



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

JANUARY-MAY 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 May 2020. It aims to inform Senior Management on the composition of total expenditure by different classification, highlight 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 those earmarked for development projects across the country.

TOTAL GOVERNMENT EXPENDITURE

Government's total expenditure as of end May 2020 amounted to **D6.9 billion**, which represents an increase of 15 percent compared to the same period last year.

Table 1: Composition of Central Government Expenditure for May 2020

Budget Class	Jan-May 2020 Expenditure	% of Total Expenditure	Jan-May 2019 Expenditure	% of Total Expenditure	Y-o-Y Growth
Personnel Emoluments	1,678,957,214	24%	1,783,486,404	29%	-6%
Other Recurrent	2,251,209,333	32%	1,479,851,251	24%	52%
Subventions to Public Corporations	1,440,278,533	21%	852,819,407	14%	69%
Debt Service	898,915,245	13%	1,696,874,559	28%	-47%
Capital Development	724,364,544	10%	255,906,743	4%	183%
Total Expenditure	6,993,724,869	100%	6,068,938,364	100%	15%

Source: IFMIS

Personnel Emolument (PE) and Other Recurrent (OC) collectively consumed 56 percent of total expenditure. Meanwhile, PE has slightly decreased from D1.78 billion in May 2019 to D1.67 billion in May 2020, a decline of 6 percent.

In comparison to last year, Debt Service decreased by 47 percent from D1.6 billion to D898 million, which is partially as a result of the debt deferral from our creditors. Meanwhile, expenditure on Capital Development has increased by 183 percent relative to last year, mainly due to the first instalment paid towards the Banjul Rehabilitation Project. Overall, Capital Development consumed about 10 percent of the total GLF expenditure to date.

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

Budget Class	Approved Budget	Jan-May 2020 Exp.	% of Approved Budget Spent
Personnel Emoluments	4,468,902,000	1,678,957,214	38%
Other Recurrent	5,505,863,207	2,251,209,333	41%
Subventions to Public Corporations	3,140,653,000	1,440,278,533	46%
Debt Service	7,731,394,580	898,915,245	12%
Capital Development	1,787,107,000	724,364,544	41%
Total Expenditure	21,285,596,894	6,993,724,869	33%

Source: IFMIS

Table 2 above compares the different budget classes against the 2020 approved budget, highlighting their absorption capacities. Subvention to Public Corporations is the highest absorbing budget class with 46 percent of its budget consumed to date, whilst Debt Service remains the lowest with 12 percent of its' approved budget spent as of end May 2020. The different budget classes have collectively consumed 33 percent of the approved budget.

