



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

JANUARY TO FEBRUARY 2022 EXPENDITURE REPORT

PREPARED BY THE DIRECTORATE OF BUDGET

BUDGET POLICY UNIT

MARCH 2022

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I INTRODUCTION

This report presents an analysis of cumulative government expenditure between January 1st - February 28th, 2022. The purpose of this report is to inform all relevant stakeholders on the composition of Government Local Fund (GLF) expenditure for the period under review highlighting in particular, the absorptive capacity of different Budget Entities (BEs). Amongst others, this report also indicates prior year comparatives and expenditure trends. It should be noted that all expenditure herein refers exclusively to GLF denominated in Gambian Dalasi (D) and does not factor any donor sourced funding including loans, grants and project grants.

II TOTAL GOVERNMENT EXPENDITURE

Government's total expenditure for the period under review amounts to **D3.69 billion** as compared to D2.09 billion during the same period last year representing a **76 percent increase** in total GLF spending. This growth was largely due to the year-on-year increases in Subventions to Public Corporations and Development spending. The breakdown of government spending by economic class is shown in [Table 1](#) below.

Table 1: Breakdown of Government Expenditure for January-February, 2022

Economic Class	Jan & Feb 2022 Expenditure	% of Total 2022 Expenditure	Jan & Feb 2021 Expenditure	% of Total 2021 Expenditure	Y-o-Y Growth
Personnel Emoluments (PE)	818,786,349	22%	716,516,716	34%	14%
Other Charges (OC)	418,557,820	11%	430,865,070	21%	-3%
Subventions to Public Corporations	994,635,703	27%	416,121,841	20%	139%
Debt Service	216,971,495	6%	112,346,186	5%	93%
Development	1,243,483,493	34%	418,400,020	20%	197%
Total Expenditure	3,692,434,859	100%	2,094,249,833	100%	76%

Source: EXTENDED TRIAL BALANCE, IFMIS

It is evident that year-on-year government expenditure has increased on PE by 14 percent, Subventions by 139 percent, Debt Service by 93 percent and Development by 197 percent. Expenditure on OC is the only economic class that has dropped by -3 percent. In terms of composition, government is spending more on Subventions, Debt Service and Development whilst less on PE and OC when compared to the same period last year.

Subventions increased from D416 million for the month of February last year to D994 million this

year which represents an increase of 139 percent mainly due to fertilizer subsidy of D524 million paid to NFSPMC. Spending on Debt Service and Development for the month of February have registered the greatest variance, increasing by 93% and 197% respectively.

Table 2: Absorption Rates by Economic Class for January-February, 2022

Economic Class	Approved Budget	Jan & Feb 2022 Expenditure	% of Approved Budget Spent
Personnel Emoluments (PE)	5,133,850,000	818,786,349	16%
Other Current (OC)	5,962,950,514	418,557,820	7%
Subventions to Public Corporations	3,865,119,000	994,635,703	26%
Debt Service	5,742,065,131	216,971,495	4%
Development	2,978,242,000	1,243,483,493	42%
Total Expenditure	23,682,226,645	3,692,434,859	16%

Source: EXTENDED TRIAL BALANCE, IFMIS

Table 2 compares the different budget classes against the 2022 approved budget, highlighting the absorption capacity by economic class. The biggest users of government funds by economic class for the period under review is development mainly due to government counterpart funding of the on-going OIC infrastructure road project. Subventions and Debt Service are expected to account for a larger share of the approved budget spent, despite expenditure adjustments in the context of lower budget support and unanticipated recurrent spending pressures. Following Subventions is PE, with 16 percent of its approved budget spent thus far. In total, central government has **spent 16 percent** of the approved 2022 Budget as at end-February, 2022. A detailed breakdown of government expenditure by BE is provided in Annexes 1 to 5 in the Statistical Annex.

