



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

MARCH 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 March 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), 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 March 2021 amounted to **D3.8 Billion**, 5 percent less than what was spent during the same period last year.

Table 1: Composition of Central Government Expenditure for March 2021

Budget Class	Jan-March 2021 Expenditure	% of Total Expenditure ²	Jan-March 2020 Exp.	% of Total Expenditure	Y-o-Y Growth
Personnel Emoluments	1,092,565,261	28%	988,834,784	24%	10%
Other Recurrent	913,469,659	23%	834,906,304	20%	9%
Subventions to Public Corporations	640,762,072	16%	1,041,272,554	25%	-38%
Debt Service	700,885,899	18%	580,251,527	14%	21%
Capital Development	548,719,317	14%	646,023,679	16%	-15%
Total Expenditure	3,896,402,209	100%	4,091,288,847	100%	-5%

Source: IFMIS

Personnel Emolument (PE) and Other Recurrent (OC) collectively consumed 51 percent of total expenditure. Meanwhile, PE has increased from D988 million to D1.09billion, representing a growth of 10 percent.

In comparison to last year, Debt Service increased by 21 percent from D580 million to D700 million, whilst expenditure on Capital Development has decreased by 15 percent.

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

Budget Class	Approved Budget	Jan-March 2021 Exp.	% of Approved Budget Spent
Personnel Emoluments	4,866,723,000	1,092,565,261	22%
Other Recurrent	5,394,603,807	913,469,659	17%
Subventions to Public Corporations	3,396,584,193	640,762,072	19%
Debt Service	5,999,485,000	700,885,899	12%
Capital Development	2,416,840,000	548,719,317	23%
Total Expenditure	22,074,236,000	3,896,402,209	18%

Source: IFMIS

Table 2 above compares the different budget classes against the 2021 Approved budget, highlighting the absorption capacity by budget class. Capital development recorded the highest spending budget class, with 23 percent of its budget consumed as at end March 2021.

The different budget classes have collectively consumed 18 percent of the approved budget as at end March 2021.

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

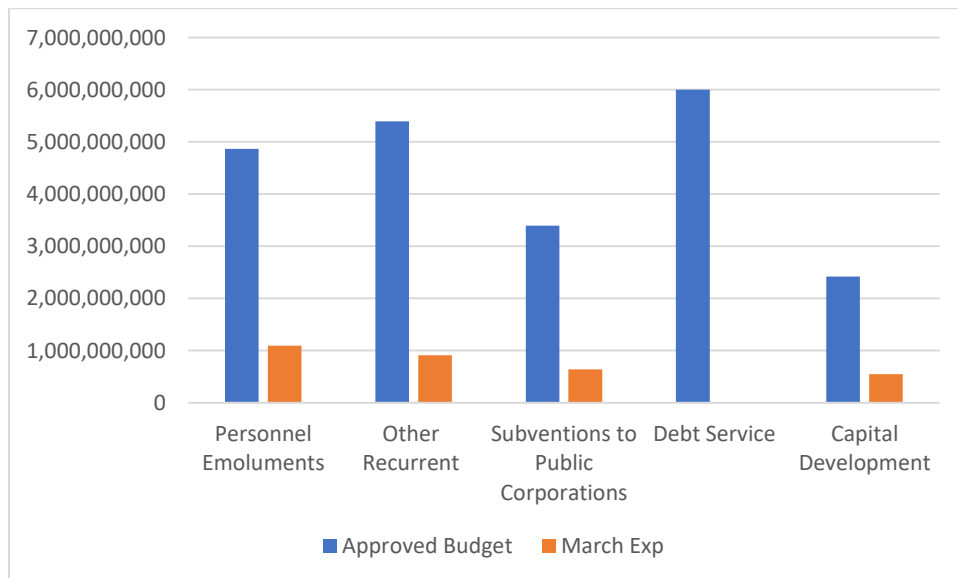


Table 3: Composition of Central Government Expenditure for End March 2021

Personnel Emoluments	Jan-March 2021 Exp.	% of Total PE	Jan-March 2020 Exp.	% of Total PE2	Y-o-Y Growth
Basic Salary	517,642,778	47%	490,214,234	50%	5.6%
Allowances	499,264,065	46%	420,114,218	42%	18.8%
ECA	73,612,724	7%	76,346,564	8%	-3.6%
Civil Service Staff Loan	0	0%		0%	0.0%
Social Security Contributions	2,045,694	0.2%	2,259,768	0%	0.0%
Total PE	1,092,565,261	100%	988,934,784	100%	10.5%

