



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

JANUARY – DECEMBER 2021 EXPENDITURE BRIEF

PREPARED BY THE DIRECTORATE OF BUDGET

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INTRODUCTION

This brief presents an analysis of central Government expenditure inclusive January to end December 2021. It aims to inform Senior Management on the composition of total expenditure by different classification, highlighting the absorption capacity of different budget entities (BEs) by providing an indication of Government expenditure trends compared to the previous year.

It should be noted that all expenditure referred to are solely Government Local Fund (GLF), and the report does not factor in any donor funds (loans and grants), including projects across the country.

TOTAL GOVERNMENT EXPENDITURE

Government's total expenditure as of end December 2021 amounted to **D20.84 billion**, representing a **6 percent** increase from the same period last year, as shown in Table 1 below

Table 1: Composition of Central Government Expenditure for end December 2021

Budget Class	Jan-Dec 2021 Expenditure	% of Total Expenditure	Jan-Dec 2020 Expenditure	% of Total Expenditure	Y-o-Y Growth
Personnel Emoluments	4,602,455,215	22%	4,073,272,732	21%	13%
Other Recurrent	4,736,565,303	23%	5,745,127,952	29%	-18%
Subvention	3,126,737,858	15%	3,400,714,372	17%	-8%
Debt Service	4,539,941,531	22%	4,216,170,790	21%	8%
Capital Development	3,838,007,420	18%	2,226,675,839	11%	72%
Total Expenditure	20,843,707,328	100%	19,661,961,686	100%	6%

Source: IFMIS

Personnel Emoluments (PE) and Other Recurrent (OC) budget classes collectively accounted for percent of total expenditure. Meanwhile, PE has increased from D4.07 billion in 2020 to D4.60 billion in 2021, recording an annual growth rate of 13 percent.

Compared to last year, spending on Capital Development has increased by 72 percent from D2.23 billion in 2020 to D3.84 billion in 2021, whilst public debt servicing has increased by 8 percent from D4.21 billion to D4.54 billion.

Table 2: Composition of Central Government Expenditure for December 2021 compared to Revised Budget

Budget Class	Approved Budget	Revised Budget for 2021	Jan-Dec 2021 Exp.	% of Approved Budget Spent
Personnel Emoluments	4,866,723,000	4,866,723,000	4,602,455,215	95%
Other Recurrent	5,057,101,660	5,423,826,622	4,736,565,303	87%
Subvention	3,734,086,366	4,080,300,622	3,126,737,858	77%
Debt Service	5,999,484,701	5,999,484,701	4,539,941,531	76%
Capital Development	2,416,840,000	3,203,900,782	3,838,007,420	120%
Total Expenditure	22,074,235,727	23,574,235,727	20,843,707,328	88%

Source: IFMIS

Table 2 compares the approved budget classes against the revised budget (including the Supplementary Appropriation) amounts, highlighting Government’s absorption capacity by budget class. Capital Expenditure is the highest absorbing budget class, with 120 percent of it’s budget consumed as at end December 2021. This is a result of the 2021 Supplementary Appropriation Bill (SAP) passed by the National Assembly whereby revised budget classes have collectively consumed 88 percent of the approved 2021 budget during the period under review.

Chart 1: Central Government Expenditure for End December 2021 compared to The Revised and Approved budget, Source: IFMIS

