



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

## **JANUARY-MARCH 2020 EXPENDITURE BRIEF**

**PREPARED BY THE DIRECTORATE OF BUDGET**

## Table of Content

I. INTRODUCTION .....	3
II. TOTAL GOVERNMENT EXPENDITURE.....	3
III. TOP TEN SPENDING BUDGET ENTITIES (BEs) .....	6
IV. TOP TEN SPENDING BUDGET LINES .....	8
V. KEY OBSERVATIONS .....	<b>Error! Bookmark not defined.</b>

## INTRODUCTION

This brief presents an analysis of central government expenditure from January to end March 2020. It also aims to inform Senior Management on the composition of total expenditure by different classifications, highlight the absorption rates of budget entities (BEs), and give an indication of expenditure trends compared to the same period last year.

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 March 2020 amounted to **D4.0 Billion**, which represents an increase of 26% compared to the same period last year, as indicated in table 1.

**Table 1: Composition of Central Government Expenditure for End March 2020**

Budget Class	Jan-march 2020 Expenditure	% of Total Expenditure <sup>2</sup>	Jan-march 2019 Exp.	% of Total Expenditure	Y-o-Y Growth
Personnel Emoluments	988,834,784	24%	1,020,386,012	31%	-3%
Other Recurrent	834,906,304	20%	956,589,169	30%	-13%
Subventions to Public Corporations	1,041,272,554	25%	489,824,133	15%	113%
Debt Service	580,251,527	14%	626,221,183	19%	-7%
Capital Development	646,023,679	16%	148,803,241	5%	334%
Total Expenditure	4,091,288,847	100%	3,241,823,740	100%	26%

**Source: IFMIS**

Personnel Emolument (PE) and Other Recurrent (OC) collectively consumed 44 percent of total expenditure. PE decreased from D1.02 billion to D998 million during the assessed period, representing a 3% drop. The reduction is attributed to the movement of night and trekking allowance from PE to OC.

In comparison to last year, Debt Service has decreased by 7% from D626 million to D580 million, whilst expenditure on Capital Development has increased by 334% relative to last year, mainly as a result of the D406 million payment (Year 1 Payment) towards the Banjul

Rehabilitation Project.

As for Subvention, the 113% increment relative to last year is as a result of re-classifying the functions of the Transitional Justice Program (TRRC, CRC, NHRC etc) under the Ministry of Justice as Transfers (Subvention) in 2020 as opposed to sub budget entities in 2019. In addition, Government also classified the bailout spent on NAWEC and the GGC earlier this year as Transfers (Subvention).

**Table 2: Composition of Central Government Expenditure for March 2020 compared to Approved budget.**

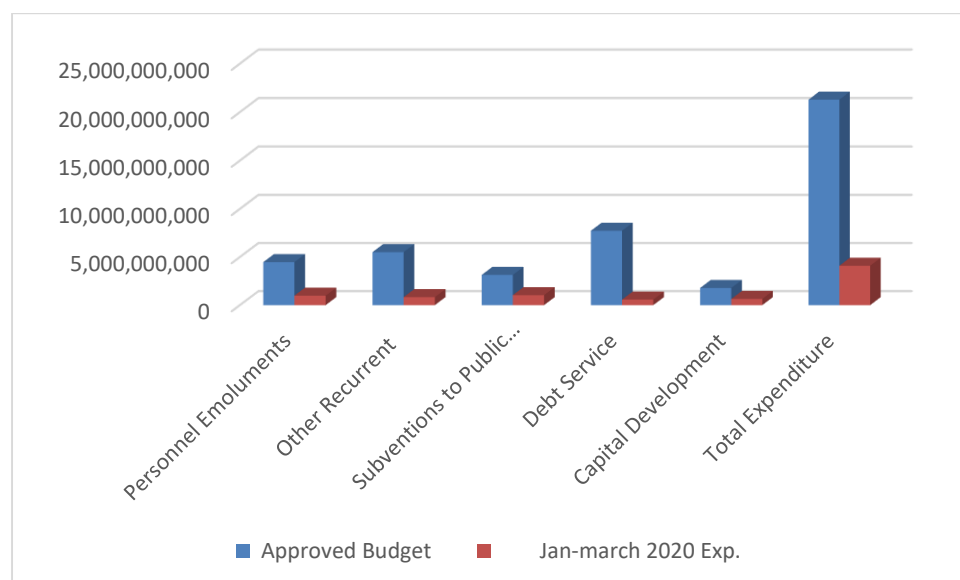
Budget Class	Approved Budget	Jan-march 2020 Exp.	% of Approved Budget Spent
Personnel Emoluments	4,468,902,000	988,834,784	22%
Other Recurrent	5,505,863,207	834,906,304	15%
Subventions to Public Corporations	3,140,653,000	1,041,272,554	33%
Debt Service	7,731,394,580	580,251,527	8%
Capital Development	1,787,107,000	646,023,679	36%
Total Expenditure	21,285,596,894	4,091,288,847	19%