Personnel Emolument increased by 10.5 percent relative to last year. Basic Salary constitutes 47 percent of total PE, which registered a growth of 5.6 percent, increasing from D490 million in 2020 to D517 million in 2021. Allowances have also increased by 18.8 percent as compared to the same period last year, from D420 million to D499 million.

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

Personnel Emoluments	Approved Budget 2021	Jan-March 2021 Exp.	% of Approved Budget Spent
Basic Salary	2,236,215,149	517,642,778	23%
Contingency Payroll	200,000,000	0	0%
Allowances	2,170,210,000	499,264,065	23%
ECA	256,538,000	73,612,724	29%
Social Security Contributions	15,071,000	2,045,694	14%
Total PE	4,866,723,000	1,092,565,261	22%

Source: IFMIS

The table above shows the approved budget for PE as compared to March 2021 expenditure. Basic Salary and Allowance have both consumed 23 percent of their approved budgets respectively as at the period under review.

I. TOP TEN SPENDING BUDGET ENTITIES (BEs)

The top ten highest spending Budget Entities collectively consumed 85 percent of total expenditure as of end March 2021. Ministry of Basic and Secondary Education and Debt Service registered as the highest spending ministries, consuming 18 and 12 percent of total expenditure

respectively. The Ministry of Petroleum's expenditure has increased from 5.9 million in March 2020 to 136 million in March 2021 which is largely attributed to the payment made in the sum of 131 million under the GERMIP project.

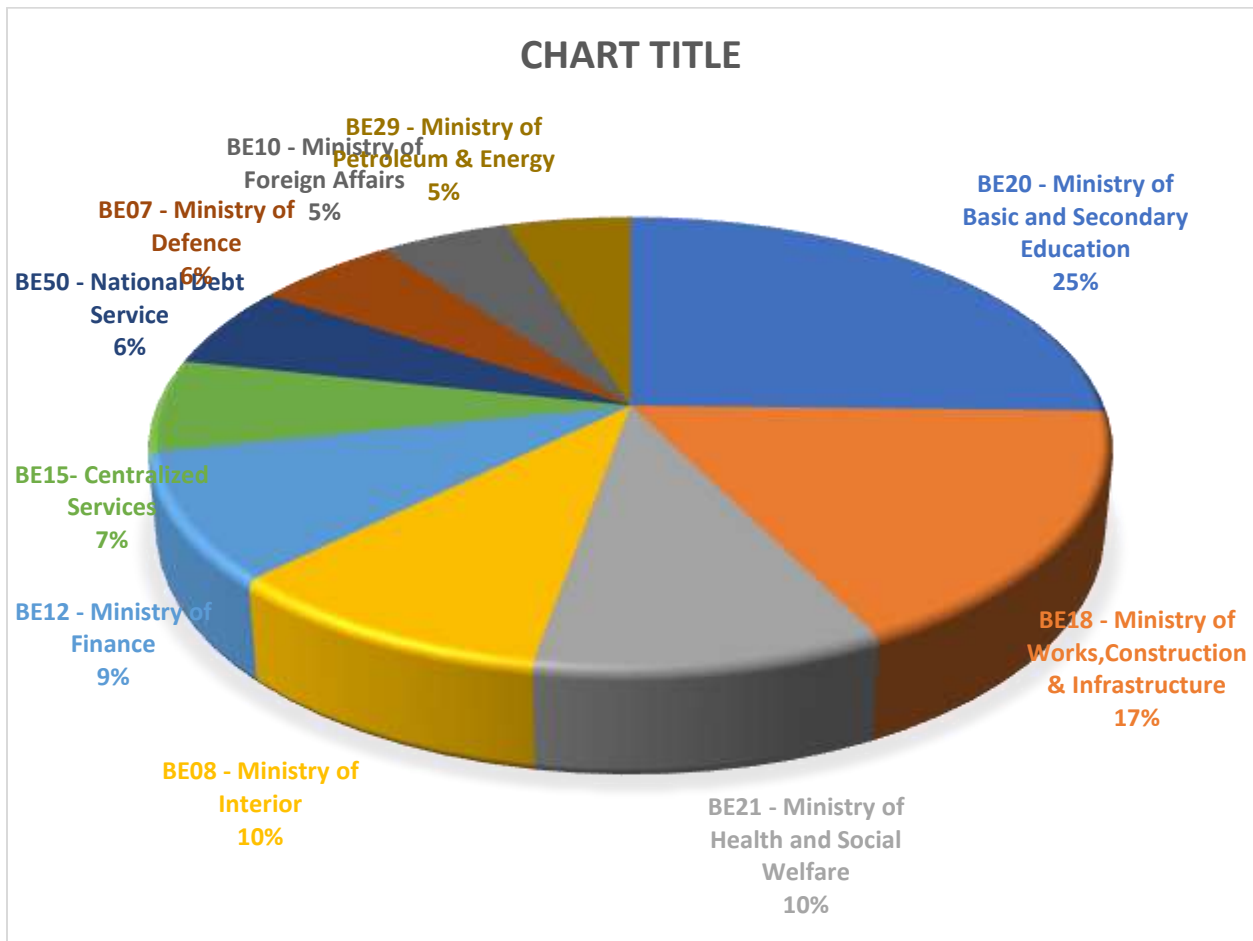
The Ministry of Basic and Secondary Education expenditure has decreased by 7 percent from D750 million in March 2020 to D699 in March 2021.