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

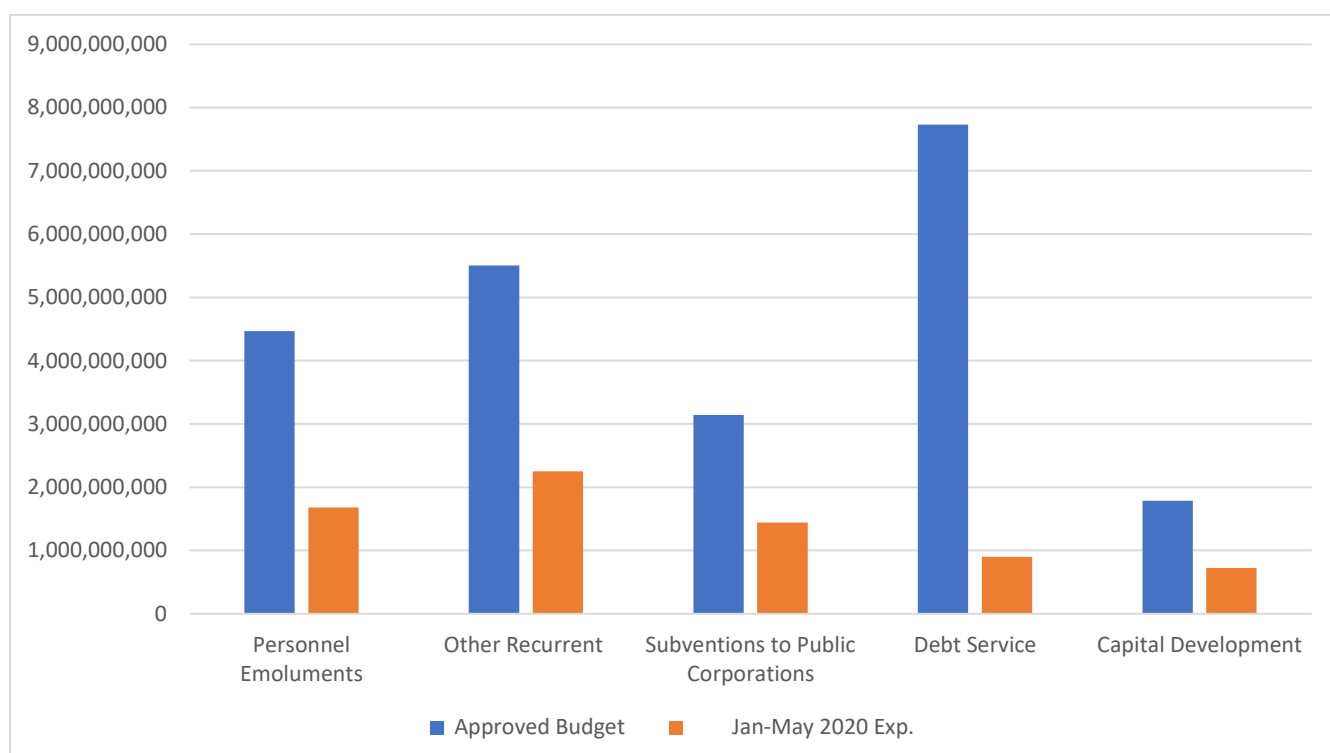


Table 3: Composition of Central Government Expenditure for End May 2020

Personnel Emoluments	Jan-May 2020 Exp	% of Total PE	Jan-May 2019 Exp	% of Total PE	Y-o-Y Growth
Basic Salary	815,473,593	49%	796,266,004	45%	2.4%
Allowances	727,079,260	43%	856,972,484	48%	-15.2%
ECA	131,148,552	8%	124,349,759	7%	5%
Social Security Contributions	5,255,808	0.3%	5,898,157	0%	-11%
Total PE	1,678,957,214	100%	1,783,486,404	100%	-6%

Personnel Emolument decreased from D1.7 billion in May 2019 to D1.6 billion in May 2020, recording a year-to-year decline of 6 percent. Basic Salary constitutes 49 percent of total PE, which registered a growth of 2.4 percent, increasing from D796 million in 2019 to D815 million in 2020. Meanwhile, Allowances have decreased by 15.2 percent as compared to the same period last year, from D856.9 million to D727 million.

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

Personnel Emoluments	Approved Budget 2020	Jan-May 2020 Exp.	% of Approved Budget Spent
Basic Salary	2,223,355,000	815,473,593	37%
Contingency Payroll	10,000,000	0	0%
Allowances	1,915,913,000	727,079,260	38%
ECA	282,734,000	131,148,552	46%
Social Security Contributions	13,874,000	5,255,808	38%
Total PE	4,468,902,000	1,678,957,214	38%

Source: IFMIS

Table 3A above shows the approved budget for PE as compared to May 2020 expenditure. Basic Salary and Allowances consumed 37 and 38 percent of their approved budgets as of end May 2020. Meanwhile, expenditure on the ECA reached 46 percent of its annual budget.

