



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

JANUARY-JULY 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 July 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), or projects across the country.

TOTAL GOVERNMENT EXPENDITURE

Government's total expenditure as of end July 2021 amounted to **D10.86 billion**, representing a two percent increase from the same period last year.

Table 1: Composition of Central Government Expenditure for July 2021

Budget Class	Jan-July 2021 Expenditure	% of Total Expenditure	Jan-July 2020 Exp.	% of Total Expenditure	Y-o-Y Growth
Personnel Emoluments	2,592,097,715	24%	2,363,470,138	22%	10%
Other Recurrent	2,296,696,218	21%	2,922,307,214	28%	-21%
Subvention	1,839,260,089	17%	1,830,733,339	17%	0%
Debt Service	2,650,514,457	24%	2,639,630,638	25%	0%
Capital Development	1,481,675,252	14%	840,146,655	8%	76%
Total Expenditure	10,860,243,731	100%	10,596,287,984	100%	2%

Source: IFMIS

Personnel Emolument (PE) and Other Recurrent (OC) collectively consumed 45 percent of total expenditure. Meanwhile, PE has increased from D2.36 billion to D2.59 billion, registering a growth of 10 percent.

In comparison to last year, Capital Development increased by 76 percent from D840 million to D1.48 billion, mainly due to the implementation of various road infrastructure Projects by the

Minsitry of works.

Table 2: Composition of Central Government Expenditure for July 2021 compared to Approved budget

Budget Class	Approved Budget	Jan-July 2021 Exp	% of Approved Budget Spent
Personnel Emoluments	4,866,723,000	2,592,097,715	53%
Other Recurrent	5,057,101,660	2,296,696,218	45%
Subvention	3,734,086,366	1,839,260,089	49%
Debt Service	5,999,484,701	2,650,514,457	44%
Capital Development	2,416,840,000	1,481,675,252	61%
Total Expenditure	22,074,235,727	10,860,243,731	49%

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 61 percent of its budget consumed as at end July 2021. This increase can be attributed to road works across the country.

The different budget classes have collectively consumed 49 percent of the approved budget during the period under review.

