



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

## **JUNE 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 June 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), including projects across the country.

## TOTAL GOVERNMENT EXPENDITURE

Government's total expenditure as of end June 2021 amounted to **D9.57 billion**, representing a 22 percent increase from the same period last year.

**Table 1: Composition of Central Government Expenditure for June 2021**

Budget Class	Jan-June 2021 Expenditure	% of Total Expenditure	Jan-June 2020 Exp.	% of Total Expenditure	Y-o-Y Growth
Personnel Emoluments	2,235,073,102	23%	1,996,386,457	26%	12%
Other Recurrent	1,813,831,313	19%	2,539,042,390	32%	-29%
Subvention	1,758,251,556	18%	1,611,621,198	21%	9%
Debt Service	2,322,394,285	24%	906,181,610	12%	156%
Capital Development	1,436,782,096	15%	761,607,723	10%	89%
<b>Total Expenditure</b>	<b>9,566,332,353</b>	<b>100%</b>	<b>7,814,839,378</b>	<b>100%</b>	<b>22%</b>

**Source: IFMIS**

Personnel Emolument (PE) and Other Recurrent (OC) collectively consumed 42 percent of total expenditure. Meanwhile, PE has increased from D1.99 billion to D2.24 billion, representing a growth of 12 percent.

In comparison to last year, Debt Service increased by 156 percent from D906 million to D2.32 billion, whilst expenditure on Development has increased by 89 percent.

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

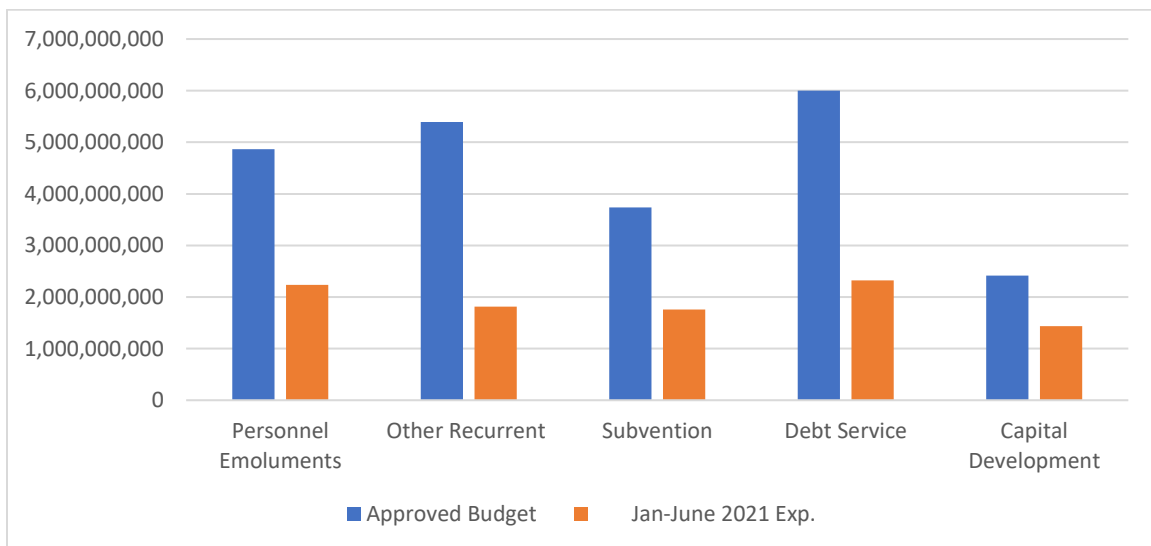
Budget Class	Approved Budget	Jan-June 2021 Exp.	% of Approved Budget Spent
Personnel Emoluments	4,866,723,000	2,235,073,102	46%
Other Recurrent	5,394,603,807	1,813,831,313	34%
Subvention	3,734,086,366	1,758,251,556	47%
Debt Service	5,999,484,701	2,322,394,285	39%
Capital Development	2,416,840,000	1,436,782,096	59%
<b>Total Expenditure</b>	<b>22,074,235,727</b>	<b>9,566,332,353</b>	<b>43%</b>

**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 59 percent of its budget consumed as at end June 2021.

The different budget classes have collectively consumed 43 percent of the approved budget during the period under review.