I. TOP TEN SPENDING BUDGET ENTITIES (BEs)

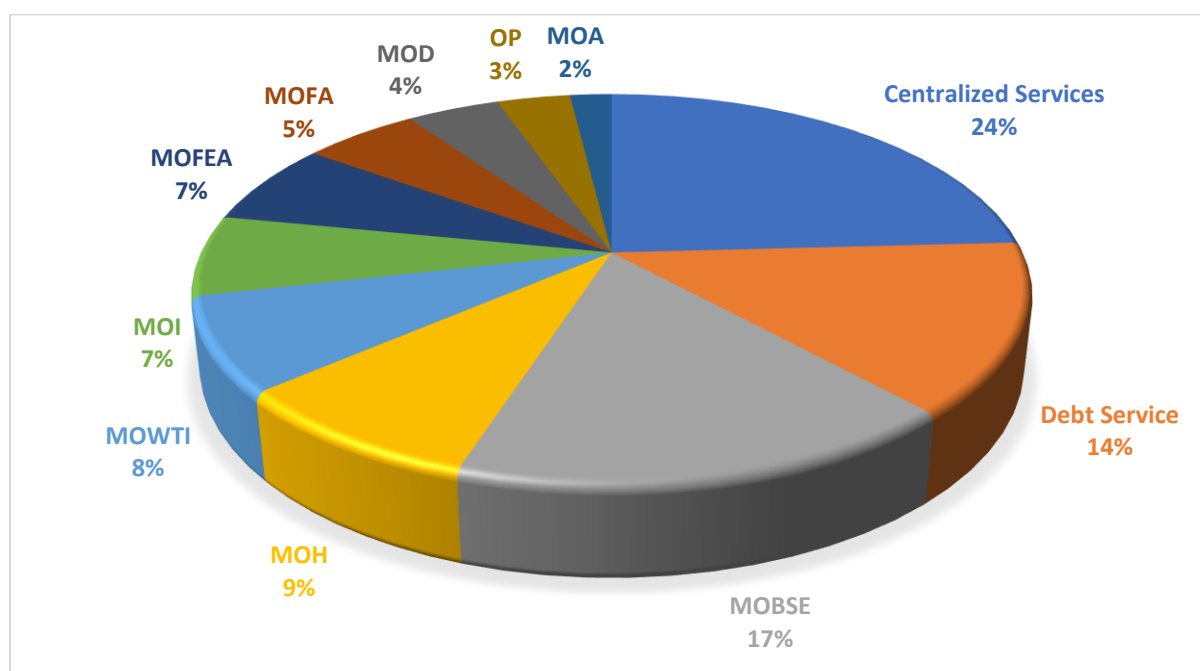
The top ten highest spending Budget Entities collectively consumed 69 percent of total expenditure. Centralized Services and Debt Service topped the list, consuming 22 percent and 13 percent respectively.

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

Budget Entity	Jan - May 2020 Outturn	% of Total Expenditure 2020	Jan- April 2020 Outturn	Jan – May 2019 Outturn
BE15 - Centralized Services	1,541,807,876	22%	746,669,450	457,976,616
BE20 – Ministry of Basic and Secondary Education	1,071,212,404	15%	916,971,816	923,050,490
BE50- Debt Service	898,915,245	13%	607,020,938	1,696,874,559
BE21 - Ministry of Health	552,145,601	8%	372,868,516	397,254,728
BE18 - Ministry of Works, Construction & Infrastructure	497,160,666	7%	478,889,223	60,952,509
BE08 - Ministry of Interior	427,165,111	6%	337,691,429	377,553,382
BE12 - Ministry of Finance	436,097,293	6%	347,944,780	349,494,615
BE10 - Ministry of Foreign Affairs	343,207,038	5%	302,304,617	321,014,629
BE07 - Ministry of Defence	276,259,400	4%	214,126,924	283,306,466
BE01 - Office of The President	217,507,986	3%	188,121,669	222,258,542
BE17 - Ministry of Agriculture	123,329,347	2%	96,062,217	150,923,131
Sub Total	4,843,000,091	69%	4,608,671,581	5,240,659,668
Total Expenditure	6,993,724,869	100%	5,087,065,476	5,941,242,352

Source: IFMIS

Chart 2: Top Spending Budget Entities as at end May 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 at end May 2020. The COVID- 19 activities budget line has absorbed 69 percent of its budget for the year, whilst 73% of Settlement of Confirmed Debt budget line has been spent to date.

Table 4: Top ten budget spending lines for end May 2020

Line Item	Approved Budget for 2020	Jan-May 2020 Exp	% of Budget line spent 2020	Jan-May 2019 Exp	Y-o-Y Growth (%)
Subvention	3,140,653,000	1,440,278,532	46%	852,819,407	69%
COVID-19 Activities	1,345,065,353	927,000,000	69%	0	0%
Roads and bridges	435,895,000	440,593,200	101%	0	0%
Settlement of Confirmed Debt	300,000,000	217,591,071	73%	423,724,616	-49%
Operating Cost	500,288,54	185,002,713	37%	90,759,304	104%
Rents and Rates	257,616,000	129,799,224	50%	56,762,302	129%
Food and Food services	232,514,000	115,937,195	50%	50,051,986	132%
Travel expense	275,000,000	89,777,635	33%	68,671,490	31%
School Improvement Grant	190,800,000	82,000,000	43%	65,188,180	26%
Purchase of fuel and lubricants	200,000,389	75,009,153	38%	61,445,102	22%
Total	6,032,766,934	3,702,988,725	61%	1,669,422,386	122%
Total Expenditure	21,285,596,894	6,993,724,869	33%	3,955,323,529	77%

