



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

**JANUARY-APRIL 2020  
EXPENDITURE BRIEF**

**PREPARED BY THE DIRECTORATE OF BUDGET**

**Table of Content**

THE QUADRANGLE, BANJUL, THE GAMBIA..... 1

INTRODUCTION.....3

TOTAL GOVERNMENT EXPENDITURE .....3

I. TOP TEN SPENDING BUDGET ENTITIES (BEs) .....5

II. TOP TEN SPENDING BUDGET LINES.....7

iii. KEY OBSERVATIONS .....8

## INTRODUCTION

This brief presents an analysis of central government expenditure from January to end April 2020. It aims to inform Senior Management on the composition of total expenditure by different classification, highlight 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 those earmarked for development projects across the country.

### TOTAL GOVERNMENT EXPENDITURE

Government's total expenditure as of end April 2020 amounted to **D5.08 Billion**, which represents an increase of 29% compared to the same period last year.

**Table 1: Composition of Central Government Expenditure for April 2020**

Budget Class	Jan-April 2020 Expenditure	% of Total Expenditure	Jan-April 2019 Exp.	% of Total Expenditure	Y-o-Y Growth
Personnel Emoluments	1,344,580,999	26%	1,022,699,725	26%	31%
Other Recurrent	1,216,681,635	24%	994,366,357	25%	22%
Subventions to Public Corporations	1,231,538,725	24%	542,645,433	14%	127%
Debt Service	607,020,938	12%	1,242,056,355	31%	-51%
Capital Development	687,243,178	14%	153,555,658	4%	348%
<b>Total Expenditure</b>	<b>5,087,065,476</b>	<b>100%</b>	<b>3,955,323,529</b>	<b>100%</b>	<b>29%</b>

Source: IFMIS

Personnel Emolument (PE) and Other Recurrent (OC) collectively consumed 50 percent of total expenditure. Meanwhile, PE has increased from D1.0 billion in April 2019 to D1.3 billion in April 2020, representing a yearly growth of 31 percent. The increase is partially attributed to additional teachers recruited under the Education sector.

In comparison to last year, Debt Service decreased by 51 percent from D1.2 billion to D607 million which is as a result of debt deferral from our creditors. Meanwhile, expenditure on Capital Development has increased by 348 percent relative to last year, due to the first installment paid for the Banjul Rehabilitation Project. Overall, Capital Development consumed about 14 percent of the total GLF expenditure.