Chart 1: Government Expenditure for January-February, 2022 Compared to Approved 2022 Budget

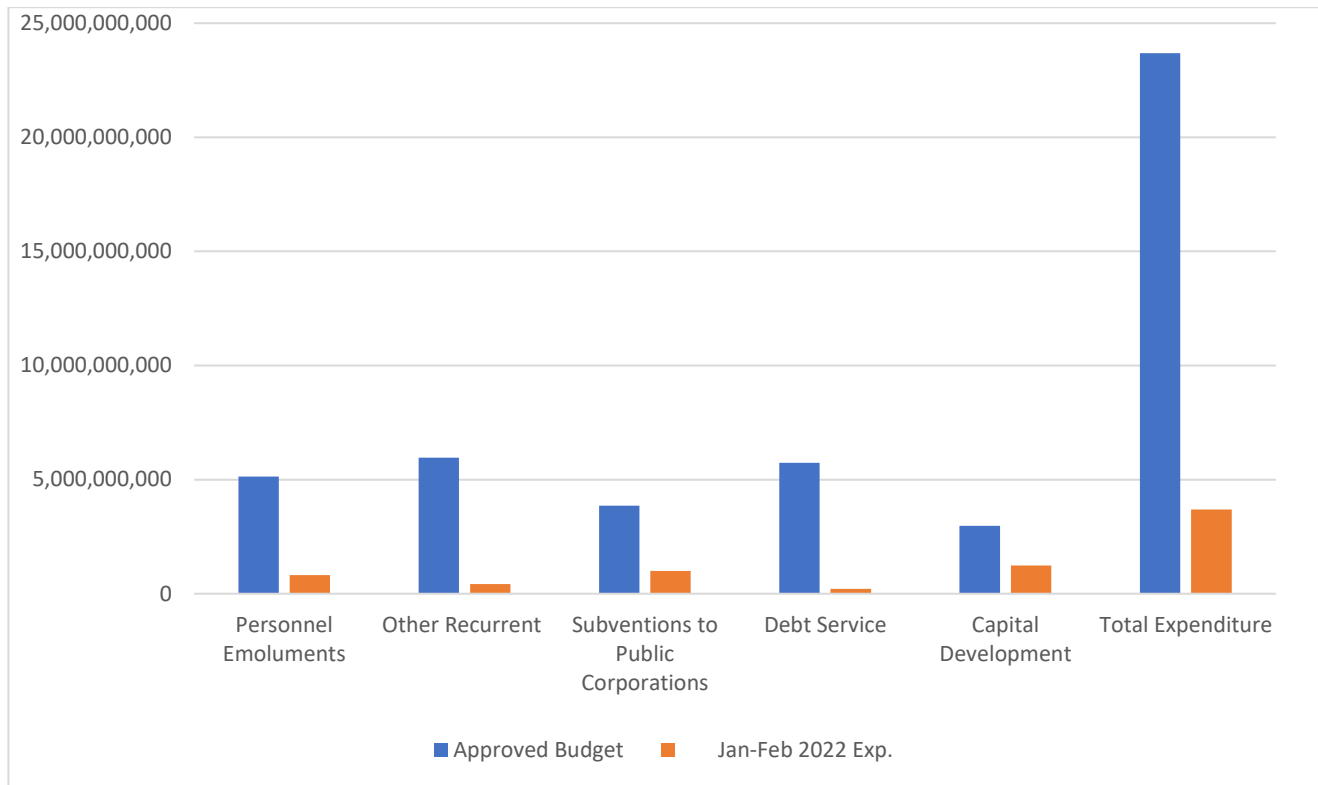


Table 3: Breakdown of Personnel Emoluments for January-February, 2022

Personnel Emoluments	Jan & Feb 2022 Expenditure	% of Total 2022 PE	Jan & Feb 2021 Expenditure	% of Total 2021 PE	Y-o-Y Growth
Basic Salary	375,331,304	46%	340,806,743	48%	10.1%
Allowances	392,927,290	48%	327,185,604	46%	20.1%
ECA	50,338,589	6%	47,662,447	7%	5.6%
Social Security Contributions	189,166	0%	0	0%	0%
Total PE	818,786,349	100%	716,516,716	100%	14.3%

Source: EXTENDED TRIAL BALANCE, IFMIS

As at end February 2022, total PE increased by **14 percent** to reach **D818.7 million** compared to the same period last year. Basic Salary registered a growth rate of 10 percent whilst allowances increased by 20 percent, from D327.1 million to D392.9 million.

