



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

**JANUARY-OCTOBER 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 October 2020. 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), 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 October 2020 amounted to **D15.2 billion**, which represents an increase of 30 percent as compared to the same period last year.

Table 1: Composition of Central Government Expenditure for October 2020

Budget Class	Jan-Oct. 2020 Expenditure	% of Total Expenditure	Jan-Oct. 2019 Exp.	% of Total Expenditure	Y-o-Y Growth
Personnel Emoluments	3,327,310,136	22%	3,265,099,793	28%	2%
Other Recurrent	4,172,337,687	27%	3,064,114,776	26%	36%
Subventions to Public Corporations	2,735,948,299	18%	1,774,271,353	15%	54%
Debt Service	3,392,277,682	22%	3,136,615,850	27%	8%
Capital Development	1,584,427,234	10%	480,385,978	4%	230%
Total Expenditure	15,212,301,037	100%	11,720,487,751	100%	30%

Source: IFMIS

Personnel Emolument (PE) and Other Recurrent (OC) collectively consumed 54 percent of total expenditure. Meanwhile, PE has increased from D3.26 billion in October 2019 to D3.32 billion in October 2020, representing a growth of 2 percent.

In comparison to last year, Debt Service increased by 8 percent from D3.13 billion to D3.39 billion, whilst expenditure on Capital Development has increased by 230 percent relative to last year, largely attributed to the Banjul Rehabilitation Project and the construction of Rural and Urban Roads as approved under the Supplementary Appropriation Bill (SAP). Overall, Capital Development represents about 10 percent of the total GLF expenditure as of end October 2020.

Table 2: Composition of Central Government Expenditure for October 2020 compared to the 2020 revised budget

Budget Class	Approved Budget	Revised Budget	Jan-Oct 2020 Exp.	% of Revised Budget Spent
Personnel Emoluments	4,468,902,000	4,468,902,000	3,327,310,136	74%
Other Recurrent	4,846,940,314	5,715,587,254	4,172,337,687	73%
Subventions to Public Corporations	3,140,654,000	4,038,135,210	2,735,948,299	68%
Debt Service	7,731,394,580	7,955,938,398	3,392,277,682	43%
Capital Development	1,097,706,000	1,952,034,123	1,584,427,234	81%
Total Expenditure	21,285,596,894	24,130,596,894	15,212,301,037	63%

