



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

APRIL 2021 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 April 2021. It also aims to inform Senior Management on 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 April 2021 amounted to **D6.5 Billion**, 29 percent more than what was spent during the same period last year.

Table 1: Composition of Central Government Expenditure for April 2021

Budget Class	Jan-April 2021 Expenditure	% of Total Expenditure ²	Jan-April 2020 Exp.	% of Total Expenditure	Y-o-Y Growth
Personnel Emoluments	1,470,570,584	22%	1,344,580,999	26%	9%
Other Recurrent	1,260,351,830	19%	1,216,681,635	24%	4%
Subventions to Public Corporations	1,104,627,089	17%	1,231,538,725	24%	-10%
Debt Service	1,650,160,482	25%	607,020,938	12%	172%
Capital Development	1,082,064,833	16%	687,243,178	14%	57%
Total Expenditure	6,567,774,819	100%	5,087,065,476	100%	29%

Source: IFMIS

Personnel Emolument (PE) and Other Recurrent (OC) collectively consumed 41 percent of total expenditure. Meanwhile, PE has increased from D1.34 billion to D1.47 billion, representing a growth of 9 percent.

In comparison to last year, Debt Service increased by 172 percent from D607 million to D1.65 billion, whilst expenditure on Development has increased by 57 percent.

Table 2: Composition of Central Government Expenditure for April 2021 compared to Approved budget

Budget Class	Approved Budget	Jan-April 2021 Exp.	% of Approved Budget Spent
Personnel Emoluments	4,866,723,000	1,470,570,584	30%
Other Recurrent	5,394,603,807	1,260,351,830	23%
Subventions to Public Corporations	3,734,086,366	1,104,627,089	30%
Debt Service	5,999,484,701	1,650,160,482	28%
Capital Development	2,416,840,000	1,082,064,833	45%
Total Expenditure	22,074,235,727	6,567,774,819	30%

Source: IFMIS

Table 2 above compares the different budget classes against the 2021 approved budget, highlighting the absorption capacity by budget class. Development is the highest absorptive budget class, with 45 percent of its budget consumed as at end April 2021.

The different budget classes have collectively consumed 30 percent of the approved budget as at end April 2021.

Chart 1: Central Government Expenditure for End April 2021 compared to Approved budget, Source: IFMIS