**Source: IFMIS**

Table 2 above compares the different budget classes against the 2020 approved budget, highlighting the various absorption rates. Capital Development is the highest absorbing budget class with 36% of its budget consumed as at end-March 2020, whilst Other Recurrent and Debt Service recorded the lowest absorbing capacity with 15 and 8 percent of their respective approved budgets spent as of end-March.

Total expenditure as at end March 2020 stands at 19 percent of the approved budget.

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



**Table 3: Composition of Expenditure on Personnel Emoluments for End March 2020**

Personnel Emoluments	Jan-march 2020 Exp.	% of Total PE	Jan-march 2019 Exp.	% of Total PE2	Y-o-Y Growth
Basic Salary	490,214,234	50%	492,364,349.57	48%	-0.4%
Allowances	420,114,218	42%	447,952,077.59	44%	-6%
ECA	76,246,564	8%	74,700,705.30	7%	2%
Social Security Contributions	2,259,768	0%	5,368,879.92	1%	-58%
Total PE	988,834,784	100%	1,020,386,012.38	100%	-3%

Personnel Emolument went from D1.0 billion in March 2019 to D988 million in March 2020, a reduction of 3 percent. Basic Salary, which declined by 0.4%, constitutes 50 percent of total PE and decreased from D492 Million in 2019 to D490 Million in 2020.

Allowances have also declined by 6% as compared to the same period last year, from D447 Million to 420 Million. The reduction is as a result of reclassifying night and trekking allowances for the security sector (MOD and MOI) from PE to OC.

**Table 3A: Decomposition of PE for March 2020 compared to Approved Budget**

Personnel Emoluments	Approved Budget 2020	Jan-march 2020, Exp.	% of Approved Budget Spent
Basic Salary	2,223,355,000	490,214,234	22%
Contingency Payroll	10,000,000		
Allowances	1,915,913,000	420,114,218	22%
ECA	282,734,000	76,246,564	27%
Social Security Contributions	13,874,000	2,259,768	16%
Total PE	4,468,902,000	988,834,784	22%

**Source: IFMIS**

The table above shows the approved budget for PE as compared to March 2020 expenditure on PE. Basic Salary and Allowances have consumed 22% of their respective approved budgets as of end-March 2020.

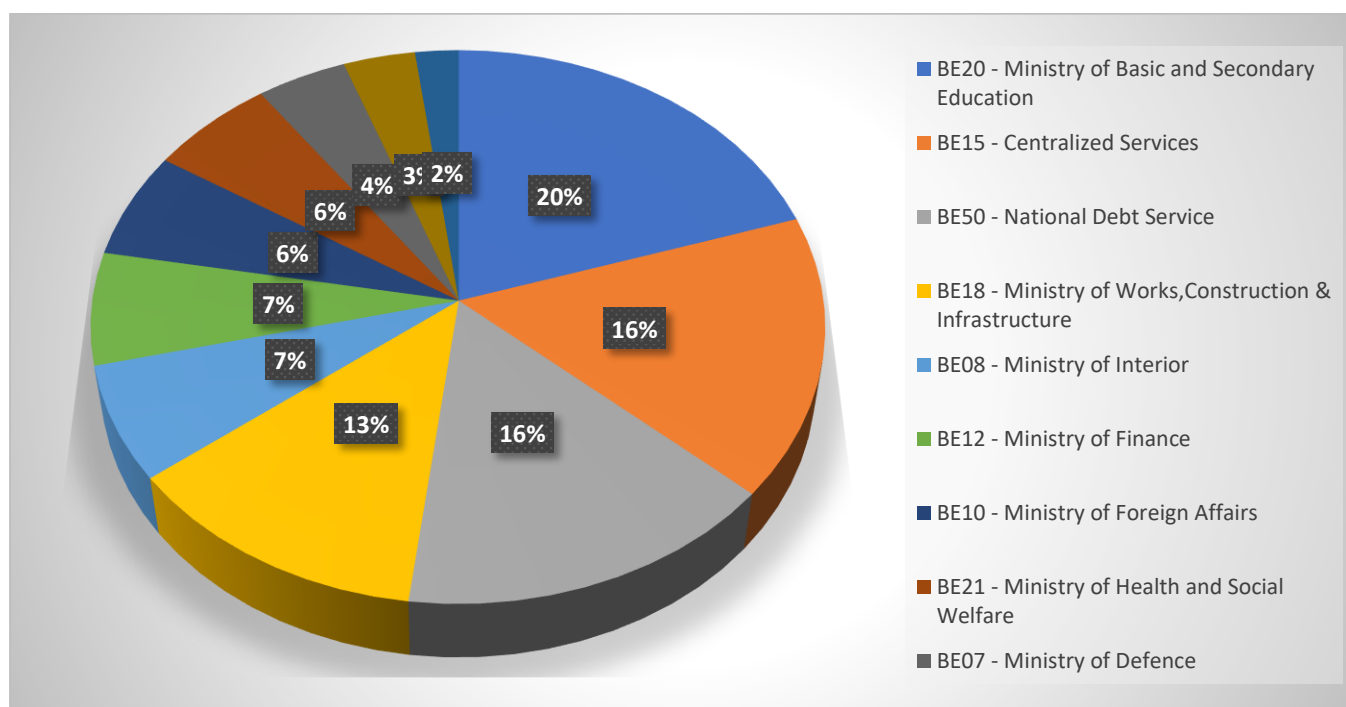
### **I. TOP TEN SPENDING BUDGET ENTITIES (BEs)**