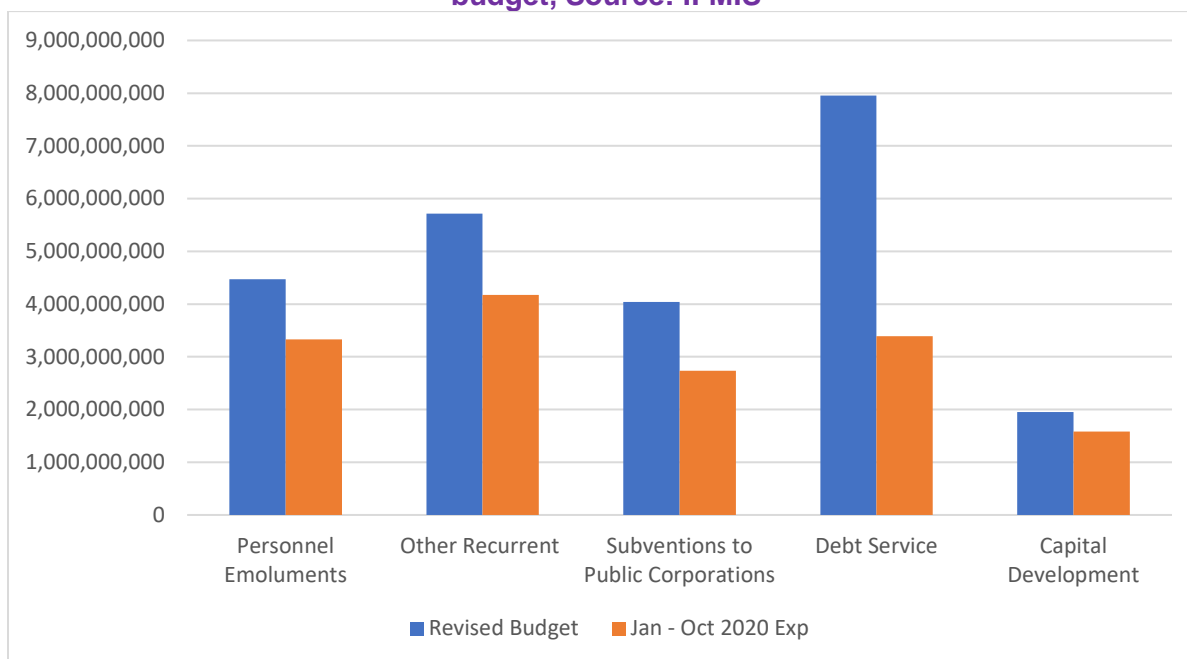
Source: IFMIS

Table 2 above compares the different budget classes against the 2020 revised budget highlighting the absorption capacity. The revised budget includes the Supplementary Appropriation Bill of D2.845 billion, which was appropriated by the National Assembly in August 2020.

Capital Development is the highest absorbed budget class, with 81 percent of its budget consumed as at end October 2020. Meanwhile, Debt Service remains the lowest absorbed budget class with only 43 percent of its revised budget spent as of end October 2020.

The different budget classes have collectively consumed 63 percent of the revised budget as at end October 2020.

Chart 1: Central Government Expenditure for End October 2020 compared to Revised budget, Source: IFMIS



Personnel Emoluments	Jan-October 2020 Exp.	% of Total PE	Jan-October 2019 Exp.	% of Total PE	Y-o-Y Growth
Basic Salary	1,648,851,657	50%	1,614,458,223	49%	2.1%
Allowances	1,415,319,839	43%	1,399,695,940	43%	1%
Civil Service Staff Loan		0%	5,000,000	0%	-100%
ECA	255,105,666	8%	234,806,864	7%	9%
Social Security Contributions	8,032,974	0.2%	11,138,766	0%	-28%
Total PE	3,327,310,136	100%	3,265,099,793	100%	2%

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

Personnel Emolument increased by 2 percent relative to last year. Basic Salary constitutes 50 percent of total PE, and registered a growth of 2 percent, increasing from D1.61 billion in 2019 to D1.64 billion in 2020. Allowances has also increased by 1 percent as compared to the same period last year, from D1.39 billion to 1.41 billion.

Table 3A: Decomposition of Personnel Emolument for October 2020 compared to Revised Budget

Personnel Emoluments	Approved Budget 2020	Jan-October Exp.	% of Approved Budget Spent
Basic Salary	2,223,355,000	1,648,851,657	74%
Contingency Payroll	10,000,000	0	0%
Allowances	1,915,913,000	1,415,319,839	74%
ECA	282,734,000	255,105,666	90%
Social Security Contributions	13,874,000	8,032,974	58%
Total PE	4,468,902,000	3,327,310,136	74%

Source: IFMIS

The table above shows the revised budget for PE as compared to October 2020 expenditure. Basic Salary and Allowance consumed 74 percent of their revised budgets respectively as at the period under review.

I. TOP TEN SPENDING BUDGET ENTITIES (BEs)

The top ten highest spending Budget Entities collectively consumed 90 percent of total expenditure as of end October 2020. Centralized Services and National Debt Service topped the list, consuming 14 percent and 22 percent of total expenditure respectively.

The Ministry of Health's expenditure increased by 61 percent from October 2019 to October 2020, largely attributed to the preparedness and response towards the Covid-19 pandemic. Centralized services registered an increase of 232 percent from D651 million in October 2019 to D2.1 billion which is as a result of the humanitarian food relief package distributed across the country.