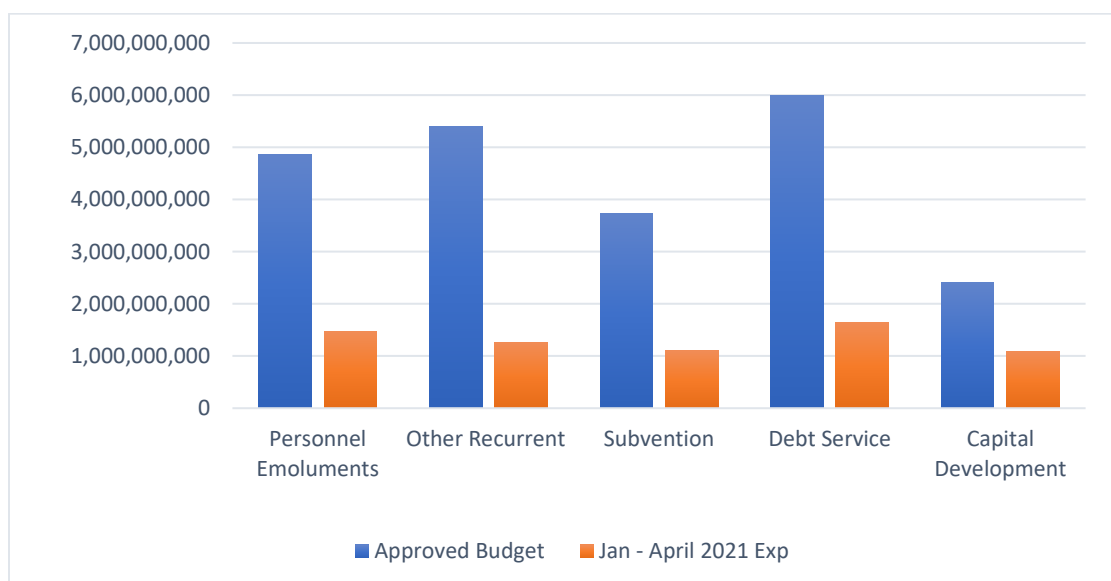


Table 3: Composition of Central Government Expenditure for End April 2021

Personnel Emoluments	Jan-April 2021 Exp.	% of Total PE	Jan-April 2020 Exp.	% of Total PE2	Y-o-Y Growth
Basic Salary	699,200,186	48%	664,489,660	49%	5%
Contingency Payroll	0	0%	0	0%	0%
Allowances	669,962,906	46%	571,069,040	42%	17%
ECA	98,278,850	7%	105,156,511	8%	-7%
Social Security Contributions	3,128,641	0.21%	3,865,789	0.29%	-19%
Total PE	1,470,570,584	100%	1,344,580,999	100%	9%

Personnel Emolument increased by 9 percent relative to last year. Basic Salary constitutes 48 percent of total PE, and registered a growth of 5 percent, increasing from D664 million in 2020 to D699 million in 2021. Allowances have also increased by 17 percent as compared to the same period last year, from D571 million to D669 million.

Table 3A: Decomposition of Personnel Emolument for April 2021 compared to Approved Budget

Personnel Emoluments	Approved Budget 2021	Jan-April 2021 Exp.	% of Approved Budget Spent
Basic Salary	2,236,215,149	699,200,186	31%
Contingency Payroll	200,000,000	0	0%
Allowances	2,170,210,000	669,962,906	31%
ECA	256,538,000	98,278,850	38%
Social Security Contributions	15,071,000	3,128,641	21%
Total PE	4,866,723,000	1,470,570,584	30%

Source: IFMIS

The table above shows the approved budget for PE as compared to April 2021 expenditure. Basic Salary and Allowance have both consumed 31 percent of their respective approved budgets as at the period under review.

I. TOP TEN SPENDING BUDGET ENTITIES (BEs)

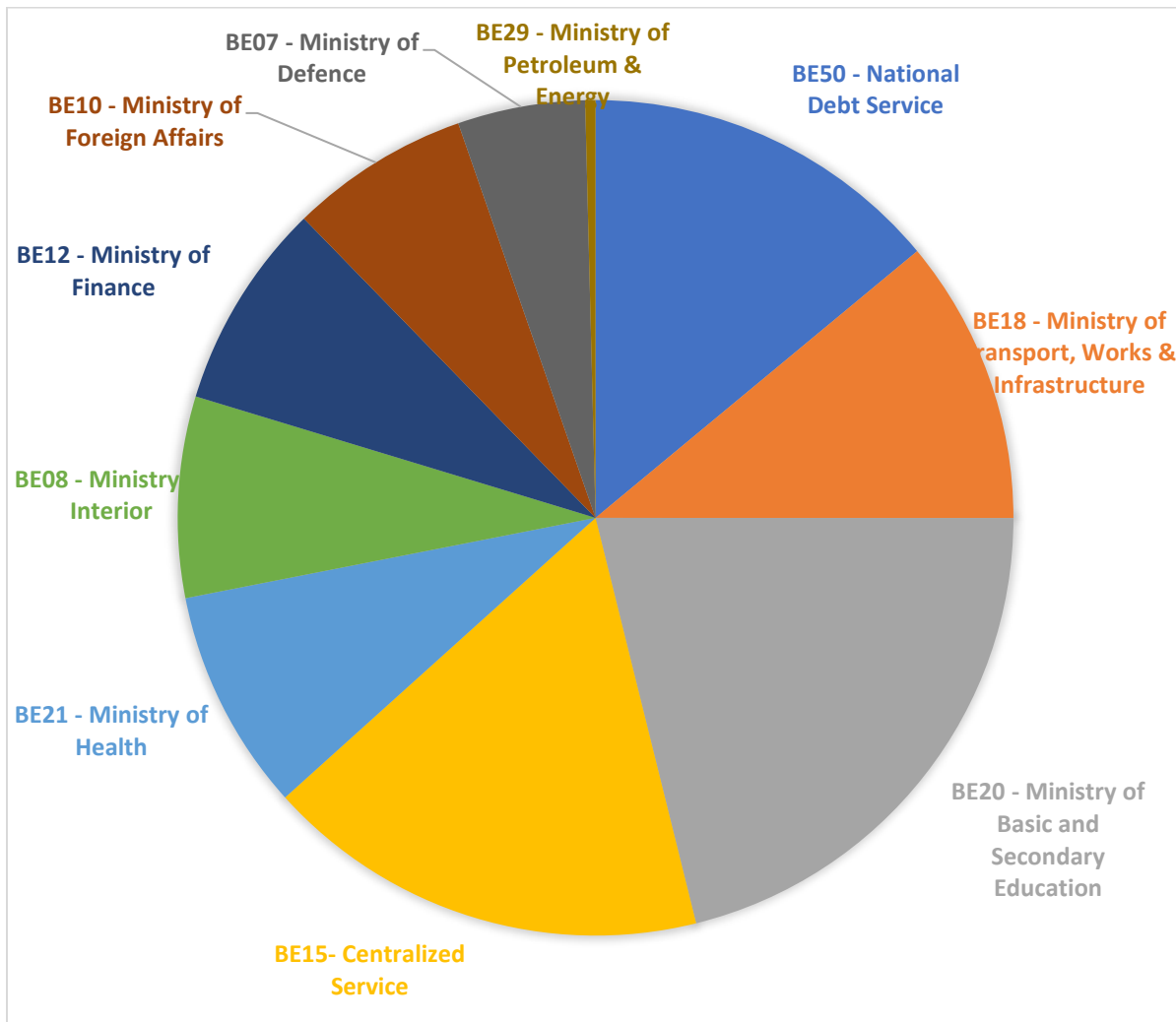
The top ten highest spending Budget Entities collectively consumed 87 percent of total expenditure as of end April 2021. Debt Service and Ministry of Works, Construction & Infrastructure registered as the highest spending ministries, consuming 25 and 15 percent of total expenditure respectively. The Ministry of Petroleum's expenditure has increased from 17 million in April 2020 to 138 million in April 2021, largely attributed to the D131 million paid as Land Compensation under the GERMIP project.

