



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

JANUARY 2021
EXPENDITURE BRIEF

PREPARED BY THE DIRECTORATE OF BUDGET

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INTRODUCTION

This brief presents an analysis of central government expenditure from 1st- 31 January 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 January 2021 amounted to **D977 Million**, which represents an increase of 44 percent as compared to the same period last year.

Table 1: Composition of Central Government Expenditure for January 2021

Budget Class	January 2021 Expenditure	% of Total Expenditure	January 2020 Exp.	% of Total Expenditure	Y-o-Y Growth
Personnel Emoluments	341,380,739	35%	306,371,088	45%	11%
Other Recurrent	62,208,314	6%	42,403,609	6%	47%
Subventions to Public Corporations	211,009,816	22%	163,299,084	24%	29%
Debt Service	24,965,454	3%	148,701,714	22%	-83%
Capital Development	337,264,801	35%	16,337,975	2%	1964%
Total Expenditure	976,644,746	100%	677,113,469	100%	44%

Source: IFMIS

Personnel Emolument (PE) and Other Recurrent (OC) collectively consumed 41 percent of total expenditure. Meanwhile, PE has increased from D306 million in January 2020 to D341 million in January 2021, representing a growth of 11 percent.

In comparison to last year, Debt Service decreased by 83 percent from D149 million to D25 million, whilst expenditure on Capital Development has increased by 1964% percent relative to last year, largely attributed to payments for the Banjul Rehabilitation Project. Overall, Capital Development represents around 35 percent of the total GLF expenditure as of end January 2021.

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

Budget Class	Approved Budget	January 2021 Exp.	% of Approved Budget Spent
Personnel Emoluments	4,866,723,000	341,196,361	7%
Other Recurrent	5,359,102,000	62,208,314	1%
Subventions to Public Corporations	3,396,584,193	211,009,816	6%
Debt Service	5,999,485,000	24,965,454	0%
Capital Development	2,416,840,000	337,264,801	14%
Total Expenditure	22,074,236,000	976,644,746	4%

Source: IFMIS

Table 2 above compares the different budget classes against the 2021 Approved budget, highlighting the absorption capacity by budget class.

Capital Development is the highest spending budget class with 14 percent of its budget consumed as at end January 2021. The different budget classes have collectively consumed 4 percent of the Approved budget as at end January 2021.

