



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

JANUARY-AUGUST 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 to August 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). It also gives 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 2021 amounted to **D12.2 billion**, representing a **3 percent** increase from the same period last year.

Table 1: Composition of Central Government Expenditure for August 2021

Budget Class	Jan-Aug 2021 Expenditure	% of Total Expenditure	Jan-Aug 2020 Exp.	% of Total Expenditure	Y-o-Y Growth
Personnel Emoluments	2,949,048,316	24%	2,674,718,565	23%	10%
Other Recurrent	2,616,941,736	21%	3,330,290,833	28%	-21%
Subvention	2,038,194,211	17%	2,032,943,176	17%	0%
Debt Service	2,678,612,936	22%	2,864,000,001	24%	-6%
Capital Development	1,953,738,089	16%	958,121,565	8%	104%
Total Expenditure	12,236,535,288	100%	11,860,074,139	100%	3%

Source: IFMIS

Personnel Emolument (PE) and Other Recurrent (OC) collectively consumed 45 percent of total expenditure. Meanwhile, PE has increased from D2.67 billion in 2020 to D2.95 billion in 2021, recording a growth of 10 percent.

In comparison to last year, Capital Development has increased by 104 percent from D958 million to D1.95 billion, whilst expenditure on Debt Service has decreased by 6 percent.

Table 2: Composition of Central Government Expenditure for August 2021 compared to Approved Budget

Budget Class	Approved Budget	Jan-Aug 2021 Exp.	% of Approved Budget Spent
Personnel Emoluments	4,866,723,000	2,949,048,316	61%
Other Recurrent	5,057,101,660	2,616,941,736	52%
Subvention	3,734,086,366	2,038,194,211	55%
Debt Service	5,999,484,701	2,678,612,935	45%
Capital Development	2,416,840,000	1,953,738,089	81%
Total Expenditure	22,074,235,727	12,236,535,288	55%

Source: IFMIS

Table 2 above compares the different budget classes against the 2021 approved budget, highlighting the absorption capacity by budget class. Capital Expenditure is the highest absorptive budget class, with 81 percent of its budget consumed as at end August 2021.

The different budget classes have collectively consumed 55 percent of the approved budget during the period under review.