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



**Table 3: Composition of Central Government Expenditure for End June 2021**

Personnel Emoluments	Jan-June 2021 Exp.	% of Total PE	Jan-June 2020 Exp.	% of Total PE	Y-o-Y Growth
Basic Salary	1,048,741,030	47%	975,658,409	49%	7%
Contingency Payroll	0	0%		0%	0%
Allowances	1,035,657,609	46%	858,326,586	43%	21%
ECA	147,037,826	7%	156,721,243	8%	-6%
Social Security Contributions	3,636,637	0.16%	5,680,219	0.28%	-36%
<b>Total PE</b>	<b>2,235,073,102</b>	<b>100%</b>	<b>1,996,386,457</b>	<b>100%</b>	<b>12%</b>

Personnel Emolument increased by 12 percent relative to last year. Basic Salary constitutes 47 percent of total PE, and registered a growth of 7 percent, increasing from D976 million in 2020 to D1.05 billion in 2021. Allowances have also increased by 21 percent as compared to the same period last year, from D858 million to D1.04 billion.

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

Personnel Emoluments	Approved Budget 2021	Jan-June 2021 Exp.	% of Approved Budget Spent
Basic Salary	2,236,215,149	1,048,741,030	47%
Contingency Payroll	200,000,000	0	0%
Allowances	2,170,210,000	1,035,657,609	48%
ECA	256,538,000	147,037,826	57%
Social Security Contributions	15,071,000	3,636,637	24%
<b>Total PE</b>	<b>4,866,723,000</b>	<b>2,235,073,102</b>	<b>46%</b>

**Source: IFMIS**

The table above shows the approved budget for PE as compared to June 2021 expenditure. ECA and Allowances have consumed 57 percent and 48 percent of their respective approved budgets during the period under review.

### TOP TEN SPENDING BUDGET ENTITIES (BEs)

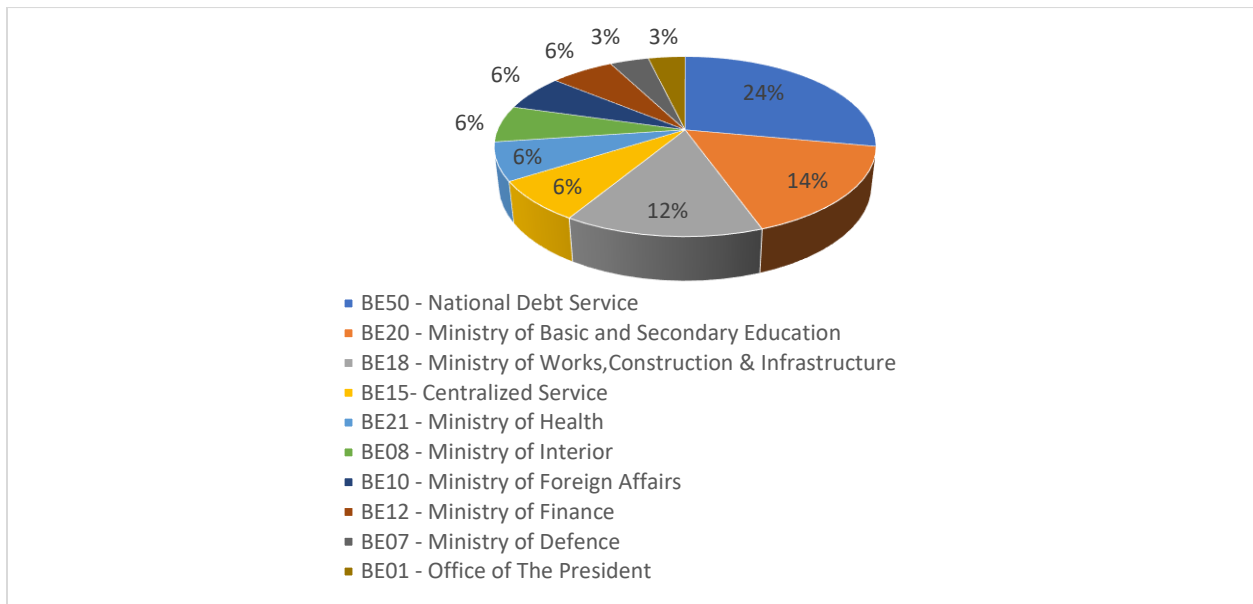
The top ten highest spending Budget Entities collectively consumed 87 percent of total expenditure as of end June 2021. National Debt Service and Ministry of Basic and Secondary Services are the highest spending entities, consuming 24 and 14 percent of total expenditure respectively. National Debt Service expenditure has increased drastically by 156 percent, from D906 million in June 2020 to D2.3 billion in June 2021.