Table 4: Top Ten Budget Entities as at end April 2021

Budget Entity	Jan-April 2020 Outturn	Jan-April 2021 Outturn	% of Total Expenditure 2021	Variance
BE50 - National Debt Service	607,020,938	1,650,160,482	25%	172%
BE18 - Ministry of Transport, Works & Infrastructure	478,889,223	964,809,095	15%	101%
BE20 - Ministry of Basic and Secondary Education	916,971,816	923,530,997	14%	1%
BE15- Centralized Service	746,669,450	456,185,833	7%	-39%
BE21 - Ministry of Health and Social Welfare	372,868,516	370,911,318	6%	-1%
BE08 - Ministry of Interior	337,691,429	362,976,873	6%	7%
BE12 - Ministry of Finance	347,944,780	352,076,049	5%	1%
BE10 - Ministry of Foreign Affairs	302,304,617	255,276,427	4%	-16%
BE07 - Ministry of Defence	214,126,924	216,953,174	3%	1%
BE29 - Ministry of Petroleum & Energy	17,275,270	138,492,217	2%	702%
Sub Total	4,341,762,964	5,691,372,466	87%	31%

Source: IFMIS

Chart 2: Top Spending Budget Entities as at End April 2021 as a percentage



II. TOP TEN SPENDING BUDGET LINE

Subvention, and Roads & Bridges registered as the highest expenditure line items, with 32 and 52 percent of their approved budgets spent as of end April 2021.

Meanwhile, Land compensation consumed 73 percent of its approved budget as of end April 2021, followed by the Settlement of Confirmed Debt and School Improvement Grant (SIG), both consuming 47 percent and 38 percent of their budgets respectively.

Table 4: Top ten budget spending lines for end April 2021

Line Item	Approved Budget for 2021	Jan-April 2021 Exp.	% of Budget line spent 2021	Jan-April 2020 Exp.	Y-o-Y Growth (%)
Subvention	3,432,086,000	1,104,627,089	32%	1,231,538,725	-10%
Roads and bridges	1,650,000,000	863,525,263	52%	428,177,158	102%
Input Subsidy	200,000,000	200,000,000	100%	0	
Settlement of Confirm Debts	417,000,000	195,460,669	47%	192,591,071	1%
land Compensation	178,395,000	131,000,000	73%	0	0%
School Improvement Grant	291,984,000	112,316,620	38%	82,000,000	57%
Operating cost	429,348,000	105,737,461	25%	172,882,201	-39%
Rent and Rates	252,366,000	76,589,155	30%	124,124,335	-38%
Travel Expenses	252,580,000	75,365,996	30%	83,558,439	-10%
Application Software System Licenses	78,474,000	74,359,014	95%	0	0%
Food and Food services	272,442,000	67,643,523	25%	87,904,854	-23%
Sub total	7,454,675,000	3,006,624,789	40%	2,402,776,784	25%