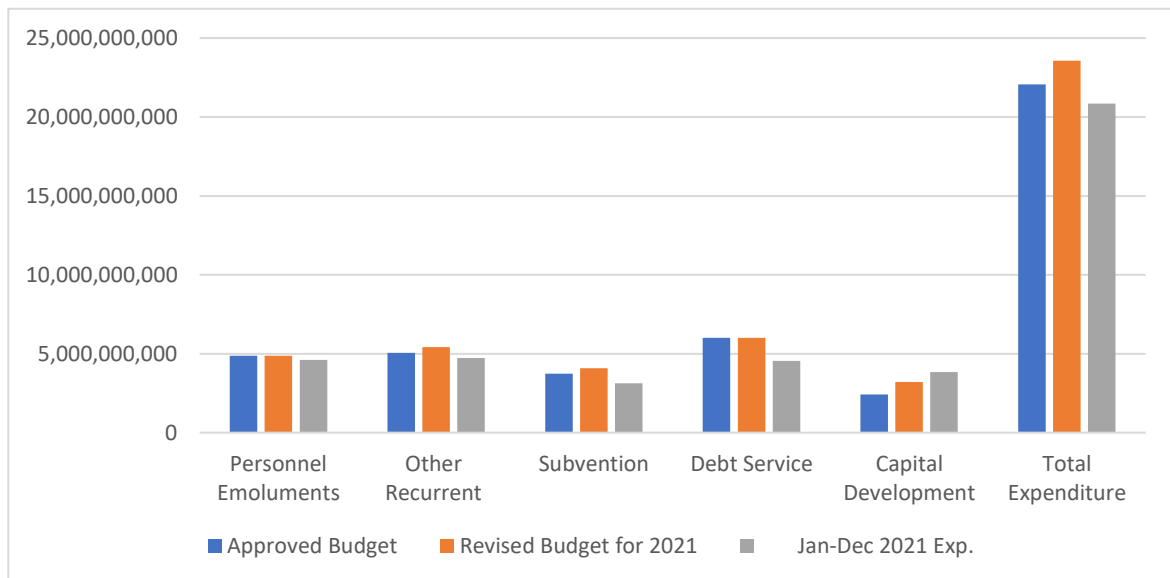


Table 3: Composition of Central Government PE Expenditure for End December 2021

Personnel Emoluments	Jan-Dec 2021 Exp.	% of Total PE	Jan-Dec 2020 Exp.	% of Total PE2	Y-o-Y Growth
Basic Salary	2,126,995,232	46%	1,999,993,613	49%	6%
Contingency Payroll		0%	0	0%	0%
Allowances	2,180,215,022	47%	1,756,591,749	43%	24%
ECA	286,946,457	6%	305,185,558	7%	-6%
Social Security Contributions	8,298,504	0.18%	11,499,813	0.28%	-28%
Total PE	4,602,455,215	100%	4,073,270,733	100%	13%

Source: IFMIS

Spending on PE increased by 13 percent relative to the same period last year. Basic Salary constitutes 46 percent of total PE, and registered an increase of 6 percent, increasing from D1.99 billion in 2020 to D2.12 billion in 2021. Allowances have also increased by 24 percent, from D1.75 billion to D2.18 billion.

Table 3A: Decomposition of Personnel Emoluments for December 2021 compared to Approved Budget

Personnel Emoluments	Approved Budget 2021	Jan-Dec 2021 Exp.	% of Approved Budget Spent
Basic Salary	2,239,975,000	2,126,995,232	95%
Contingency Payroll	200,000,000	0	0%
Allowances	2,155,139,000	2,180,215,022	101%
ECA	256,538,000	286,946,457	112%
Social Security Contributions	15,071,000	8,298,504	55%
Total PE	4,866,723,000	4,602,455,215	95%

Source: IFMIS

Table 3A shows the approved budget for PE as compared to January-December 2021 expenditure. ECA has expended 112 percent of its approved budget, whilst Basic Salary and Allowances have expended 95 percent and 101 percent of their respective approved budgets during the period under review.

