



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

**JANUARY-AUGUST 2020
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 end August 2020. 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 August 2020 amounted to **D11.86 billion**, which represents an increase of 29 percent as compared to the same period last year, as indicated in Table 1.

Table 1: Composition of Central Government Expenditure for August 2020

Budget Class	Jan-August 2020 Exp.	% of Total Expenditure	Jan-August 2019 Exp.	% of Total Expenditure	Y-o-Y Growth
Personnel Emoluments	2,674,718,565	23%	2,704,239,244	29%	-1%
Other Recurrent	3,330,290,833	28%	2,450,570,768	27%	36%
Subventions to Public Corporations	2,032,943,176	17%	1,416,810,653	15%	43%
Debt Service	2,864,760,000	24%	2,239,638,675	24%	28%
Capital Development	958,121,565	8%	369,003,856	4%	160%
Total Expenditure	11,860,834,138	100%	9,180,263,195	100%	29%

Source: IFMIS

Personnel Emolument (PE) and Other Recurrent (OC) collectively consumed 51 percent of total expenditure. Meanwhile, PE has decreased from D2.70 billion in August 2019 to D2.67 billion in August 2020, representing a drop of 1 percent.

In comparison to last year, Debt Service increased by 28 percent from D2.23 billion to D2.86 billion, whilst expenditure on Capital Development has increased by 160 percent relative to last year, largely attributed to the Banjul Rehabilitation Project. Overall, Capital Development represents about 8 percent of the total GLF expenditure as of end August 2020.

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

Budget Class	Approved Budget	Jan-August 2020 Exp.	% of Approved Budget Spent
Personnel Emoluments	4,468,902,000	2,674,718,565	60%
Other Recurrent	5,505,863,207	3,330,290,833	60%
Subventions to Public Corporations	3,140,653,000	2,032,943,176	65%
Debt Service	7,731,394,580	2,864,760,000	37%
Capital Development	1,787,107,000	958,121,565	54%
Total Expenditure	21,285,596,894	11,860,834,138	56%

Source: IFMIS

Table 2 above compares the different budget classes against the 2020 approved budget, highlighting the absorption capacity by budget class. Subventions to Public Corporations is the highest spending budget class with 65 percent of its budget consumed as at end August 2020. Debt Service remains the lowest absorbing budget class with only 37 percent of its approved budget spent as of end August 2020.

The different budget classes have collectively consumed 56 percent of its approved budget as at end August 2020.