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

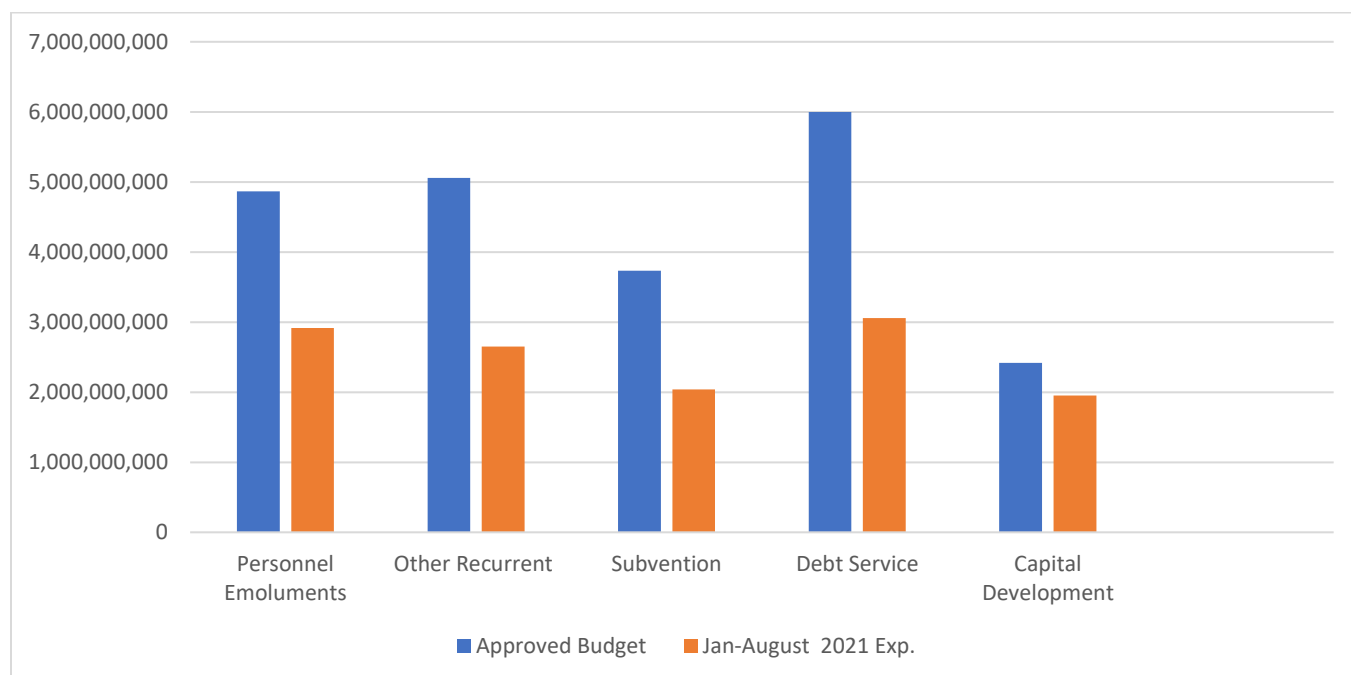


Table 3: Composition of Central Government Expenditure for End AUGUST 2021

Personnel Emoluments	Jan-Aug 2021 Exp	% of Total PE	Jan-Aug 2020 Exp.	% of Total PE	Y-o-Y Growth
Basic Salary	1,395,976,455	47%	1,318,237,837	49%	6%
Contingency Payroll	0	0%	0.00	0%	0%
Allowances	1,358,985,647	46%	1,142,461,384	43%	19%
ECA	190,203,002	6%	205,986,370	8%	-8%
Social Security Contributions	3,883,213	0.13%	8,032,974	0%	-52%
Total PE	2,949,048,316	100%	2,674,718,565	100%	10%

Personnel Emolument increased by 10 percent relative to last year. Basic Salary constitutes 47 percent of total PE, and registered a growth of 6 percent, increasing from D1.32 billion in 2020 to D1.40 billion in 2021. Allowances have also increased by 19 percent as compared to the same period last year, from D1.14 billion to D1.36 billion.

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

Personnel Emoluments	Approved Budget 2021	Jan-August 2021 Exp.	% of Approved Budget Spent
Basic Salary	2,239,975,000	1,395,976,455	62%
Contingency Payroll	200,000,000	0	0%
Allowances	2,155,139,000	1,358,985,647	63%
ECA	256,538,000	190,203,002	74%
Social Security Contributions	15,071,000	3,883,213	26%
Total PE	4,866,723,000	2,949,048,316	61%

Source: IFMIS

The table above shows the approved budget for PE as compared to August 2021 expenditure. ECA and Allowances have consumed 74 percent and 63 percent of their respective approved budgets during the period under review.

TOP TEN SPENDING BUDGET ENTITIES (BEs)

The top ten highest spending Budget Entities collectively consumed 87 percent of total expenditure as of end August 2021. National Debt Service and Ministry of Basic and Secondary Education are the highest spending entities, consuming 24 and 15 percent of total Government expenditure respectively. National Debt Service expenditure has decreased by 6 percent relative to last year, from D2.86 billion to D2.689 billion.

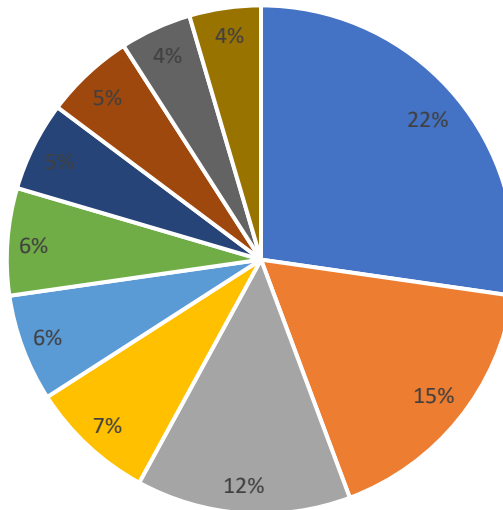
Table 4: Top Ten Budget Entities as at end August 2021