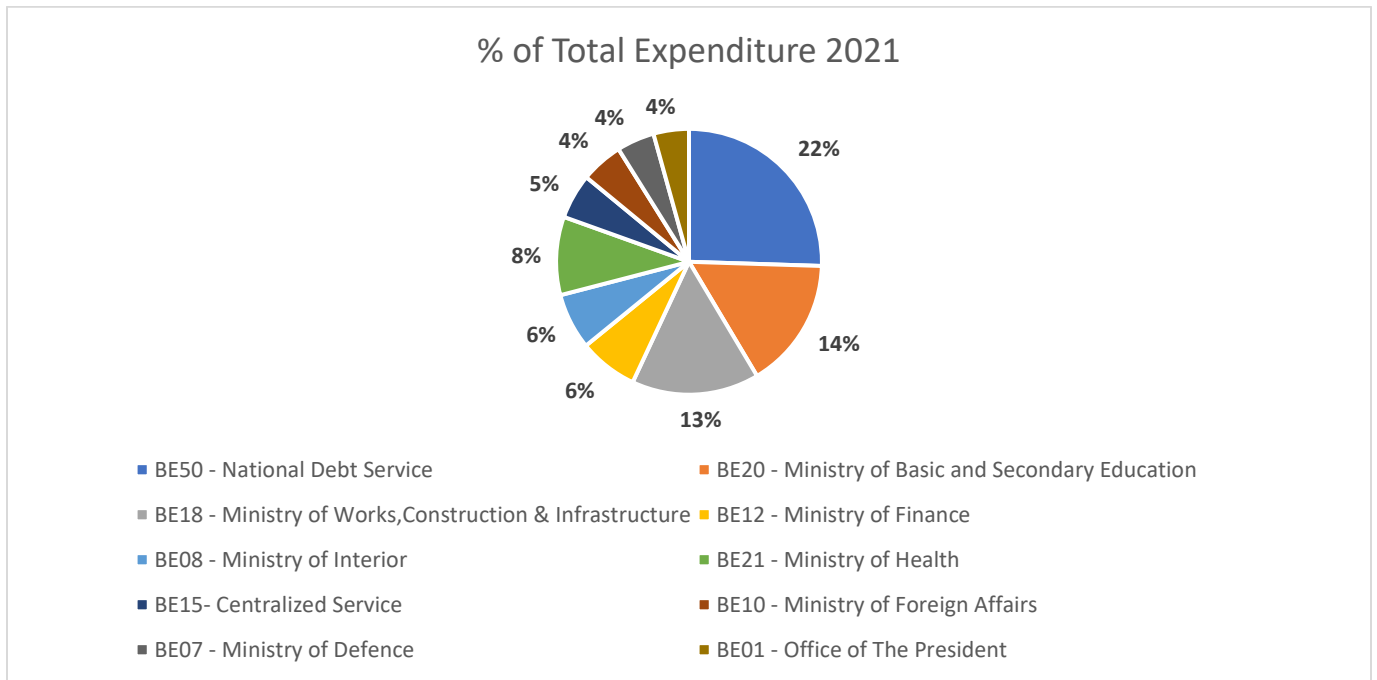
TOP TEN SPENDING BUDGET ENTITIES (BEs)

The ten highest spending BEs have collectively accounted for 85 percent of total GLF expenditure as of end December 2021. The National Debt Service and the Ministry of Basic and Secondary Education are the highest spending entities, consuming 22 and 14 percent of central Government expenditure respectively as shown in the Table below.

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

Budget Entity	Jan-Dec 2021 Outturn	Jan-Dec 2020 Outturn	% of Total Expenditure 2021	Variance
BE50 - National Debt Service	4,539,941,531	4,216,170,790	22%	8%
BE20 - Ministry of Basic and Secondary Education	2,838,086,979	2,610,674,224	14%	9%
BE18 - Ministry of Works, Construction & Infrastructure	2,762,456,227	1,573,487,707	13%	76%
BE12 - Ministry of Finance	1,276,246,181	1,029,623,081	6%	24%
BE08 - Ministry of Interior	1,215,417,773	1,046,522,711	6%	16%
BE21 - Ministry of Health	1,695,829,337	2,263,477,854	8%	-25%
BE15- Centralized Service	976,112,359	2,550,960,591	5%	-62%
BE10 - Ministry of Foreign Affairs	914,697,153	826,638,362	4%	11%
BE07 - Ministry of Defence	816,434,829	722,394,655	4%	13%
BE01 - Office of The President	766,994,012	585,068,339	4%	31%
Sub Total	17,802,216,382	17,425,018,315	85%	2%
Total Expenditure	20,843,707,328	19,661,961,686	100%	6%

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



I. TOP TEN SPENDING BUDGET LINE ITEMS

The budget line 'Travel Expenses' has registered the highest absorption rate, with 126 percent of its budget absorbed by end December 2021. Following 'Travel Expenses' in absorption rate are 'Settlement of Confirmed Debt' and 'Food and Food Services' at 124 and 111 percent, respectively.