Source:IFMIS

Annex 1: Budget Absorption by BE for End May 2020

BE	APPROVED BUDGET GLF 2020	Jan - May 2020 Expenditure	% of Budget Absorbed	Jan - May 2019 Expenditure
BE01 - Office of The President	691,263,469	217,507,986	31%	222,258,542
BE02 - National Assembly	196,449,726	50,145,654	26%	37,127,931
BE03 - Judiciary	170,000,000	58,102,870	34%	40,003,968
BE04 - Independent Electoral Commission	52,000,000	7,555,984	15%	5,926,466
BE05 - Public Service Commission	9,219,777	1,785,151	19%	3,120,380
BE06 - National Audit Office	112,000,001	23,194,398	21%	24,903,853
BE07 - Ministry of Defence	762,102,551	276,259,400	36%	283,306,466
BE08 - Ministry of Interior	1,027,132,638	427,165,111	42%	377,553,382
BE09 - Ministry of Tourism and Culture	40,957,449	12,650,605	31%	12,715,310
BE10 - Ministry of Foreign Affairs	1,005,827,877	343,207,038	34%	321,014,629
BE11 - Ministry of Justice	297,400,096	82,214,620	28%	133,812,782
BE12 - Ministry of Finance	978,536,040	436,097,293	45%	349,494,615
BE13 - Pensions and Gratuties	375,678,000	107,048,033	28%	108,649,341
BE14 - Ombudsman	20,450,037	10,104,343	49%	7,706,189
BE15 - Centralized Services	1,450,000,000	1,541,807,876	106%	457,976,616
BE16 - Ministry of Local Government and Lands	154,198,719	25,620,213	17%	29,238,120
BE17 - Ministry of Agriculture	488,263,515	123,329,347	25%	150,923,131
BE18 - Ministry of Works, Construction & Infrastructure	651,986,491	497,160,666	76%	60,952,509
BE19 - Ministry of Trade, Industry & Employment	106,554,171	29,415,174	28%	31,009,076
BE20 - Ministry of Basic and Secondary Education	2,610,674,224	1,071,212,404	41%	923,050,490
BE21 - Ministry of Health and	1,516,933,089	552,145,601	36%	397,254,728
BE22 - Ministry of Youth & Sports	113,397,960	21,395,279	19%	31,272,824
BE23 - Ministry of Environment, Climate Change & Nat. Resources	226,646,307	32,422,547	14%	75,198,003
BE24 - Ministry of Comm, Info & Info Tech	51,855,464	9,808,255	19%	5,979,441
BE25 - Ministry of Fisheries, Water Res. & NA Matters	48,880,501	9,928,202	20%	17,907,590
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	260,016,066	100,306,601	39%	113,638,702
BE29 - Ministry of Petroleum & Energy	62,209,830	19,146,242	31%	11,742,444
BE31 - Ministry of Women, Children and Social Welfare	73,568,316	8,072,731	11%	10,630,266
BE50 - National Debt Service	7,731,394,580	898,915,245	12%	1,696,874,559
Grand Total	21,285,596,894	6,993,724,869	33%	5,941,242,352

