



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

JANUARY-JULY 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 July 2020. It also aims to inform Senior Management about 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 July 2020 amounted to **D10.5 billion**, which represents an increase of 30 percent as compared to the same period last year, as indicated in Table 1.

Table 1: Composition of Central Government Expenditure for July 2020

Budget Class	Jan-July 2020 Expenditure	% of Total Expenditure	Jan-July 2019 Exp.	% of Total Expenditure	Y-o-Y Growth
Personnel Emoluments	2,363,470,138	22%	2,308,998,762	28%	2%
Other Recurrent	2,922,307,214	28%	2,150,810,222	26%	36%
Subventions to Public Corporations	1,830,733,339	17%	1,222,093,990	15%	50%
Debt Service	2,639,630,638	25%	2,174,260,015	27%	21%
Capital Development	840,146,655	8%	313,793,794	4%	168%
Total Expenditure	10,596,287,984	100%	8,169,956,782	100%	30%

Source: IFMIS

Personnel Emolument (PE) and Other Recurrent (OC) collectively consumed 54 percent of total expenditure. PE has slightly increased from D2.30 billion in July 2019 to D2.36 billion in July 2020, representing a yearly growth of 2 percent.

In comparison to last year, Debt Service increased by 21 percent from D2.1 billion to D2.6 billion, whilst expenditure on Capital Development has increased by 168 percent relative to last year. Overall, Capital Development represents about 8 percent of the total GLF expenditure as of end July 2020.

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

Budget Class	Approved Budget	Jan-July 2020 Exp.	% of Approved Budget Spent
Personnel Emoluments	4,468,902,000	2,363,470,138	53%
Other Recurrent	5,505,863,207	2,922,307,214	53%
Subventions to Public Corporations	3,140,653,000	1,830,733,339	58%
Debt Service	7,731,394,580	2,639,630,638	34%
Capital Development	1,787,107,000	840,146,655	47%
Total Expenditure	21,285,596,894	10,596,287,984	50%

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 most absorbed budget class with 58 percent of its budget consumed as at end July 2020. Debt Service remains the least absorbed budget class with only 34 percent of its approved budget spent as at end July 2020, The different budget classes have collectively consumed 50 percent of the approved budget as at end July 2020.

