



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

**JANUARY 2022**  
**EXPENDITURE REPORT**

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**PREPARED BY THE DIRECTORATE OF BUDGET**

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## I INTRODUCTION

This report presents an analysis of government expenditure for the month of January, 2022. The report aims to inform relevant stakeholders about Government Local Fund (GLF) expenditures highlighting, amongst others, the absorptive capacity of different Budget Entities (BEs). The report also indicates prior year comparatives and expenditure trends. It should be noted that all expenditure herein referred to is solely GLF and does not include any donor funds (loans, grants and projects).

## II TOTAL GOVERNMENT EXPENDITURES

Government's total expenditure as of end January, 2022 amounts to **D1.24 billion** as compared to D0.97 billion during the same period last year. This represents a D0.27 billion or **27 percent increase** in total GLF spending. This growth was largely due to the increase in fertilizer input subsidy of D524 million to the National Food Security Processing and Marketing Corporation (NFSPMC) during the review period. The breakdown of government spending by economic class is shown in [Table 1](#) below.

**Table 1: Breakdown of Government Expenditure as at end January, 2022**

Economic Class	January 2022 Expenditure	% of Total 2022 Expenditure	January 2021 Expenditure	% of Total 2021 Expenditure	Y-o-Y Growth
Personnel Emoluments (PE)	418,909,682	34%	341,380,739	35%	23%
Other Charges (OC)	43,297,466	3%	62,208,314	6%	-30%
Subventions to Public Corporations <sup>2</sup>	739,543,016	59%	211,009,816	22%	250%
Debt Service	37,342,681	3%	24,965,454	3%	50%
Development	6,045,000	1%	337,264,801	35%	-98%
<b>Total Expenditure</b>	<b>1,245,137,845</b>	<b>100%</b>	<b>976,829,124</b>	<b>100%</b>	<b>27%</b>

**Source: EXTENDED TRIAL BALANCE, IFMIS**

It is evident from [Table 1](#) above that government expenditures increase on PE by 23 percent, and Subventions to Public Corporations by 250 percent (subsidy to NFSPMC reaching D524 million) whilst Debt Service increased by 50 percent. In contrast, expenditures on OC and Development dropped by 30 percent and 98 percent, respectively.

Personnel Emoluments (PE) increased from D341 million in 2021 to D418 million in January 2022. The increase relative to 2021 is mainly attributed to the increase in salaries and allowances for National Assembly and Office of the Ombudsman.

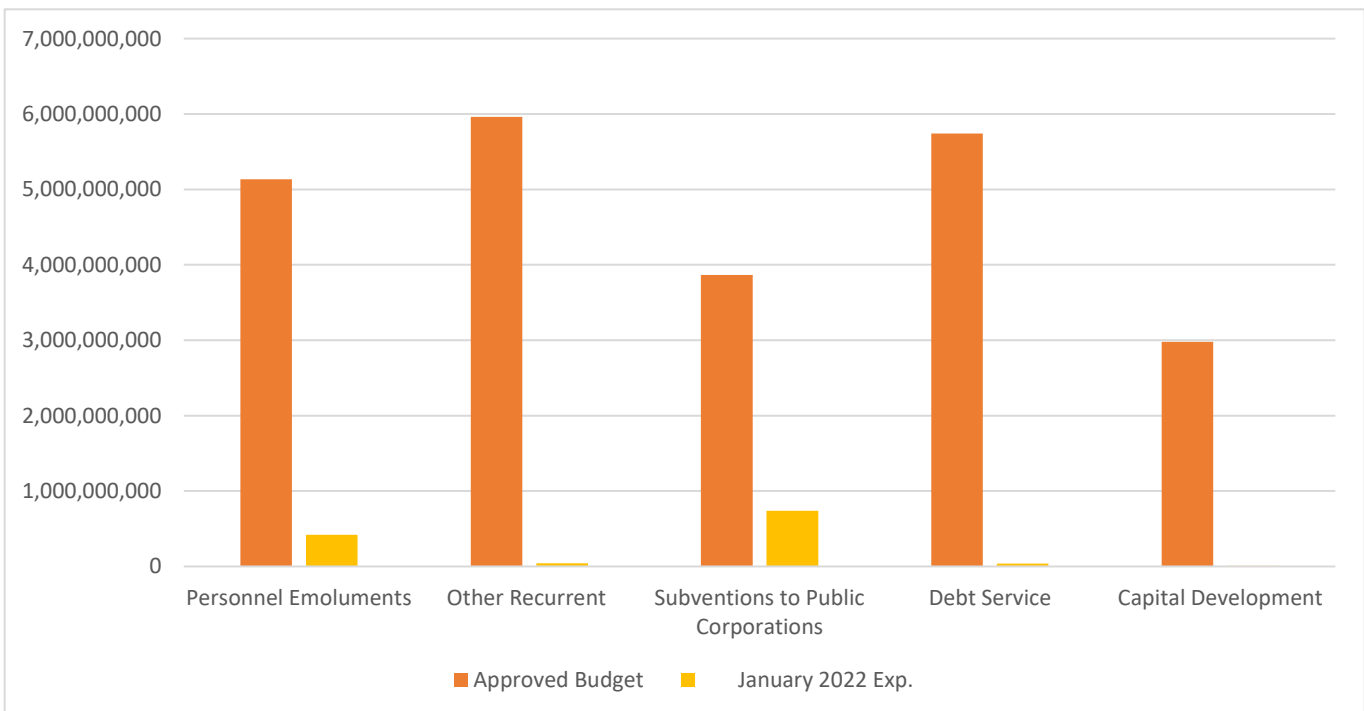
**Table 2: Absorption Rates by Economic Class as at end January, 2022**

