resources	23,295,000	11,854,960	51%	16,283,000	19,415,444	119%
BE24 - Ministry of Comm,Info & Info Tech	5,696,000	3,336,270	59%	4,952,000	2,537,067	51%
BE25 - Ministry of Fisheries, Water Res. & NA Matters	6,401,000	3,564,519	56%	4,785,000	3,120,714	65%
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	6,642,654	2,579,635	39%	4,391,593	2,248,082	51%
BE29 - Ministry of Petroleum & Energy	5,900,069	3,026,057	51%	4,810,144	2,502,876	52%
BE31 - Ministry of Women, Children and Social Welfare	13,291,373	4,535,084	34%	9,915,405	4,758,314	48%
BE 33-National Human Rights Commission	5,495,018	3,051,465	56%	26,042,302	12,388,050	48%
Total	2,397,117,488	1,402,240,527	58%	2,741,731,759	1,720,895,130	63%

Source: EXTENDED TRIAL BALANCE, IFMIS 15th August 2022

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

BE	Jan-July 2022	Jan-July 2021	Variation
BE01 OP	125,627,653	149,080,667	-16%
BE07 MOD	1,342,000	1,600,000	-16%
BE08 MOI	86,850,000	88,538,691	-2%
BE09 MOTC	11,200,000	15,750,000	-29%
BE11 MOJ	27,227,188	46,237,500	-41%
BE12 MoFEA	420,476,600	424,215,942	-1%
BE15 CENTRALIZED SERVICES	524,000,000	231,280,588	127%
BE17 MOA	39,863,709	29,701,145	34%
BE18 MOTWI	5,124,100	16,460,250	-69%
BE19 MOTRIE	28,234,571	24,420,137	16%
BE20 MOBSE	342,851,152	331,202,995	4%
BE21 MOHSW	504,217,038	377,792,103	33%
BE22 MOYS	26,276,320	34,946,409	-25%
BE23 MECCNAR	14,133,332	15,866,665	-11%
BE27 MOHERST	53,666,664	52,166,998	3%
Total Subventions	2,211,090,326	1,839,260,089	20%

Source: EXTENDED TRIAL BALANCE, IFMIS 15th August 2022

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

BE	Approved Budget	Jan-July 2022 Expenditure	% of Budget Absorbed	Jan-July 2021 Expenditure
BE01 OP	163,974,000	125,627,653	77%	149,080,667
BE07 MOD	2,000,000	1,342,000	67%	1,600,000
BE08 MOI	153,200,000	86,850,000	57%	88,538,691
BE09 MOTC	20,400,000	11,200,000	55%	15,750,000
BE11 MOJ	47,697,000	27,227,188	57%	46,237,500
BE12 MoFEA	747,000,000	420,476,600	56%	424,215,942
BE15 CENTRALIZED SERVICES	825,000,000	524,000,000	64%	231,280,588
BE 16 MoLRG	16,000,000	-	0%	-
BE17 MOA	61,190,000	39,863,709	65%	29,701,145
BE18 MOTWI	55,174,000	5,124,100	9%	16,460,250
BE19 MOTRIE	63,132,000	28,234,571	45%	24,420,137
BE20 MOBSE	619,704,000	342,851,152	55%	331,202,995
BE21 MOHSW	884,848,000	504,217,038	57%	377,792,103
BE22 MOYS	73,700,000	26,276,320	36%	34,946,409
BE23 MECCNAR	25,100,000	14,133,332	56%	15,866,665
BE24 MOICI	6,000,000	-	0%	-
BE27 MOHERST	101,000,000	53,666,664	53%	52,166,998
Total Subventions	3,865,119,000	2,211,090,326	57%	1,839,260,089

Source: EXTENDED TRIAL BALANCE, IFMIS 15th August 2022

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

Covid-19 Budget Lines	Approved Budget for 2022	Jan-July 2022 Exp.	% of Budget line spent 2022
Allowances	1,259,550.00	-	0%
Travel Expenses	9,500,000.00	2,979,238.00	31%
Telecommunication Expenses	4,000,000.00	664,611.90	17%
Purchase of Fuel & Lubricant	12,000,000.00	-	0%
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	72,339,050.00	27%
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	297,124,980.00	72%
Hospitals, Clinics and Health Facilities	164,039,800.00	121,435,600.00	74%
Total	1,000,000,000.00	510,261,981.90	51%

Source: EXTENDED TRIAL BALANCE, IFMIS, 15th August 2022