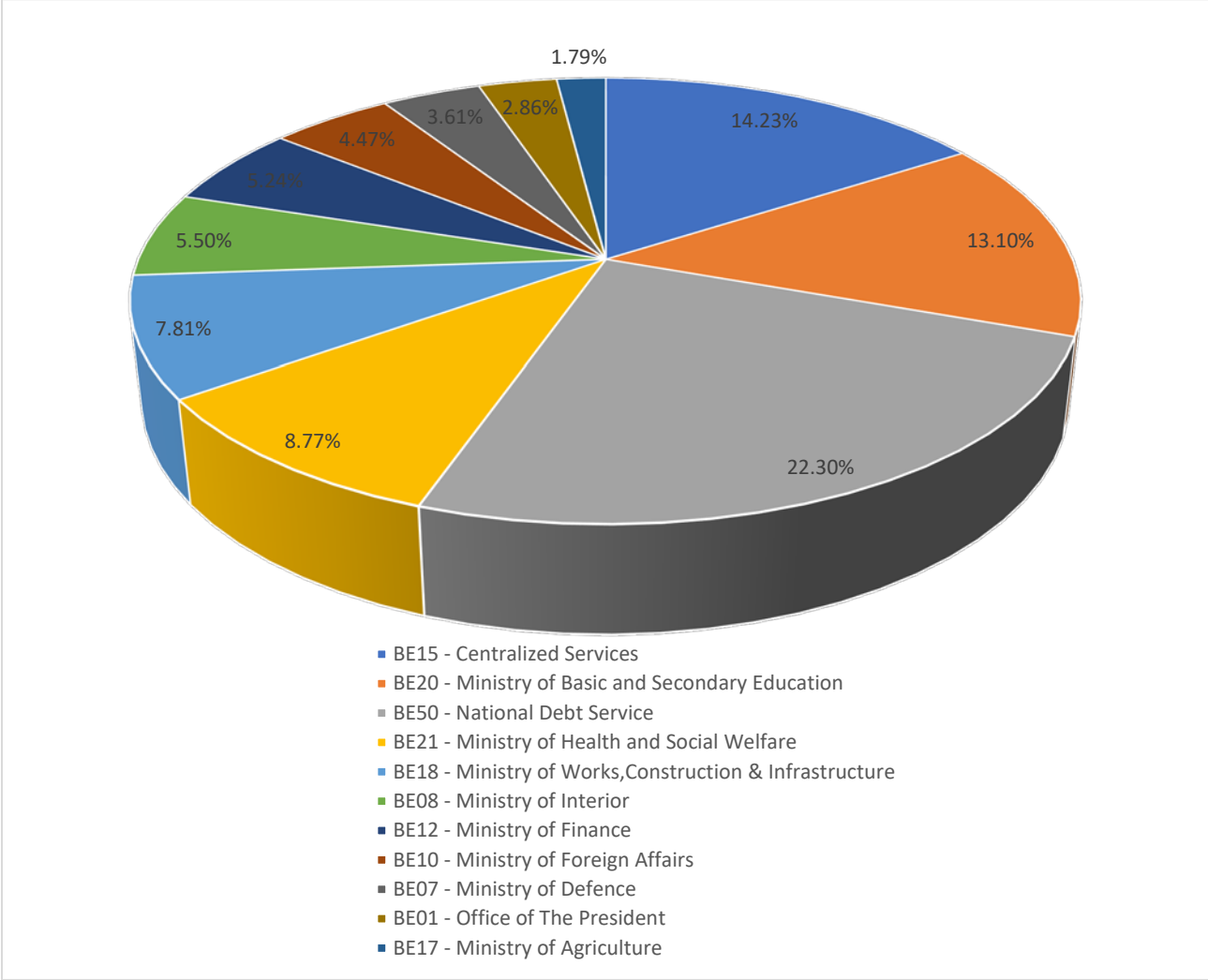
The Ministry of Work's expenditure increased by 657 percent compared to last year, from D156 million to D1.1 billion, which is largely attributed to the Banjul Rehabilitation Project and the construction of Rural and Urban roads.