Basic Salary and Allowances collectively account for 94 percent of total PE expenditure as of end-February, 2022. There has been no change in PE expenditure for Social Security Contributions for the period under review.

Table 3A: Breakdown of Personnel Emoluments for January-February, 2022 Compared to Approved 2022 Budget

Personnel Emoluments	Approved Budget 2022	Jan-Feb 2022 Exp.	% of Approved Budget Spent
Basic Salary	2,372,117,381	375,331,304	16%
Contingency Payroll	20,000,000	0	0%
Allowances	2,419,617,000	392,927,290	16%
ECA	304,828,728	50,338,589	17%
Social Security Contributions	17,286,822	189,166	1%
Total PE	5,133,849,931	818,786,349	16%

Source: EXTENDED TRIAL BALANCE, IFMIS

Table 3A details the Approved 2022 Budget for PE as compared to end February expenditure. ECA have accounted for 17 percent of the approved budget, whilst Basic Salary and Allowances have each accounted for 16 percent of their respective approved budgets. In total, PE accounted for 16 percent of its approved annual budget.

III. TOP TEN SPENDING BUDGET ENTITIES (BEs)

The Ministry of Works and Centralized Services top the list, respectively consuming 33 and 14 percent of total GLF expenditure for the period under review. Following these are the Ministry of Education at 13 percent, Debt Service at 6 percent and the Ministry of Health at 6 percent. These five BEs account for 72 percent of total expenditure for January-February, 2022.

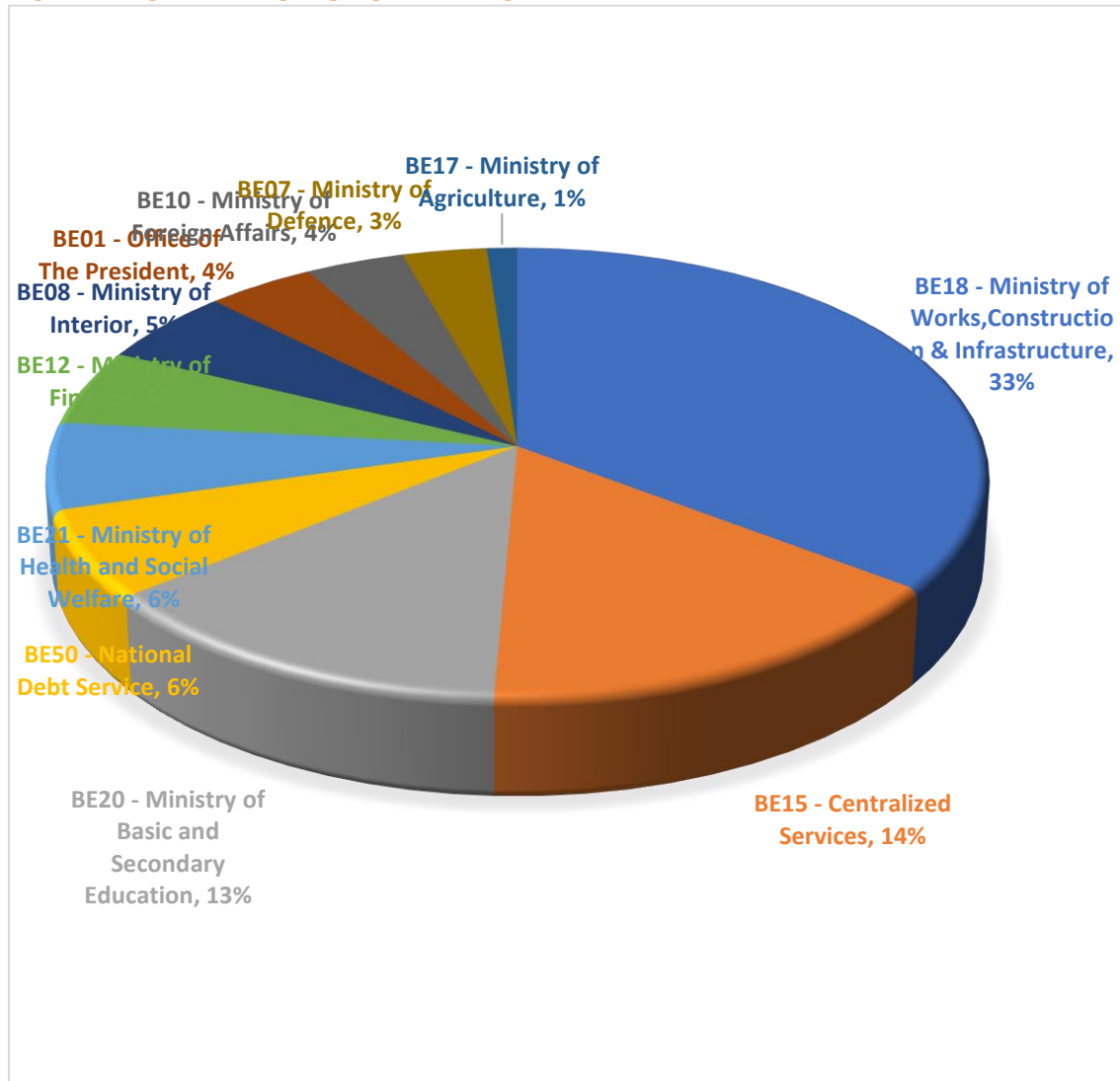
Table 4: Top Ten Spending BEs for January-February, 2022