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

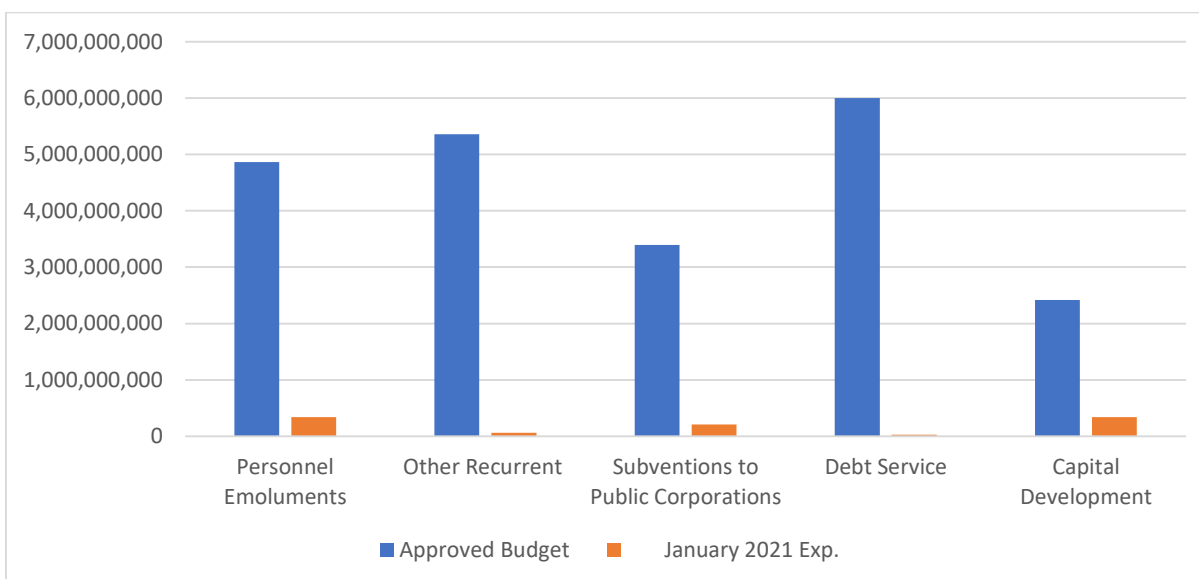


Table 3: Composition of Central Government Expenditure for End January 2021

Personnel Emoluments	January 2021 Exp.	% of Total PE	January 2020 Exp.	% of Total PEghg	Y-o-Y Growth
Basic Salary	164,825,391	48%	150,732,191	49%	9.3%
Allowances	152,489,735	45%	128,551,778	42%	18.6%
ECA	24,065,613	7%	27,087,119	9%	-11.2%
Civil Service Staff Loan	0	0%		0%	0%
Social Security Contributions	0	0%	0	0%	0%
Total PE	341,380,739	100%	306,371,088	100%	11%

Personnel Emolument increased by 11 percent relative to last year. Basic Salary constitutes 48 percent of total PE, which registered a growth of 9.3 percent, increasing from D151 million in 2020 to D165 million in 2021. Allowances have also increased by 18.6 percent as compared to the same period last year, from D129 million to 152 million.

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

Personnel Emoluments	Approved Budget 2021	January 2021 Exp.	% of Approved Budget Spent
Basic Salary	2,236,215,149	164,825,391	7%
Contingency Payroll	200,000,000	0	0%
Allowances	2,170,210,000	152,489,735	7%
ECA	256,538,000	24,065,613	9%
Social Security Contributions	15,071,000	0	0%
Total PE	4,866,723,000	341,380,739	7%

Source: IFMIS

The table above shows the approved budget for PE as compared to January 2021 expenditure. Basic Salary and Allowance have both consumed 7 percent of their approved ceilings respectively as at the period under review.

I. TOP TEN SPENDING BUDGET ENTITIES (BEs)

The top ten highest spending Budget Entities collectively consumed 44 percent of total expenditure as of end January 2021. Ministry of Works, Construction & Infrastructure and Ministry of Basic and Secondary Education tops the list, consuming 34 and 19 percent of total expenditure respectively.