**Table 2: Composition of Central Government Expenditure for April 2020 compared to Approved budget, Source: IFMIS**

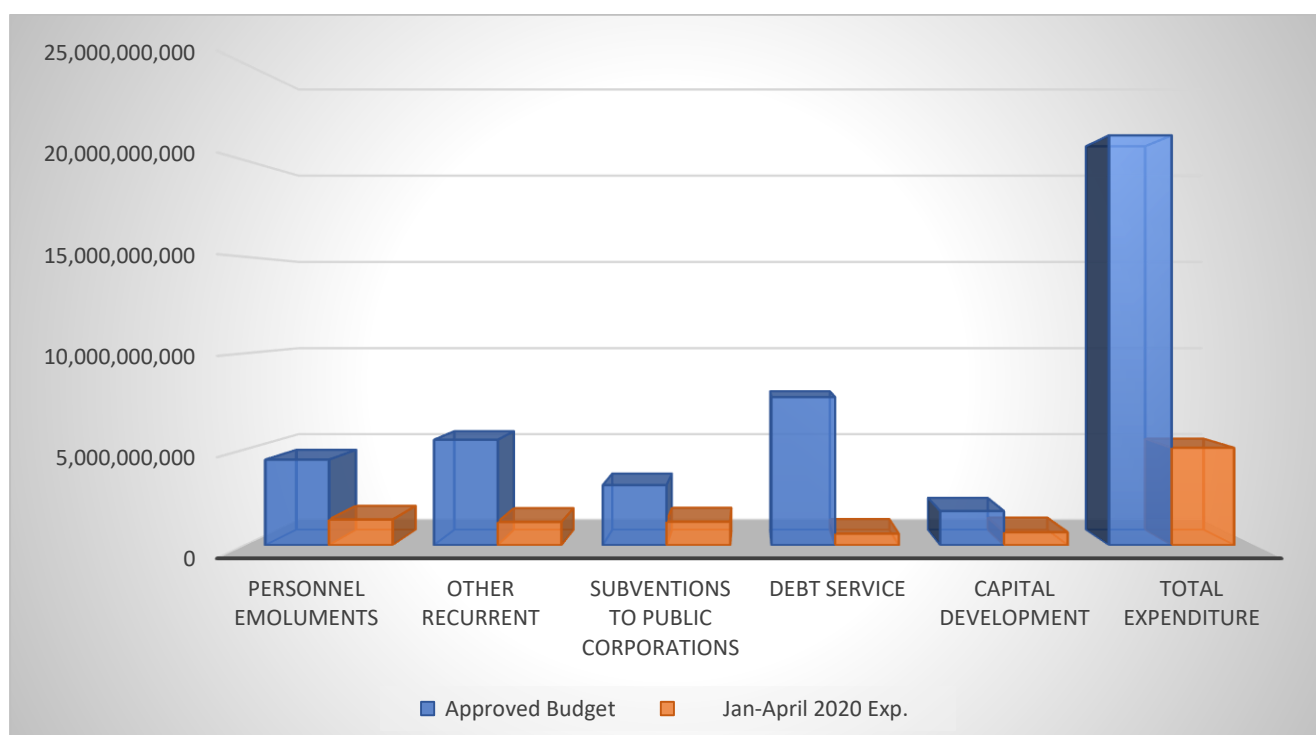
Budget Class	Approved Budget	Jan-April 2020 Exp.	% of Approved Budget Spent
Personnel Emoluments	4,468,902,000	1,344,580,999	30%
Other Recurrent	5,505,863,207	1,216,681,635	22%
Subventions to Public Corporations	3,140,653,000	1,231,538,725	39%
Debt Service	7,731,394,580	607,020,938	8%
Capital Development	1,787,107,000	687,243,178	38%
<b>Total Expenditure</b>	<b>21,285,596,894</b>	<b>5,087,065,476</b>	<b>24%</b>

Source: IFMIS

Table 2 above compares the different budget classes against the 2020 approved budget, highlighting their absorption capacities. Subvention to Public Corporations is the highest absorbing budget class with 39 percent of its budget consumed to date, whilst Debt Service remains the lowest with 8 percent of its' approved budget spent as of end April 2020.

The different budget classes have collectively consumed 24 percent of the approved budget.

**Chart 1: Central Government Expenditure for End April 2020 compared to Approved budget, Source: IFMIS**



**Table 3: Composition of Central Government Expenditure for End April 2020**

Personnel Emoluments	Jan-April 2020 Exp	% of Total PE	Jan-April 2019 Exp	% of Total PE	Y-o-Y Growth
Basic Salary	664,489,660	49%	492,356,801	48%	35%
Allowances	571,069,040	42%	450,273,340	44%	27%
ECA	105,156,511	8%	74,700,705	7%	41%
Social Security Contributions	3,865,789	0%	5,368,879.92	1%	-28%
<b>Total PE</b>	<b>1,344,580,999</b>	<b>100%</b>	<b>1,022,699,725.49</b>	<b>100%</b>	<b>31%</b>

Personnel Emolument increased from D1.0 billion in April 2019 to D1.3 billion in April 2020, recording a year-to-year growth of 31 percent. Basic Salary constitutes 49 percent of total PE, which registered a growth of 35 percent, increasing from D492 Million in 2019 to D664 Million in 2020. Allowance has also increased by 27 percent as compared to the same period last year, from D450 million to D571 million.