The top ten highest-spending Budget Entities collectively consumed 91 percent of total expenditure as of end-March 2020. Government spent the most amount of resources on the Ministry of Basic and Secondary Education, 18 percent (D750 million) of total expenditure to date, followed by Centralized Services and Debt Service, which recorded 15 and 14 percent respectively of total expenditure.

**Table 4: Top Ten Spending Budget Entities as at end March 2020**

Budget Entity	Jan - March 2019 Outturn	Jan - march 2020 Outturn	% of Total Expenditure 2020
BE20 - Ministry of Basic and Secondary Education	559,863,923.18	750,044,659.80	18%
BE15 - Centralized Services	402,384,462.57	614,078,379.00	15%
BE50 - National Debt Service	626,221,183.31	580,251,527.18	14%
BE18 - Ministry of Works, Construction & Infrastructure	46,486,239.14	470,602,978.28	12%
BE08 - Ministry of Interior	219,982,662.56	250,467,744.28	6%
BE12 - Ministry of Finance	185,691,434.36	245,766,691.41	6%
BE10 - Ministry of Foreign Affairs	196,462,588.05	232,030,403.07	6%
BE21 - Ministry of Health and Social Welfare	228,128,810.45	226,771,244.21	6%
BE07 - Ministry of Defence	161,498,872.69	162,312,902.85	4%
BE01 - Office of The President	109,738,866.33	129,456,199.73	3%
BE17 - Ministry of Agriculture	78,830,739.40	78,440,460.80	2%
Sub Total	2,815,289,782.04	3,740,223,190.61	91%
Total Expenditure	3,238,833,164	4,089,019,243	100%

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



## II. TOP TEN SPENDING BUDGET LINES

The budget for Roads and Bridges and Food & Food Services recorded as the highest expenditure line items with 98%, and 38% of their budgets spent respectively.

Subvention registered a growth of 113 percent compared to last year, whilst 33% of its budget was consumed as of end March 2020.

**Table 4: Top ten budget spending lines for end March 2020**

Line Item	Approved Budget for 2020	Jan-march 2020 Exp.	% of Budget line spent 2020	Jan-march 2019 Exp.	Y-o-Y Growth (%)
Subvention	3,140,653,000	1,041,272,554	33%	489,824,133	113%
Roads and bridges	435,895,000	428,177,158	98%	-	
Operating Cost	8,655,322,000	136,895,428	2%	34,402,843	298%
Rents and Rates	257,616,000	113,845,384	44%	7,210,269	1479%
Food and Food services	232,514,000	87,904,854	38%	29,826,301	195%
School Improvement Grant	190,800,000	82,000,000	43%	65,247,180	26%
Travel expense	275,000,000	73,200,815	27%	53,439,483	37%
Settlement of Confirmed Debts	300,000,000	60,000,000	20%	382,399,463	-84%
General Pensions Benefits	300,000,000	52,253,364	17%	50,576,385	3%
Purchase of fuel and lubricants	200,000,000	45,657,615	23%	39,079,569	17%
Total	13,987,800,000	2,121,207,171	15%	882,951,216	140%
Total Expenditure	21,285,596,894	4,089,019,243	19%	3,241,823,740	26%