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

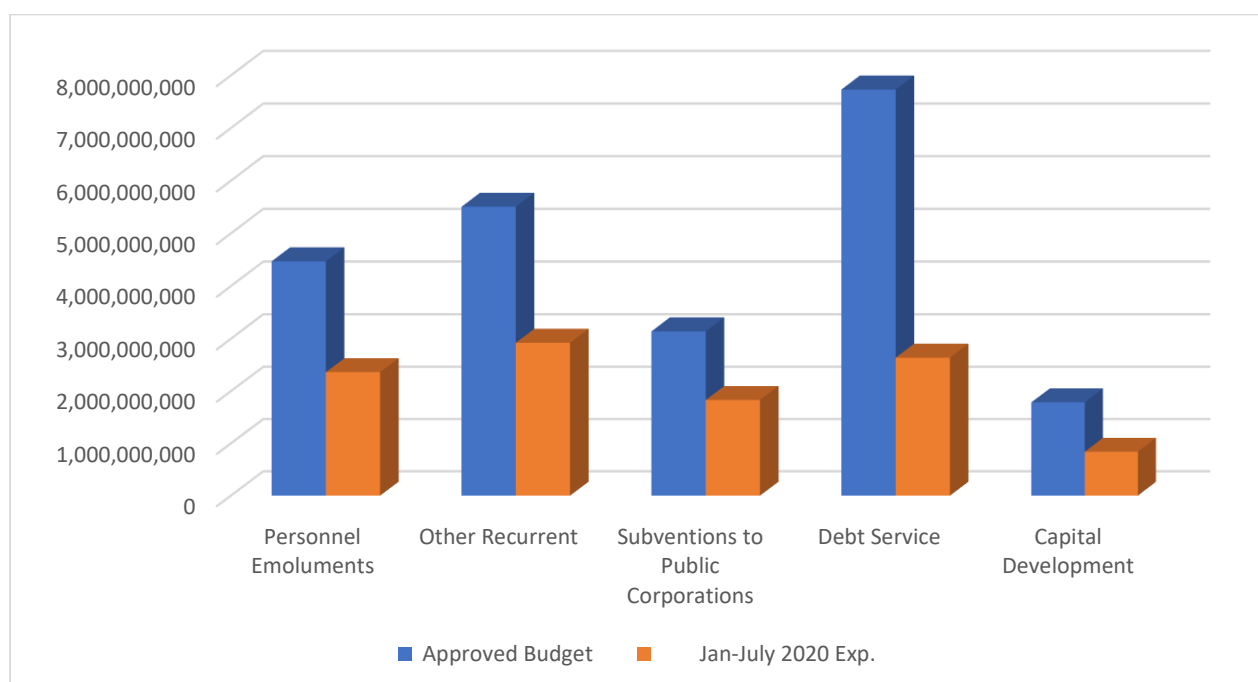


Table 3: Composition of Central Government Expenditure for End July 2020

Personnel Emoluments	Jan-July 2020 Exp.	% of Total PE	Jan-July 2019 Exp.	% of Total PE2	Y-o-Y Growth
Basic Salary	1,150,070,652	49%	1,129,459,954	49%	1.8%
Allowances	1,023,210,764	43%	1,008,823,334	44%	1%
ECA	182,685,810	8%	162,079,816	7%	13%
Social Security Contributions	7,502,912	0.3%	8,635,658	0%	-13%
Total PE	2,363,470,138	100%	2,308,998,762	100%	2%

Personnel Emolument has slightly increased from D2.30 billion in July 2019 to D2.36 billion in July 2020. Basic Salary constitutes 49 percent of total PE, which registered a growth of 1.8 percent, slightly increasing from D1.12 billion in 2019 to D1.15 billion in 2020. Allowances has increased by 1 percent as compared to the same period last year, from D1.0million to D858 million.

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

Personnel Emoluments	Approved Budget 2020	Jan-July 2020 Exp.	% of Approved Budget Spent
Basic Salary	2,223,355,000	1,150,070,652	52%
Contingency Payroll	10,000,000	0	0%
Allowances	1,915,913,000	1,023,210,764	53%
ECA	282,734,000	182,685,810	65%
Social Security Contributions	13,874,000	7,502,912	54%
Total PE	4,468,902,000	2,363,470,138	53%

Source: IFMIS

The table above shows the approved budget for PE as compared to July 2020 expenditure.

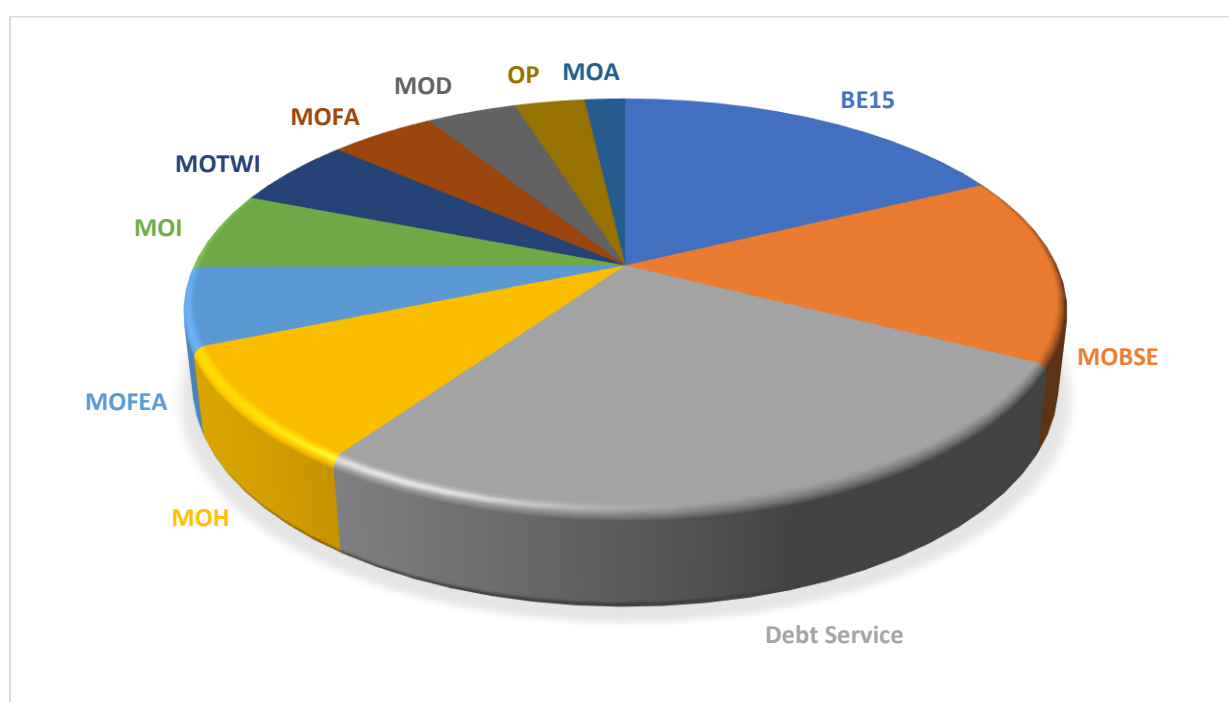
I. TOP TEN SPENDING BUDGET ENTITIES (BEs)