Economic Class	Approved Budget	January 2022 Exp.	% of Approved Budget Spent
Personnel Emoluments	5,133,850,000	418,909,682	8%
Other Current	5,962,950,514	43,297,466	1%
Subventions to Public Corporations	3,865,119,000	739,543,016	19%
Debt Service	5,742,065,131	37,342,681	1%
Development	2,978,242,000	6,045,000	0%
<b>Total Expenditure</b>	<b>23,682,226,645</b>	<b>1,245,137,845</b>	<b>5%</b>

Source: EXTENDED TRIAL BALANCE, IFMIS

Table 2 highlights the absorption rate. The biggest users of government funds by economic class is Subventions to Public Corporations mainly due to input subsidy of D524 million to NFSPMC. Further, Subventions are expected to increase, as SOEs undertake structural adjustments of their financial management systems. Following Subventions is PE, with 8 percent of its approved budget spent thus far. In total, government have spent 5 percent of the Approved Budget as at end January, 2022. A detailed breakdown of government expenditure by BE is provided in Annexes 1 to 5 in the Statistical Annex.

**Chart 1: Government Expenditure as at end January, 2022 Compared to 2022 Approved Budget**



**Table 3: Breakdown of Personnel Emoluments as at end January, 2022**

Personnel Emoluments	January 2022 Exp.	% of Total 2022 PE	January 2021 Exp.	% of Total 2021 PE	Y-o-Y Growth
Basic Salary	182,896,547	44%	164,825,391	48%	11%
Allowances	210,856,784	50%	152,489,735	45%	38%
ECA	25,156,350	6%	24,065,613	7%	5%
Social Security Contributions	0	0%	0	0%	0%
<b>Total PE</b>	<b>418,909,682</b>	<b>100%</b>	<b>341,380,739</b>	<b>100%</b>	<b>23%</b>

Source: EXTENDED TRIAL BALANCE, IFMIS

As at January 2022, total PE increased **23 percent** to reach D419 million compared to the same period last year. Basic Salary registered a growth rate of 11 percent whilst Allowances increased by 38 percent, from D152 million to D210 million. The increases in allowances over the period under review were largely due to Ministry of Foreign Affairs, National Assembly and Ministry of Finance & Economic Affairs whose allowance votes have increased by 839 percent, 121 percent and 284 percent, respectively.

Basic Salary and Allowances collectively account for 94 percent of total PE expenditure as of end January. There has been no change in PE expenditure for Social Security Contributions for the period under review.