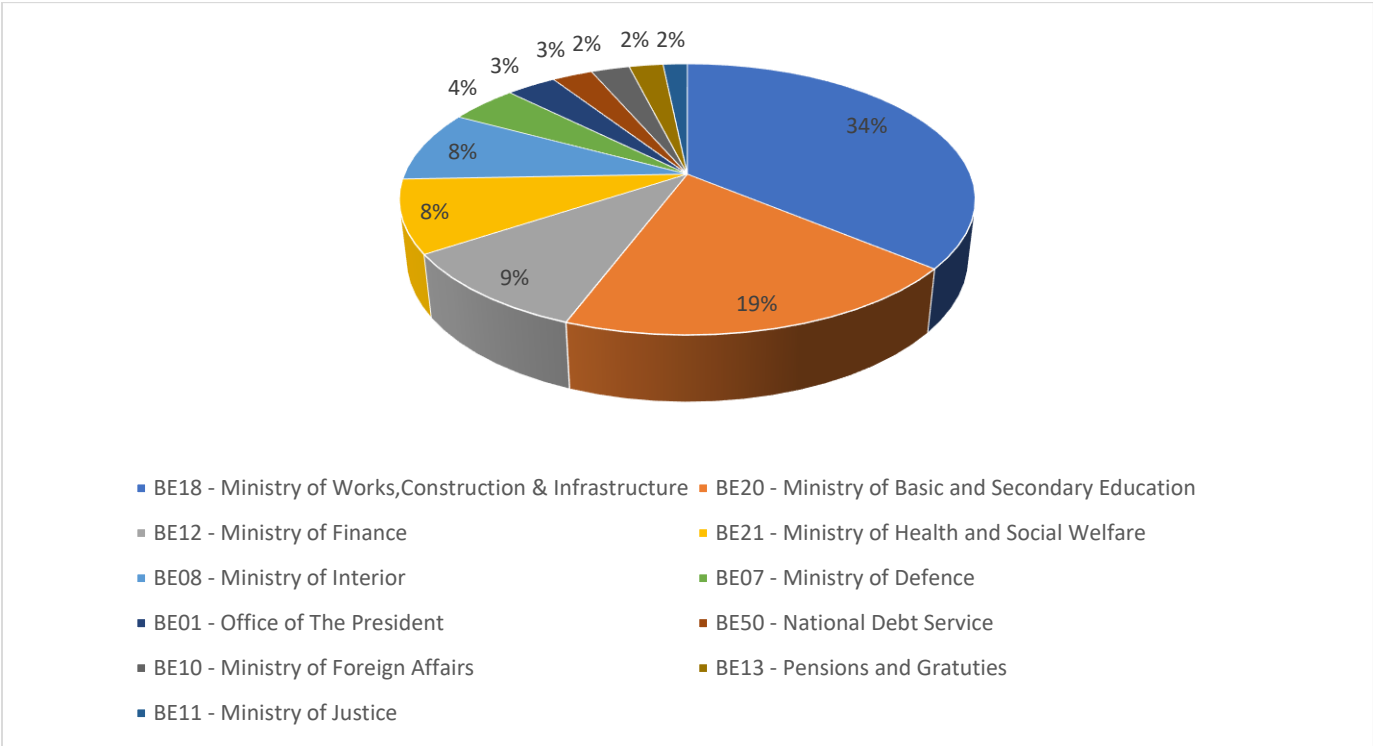
The Ministry of Justice expenditure increased by 915 percent from January 2020 to January 2021, largely attributed to funds released as subventions to Commissions and Agencies. Meanwhile, the Ministry of Works expenditure increased substantially from D835,176.00 in 2020 to D330 million in 2021, mainly due to payments made towards the Bajul Rehabilitation Project.

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

Budget Entity	January 2021 Outturn	% of Total Expenditure	Variance	January 2020 Outturn
BE18 - Ministry of Works, Construction & Infrastructure	330,465,716.42	34%	39468 %	835,176.90
BE20 - Ministry of Basic and Secondary Education	181,020,850.91	19%	11%	163,759,532.44
BE12 - Ministry of Finance	91,182,004.36	9%	16%	78,805,030.13
BE21 - Ministry of Health and Social Welfare	79,833,196.39	8%	23%	65,115,490.98
BE08 - Ministry of Interior	77,843,707.64	8%	29%	60,232,103.41
BE07 - Ministry of Defence	41,726,775.66	4%	15%	36,397,923.55
BE01 - Office of The President	30,767,089.42	3%	29%	23,823,226.72
BE50 - National Debt Service	24,965,453.77	3%	-83%	148,701,713.51
BE10 - Ministry of Foreign Affairs	23,675,404.09	2%	-24%	31,339,895.72
BE13 - Pensions and Gratuities	20,890,671.93	2%	25%	16,735,206.34
BE11 - Ministry of Justice	14,899,297.72	2%	915%	1,467,719.16
Sub Total	917,270,168.31	94%	46%	627,213,018.86
Total Expenditure	976,644,746.48	100%	44%	677,113,468.98

Source: IFMIS

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



II. TOP TEN SPENDING BUDGET LINE

Roads and Bridges registered as the highest absorbed expenditure line item with 20 percent of its budget spent as of end January 2021.

Printing Expenses and Subvention also recorded as one of the highest absorbed expenditure line items, with 8 and 6 percent of their budget consumed respectively as of end January 2021.