The top ten highest spending Budget Entities collectively consumed 70 percent of total expenditure as of end July 2020. Debt Service and Centralized services topped the list, consuming 25 and 16 percent respectively.

Table 4: Top Ten Budget Entities (BEs) as at end July 2020

Budget Entity	Jan – July 2020 Outturn	% of Total Expenditure 2020	Jan – July 2019 Outturn
BE15 - Centralized Services	1,725,641,625	16%	536,497,461
BE20 - Ministry of Basic and Secondary Education	1,434,597,738	14%	1,299,507,089
BE50 - National Debt Service	2,639,630,638	25%	2,174,260,015
BE21 - Ministry of Health	879,316,912	8%	601,002,704
BE12 - Ministry of Finance	596,120,454	6%	535,411,485
BE08 - Ministry of Interior	590,241,223	6%	551,745,866
BE18 - Ministry of Works, Construction & Infrastructure	532,096,701	5%	96,570,976
BE10 - Ministry of Foreign Affairs	454,842,539	4%	468,176,712
BE07 - Ministry of Defence	386,712,841	4%	407,421,272
BE01 - Office of The President	302,786,392	3%	349,655,492
BE17 - Ministry of Agriculture	174,235,280	2%	202,086,244
Sub Total	9,716,222,342	92%	7,222,335,317

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



II. TOP TEN SPENDING BUDGET LINES

Roads and Bridges registered the highest absorption rate among the top spending line items, with 101 percent of its budget spent as of end July 2020. The COVID- 19 activities and Settlement of Confirmed debt has absorbed 83 percent and 90 percent respectively of their budgets for the year.

Table 5: Top ten budget spending lines for end July 2020

Line Item	Approved Budget for 2020	Jan-July 2020 Exp.	% of Budget line spent 2020	Jan-July 2019 Exp.	Y-o-Y Growth (%)
Subvention	3,140,653,000	1,830,733,339	58%	1,222,093,990	50%
COVID-19 Activities	1,345,065,353	1,118,425,353	83%	0	0%
Roads and bridges	435,895,000	440,593,200	101%	0	0%
Settlement of Confirmed Debts	300,000,000	270,800,057	90%	424,008,050	-36%
Operating Cost	500,288,545	258,990,138	52%	111,155,015	133%
Rents and Rates	257,616,000	167,220,904	65%	95,217,664	76%
Food and Food services	232,514,000	149,387,516	64%	80,698,783	85%
General Pensions Benefits	300,000,000	131,000,000	44%	118,410,587	11%
Travel expense	275,000,000	108,505,943	39%	171,309,417	-37%
School Improvement Grant	236,842,000	107,938,258.00	46%	107,213,346	1%
Total	7,023,873,898	4,583,594,709	65%	2,330,106,851	97%
Total Expenditure	21,285,596,894	10,596,287,984	50%	8,169,956,782	30%