**Source:IFMIS**



## ANNEX

### Annex 1: Budget Absorption by BE for End March 2020

Source: IFMIS

BE	Jan - march 2019 Expenditure	APPROVED BUDGET GLF 2020	Jan - march 2020 Expenditure	% of Budget Absorbed
BE01 - Office of The President	109,738,866	691,263,469	129,456,200	19%
BE02 - National Assembly	22,471,346	196,449,726	32,365,856	16%
BE03 - Judiciary	32,262,150	170,000,000	30,161,894	18%
BE04 - Independent Electoral Commission	3,587,016	52,000,000	4,269,195	8%
BE05 - Public Service Commission	1,210,416	9,219,777	1,105,675	12%
BE06 - National Audit Office	18,961,249	112,000,001	11,526,663	10%
BE07 - Ministry of Defence	161,498,873	762,102,551	162,312,903	21%
BE08 - Ministry of Interior	219,982,663	1,027,132,638	250,467,744	24%
BE09 - Ministry of Tourism and Culture	8,996,881	40,957,449	7,230,779	18%
BE10 - Ministry of Foreign Affairs	232,199,751	1,005,827,877	232,030,403	23%
BE11 - Ministry of Justice	111,071,331	297,400,096	57,680,309	19%
BE12 - Ministry of Finance	185,691,434	978,536,040	245,766,691	25%
BE13 - Pensions and Gratuties	62,569,688	375,678,000	60,286,321	16%
BE14 - Ombudsman	4,630,689	20,450,037	4,499,337	22%
BE15 - Centralized Services	402,384,463	1,450,000,000	614,078,379	42%
BE16 - Ministry of Local Government and Lands	12,139,277	154,198,719	13,597,143	9%
BE17 - Ministry of Agriculture	78,830,739	488,263,515	78,440,461	16%
BE18 - Ministry of Works,Construction & Infrastructure	46,486,239	651,986,491	470,602,978	72%
BE19 - Ministry of Trade,Industry & Employment	15,659,197	106,554,171	15,822,261	15%
BE20 - Ministry of Basic and Secondary Education	559,863,923	2,610,674,224	750,044,660	29%
BE21 - Ministry of Health and Social Welfare	228,128,810	1,516,933,089	226,771,244	15%
BE22 - Ministry of Youth & Sports	13,706,112	113,397,960	14,533,341	13%
BE23 - Ministry of Enviroment,Climate Change & Nat. Resouces	61,502,018	226,646,307	19,443,029	9%
BE24 - Ministry of Comm,Info & Info Tech	2,849,298	51,855,464	4,739,549	9%

BE25 - Ministry of Fisheries, Water Res. & NA Matters	3,883,916	48,880,501	5,141,187	11%
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	45,669,571	260,016,066	54,753,947	21%
BE29 - Ministry of Petroleum & Energy	4,769,446	62,209,830	5,903,314	9%
BE31 - Ministry of Women, Children and Social Welfare	7,967,958	73,568,316	5,736,253	8%
BE50 - National Debt Service	626,221,183	7,731,394,580	580,251,527	8%
<b>Grand Total</b>	<b>3,238,833,164</b>	<b>21,285,596,894</b>	<b>4,089,019,243</b>	<b>19%</b>