**Table 3A: Decomposition of Personnel Emolument for April 2020 compared to Approved Budget**

Personnel Emoluments	Approved Budget 2020	Jan-April 2020 Exp	% of Approved Budget Spent
Basic Salary	2,223,355,000	664,489,660	30%
Contingency Payroll	10,000,000	0	0%
Allowances	1,915,913,000	571,069,040	30%
ECA	282,734,000	105,156,511	37%
Social Security Contributions	13,874,000	3,865,789	28%
<b>Total PE</b>	<b>4,468,902,000</b>	<b>1,344,580,999</b>	<b>30%</b>

**Source: IFMIS**

The table above shows the approved budget for PE as compared to April 2020 expenditure. Basic Salary and Allowances both consumed 30 percent of their approved budgets as of end April 2020. Meanwhile, expenditure on the ECA did reach 37% of its annual budget.

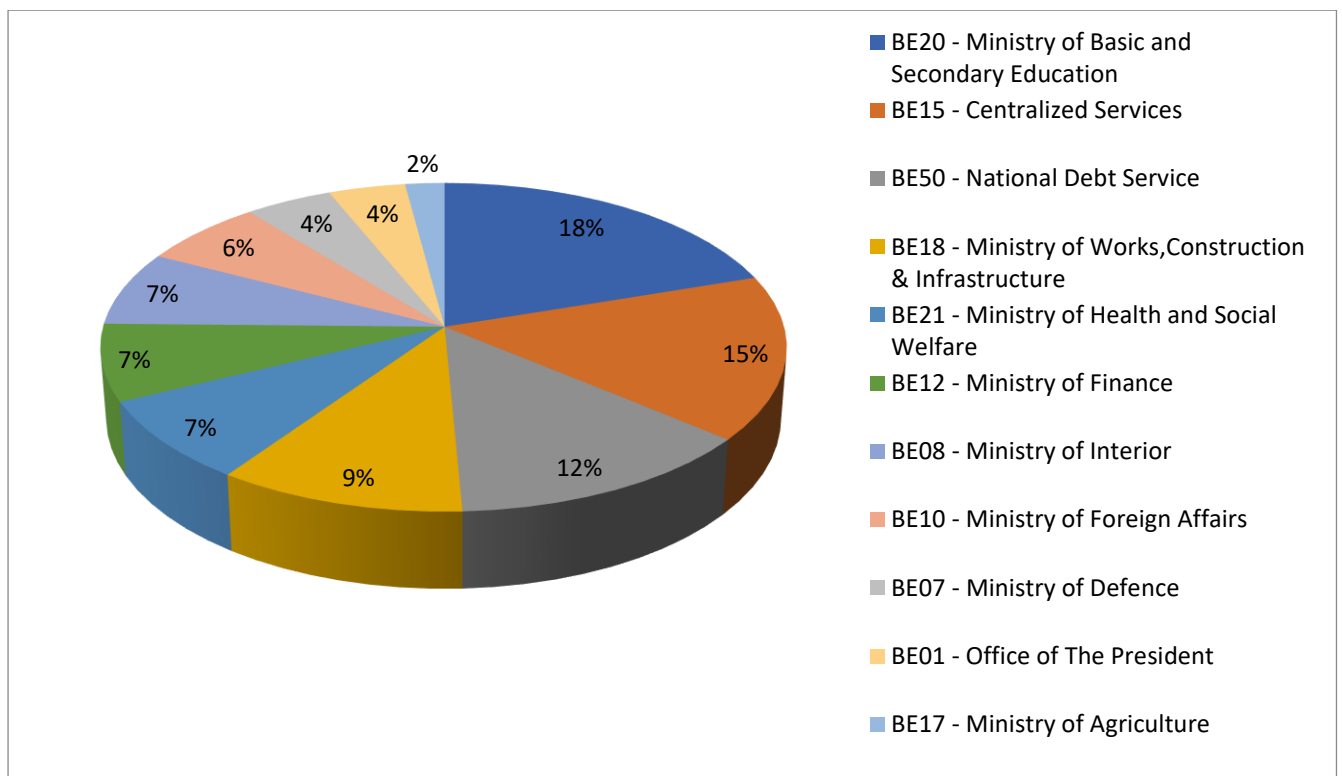
### I. TOP TEN SPENDING BUDGET ENTITIES (BEs)

The top ten highest spending Budget Entities collectively consumed 91 percent of total expenditure. MoBSE and Centralised Services topped the list, consuming 18% and 15% respectively.