Table 4: Top Ten Budget Entities as at end October 2020

Budget Entity	Jan - October 2020 Outturn	% of Total Expenditure 2020	Jan - October 2019 Outturn	Variance
BE15 - Centralized Services	2,165,421,272	14%	651,458,679	232%
BE20 - Ministry of Basic and Secondary Education	1,992,395,648	13%	1,855,832,359	7%
BE50 - National Debt Service	3,392,277,682	22%	3,136,615,850	8%
BE21 - Ministry of Health and Social Welfare	1,334,331,543	9%	831,075,670	61%
BE18 - Ministry of Works, Construction & Infrastructure	1,187,825,346	6%	156,940,021	657%
BE08 - Ministry of Interior	837,141,589	6%	790,762,705	6%
BE12 - Ministry of Finance	797,010,898	5%	812,983,748	-2%
BE10 - Ministry of Foreign Affairs	679,691,544	4%	733,646,074	-7%
BE07 - Ministry of Defence	548,506,629	4%	585,097,045	-6%
BE01 - Office of The President	434,323,384	3%	497,766,073	-13%
BE17 - Ministry of Agriculture	271,993,944	2%	298,044,278	-9%
Sub Total	13,640,919,480	90%	10,350,222,502	32%
Total Expenditure	15,212,301,037	100%	11,720,487,751	30%

Source: IFMIS

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



II. TOP TEN SPENDING BUDGET LINE

Settlement of Confirmed Debts and Rents and Rates registered the highest absorbed major line items with 117 percent and 85 percent of their budgets spent respectively. Meanwhile, Food and Food Service and Roads and Bridges line items were absorbed by 77 percent as of end October 2020.

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

Line Item	Approved Budget for 2020	Revised Budget for 2020	Jan-October 2020 Exp.	% of Budget line spent 2020	Jan-October 2019 Exp.	Y-o-Y Growth (%)
Subvention	3,140,653,000	4,468,902,000	2,735,948,299	61%	1,774,271,353	54%
COVID-19 Activities	1,345,065,353	1,838,712,293	1,258,688,958	68%	0	0%
Roads and bridges	435,895,000	1,249,895,000	964,507,333	77%	0	0%
Settlement of Confirmed Debts	300,000,000	468,000,000	547,072,747	117%	481,622,848	14%
Operating Cost	500,288,545	500,288,545	294,869,990	59%	173,846,623	70%
Rents and Rates	257,616,000	257,616,000	218,404,849	85%	190,242,447	15%
General Pensions Benefits	300,000,000	300,000,000	187,536,136	63%	173,981,902	8%
Food and Food services	232,514,000	232,514,000	179,624,042	77%	119,945,039	50%
School Improvement Grant	236,842,000	236,842,000	171,884,825	73%	163,195,067	5%
Purchase of Fuel and Lubricant	200,000,389	200,000,389	145,823,901	73%	147,058,470	-1%
Total	6,948,874,287	9,752,770,227	6,704,361,080	69%	3,224,163,750	108%
Total Expenditure	21,285,596,894	24,130,596,894	15,212,301,037	63%	10,404,351,620	46%