## Annex 2: Salaries and Allowances by Budget Entity for March 2020 compared to end March 2019

BE	Basic Salaries (BS)		BS Variation	Allowances		Allowance Variation
	jan-march 2020	jan-march 2019		jan-march 2020	jan-march 2019	
BE01 - Office of The President	13,821,801	13,464,715	3%	13,370,743	10,753,028	24%
BE02 - National Assembly	5,597,595	5,262,699	6%	10,583,864	9,555,909	11%
BE03 - Judiciary	7,305,859	6,197,900	18%	15,761,330	14,271,192	10%
BE04 - Independent Electoral Commission	1,585,695	1,610,000	-2%	1,983,500	1,377,016	44%
BE05 - Public Service Commission	411,337	420,144	-2%	343,539	298,462	15%
BE06 - National Audit Office	3,595,220	2,812,500	28%	4,479,429	3,546,650	26%
BE07 - Ministry of Defence	53,341,175	54,664,398	-2%	57,971,942	66,290,129	-13%
BE08 - Ministry of Interior	93,458,427	93,864,492	0%	65,948,416	70,992,066	-7%
BE09 - Ministry of Tourism and Culture	519,801	487,444	7%	353,631	338,897	4%
BE10 - Ministry of Foreign Affairs	30,907,829	53,624,898	-42%	21,186,030	63,853,807	-67%
BE11 - Attorney General's Chambers & Ministry of Justice	1,864,836	1,822,205	2%	5,015,473	2,178,651	130%
BE12 - Ministry of Finance	5,044,309	4,798,284	5%	6,526,438	5,119,949	27%
BE14 - Ombudsman	1,885,570	1,333,277	41%	2,213,767	1,954,588	13%
BE16 - Ministry of Local Government and Lands	7,488,201	5,684,094	32%	3,590,357	3,251,844	10%
BE17 - Ministry of Agriculture	11,107,993	10,997,124	1%	7,669,898	7,058,669	9%
BE18 - Ministry of Works, Construction & Infrastructure	1,493,131	1,515,852	-1%	1,000,084	982,156	2%
BE19 - Ministry of Trade, Industry & Employment	1,626,963	1,570,349	4%	1,193,807	969,496	23%
BE20 - Ministry of Basic and Secondary Education	204,033,118	188,831,689	8%	159,595,896	140,024,960	14%

BE21 - Ministry of Health and Social Welfare	34,092,095	32,915,124	4%	33,199,733	37,991,922	-13%
BE22 - Ministry of Youth & Sports	865,048	879,168	-2%	503,508	475,767	6%
BE23 - Ministry of Environment, Climate Change & Nat. Resources	5,373,699	5,119,858	5%	3,987,633	3,550,302	12%
BE24 - Ministry of Comm, Info & Info Tech	1,180,979	1,018,831	16%	994,471	699,057	42%
BE25 - Ministry of Fisheries, Water Res. & NA Matters	1,357,586	1,352,075	0%	978,216	915,625	7%
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	1,012,081	933,529	8%	744,753	631,720	18%
BE29 - Ministry of Petroleum & Energy	1,243,888	1,183,701	5%	917,760	870,214	5%
BE31 - Ministry of Women, Children and Social Welfare						
<b>Total</b>	<b>490,214,234</b>	<b>492,364,350</b>	<b>0%</b>	<b>420,114,218</b>	<b>447,952,078</b>	<b>-6%</b>

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

BE	Basic Salaries (BS)	Column1	Column 2	Allowances	Column3	Column4
	Approved Budget	jan-march 2020	% of Budget Spent	Approved Budget	jan-march 2020	% of Budget Spent
BE01 - Office of The President	56,390,349	13,821,801	25%	47,878,434	13,370,743	28%
BE02 - National Assembly	24,499,237	5,597,595	23%	46,700,489	10,583,864	23%
BE03 - Judiciary	31,072,507	7,305,859	24%	55,905,185	15,761,330	28%
BE04 - Independent Electoral Commission	7,901,431	1,585,695	20%	7,496,904	1,983,500	26%
BE05 - Public Service Commission	1,789,126	411,337	23%	1,385,651	343,539	25%
BE06 - National Audit Office	22,905,755	3,595,220	16%	31,115,246	4,479,429	14%
BE07 - Ministry of Defence	239,666,466	53,341,175	22%	298,184,966	57,971,942	19%
BE08 - Ministry of Interior	406,649,799	93,458,427	23%	312,182,355	65,948,416	21%
BE09 - Ministry of Tourism and Culture	2,089,010	519,801	25%	1,448,439	353,631	24%
BE10 - Ministry of Foreign Affairs	158,334,549	30,907,829	20%	156,392,933	21,186,030	14%
BE11 - Attorney General's Chambers & Ministry of Justice	12,571,957	1,864,836	15%	14,304,139	5,015,473	35%
BE12 - Ministry of Finance	24,700,000	5,044,309	20%	27,800,000	6,526,438	23%
BE14 - Ombudsman	7,348,500	1,885,570	26%	6,601,537	2,213,767	34%
BE16 - Ministry of Local Government and Lands	45,564,974	7,488,201	16%	22,012,744	3,590,357	16%
BE17 - Ministry of Agriculture	48,801,439	11,107,993	23%	31,509,576	7,669,898	24%
BE18 - Ministry of Works, Construction & Infrastructure	6,577,361	1,493,131	23%	4,869,680	1,000,084	21%
BE19 - Ministry of Trade, Industry & Employment	6,793,006	1,626,963	24%	4,626,165	1,193,807	26%
BE20 - Ministry of Basic and Secondary Education	907,800,000	204,033,118	22%	642,500,000	159,595,896	25%
BE21 - Ministry of Health and Social Welfare	148,000,000	34,092,095	23%	159,000,000	33,199,733	21%
BE22 - Ministry of Youth & Sports	3,783,150	865,048	23%	2,328,810	503,508	22%
BE23 - Ministry of Environment, Climate	19,505,847	5,373,699	28%	18,377,799	3,987,633	22%

