



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

**FEBRUARY 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-February 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 February 2021 amounted to **D2.09 billion** which represents a decrease of 29 percent as compared to the same period last year.

**Table 1: Composition of Central Government Expenditure for February 2021**

Budget Class	Jan-Feb 2021 Expenditure	% of Total Expenditure	Jan-Feb 2020 Exp.	% of Total Expenditure	Y-o-Y Growth
Personnel Emoluments	716,516,716	34%	649,494,341	22%	10%
Other Recurrent	430,865,070	21%	461,592,710	16%	-7%
Subventions to Public Corporations	416,121,841	20%	694,749,974	23%	-40%
Debt Service	112,346,186	5%	587,338,706	20%	-81%
Development	418,400,020	20%	565,628,549	19%	-26%
<b>Total Expenditure</b>	<b>2,094,249,833</b>	<b>100%</b>	<b>2,958,804,280</b>	<b>100%</b>	<b>-29%</b>

#### Source: IFMIS

Personnel Emolument (PE) and Other Recurrent (OC) collectively consumed 55 percent of total expenditure. Meanwhile, PE has increased from D649 million in February 2020 to D716 million in February 2021, representing a growth of 10 percent.

In comparison to last year, Debt Service decreased by 81 percent from D587 million to D112 million, whilst expenditure on Development has decreased by 26 percent relative to last year.

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

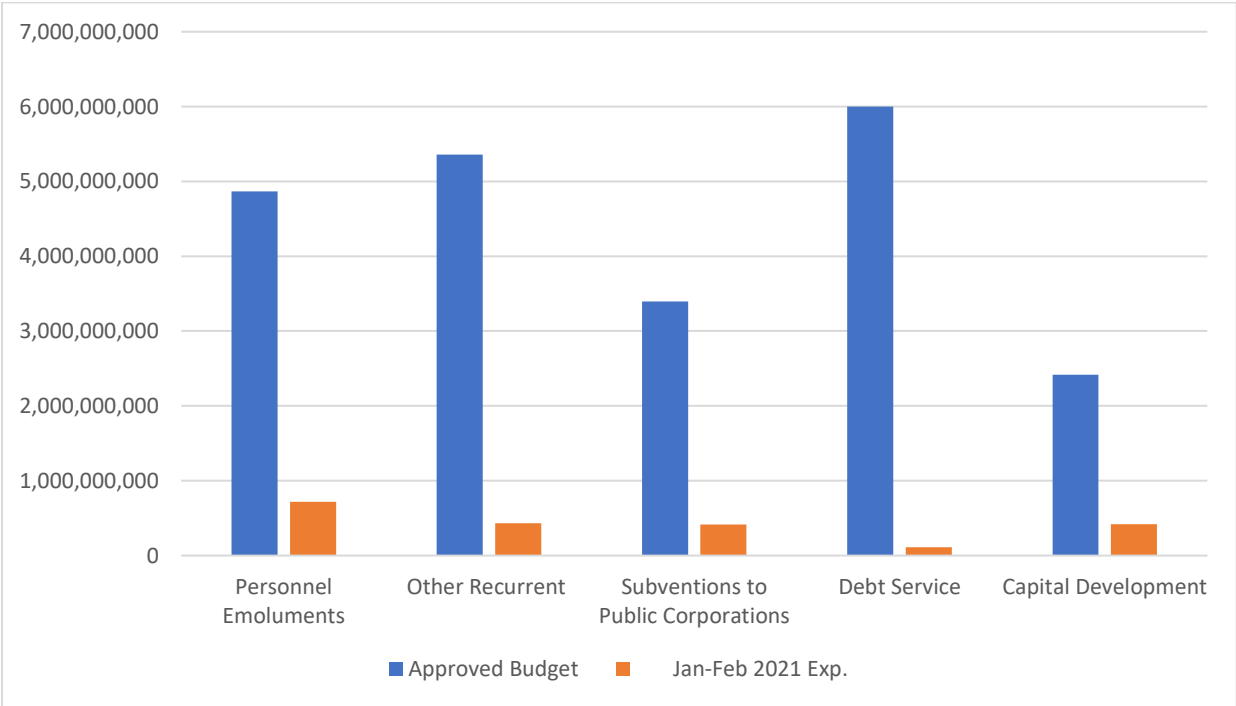
Budget Class	Approved Budget	Jan-Feb 2021 Exp.	% of Approved Budget Spent
Personnel Emoluments	4,866,723,000	716,516,716	15%
Other Recurrent	5,359,102,000	430,865,070	8%
Subventions to Public Corporations	3,396,584,193	416,121,841	12%
Debt Service	5,999,485,000	112,346,186	2%
Development	2,416,840,000	418,400,020	17%
<b>Total Expenditure</b>	<b>22,074,236,000</b>	<b>2,094,249,833</b>	<b>9%</b>