Table 5: Top Ten Budget Spending Lines for end December 2021

Line Item	Approved Budget for 2021	Revised Budget for 2021	Jan-Dec 2021 Exp.	% of Budget line spent 2021	Jan-Dec 2020 Exp.	Y-o-Y Growth (%)
Subvention to Public Corp	3,734,086,366	3,949,086,366	3,126,737,858	79%	3,400,714,372	-8%
Roads and bridges	1,650,000,000	2,151,185,037	2,194,832,887	102%	1,079,507,333	103%
Settlement of Confirmed Debts	417,000,000	417,000,000	516,163,191	124%	598,321,588	-14%
Operating cost	429,348,000	436,698,000	346,771,092	79%	344,265,428	1%
Land Compensation	178,395,000	328,395,000	322,574,138	98%	126,936,925	154%
Travel Expenses	252,580,000	252,580,000	318,946,130	126%	214,852,970	48%
Food and Food services	272,442,000	272,442,000	301,477,103	111%	126,936,925	138%
Vehicles	56,300,000	309,671,862	291,546,692	94%	119,237,858	145%
School Improvement Grant	291,984,000	291,984,000	289,029,496	99%	184,364,097	57%
General Pensions Benefis	300,000,000	300,000,000	244,924,027	82%	227,872,491	7%
Sub Total	7,582,135,366	8,709,042,265	7,953,002,615	91%	6,423,009,988	24%
Total Expenditure	22,074,236,000	23,574,235,727	20,843,707,328	88%	11,860,074,139	76%

Source: IFMIS

Annex 1: Budget Absorption by BEs for End December 2021

BE	APPROVED BUDGET GLF 2021	REVISED BUDGET GLF 2021	Jan-Dec 2021 Exp.	% of Budget Absorbed	Jan-Dec 2020 Exp.2
BE01 - Office of The President	627,443,812	627,443,812	766,994,012	122.2%	585,068,339
BE02 - National Assembly	246,406,737	246,406,737	188,438,444	76.5%	138,582,700
BE03 - Judiciary	181,771,775	189,121,775	163,794,461	86.6%	154,574,585
BE04 - Independent Electoral Commission	314,150,402	394,150,402	390,961,564	99.2%	21,684,081
BE05 - Public Service Commission	10,774,777	10,774,777	10,643,646	98.8%	7,027,359
BE06 - National Audit Office	128,200,228	128,200,228	82,035,818	64.0%	49,495,502
BE07 - Ministry of Defence	757,541,349	816,917,093	816,434,829	99.9%	722,394,655
BE08 - Ministry of Interior	1,037,282,618	1,082,282,618	1,215,417,773	112.3%	1,046,522,711
BE09 - Ministry of Tourism and Culture	37,809,589	37,809,589	40,452,183	107.0%	132,055,893
BE10 - Ministry of Foreign Affairs	923,311,478	923,311,478	914,697,153	99.1%	826,638,362
BE11 - Ministry of Justice	146,544,393	146,544,393	126,784,425	86.5%	183,101,841
BE12 - Ministry of Finance	1,013,197,461	1,144,411,717	1,276,246,181	111.5%	1,029,623,081
BE13 - Pensions and Gratities	367,678,000	367,678,000	298,005,384	81.1%	289,902,224
BE14 - Ombudsman	21,882,944	21,882,944	22,985,878	105.0%	18,494,825
BE15 - Centralized Services	2,127,000,000	2,336,374,962	976,112,359	41.8%	2,550,960,591
BE16 - Ministry of Local Government and Lands	173,843,000	186,343,000	165,516,441	88.8%	183,410,206
BE17 - Ministry of Agriculture	402,753,336	402,753,336	334,202,816	83.0%	405,163,668
BE18 - Ministry of Works, Construction & Infrastructure	1,974,520,126	2,625,705,164	2,762,456,227	105.2%	1,573,487,707
BE19 - Ministry of Trade, Industry & Employment	101,236,036	101,236,036	96,005,902	94.8%	87,691,203
BE20 - Ministry of Basic and Secondary Education	2,811,691,288	2,811,691,288	2,838,086,979	100.9%	2,448,928,387
BE21 - Ministry of Health	1,602,626,438	1,736,626,438	1,695,829,337	97.7%	2,263,477,854
BE22 - Ministry of Youth & Sports	117,679,522	117,679,522	104,630,661	88.9%	87,908,340
BE23 - Ministry of Environment, Climate Change & Nat. Resources	218,866,796	218,866,796	202,895,135	92.7%	115,113,068
BE24 - Ministry of Comm, Info & Info Tech	80,588,977	116,588,977	112,189,181	96.2%	76,266,924
BE25 - Ministry of Fisheries, Water Res. & NA Matters	53,892,275	53,892,275	36,673,685	68.0%	39,842,101
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	274,159,669	408,159,669	385,772,996	94.5%	258,205,504
BE29 - Ministry of Petroleum & Energy	187,536,506	187,536,506	164,757,016	87.9%	112,824,152
BE31 - Ministry of Women, Children and Social Welfare	92,878,464	92,878,464	80,713,136	86.9%	37,345,034
BE 33-National Human Rights Commission	41,483,030	41,483,030	34,032,173	82.0%	
BE50 - National Debt Service	5,999,484,701	5,999,484,701	4,539,941,531	75.7%	4,216,170,790
Total	22,074,235,727	23,574,235,727	20,843,707,328	88.4%	19,661,961,686