Budget Entity	Jan & Feb 2022 Outturn	Jan & Feb 2021 Outturn	% of Total Expenditure 2022	Variance
BE18 - Ministry of Works, Construction & Infrastructure	1,214,825,820.83	349,491,909.17	33%	248%
BE15 - Centralized Services	530,036,493.00	51,500,000.00	14%	929%
BE20 - Ministry of Basic and Secondary Education	463,371,727.20	438,772,563.57	13%	6%
BE50 - National Debt Service	216,971,494.63	112,346,186.09	6%	93%
BE21 - Ministry of Health	215,127,488.13	162,857,578.88	6%	32%
BE12 - Ministry of Finance	188,181,181.12	170,283,296.39	5%	11%
BE08 - Ministry of Interior	184,658,639.69	173,553,138.74	5%	6%
BE01 - Office of The President	144,022,097.02	61,768,744.64	4%	133%
BE10 - Ministry of Foreign Affairs	131,918,225.25	94,243,721.25	4%	40%
BE07 - Ministry of Defense	112,203,163.81	103,353,944.07	3%	9%
BE17 - Ministry of Agriculture	40,146,764.55	26,408,345.59	1%	52%
Sub Total	3,441,463,095.23	1,744,579,428.39	93%	97%
Total Expenditure	3,692,434,859.41	2,094,249,832.58	100%	76%

Source: EXTENDED TRIAL BALANCE, IFMIS

Chart 2: Top Spending BEs for January-February, 2022 as a Percentage of Total Expenditure

IV. TOP TEN SPENDING BUDGET LINES



Roads and Bridges is the highest spending budget line and have accounted for 61 percent of their budget. Subvention and Travel Expenses have accounted for 26 and 23 percent, respectively. Roads and Bridges and Travel Expense have registered the highest Y-o-Y growth rates of 266 and 370 percent, respectively. Total expenditure by the highest 10 spending line items, for the period under review, has increased 278 percent.