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 spending budget class with 17 percent of its budget consumed as at end February 2021. The different budget classes have collectively consumed 9 percent of the Approved budget as at end February 2021.

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



**Table 3: Composition of Central Government Expenditure for End February 2021**

Personnel Emoluments	Jan-Feb 2021 Exp.	% of Total PE	Jan-Feb 2020 Exp.	% of Total PE	Y-o-Y Growth
Basic Salary	340,806,743	48%	325,890,156	50%	4%
Allowances	327,185,604	46%	270,158,536	42%	21%
ECA	47,662,447	7%	51,345,079	8%	-7%
Social Security Contributions	861,923	0.1%	2,100,570	0%	0%
<b>Total PE</b>	<b>716,516,716</b>	<b>100%</b>	<b>649,494,341</b>	<b>100%</b>	<b>10%</b>

Personnel Emolument increased by 10 percent relative to last year. Basic Salary which constitutes 48 percent of total PE, has registered a growth of 4 percent, increasing from D325 million in 2020 to D340 million in 2021. Allowances have also increased by 21 percent as compared to the same period last year, from D270 million to 327 million.

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

Personnel Emoluments	Approved Budget 2021	Jan-Feb 2021 Exp.	% of Approved Budget Spent
Basic Salary	2,236,215,149	340,806,743	15%
Contingency Payroll	200,000,000	0	0%
Allowances	2,170,210,000	327,185,604	15%
ECA	256,538,000	47,662,447	19%
Social Security Contributions	15,071,000	861,923	6%
<b>Total PE</b>	<b>4,866,723,000</b>	<b>716,516,716</b>	<b>15%</b>

**Source: IFMIS**

The table above shows the approved budget for PE as compared to February 2021 expenditure. Basic Salary and Allowance have both consumed 15 percent of their approved budget respectively as at the period under review.

### I. TOP TEN SPENDING BUDGET ENTITIES (BEs)

The top ten highest spending Budget Entities collectively consumed 86 percent of total expenditure as of end February 2021. Ministry of Basic & Secondary Education and Ministry of Transport, Works & Infrastructure tops the list, consuming 21 and 17 percent of total expenditure respectively.

The Ministry of Basic & Secondary Education expenditure has decreased by 2 percent from D447 million in February 2020 to D438 in February 2021. Meanwhile, the Ministry of Works expenditure decreased substantially by 19%.