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

Line Item	Approved Budget for 2021	January 2021 Exp.	% of Budget line spent 2021	January 2020 Exp.	Y-o-Y Growth (%)
Roads and bridges	1,650,000,000	327,381,166	20%	0	0
Subvention	3,396,584,193	211,009,816	6%	163,299,084	29%
operating cost	429,348,000	12,661,742	3%	7,525,556	68%
Purchase of fuel and lubricants	204,019,000	8,047,360	4%	2,435,959	230%
Consultancy	250,358,000	6,651,180	3%	6,503,240	2%
Food and Food services	272,442,000	5,126,949	2%	485,135	957%
Travel expense	252,580,000	3,628,057	1%	5,657,257	-36%
Printing Expenses	37,753,000	3,042,228	8%	0	0%
Open Scholarships	90,600,000	3,000,000	3%	0	0%
training	165,299,000	1,775,996	1%	1,220,869	45%
sub total	6,748,983,193	582,324,494	9%	187,127,099	211%
Total Expenditure	22,074,236,000	976,644,746	4%	677,113,469	44%

Source:IFMIS

Annex 1: Budget Absorption by BE for End January 2021

BE	APPROVED BUDGET GLF 2021	January 2021 Exp.	% of Budget Absorbed	January 2020 Exp.	% of Budget Absorbed
BE01 - Office of The President	627,443,812	30,767,089.42	5%	23,823,226.72	4%
BE02 - National Assembly	246,406,737	4,903,655.66	2%	5,446,257.62	1%
BE03 - Judiciary	181,771,775	10,234,996.62	6%	7,683,175.42	1%
BE04 - Independent Electoral Commission	314,150,402	1,643,000.00	1%	-	
BE05 - Public Service Commission	10,774,777	420,894.68	4%	260,734.08	0%
BE06 - National Audit Office	128,200,228	4,191,685.82	3%	3,224,260.39	0%
BE07 - Ministry of Defence	757,541,349	41,726,775.66	6%	36,397,923.55	5%
BE08 - Ministry of Interior	1,037,282,618	77,843,707.64	8%	60,232,103.41	9%
BE09 - Ministry of Tourism and Culture	37,809,589	272,106.51	1%	2,148,332.31	0%
BE10 - Ministry of Foreign Affairs	923,311,478	23,675,404.09	3%	31,339,895.72	5%
BE11 - Ministry of Justice	146,544,393	14,899,297.72	10%	1,467,719.16	0%
BE12 - Ministry of Finance	1,013,197,461	91,182,004.36	9%	78,805,030.13	12%
BE13 - Pensions and Gratuties	367,678,000	20,890,671.93	6%	16,735,206.34	2%
BE14 - Ombudsman	21,882,944	1,892,741.00	9%	1,448,417.00	0%
BE15 - Centralized Services	2,127,000,000	-	0%	-	
BE16 - Ministry of Local Government and Lands	173,843,000	5,447,049.14	3%	3,180,531.35	0%
BE17 - Ministry of Agriculture	402,753,336	7,774,621.67	2%	12,097,942.91	2%
BE18 - Ministry of Works, Construction & Infrastructure	1,974,520,126	330,465,716.42	17%	835,176.90	0%
BE19 - Ministry of Trade, Industry & Employment	101,236,036	3,114,792.91	3%	905,969.60	0%
BE20 - Ministry of Basic and Secondary Education	2,811,691,288	181,020,850.91	6%	163,759,532.44	24%
BE21 - Ministry of Health	1,602,626,438	79,833,196.39	5%	65,115,490.98	10%
BE22 - Ministry of Youth & Sports	117,679,522	2,057,391.03	2%	911,367.77	0%
BE23 - Ministry of Enviroment, Climate Change & Nat. Resouces	218,866,796	3,494,680.73	2%	3,229,009.85	0%
BE24 - Ministry of Comm, Info & Info Tech	80,588,977	739,188.22	1%	785,502.42	0%
BE25 - Ministry of Fisheries, Water Res. & NA Matters	53,892,275	1,235,107.91	2%	720,230.96	0%
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	274,159,669	7,936,157.55	3%	6,311,903.99	1%
BE29 - Ministry of Petroleum & Energy	187,536,506	1,274,635.68	1%	1,226,988.02	0%
BE31 - Ministry of Women, Children and Social Welfare	92,878,464	1,262,945.04	1%	319,826.43	0%
BE 33-National Human Rights Commission	41,483,030	1,478,928.00	4%	-	
BE50 - National Debt Service	5,999,484,701	24,965,453.77	0%	148,701,713.51	22%
Grand Total	22,074,235,727	976,644,746.48	4%	677,113,468.98	100%