Table 4: Top Ten Spending Budget Lines for January-February, 2022

Line Item	Approved 2022 Budget	Jan & Feb 2022 Expenditure	% of Budget line spent 2022	Jan & feb 2021 Expenditure	Y-o-Y Growth (%)
Roads and Bridges	1,965,000,000	1,197,782,955	61.0%	327,381,166	266%
Subvention	3,865,119,000	994,635,703	25.7%	430,865,070	131%
Travel Expenses	256,202,000	58,943,424	23.0%	12,553,021	370%
Food and Food Services	281,510,000	56,045,844	19.9%	48,044,672	17%
Operating Cost	286,729,000	38,539,054	13.4%	50,759,283	-24%
Purchase of Fuel and Lubricants	232,377,000	32,233,195	13.9%	20,795,531	55%
General Pensions Benefits	337,638,000	31,970,266	9.5%	38,321,063	-17%
Stationery	56,455,000	14,783,470	26.2%	2,079,768	611%
Consultancy	196,178,000	13,475,525	6.9%	27,128,707	-50%
Printing Expenses	47,546,000	7,455,366	15.7%	8,745,249	-15%
Sub Total	7,524,754,000	2,445,864,803	32.5%	966,673,530	153%
Total Expenditure	23,682,226,645	3,692,434,859	15.6%	976,829,124	278%

Source: EXTENDED TRIAL BALANCE, IFMIS

STATISTICAL ANNEXES

Annex 1: Budget Absorption by BEs for January-February, 2022

BE	Approved 2022 Budget	Jan-Feb 2022 Expenditure	% of Budget Absorbed	Jan-Feb 2021 Expenditure
BE01 - Office of The President	677,649,925	144,022,097.02	21.3%	61,768,744.64
BE02 - National Assembly	376,581,024	29,238,174.03	7.8%	15,177,057.03
BE03 - Judiciary	245,238,000	19,075,537.53	7.8%	20,291,473.57
BE04 - Independent Electoral Commission	118,666,170	31,370,596.00	26.4%	4,509,412.00
BE05 - Public Service Commission	12,358,390	1,172,963.58	9.5%	1,201,708.22
BE06 - National Audit Office	193,716,928	14,623,178.53	7.5%	8,582,625.79
BE07 - Ministry of Defence	776,604,480	112,203,163.81	14.4%	103,353,944.07
BE08 - Ministry of Interior	1,180,324,228	184,658,639.69	15.6%	173,553,138.74
BE09 - Ministry of Tourism and Culture	44,562,925	4,519,432.65	10.1%	2,207,808.11
BE10 - Ministry of Foreign Affairs	1,009,435,520	131,918,225.25	13.1%	94,243,721.25
BE11 - Ministry of Justice	113,457,763	17,246,734.63	15.2%	20,178,621.25
BE12 - Ministry of Finance	1,367,081,659	188,181,181.12	13.9%	170,283,296.39
BE13 - Pensions and Gratuties	425,093,000	33,310,951.35	7.8%	42,406,346.66
BE14 - Ombudsman	34,401,519	3,272,490.06	9.5%	1,456,312.00
BE15 - Centralized Services	2,090,323,000	530,036,493.00	25.4%	51,500,000.00
BE16 - Ministry of Lands & Local Government	281,320,833	19,628,015.65	7.0%	9,614,061.66
BE17 - Ministry of Agriculture	392,793,107	40,146,764.55	10.2%	26,408,345.59
BE18 - Ministry of Works, Construction & Infrastructure	2,196,007,806	1,214,825,820.83	55.3%	349,491,909.17
BE19 - Ministry of Trade, Industry & Employment	134,770,267	11,013,216.64	8.2%	8,365,465.16
BE20 - Ministry of Basic and Secondary Education	3,033,468,578	463,371,727.20	15.3%	438,772,563.57
BE21 - Ministry of Health	2,258,719,482	215,127,488.13	9.5%	162,857,578.88
BE22 - Ministry of Youth & Sports	123,472,170	9,015,419.70	7.3%	8,168,809.73
BE23 - Ministry of Environment, Climate Change & Nat. Resouces	243,033,009	14,466,348.57	6.0%	32,083,035.16
BE24 - Ministry of Comm, Info & Info Tech	70,792,968	3,715,099.14	5.2%	2,300,835.35
BE25 - Ministry of Fisheries, Water Res. & NA Matters	55,385,870	2,320,202.16	4.2%	2,813,267.98
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	287,684,247	25,638,953.16	8.9%	22,155,368.87
BE29 - Ministry of Petroleum & Energy	66,521,100	2,508,928.85	3.8%	133,544,099.26
BE31 - Ministry of Women, Children and Social Welfare	86,018,726	4,382,026.28	5.1%	11,182,047.09
BE 33-National Human Rights Commission	54,678,820	4,453,495.67	8.1%	3,432,049.30
BE50 - National Debt Service	5,742,065,131	216,971,494.63	3.8%	112,346,186.09
Grand Total	23,692,226,645	3,692,434,859.41	15.6%	2,094,249,832.58