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

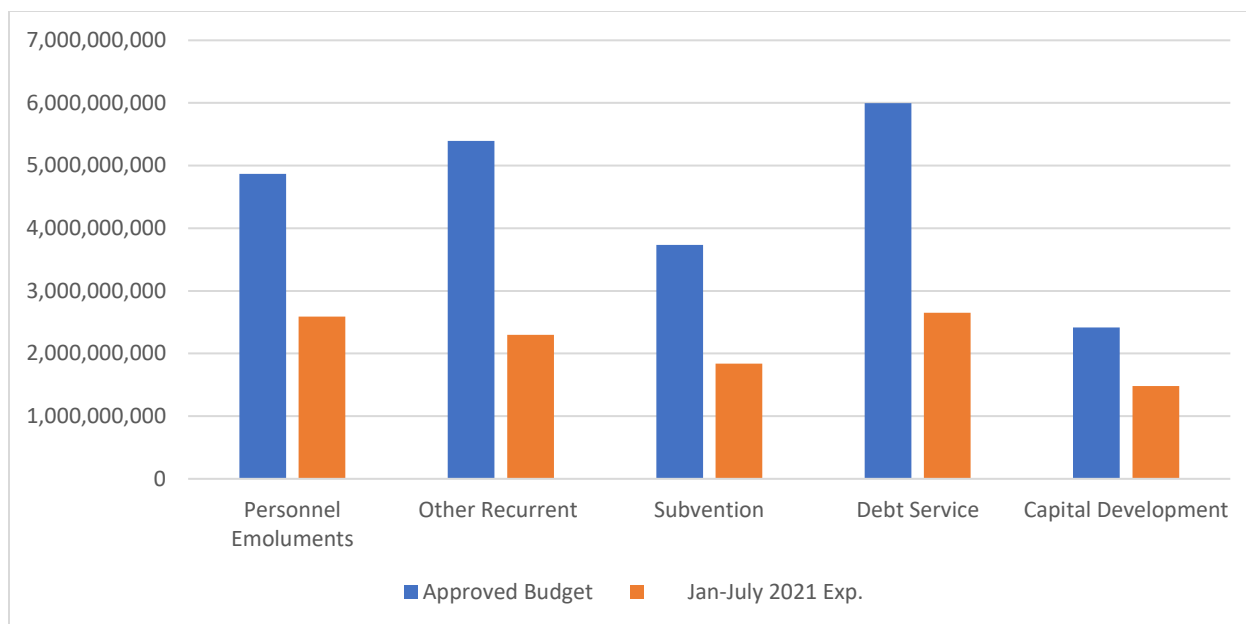


Table 3: Composition of Central Government Expenditure for End July 2021

Personnel Emoluments	Jan-July 2021 Exp.	% of Total PE	Jan-July 2020 Exp.	% of Total PE	Y-o-Y Growth
Basic Salary	1,218,708,824	47%	1,129,459,954	49%	8%
Contingency Payroll	0	0%	0.00	0%	0%
Allowances	1,204,587,797	46%	1,008,823,334	44%	19%
ECA	165,056,026	6%	162,079,816	7%	2%
Social Security Contributions	3,745,068	0.14%	8,635,658	0%	-57%
Total PE	2,592,097,715	100%	2,308,998,762	100%	12%

Personnel Emolument increased by 12 percent relative to last year. Basic Salary constitutes 47 percent of total PE, and recorded a growth of 8 percent, increasing from D1.12 billion in 2020 to D1.21 billion in 2021. Allowances have also increased by 19 percent as compared to the same period last year, from D1 billion to D1.20 billion.

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

Personnel Emoluments	Approved Budget 2021	Jan-July 2021 Exp.	% of Approved Budget Spent
Basic Salary	2,239,975,000	1,218,708,824	54%
Contingency Payroll	200,000,000	0	0%
Allowances	2,155,139,000	1,204,587,797	56%
ECA	256,538,000	165,056,026	64%
Social Security Contributions	15,071,000	3,745,068	25%
Total PE	4,866,723,000	2,592,097,715	53%

Source: IFMIS

The table above shows the approved budget for PE as compared to July 2021 expenditure. ECA and Allowances have consumed 64 percent and 56 percent of their respective approved budgets during the period under review.

TOP TEN SPENDING BUDGET ENTITIES (BEs)

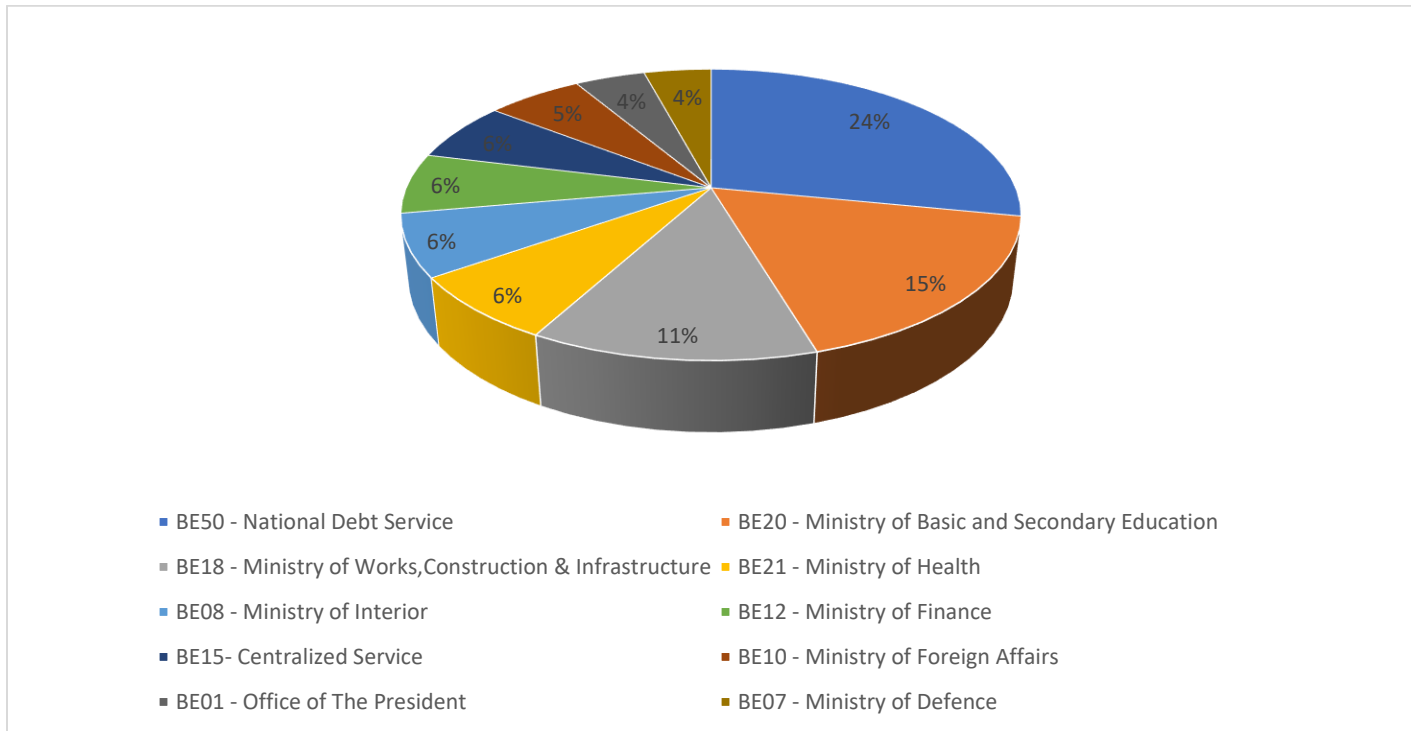
The top ten highest spending Budget Entities collectively consumed 87 percent of total expenditure as of end July 2021. National Debt Service and Ministry of Basic and Secondary Services are the highest spending entities, consuming 24 and 15 percent respectively of total expenditure. Ministry of Works expenditure has increased by 123 percent, from D532 million in July 2020 to D1.88 billion in July 2021.