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

BE	Basic Salaries (BS)		BS Variation	Allowances		Allowance Variation
	Jan-21	Jan-20		Jan-21	Jan-20	
BE01 - Office of The President	4,785,819.50	4,577,814.99	5%	3,966,564.62	3,635,302.25	9%
BE02 - National Assembly	1,834,404.06	1,787,627.96	3%	2,714,251.60	2,972,097.86	-9%
BE03 - Judiciary	2,552,028.18	2,337,543.98	9%	6,396,263.44	5,045,631.44	27%
BE04 - Independent Electoral Commission	508,500.00	-	0%	634,500.00	-	
BE05 - Public Service Commission	182,429.41	146,715.90	24%	107,315.27	114,018.18	-6%
BE06 - National Audit Office	1,685,185.82	1,189,488.84	42%	2,506,500.00	1,505,500.00	66%
BE07 - Ministry of Defence	17,664,845.56	17,877,773.51	-1%	18,649,164.21	18,068,729.44	3%
BE08 - Ministry of Interior	31,650,983.87	30,638,317.82	3%	26,073,640.67	21,608,650.59	21%
BE09 - Ministry of Tourism and Culture	148,847.34	169,881.43	-12%	123,259.17	116,333.88	6%
BE10 - Ministry of Foreign Affairs	1,517,398.35	1,651,638.00	-8%	2,341,187.80	23,104,151.04	-90%
BE11 - Attorney General's Chambers & Ministry of Justice	675,591.53	625,830.02	8%	2,124,346.19	815,689.14	160%
BE12 - Ministry of Finance	1,583,117.77	1,684,532.35	-6%	1,802,582.94	6,683,812.02	-73%
BE14 - Ombudsman	1,248,417.00	612,375.42	104%	344,324.00	636,041.58	-46%
BE16 - Ministry of Local Government and Lands	2,079,035.15	2,031,568.30	2%	1,248,921.49	1,148,963.05	9%
BE17 - Ministry of Agriculture	4,095,713.63	3,740,350.71	10%	2,810,282.66	2,627,557.92	7%
BE18 - Ministry of Works, Construction & Infrastructure	506,628.08	495,482.49	2%	357,922.51	339,694.41	5%
BE19 - Ministry of Trade, Industry & Employment	641,721.94	501,333.13	28%	473,070.97	404,636.47	17%
BE20 - Ministry of Basic and Secondary Education	74,064,730.09	65,575,727.49	13%	63,671,846.83	53,777,023.61	18%
BE21 - Ministry of Health and Social Welfare	12,705,644.23	11,463,983.70	11%	11,795,180.09	10,525,790.92	12%
BE22 - Ministry of Youth & Sports	290,615.13	301,263.27	-4%	166,240.79	188,104.50	-12%
BE23 - Ministry of Environment, Climate Change & Nat. Resources	1,803,450.08	1,779,061.09	1%	1,258,178.15	1,231,408.01	2%
BE24 - Ministry of Comm, Info & Info Tech	437,577.87	381,564.38	15%	301,610.35	257,726.04	17%
BE25 - Ministry of Fisheries, Water Res. & NA Matters	549,985.00	417,086.03	32%	385,122.91	303,144.93	27%
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	343,622.46	324,998.01	6%	260,784.99	224,492.78	16%
BE29 - Ministry of Petroleum & Energy	431,473.31	420,232.39	3%	330,237.28	304,395.63	8%
BE31 - Ministry of Women, Children and Social Welfare	518,797.91	-	0%	394,147.13	-	
BE 33-National Human Rights Commission	318,828.00	-	0%	1,160,100.00		