Budget Entity	Jan - April 2020 Outturn	% of Total Expenditure 2020	Jan - April 2019 Outturn
BE20 - Ministry of Basic and Secondary Education	916,971,816	18%	559,924,432
BE15 - Centralized Services	746,669,450	15%	402,384,463
BE50 - National Debt Service	607,020,938	12%	1,242,056,355
BE18 - Ministry of Works, Construction & Infrastructure	478,889,223	9%	47,010,797
BE21 - Ministry of Health and Social Welfare	372,868,516	7%	233,542,666
BE12 - Ministry of Finance	347,944,780	7%	228,421,270
BE08 - Ministry of Interior	337,691,429	7%	232,973,548
BE10 - Ministry of Foreign Affairs	302,304,617	6%	193,136,408
BE07 - Ministry of Defence	214,126,924	4%	162,587,987
BE01 - Office of The President	188,121,669	4%	110,665,847
BE17 - Ministry of Agriculture	96,062,217	2%	80,615,956
Sub Total	4,608,671,581	91%	3,493,319,727
Total Expenditure	5,087,065,476	100%	3,952,265,205

Source: IFMIS

Chart 2: Top Spending Budget Entities as at End April 2020 as a percentage



## II. TOP TEN SPENDING BUDGET LINES

Contribution to International organizations registered the highest absorption rate among the top spending line items, with 135 percent of its budget spent as of end April 2020. The bulk of the payment was towards settling arrears owed to the West Africa Examination Council (WAEC). Roads and Bridges budget line has absorbed 98 percent of its budget for the year, followed by Rents and Rates, where 48 percent of the budget has been spent to date.

**Table 4: Top ten budget spending lines for end April 2020**

Line Item	Approved Budget for 2020	Jan-April 2020 Exp	% of Budget line spent 2020	Jan-April 2019 Exp	Y-o-Y Growth (%)
Subvention	3,140,653,000	1,231,538,725	39%	542,645,433	127%
Roads and bridges	435,895,000	428,177,158	98%	0	0
Operating Cost	8,655,322,000	172,882,201	2%	34,402,843	403%
Rents and Rates	257,616,000	124,124,335	48%	5,186,063	2293%
Food and Food services	232,514,000	97,860,484	42%	29,826,301	228%
Travel expense	275,000,000	83,558,439	30%	55,005,295	52%
School Improvement Grant	190,800,000	82,000,000	43%	65,247,180	26%
General Pensions Benefits	300,000,000	71,000,000	24%	50,576,385	40%
Contribution to International org - Rec	46,796,000	63,275,290	135%	65,640,207	-4%
COVID-19 Activities	500,000,000	60,000,000	12%	0	0%
<b>Total</b>	<b>14,034,596,000</b>	<b>2,414,416,634</b>	<b>17%</b>	<b>848,529,708</b>	<b>185%</b>
<b>Total Expenditure</b>	<b>21,285,596,894</b>	<b>5,087,065,476</b>	<b>24%</b>	<b>3,955,323,529</b>	<b>29%</b>