**Table 3A: Breakdown of Personnel Emoluments as at end January, 2022 Compared to 2022 Approved Budget**

Personnel Emoluments	Approved Budget 2022	January 2022 Exp.	% of Approved Budget Spent
Basic Salary	2,372,117,381	182,896,547	8%
Contingency Payroll	20,000,000	0	0%
Allowances	2,419,617,000	210,856,784	9%
ECA	304,828,728	25,156,350	8%
Social Security Contributions	17,286,822	0	0%
<b>Total PE</b>	<b>5,133,849,931</b>	<b>418,909,682</b>	<b>8%</b>

Source: EXTENDED TRIAL BALANCE, IFMIS

Table 3A details the 2022 Approved Budget for PE as compared to end January, 2022 expenditure. Allowances have accounted for 9 percent of the approved budget, whilst Basic Salary and ECA have each accounted for 8 percent of their respective approved budgets. In total, PE accounted for 8 percent of approved annual PE budget.

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

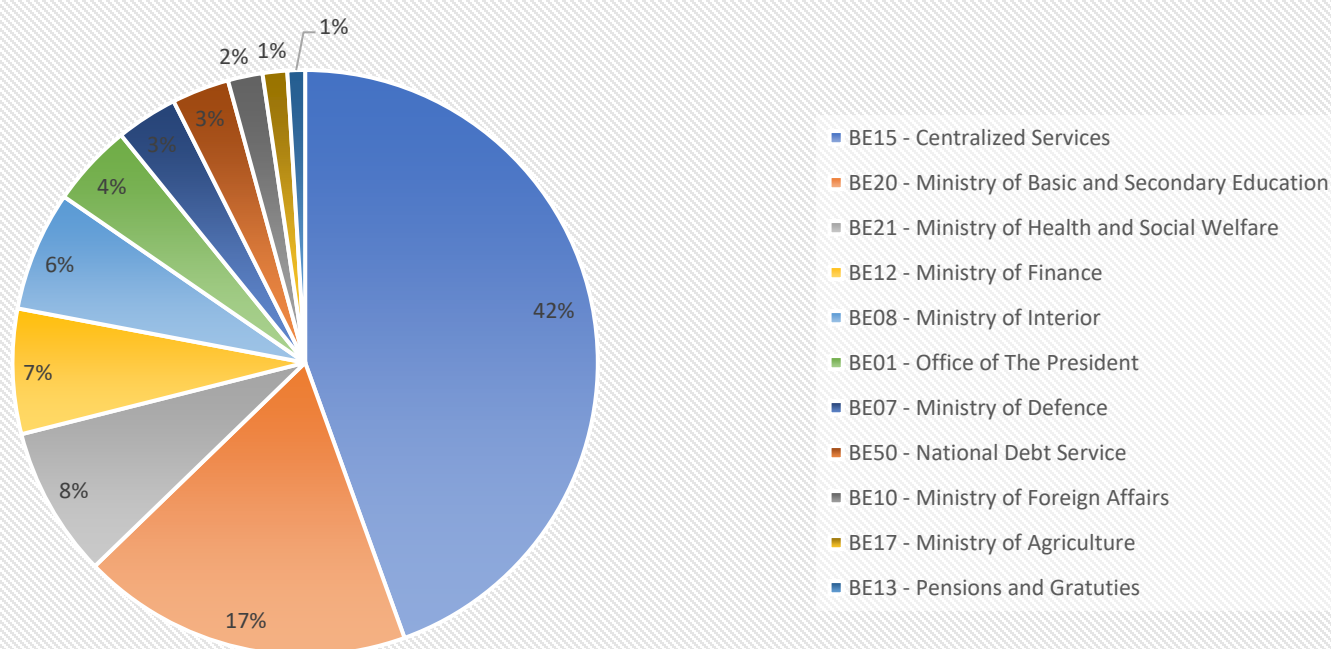
Centralized Services and Ministry of Basic and Secondary Education top the list, consuming 42 and 17 percent of total GLF expenditures.