Budget Entity	Jan-Aug 2020 Outturn	Jan-Aug 2021 Outturn	% of Total Expenditure 2021	Variance
BE50 - National Debt Service	2,864,000,001	2,678,612,936	22%	-6%
BE20 - Ministry of Basic and Secondary Education	1,592,242,354	1,857,987,068	15%	17%
BE18 - Ministry of Works, Construction & Infrastructure	592,229,230	1,540,929,818	12%	160%
BE21 - Ministry of Health	975,900,738	826,877,731	7%	-15%
BE08 - Ministry of Interior	656,298,705	743,425,324	6%	13%
BE12 - Ministry of Finance	674,526,042	714,732,869	6%	6%
BE15- Centralized Service	1,987,786,961	622,933,615	5%	-69%
BE10 - Ministry of Foreign Affairs	532,610,511	610,634,594	5%	15%
BE01 - Office of The President	334,036,583	464,553,315	4%	39%
BE07 - Ministry of Defence	442,784,134	525,953,131	4%	19%
Sub Total	10,652,415,260	10,964,728,586	87%	3%
Total Expenditure	11,860,074,139	12,236,535,288	100%	3%

Source: IFMIS

Chart 2: Top Spending Budget Entities as at End August 2021

% of Total Expenditure 2021



- BE50 - National Debt Service
- BE18 - Ministry of Works, Construction & Infrastructure
- BE21 - Ministry of Health
- BE10 - Ministry of Foreign Affairs
- BE07 - Ministry of Defence
- BE20 - Ministry of Basic and Secondary Education
- BE15 - Centralized Service
- BE08 - Ministry of Interior
- BE12 - Ministry of Finance
- BE01 - Office of The President

I. TOP TEN SPENDING BUDGET LINE ITEMS

“Roads and Bridges” has registered as the highest expenditure line item, with 84 percent of its budget absorbed by end August. This increase is largely attributed to the road infrastructure projects being implemented by the Ministry of Works and Infrastructure.

In addition, “Rent and Rates” and “Travel Expenses” have consumed 81 and 75 percent of their approved budgets respectively, as of end August 2021.

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

Line Item	Approved Budget for 2021	Jan-Aug 2021 Exp	% of Budget line spent 2021	Jan-Aug 2020 Exp	Y-o-Y Growth (%)
Subvention to Public Corp	3,734,086,366	2,038,194,211	55%	2,032,943,176	0%
Roads and bridges	1,650,000,000	1,385,409,529	84%	478,593,200	189%
Settlement of Confirm Debts	417,000,000	279,913,783	67%	478,672,689	-42%
Operating cost	429,348,000	228,391,646	53%	285,103,166	-20%
Food and Food services	272,442,000	204,517,980	75%	158,609,899	29%
Travel Expenses	252,580,000	171,861,989	68%	111,211,608	55%
School Improvement Grant	291,984,000	167,971,006	58%	107,938,258	56%
land Compensation	178,395,000	143,648,751	81%	35,747,643	302%
Rent and Rates	252,366,000	134,210,252	53%	199,109,790	-33%
Purchase of Fuel and Lubricant	204,019,083	126,700,236	62%	114,055,213	11%
sub total	7,682,220,449	4,880,819,383	64%	4,001,984,642	22%
Total Expenditure	22,074,236,000	12,236,535,288	55%	11,860,074,139	3%