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

Budget Entity	Jan-July 2020 Outturn	Jan-July 2021 Outturn	% of Total Expenditure 2021	Variance
BE50 - National Debt Service	2,639,630,638	2,650,514,457	24%	0%
BE20 - Ministry of Basic and Secondary Education	1,434,597,738	1,628,920,565	15%	14%
BE18 - Ministry of Works, Construction & Infrastructure	532,096,701	1,188,360,752	11%	123%
BE21 - Ministry of Health	596,120,454	687,313,423	6%	15%
BE08 - Ministry of Interior	590,241,223	651,065,875	6%	10%
BE12 - Ministry of Finance	596,120,454	630,388,544	6%	6%
BE15- Centralized Service	1,725,641,625	622,085,859	6%	-64%
BE10 - Ministry of Foreign Affairs	454,842,539	563,327,392	5%	24%
BE01 - Office of The President	302,786,392	411,738,537	4%	36%
BE07 - Ministry of Defence	386,712,841	394,304,258	4%	2%
Sub Total	9,258,790,603	9,428,019,662	87%	2%
Total Expenditure	10,596,287,984	10,860,283,731	100%	2%

Source: IFMIS

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



I. TOP TEN SPENDING BUDGET LINE

Land Compensation registered as the highest absorbed budget line, with 81 percent of its budget absorbed by end July. Meanwhile, Settlement of Confirmed debts and Food and Food Services have both consumed 67 percent of their approved budgets during the period under review.

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

Line Item	Approved Budget for 2021	Jan-July 2021 Exp.	% of Budget line spent 2021	Jan-July 2020 Exp.	Y-o-Y Growth (%)
Subvention to Public Corp	3,734,086,366	1,839,260,089	49%	1,830,733,339	0%
Roads and Bridges	1,650,000,000	1,054,834,191	64%	440,593,200	139%
Settlement of Confirmed Debts	417,000,000	279,913,783	67%	270,800,057	3%
Food and Food Services	272,442,000	182,868,443	67%	149,387,516	22%
Operating Cost	429,348,000	165,427,336	39%	215,636,696	-23%
Travel Expenses	252,580,000	155,525,675	62%	111,311,076	40%
School Improvement Grant	291,984,000	154,755,404	53%	107,938,258	43%
Land Compensation	178,395,000	143,823,751	81%	27,882,255	416%
Rent and Rates	252,366,000	129,081,477	51%	188,784,385	-32%
Purchase of Fuel and Lubricant	204,019,083	107,793,190.15	53%	103,232,208	4%
Sub Total	7,380,220,083	4,213,283,339	57%	3,446,298,991	22%
Total Expenditure	22,074,236,000	10,860,243,731	49%	10,596,287,984	2%