**Table 4: Top Ten Spending BEs as at end January, 2022**

Budget Entity	January 2022 Outturn	% of Total Expenditure 2022	January 2021 Outturn	Variance
BE15 - Centralized Services	524,000,000	42%	-	-
BE20 - Ministry of Basic and Secondary Education	215,236,064	17%	181,020,851	19%
BE21 - Ministry of Health	97,881,448	8%	79,833,196	23%
BE12 - Ministry of Finance	81,289,362	7%	91,182,004	-11%
BE08 - Ministry of Interior	78,054,046	6%	77,843,708	0%
BE01 - Office of The President	53,909,479	4%	30,767,089	75%
BE07 - Ministry of Defence	40,126,446	3%	41,726,776	-4%
BE50 - National Debt Service	37,342,681	3%	24,965,454	50%
BE10 - Ministry of Foreign Affairs	22,578,427	2%	23,675,404	-5%
BE17 - Ministry of Agriculture	15,994,029	1%	7,774,622	106%
BE13 - Pensions and Gratuities	11,479,171	1%	20,890,672	-45%
<b>Sub Total</b>	<b>1,177,891,153</b>	<b>95%</b>	<b>579,679,776</b>	<b>103%</b>
<b>Total Expenditure</b>	<b>1,245,137,845</b>	<b>100%</b>	<b>976,644,746</b>	<b>27%</b>

Source: EXTENDED TRIAL BALANCE, IFMIS

**Chart 2: Top Spending BEs as at end January, 2022 as a Percentage of Total Expenditure**



#### IV. TOP TEN SPENDING BUDGET LINES

Subventions is the highest spending budget line and have accounted for 24 percent of their budget. Similarly, Official Entertainment and Hotel Accommodation also absorbed 24 percent of its budget. Maintenance of Vehicles and Travel Expense have registered the highest Y-o-Y growth rates of 714 and 144 percent, respectively.

**Table 4: Top Ten Spending Budget Lines as at end January, 2022**

Line Item	Approved Budget for 2022	January 2022 Exp.	% of Budget line spent 2022	January 2021 Exp.	Y-o-Y Growth (%)
Subventions	3,865,119,000	739,543,016	19.1%	211,009,816	250%
Operating Cost	286,729,000	13,656,248	4.8%	12,661,741	8%
Purchase of Fuel and Lubricants	232,377,000	12,016,479	5.2%	8,047,360	49%
General Pensions Benefits	337,638,000	10,740,022	3.2%	17,367,329	-38%
Travel Expense	256,202,000	8,869,572	3.5%	3,628,057	144%
Consultancy	196,178,000	7,160,888	3.7%	6,651,180	8%
Food and Food services	281,510,000	4,829,088	1.7%	5,126,949	-6%
Official Entert&Hotel Accommodation	17,941,000	4,327,353	24.1%	0	
Maintenance of vehicles	89,487,000	2,303,901	2.6%	283,129	714%
<b>Sub Total</b>	<b>6,088,181,000</b>	<b>1,327,446,566</b>	<b>21.8%</b>	<b>264,775,561</b>	<b>401%</b>
<b>Total Expenditure</b>	<b>23,682,226,645</b>	<b>1,245,137,845</b>	<b>5.3%</b>	<b>976,829,124</b>	<b>27%</b>