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

BE	Basic Salaries (BS)			Allowances		
	Approved Budget	Jan-Dec 2021	% of Budget Spent	Approved Budget	Jan-Dec 2021	% of Budget Spent
BE01 - Office of The President	63,591,723	58,897,060	92.6%	56,797,563	59,952,342	105.6%
BE02 - National Assembly	22,857,162	22,123,929	96.8%	47,149,575	53,881,397	114.3%
BE03 - Judiciary	31,393,626	31,332,905	99.8%	66,478,149	80,345,236	120.9%
BE04 - Independent Electoral Commission	6,501,907	6,501,907	100.0%	8,120,700	119,521,177	1471.8%
BE05 - Public Service Commission	1,793,284	2,294,447	127.9%	1,481,493	1,871,009	126.3%
BE06 - National Audit Office	26,903,260	20,932,282	77.8%	53,152,000	41,417,250	77.9%
BE07 - Ministry of Defence	242,072,576	217,996,491	90.1%	263,201,293	257,072,761	97.7%
BE08 - Ministry of Interior	408,534,538	388,482,949	95.1%	716,254,468	373,256,092	52.1%
BE09 - Ministry of Tourism and Culture	2,193,556	2,101,493	95.8%	1,616,033	1,683,590	104.2%
BE10 - Ministry of Foreign Affairs	153,089,824	108,434,110	70.8%	342,406,084	298,669,872	87.2%
BE11 - Attorney General's Chambers & Ministry of Justice	10,671,394	7,816,999	73.3%	22,529,019	25,415,987	112.8%
BE12 - Ministry of Finance	23,604,456	20,622,256	87.4%	90,789,025	92,305,929	101.7%
BE14 - Ombudsman	4,429,609	10,071,586	227.4%	3,681,271	7,618,128	206.9%
BE16 - Ministry of Local Government and Lands	44,976,096	30,460,859	67.7%	23,874,904	21,909,521	91.8%
BE17 - Ministry of Agriculture	47,062,838	46,891,815	99.6%	32,893,458	35,198,485	107.0%
BE18 - Ministry of Works, Construction & Infrastructure	6,906,229	6,385,029	92.5%	5,113,164	4,821,659	94.3%
BE19 - Ministry of Trade, Industry & Employment	7,101,268	6,705,693	94.4%	5,484,768	5,049,972	92.1%
BE20 - Ministry of Basic and Secondary Education	915,642,100	923,076,180	100.8%	656,574,824	738,868,699	112.5%
BE21 - Ministry of Health	150,274,500	157,218,795	104.6%	169,901,531	191,193,720	112.5%
BE22 - Ministry of Youth & Sports	3,589,339	3,702,460	103.2%	2,190,183	2,595,612	118.5%
BE23 - Ministry of Environment, Climate Change & Nat. Resources	23,103,243	22,312,746	96.6%	16,283,553	15,497,318	95.2%
BE24 - Ministry of Comm, Info & Info Tech	5,110,834	5,358,774	104.9%	3,951,643	5,132,448	129.9%
BE25 - Ministry of Fisheries, Water Res. & NA Matters	5,867,453	5,933,704	101.1%	4,374,822	4,566,600	104.4%
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	6,266,656	4,290,118	68.5%	4,143,013	2,840,264	68.6%
BE29 - Ministry of Petroleum & Energy	5,212,204	5,157,874	99.0%	3,628,446	4,598,107	126.7%
BE31 - Ministry of Women, Children and Social Welfare	12,230,174	7,107,357	58.1%	9,171,609	6,369,838	69.5%
BE 33-National Human Rights Commission	5,235,300	4,785,414	91.4%	19,438,800	15,508,467	79.8%
Total	2,236,215,149	2,126,995,232	95.1%	2,630,681,391	2,467,161,480	93.8%