Source: IFMIS

Annex 1: Budget Absorption by BE for End July 2021

BE	APPROVED BUDGET GLF 2021	Jan-July 2021 Exp.	% of Budget Absorbed	Jan-July 2020 Exp.2
BE01 - Office of The President	627,443,812	411,738,537	66%	302,786,392
BE02 - National Assembly	246,406,737	83,583,077	34%	73,367,344
BE03 – Judiciary	181,771,775	76,852,326	42%	77,003,181
BE04 - Independent Electoral Commission	314,150,402	201,369,812	64%	12,243,684
BE05 - Public Service Commission	10,774,777	4,507,653	42%	3,055,392
BE06 - National Audit Office	128,200,228	32,162,282	25%	30,583,799
BE07 - Ministry of Defence	757,541,349	394,304,258	52%	386,712,841
BE08 - Ministry of Interior	1,037,282,618	651,065,875	63%	590,241,223
BE09 - Ministry of Tourism and Culture	37,809,589	20,780,165	55%	17,774,031
BE10 - Ministry of Foreign Affairs	923,311,478	563,327,392	61%	454,842,539
BE11 - Ministry of Justice	146,544,393	75,212,725	51%	113,644,555
BE12 - Ministry of Finance	1,013,197,461	630,388,544	62%	596,120,454
BE13 - Pensions and Gratuties	367,678,000	166,824,966	45%	168,883,191
BE14 – Ombudsman	21,882,944	11,030,126	50%	12,810,595
BE15 - Centralized Services	2,127,000,000	622,085,859	29%	1,725,641,625
BE16 - Ministry of Local Government and Lands	173,843,000	58,414,989	34%	45,486,318
BE17 - Ministry of Agriculture	402,753,336	159,222,831	40%	174,235,280
BE18 - Ministry of Works,Construction & Infrastructure	1,974,520,126	1,188,360,752	60%	532,096,701
BE19 - Ministry of Trade,Industry & Employment	101,236,036	47,272,411	47%	39,996,634
BE20 - Ministry of Basic and Secondary Education	2,811,691,288	1,628,920,565	58%	1,434,597,738
BE21 - Ministry of Health	1,602,626,438	687,313,423	43%	879,316,912
BE22 - Ministry of Youth & Sports	117,679,522	53,943,141	46%	33,895,363
BE23 - Ministry of Enviroment,Climate Change & Nat. Resouces	218,866,796	72,575,525	33%	45,334,333
BE24 - Ministry of Comm,Info & Info Tech	80,588,977	20,703,720	26%	20,076,879
BE25 - Ministry of Fisheries, Water Res. & NA Matters	53,892,275	12,533,218	23%	12,944,526
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	274,159,669	136,784,239	50%	137,568,400
BE29 - Ministry of Petroleum & Energy	187,536,506	146,891,842	78%	22,976,996
BE31 - Ministry of Women, Children and Social Welfare	92,878,464	35,585,683	38%	12,420,422
BE 33-National Human Rights Commission	41,483,030	15,973,340	39%	
BE50 - National Debt Service	5,999,484,701	2,650,514,457	44%	2,639,630,638
Grand Total	22,074,235,727	10,860,243,733	49%	10,596,287,986