Source: EXTENDED TRIAL BALANCE, IFMIS

Annex 2: Salaries and Allowances by BEs for January-February, 2022 Compared to January-February, 2021

BE	Basic Salaries (BS)		BS Variation	Allowances		Allowance Variation
	Jan–Feb 22	Jan–Feb 2021		Jan–Feb 22	Jan–Feb 21	
BE01 - Office of The President	9,938,651.16	9,789,187.14	2%	10,900,400.15	8,785,265.00	24%
BE02 - National Assembly	7,559,319.23	3,723,343.33	103%	14,489,351.00	8,947,358.70	62%
BE03 - Judiciary	5,140,619.12	5,076,918.21	1%	13,069,239.60	13,103,490.36	0%
BE04 - Independent Electoral Commission	1,323,340.00	1,170,170.00	0%	1,409,484.00	1,339,242.00	5%
BE05 - Public Service Commission	381,347.31	397,447.73	-4%	227,016.27	245,748.98	-8%
BE06 - National Audit Office	3,925,453.34	3,372,250.79	16%	6,003,500.00	5,013,000.00	20%
BE07 - Ministry of Defence	35,245,679.73	35,829,403.43	-2%	50,158,760.65	38,772,896.42	29%
BE08 - Ministry of Interior	66,454,180.39	63,230,933.21	5%	66,181,652.57	60,987,860.88	9%
BE09 - Ministry of Tourism and Culture	361,100.90	321,047.02	12%	309,670.77	268,161.09	15%
BE10 - Ministry of Foreign Affairs	7,543,652.92	11,248,298.10	-33%	44,056,661.39	42,624,663.51	3%
BE11 - Attorney General's Chambers & Ministry of Justice	1,299,967.86	1,373,194.85	-5%	3,855,523.77	4,308,734.40	-11%
BE12 - Ministry of Finance	3,635,774.69	3,236,022.76	12%	17,668,609.10	12,391,084.17	43%
BE14 - Ombudsman	1,585,294.10	1,111,988.00	43%	1,357,718.00	344,324.00	294%
BE16 - Ministry of Local Government and Lands	9,581,068.01	4,155,388.35	131%	3,999,145.02	2,779,821.63	44%
BE17 - Ministry of Agriculture	8,684,914.46	8,008,389.35	8%	7,898,970.66	5,542,790.70	43%
BE18 - Ministry of Works, Construction & Infrastructure	1,153,906.69	999,074.29	15%	836,344.34	709,162.26	18%
BE19 - Ministry of Trade, Industry & Employment	1,175,406.12	1,204,579.50	-2%	956,440.84	942,935.66	1%
BE20 - Ministry of Basic and Secondary Education	175,358,889.55	151,242,017.71	16%	149,578,915.04	126,367,654.02	18%
BE21 - Ministry of Health	26,765,790.09	25,980,883.86	3%	36,321,897.93	24,880,316.09	46%
BE22 - Ministry of Youth & Sports	686,384.12	578,516.15	19%	480,986.30	395,353.97	22%
BE23 - Ministry of Environment, Climate Change & Nat. Resources	1,935,044.90	3,620,989.60	-47%	6,478,906.17	2,527,930.94	156%
BE24 - Ministry of Comm, Info & Info Tech	915,375.17	869,292.50	5%	530,255.21	614,813.85	-14%
BE25 - Ministry of Fisheries, Water Res. & NA Matters	976,492.02	1,060,616.72	-8%	818,533.64	747,002.02	10%
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	694,038.18	658,369.08	5%	545,682.03	497,581.46	10%
BE29 - Ministry of Petroleum & Energy	890,811.49	855,770.73	4%	697,207.48	649,653.44	7%
BE31 - Ministry of Women, Children and Social Welfare	1,306,274.29	1,054,994.29	0%	1,119,706.90	816,763.30	37%
BE 33-National Human Rights Commission	812,528.26	637,656.00	0%	3,315,300.00	2,380,700.00	39%
Total	375,331,304.10	340,806,742.70	10%	443,265,878.83	366,984,308.85	21%