Source:IFMIS

ANNEX

Annex 1: Budget Absorption by BE for End July 2020

BE	APPROVED BUDGET GLF 2020	Jan – July 2020 Expenditure	Jan – July 2019 Expenditure	% of Budget Absorbed
BE01 - Office of The President	691,263,469	302,786,392	349,655,492	44%
BE02 - National Assembly	196,449,726	73,367,344	56,578,736	37%
BE03 - Judiciary	170,000,000	77,003,181	56,460,039	45%
BE04 - Independent Electoral Commission	52,000,000	12,243,684	10,495,290	24%
BE05 - Public Service Commission	9,219,777	3,055,392	3,998,063	33%
BE06 - National Audit Office	112,000,001	30,583,799	30,248,597	27%
BE07 - Ministry of Defence	762,102,551	386,712,841	407,421,272	51%
BE08 - Ministry of Interior	1,027,132,638	590,241,223	551,745,866	57%
BE09 - Ministry of Tourism and Culture	40,957,449	17,774,031	18,202,076	43%
BE10 - Ministry of Foreign Affairs	1,005,827,877	454,842,539	468,176,712	45%
BE11 - Ministry of Justice	297,400,096	113,644,555	179,270,091	38%
BE12 - Ministry of Finance	978,536,040	596,120,454	535,411,485	61%
BE13 - Pensions and Gratuties	375,678,000	168,883,191	152,872,071	45%
BE14 - Ombudsman	20,450,037	12,810,595	11,146,273	63%
BE15 - Centralized Services	1,450,000,000	1,725,641,625	536,497,461	119%
BE16 - Ministry of Local Government and Lands	154,198,719	45,486,318	44,171,230	29%
BE17 - Ministry of Agriculture	488,263,515	174,235,280	202,086,244	36%
BE18 - Ministry of Works,Construction & Infrastructure	651,986,491	532,096,701	96,570,976	82%
BE19 - Ministry of Trade,Industry & Employment	106,554,171	39,996,634	45,991,196	38%
BE20 - Ministry of Basic and Secondary Education	2,610,674,224	1,434,597,738	1,299,507,089	55%
BE21 - Ministry of Health	1,516,933,089	879,316,912	601,002,704	58%
BE22 - Ministry of Youth & Sports	113,397,960	33,895,363	40,885,831	30%
BE23 - Ministry of Enviroment,Climate Change & Nat. Resouces	226,646,307	45,334,333	88,262,726	20%
BE24 - Ministry of Comm,Info & Info Tech	51,855,464	20,076,879	9,156,866	39%
BE25 - Ministry of Fisheries, Water Res. & NA Matters	48,880,501	12,944,526	21,823,037	26%
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	260,016,066	137,568,400	147,629,532	53%
BE29 - Ministry of Petroleum & Energy	62,209,830	22,976,996	16,364,239	37%
BE31 - Ministry of Women, Children and Social Welfare	73,568,316	12,420,422	14,065,572	17%
BE50 - National Debt Service	7,731,394,580	2,639,630,638	2,174,260,015	34%
Grand Total	21,285,596,894	10,596,287,984	8,169,956,782	50%