Source: IFMIS

Annex 1: Budget Absorption by BE for End April 2021

BE	APPROVED BUDGET GLF 2021	Jan-April 2021 Exp.	% of Budget Absorbed	Jan-April 2020 Exp.2
BE01 - Office of The President	627,443,812	170,546,603	27%	188,121,669
BE02 - National Assembly	246,406,737	38,227,792	16%	41,903,196
BE03 - Judiciary	181,771,775	43,771,857	24%	47,938,470
BE04 - Independent Electoral Commission	314,150,402	133,050,504	42%	6,237,984
BE05 - Public Service Commission	10,774,777	2,667,435	25%	1,471,561
BE06 - National Audit Office	128,200,228	18,901,049	15%	15,708,936
BE07 - Ministry of Defence	757,541,349	216,953,174	29%	214,126,924
BE08 - Ministry of Interior	1,037,282,618	362,976,873	35%	337,691,429
BE09 - Ministry of Tourism and Culture	37,809,589	9,719,498	26%	9,427,335
BE10 - Ministry of Foreign Affairs	923,311,478	255,276,427	28%	302,304,617
BE11 - Ministry of Justice	146,544,393	52,290,364	36%	65,717,200
BE12 - Ministry of Finance	1,013,197,461	352,076,049	35%	347,944,780
BE13 - Pensions and Gratuities	367,678,000	89,852,187	24%	84,714,215
BE14 - Ombudsman	21,882,944	5,447,737	25%	6,601,840
BE15 - Centralized Services	2,127,000,000	456,185,833	21%	746,669,450
BE16 - Ministry of Local Government and Lands	173,843,000	29,676,442	17%	19,769,755
BE17 - Ministry of Agriculture	402,753,336	73,343,017	18%	96,062,217
BE18 - Ministry of Transport, Works & Infrastructure	1,974,520,126	964,809,095	49%	478,889,223
BE19 - Ministry of Trade, Industry & Employment	101,236,036	24,671,279	24%	22,561,072
BE20 - Ministry of Basic and Secondary Education	2,811,691,288	923,530,997	33%	916,971,816
BE21 - Ministry of Health and Social Welfare	1,602,626,438	370,911,318	23%	372,868,516
BE22 - Ministry of Youth & Sports	117,679,522	33,294,994	28%	17,658,212
BE23 - Ministry of Environment, Climate Change & Nat. Resources	218,866,796	46,043,196	21%	25,713,728
BE24 - Ministry of Comm, Info & Info Tech	80,588,977	12,329,106	15%	6,013,442
BE25 - Ministry of Fisheries, Water Res. & NA Matters	53,892,275	6,693,462	12%	7,735,640
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	274,159,669	55,105,415	20%	75,081,803
BE29 - Ministry of Petroleum & Energy	187,536,506	138,492,217	74%	17,275,270
BE31 - Ministry of Women, Children and Social Welfare	92,878,464	22,939,605	25%	6,864,237
BE 33-National Human Rights Commission	41,483,030	7,830,811	19%	
BE50 - National Debt Service	5,999,484,701	1,650,160,482	28%	607,020,938
Grand Total	22,074,235,727	6,567,774,819	30%	5,087,065,475

Annex 2: Salaries and Allowances by Budget Entity for April 2021 compared to End April 2020