Source: IFMIS

Annex 1: Budget Absorption by BE for End August 2021

BE	APPROVED BUDGET GLF 2021	Jan-August 2021 Exp.	% of Budget Absorbed	Jan-August 2020 Exp
BE01 - Office of The President	627,443,812	464,553,315	74%	334,036,583
BE02 - National Assembly	246,406,737	102,598,190	42%	79,957,651
BE03 - Judiciary	181,771,775	96,886,746	53%	95,353,321
BE04 - Independent Electoral Commission	314,150,402	203,676,468	65%	13,386,684
BE05 - Public Service Commission	10,774,777	4,991,059	46%	3,646,666
BE06 - National Audit Office	128,200,228	47,882,581	37%	33,715,866
BE07 - Ministry of Defence	757,541,349	525,953,131	69%	442,784,134
BE08 - Ministry of Interior	1,037,282,618	743,425,324	72%	656,298,705
BE09 - Ministry of Tourism and Culture	37,809,589	21,070,715	56%	20,266,668
BE10 - Ministry of Foreign Affairs	923,311,478	610,634,594	66%	532,610,511
BE11 - Ministry of Justice	146,544,393	83,454,627	57%	128,727,383
BE12 - Ministry of Finance	1,013,197,461	714,732,869	71%	674,526,042
BE13 - Pensions and Gratuties	367,678,000	193,325,788	53%	192,449,218
BE14 - Ombudsman	21,882,944	11,278,270	52%	13,110,595
BE15 - Centralized Services	2,127,000,000	622,933,615	29%	1,987,786,961
BE16 - Ministry of Local Government and Lands	173,843,000	75,438,203	43%	70,428,586
BE17 - Ministry of Agriculture	402,753,336	185,119,760	46%	196,598,890
BE18 - Ministry of Works,Construction & Infrastructure	1,974,520,126	1,540,929,818	78%	592,229,230
BE19 - Ministry of Trade,Industry & Employment	101,236,036	55,415,201	55%	43,957,058
BE20 - Ministry of Basic and Secondary Education	2,811,691,288	1,857,987,068	66%	1,592,242,354
BE21 - Ministry of Health	1,602,626,438	826,877,731	52%	975,900,738
BE22 - Ministry of Youth & Sports	117,679,522	60,914,313	52%	40,816,662
BE23 - Ministry of Enviroment,Climate Change & Nat. Resouces	218,866,796	99,446,112	45%	51,644,958
BE24 - Ministry of Comm,Info & Info Tech	80,588,977	27,696,028	34%	25,032,947
BE25 - Ministry of Fisheries, Water Res. & NA Matters	53,892,275	15,521,599	29%	14,790,792
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	274,159,669	151,592,335	55%	144,869,989
BE29 - Ministry of Petroleum & Energy	187,536,506	151,893,872	81%	24,693,060
BE31 - Ministry of Women, Children and Social Welfare	92,878,464	43,095,015	46%	14,211,885
BE 33-National Human Rights Commission	41,483,030	18,598,008	45%	
BE50 - National Debt Service	5,999,484,701	2,678,612,936	45%	2,864,000,001
Grand Total	22,074,235,727	12,236,535,288	55%	11,860,074,139