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

BE	Basic Salaries (BS)			Allowances		
	Approved Budget	Jan-Dec 2021	% of Budget Spent	Approved Budget	Jan-Dec 2021	% of Budget Spent
BE01 - Office of The President	63,591,723	58,897,060	92.6%	56,797,563	59,952,342	105.6%
BE02 - National Assembly	22,857,162	22,123,929	96.8%	47,149,575	53,881,397	114.3%
BE03 - Judiciary	31,393,626	31,332,905	99.8%	66,478,149	80,345,236	120.9%
BE04 - Independent Electoral Commission	6,501,907	6,501,907	100.0%	8,120,700	119,521,177	1471.8%
BE05 - Public Service Commission	1,793,284	2,294,447	127.9%	1,481,493	1,871,009	126.3%
BE06 - National Audit Office	26,903,260	20,932,282	77.8%	53,152,000	41,417,250	77.9%
BE07 - Ministry of Defence	242,072,576	217,996,491	90.1%	263,201,293	257,072,761	97.7%
BE08 - Ministry of Interior	408,534,538	388,482,949	95.1%	716,254,468	373,256,092	52.1%
BE09 - Ministry of Tourism and Culture	2,193,556	2,101,493	95.8%	1,616,033	1,683,590	104.2%
BE10 - Ministry of Foreign Affairs	153,089,824	108,434,110	70.8%	342,406,084	298,669,872	87.2%
BE11 - Attorney General's Chambers & Ministry of Justice	10,671,394	7,816,999	73.3%	22,529,019	25,415,987	112.8%
BE12 - Ministry of Finance	23,604,456	20,622,256	87.4%	90,789,025	92,305,929	101.7%
BE14 - Ombudsman	4,429,609	10,071,586	227.4%	3,681,271	7,618,128	206.9%
BE16 - Ministry of Local Government and Lands	44,976,096	30,460,859	67.7%	23,874,904	21,909,521	91.8%
BE17 - Ministry of Agriculture	47,062,838	46,891,815	99.6%	32,893,458	35,198,485	107.0%
BE18 - Ministry of Works, Construction & Infrastructure	6,906,229	6,385,029	92.5%	5,113,164	4,821,659	94.3%
BE19 - Ministry of Trade, Industry & Employment	7,101,268	6,705,693	94.4%	5,484,768	5,049,972	92.1%
BE20 - Ministry of Basic and Secondary Education	915,642,100	923,076,180	100.8%	656,574,824	738,868,699	112.5%
BE21 - Ministry of Health	150,274,500	157,218,795	104.6%	169,901,531	191,193,720	112.5%
BE22 - Ministry of Youth & Sports	3,589,339	3,702,460	103.2%	2,190,183	2,595,612	118.5%
BE23 - Ministry of Enviroment, Climate Change & Nat. Resouces	23,103,243	22,312,746	96.6%	16,283,553	15,497,318	95.2%
BE24 - Ministry of Comm, Info & Info Tech	5,110,834	5,358,774	104.9%	3,951,643	5,132,448	129.9%
BE25 - Ministry of Fisheries, Water Res. & NA Matters	5,867,453	5,933,704	101.1%	4,374,822	4,566,600	104.4%
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	6,266,656	4,290,118	68.5%	4,143,013	2,840,264	68.6%
BE29 - Ministry of Petroleum & Energy	5,212,204	5,157,874	99.0%	3,628,446	4,598,107	126.7%
BE31 - Ministry of Women, Children and Social Welfare	12,230,174	7,107,357	58.1%	9,171,609	6,369,838	69.5%
BE 33-National Human Rights Commission	5,235,300	4,785,414	91.4%	19,438,800	15,508,467	79.8%
Total	2,236,215,149	2,126,995,232	95.1%	2,630,681,391	2,467,161,480	93.8%