Source: IFMIS

Annex 1: Budget Absorption by BE for End October 2020

BE	Jan - October 2019 Expenditure	Approved Budget GLF 2020	Revised Budget GLF 2020	Jan - October 2020 Expenditure	% of Budget Absorbed
BE01 - Office of The President	497,766,073	691,263,469	691,263,469	434,323,384	63%
BE02 - National Assembly	88,483,047	196,449,726	196,449,726	105,143,973	54%
BE03 - Judiciary	89,941,295	170,000,000	170,000,000	123,907,649	73%
BE04 - Independent Electoral Commission	18,352,990	52,000,000	52,000,000	17,601,777	34%
BE05 - Public Service Commission	6,278,367	9,219,777	9,219,777	4,583,863	50%
BE06 - National Audit Office	40,078,144	112,000,001	112,000,001	39,787,908	36%
BE07 - Ministry of Defence	585,097,045	762,102,551	762,102,551	548,506,629	72%
BE08 - Ministry of Interior	790,762,705	1,027,132,638	1,027,132,638	837,141,589	82%
BE09 - Ministry of Tourism and Culture	28,831,835	40,957,449	140,957,449	123,174,930	87%
BE10 - Ministry of Foreign Affairs	733,646,074	1,005,827,877	1,055,827,877	679,691,544	64%
BE11 - Ministry of Justice	233,993,669	297,400,096	297,400,096	157,985,278	53%
BE12 - Ministry of Finance	812,983,748	978,536,040	990,055,840	797,010,898	81%
BE13 - Pensions and Gratuities	217,968,135	375,678,000	375,678,000	241,782,789	64%
BE14 - Ombudsman	14,584,447	20,450,037	20,450,037	15,376,847	75%
BE15 - Centralized Services	651,458,679	1,450,000,000	2,343,585,418	2,165,421,272	92%
BE16 - Ministry of Local Government and Lands	70,941,142	154,198,719	200,971,560	125,123,310	62%
BE17 - Ministry of Agriculture	298,044,278	488,263,515	712,513,515	271,993,944	38%
BE18 - Ministry of Works, Construction & Infrastructure	156,940,021	651,986,491	1,566,314,614	1,187,825,346	76%
BE19 - Ministry of Trade, Industry & Employment	67,588,372	106,554,171	106,554,171	60,079,870	56%
BE20 - Ministry of Basic and Secondary Education	1,855,832,359	2,610,674,224	2,610,674,224	1,992,395,648	76%
BE21 - Ministry of Health	831,075,670	1,516,933,089	1,766,933,089	1,334,331,543	76%
BE22 - Ministry of Youth & Sports	78,905,317	113,397,960	113,397,960	60,132,238	53%
BE23 - Ministry of Environment, Climate Change & Nat. Resources	114,007,429	226,646,307	226,646,307	72,843,111	32%
BE24 - Ministry of Comm, Info & Info Tech	16,751,467	51,855,464	66,855,464	61,187,338	92%
BE25 - Ministry of Fisheries, Water Res. & NA Matters	28,625,825	48,880,501	48,880,501	19,399,401	40%
BE27 - Ministry of Higher Edu.,	210,315,916	260,016,066	298,016,066	211,893,972	71%

Research, Sci. & Tech.					
BE29 - Ministry of Petroleum & Energy	24,214,920	62,209,830	139,209,830	106,801,974	77%
BE31 - Ministry of Women, Children and Social Welfare	20,402,931	73,568,316	73,568,316	24,575,328	33%
BE50 - National Debt Service	3,136,615,850	7,731,394,580	7,955,938,398	3,392,277,682	43%
Grand Total	11,720,487,751	21,285,596,894	24,130,596,894	15,212,301,037	63%

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

BE	Basic Salaries (BS)		BS Variation	Allowances		Allowance Variation
	Jan - October 2020	Jan - October 2019		Jan-October 2020	Jan-October 2019	
BE01 - Office of The President	47,010,840	46,050,081	2%	44,663,062	37,039,869	21%
BE02 - National Assembly	18,108,905	17,566,885	3%	35,480,489	31,475,927	13%
BE03 - Judiciary	25,159,194	22,085,995	14%	52,836,431	49,050,096	8%
BE04 - Independent Electoral Commission	5,145,195	5,089,500	1%	6,425,000	4,626,516	39%
BE05 - Public Service Commission	1,404,724	1,405,190	0%	1,178,424	1,068,332	10%
BE06 - National Audit Office	11,755,910	4,739,055	148%	14,784,720	4,980,650	197%
BE07 - Ministry of Defence	180,009,074	182,589,997	-1%	206,858,477	223,946,164	-8%
BE08 - Ministry of Interior	314,965,627	315,576,687	0%	261,576,257	245,262,094	7%
BE09 - Ministry of Tourism and Culture	1,775,541	1,633,581	9%	1,315,306	1,116,586	18%
BE10 - Ministry of Foreign Affairs	99,183,244	133,841,448	-26%	62,425,298.	115,675,929	-46%
BE11 - Attorney General's Chambers & Ministry of Justice	8,038,092	9,053,495	-11%	18,493,903	7,295,538	153%
BE12 - Ministry of Finance	16,998,243	16,280,347	4%	21,363,973	18,057,491	18%
BE14 - Ombudsman	5,050,576	3,506,694	44%	5,018,772	6,651,421	-25%
BE16 - Ministry of Local Government and Lands	25,470,739	25,182,473	1%	13,173,403	11,699,480	13%
BE17 - Ministry of Agriculture	37,693,929	38,139,981	-1%	26,229,544	24,694,126	6%
BE18 - Ministry of Works, Construction & Infrastructure	5,080,606	5,123,078	-1%	4,045,466	3,699,804	9%
BE19 - Ministry of Trade, Industry & Employment	5,637,642	5,293,194	7%	4,338,755	3,582,910	21%
BE20 - Ministry of Basic and Secondary Education	682,478,267	629,460,495	8%	480,376,191	445,704,657	8%
BE21 - Ministry of Health	117,761,321	115,291,524	2%	125,588,345	136,048,384	-8%
BE22 - Ministry of Youth & Sports	2,860,516	2,919,681	-2%	1,990,394	1,786,061	11%
BE23 - Ministry of Environment, Climate Change & Nat. Resources	18,245,551	15,730,393	16%	12,907,927	13,964,846	-8%
BE24 - Ministry of Comm, Info & Info Tech	4,090,564	3,539,601	16%	3,583,747	2,564,134	40%
BE25 - Ministry of Fisheries, Water Res. & NA Matters	4,688,539	4,553,348	3%	3,496,494	3,203,849	9%
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	3,342,920	5,670,536	-41%	2,472,264	2,908,654	-15%
BE29 - Ministry of Petroleum & Energy	4,144,490	4,134,963	0%	3,038,026	3,404,420	-11%
BE31 - Ministry of Women, Children and Social Welfare	2,751,408			1,659,163	188,000	
Total	1,648,851,657	1,614,458,223	2%	1,415,319,839	1,399,695,940	1%