Total	1,636,055,015.68	150,732,191.21	985%	1,414,767,027.04	1,399,695,940.18	1%
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Annex 3: Salaries and Allowances by Budget Entity for January 2021 compared to Approved Budget 2020

BE	Basic Salaries (BS)			Allowances		
	Approved Budget	Jan-21	% of Budget Spent	Approved Budget	Jan-21	% of Budget Spent
BE01 - Office of The President	63,591,723.00	4,785,819.50	8%	56,797,563.00	3,966,564.62	7%
BE02 - National Assembly	22,857,162.00	1,834,404.06	8%	47,149,575.00	2,714,251.60	6%
BE03 - Judiciary	31,393,626.00	2,552,028.18	8%	66,478,149.00	6,396,263.44	10%
BE04 - Independent Electoral Commission	6,501,907.00	508,500.00	8%	8,120,700.00	634,500.00	8%
BE05 - Public Service Commission	1,793,284.00	182,429.41	10%	1,481,493.00	107,315.27	7%
BE06 - National Audit Office	26,903,260.00	1,685,185.82	6%	53,152,000.00	2,506,500.00	5%
BE07 - Ministry of Defence	242,072,576.00	17,664,845.56	7%	263,201,293.00	18,649,164.21	7%
BE08 - Ministry of Interior	408,534,538.00	31,650,983.87	8%	716,254,468.00	26,073,640.67	4%
BE09 - Ministry of Tourism and Culture	2,193,556.00	148,847.34	7%	1,616,033.00	123,259.17	8%
BE10 - Ministry of Foreign Affairs	153,089,824.00	1,517,398.35	1%	342,406,084.00	2,341,187.80	1%
BE11 - Attorney General's Chambers & Ministry of Justice	10,671,394.00	675,591.53	6%	22,529,019.00	2,124,346.19	9%
BE12 - Ministry of Finance	23,604,456.00	1,583,117.77	7%	90,789,025.00	1,802,582.94	2%
BE14 - Ombudsman	4,429,609.00	1,248,417.00	28%	3,681,271.00	344,324.00	9%
BE16 - Ministry of Local Government and Lands	44,976,096.00	2,079,035.15	5%	23,874,904.00	1,248,921.49	5%
BE17 - Ministry of Agriculture	47,062,838.00	4,095,713.63	9%	32,893,458.00	2,810,282.66	9%
BE18 - Ministry of Works, Construction & Infrastructure	6,906,229.00	506,628.08	7%	5,113,164.00	357,922.51	7%
BE19 - Ministry of Trade, Industry & Employment	7,101,268.00	641,721.94	9%	5,484,768.00	473,070.97	9%
BE20 - Ministry of Basic and Secondary Education	915,642,100.00	74,064,730.09	8%	656,574,824.00	63,671,846.83	10%
BE21 - Ministry of Health and Social Welfare	150,274,500.00	12,705,644.23	8%	169,901,531.00	11,795,180.09	7%
BE22 - Ministry of Youth & Sports	3,589,339.00	290,615.13	8%	2,190,183.00	166,240.79	8%
BE23 - Ministry of Environment, Climate Change & Nat. Resources	23,103,243.00	1,803,450.08	8%	16,283,553.00	1,258,178.15	8%
BE24 - Ministry of Comm, Info & Info Tech	5,110,834.00	437,577.87	9%	3,951,643.00	301,610.35	8%
BE25 - Ministry of Fisheries, Water Res. & NA Matters	5,867,453.00	549,985.00	9%	4,374,822.00	385,122.91	9%
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	6,266,656.00	343,622.46	5%	4,143,013.00	260,784.99	6%
BE29 - Ministry of Petroleum & Energy	5,212,204.00	431,473.31	8%	3,628,446.00	330,237.28	9%
BE31 - Ministry of Women, Children and Social Welfare	12,230,174.00	518,797.91	4%	9,171,609.00	394,147.13	4%
BE 33-National Human Rights Commission	5,235,300.00	318,828.00	6%	19,438,800.00	1,160,100.00	6%
Total	2,236,215,149.00	1,636,055,015.68	73%	2,630,681,391.00	1,414,767,027.04	54%