BE	Basic Salaries (BS)	Basic Salaries (BS)	BS Variation	Allowances	Allowances	Allowance Variation
	Jan-April 2021	Jan-April 2020		Jan-April 2021	Jan-April 2020	
BE01 - Office of The President	19,452,372	18,929,926	3%	18,088,376	17,761,146	2%
BE02 - National Assembly	7,424,665	7,375,918	1%	17,389,380	12,983,825	34%
BE03 - Judiciary	10,277,821	9,764,599	5%	26,533,662	20,974,997	27%
BE04 - Independent Electoral Commission	2,493,510	1,585,695	0%	2,748,726	1,983,500	
BE05 - Public Service Commission	789,740	535,870	47%	590,661	456,966	29%
BE06 - National Audit Office	6,753,327	4,764,491	42%	10,168,500	5,972,929	70%
BE07 - Ministry of Defence	72,350,612	71,031,156	2%	78,725,735	77,842,024	1%
BE08 - Ministry of Interior	126,378,103	124,863,560	1%	130,131,424	95,436,055	36%
BE09 - Ministry of Tourism and Culture	665,292	688,490	-3%	533,332	482,301	11%
BE10 - Ministry of Foreign Affairs	36,032,479	50,728,709	-29%	102,067,466	28,460,624	259%
BE11 - Attorney General's Chambers & Ministry of Justice	2,700,363	2,913,664	-7%	8,545,113	6,831,641	25%
BE12 - Ministry of Finance	6,536,377	6,747,014	-3%	27,600,656	10,315,391	168%
BE14 - Ombudsman	2,891,091	2,685,570	8%	1,879,319	3,016,270	-38%
BE16 - Ministry of Local Government and Lands	9,442,006	10,059,530	-6%	6,344,568	4,829,218	31%
BE17 - Ministry of Agriculture	15,742,165	14,787,892	6%	11,020,105	10,211,740	8%
BE18 - Ministry of Transport, Works & Infrastructure	2,007,860	2,035,364	-1%	1,384,601	1,589,265	-13%
BE19 - Ministry of Trade, Industry & Employment	2,299,988	2,220,603	4%	1,749,378	1,617,641	8%
BE20 - Ministry of Basic and Secondary Education	304,904,197	272,557,930	12%	250,648,952	212,988,099	18%
BE21 - Ministry of Health and Social Welfare	51,224,328	45,378,907	13%	54,563,365	46,572,754	17%
BE22 - Ministry of Youth & Sports	1,154,990	1,154,335	0%	768,440	666,022	15%
BE23 - Ministry of Environment, Climate Change & Nat. Resources	7,272,641	7,334,583	-1%	5,119,711	5,232,753	-2%
BE24 - Ministry of Comm, Info & Info Tech	1,800,534	1,582,089	14%	1,341,352	1,277,320	5%
BE25 - Ministry of Fisheries, Water Res. & NA Matters	2,036,477	1,812,056	12%	1,533,307	1,392,889	10%
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	1,373,453	1,312,060	5%	1,027,135	968,949	6%
BE29 - Ministry of Petroleum & Energy	1,711,302	1,639,651	4%	1,342,212	1,204,722	11%
BE31 - Ministry of Women, Children and Social Welfare	2,144,288		0%	1,593,380		
BE 33-National Human Rights Commission	1,340,205	-	0%	4,802,900		
Total	699,200,186	664,489,660	5%	768,241,756	571,069,040	35%

Annex 3: Salaries and Allowances by Budget Entity for April 2021 compared to Approved Budget 2021

BE	Basic Salaries (BS)		Column1	Column2		Allowances
	Approved Budget	Jan-April 2021		% of Budget Spent	Approved Budget	
BE01 - Office of The President	63,591,723	19,452,372	31%	56,797,563	18,088,376	32%
BE02 - National Assembly	22,857,162	7,424,665	32%	47,149,575	17,389,380	37%
BE03 - Judiciary	31,393,626	10,277,821	33%	66,478,149	26,533,662	40%
BE04 - Independent Electoral Commission	6,501,907	2,493,510	38%	8,120,700	2,748,726	34%
BE05 - Public Service Commission	1,793,284	789,740	44%	1,481,493	590,661	40%
BE06 - National Audit Office	26,903,260	6,753,327	25%	53,152,000	10,168,500	19%
BE07 - Ministry of Defence	242,072,576	72,350,612	30%	263,201,293	78,725,735	30%
BE08 - Ministry of Interior	408,534,538	126,378,103	31%	716,254,468	130,131,424	18%
BE09 - Ministry of Tourism and Culture	2,193,556	665,292	30%	1,616,033	533,332	33%
BE10 - Ministry of Foreign Affairs	153,089,824	36,032,479	24%	342,406,084	102,067,466	30%
BE11 - Attorney General's Chambers & Ministry of Justice	10,671,394	2,700,363	25%	22,529,019	8,545,113	38%
BE12 - Ministry of Finance	23,604,456	6,536,377	28%	90,789,025	27,600,656	30%
BE14 - Ombudsman	4,429,609	2,891,091	65%	3,681,271	1,879,319	51%
BE16 - Ministry of Local Government and Lands	44,976,096	9,442,006	21%	23,874,904	6,344,568	27%
BE17 - Ministry of Agriculture	47,062,838	15,742,165	33%	32,893,458	11,020,105	34%
BE18 - Ministry of Transport, Works & Infrastructure	6,906,229	2,007,860	29%	5,113,164	1,384,601	27%
BE19 - Ministry of Trade, Industry & Employment	7,101,268	2,299,988	32%	5,484,768	1,749,378	32%
BE20 - Ministry of Basic and Secondary Education	915,642,100	304,904,197	33%	656,574,824	250,648,952	38%
BE21 - Ministry of Health and Social Welfare	150,274,500	51,224,328	34%	169,901,531	54,563,365	32%
BE22 - Ministry of Youth & Sports	3,589,339	1,154,990	32%	2,190,183	768,440	35%
BE23 - Ministry of Environment, Climate Change & Nat. Resources	23,103,243	7,272,641	31%	16,283,553	5,119,711	31%
BE24 - Ministry of Comm, Info & Info Tech	5,110,834	1,800,534	35%	3,951,643	1,341,352	34%
BE25 - Ministry of Fisheries, Water Res. & NA Matters	5,867,453	2,036,477	35%	4,374,822	1,533,307	35%
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	6,266,656	1,373,453	22%	4,143,013	1,027,135	25%
BE29 - Ministry of Petroleum & Energy	5,212,204	1,711,302	33%	3,628,446	1,342,212	37%
BE31 - Ministry of Women, Children and Social Welfare	12,230,174	2,144,288	18%	9,171,609	1,593,380	17%
BE 33-National Human Rights Commission	5,235,300	1,340,205	26%	19,438,800	4,802,900	25%
Total	2,236,215,149	699,200,186	31%	2,630,681,391	768,241,756	29%