Table 4: Top Ten Budget Entities as at end March 2021

Budget Entity	Jan-March 2020 Outturn	Jan-March 2021 Outturn	% of Total Expenditure 2021	Variance
BE20 - Ministry of Basic and Secondary Education	750,044,660	699,483,195	18%	-7%
BE18 - Ministry of Works, Construction & Infrastructure	470,602,978	476,717,069	12%	1%
BE21 - Ministry of Health and Social Welfare	226,771,244	280,237,620	7%	24%
BE08 - Ministry of Interior	250,467,744	270,976,822	7%	8%
BE12 - Ministry of Finance	245,766,691	251,833,710	6%	2%
BE15- Centralized Service	614,078,379	182,196,919	5%	-70%
BE50 - National Debt Service	580,251,527	700,885,900	18%	21%
BE07 - Ministry of Defence	162,312,903	156,972,747	4%	-3%
BE10 - Ministry of Foreign Affairs	232,030,403	141,760,869	4%	-39%
BE29 - Ministry of Petroleum & Energy	5,903,314	136,353,996	3%	2210%
Sub Total	3,538,229,844	3,297,418,846	85%	-7%
Total Expenditure	4,089,019,243	3,896,402,209	100%	-5%

Source: IFMIS

Chart 2: Top Spending Budget Entities as at End March 2021 as a percentage



II. TOP TEN SPENDING BUDGET LINE

Subvention, and Roads & Bridges registered as the highest expenditure line items, with 19 and 23 percent of their approved budgets spent as of end March 2021.

Meanwhile, Land compensation consumed 73 percent of its approved budget as of end March 2021, followed by Settlement of Confirmed Debt and School Improvement Grant (SIG), both consuming 29 and 38 percent of their budgets respectively.

Table 4: Top ten budget spending lines for end March 2021

Line Item	Approved Budget for 2021	Jan-March 2021 Exp.	% of Budget line spent 2021	Jan-March 2020 Exp.	Y-o-Y Growth (%)
Subvention	3,396,584,193	640,762,072	19%	1,041,272,554	-38%
Roads and bridges	1,650,000,000	385,926,621	23%	428,177,158	-10%
land Compensation	178,395,000	131,000,000	73%	0	0%
Settlement of Confirm Debts	417,000,000	122,428,255	29%	60,000,000	104%
School Improvement Grant	291,984,000	111,657,270	38%	82,000,000	57%
Operating cost	429,348,000	84,298,031	20%	136,895,428	-38%
Food and Food services	272,442,000	57,831,257	21%	87,904,854	-34%
General Pensions Benefits	300,000,000	57,231,094	19%	52,253,364	10%
Consultancy	250,358,000	42,846,716	17%	32,435,692	32%
Purchase of fuel and lubricants	204,019,000	39,803,815	20%	45,657,615	-13%
sub total	7,390,130,193	1,673,785,131	23%	1,966,596,665	-15%
Total Expenditure	22,074,236,000	3,896,402,209	18%	4,089,019,243	-5%