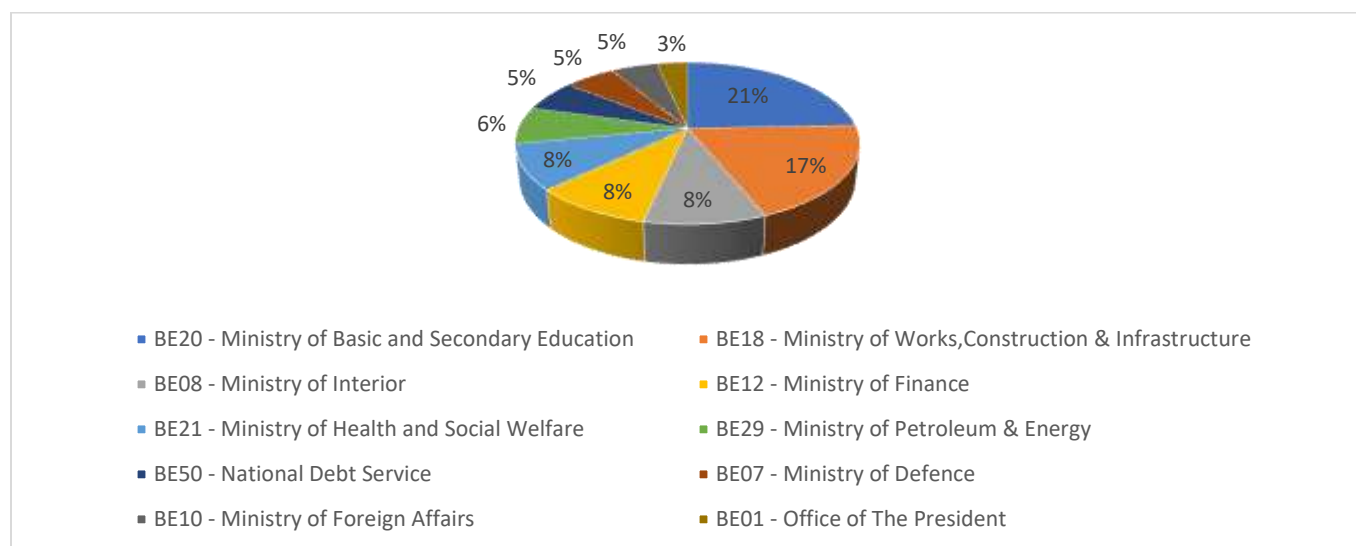
The Ministry of Petroleum and Energy has registered an annual growth of 4218%, from D3 million in February 2020, to D133 million in February 2021. This growth in expenditure is largely attributed to the payment of land compensation of D131 million under the GERMP Project.

**Table 4: Top Ten Budget Entities as at end February 2021**

Budget Entity	Jan-Feb 2021 Outturn	% of Total Expenditure 2021	Jan-Feb 2020 Outturn	Variance
BE20 - Ministry of Basic and Secondary Education	438,772,563.57	21%	447,777,437.98	-2%
BE18 - Ministry of Works, Construction & Infrastructure	349,491,909.17	17%	431,494,583.77	-19%
BE08 - Ministry of Interior	173,553,138.74	8%	158,408,356.99	10%
BE12 - Ministry of Finance	170,283,296.39	8%	162,535,281.06	5%
BE21 - Ministry of Health and Social Welfare	162,857,578.88	8%	141,117,201.54	15%
BE29 - Ministry of Petroleum & Energy	133,544,099.26	6%	3,092,954.83	4218%
BE50 - National Debt Service	112,346,186.09	5%	587,338,705.67	-81%
BE07 - Ministry of Defence	103,353,944.07	5%	100,450,860.02	3%
BE10 - Ministry of Foreign Affairs	94,243,721.25	5%	161,299,968.13	-42%
BE01 - Office of The President	61,768,744.64	3%	88,137,891.27	-30%
<b>Sub Total</b>	<b>1,800,215,182.06</b>	<b>86%</b>	<b>2,281,653,241.26</b>	<b>-21%</b>
<b>Total Expenditure</b>	<b>2,094,249,832.58</b>	<b>100%</b>	<b>2,958,804,279.94</b>	<b>-29%</b>

Source: IFMIS

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



## II. TOP TEN SPENDING BUDGET LINE

Roads & Bridges and Food & Food Services registered the highest absorbed expenditure line item with 20 and 18 percent of its approved budget spent as of end February 2021.

School Improvement Grant (SIG), has consumed 15 percent of its approved budget as end February 2021, followed by Subvention and General Pensions Benefits, both consuming 13 percent of their budgets respectively.