Source: IFMIS

Annex 4: Subvention by Budget Entity for End April 2021 compared to End April 2020

BE	2021	2020	Variation
BE01 OP	50,685,861	36,075,910	40%
BE07 MOD	1,000,000	1,000,000	0%
BE08 MOI	50,538,691	36,000,000	40%
BE09 MOTC	7,450,000	6,625,000	12%
BE11 MOJ	35,927,500	47,174,684	-24%
BE12 MoFEA	250,151,018	226,251,186	11%
BE15 CENTRALIZED SERVICES	200,000,000	455,256,379	-56%
BE17 MOA	13,744,292	11,035,000	25%
BE18 MOTWI	9,861,150	7,550,000	31%
BE19 MOTRIE	13,099,900	12,550,000	4%
BE20 MOBSE	196,931,746	177,301,985	11%
BE21 MOHSW	214,881,623	173,881,976	24%
BE22 MOYS	23,346,644	8,475,106	175%
BE23 MECCNAR	9,016,666	7,680,700	17%
BE27 MOHERST	27,991,998	24,680,800	13%
Total Subventions	1,104,627,089	1,231,538,725	-10%

Source: IFMIS

Annex 5: Subvention by Budget Entity for End April 2021 compared to Approved budget

BE	Approved Budegt	Jan-April 2021 exp.	% OF BUDGET ABSORBED	Jan-April 2020 exp.
BE01 OP	146,914,026	50,685,861	35%	36,075,910
BE07 MOD	2,000,000		0%	
BE08 MOI	2,000,000	1,000,000	50%	1,000,000
BE09 MOTC	111,200,000	50,538,691	45%	36,000,000
BE11 MOJ	20,400,000	7,450,000	37%	6,625,000
BE12 MoFEA	81,108,980	35,927,500	44%	47,174,684
BE15 CENTRALIZED SERVICES	699,854,800	250,151,018	36%	226,251,186
BE 16 MoLRG	980,000,000	200,000,000	20%	455,256,379
BE17 MOA	16,000,000		0%	-
BE18 MOTWI	53,356,940	13,744,292	26%	11,035,000
BE19 MOTRIE	39,623,449	9,861,150	25%	7,550,000
BE20 MOBSE	51,168,399	13,099,900	26%	12,550,000
BE21 MOHSW	594,070,837	196,931,746	33%	177,301,985
BE22 MOYS	727,508,935	214,881,623	30%	173,881,976
BE23 MECCNAR	73,200,000	23,346,644	32%	8,475,106
BE24 MOICI	27,400,000	9,016,666	33%	7,680,700
BE27 MOHERST	12,000,000		0%	
Total Subventions	96,280,000	27,991,998	29%	24,680,800

Source: IFMIS