Source:IFMIS

**ANNEX**

**Annex 1: Budget Absorption by BE for End April 2020**

BE	APPROVED BUDGET GLF 2020	Jan - April 2020 Expenditure	% of Budget Absorbed	Jan - April 2019 Expenditure
BE01 - Office of The President	691,263,469	188,121,669	27%	110,665,847
BE02 - National Assembly	196,449,726	41,903,196	21%	22,723,793
BE03 - Judiciary	170,000,000	47,938,470	28%	21,877,125
BE04 - Independent Electoral Commission	52,000,000	6,237,984	12%	3,587,016
BE05 - Public Service Commission	9,219,777	1,471,561	16%	1,773,138
BE06 - National Audit Office	112,000,001	15,708,936	14%	19,739,349
BE07 - Ministry of Defence	762,102,551	214,126,924	28%	162,587,987
BE08 - Ministry of Interior	1,027,132,638	337,691,429	33%	232,973,548
BE09 - Ministry of Tourism and Culture	40,957,449	9,427,335	23%	9,440,740
BE10 - Ministry of Foreign Affairs	1,005,827,877	302,304,617	30%	193,136,408
BE11 - Ministry of Justice	297,400,096	65,717,200	22%	111,316,331
BE12 - Ministry of Finance	978,536,040	347,944,780	36%	228,421,270
BE13 - Pensions and Gratuties	375,678,000	84,714,215	23%	63,464,097
BE14 - Ombudsman	20,450,037	6,601,840	32%	4,630,689
BE15 - Centralized Services	1,450,000,000	746,669,450	51%	402,384,463
BE16 - Ministry of Local Government and Lands	154,198,719	19,769,755	13%	12,166,596
BE17 - Ministry of Agriculture	488,263,515	96,062,217	20%	80,615,956
BE18 - Ministry of Works, Construction & Infrastructure	651,986,491	478,889,223	73%	47,010,797
BE19 - Ministry of Trade, Industry & Employment	106,554,171	22,561,072	21%	16,075,149
BE20 - Ministry of Basic and Secondary Education	2,610,674,224	916,971,816	35%	559,924,432
BE21 - Ministry of Health and Social Welfare	1,516,933,089	372,868,516	25%	233,542,666
BE22 - Ministry of Youth & Sports	113,397,960	17,658,212	16%	13,885,470
BE23 - Ministry of Enviroment, Climate Change & Nat. Resouces	226,646,307	25,713,728	11%	61,810,154
BE24 - Ministry of Comm, Info & Info Tech	51,855,464	6,013,442	12%	2,913,330
BE25 - Ministry of Fisheries, Water Res. & NA Matters	48,880,501	7,735,640	16%	4,190,066
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	260,016,066	75,081,803	29%	76,282,127
BE29 - Ministry of Petroleum & Energy	62,209,830	17,275,270	28%	5,160,064
BE31 - Ministry of Women, Children and Social Welfare	73,568,316	6,864,237	9%	7,910,244
BE50 - National Debt Service	7,731,394,580	607,020,938	8%	1,242,056,355
Grand Total	21,285,596,894	5,087,065,476	24%	3,952,265,205