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

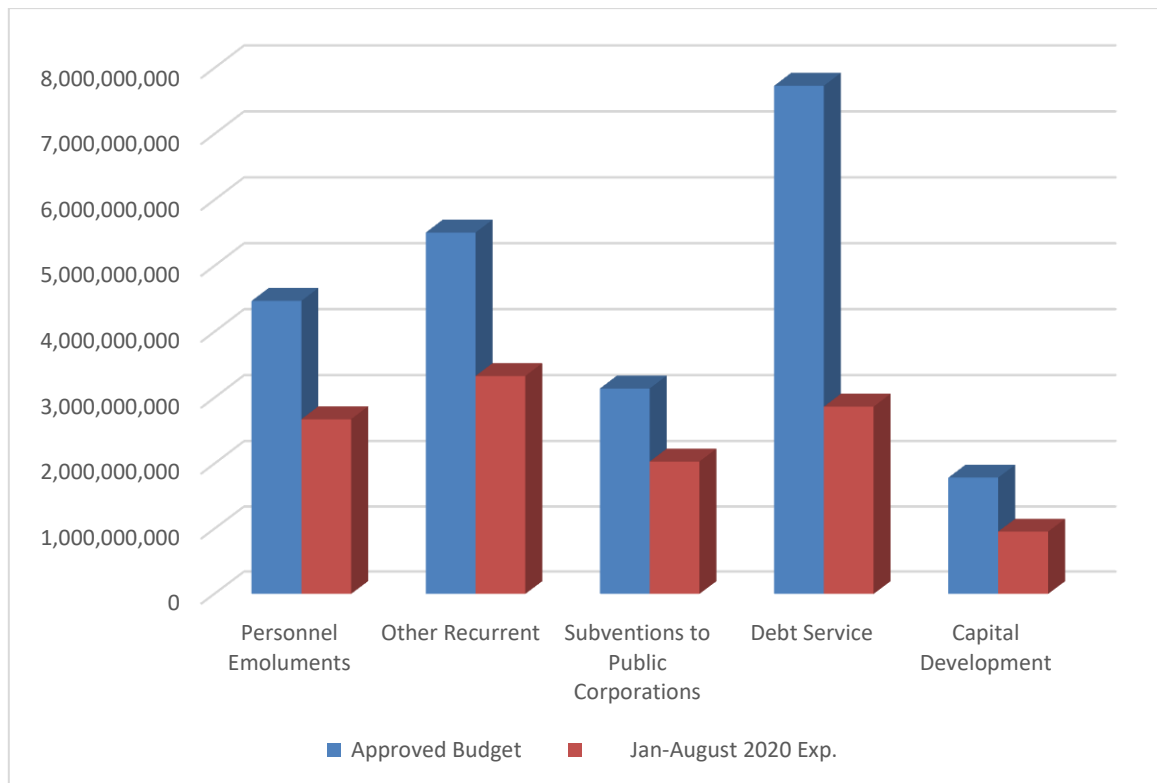


Table 3: Composition of Central Government Expenditure for End August 2020

Personnel Emoluments	Jan-August 2020 Exp.	% of Total PE	Jan-August 2019 Exp.	% of Total PE	Y-o-Y Growth
Basic Salary	1,318,237,837	49%	1,342,626,254	50%	-1.8%
Allowances	1,142,461,384	43%	1,165,922,983	43%	-2%
ECA	205,986,370	8%	186,817,117	7%	10%
Social Security Contributions	8,032,974	0.3%	8,872,889	0%	-9%
Total PE	2,674,718,565	100%	2,704,239,244	100%	-1%

Personnel Emolument decreased by 1% relative to last year. Basic Salary constitutes 49 percent of total PE, which registered a growth of -1.8 percent, decreasing from D1.34 billion in 2019 to D1.31 billion in 2020. Allowance has also decreased by 2 percent as compared to the same period last year, from D1.16 billion to 1.14 billion.

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

Personnel Emoluments	Approved Budget 2020	Jan-August Exp.	% of Approved Budget Spent
Basic Salary	2,223,355,000	1,318,237,837	59%
Contingency Payroll	10,000,000	0	0%
Allowances	1,915,913,000	1,142,461,384	60%
ECA	282,734,000	205,986,370	73%
Social Security Contributions	13,874,000	8,032,974	58%
Total PE	4,468,902,000	2,674,718,565	60%

Source: IFMIS

The table above shows the approved budget for PE as compared to August 2020 expenditure. Basic Salary and Allowance consumed 59 and 60 percent of their approved budgets respectively as of end August 2020.