Source:IFMIS

Annex 1: Budget Absorption by BE for End March 2021

BE	Jan-March 2020 Exp.	APPROVED BUDGET GLF 2020	Jan-March 2021 Exp.	% of Budget Absorbed
BE01 - Office of The President	129,456,200	627,443,812	113,138,460	18%
BE02 - National Assembly	32,365,856	246,406,737	26,829,923	11%
BE03 - Judiciary	30,161,894	181,771,775	32,205,768	18%
BE04 - Independent Electoral Commission	4,269,195	314,150,402	97,862,414	31%
BE05 - Public Service Commission	1,105,675	10,774,777	1,814,537	17%
BE06 - National Audit Office	11,526,663	128,200,228	14,091,378	11%
BE07 - Ministry of Defence	162,312,903	757,541,349	156,972,747	21%
BE08 - Ministry of Interior	250,467,744	1,037,282,618	270,976,822	26%
BE09 - Ministry of Tourism and Culture	7,230,779	37,809,589	4,257,199	11%
BE10 - Ministry of Foreign Affairs	232,030,403	923,311,478	141,760,869	15%
BE11 - Ministry of Justice	57,680,309	146,544,393	31,835,510	22%
BE12 - Ministry of Finance	245,766,691	1,013,197,461	251,833,710	25%
BE13 - Pensions and Gratuties	60,286,321	367,678,000	66,339,636	18%
BE14 - Ombudsman	4,499,337	21,882,944	3,306,755	15%
BE15 - Centralized Services	614,078,379	2,127,000,000	182,196,919	9%
BE16 - Ministry of Local Government and Lands	13,597,143	173,843,000	20,117,420	12%
BE17 - Ministry of Agriculture	78,440,461	402,753,336	53,777,029	13%
BE18 - Ministry of Works,Construction & Infrastructure	470,602,978	1,974,520,126	476,717,069	24%
BE19 - Ministry of Trade,Industry & Employment	15,822,261	101,236,036	14,813,233	15%
BE20 - Ministry of Basic and Secondary Education	750,044,660	2,811,691,288	699,483,195	25%
BE21 - Ministry of Health and Social Welfare	226,771,244	1,602,626,438	280,237,620	17%
BE22 - Ministry of Youth & Sports	14,533,341	117,679,522	24,441,493	21%
BE23 - Ministry of Enviroment,Climate Change & Nat. Resouces	19,443,029	218,866,796	38,827,280	18%
BE24 - Ministry of Comm,Info & Info Tech	4,739,549	80,588,977	3,791,452	5%
BE25 - Ministry of Fisheries, Water Res. & NA Matters	5,141,187	53,892,275	4,517,278	8%
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	54,753,947	274,159,669	33,970,953	12%
BE29 - Ministry of Petroleum & Energy	5,903,314	187,536,506	136,353,996	73%
BE31 - Ministry of Women, Children and Social Welfare	5,736,253	92,878,464	7,951,898	9%
BE 33-National Human Rights Commission	-	41,483,030	5,169,200	12%
BE50 - National Debt Service	580,251,527	5,999,484,701	700,885,900	12%

Grand Total	4,089,019,243	22,074,235,727	3,896,402,209	18%
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Annex 2: Salaries and Allowances by Budget Entity for March 2021 compared to End March 2020