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

BE	Basic Salaries (BS)		BS Variation	Allowances		Allowance Variation
	Jan-Aug 2021	Jan-Aug 2020		Jan-Aug 2021	Jan-Aug 2020	
BE01 - Office of The President	39,164,172	37,485,184	4%	37,772,521.48	35,248,589	7%
BE02 - National Assembly	14,834,839	14,512,484	2%	36,644,824.46	26,837,566	37%
BE03 - Judiciary	20,742,029	19,932,461	4%	52,944,571.50	42,208,349	25%
BE04 - Independent Electoral Commission	5,140,190	4,128,195	25%	33,542,584.00	5,156,000	551%
BE05 - Public Service Commission	1,545,790	1,127,101	37%	1,101,148	940,631	17%
BE06 - National Audit Office	13,810,574	9,449,875	46%	26,064,750	11,909,870	119%
BE07 - Ministry of Defence	145,354,042	144,537,276	1%	163,833,828	163,741,621	0%
BE08 - Ministry of Interior	253,522,391	254,928,043	-1%	250,127,454	205,785,102	22%
BE09 - Ministry of Tourism and Culture	1,354,841	1,392,728	-3%	1,040,506	1,026,059	1%
BE10 - Ministry of Foreign Affairs	62,854,509	90,588,758	-31%	40,200,548	32,279,100	25%
BE11 - Attorney General's Chambers & Ministry of Justice	5,270,416	6,775,488	-22%	16,671,321	14,304,139	17%
BE12 - Ministry of Finance	13,563,822	13,717,115	-1%	19,120,499	17,044,263	12%
BE14 - Ombudsman	5,261,309	3,888,073	35%	3,924,385	5,018,773	-22%
BE16 - Ministry of Local Government and Lands	19,048,268	20,271,202	-6%	13,979,015	10,017,383	40%
BE17 - Ministry of Agriculture	31,144,907	29,881,167	4%	22,121,975	20,884,735	6%
BE18 - Ministry of Works, Construction & Infrastructure	4,184,026	4,073,953	3%	2,846,989	2,990,804	-5%
BE19 - Ministry of Trade, Industry & Employment	4,495,404	4,508,742	0%	3,377,929	3,482,393	-3%
BE20 - Ministry of Basic and Secondary Education	611,613,386	533,363,255	15%	480,593,499	406,389,088	18%
BE21 - Ministry of Health and Social Welfare	104,444,435	92,229,375	13%	116,472,321	86,760,546	34%
BE22 - Ministry of Youth & Sports	2,424,970	2,278,946	6%	1,540,664	1,390,592	11%
BE23 - Ministry of Environment, Climate Change & Nat. Resources	14,837,008	14,668,726	1%	10,332,132	10,338,764	0%
BE24 - Ministry of Comm, Info & Info Tech	3,575,067	3,244,974	10%	3,527,442	2,508,980	41%
BE25 - Ministry of Fisheries, Water Res. & NA Matters	4,013,265	3,725,367	8%	2,954,928	2,777,665	6%
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	2,707,161	2,684,455	1%	1,818,306	1,814,218	0%
BE29 - Ministry of Petroleum & Energy	3,438,572	3,309,336	4%	2,667,915	2,425,027	10%
BE31 - Ministry of Women, Children and Social Welfare	4,671,255	1,535,558.63	204%	3,660,719	1,092,782	235%

BE 33-National Human Rights Commission	2,959,807			10,102,873		
Total	1,395,976,455	1,318,237,837.10	6%	1,358,985,647	1,114,373,038	22%

Annex 3: Salaries and Allowances by Budget Entity for August 2021 compared to Approved Budget 2021

BE	Basic Salaries (BS)			Allowances		
	Approved Budget	Jan-Aug 2021	% of Budget Spent	Approved Budget	Jan-Aug 2021	% of Budget Spent
BE01 - Office of The President	63,591,723	39,164,172	62%	56,797,563	37,772,521	67%
BE02 - National Assembly	22,857,162	14,834,839	65%	47,149,575	36,644,824	78%
BE03 - Judiciary	31,393,626	20,742,029	66%	66,478,149	52,944,572	80%
BE04 - Independent Electoral Commission	6,501,907	5,140,190	79%	8,120,700	33,542,584	413%
BE05 - Public Service Commission	1,793,284	1,545,790	86%	1,481,493	1,101,148	74%
BE06 - National Audit Office	26,903,260	13,810,574	51%	53,152,000	26,064,750	49%
BE07 - Ministry of Defence	242,072,576	145,354,042	60%	263,201,293	163,833,828	62%
BE08 - Ministry of Interior	408,534,538	253,522,391	62%	716,254,468	250,127,454	35%
BE09 - Ministry of Tourism and Culture	2,193,556	1,354,841	62%	1,616,033	1,040,506	64%
BE10 - Ministry of Foreign Affairs	153,089,824	62,854,509	41%	342,406,084	40,200,548	12%
BE11 - Attorney General's Chambers & Ministry of Justice	10,671,394	5,270,416	49%	22,529,019	16,671,321	74%
BE12 - Ministry of Finance	23,604,456	13,563,822	57%	90,789,025	19,120,499	21%
BE14 - Ombudsman	4,429,609	5,261,309	119%	3,681,271	3,924,385	107%
BE16 - Ministry of Local Government and Lands	44,976,096	19,048,268	42%	23,874,904	13,979,015	59%
BE17 - Ministry of Agriculture	47,062,838	31,144,907	66%	32,893,458	22,121,975	67%
BE18 - Ministry of Works, Construction & Infrastructure	6,906,229	4,184,026	61%	5,113,164	2,846,989	56%
BE19 - Ministry of Trade, Industry & Employment	7,101,268	4,495,404	63%	5,484,768	3,377,929	62%
BE20 - Ministry of Basic and Secondary Education	915,642,100	611,613,386	67%	656,574,824	480,593,499	73%
BE21 - Ministry of Health and Social Welfare	150,274,500	104,444,435	70%	169,901,531	116,472,321	69%
BE22 - Ministry of Youth & Sports	3,589,339	2,424,970	68%	2,190,183	1,540,664	70%
BE23 - Ministry of Environment, Climate Change & Nat. Resources	23,103,243	14,837,008	64%	16,283,553	10,332,132	63%