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

BE	2021	2020	Variation
BE01 OP	210,041,525	127,400,593	65%
BE06 NAO	2,000,000	-	0%
BE07 MOD	2,000,000	2,500,000	-20%
BE08 MOI	157,038,691	106,000,000	48%
BE09 MOTC	20,400,000	120,625,000	-83%
BE11 MOJ	68,987,500	124,414,114	-45%
BE12 MoFEA	701,479,652	607,937,714	15%
BE15 CENTRALIZED SERVICES	321,280,588	770,355,298	-58%
BE 16 MoLRG	16,000,000	26,964,482	-41%
BE17 MOA	51,635,527	57,071,180	-10%
BE18 MOTWI	34,932,550	68,075,000	-49%
BE19 MOTRIE	50,999,087	51,187,365	0%
BE20 MOBSE	559,368,163	532,291,164	5%
BE21 MOHSW	707,052,104	570,004,846	24%
BE22 MOYS	65,618,313	46,990,823	40%
BE23 MECCNAR	27,283,330	23,940,000	14%
BE24 MOICI	36,000,000	15,000,000	140%
BE27 MOHERST	94,620,828	104,956,794	-10%
Total Subvention	3,126,737,858	3,355,714,372	-7%

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

BE	Approved Budget	Revised Budget	Jan-Dec 2021 exp.	% OF BUDGET ABSORBED	Jan-Dec 2020 exp.
BE01 OP	146,914,026	146,914,026	210,041,525	143%	127,400,593
BE06 NAO	2,000,000	2,000,000	2,000,000	100%	
BE07 MOD	2,000,000	2,000,000	2,000,000	100%	2,500,000
BE08 MOI	111,200,000	156,200,000	157,038,691	101%	106,000,000
BE09 MOTC	20,400,000	20,400,000	20,400,000	100%	120,625,000
BE11 MOJ	81,108,980	81,108,980	68,987,500	85%	124,414,114
BE12 MoFEA	699,854,800	699,854,800	701,479,652	100%	607,937,714
BE15 CENTRALIZED SERVICES	980,000,000	980,000,000	321,280,588	33%	770,355,298
BE 16 MoLRG	16,000,000	16,000,000	16,000,000	100%	26,964,482
BE17 MOA	53,356,940	53,356,940	51,635,527	97%	57,071,180
BE18 MOTWI	39,623,449	39,623,449	34,932,550	88%	68,075,000
BE19 MOTRIE	51,168,399	51,168,399	50,999,087	100%	51,187,365
BE20 MOBSE	594,070,837	594,070,837	559,368,163	94%	532,291,164
BE21 MOHSW	727,508,935	727,508,935	707,052,104	97%	570,004,846
BE22 MOYS	73,200,000	73,200,000	65,618,313	90%	46,990,823
BE23 MECCNAR	27,400,000	27,400,000	27,283,330	100%	23,940,000
BE24 MOICI	12,000,000	48,000,000	36,000,000	75%	15,000,000
BE27 MOHERST	96,280,000	230,280,000	94,620,828	41%	104,956,794
Total Subvention	3,734,086,366	3,949,086,366	3,126,737,858	79%	3,355,714,372