Source: IFMIS

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

BE	2021	2020	Variation
BE01 OP	19,333,234.00	6,817,800.00	184%
BE07 MOD	-	-	0%
BE08 MOI	12,538,691.00	7,500,000.00	67%
BE09 MOTC	-	1,500,000.00	-100%
BE11 MOJ	11,693,750.00	-	0%
BE12 MoFEA	65,768,185.00	63,621,540.00	3%
BE15 CENTRALIZED SERVICES	-	-	0%
BE17 MOA	668,625.38	2,692,200.95	-75%
BE18 MOTWI	2,175,000.00	-	0%
BE19 MOTRIE	2,000,000.00	-	0%
BE20 MOBSE	42,597,730.99	39,136,781.34	9%
BE21 MOHSW	48,742,602.07	36,530,761.56	33%
BE22 MOYS	1,500,000.00	-	0%
BE23 MECCNAR	-	-	0%
BE27 MOHERST	3,991,998.00	5,500,000.00	-27%
Total Subventions	211,009,816.44	163,299,083.85	29%

Source: IFMIS

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

BE	Approved Budget	January 2021 exp.	% OF BUDGET ABSORBED	January 2020 exp.
BE01 OP	146,914,026.00	19,333,234.00	13%	6,817,800.00
BE07 MOD	2,000,000.00	-	0%	-
BE08 MOI	111,200,000.00	12,538,691.00	11%	7,500,000.00
BE09 MOTC	20,400,000.00	-	0%	1,500,000.00
BE11 MOJ	66,858,766.00	11,693,750.00	17%	-
BE12 MoFEA	699,854,800.00	65,768,185.00	9%	63,621,540.00
BE15 CENTRALIZED SERVICES	780,000,000.00	-	0%	-
BE 16 MoLRG	16,000,000.00	-	0%	-
BE17 MOA	53,356,940.00	668,625.38	1%	2,692,200.95
BE18 MOTWI	39,623,449.00	2,175,000.00	5%	-
BE19 MOTRIE	29,916,440.00	2,000,000.00	7%	-
BE20 MOBSE	594,070,837.00	42,597,730.99	7%	39,136,781.34
BE21 MOHSW	627,508,935.00	48,742,602.07	8%	36,530,761.56
BE22 MOYS	73,200,000.00	1,500,000.00	2%	-
BE23 MECCNAR	27,400,000.00	-	0%	-
BE24 MOICI	12,000,000.00	-	0%	-
BE27 MOHERST	96,280,000.00	3,991,998.00	4%	5,500,000.00
Total Subventions	3,396,584,193.00	211,009,816.44	6%	163,299,083.85

Source: IFMIS

Key Observations

- Capital Development is the highest spending budget class with 14 percent of its budget consumed as at end January 2021.
- The MOTWI has consumed 34% of Total Expenditure as of end January 2021. Please Note that 326M was allocated to works for the Banjul Project.
- Debt Service remains the lowest absorbing budget class with zero percent of its revised budget spent as of end January 2021.
- The increase in Subvention budget line is largely attributed to the increase in subvention for the following sectors: OP, MoJ & MoI
- OPs Subvention has increased by 184%. This can be attributed to the establishment of the Social Protection office and also the introduction of a civil service reform institute.
- The Ministry of Interior budget line has increased by 67%, can be attributed to the increase in allowance for the Drug Law Enforcement Agency under BE 08
- Note that the PE budget for ombudsman was understated in the National Budget.