I. TOP TEN SPENDING BUDGET ENTITIES (BEs)

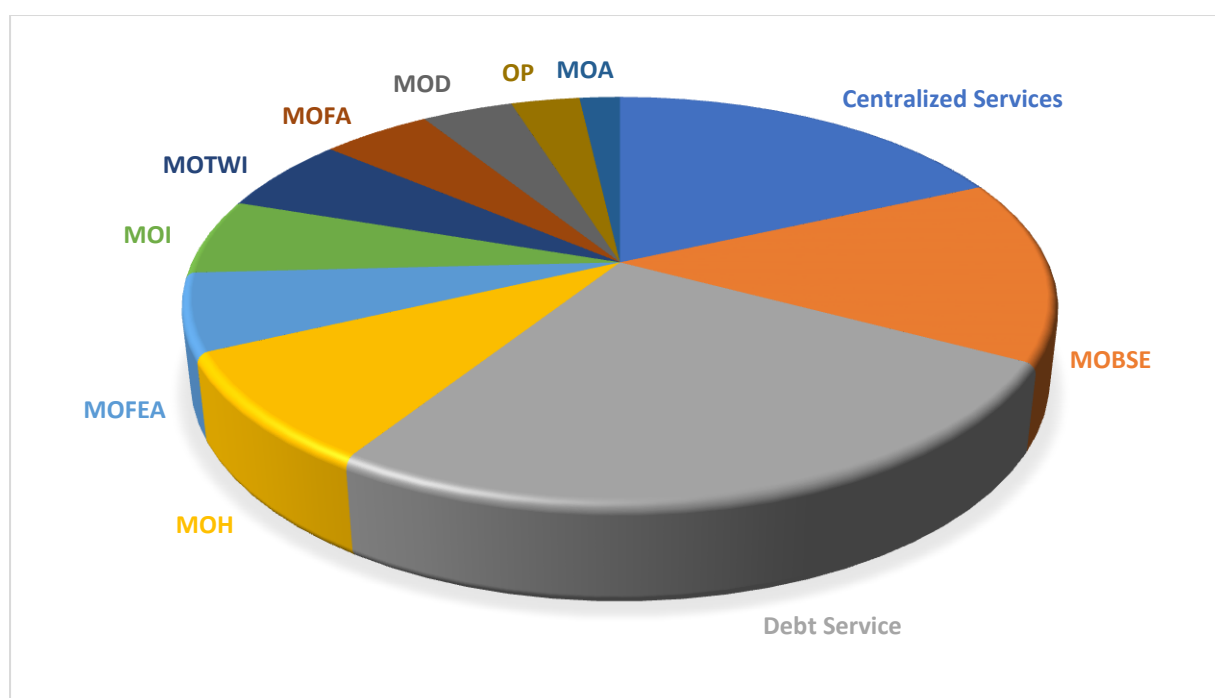
The top ten highest spending Budget Entities collectively consumed 91 percent of total expenditure as of end August 2020. Debt Service and Centralized services topped the list, consuming 24 and 17 percent of total expenditure respectively.

Table 4: Top Ten Budget Entities as at end August 2020

Budget Entity	Jan - August 2020 Outturn	% of Total Expenditure 2020	Jan - August 2019 Outturn	Variance
BE15 - Centralized Services	1,987,786,961	17%	595,563,833	234%
BE20 - Ministry of Basic and Secondary Education	1,592,242,354	13%	1,564,309,676	2%
BE50 - National Debt Service	2,864,760,000	24%	2,239,638,675	28%
BE21 - Ministry of Health	975,900,738	8%	673,573,936	45%
BE12 - Ministry of Finance	674,526,042	6%	646,891,735	4%
BE08 - Ministry of Interior	656,298,705	6%	630,888,100	4%
BE18 - Ministry of Works, Construction & Infrastructure	592,229,230	6%	111,542,033	431%
BE10 - Ministry of Foreign Affairs	532,610,511	4%	529,342,137	1%
BE07 - Ministry of Defence	442,784,134	4%	465,326,253	-5%
BE01 - Office of The President	334,036,583	3%	399,070,809	-16%
BE17 - Ministry of Agriculture	196,598,890	2%	233,428,876	-16%
Sub Total	10,849,774,149	91%	8,089,576,063	34%
Total Expenditure	11,860,834,138	100%	9,180,263,195	29%

Source: IFMIS

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



II. TOP TEN SPENDING BUDGET LINES

Covid 19 Activities and Settlement of Confirmed debts registered the highest expenditure line items with 227 percent and 160 percent of their budgets spent respectively. Roads and Bridges is also one of the highest expenditure line items, with 110 percent of its budget consumed as of end August 2020.

Table 4: Top ten budget spending lines for end August 2020

Line Item	Approved Budget for 2020	Jan-August 2020 Exp.	% of Budget line spent 2020	Jan-August 2019 Exp.	Y-o-Y Growth (%)
Subvention	3,140,653,000	2,032,943,176	65%	1,416,810,653	43%
COVID-19 Activities	500,000,000	1,133,087,158	227%	0	0%
Settlement of Confirmed Debts	300,000,000	478,672,689	160%	481,074,422	0%
Roads and bridges	435,895,000	478,593,200	110%	0	0%
Operating Cost	500,288,545	285,103,166	57%	126,194,918	126%
Rents and Rates	257,616,000	199,109,790	77%	120,088,644	66%
Food and Food services	232,514,000	158,609,899	68%	91,203,840	74%
General Pensions Benefits	300,000,000	148,265,343	49%	152,959,484	-3%
Purchase of Fuel and Lubricant	200,000,389	114,055,213	57%	116,285,240	-2%
School Improvement Grant	190,800,000	107,938,258	57%	107,213,346	1%
Total	6,057,766,934	5,136,377,891	85%	2,611,830,548	97%
Total Expenditure	21,285,596,894	11,742,737,730	55%	9,180,263,195	28%