Annex 3: Salaries and Allowances by BE January-February, 2022 Compared to 2022 Approved Budget

BE	Basic Salaries (BS)			Allowances		
	Approved Budget	Jan-Feb 22	% of Budget Spent	Approved Budget	Jan-Feb 22	% of Budget Spent
BE01 - Office of The President	65,655,000	9,938,651.16	15%	57,172,000	10,900,400.15	19%
BE02 - National Assembly	53,181,000	7,559,319.23	14%	116,800,000	14,489,351.00	12%
BE03 - Judiciary	37,280,600	5,140,619.12	14%	85,207,400	13,069,239.60	15%
BE04 - Independent Electoral Commission	7,786,000	1,323,340.00	17%	66,194,000	1,409,484.00	2%
BE05 - Public Service Commission	2,435,000	381,347.31	16%	1,853,000	227,016.27	12%
BE06 - National Audit Office	34,878,000	3,925,453.34	11%	83,574,000	6,003,500.00	7%
BE07 - Ministry of Defence	243,711,000	35,245,679.73	14%	262,775,000	50,158,760.65	19%
BE08 - Ministry of Interior	434,224,000	66,454,180.39	15%	326,477,000	66,181,652.57	20%
BE09 - Ministry of Tourism and Culture	2,210,000	361,100.90	16%	1,703,000	309,670.77	18%
BE10 - Ministry of Foreign Affairs	131,671,000	7,543,652.92	6%	412,433,000	44,056,661.39	11%
BE11 - & Ministry of Justice	9,502,000	1,299,967.86	14%	25,000,000	3,855,523.77	15%
BE12 - Ministry of Finance	28,390,000	3,635,774.69	13%	97,802,000	17,668,609.10	18%
BE14 - Ombudsman	11,382,000	1,585,294.10	14%	11,963,000	1,357,718.00	10%
BE16 - Ministry of Local Government and Lands	121,508,000	9,581,068.01	8%	29,085,000	3,999,145.02	14%
BE17 - Ministry of Agriculture	49,625,000	8,684,914.46	18%	35,573,000	7,898,970.66	22%
BE18 - Ministry of Works, Construction & Infrastructure	10,516,000	1,153,906.69	11%	6,463,000	836,344.34	13%
BE19 - Ministry of Trade, Industry & Employment	7,121,000	1,175,406.12	17%	5,511,000	956,440.84	17%
BE20 - Ministry of Basic and Secondary Education	895,219,000	175,358,889.55	20%	771,799,000	149,578,915.04	19%
BE21 - Ministry of Health	155,294,000	26,765,790.09	17%	207,604,000	36,321,897.93	17%
BE22 - Ministry of Youth & Sports	3,807,000	686,384.12	18%	2,415,000	480,986.30	20%
BE23 - Ministry of Environment, Climate Change & Nat. Resources	23,295,000	1,935,044.90	8%	16,283,000	6,478,906.17	40%
BE24 - Ministry of Comm, Info & Info Tech	5,696,000	915,375.17	16%	4,952,000	530,255.21	11%
BE25 - Ministry of Fisheries, Water Res.	6,401,000	976,492.02	15%	4,785,000	818,533.64	17%
BE27 - Ministry of Higher Edu., Res., Sci. & Tech.	6,643,000	694,038.18	10%	4,392,000	545,682.03	12%
BE29 - Ministry of Petroleum & Energy	59,000,000	890,811.49	2%	4,810,000	697,207.48	14%
BE31 - Ministry of Women, Child and S.W	13,291,000	1,306,274.29	10%	9,915,000	1,119,706.90	11%
BE 33-National Human Rights Commission	5,495,000	812,528.26	15%	26,042,302	3,315,300.00	13%
Total	2,425,216,600	375,331,304.10	15%	2,678,528,702	443,265,878.83	17%