**Source: IFMIS**



## Annex 2: Salaries and Allowances by Budget Entity for April 2020 compared to End April 2019

BE	Basic Salaries (BS)		BS Variation	Allowances		Allowance Variation
	Jan - April 2020	Jan - April 2019		Jan-April 2020	Jan-April 2019	
BE01 - Office of The President	18,929,926	13,464,715	41%	17,761,146	10,753,028	65%
BE02 - National Assembly	7,375,918	5,262,699	40%	12,983,825	9,555,909	36%
BE03 - Judiciary	9,764,599	6,197,900	58%	20,974,997	14,250,342	47%
BE04 - Independent Electoral Commission	1,585,695	1,610,000	-2%	1,983,500	1,377,016	44%
BE05 - Public Service Commission	535,870	420,144	28%	456,966	298,462	53%
BE06 - National Audit Office	4,764,491	2,812,500	69%	5,972,929	3,546,650	68%
BE07 - Ministry of Defence	71,031,156	54,664,398	30%	77,842,024	66,836,779	16%
BE08 - Ministry of Interior	124,863,560	93,864,492	33%	95,436,055	71,010,566	34%
BE09 - Ministry of Tourism and Culture	688,490	487,444	41%	482,301	338,897	42%
BE10 - Ministry of Foreign Affairs	50,728,709	53,624,898	-5%	28,460,624	63,853,807	-55%
BE11 - Attorney General's Chambers & Ministry of Justice	2,913,664	1,822,205	60%	6,831,641	2,178,651	214%
BE12 - Ministry of Finance	6,747,014	4,798,284	41%	10,315,391	5,149,949	100%
BE14 - Ombudsman	2,685,570	1,333,277	101%	3,016,270	1,954,588	54%
BE16 - Ministry of Local Government and Lands	10,059,530	5,684,094	77%	4,829,218	3,251,844	49%
BE17 - Ministry of Agriculture	14,787,892	10,997,124	34%	10,211,740	7,058,669	45%
BE18 - Ministry of Works, Construction & Infrastructure	2,035,364	1,515,852	34%	1,589,265	982,156	62%
BE19 - Ministry of Trade, Industry & Employment	2,220,603	1,570,349	41%	1,617,641	969,496	67%
BE20 - Ministry of Basic and Secondary Education	272,557,930	188,824,140	44%	212,988,099	140,087,960	52%
BE21 - Ministry of Health and Social Welfare	45,378,907	32,915,124	38%	46,572,754	39,675,884	17%
BE22 - Ministry of Youth & Sports	1,154,335	879,168	31%	666,022	475,767	40%
BE23 - Ministry of Environment, Climate Change & Nat. Resources	7,334,583	5,119,858	43%	5,232,753	3,550,302	47%
BE24 - Ministry of Comm, Info & Info Tech	1,582,089	1,018,831	55%	1,277,320	699,057	83%
BE25 - Ministry of Fisheries, Water Res. & NA Matters	1,812,056	1,352,075	34%	1,392,889	915,625	52%
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	1,312,060	933,529	41%	968,949	631,720	53%
BE29 - Ministry of Petroleum & Energy	1,639,651	1,183,701	39%	1,204,722	870,214	38%
BE31 - Ministry of Women, Children and Social Welfare						
<b>Total</b>	<b>664,489,660</b>	<b>492,356,801</b>	<b>35%</b>	<b>571,069,040</b>	<b>450,273,340</b>	<b>27%</b>

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

BE	Basic Salaries (BS)		Allowances			
	Approved Budget	Jan-April 2020	% of Budget Spent	Approved Budget	Jan-April 2020	% of Budget Spent
BE01 - Office of The President	56,390,349	18,929,926	34%	47,878,434	17,761,146	37%
BE02 - National Assembly	24,499,237	7,375,918	30%	46,700,489	12,983,825	28%
BE03 - Judiciary	31,072,507	9,764,599	31%	55,905,185	20,974,997	38%
BE04 - Independent Electoral Commission	7,901,431	1,585,695	20%	7,496,904	1,983,500	26%
BE05 - Public Service Commission	1,789,126	535,870	30%	1,385,651	456,966	33%
BE06 - National Audit Office	22,905,755	4,764,491	21%	31,115,246	5,972,929	19%
BE07 - Ministry of Defence	239,666,466	71,031,156	30%	298,184,966	77,842,024	26%
BE08 - Ministry of Interior	406,649,799	124,863,560	31%	312,182,355	95,436,055	31%
BE09 - Ministry of Tourism and Culture	2,089,010	688,490	33%	1,448,439	482,301	33%
BE10 - Ministry of Foreign Affairs	158,334,549	50,728,709	32%	156,392,933	28,460,624	18%
BE11 - Attorney General's Chambers & Ministry of Justice	12,571,957	2,913,664	23%	14,304,139	6,831,641	48%
BE12 - Ministry of Finance	24,700,000	6,747,014	27%	27,800,000	10,315,391	37%
BE14 - Ombudsman	7,348,500	2,685,570	37%	6,601,537	3,016,270	46%
BE16 - Ministry of Local Government and Lands	45,564,974	10,059,530	22%	22,012,744	4,829,218	22%
BE17 - Ministry of Agriculture	48,801,439	14,787,892	30%	31,509,576	10,211,740	32%
BE18 - Ministry of Works, Construction & Infrastructure	6,577,361	2,035,364	31%	4,869,680	1,589,265	33%
BE19 - Ministry of Trade, Industry & Employment	6,793,006	2,220,603	33%	4,626,165	1,617,641	35%
BE20 - Ministry of Basic and Secondary Education	907,800,000	272,557,930	30%	642,500,000	212,988,099	33%
BE21 - Ministry of Health and Social Welfare	148,000,000	45,378,907	31%	159,000,000	42,623,120	27%
BE22 - Ministry of Youth & Sports	3,783,150	1,154,335	31%	2,328,810	666,022	29%
BE23 - Ministry of Environment, Climate Change & Nat. Resources	19,505,847	7,334,583	38%	18,377,799	5,232,753	28%
BE24 - Ministry of Comm, Info & Info Tech	5,083,337	1,582,089	31%	3,647,077	1,277,320	35%
BE25 - Ministry of Fisheries, Water Res. & NA Matters	5,767,661	1,812,056	31%	3,937,840	1,392,889	35%
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	6,050,887	1,312,060	22%	3,990,179	968,949	24%
BE29 - Ministry of Petroleum & Energy	5,210,513	1,639,651	31%	3,883,195	1,204,722	31%
BE31 - Ministry of Women, Children and Social Welfare	11,647,786		0%	7,639,628		0%
<b>Total</b>	<b>2,216,504,647</b>	<b>664,489,660</b>	<b>30%</b>	<b>1,915,718,971</b>	<b>567,119,406</b>	<b>30%</b>