Source:IFMIS

Annex 1: Budget Absorption by BE for End August 2020

BE	APPROVED BUDGET GLF 2020	Jan - August 2020 Expenditure	% of Budget Absorbed	Jan - August 2019 Expenditure
BE01 - Office of The President	691,263,469	334,036,583	48%	399,070,809
BE02 - National Assembly	196,449,726	79,957,651	41%	64,347,905
BE03 - Judiciary	170,000,000	95,353,321	56%	64,233,798
BE04 - Independent Electoral Commission	52,000,000	13,386,684	26%	12,038,290
BE05 - Public Service Commission	9,219,777	3,646,666	40%	5,012,979
BE06 - National Audit Office	112,000,001	33,715,866	30%	33,111,857
BE07 - Ministry of Defence	762,102,551	442,784,134	58%	465,326,253
BE08 - Ministry of Interior	1,027,132,638	656,298,705	64%	630,888,100
BE09 - Ministry of Tourism and Culture	40,957,449	20,266,668	49%	22,683,572
BE10 - Ministry of Foreign Affairs	1,005,827,877	532,610,511	53%	529,342,137
BE11 - Ministry of Justice	297,400,096	128,727,383	43%	199,552,793
BE12 - Ministry of Finance	978,536,040	674,526,042	69%	646,891,735
BE13 - Pensions and Gratuities	375,678,000	192,449,218	51%	191,282,945
BE14 - Ombudsman	20,450,037	13,110,595	64%	12,394,690
BE15 - Centralized Services	1,450,000,000	1,987,786,961	137%	595,563,833
BE16 - Ministry of Local Government and Lands	154,198,719	70,428,586	46%	51,617,415
BE17 - Ministry of Agriculture	488,263,515	196,598,890	40%	233,428,876
BE18 - Ministry of Works, Construction & Infrastructure	651,986,491	592,229,230	91%	111,542,033
BE19 - Ministry of Trade, Industry & Employment	106,554,171	43,957,058	41%	54,385,090
BE20 - Ministry of Basic and Secondary Education	2,610,674,224	1,592,242,354	61%	1,564,309,676
BE21 - Ministry of Health	1,516,933,089	975,900,738	64%	673,573,936
BE22 - Ministry of Youth & Sports	113,397,960	40,816,662	36%	46,103,121
BE23 - Ministry of Environment, Climate Change & Nat. Resources	226,646,307	51,644,958	23%	94,823,818
BE24 - Ministry of Comm, Info & Info Tech	51,855,464	25,032,947	48%	10,830,916
BE25 - Ministry of Fisheries, Water Res. & NA Matters	48,880,501	14,790,792	30%	23,177,912
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	260,016,066	144,869,989	56%	169,655,081
BE29 - Ministry of Petroleum & Energy	62,209,830	24,693,060	40%	18,827,894
BE31 - Ministry of Women, Children and Social Welfare	73,568,316	14,211,885	19%	16,607,059
BE50 - National Debt Service	7,731,394,580	2,864,760,000	37%	2,239,638,675
Grand Total	21,285,596,894	11,860,834,138	56%	9,180,263,195