**Table 4: Top Ten Budget Entities as at end June 2021**

Budget Entity	Jan-June 2020 Outturn	Jan-June 2021 Outturn	% of Total Expenditure 2021	Varia nce
BE50 - National Debt Service	906,181,640	2,316,467,898	24%	156%
BE20 - Ministry of Basic and Secondary Education	1,266,940,331	1,373,037,175	14%	8%
BE18 - Ministry of Works, Construction & Infrastructure	505,221,007	1,176,337,712	12%	133%
BE15- Centralized Service	1,647,799,202	605,296,254	6%	-63%
BE21 - Ministry of Health	646,998,984	566,364,385	6%	-12%
BE08 - Ministry of Interior	507,341,257	547,130,622	6%	8%
BE10 - Ministry of Foreign Affairs	377,334,399	539,570,136	6%	43%
BE12 - Ministry of Finance	495,680,745	531,139,451	6%	7%
BE07 - Ministry of Defence	324,298,293	325,339,146	3%	0%
BE01 - Office of The President	253,647,958	309,434,309	3%	22%
<b>Sub Total</b>	<b>6,931,443,816</b>	<b>8,290,117,089</b>	<b>87%</b>	<b>20%</b>
<b>Total Expenditure</b>	<b>7,814,839,378</b>	<b>9,566,332,353</b>	<b>100%</b>	<b>22%</b>

Source: IFMIS

**Chart 2: Top Spending Budget Entities as at End June 2021**



### **I. TOP TEN SPENDING BUDGET LINE**

Application software systems & licences has registered the highest expenditure, with 133 percent of its budget absorbed by the end June 2021. This increase is largely attributed to the expenses associated with voter registration. In addition, Land compensation and Settlement of Confirmed debts have consumed 78 and 67 percent of their approved budgets respectively, as of end June 2021.

**Table 4: Top ten budget spending lines for end June 2021**

Line Item	Approved Budget for 2021	Jan-June 2021 Exp.	% of Budget line spent 2021	Jan-June 2020 Exp.	Y-o-Y Growth (%)
Subvention to Public Corp	3,432,086,000	1,758,251,556	51%	1,611,621,198	9%
Roads and bridges	1,650,000,000	1,054,834,191	64%	440,593,200	139%
Settlement of Confirmed Debt	417,000,000	279,913,783	67%	270,800,057	3%
Operating cost	429,348,000	157,724,361	37%	215,636,696	-27%
Travel Expenses	252,580,000	148,355,114	59%	111,311,076	33%
Food and Food services	272,442,000	145,866,250	54%	149,387,516	-2%
Land Compensation	178,395,000	138,895,836	78%	27,882,255	398%
Rent and Rates	252,366,000	117,227,063	46%	188,784,385	-38%
School Improvement Grant	291,984,000	112,316,620	38%	107,938,258	4%
Application Software Systems and Licenses	78,473,860	104,507,560	133%	242,500	42996%
sub total	<b>7,254,674,860</b>	<b>4,017,892,335</b>	<b>55%</b>	<b>3,124,197,141</b>	<b>29%</b>
<b>Total Expenditure</b>	<b>22,074,236,000</b>	<b>9,566,332,353</b>	<b>43%</b>	<b>7,814,839,378</b>	<b>22%</b>