**Table 4: Top ten budget spending lines for end February 2021**

Line Item	Approved Budget for 2021	Jan-Feb 2021 Exp.	% of Budget line spent 2021	Jan-Feb 2020 Exp.	Y-o-Y Growth (%)
Subvention	3,396,584,193	430,865,070	13%	694,749,974	-38%
Roads and bridges	1,650,000,000	327,381,166	20%	421,540,898	0
land Compensation	178,395,000	131,000,000	1%	0	
operating cost	429,348,000	50,759,283	12%	120,343,918	-58%
Food and Food services	272,442,000	48,044,672	18%	74,394,002	-35%
School Improvement Grant	291,984,000	42,456,000	15%	71,000,000	-40%
General Pensions Benefits	300,000,000	38,321,063	13%	34,000,000	
Consultancy	250,358,000	27,128,707	11%	13,429,480	102%
Settlement of Confirm Debts	417,000,000	25,000,000	6%	40,000,000	
Purchase of fuel and lubricants	204,019,000	20,795,531	10%	28,312,331	-27%
sub total	<b>7,390,130,193</b>	<b>1,141,751,492</b>	<b>15%</b>	<b>1,497,770,602</b>	<b>-24%</b>
<b>Total Expenditure</b>	<b>22,074,236,000</b>	<b>976,644,746</b>	<b>4%</b>	<b>677,113,469</b>	<b>44%</b>

Source:IFMIS

## Annex 1: Budget Absorption by BE for End February 2021

BE	APPROVED BUDGET GLF 2021	Jan- Feb 2021 Exp.	% of Budget Absorbed	Jan-Feb 2020 Exp.
BE01 - Office of The President	627,443,812	61,768,744.64	10%	88,137,891.27
BE02 - National Assembly	246,406,737	15,177,057.03	6%	17,441,090.13
BE03 - Judiciary	181,771,775	20,291,473.57	11%	14,041,068.52
BE04 - Independent Electoral Commission	314,150,402	4,509,412.00	1%	2,776,195.00
BE05 - Public Service Commission	10,774,777	1,201,708.22	11%	628,271.69
BE06 - National Audit Office	128,200,228	8,582,625.79	7%	7,400,600.58
BE07 - Ministry of Defence	757,541,349	103,353,944.07	14%	100,450,860.02
BE08 - Ministry of Interior	1,037,282,618	173,553,138.74	17%	158,408,356.99
BE09 - Ministry of Tourism and Culture	37,809,589	2,207,808.11	6%	4,297,745.17
BE10 - Ministry of Foreign Affairs	923,311,478	94,243,721.25	10%	161,299,968.13
BE11 - Ministry of Justice	146,544,393	20,178,621.25	14%	34,588,812.58
BE12 - Ministry of Finance	1,013,197,461	170,283,296.39	17%	162,535,281.06
BE13 - Pensions and Gratuties	367,678,000	42,406,346.66	12%	35,733,460.93
BE14 - Ombudsman	21,882,944	1,456,312.00	7%	1,448,417.00
BE15 - Centralized Services	2,127,000,000	51,500,000.00	2%	451,535,000.00
BE16 - Ministry of Local Government and Lands	173,843,000	9,614,061.66	6%	7,121,024.06
BE17 - Ministry of Agriculture	402,753,336	26,408,345.59	7%	47,951,794.34
BE18 - Ministry of Works,Construction & Infrastructure	1,974,520,126	349,491,909.17	18%	431,494,583.77
BE19 - Ministry of Trade,Industry & Employment	101,236,036	8,365,465.16	8%	8,196,621.82
BE20 - Ministry of Basic and Secondary Education	2,811,691,288	438,772,563.57	16%	447,777,437.98
BE21 - Ministry of Health	1,602,626,438	162,857,578.88	10%	141,117,201.54
BE22 - Ministry of Youth & Sports	117,679,522	8,168,809.73	7%	5,118,639.93
BE23 - Ministry of Enviroment,Climate Change & Nat. Resouces	218,866,796	32,083,035.16	15%	10,495,780.66
BE24 - Ministry of Comm,Info & Info Tech	80,588,977	2,300,835.35	3%	2,384,508.35
BE25 - Ministry of Fisheries, Water Res. & NA Matters	53,892,275	2,813,267.98	5%	2,136,079.00
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	274,159,669	22,155,368.87	8%	20,703,497.03
BE29 - Ministry of Petroleum & Energy	187,536,506	133,544,099.26	71%	3,092,954.83
BE31 - Ministry of Women, Children and Social Welfare	92,878,464	11,182,047.09	12%	3,152,431.89
BE 33-National Human Rights Commission	41,483,030	3,432,049.30	8%	-
BE50 - National Debt Service	5,999,484,701	112,346,186.09	2%	587,338,706
<b>Grand Total</b>	<b>22,074,235,727</b>	<b>2,094,249,832.58</b>	<b>9%</b>	<b>2,958,804,280</b>