Annex 3: Salaries and Allowances by Budget Entity for October 2020 compared to Revised Budget 2020

BE	Basic Salaries (BS)			Allowances		
	Approved Budget	Jan - October 2020	% of Budget Spent	Approved Budget	Jan-october 2020	% of Budget Spent
BE01 - Office of The President	63,240,598	47,010,840	74%	51,098,641	44,663,062	87%
BE02 - National Assembly	24,499,237	18,108,905	74%	46,700,489	35,480,489	76%
BE03 - Judiciary	31,072,507	25,159,194	81%	55,905,185	52,836,431	95%
BE04 - Independent Electoral Commission	7,901,431	5,145,195	65%	7,496,904	6,425,000	86%
BE05 - Public Service Commission	1,789,126	1,404,724	79%	1,385,651	1,178,424	85%
BE06 - National Audit Office	22,905,755	11,755,910	51%	31,115,246	14,784,720	48%
BE07 - Ministry of Defence	239,666,466	180,009,074	75%	298,184,966	206,858,477	69%
BE08 - Ministry of Interior	406,649,799	314,965,627	77%	312,182,355	261,576,257	84%
BE09 - Ministry of Tourism and Culture	2,089,010	1,775,541	85%	1,448,439	1,315,307	91%
BE10 - Ministry of Foreign Affairs	158,334,549	99,183,244	63%	378,127,115	62,425,299	17%
BE11 - Attorney General's Chambers & Ministry of Justice	12,571,957	8,038,092	64%	14,304,139	18,493,904	129%
BE12 - Ministry of Finance	24,700,000	16,998,243	69%	88,800,000	21,363,973	24%
BE14 - Ombudsman	7,348,500	5,050,576	69%	6,601,537	5,018,773	76%
BE16 - Ministry of Local Government and Lands	45,564,974	25,470,739	56%	22,012,744	13,173,403	60%
BE17 - Ministry of Agriculture	48,801,439	37,693,929	77%	31,509,576	26,229,544	83%
BE18 - Ministry of Works, Construction & Infrastructure	6,577,361	5,080,606	77%	4,869,680	4,045,466	83%
BE19 - Ministry of Trade, Industry & Employment	6,793,006	5,637,642	83%	4,626,165	4,338,756	94%
BE20 - Ministry of Basic and Secondary Education	907,800,000	682,478,267	75%	642,500,000	480,376,191	75%
BE21 - Ministry of Health	148,000,000	117,761,321	80%	179,000,000	125,588,346	70%
BE22 - Ministry of Youth & Sports	3,783,150	2,860,516	76%	2,328,810	1,990,394	85%
BE23 - Ministry of Environment, Climate Change & Nat. Resources	19,505,847	18,245,551	94%	18,377,790	12,907,928	70%
BE24 - Ministry of Comm, Info & Info Tech	5,083,337	4,090,564	80%	3,647,077	3,583,747	98%
BE25 - Ministry of Fisheries, Water Res. & NA Matters	5,767,661	4,688,539	81%	3,937,840	3,496,494	89%
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	6,050,887	3,342,920	55%	3,990,179	2,472,264	62%
BE29 - Ministry of Petroleum & Energy	5,210,513	4,144,490	80%	3,883,195	3,038,026	78%
BE31 - Ministry of Women, Children and Social Welfare	11,647,786	2,751,408	24%	7,639,628	1,659,163	22%
Total	2,223,354,896	1,648,851,657	74%	2,221,673,351	1,415,319,839	64%