**Source: IFMIS**



### Annex 1: Budget Absorption by BE for End June 2021

BE	APPROVED BUDGET GLF 2021	Jan-June 2021 Exp.	% of Budget Absorbed	Jan-June 2020 Exp
BE01 - Office of The President	627,443,812	309,434,309	49%	253,647,958
BE02 - National Assembly	246,406,737	63,213,600	26%	63,187,980
BE03 - Judiciary	181,771,775	66,291,862	36%	66,580,454
BE04 - Independent Electoral Commission	314,150,402	196,372,715	63%	8,698,984
BE05 - Public Service Commission	10,774,777	3,971,081	37%	2,396,648
BE06 - National Audit Office	128,200,228	31,258,565	24%	26,500,747
BE07 - Ministry of Defence	757,541,349	325,339,146	43%	324,298,293
BE08 - Ministry of Interior	1,037,282,618	547,130,622	53%	507,341,257
BE09 - Ministry of Tourism and Culture	37,809,589	16,529,364	44%	13,461,974
BE10 - Ministry of Foreign Affairs	923,311,478	539,570,136	58%	377,334,399
BE11 - Ministry of Justice	146,544,393	69,973,742	48%	95,454,058
BE12 - Ministry of Finance	1,013,197,461	531,139,451	52%	495,680,745
BE13 - Pensions and Gratuities	367,678,000	141,282,949	38%	136,452,105
BE14 - Ombudsman	21,882,944	7,508,330	34%	12,206,846
BE15 - Centralized Services	2,127,000,000	605,296,254	28%	1,647,799,202
BE16 - Ministry of Local Government and Lands	173,843,000	50,553,817	29%	38,823,551
BE17 - Ministry of Agriculture	402,753,336	125,698,060	31%	148,434,653
BE18 - Ministry of Works, Construction & Infrastructure	1,974,520,126	1,176,337,712	60%	505,221,007
BE19 - Ministry of Trade, Industry & Employment	101,236,036	40,419,976	40%	34,289,862
BE20 - Ministry of Basic and Secondary Education	2,811,691,288	1,373,037,175	49%	1,266,940,331
BE21 - Ministry of Health	1,602,626,438	566,364,385	35%	646,998,984
BE22 - Ministry of Youth & Sports	117,679,522	48,303,998	41%	25,740,941
BE23 - Ministry of Environment, Climate Change & Nat. Resources	218,866,796	65,933,801	30%	38,735,786
BE24 - Ministry of Comm, Info & Info Tech	80,588,977	18,562,111	23%	15,699,562
BE25 - Ministry of Fisheries, Water Res. & NA Matters	53,892,275	10,613,253	20%	11,490,973
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	274,159,669	123,427,974	45%	115,170,554
BE29 - Ministry of Petroleum & Energy	187,536,506	144,813,047	77%	20,475,067
BE31 - Ministry of Women, Children and Social Welfare	92,878,464	32,881,374	35%	9,594,844
BE 33-National Human Rights Commission	41,483,030	12,679,258	31%	
BE50 - National Debt Service	5,999,484,701	2,322,394,285	39%	906,181,610
<b>Grand Total</b>	<b>22,074,235,727</b>	<b>9,566,332,353</b>	<b>43%</b>	<b>7,814,839,378</b>