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

BE	Basic Salaries (BS)		BS Variation	Allowances		Allowance Variation
	Jan-Feb 2021	Jan-Feb 2020		Jan-Feb 2021	Jan-Feb 2020	
BE01 - Office of The President	9,789,187.14	9,236,754.78	6%	8,785,265.00	8,614,701.80	2%
BE02 - National Assembly	3,723,343.33	3,565,130.13	4%	8,947,358.70	6,669,688.00	34%
BE03 - Judiciary	5,076,918.21	2,693,541.24	88%	13,103,490.36	10,260,945.45	28%
BE04 - Independent Electoral Commission	1,170,170.00	1,077,195.00	0%	1,339,242.00	1,349,000.00	
BE05 - Public Service Commission	397,447.73	272,954.16	46%	245,748.98	248,340.95	-1%
BE06 - National Audit Office	3,372,250.79	2,426,620.46	39%	5,013,000.00	2,992,428.57	68%
BE07 - Ministry of Defence	35,829,403.43	35,672,655.55	0%	38,772,896.42	38,076,101.37	2%
BE08 - Ministry of Interior	63,230,933.21	61,584,244.82	3%	60,987,860.88	43,606,526.44	40%
BE09 - Ministry of Tourism and Culture	321,047.02	343,354.60	-6%	268,161.09	236,384.50	13%
BE10 - Ministry of Foreign Affairs	11,248,298.10	25,443,390.40	-56%	42,624,663.51	9,596,938.19	344%
BE11 - Attorney General's Chambers & Ministry of Justice	1,373,194.85	1,245,365.85	10%	4,308,734.40	1,566,061.73	175%
BE12 - Ministry of Finance	3,236,022.76	3,357,652.09	-4%	12,391,084.17	3,862,316.71	221%
BE14 - Ombudsman	1,111,988.00	612,375.42	82%	344,324.00	636,041.58	-46%
BE16 - Ministry of Local Government and Lands	4,155,388.35	4,067,645.41	2%	2,779,821.63	2,343,178.05	19%
4BE17 - Ministry of Agriculture	8,008,389.35	7,491,436.46	7%	5,542,790.70	5,173,705.56	7%
BE18 - Ministry of Works, Construction & Infrastructure	999,074.29	993,435.09	1%	709,162.26	678,412.22	5%
BE19 - Ministry of Trade, Industry & Employment	1,204,579.50	1,056,123.68	14%	942,935.66	793,593.14	19%
BE20 - Ministry of Basic and Secondary Education	151,242,017.71	134,554,530.68	12%	126,367,654.02	106,284,256.72	19%
BE21 - Ministry of Health	25,980,883.86	22,849,928.68	14%	24,880,316.09	21,872,933.27	14%
BE22 - Ministry of Youth & Sports	578,516.15	587,625.31	-2%	395,353.97	344,947.62	15%
BE23 - Ministry of Environment, Climate Change & Nat. Resources	3,620,989.60	3,578,420.23	1%	2,527,930.94	2,549,563.93	-1%
BE24 - Ministry of Comm, Info & Info Tech	869,292.50	777,548.73	12%	614,813.85	630,502.22	-2%
BE25 - Ministry of Fisheries, Water Res. & NA Matters	1,060,616.72	885,433.47	20%	747,002.02	665,035.33	12%
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	658,369.08	668,568.76	-2%	497,581.46	489,550.57	2%
BE29 - Ministry of Petroleum & Energy	855,770.73	848,224.71	1%	649,653.44	617,381.70	5%
BE31 - Ministry of Women, Children and Social Welfare	1,054,994.29		0%	816,763.30		
BE 33-National Human Rights Commission	637,656.00	-	0%	2,380,700.00		
<b>Total</b>	<b>340,806,742.70</b>	<b>325,890,155.71</b>	<b>5%</b>	<b>366,984,308.85</b>	<b>270,158,535.62</b>	<b>36%</b>