Source: IFMIS

#### Annex 4: Subvention by Budget Entity for End April 2020 compared to End January 2019

BE	2020	2019	Variation
BE01 OP	36,075,910	23,248,204	55%
BE07 MOD	1,000,000	200,000	400%
BE08 MOI	36,000,000	38,112,592	-6%
BE09 MOTC	6,625,000	5,250,000	26%
BE11 MOJ	47,174,684	4,201,250	1023%
BE12 MoFEA	226,251,186	162,300,000	39%
BE15 CENTRALIZED SERVICES	455,256,379	-	
BE17 MOA	11,035,000	12,630,962	-13%
BE18 MOTWI	7,550,000	16,023,210	-53%
BE19 MOTRIE	12,550,000	10,650,000	18%
BE20 MOBSE	177,301,985	114,381,767	55%
BE21 MOHSW	173,881,976	121,312,449	43%
BE22 MOYS	8,475,106	5,100,000	66%
BE23 MECCNAR	7,680,700	6,000,000	28%
BE27 MOHERST	24,680,800	23,235,000	6%
<b>Total Subventions</b>	<b>1,231,538,725</b>	<b>542,645,433</b>	<b>127%</b>

#### Annex 5: Subvention by Budget Entity for End April 2020 compared to approved budget

BE	Approved Budget	Jan-April 2020 exp.	% OF BUDGET ABSORBED	Jan-April 2019 exp.
BE01 OP	148,032,729.00	36,075,910.00	24%	23,248,204
BE07 MOD	3,000,000.00	1,000,000.00	33%	200,000
BE08 MOI	116,100,000.00	36,000,000.00	31%	38,112,592
BE09 MOTC	22,500,000.00	6,625,000.00	29%	5,250,000
BE11 MOJ	238,109,000.00	47,174,684.00	20%	4,201,250
BE12 MoFEA	680,000,000.00	226,251,185.73	33%	162,300,000
BE15 CENTRALIZED SERVICES	500,000,000.00	455,256,379.00	91%	-
BE17 MOA	84,379,000.00	11,035,000.00	13%	12,630,962
BE18 MOTWI	42,644,600.00	7,550,000.00	18%	16,023,210
BE19 MOTRIE	55,818,481.00	12,549,999.90	22%	10,650,000
BE20 MOBSE	345,899,703.00	177,301,984.92	51%	114,381,767
BE21 MOHSW	563,881,088.00	173,881,975.77	31%	121,312,449
BE22 MOYS	61,049,490.00	8,475,106.00	14%	5,100,000
BE23 MECCNAR	24,740,000.00	7,680,700.00	31%	6,000,000
BE27 MOHERST	104,000,000.00	24,680,800.00	24%	23,235,000
<b>Total Subventions</b>	<b>2,990,154,091.00</b>	<b>1,231,538,725.32</b>	<b>41%</b>	<b>542,645,433</b>

Source: IFMIS