Source: IFMIS

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

BE	2020	2019	Variation
BE01 OP	108,715,593	100,998,765	8%
BE07 MOD	2,000,000	2,500,000	-20%
BE08 MOI	87,500,000	95,512,592	-8%
BE09 MOTC	116,875,000	17,500,000	568%
BE10 MOFA	45,000,000	-	-
BE11 MOJ	113,794,577	16,057,499	609%
BE12 MoFEA	523,651,733	504,068,832	4%
BE15 CENTRALIZED SERVICES	534,089,769	4,000,000	13252%
BE 16 MOLRG	26,964,482	-	-
BE17 MOA	31,209,655	39,760,881	-22%
BE18 MOTWI	54,400,000	35,157,210	55%
BE19 MOTRIE	31,587,365	36,064,053	-12%
BE20 MOBSE	430,464,104	378,850,855	14%
BE21 MOHSW	466,705,885	414,761,469	13%
BE22 MOYS	38,636,636	37,470,864	3%
BE23 MECCNAR	21,680,700	20,000,000	8%
BE24 MOICI	15,000,000	-	-
BE27 MOHERST	87,672,798	71,568,334	23%
Total Subventions	2,735,948,299	1,774,271,353	54%

Source: IFMIS

Annex 5: Subvention by Budget Entity for End October 2020 compared to revised budget

BE	Approved Budget	Revised Budget	Jan-October 2020 exp.	% OF BUDGET ABSORBED	Jan-October 2019 exp.
BE01 OP	148,032,729	148,032,729	108,715,593	73%	100,998,765
BE07 MOD	3,000,000	3,000,000	2,000,000	67%	2,500,000
BE08 MOI	116,100,000	116,100,000	87,500,000	75%	95,512,592
BE09 MOTC	22,500,000	122,500,000	116,875,000	95%	17,500,000
BE10 MOFA		50,000,000	45,000,000	90%	
BE11 MOJ	238,109,000	238,109,000	113,794,577	48%	16,057,499
BE12 MoFEA	680,000,000	691,519,800	523,651,733	76%	504,068,832
BE15 CENTRALIZED SERVICES	500,000,000	1,206,188,478	534,089,769	44%	4,000,000.00
BE16 MOLRG		46,772,841	26,964,482	58%	
BE17 MOA	84,379,000	84,379,000	31,209,655	37%	39,760,881
BE18 MOTWI	42,644,600	42,644,600	54,400,000	128%	35,157,210
BE19 MOTRIE	55,818,481	55,818,481	31,587,365	57%	36,064,053
BE20 MOBSE	496,399,703	496,399,703	430,464,104	87%	378,850,855
BE21 MOH	563,881,088	563,881,088	466,705,885	83%	414,761,469
BE22 MOYS	61,049,490	61,049,490	38,636,636	63%	37,470,864
BE23 MECCNAR	24,740,000	24,740,000	21,680,700	88%	20,000,000
BE24 MOICI		15,000,000.00	15,000,000	100%	
BE27 MOHERST	104,000,000	122,000,000	87,672,798	72%	71,568,334
Total Subventions	3,140,654,091	4,038,185,210	2,735,948,299	68%	1,774,271,353

Source: IFMIS