### Annex 3: Salaries and Allowances by Budget Entity for February 2021 compared to Approved Budget 2020

BE	Basic Salaries (BS)			Allowances		
	Approved Budget	Jan-Feb 2021	% of Budget Spent	Approved Budget	Jan-Feb 2021	% of Budget Spent
BE01 - Office of The President	63,591,723.00	9,789,187.14	15%	56,797,563.00	8,785,265.00	15%
BE02 - National Assembly	22,857,162.00	3,723,343.33	16%	47,149,575.00	8,947,358.70	19%
BE03 - Judiciary	31,393,626.00	5,076,918.21	16%	66,478,149.00	13,103,490.36	20%
BE04 - Independent Electoral Commission	6,501,907.00	1,170,170.00	18%	8,120,700.00	1,339,242.00	16%
BE05 - Public Service Commission	1,793,284.00	397,447.73	22%	1,481,493.00	245,748.98	17%
BE06 - National Audit Office	26,903,260.00	3,372,250.79	13%	53,152,000.00	5,013,000.00	9%
BE07 - Ministry of Defence	242,072,576.00	35,829,403.43	15%	263,201,293.00	38,772,896.42	15%
BE08 - Ministry of Interior	408,534,538.00	63,230,933.21	15%	716,254,468.00	60,987,860.88	9%
BE09 - Ministry of Tourism and Culture	2,193,556.00	321,047.02	15%	1,616,033.00	268,161.09	17%
BE10 - Ministry of Foreign Affairs	153,089,824.00	11,248,298.10	7%	342,406,084.00	42,624,663.51	12%
BE11 - Attorney General's Chambers & Ministry of Justice	10,671,394.00	1,373,194.85	13%	22,529,019.00	4,308,734.40	19%
BE12 - Ministry of Finance	23,604,456.00	3,236,022.76	14%	90,789,025.00	12,391,084.17	14%
BE14 - Ombudsman	4,429,609.00	1,111,988.00	25%	3,681,271.00	344,324.00	9%
BE16 - Ministry of Local Government and Lands	44,976,096.00	4,155,388.35	9%	23,874,904.00	2,779,821.63	12%
BE17 - Ministry of Agriculture	47,062,838.00	8,008,389.35	17%	32,893,458.00	5,542,790.70	17%
BE18 - Ministry of Works, Construction & Infrastructure	6,906,229.00	999,074.29	14%	5,113,164.00	709,162.26	14%
BE19 - Ministry of Trade, Industry & Employment	7,101,268.00	1,204,579.50	17%	5,484,768.00	942,935.66	17%
BE20 - Ministry of Basic and Secondary Education	915,642,100.00	151,242,017.71	17%	656,574,824.00	126,367,654.02	19%
BE21 - Ministry of Health	150,274,500.00	25,980,883.86	17%	169,901,531.00	24,880,316.09	15%
BE22 - Ministry of Youth & Sports	3,589,339.00	578,516.15	16%	2,190,183.00	395,353.97	18%
BE23 - Ministry of Environment, Climate Change & Nat. Resources	23,103,243.00	3,620,989.60	16%	16,283,553.00	2,527,930.94	16%
BE24 - Ministry of Comm, Info & Info Tech	5,110,834.00	869,292.50	17%	3,951,643.00	614,813.85	16%
BE25 - Ministry of Fisheries, Water Res. & NA Matters	5,867,453.00	1,060,616.72	18%	4,374,822.00	747,002.02	17%
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	6,266,656.00	658,369.08	11%	4,143,013.00	497,581.46	12%
BE29 - Ministry of Petroleum & Energy	5,212,204.00	855,770.73	16%	3,628,446.00	649,653.44	18%
BE31 - Ministry of Women, Children and Social Welfare	12,230,174.00	1,054,994.29	9%	9,171,609.00	816,763.30	9%
BE 33-National Human Rights Commission	5,235,300.00	637,656.00	12%	19,438,800.00	2,380,700.00	12%
<b>Total</b>	<b>2,236,215,149.00</b>	<b>340,806,742.70</b>	<b>15%</b>	<b>2,630,681,391.00</b>	<b>366,984,308.85</b>	<b>14%</b>