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

BE	Basic Salaries (BS)	Basic Salaries (BS)	BS Variation	Allowances	Allowances	Allowance Variation
	Jan-June 2021	Jan-June 2020		Jan-June 2021	Jan-June 2020	
BE01 - Office of The President	29,129,958	28,275,547	3%	27,663,663	27,170,219	2%
BE02 - National Assembly	11,135,250	10,931,263	2%	26,996,277	20,050,614	35%
BE03 - Judiciary	15,441,324	14,852,435	4%	39,584,250	31,522,113	26%
BE04 - Independent Electoral Commission	3,816,850	2,602,695	47%	32,133,100	3,252,500	888%
BE05 - Public Service Commission	1,148,641	790,403	45%	874,185	692,649	26%
BE06 - National Audit Office	10,235,165	7,100,697	44%	15,563,250	8,921,429	74%
BE07 - Ministry of Defence	109,403,577	107,076,567	2%	121,289,962	122,940,874	-1%
BE08 - Ministry of Interior	189,960,721	188,284,530	1%	190,559,689	157,538,559	21%
BE09 - Ministry of Tourism and Culture	1,005,547	1,038,314	-3%	795,133	752,435	6%
BE10 - Ministry of Foreign Affairs	49,648,278	64,305,108	-23%	27,869,982	28,044,257	-1%
BE11 - Attorney General's Chambers & Ministry of Justice	3,984,450	4,242,873	-6%	12,640,682	11,343,329	11%
BE12 - Ministry of Finance	10,154,323	10,336,829	-2%	13,715,847	13,258,923	3%
BE14 - Ombudsman	3,647,622	3,888,073	-6%	2,558,895	5,018,773	-49%
BE16 - Ministry of Local Government and Lands	14,602,189	15,125,506	-3%	9,768,917	7,534,695	30%
BE17 - Ministry of Agriculture	23,408,203	22,433,393	4%	16,779,584	15,549,456	8%
BE18 - Ministry of Works, Construction & Infrastructure	3,073,704	3,050,828	1%	2,094,421	2,312,693	-9%
BE19 - Ministry of Trade, Industry & Employment	3,398,814	3,424,272	-1%	2,567,340	2,677,839	-4%
BE20 - Ministry of Basic and Secondary Education	458,681,570	396,981,593	16%	375,565,153	317,895,332	18%
BE21 - Ministry of Health and Social Welfare	78,350,954	67,988,756	15%	89,718,685	65,450,317	37%
BE22 - Ministry of Youth & Sports	1,795,739	1,674,753	7%	1,139,248	1,058,143	8%
BE23 - Ministry of Environment, Climate Change & Nat. Resources	10,988,229	11,024,634	0%	7,680,644	7,785,436	-1%
BE24 - Ministry of Comm, Info & Info Tech	2,686,632	2,403,285	12%	2,335,995	1,918,091	22%
BE25 - Ministry of Fisheries, Water Res. & NA Matters	3,019,248	2,782,733	8%	2,257,105	2,109,964	7%
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	2,043,092	2,031,880	1%	1,323,204	1,329,127	0%
BE29 - Ministry of Petroleum & Energy	2,565,247	2,490,430	3%	2,008,324	1,826,511	10%
BE31 - Ministry of Women, Children and Social Welfare	3,300,923	521,010	534%	2,719,402	372,311	630%
BE 33-National Human Rights Commission	2,114,780			7,454,673		
<b>Total</b>	<b>1,048,741,030</b>	<b>975,658,409</b>	<b>7%</b>	<b>1,035,657,609</b>	<b>858,326,586</b>	<b>21%</b>

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

BE	Basic Salaries (BS)			Allowances		
	Approved Budget	Jan-June 2021	% of Budget Spent	Approved Budget	Jan-June 2021	% of Budget Spent
BE01 - Office of The President	63,591,723	29,129,958	46%	56,797,563	27,663,663	49%
BE02 - National Assembly	22,857,162	11,135,250	49%	47,149,575	26,996,277	57%
BE03 - Judiciary	31,393,626	15,441,324	49%	66,478,149	39,584,250	60%
BE04 - Independent Electoral Commission	6,501,907	3,816,850	59%	8,120,700	32,133,100	396%
BE05 - Public Service Commission	1,793,284	1,148,641	64%	1,481,493	874,185	59%
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	109,403,577	45%	263,201,293	121,289,962	46%
BE08 - Ministry of Interior	408,534,538	189,960,721	46%	716,254,468	190,559,689	27%
BE09 - Ministry of Tourism and Culture	2,193,556	1,005,547	46%	1,616,033	795,133	49%
BE10 - Ministry of Foreign Affairs	153,089,824	49,648,278	32%	342,406,084	27,869,982	8%
BE11 - Attorney General's Chambers & Ministry of Justice	10,671,394	3,984,450	37%	22,529,019	12,640,682	56%
BE12 - Ministry of Finance	23,604,456	10,154,323	43%	90,789,025	13,715,847	15%
BE14 - Ombudsman	4,429,609	3,647,622	82%	3,681,271	2,558,895	70%
BE16 - Ministry of Local Government and Lands	44,976,096	14,602,189	32%	23,874,904	9,768,917	41%
BE17 - Ministry of Agriculture	47,062,838	23,408,203	50%	32,893,458	16,779,584	51%
BE18 - Ministry of Works, Construction & Infrastructure	6,906,229	3,073,704	45%	5,113,164	2,094,421	41%
BE19 - Ministry of Trade, Industry & Employment	7,101,268	3,398,814	48%	5,484,768	2,567,340	47%
BE20 - Ministry of Basic and Secondary Education	915,642,100	458,681,570	50%	656,574,824	375,565,153	57%
BE21 - Ministry of Health and Social Welfare	150,274,500	78,350,954	52%	169,901,531	89,718,685	53%
BE22 - Ministry of Youth & Sports	3,589,339	1,795,739	50%	2,190,183	1,139,248	52%
BE23 - Ministry of Environment, Climate Change & Nat. Resources	23,103,243	10,988,229	48%	16,283,553	7,680,644	47%
BE24 - Ministry of Comm, Info & Info Tech	5,110,834	2,686,632	53%	3,951,643	2,335,995	59%
BE25 - Ministry of Fisheries, Water Res. & NA Matters	5,867,453	3,019,248	51%	4,374,822	2,257,105	52%
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	6,266,656	2,043,092	33%	4,143,013	1,323,204	32%
BE29 - Ministry of Petroleum & Energy	5,212,204	2,565,247	49%	3,628,446	2,008,324	55%
BE31 - Ministry of Women, Children and Social Welfare	12,230,174	3,300,923	27%	9,171,609	2,719,402	30%
BE 33-National Human Rights Commission	5,235,300	2,114,780	40%	19,438,800	7,454,673	38%
<b>Total</b>	<b>2,236,215,149</b>	<b>1,048,741,030</b>	<b>47%</b>	<b>2,630,681,391</b>	<b>1,035,657,609</b>	<b>39%</b>