Change & Nat. Resouces					
BE24 - Ministry of Comm,Info & Info Tech	5,083,337	1,180,979	23%	3,647,077	27%
BE25 - Ministry of Fisheries, Water Res. & NA Matters	5,767,661	1,357,586	24%	3,937,840	25%
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	6,050,887	1,012,081	17%	3,990,179	19%
BE29 - Ministry of Petroleum & Energy	5,210,513	1,243,888	24%	3,883,195	24%
BE31 - Ministry of Women, Children and Social Welfare	11,647,786		0%	7,639,628	0%
<b>Total</b>	<b>2,216,504,647</b>	<b>490,214,234</b>	<b>22%</b>	<b>1,915,718,971</b>	<b>22%</b>

**Source: IFMIS**

#### Annex 4: Subvention by Budget Entity for End March 2020 compared to end March 2019

BE	2020	2019	Variation
BE01 OP	25,025,910.00	23,248,203.82	8%
BE07 MOD	750,000.00	378,700.00	98%
BE08 MOI	27,000,000.00	26,612,592.16	1%
BE09 MOTC	5,125,000.00	5,250,000.00	-2%
BE11 MOJ	43,281,184.00	4,201,249.67	930%
BE12 MoFEA	166,926,074.94	120,800,000.00	38%
BE15 CENTRALIZED SERVICES	455,256,379.00		
BE17 MOA	8,235,000.00	12,630,961.96	-35%
BE18 MOTWI	6,050,000.00	16,023,210.00	-62%
BE19 MOTRIE	10,049,999.90	10,650,000.00	-6%
BE20 MOBSE	135,716,364.47	114,381,767.20	19%
BE21 MOHSW	123,544,291.45	121,312,448.55	2%
BE22 MOYS	6,650,850.00	5,100,000.00	30%
BE23 MECCNAR	6,180,700.00	6,000,000.00	3%
BE27 MOHERST	21,480,800.00	23,235,000.00	-8%
Total Subventions	1,041,272,553.76	489,824,133.36	113%

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

BE	Approved Budget	jan-march 2020 exp.	% OF BUDGET ABSORBED	jan-march 2019 exp.
BE01 OP	148,032,729.00	25,025,910.00	17%	23,248,203.82
BE07 MOD	3,000,000.00	750,000.00	25%	378,700.00
BE08 MOI	116,100,000.00	27,000,000.00	23%	26,612,592.16
BE09 MOTC	22,500,000.00	5,125,000.00	23%	5,250,000.00
BE11 MOJ	238,109,000.00	43,281,184.00	18%	4,201,249.67
BE12 MoFEA	680,000,000.00	166,926,074.94	25%	120,800,000.00
BE15 CENTRALIZED SERVICES	500,000,000.00	455,256,379.00	91%	
BE17 MOA	84,379,000.00	8,235,000.00	10%	12,630,961.96
BE18 MOTWI	42,644,600.00	6,050,000.00	14%	16,023,210.00
BE19 MOTRIE	55,818,481.00	10,049,999.90	18%	10,650,000.00
BE20 MOBSE	345,899,703.00	135,716,364.47	39%	114,381,767.20
BE21 MOHSW	563,881,088.00	123,544,291.45	22%	121,312,448.55
BE22 MOYS	61,049,490.00	6,650,850.00	11%	5,100,000.00
BE23 MECCNAR	24,740,000.00	6,180,700.00	25%	6,000,000.00
BE27 MOHERST	104,000,000.00	21,480,800.00	21%	23,235,000.00
Total Subventions			35%	489,824,133.36
	2,990,154,091.00	1,041,272,553.76		

Source: IFMIS