Annex 4: Subvention by BE January-February, 2022 Compared to January-February, 2021

BE	Jan-Feb 2022	Jan-Feb 2021	Variation
BE01 OP	31,704,701.00	26,298,445.50	21%
BE07 MOD	250,000.00	500,000.00	0%
BE08 MOI	25,500,000.00	25,038,691.00	1.8%
BE09 MOTC	3,200,000.00	1,500,000.00	113%
BE11 MOJ	9,782,078.00	13,387,500.00	-27%
BE12 MoFEA	131,732,065.00	126,097,799.00	4%
BE15 CENTRALIZED SERVICES	524,000,000.00	-	
BE17 MOA	9,599,165.00	4,872,538.34	97%
BE18 MOTWI	5,124,100.00	5,012,050.00	2%
BE19 MOTRIE	7,083,224.56	5,499,950.00	29%
BE20 MOBSE	96,101,674.57	89,389,094.76	8%
BE21 MOHSW	127,371,021.01	97,083,774.14	31%
BE22 MOYS	3,787,675.00	5,000,000.00	-24%
BE23 MECCNAR	4,566,666.00	4,450,000.00	3%
BE27 MOHERST	14,833,333.00	11,991,998.00	24%
Total Subventions	994,635,703.14	416,121,840.74	139%

Source: EXTENDED TRIAL BALANCE, IFMIS

Annex 5: Subvention by BE January-February, 2022 Compared to 2022 Approved Budget

BE	Approved Budget	Jan-Feb 2022 Expenditure	% OF BUDGET ABSORBED	Jan-Feb 2021 Expenditure
BE01 OP	163,974,000	31,704,701.00	19%	26,298,445.50
BE07 MOD	2,000,000	250,000.00	13%	500,000.00
BE08 MOI	153,200,000	25,500,000.00	17%	25,038,691.00
BE09 MOTC	20,400,000	3,200,000.00	16%	1,500,000.00
BE11 MOJ	47,697,000	9,782,078.00	21%	13,387,500.00
BE12 MoFEA	747,000,000	131,732,065.00	18%	126,097,799.00
BE15 CENTRALIZED SERVICES	825,000,000	524,000,000.00	64%	-
BE 16 MoLRG	16,000,000	-	0%	-
BE17 MOA	61,190,000	9,599,165.00	16%	4,872,538.34
BE18 MOTWI	55,174,000	5,124,100.00	9%	5,012,050.00
BE19 MOTRIE	63,132,000	7,083,224.56	11%	5,499,950.00
BE20 MOBSE	620,100,000	96,101,674.57	15%	89,389,094.76
BE21 MOHSW	884,848,000	127,371,021.01	14%	97,083,774.14
BE22 MOYS	73,700,000	3,787,675.00	5%	5,000,000.00
BE23 MECCNAR	25,100,000	4,566,666.00	18%	4,450,000.00
BE24 MOICI	6,000,000	-	0%	-
BE27 MOHERST	101,000,000	14,833,333.00	15%	11,991,998.00
Total Subventions	3,865,515,000	994,635,703	26%	416,121,840.74

Source: EXTENDED TRIAL BALANCE, IFMIS