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

BE	2021	2020	Variation
BE01 OP	26,298,445.50	16,917,800.00	55%
BE07 MOD	500,000.00	500,000.00	0%
BE08 MOI	25,038,691.00	17,000,000.00	47%
BE09 MOTC	1,500,000.00	3,250,000.00	-54%
BE11 MOJ	13,387,500.00	29,387,434.00	0%
BE12 MoFEA	126,097,799.00	118,226,423.47	7%
BE15 CENTRALIZED SERVICES	-	317,713,000.00	0%
BE17 MOA	4,872,538.34	5,490,000.00	-11%
BE18 MOTWI	5,012,050.00	4,300,000.00	0%
BE19 MOTRIE	5,499,950.00	5,500,000.00	0%
BE20 MOBSE	89,389,094.76	78,926,419.18	13%
BE21 MOHSW	97,083,774.14	79,688,897.37	22%
BE22 MOYS	5,000,000.00	3,000,000.00	0%
BE23 MECCNAR	4,450,000.00	2,850,000.00	0%
BE27 MOHERST	11,991,998.00	12,000,000.00	0%
<b>Total Subventions</b>	<b>416,121,840.74</b>	<b>694,749,974.02</b>	<b>-40%</b>

Source: IFMIS

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

BE	Approved Budget	Jan- Feb 2021 exp.	% OF BUDGET ABSORBED	Jan- Feb 2020 exp.
BE01 OP	146,914,026.00	26,298,445.50	18%	16,917,800.00
BE07 MOD	2,000,000.00	500,000.00	25%	500,000.00
BE08 MOI	111,200,000.00	25,038,691.00	23%	17,000,000.00
BE09 MOTC	20,400,000.00	1,500,000.00	7%	3,250,000.00
BE11 MOJ	66,858,766.00	13,387,500.00	20%	29,387,434.00
BE12 MoFEA	699,854,800.00	126,097,799.00	18%	118,226,423.47
BE15 CENTRALIZED SERVICES	780,000,000.00	-	0%	317,713,000.00
BE 16 MoLRG	16,000,000.00	-	0%	-
BE17 MOA	53,356,940.00	4,872,538.34	9%	5,490,000.00
BE18 MOTWI	39,623,449.00	5,012,050.00	13%	4,300,000.00
BE19 MOTRIE	29,916,440.00	5,499,950.00	18%	5,500,000.00
BE20 MOBSE	594,070,837.00	89,389,094.76	15%	78,926,419.18
BE21 MOHSW	627,508,935.00	97,083,774.14	15%	79,688,897.37
BE22 MOYS	73,200,000.00	5,000,000.00	7%	3,000,000.00
BE23 MECCNAR	27,400,000.00	4,450,000.00	16%	2,850,000.00
BE24 MOICI	12,000,000.00	-	0%	
BE27 MOHERST	96,280,000.00	11,991,998.00	12%	12,000,000.00
<b>Total Subventions</b>	<b>3,396,584,193.00</b>	<b>416,121,840.74</b>	<b>12%</b>	<b>694,749,974.02</b>

Source: IFMIS