Source: IFMIS

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

BE	2021	2020	Y-o-Y Growth (%)
BE01 OP	97,413,444	50,199,784	94%
BE07 MOD	1,350,000	1,250,000	8%
BE08 MOI	88,538,691	54,500,000	62%
BE09 MOTC	13,350,000	9,375,000	42%
BE11 MOJ	46,237,500	68,113,065	-32%
BE12 MoFEA	424,215,942	326,060,695	30%
BE15 CENTRALIZED SERVICES	229,490,983	455,256,379	-50%
BE17 MOA	24,790,837	16,335,000	52%
BE18 MOTWI	16,460,250	13,700,000	20%
BE19 MOTRIE	20,419,900	19,050,000	7%
BE20 MOBSE	331,202,995	261,715,884	27%
BE21 MOHSW	372,084,275	269,828,785	38%
BE22 MOYS	34,946,409	12,475,106	180%
BE23 MECCNAR	13,583,332	12,680,700	7%
BE27 MOHERST	44,166,998	41,080,800	8%
<b>Total Subventions</b>	<b>1,758,251,556</b>	<b>1,611,621,198</b>	<b>9%</b>

Source: IFMIS

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

BE	Approved Budget	Jan-June 2021 exp.	% OF Budget Absorbed	Jan-June 2020 exp.
BE01 OP	146,914,026	97,413,444	66%	50,199,784
BE06 NAO	2,000,000		0%	
BE07 MOD	2,000,000	1,350,000	68%	1,250,000
BE08 MOI	111,200,000	88,538,691	80%	54,500,000
BE09 MOTC	20,400,000	13,350,000	65%	9,375,000
BE11 MOJ	81,108,980	46,237,500	57%	68,113,065
BE12 MoFEA	699,854,800	424,215,942	61%	326,060,695
BE15 CENTRALIZED SERVICES	980,000,000	229,490,983	23%	455,256,379
BE 16 MoLRG	16,000,000	-	0%	
BE17 MOA	53,356,940	24,790,837	46%	16,335,000
BE18 MOTWI	39,623,449	16,460,250	42%	13,700,000
BE19 MOTRIE	51,168,399	20,419,900	40%	19,050,000
BE20 MOBSE	594,070,837	331,202,995	56%	261,715,884
BE21 MOHSW	727,508,935	372,084,275	51%	269,828,785
BE22 MOYS	73,200,000	34,946,409	48%	12,475,106
BE23 MECCNAR	27,400,000	13,583,332	50%	12,680,700
BE24 MOICI	12,000,000		0%	
BE27 MOHERST	96,280,000	44,166,998	46%	41,080,800
<b>Total Subventions</b>	<b>3,734,086,366</b>	<b>1,758,251,556</b>	<b>47%</b>	<b>1,611,621,198</b>

Source: IFMIS