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

BE	Basic Salaries (BS)		BS Variation	Allowances		Allowance Variation
	Jan - August 2020	Jan - August 2019		Jan-August 2020	Jan-August 2019	
BE01 - Office of The President	37,485,184	36,756,918	2%	35,248,589	29,737,683	19%
BE02 - National Assembly	14,512,484	14,018,216	4%	26,837,566	24,836,507	8%
BE03 - Judiciary	19,932,461	17,205,161	16%	42,208,349	39,267,223	7%
BE04 - Independent Electoral Commission	4,128,195	4,000,500	3%	5,156,000	3,429,516	50%
BE05 - Public Service Commission	1,127,101	1,114,720	1%	940,631	863,334	9%
BE06 - National Audit Office	9,449,875	4,559,055	107%	11,909,869.57	4,953,150	140%
BE07 - Ministry of Defence	144,537,276	146,168,933	-1%	163,741,621.26	183,292,814	-11%
BE08 - Ministry of Interior	254,928,043	253,330,152	1%	205,785,102.14	194,506,141	6%
BE09 - Ministry of Tourism and Culture	1,392,728	1,301,563	7%	1,026,058.52	902,454	14%
BE10 - Ministry of Foreign Affairs	90,588,758	97,921,985	-7%	52,098,008.60	92,025,103	-43%
BE11 - Attorney General's Chambers & Ministry of Justice	6,775,488	7,753,979	-13%	14,304,139.00	5,796,971	147%
BE12 - Ministry of Finance	13,717,115	12,963,047	6%	17,044,262.67	14,796,522	15%
BE14 - Ombudsman	3,888,073	3,058,277	27%	5,018,772.74	5,851,421	-14%
BE16 - Ministry of Local Government and Lands	20,271,202	20,026,038	1%	10,017,382.50	9,368,235	7%
BE17 - Ministry of Agriculture	29,881,167	30,405,881	-2%	20,884,735.49	19,632,135	6%
BE18 - Ministry of Works, Construction & Infrastructure	4,073,953	4,098,044	-1%	2,990,803.81	3,034,058	-1%
BE19 - Ministry of Trade, Industry & Employment	4,508,742	4,232,403	7%	3,482,392.93	2,882,346	21%
BE20 - Ministry of Basic and Secondary Education	533,363,255	565,810,501	-6%	406,389,087.93	399,026,552	2%
BE21 - Ministry of Health	92,229,375	89,970,262	3%	95,029,983.89	110,022,756	-14%
BE22 - Ministry of Youth & Sports	2,278,946	2,357,103	-3%	1,390,592.39	1,450,972	-4%
BE23 - Ministry of Environment, Climate Change & Nat. Resources	14,668,726	12,153,176	21%	10,338,764.10	11,450,337	-10%
BE24 - Ministry of Comm, Info & Info Tech	3,244,974	2,785,265	17%	2,508,979.68	2,024,997	24%
BE25 - Ministry of Fisheries, Water Res. & NA Matters	3,725,367	3,593,558	4%	2,777,665.27	2,453,483	13%
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	2,684,455	3,795,091	-29%	1,814,217.69	1,826,836	-1%
BE29 - Ministry of Petroleum & Energy	3,309,336	3,246,425	2%	2,425,026.95	2,419,436	0%
BE31 - Ministry of Women, Children and Social Welfare	1,535,559			1,092,782	7,200	15078%
Total	1,318,237,837	1,342,626,254	-2%	1,142,461,384	1,165,858,183	-2%

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

BE	Basic Salaries (BS)			Allowances		
	Approved Budget	Jan-August 2020	% of Budget Spent	Approved Budget	Jan-August 2020	% of Budget Spent
BE01 - Office of The President	56,390,349	37,485,184	66%	47,878,434	35,248,589	74%
BE02 - National Assembly	24,499,237	14,512,484	59%	46,700,489	26,837,566	57%
BE03 - Judiciary	31,072,507	19,932,461	64%	55,905,185	42,208,349	75%
BE04 - Independent Electoral Commission	7,901,431	4,128,195	52%	7,496,904	5,156,000	69%
BE05 - Public Service Commission	1,789,126	1,127,101	63%	1,385,651	940,631	68%
BE06 - National Audit Office	22,905,755	9,449,875	41%	31,115,246	11,909,869	38%
BE07 - Ministry of Defence	239,666,466	144,537,276	60%	298,184,966	163,741,621	55%
BE08 - Ministry of Interior	406,649,799	254,928,043	63%	312,182,355	205,785,102	66%
BE09 - Ministry of Tourism and Culture	2,089,010	1,392,728	67%	1,448,439	1,026,058	71%
BE10 - Ministry of Foreign Affairs	158,334,549	90,588,758	57%	156,392,933	32,279,100	21%
BE11 - Attorney General's Chambers & Ministry of Justice	12,571,957	6,775,488	54%	14,304,139	14,304,139	100%
BE12 - Ministry of Finance	24,700,000	13,717,115	56%	27,800,000	17,044,262	61%
BE14 - Ombudsman	7,348,500	3,888,073	53%	6,601,537	5,018,772.74	76%
BE16 - Ministry of Local Government and Lands	45,564,974	20,271,202	44%	22,012,744	10,017,382	46%
BE17 - Ministry of Agriculture	48,801,439	29,881,167	61%	31,509,576	20,884,735	66%
BE18 - Ministry of Works, Construction & Infrastructure	6,577,361	4,073,953	62%	4,869,680	2,990,803	61%
BE19 - Ministry of Trade, Industry & Employment	6,793,006	4,508,742	66%	4,626,165	3,482,392	75%
BE20 - Ministry of Basic and Secondary Education	907,800,000	533,363,255	59%	642,500,000	406,389,087	63%
BE21 - Ministry of Health and	148,000,000	92,229,375	62%	159,000,000	86,760,545	55%
BE22 - Ministry of Youth & Sports	3,783,150	2,278,946	60%	2,328,810	1,390,592	60%
BE23 - Ministry of Environment, Climate Change & Nat. Resources	19,505,847	14,668,726	75%	18,377,799	10,338,764	56%
BE24 - Ministry of Comm, Info & Info Tech	5,083,337	3,244,974	64%	3,647,077	2,508,979	69%
BE25 - Ministry of Fisheries, Water Res. & NA Matters	5,767,661	3,725,367	65%	3,937,840	2,777,665	71%
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	6,050,887	2,684,455	44%	3,990,179	1,814,217	45%
BE29 - Ministry of Petroleum & Energy	5,210,513	3,309,336	64%	3,883,195	2,425,026	62%
BE31 - Ministry of Women, Children and Social Welfare	11,647,786	1,535,559	13%	7,639,628	1,092,782	14%
Total	2,216,504,647	1,318,237,837	59%	1,915,718,971	1,114,373,038	58%