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

BE	Basic Salaries (BS)		BS Variation	Allowances		Allowance Variation
	Jan - May 2020	Jan - May 2019		Jan-May 2020	Jan-May 2019	
BE01 - Office of The President	23,732,755	22,883,793	4%	22,414,596	18,088,670	24%
BE02 - National Assembly	9,150,805	8,801,729	4%	16,531,728	14,904,383	11%
BE03 - Judiciary	12,310,859	10,634,647	16%	26,318,178	24,662,652	7%
BE04 - Independent Electoral Commission	2,094,195	2,350,000	-11%	2,618,000	1,707,016	53%
BE05 - Public Service Commission	660,400	697,108	-5%	560,476	492,580	14%
BE06 - National Audit Office	4,764,491	3,840,406	24%	5,972,929	4,829,650	24%
BE07 - Ministry of Defence	88,808,166	90,755,214	-2%	102,680,528	119,182,515	-14%
BE08 - Ministry of Interior	156,201,000	155,512,036	0%	129,851,710	121,656,486	7%
BE09 - Ministry of Tourism and Culture	858,720	813,324	6%	628,325	560,461	12%
BE10 - Ministry of Foreign Affairs	59,318,261	59,705,501	-1%	137,296,889	177,816,518	-23%
BE11 - Attorney General's Chambers & Ministry of Justice	3,547,790	4,407,915	-20%	8,757,331	3,576,798	145%
BE12 - Ministry of Finance	8,522,732	8,096,129	5%	39,135,209	32,152,733	22%
BE14 - Ombudsman	3,585,570	1,933,277	85%	3,718,773	2,727,171	36%
BE16 - Ministry of Local Government and Lands	12,604,734	12,546,735	0%	6,223,298	5,953,593	5%
BE17 - Ministry of Agriculture	18,433,549	18,471,586	0%	12,795,389	11,866,095	8%
BE18 - Ministry of Works, Construction & Infrastructure	2,545,274	2,588,114	-2%	1,972,849	1,676,448	18%
BE19 - Ministry of Trade, Industry & Employment	2,816,257	2,665,931	6%	2,064,290	1,839,520	12%
BE20 - Ministry of Basic and Secondary Education	328,183,328	315,251,992	4%	266,026,569	234,797,807	13%
BE21 - Ministry of Health	56,673,163	55,813,353	2%	57,657,066	66,369,769	-13%
BE22 - Ministry of Youth & Sports	1,394,623	1,475,654	-5%	862,082	859,953	0%
BE23 - Ministry of Environment, Climate Change & Nat. Resources	9,225,974	8,638,579	7%	6,523,230	5,999,800	9%
BE24 - Ministry of Comm, Info & Info Tech	1,994,292	1,704,189	17%	1,575,916	1,135,600	39%
BE25 - Ministry of Fisheries, Water Res. & NA Matters	2,271,159	2,254,050	1%	1,723,987	1,534,893	12%
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	1,734,616	2,734,017	-37%	1,048,938	1,090,690	-4%
BE29 - Ministry of Petroleum & Energy	2,065,946	2,015,964	2%	1,515,088	1,490,681	2%
BE31 - Ministry of Women, Children and Social Welfare						
Total	813,498,659	796,591,244	2%	856,473,375	856,972,484	0%

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

BE	Basic Salaries (BS)		Allowances			
	Approved Budget	Jan-May 2020	% of Budget Spent	Approved Budget	Jan-May 2020	% of Budget Spent
BE01 - Office of The President	56,390,349	23,732,755	42%	47,878,434	22,414,596	47%
BE02 - National Assembly	24,499,237	9,150,805	37%	46,700,489	16,531,728	35%
BE03 - Judiciary	31,072,507	12,310,859	40%	55,905,185	26,318,178	47%
BE04 - Independent Electoral Commission	7,901,431	2,094,195	27%	7,496,904	2,618,000	35%
BE05 - Public Service Commission	1,789,126	660,400	37%	1,385,651	560,476	40%
BE06 - National Audit Office	22,905,755	4,764,491	21%	31,115,246	5,972,929	19%
BE07 - Ministry of Defence	239,666,466	88,808,166	37%	298,184,966	102,680,528	34%
BE08 - Ministry of Interior	406,649,799	156,201,000	38%	312,182,355	129,851,710	42%
BE09 - Ministry of Tourism and Culture	2,089,010	858,720	41%	1,448,439	628,325	43%
BE10 - Ministry of Foreign Affairs	158,334,549	59,318,261	37%	156,392,933	137,296,889	88%
BE11 - Attorney General's Chambers & Ministry of Justice	12,571,957	3,547,790	28%	14,304,139	8,757,331	61%
BE12 - Ministry of Finance	24,700,000	8,522,732	35%	27,800,000	11,758,066	42%
BE14 - Ombudsman	7,348,500	3,585,570	49%	6,601,537	3,718,773	56%
BE16 - Ministry of Local Government and Lands	45,564,974	12,604,734	28%	22,012,744	6,223,298	28%
BE17 - Ministry of Agriculture	48,801,439	18,433,549	38%	31,509,576	12,795,389	41%
BE18 - Ministry of Works, Construction & Infrastructure	6,577,361	2,545,274	39%	4,869,680	1,972,849	41%
BE19 - Ministry of Trade, Industry & Employment	6,793,006	2,816,257	41%	4,626,165	2,064,290	45%
BE20 - Ministry of Basic and Secondary Education	907,800,000	328,183,328	36%	642,500,000	266,026,569	41%
BE21 - Ministry of Health	148,000,000	56,673,163	38%	159,000,000	57,657,066	36%
BE22 - Ministry of Youth & Sports	3,783,150	1,394,623	37%	2,328,810	862,082	37%
BE23 – Ministry of Environment & Climate Change	19,505,847	9,225,974	47%	18,377,799	6,523,230	35%
BE24 - Ministry of Comm, Info & Info Tech	5,083,337	1,994,292	39%	3,647,077	1,575,916	43%
BE25 - Ministry of Fisheries, Water Res. & NA Matters	5,767,661	2,271,159	39%	3,937,840	1,723,987	44%
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	6,050,887	1,734,616	29%	3,990,179	1,048,938	26%
BE29 - Ministry of Petroleum & Energy	5,210,513	2,065,946	40%	3,883,195	1,515,088	39%
BE31 - Ministry of Women, Children and Social Welfare	11,647,786		0%	7,639,628		0%
Total	2,216,504,647	813,498,659	37%	1,915,718,971	856,473,375	45%