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

BE	Basic Salaries (BS)		BS Variation	Allowances		Allowance Variation
	Jan-July 2021	Jan-July 2020		Jan-July 2021	Jan-July 2020	
BE01 - Office of The President	34,002,933	32,825,378	4%	32,856,424	31,021,036	6%
BE02 - National Assembly	12,984,896	12,713,165	2%	33,295,397	23,523,482	42%
BE03 - Judiciary	18,086,374	17,352,951	4%	46,286,414	36,892,938	25%
BE04 - Independent Electoral Commission	4,478,520	3,619,695	24%	32,837,842	4,521,500	626%
BE05 - Public Service Commission	1,349,820	987,441	37%	990,411	833,311	19%
BE06 - National Audit Office	10,235,165	8,273,399	24%	15,563,250	10,408,429	50%
BE07 - Ministry of Defence	127,270,398	124,818,693	2%	142,031,055	142,666,933	0%
BE08 - Ministry of Interior	221,700,895	219,448,020	1%	220,190,177	183,622,468	20%
BE09 - Ministry of Tourism and Culture	1,183,542	1,214,984	-3%	921,254	902,066	2%
BE10 - Ministry of Foreign Affairs	54,705,205	83,914,681	-35%	37,936,321	49,579,356	-23%
BE11 - Attorney General's Chambers & Ministry of Justice	4,628,020	4,868,600	-5%	14,664,495	13,585,806	8%
BE12 - Ministry of Finance	11,818,235	12,042,347	-2%	16,297,537	15,534,365	5%
BE14 - Ombudsman	5,161,309	3,888,073	33%	3,916,385	5,018,773	-22%
BE16 - Ministry of Local Government and Lands	16,828,825	18,172,597	-7%	11,078,073	8,759,976	26%
BE17 - Ministry of Agriculture	27,261,658	26,146,048	4%	19,442,209	18,266,220	6%
BE18 - Ministry of Works, Construction & Infrastructure	3,631,981	3,570,642	2%	2,475,173	2,660,298	-7%
BE19 - Ministry of Trade, Industry & Employment	3,955,967	3,969,300	0%	2,977,496	3,083,023	-3%
BE20 - Ministry of Basic and Secondary Education	534,549,609	465,382,738	15%	436,733,255	369,607,360	18%
BE21 - Ministry of Health and Social Welfare	91,351,352	79,675,761	15%	102,517,676	83,364,873	23%
BE22 - Ministry of Youth & Sports	2,110,296	1,977,293	7%	1,321,206	1,222,691	8%
BE23 - Ministry of Environment, Climate Change & Nat. Resources	12,855,283	12,841,495	0%	8,960,056	9,063,625	-1%
BE24 - Ministry of Comm, Info & Info Tech	3,129,455	2,823,024	11%	2,708,782	2,213,983	22%
BE25 - Ministry of Fisheries, Water Res. & NA Matters	3,513,386	3,252,651	8%	2,604,246	2,444,599	7%
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	2,377,939	2,358,482	1%	1,572,478	1,573,701	0%
BE29 - Ministry of Petroleum & Energy	3,009,866	2,899,452	4%	2,343,194	2,125,726	10%
BE31 - Ministry of Women, Children and Social Welfare	4,001,491	1,033,740.90	287%	3,322,717	714,229	365%
BE 33-National Human Rights Commission	2,526,404			8,744,273		
Total	1,218,708,824	1,150,070,651.84	6%	1,204,587,797	858,326,586	40%

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

BE	Basic Salaries (BS)			Allowances		
	Approved Budget	Jan-July 2021	% of Budget Spent	Approved Budget	Jan-July 2021	% of Budget Spent
BE01 - Office of The President	63,591,723	34,002,933	53%	56,797,563	32,856,424	58%
BE02 - National Assembly	22,857,162	12,984,896	57%	47,149,575	33,295,397	71%
BE03 - Judiciary	31,393,626	18,086,374	58%	66,478,149	46,286,414	70%
BE04 - Independent Electoral Commission	6,501,907	4,478,520	69%	8,120,700	32,837,842	404%
BE05 - Public Service Commission	1,793,284	1,349,820	75%	1,481,493	990,411	67%
BE06 - National Audit Office	26,903,260	10,235,165	38%	53,152,000	15,563,250	29%
BE07 - Ministry of Defence	242,072,576	127,270,398	53%	263,201,293	142,031,055	54%
BE08 - Ministry of Interior	408,534,538	221,700,895	54%	716,254,468	220,190,177	31%
BE09 - Ministry of Tourism and Culture	2,193,556	1,183,542	54%	1,616,033	921,254	57%
BE10 - Ministry of Foreign Affairs	153,089,824	54,705,205	36%	342,406,084	22,307,101	7%
BE11 - Attorney General's Chambers & Ministry of Justice	10,671,394	4,628,020	43%	22,529,019	14,664,495	65%
BE12 - Ministry of Finance	23,604,456	11,818,235	50%	90,789,025	16,297,537	18%
BE14 - Ombudsman	4,429,609	5,161,309	117%	3,681,271	3,916,385	106%
BE16 - Ministry of Local Government and Lands	44,976,096	16,828,825	37%	23,874,904	11,078,073	46%
BE17 - Ministry of Agriculture	47,062,838	27,261,658	58%	32,893,458	19,442,209	59%
BE18 - Ministry of Works, Construction & Infrastructure	6,906,229	3,631,981	53%	5,113,164	2,475,173	48%
BE19 - Ministry of Trade, Industry & Employment	7,101,268	3,955,967	56%	5,484,768	2,977,496	54%
BE20 - Ministry of Basic and Secondary Education	915,642,100	534,549,609	58%	656,574,824	436,733,255	67%
BE21 - Ministry of Health and Social Welfare	150,274,500	91,351,352	61%	169,901,531	102,517,676	60%
BE22 - Ministry of Youth & Sports	3,589,339	2,110,296	59%	2,190,183	1,321,206	60%