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

BE	Basic Salaries		BS Variation	Allowances		Allowance Variation
	Jan - July 2020	Jan - July 2019		Jan-July 2020	Jan-July 2019	
BE01 - Office of The President	32,825,378	32,244,656	2%	31,021,036	26,073,500	19%
BE02 - National Assembly	12,713,165	12,227,138	4%	23,523,482	22,157,425	6%
BE03 - Judiciary	17,352,951	14,809,396	17%	36,892,938	34,421,784	7%
BE04 - Independent Electoral Commission	3,619,695	3,420,000	6%	4,521,500	2,867,016	58%
BE05 - Public Service Commission	987,441	974,942	1%	833,311	764,434	9%
BE06 - National Audit Office	8,273,399	4,179,055	98%	10,408,429	4,925,650	111%
BE07 - Ministry of Defence	124,818,693	127,489,294	-2%	142,666,933	159,815,464	-11%
BE08 - Ministry of Interior	219,448,020	222,994,737	-2%	183,622,468	169,172,026	9%
BE09 - Ministry of Tourism and Culture	1,214,984	1,131,838	7%	902,066	793,317	14%
BE10 - Ministry of Foreign Affairs	83,914,681	93,853,432	-11%	49,579,356	90,168,521	-45%
BE11 - Attorney General's Chambers & Ministry of Justice	4,868,600	7,010,277	-31%	13,585,806	5,016,254	171%
BE12 - Ministry of Finance	12,042,347	11,332,808	6%	15,534,365	13,794,016	13%
BE14 - Ombudsman	3,888,073	2,858,277	36%	5,018,773	4,851,421	3%
BE16 - Ministry of Local Government and Lands	18,172,597	17,157,431	6%	8,759,976	8,214,103	7%
BE17 - Ministry of Agriculture	26,146,048	26,438,843	-1%	18,266,220	17,050,719	7%
BE18 - Ministry of Works, Construction & Infrastructure	3,570,642	3,590,288	-1%	2,660,298	2,552,523	4%
BE19 - Ministry of Trade, Industry & Employment	3,969,300	3,716,186	7%	3,083,023	2,543,679	21%
BE20 - Ministry of Basic and Secondary Education	465,382,738	441,099,087	6%	369,607,360	329,402,779	12%
BE21 - Ministry of Health	79,675,761	78,642,397	1%	83,364,873	95,310,348	-13%
BE22 - Ministry of Youth & Sports	1,977,293	2,066,910	-4%	1,222,691	1,203,895	2%
BE23 - Ministry of Environment, Climate Change & Nat. Resources	12,841,495	10,389,610	24%	9,063,625	10,218,098	-11%
BE24 - Ministry of Comm, Info & Info Tech	2,823,024	2,403,343	17%	2,213,983	1,592,672	39%
BE25 - Ministry of Fisheries, Water Res. & NA Matters	3,252,651	3,151,186	3%	2,444,599	2,151,051	14%
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	2,358,482	3,444,919	-32%	1,573,701	1,589,359	-1%
BE29 - Ministry of Petroleum & Energy	2,899,452	2,833,905	2%	2,125,726	2,101,280	1%
BE31 - Ministry of Women, Children and Social Welfare	1,033,741			714,229	72,000	892%
Total	1,150,070,652	1,129,459,954	2%	1,023,210,764	1,008,751,334	1%

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

BE	Basic Salaries			Allowances		
	Approved Budget	Jan-July 2020	% of Budget Spent	Approved Budget	Jan-July 2020	% of Budget Spent
BE01 - Office of The President	56,390,349	32,825,378	58%	47,878,434	31,021,036	65%
BE02 - National Assembly	24,499,237	12,713,165	52%	46,700,489	23,523,482	50%
BE03 - Judiciary	31,072,507	17,352,951	56%	55,905,185	36,892,938	66%
BE04 - Independent Electoral Commission	7,901,431	3,619,695	46%	7,496,904	4,521,500	60%
BE05 - Public Service Commission	1,789,126	987,441	55%	1,385,651	833,311	60%
BE06 - National Audit Office	22,905,755	8,273,399	36%	31,115,246	10,408,429	33%
BE07 - Ministry of Defence	239,666,466	124,818,693	52%	298,184,966	142,666,933	48%
BE08 - Ministry of Interior	406,649,799	219,448,020	54%	312,182,355	183,622,468	59%
BE09 - Ministry of Tourism and Culture	2,089,010	1,214,984	58%	1,448,439	902,066	62%
BE10 - Ministry of Foreign Affairs	158,334,549	83,914,681	53%	156,392,933	49,579,356	32%
BE11 - Attorney General's Chambers & Ministry of Justice	12,571,957	4,868,600	39%	14,304,139	13,585,806	95%
BE12 - Ministry of Finance	24,700,000	12,042,347	49%	27,800,000	15,534,365	56%
BE14 - Ombudsman	7,348,500	3,888,073	53%	6,601,537	5,018,773	76%
BE16 - Ministry of Local Government and Lands	45,564,974	18,172,597	40%	22,012,744	8,759,976	40%
BE17 - Ministry of Agriculture	48,801,439	26,146,048	54%	31,509,576	18,266,220	58%
BE18 - Ministry of Works, Construction & Infrastructure	6,577,361	3,570,642	54%	4,869,680	2,660,298	55%
BE19 - Ministry of Trade, Industry & Employment	6,793,006	3,969,300	58%	4,626,165	3,083,023	67%
BE20 - Ministry of Basic and Secondary Education	907,800,000	465,382,738	51%	642,500,000	369,607,360	58%
BE21 - Ministry of Health	148,000,000	79,675,761	54%	159,000,000	83,364,873	52%
BE22 - Ministry of Youth & Sports	3,783,150	1,977,293	52%	2,328,810	1,222,691	53%
BE23 - Ministry of Environment, Climate Change & Nat. Resources	19,505,847	12,841,495	66%	18,377,799	9,063,625	49%
BE24 - Ministry of Comm, Info & Info Tech	5,083,337	2,823,024	56%	3,647,077	2,213,983	61%
BE25 - Ministry of Fisheries, Water Res. & NA Matters	5,767,661	3,252,651	56%	3,937,840	2,444,599	62%
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	6,050,887	2,358,482	39%	3,990,179	1,573,701	39%
BE29 - Ministry of Petroleum & Energy	5,210,513	2,899,452	56%	3,883,195	2,125,726	55%
BE31 - Ministry of Women, Children and Social Welfare	11,647,786	1,033,741	9%	7,639,628	714,229	9%
Total	2,216,504,647	1,150,070,652	52%	1,915,718,971	1,187,225,585	62%