Source: IFMIS

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

BE	May 2020	May 2019	Variation
BE01 Office of The President	44,575,910	41,470,462	7%
BE07 Ministry of Defence	1,250,000	950,000	32%
BE08 Ministry of Interior	45,000,000	47,612,592	-5%
BE09 Ministry of Tourism and Culture	9,375,000	7,000,000	34%
BE11 Ministry of Justice	59,374,565	7,588,749	682%
BE12 Ministry of Finance and Economic Affairs	286,912,303	231,600,000	24%
BE15 Centralized Services	455,256,379	0.00	0%
BE17 Ministry of Agriculture	13,835,000	19,931,348	-31%
BE18 Ministry of Transport, Works & Infrastructure	10,700,000	21,579,210	-50%
BE19 Ministry of Trade Industry, Reg. Integration & Employment	16,050,000	17,862,169	-10%
BE20 Ministry of Basic and Secondary Education	219,341,718	190,096,348	15%
BE21 Ministry of Health	222,871,052	204,538,448	9%
BE22 Ministry of Youth and Sports	10,475,106	16,380,656	-36%
BE23 Ministry of Environment, Climate Change & Nat. Resources	10,180,700	10,000,000	2%
BE27 Ministry of Higher Edu., Research, Sci. & Tech.	35,080,800	36,195,000	-3%
Total Subvention	1,440,278,533	811,334,521	78%

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

BE	Approved Budget	Jan-May 2020 Exp.	% OF BUDGET ABSORBED	Jan-May 2019 exp.
BE01 Office of The President	148,032,729	44,575,910	30%	41,470,462
BE07 Ministry of Defence	3,000,000	1,250,000	42%	950,000
BE08 Ministry of Interior	116,100,000	45,000,000	39%	47,612,592
BE09 Ministry of Tourism and Culture	22,500,000	9,375,000	42%	7,000,000
BE11 Ministry of Justice	238,109,000	59,374,565	25%	7,588,749
BE12 Ministry of Finance and Economic Affairs	680,000,000	286,912,303	42%	231,600,000
BE15 Centralized Services	500,000,000	455,256,379	91%	0
BE17 Ministry of Agriculture	84,379,000	13,835,000	16%	19,931,348
BE18 Ministry of Transport, Works & Infrastructure	42,644,600	10,700,000	25%	21,579,210
BE19 Ministry of Trade Industry, Reg. Integration & Employment	55,818,481	16,050,000	29%	17,862,169
BE20 Ministry of Basic and Secondary Education	345,899,703	219,341,718	63%	190,096,348
BE21 Ministry of Health	563,881,088	222,871,052	40%	204,538,448
BE22 Ministry of Youth and Sports	61,049,490	10,475,106	17%	16,380,656
BE23 Ministry of Environment, Climate Change & Nat. Res.	24,740,000	10,180,700	41%	10,000,000
BE27 Ministry of Higher Edu., Research, Sci. & Tech.	104,000,000	35,080,800	34%	36,195,000
Total Subvention	2,990,154,091	1,440,278,533	48%	811,334,521

Source: IFMIS