BE23 - Ministry of Environment, Climate Change & Natural Resources	23,103,243	12,855,283	56%	16,283,553	8,960,056	55%
BE24 - Ministry of Comm, Info & Info Tech	5,110,834	3,129,455	61%	3,951,643	2,708,782	69%
BE25 - Ministry of Fisheries, Water Res. & NA Matters	5,867,453	3,513,386	60%	4,374,822	2,604,246	60%
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	6,266,656	2,377,939	38%	4,143,013	1,572,478	38%
BE29 - Ministry of Petroleum & Energy	5,212,204	3,009,866	58%	3,628,446	2,343,194	65%
BE31 - Ministry of Women, Children and Social Welfare	12,230,174	4,001,491	33%	9,171,609	3,322,717	36%
BE 33-National Human Rights Commission	5,235,300	2,526,404	48%	19,438,800	8,744,273	45%
Total	2,236,215,149	1,218,708,824	54%	2,630,681,391	1,188,958,578	45%

Source: IFMIS

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

BE	2021	2020	Variation
BE01 OP	149,080,667	69,171,593	116%
BE07 MOD	1,600,000	1,500,000	7%
BE08 MOI	88,538,691	63,500,000	39%
BE09 MOTC	15,750,000	13,125,000	20%
BE11 MOJ	46,237,500	82,413,327	-44%
BE12 MoFEA	424,215,942	386,315,716	10%
BE15 CENTRALIZED SERVICES	231,280,588	455,256,379	-49%
BE17 MOA	29,701,145	19,080,000	56%
BE18 MOTWI	16,460,250	16,375,000	1%
BE19 MOTRIE	24,420,137	22,383,150	9%
BE20 MOBSE	331,202,995	304,090,050	9%
BE21 MOHSW	377,792,103	316,786,518	19%
BE22 MOYS	34,946,409	18,475,106	89%
BE23 MECCNAR	15,866,665	15,180,700	5%
BE27 MOHERST	52,166,998	47,080,800	11%
Total Subventions	1,839,260,089	1,830,733,339	0%

Source: IFMIS

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

BE	Approved Budget	Jan-July 2021 exp.	% Of Budget Absorbed	Jan-July 2020 exp.
BE01 OP	146,914,026	149,080,667	101%	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	88,538,691	80%	63,500,000
BE09 MOTC	20,400,000	15,750,000	77%	13,125,000
BE11 MOJ	81,108,980	46,237,500	57%	82,413,327
BE12 MoFEA	699,854,800	424,215,942	61%	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	29,701,145	56%	19,080,000
BE18 MOTWI	39,623,449	16,460,250	42%	16,375,000
BE19 MOTRIE	51,168,399	24,420,137	48%	22,383,150
BE20 MOBSE	594,070,837	331,202,995	56%	304,090,050
BE21 MOHSW	727,508,935	377,792,103	52%	316,786,518
BE22 MOYS	73,200,000	34,946,409	48%	18,475,106
BE23 MECCNAR	27,400,000	15,866,665	58%	15,180,700
BE24 MOICI	12,000,000		0%	
BE27 MOHERST	96,280,000	52,166,998	54%	47,080,800
Total Subventions	3,734,086,366	1,839,260,089	49%	1,830,733,339

Source: IFMIS