Source: IFMIS

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

BE	July 2020	July 2019	Variation
BE01 OP	69,171,593	71,068,765	-3%
BE07 MOD	1,500,000	1,750,000	-14%
BE08 MOI	63,500,000	66,612,592	-5%
BE09 MOTC	13,125,000	10,500,000	25%
BE11 MOJ	82,413,327	10,976,249	651%
BE12 MoFEA	386,315,716	341,600,000	13%
BE15 CENTRALIZED SERVICES	455,256,379		0%
BE17 MOA	19,080,000	27,825,881	-31%
BE18 MOTWI	16,375,000	27,057,210	-39%
BE19 MOTRIE	22,383,150	25,564,053	-12%
BE20 MOBSE	304,090,050	266,248,693	14%
BE21 MOHSW	316,786,518	287,915,907	10%
BE22 MOYS	18,475,106	21,495,973	-14%
BE23 MECCNAR	15,180,700	14,000,000	8%
BE27 MOHERST	47,080,800	49,481,667	-5%
Total Subventions	1,830,733,339	1,222,096,990	50%

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

BE	Approved Budget	Jan-July 2020 exp.	% OF BUDGET ABSORBED	Jan-July 2019 exp.
BE01 OP	148,032,729.00	69,171,593	47%	71,068,765
BE07 MOD	3,000,000.00	1,500,000	50%	1,750,000
BE08 MOI	116,100,000.00	63,500,000	55%	66,612,592
BE09 MOTC	22,500,000.00	13,125,000	58%	10,500,000
BE11 MOJ	238,109,000.00	82,413,327	35%	10,976,249
BE12 MoFEA	680,000,000.00	386,315,716	57%	341,600,000
BE15 CENTRALIZED SERVICES	500,000,000.00	455,256,379	91%	
BE17 MOA	84,379,000.00	19,080,000	23%	27,825,881
BE18 MOTWI	42,644,600.00	16,375,000	38%	27,057,210
BE19 MOTRIE	55,818,481.00	22,383,150	40%	25,564,053
BE20 MOBSE	345,899,703.00	304,090,050	88%	266,248,693
BE21 MOHSW	563,881,088.00	316,786,518	56%	287,915,907
BE22 MOYS	61,049,490.00	18,475,106	30%	21,495,973
BE23 MECCNAR	24,740,000.00	15,180,700	61%	14,000,000
BE27 MOHERST	104,000,000.00	47,080,800	45%	49,481,667
Total Subventions	2,990,154,091	1,830,733,339	61%	1,222,096,989

Source: IFMIS