Source: EXTENDED TRIAL BALANCE, IFMIS

# STATISTICAL ANNEXES

## Annex 1: Budget Absorption by BEs as at end January, 2022

BE	APPROVED BUDGET 2022	January 2022 Exp.	% of Budget Absorbed	January 2021 Exp.
BE01 - Office of The President	677,649,925	53,909,479	8%	30,767,089
BE02 - National Assembly	376,581,024	9,677,949	3%	4,903,656
BE03 - Judiciary	245,238,000	8,896,113	4%	10,234,997
BE04 - Independent Electoral Commission	118,666,170	1,766,412	2%	1,643,000
BE05 - Public Service Commission	12,358,390	301,683	3%	420,895
BE06 - National Audit Office	193,716,928	5,625,357	3%	4,191,686
BE07 - Ministry of Defence	776,604,480	40,126,446	5%	41,726,776
BE08 - Ministry of Interior	1,180,324,228	78,054,046	7%	77,843,708
BE09 - Ministry of Tourism and Culture	44,562,925	302,606	1%	272,107
BE10 - Ministry of Foreign Affairs	1,009,435,520	22,578,427	2%	23,675,404
BE11 - Ministry of Justice	113,457,763	9,902,414	9%	14,899,298
BE12 - Ministry of Finance	1,367,081,659	81,289,362	6%	91,182,004
BE13 - Pensions and Gratuties	425,093,000	11,479,171	3%	20,890,672
BE14 - Ombudsman	34,401,519	1,635,580	5%	1,892,741
BE15 - Centralized Services	2,090,323,000	524,000,000	25%	-
BE16 - Ministry of Lands & Local Government	281,320,833	5,029,757	2%	5,447,049
BE17 - Ministry of Agriculture	392,793,107	15,994,029	4%	7,774,622
BE18 - Ministry of Works, Construction & Infrastructure	2,196,007,806	1,255,009	0%	330,465,716
BE19 - Ministry of Trade, Industry & Employment	134,770,267	3,077,832	2%	3,114,793
BE20 - Ministry of Basic and Secondary Education	3,033,468,578	215,236,064	7%	181,020,851
BE21 - Ministry of Health	2,258,719,482	97,881,449	4%	79,833,196
BE22 - Ministry of Youth & Sports	123,472,170	2,442,658	2%	2,057,391
BE23 - Ministry of Environment, Climate Change & Nat. Resouces	243,033,009	6,467,564	3%	3,494,681
BE24 - Ministry of Comm, Info & Info Tech	70,792,968	630,837	1%	739,188
BE25 - Ministry of Fisheries, Water Res. & NA Matters	55,385,870	905,274	2%	1,235,108
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	287,684,247	7,317,881	3%	7,936,158
BE29 - Ministry of Petroleum & Energy	66,521,100	775,303	1%	1,274,636
BE31 - Ministry of Women, Children and Social Welfare	86,018,726	1,236,461	1%	1,262,945
BE 33-National Human Rights Commission	54,678,820	-	0%	1,478,928
BE50 - National Debt Service	5,742,065,131	37,342,681	1%	24,965,454
<b>Grand Total</b>	<b>23,692,226,645</b>	<b>1,245,137,845</b>	<b>5%</b>	<b>976,644,746</b>