Source: IFMIS

Annex 4: Subvention by Budget Entity for End August 2020 compared to End August 2019

BE	August 2020	August 2019	Variation
BE01 OP	72,816,593	81,168,765	-10%
BE07 MOD	1,500,000	2,000,000	-25%
BE08 MOI	63,500,000	76,512,592	-17%
BE09 MOTC	15,000,000	14,000,000	7%
BE11 MOJ	93,307,077	16,669,999	460%
BE12 MoFEA	433,028,099	408,710,525	6%
BE15 CENTRALIZED SERVICES	485,652,538	0.00	0%
BE17 MOA	21,580,000	32,570,881	-34%
BE18 MOTWI	19,050,000	29,757,210	-36%
BE19 MOTRIE	24,587,364	29,064,053	-15%
BE20 MOBSE	346,464,215	305,074,490	14%
BE21 MOHSW	363,720,681	328,454,636	11%
BE22 MOYS	22,475,106	24,059,168	-7%
BE23 MECCNAR	17,180,700	16,000,000	7%
BE27 MOHERST	53,080,800	56,768,334	-6%
Total Subventions	2,032,943,175	1,420,810,653	43%

Source: IFMIS

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

BE	Approved Budget	Jan-August 2020 exp.	% of Budget Absorbed	Jan-August 2019 exp.
BE01 OP	148,032,729	72,816,593	49%	81,168,765
BE07 MOD	3,000,000	1,500,000	50%	2,000,000
BE08 MOI	116,100,000	63,500,000	55%	76,512,592
BE09 MOTC	22,500,000	15,000,000	67%	14,000,000
BE11 MOJ	238,109,000	93,307,077	39%	16,669,999
BE12 MoFEA	680,000,000	433,028,099	64%	408,710,525
BE15 CENTRALIZED SERVICES	500,000,000	485,652,538	97%	0
BE17 MOA	84,379,000	21,580,000	26%	32,570,881
BE18 MOTWI	42,644,600	19,050,000	45%	29,757,210
BE19 MOTRIE	55,818,481	24,587,365	44%	29,064,053
BE20 MOBSE	496,399,703	346,464,216	70%	305,074,490
BE21 MOHSW	563,881,088	363,720,681	65%	328,454,636
BE22 MOYS	61,049,490	22,475,106	37%	24,059,168
BE23 MECCNAR	24,740,000	17,180,700	69%	16,000,000
BE27 MOHERST	104,000,000	53,080,800	51%	56,768,334
Total Subventions	3,140,654,091	2,032,943,176	65%	1,420,810,653

Source: IFMIS