BE24 - Ministry of Comm,Info & Info Tech	5,110,834	3,575,067	70%	3,951,643	3,527,442	89%
BE25 - Ministry of Fisheries, Water Res. & NA Matters	5,867,453	4,013,265	68%	4,374,822	2,954,928	68%
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	6,266,656	2,707,161	43%	4,143,013	1,818,306	44%
BE29 - Ministry of Petroleum & Energy	5,212,204	3,438,572	66%	3,628,446	2,667,915	74%
BE31 - Ministry of Women, Children and Social Welfare	12,230,174	4,671,255	38%	9,171,609	3,660,719	40%
BE 33-National Human Rights Commission	5,235,300	2,959,807	57%	19,438,800	10,102,873	52%
Total	2,236,215,149	1,395,976,455	62%	2,630,681,391	1,358,985,647	52%

Source: IFMIS

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

BE	2021	2020	Y-o-Y Growth (%)
BE01 OP	158,382,071	69,171,593	129%
BE07 MOD	1,600,000	1,500,000	7%
BE08 MOI	101,038,691	63,500,000	59%
BE09 MOTC	15,750,000	13,125,000	20%
BE11 MOJ	48,007,500	82,413,327	-42%
BE12 MoFEA	481,887,521	386,315,716	25%
BE15 CENTRALIZED SERVICES	231,280,588	455,256,379	-49%
BE17 MOA	34,392,150	19,080,000	80%
BE18 MOTWI	16,460,250	16,375,000	1%
BE19 MOTRIE	27,720,137	22,383,150	24%
BE20 MOBSE	375,917,554	304,090,050	24%
BE21 MOHSW	428,962,453	316,786,518	35%
BE22 MOYS	38,478,300	18,475,106	108%
BE23 MECCNAR	18,149,998	15,180,700	20%
BE27 MOHERST	60,166,998	47,080,800	28%
Total Subventions	2,038,194,211	1,830,733,339	11%

Source: IFMIS

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

BE	Approved Budget	Jan- August 2021 exp.	% OF Budget Absorbed	Jan-August 2020 exp.
BE01 OP	146,914,026	158,382,071	108%	69,171,593
BE06 NAO	2,000,000		0%	
BE07 MOD	2,000,000	1,600,000	80%	1,500,000
BE08 MOI	111,200,000	101,038,691	91%	63,500,000
BE09 MOTC	20,400,000	15,750,000	77%	13,125,000
BE11 MOJ	81,108,980	48,007,500	59%	82,413,327
BE12 MoFEA	699,854,800	481,887,521	69%	386,315,716
BE15 CENTRALIZED SERVICES	980,000,000	231,280,588	24%	455,256,379
BE 16 MoLRG	16,000,000		0%	
BE17 MOA	53,356,940	34,392,150	64%	19,080,000
BE18 MOTWI	39,623,449	16,460,250	42%	16,375,000
BE19 MOTRIE	51,168,399	27,720,137	54%	22,383,150
BE20 MOBSE	594,070,837	375,917,554	63%	304,090,050
BE21 MOHSW	727,508,935	428,962,453	59%	316,786,518
BE22 MOYS	73,200,000	38,478,300	53%	18,475,106
BE23 MECCNAR	27,400,000	18,149,998	66%	15,180,700
BE24 MOICI	12,000,000		0%	
BE27 MOHERST	96,280,000	60,166,998	62%	47,080,800
Total Subventions	3,734,086,366	2,038,194,211	55%	1,830,733,339

Source: IFMIS