Source: EXTENDED TRIAL BALANCE, IFMIS



**Annex 2: Salaries and Allowances by BEs as of end January, 2022 Compared to end January, 2021**

BE	Basic Salaries (BS)		BS Variation	Allowances		Allowance Variation
	Jan-22	Jan-21		Jan-22	Jan-21	
BE01 - Office of The President	4,943,409	4,785,820	3%	4,081,873	3,966,565	3%
BE02 - National Assembly	3,677,949	1,834,404	100%	6,000,000	2,714,252	121%
BE03 - Judiciary	2,544,537	2,552,028	0%	6,351,576	6,396,263	-1%
BE04 - Independent Electoral Commission	661,670	508,500	0%	704,742	634,500	
BE05 - Public Service Commission	189,001	182,429	4%	112,681	107,315	5%
BE06 - National Audit Office	1,965,865	1,685,186	17%	3,008,500	2,506,500	20%
BE07 - Ministry of Defence	17,748,835	17,664,846	0%	17,445,232	18,649,164	-6%
BE08 - Ministry of Interior	33,428,200	31,650,984	6%	27,506,914	26,073,641	5%
BE09 - Ministry of Tourism and Culture	175,899	148,847	18%	126,708	123,259	3%
BE10 - Ministry of Foreign Affairs	1,387,596	1,517,398	-9%	21,984,066	2,341,188	839%
BE11 - Attorney General's Chambers & Ministry of Justice	651,442	675,592	-4%	1,860,556	2,124,346	-12%
BE12 - Ministry of Finance	1,804,457	1,583,118	14%	6,913,035	1,802,583	284%
BE14 - Ombudsman	820,900	1,248,417	-34%	674,680	344,324	96%
BE16 - Ministry of Local Government and Lands	2,297,252	2,079,035	10%	1,786,915	1,248,921	43%
BE17 - Ministry of Agriculture	4,351,048	4,095,714	6%	3,711,558	2,810,283	32%
BE18 - Ministry of Works, Construction & Infrastructure	590,880	506,628	17%	409,171	357,923	14%
BE19 - Ministry of Trade, Industry & Employment	573,029	641,722	-11%	444,743	473,071	-6%
BE20 - Ministry of Basic and Secondary Education	87,067,300	74,064,730	18%	77,605,788	63,671,847	22%
BE21 - Ministry of Health	13,426,928	12,705,644	6%	25,871,625	11,795,180	119%
BE22 - Ministry of Youth & Sports	324,581	290,615	12%	166,241	166,241	0%
BE23 - Ministry of Environment, Climate Change & Nat. Resources	1,857,460	1,803,450	3%	1,258,178	1,258,178	0%
BE24 - Ministry of Comm, Info & Info Tech	454,806	437,577.87	4%	301,610	301,610	0%
BE25 - Ministry of Fisheries, Water Res. & NA Matters	495,735	549,985	-10%	385,123	385,123	0%
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	341,332	343,622	-1%	260,785	260,785	0%
BE29 - Ministry of Petroleum & Energy	437,780	431,473	1%	330,237	330,237	0%
BE31 - Ministry of Women, Children and Social Welfare	678,657	518,798	0%	394,147	394,147	0%
BE 33-National Human Rights Commission	-	318,828	-	1,160,100	1,160,100	0%
<b>Total</b>	<b>182,896,547</b>	<b>164,825,391</b>	<b>11%</b>	<b>210,856,784</b>	<b>152,397,547</b>	<b>38%</b>

Source: EXTENDED TRIAL BALANCE, IFMIS

### Annex 3: Salaries and Allowances by BE as at end January, 2022 Compared to 2022 Approved Budget

BE	Basic Salaries (BS)			Allowances		
	Approved Budget	Jan-22	% of Budget Spent	Approved Budget	Jan-22	% of Budget Spent
BE01 - Office of The President	65,655,000	4,943,409	8%	57,172,000	4,081,873	7%
BE02 - National Assembly	53,181,000	3,677,949	7%	116,800,000	6,000,000	5%
BE03 - Judiciary	37,280,600	2,544,537	7%	85,207,400	6,351,576	7%
BE04 - Independent Electoral Commission	7,786,000	661,670	8%	66,194,000	704,742	1%
BE05 - Public Service Commission	2,435,000	189,001	8%	1,853,000	112,681	6%
BE06 - National Audit Office	34,878,000	1,965,865	6%	83,574,000	3,008,500	4%
BE07 - Ministry of Defence	243,711,000	17,748,835	7%	262,775,000	17,445,232	7%
BE08 - Ministry of Interior	434,224,000	33,428,200	8%	326,477,000	27,506,914	8%
BE09 - Ministry of Tourism and Culture	2,210,000	175,899	8%	1,703,000	126,708	7%
BE10 - Ministry of Foreign Affairs	131,671,000	1,387,596	1%	412,433,000	21,984,066	5%
BE11 - Attorney General's Chambers & Ministry of Justice	9,502,000	651,442	7%	25,000,000	1,860,556	7%
BE12 - Ministry of Finance	28,390,000	1,804,457	6%	97,802,000	6,913,035	7%
BE14 - Ombudsman	11,382,000	820,900	7%	11,963,000	674,680	5%
BE16 - Ministry of Local Government and Lands	121,508,000	2,297,252	2%	29,085,000	1,786,915	6%
BE17 - Ministry of Agriculture	49,625,000	4,351,048	9%	35,573,000	3,711,558	10%
BE18 - Ministry of Works, Construction & Infrastructure	10,516,000	590,880	6%	6,463,000	409,171	6%
BE19 - Ministry of Trade, Industry & Employment	7,121,000	573,029	8%	5,511,000	444,743	8%
BE20 - Ministry of Basic and Secondary Education	895,219,000	87,067,300	10%	771,799,000	77,605,788	10%
BE21 - Ministry of Health	155,294,000	13,426,928	9%	207,604,000	25,871,625	12%
BE22 - Ministry of Youth & Sports	3,807,000	324,581	9%	2,415,000	166,241	7%
BE23 - Ministry of Environment, Climate Change & Nat. Resources	23,295,000	1,857,460	8%	16,283,000	1,258,178	8%
BE24 - Ministry of Comm, Info & Info Tech	5,696,000	454,806	8%	4,952,000	301,610	6%
BE25 - Ministry of Fisheries, Water Res. & NA Matters	6,401,000	495,735	8%	4,785,000	385,123	8%
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	6,643,000	341,332	5%	4,392,000	260,785	6%
BE29 - Ministry of Petroleum & Energy	59,000,000	437,780	1%	4,810,000	330,237	7%
BE31 - Ministry of Women, Children and Social Welfare	13,291,000	678,657	5%	9,915,000	394,147	4%
BE 33-National Human Rights Commission	5,495,000	-	0%	26,042,302	1,160,100	5%
<b>Total</b>	<b>2,425,216,600</b>	<b>182,896,548</b>	<b>8%</b>	<b>2,678,528,702</b>	<b>210,856,784</b>	<b>8%</b>

Source: EXTENDED TRIAL BALANCE, IFMIS

#### Annex 4: Subvention by BE as at end January, 2022 Compared to end January, 2021

BE	January 2022	January 2021	Variation
BE01 OP	16,918,951	19,333,234	-12%
BE07 MOD	-	-	0%
BE08 MOI	12,500,000	12,538,691	0%
BE09 MOTC	-	-	-
BE11 MOJ	7,090,416	11,693,750	-39%
BE12 MoFEA	63,708,605	65,768,185	-3%
BE15 CENTRALIZED SERVICES	524,000,000	-	-
BE17 MOA	4,500,000	668,625	573%
BE18 MOTWI	-	2,175,000	-100%
BE19 MOTRIE	2,060,060	2,000,000	3%
BE20 MOBSE	47,562,976	42,597,731	12%
BE21 MOHSW	51,002,008	48,742,602	5%
BE22 MOYS	1,500,000	1,500,000	0%
BE23 MECCNAR	2,283,333	-	-
BE27 MOHERST	6,416,667	3,991,998	61%
<b>Total Subventions</b>	<b>739,543,016</b>	<b>211,009,816</b>	<b>250%</b>

Source: EXTENDED TRIAL BALANCE, IFMIS

#### Annex 5: Subvention by BE as at end January, 2022 Compared to Approved Budget

BE	Approved Budget	January 2022 Exp.	% OF BUDGET ABSORBED	January 2021 Exp.
BE01 OP	163,974,000	16,918,951	10%	19,333,234
BE07 MOD	2,000,000	-	0%	-
BE08 MOI	153,200,000	12,500,000	8%	12,538,691
BE09 MOTC	20,400,000	-	0%	-
BE11 MOJ	47,697,000	7,090,416	15%	11,693,750
BE12 MoFEA	747,000,000	63,708,605	9%	65,768,185
BE15 CENTRALIZED SERVICES	825,000,000	524,000,000	64%	-
BE 16 MoLRG	16,000,000	-	0%	-
BE17 MOA	61,190,000	4,500,000	7%	668,625
BE18 MOTWI	55,174,000	-	0%	2,175,000
BE19 MOTRIE	63,132,000	2,060,060	3%	2,000,000
BE20 MOBSE	620,100,000	47,562,976	8%	42,597,731
BE21 MOHSW	884,848,000	51,002,008	6%	48,742,602
BE22 MOYS	73,700,000	1,500,000	2%	1,500,000
BE23 MECCNAR	25,100,000	2,283,333	9%	-
BE24 MOICI	6,000,000	-	0%	-
BE27 MOHERST	101,000,000	6,416,667	6%	3,991,998
<b>Total Subventions</b>	<b>3,865,515,000</b>	<b>739,543,016</b>	<b>19%</b>	<b>211,009,816</b>

Source: EXTENDED TRIAL BALANCE, IFMIS