BE	Basic Salaries (BS)	Column1	BS Variation	Allowances	Column2	Allowance Variation
	Jan-March 2021	Jan-March 2020		Jan-March 2021	Jan-March 2020	
BE01 - Office of The President	14,537,970	13,821,801	5%	13,655,813	13,370,743	2%
BE02 - National Assembly	5,578,814	5,597,595	0%	14,018,363	10,583,864	32%
BE03 - Judiciary	7,631,034	7,305,859	4%	19,729,362	15,761,330	25%
BE04 - Independent Electoral Commission	1,831,840	1,585,695	0%	2,043,984	1,983,500	
BE05 - Public Service Commission	591,750	411,337	44%	414,548	343,539	21%
BE06 - National Audit Office	5,059,494	3,595,220	41%	7,572,000	4,479,429	69%
BE07 - Ministry of Defence	54,210,648	53,341,175	2%	58,756,893	57,971,942	1%
BE08 - Ministry of Interior	94,752,865	93,458,427	1%	97,462,044	65,948,416	48%
BE09 - Ministry of Tourism and Culture	495,278	519,801	-5%	389,682	353,631	10%
BE10 - Ministry of Foreign Affairs	21,003,793	30,907,829	-32%	17,012,047	21,186,030	-20%
BE11 - Attorney General's Chambers & Ministry of Justice	2,053,422	1,864,836	10%	6,517,094	5,015,473	30%
BE12 - Ministry of Finance	4,951,421	5,044,309	-2%	5,539,396	6,526,438	-15%
BE14 - Ombudsman	1,930,473	1,885,570	2%	1,072,964	2,213,767	-52%
BE16 - Ministry of Local Government and Lands	6,371,976	7,488,201	-15%	4,147,885	3,590,357	16%
BE17 - Ministry of Agriculture	11,913,814	11,107,993	7%	8,324,654	7,669,898	9%
BE18 - Ministry of Works, Construction & Infrastructure	1,493,802	1,493,131	0%	1,039,679	1,000,084	4%
BE19 - Ministry of Trade, Industry & Employment	1,753,463	1,626,963	8%	1,350,184	1,193,807	13%
BE20 - Ministry of Basic and Secondary Education	228,784,227	204,033,118	12%	188,875,441	159,595,896	18%
BE21 - Ministry of Health and Social Welfare	38,599,291	34,092,095	13%	38,314,373	33,199,733	15%
BE22 - Ministry of Youth & Sports	868,006	865,048	0%	565,000	503,508	12%
BE23 - Ministry of Environment, Climate Change & Nat. Resources	5,465,535	5,373,699	2%	3,865,717	3,987,633	-3%
BE24 - Ministry of Comm, Info & Info Tech	1,335,482	1,180,979	13%	949,202	994,471	-5%
BE25 - Ministry of Fisheries, Water Res. & NA Matters	1,551,376	1,357,586	14%	1,115,722	978,216	14%
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	983,931	1,012,081	-3%	740,790	744,753	-1%
BE29 - Ministry of Petroleum & Energy	1,280,323	1,243,888	3%	984,070	917,760	7%
BE31 - Ministry of Women, Children and Social Welfare	1,604,035		0%	1,202,860		
BE 33-National Human Rights Commission	1,008,716	-	0%	3,604,300		
Total	517,642,778	325,890,156	59%	499,264,065	270,158,536	85%

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

BE	Basic Salaries (BS)			Allowances		
	Approved Budget	Jan-March 2021	% of Budget Spent	Approved Budget	Jan-March 2021	% of Budget Spent
BE01 - Office of The President	63,591,723	14,537,970	23%	56,797,563	13,655,813	24%
BE02 - National Assembly	22,857,162	5,578,814	24%	47,149,575	14,018,363	30%
BE03 - Judiciary	31,393,626	7,631,034	24%	66,478,149	19,729,362	30%
BE04 - Independent Electoral Commission	6,501,907	1,831,840	28%	8,120,700	2,043,984	25%
BE05 - Public Service Commission	1,793,284	591,750	33%	1,481,493	414,548	28%
BE06 - National Audit Office	26,903,260	5,059,494	19%	53,152,000	7,572,000	14%
BE07 - Ministry of Defence	242,072,576	54,210,648	22%	263,201,293	58,756,893	22%
BE08 - Ministry of Interior	408,534,538	94,752,865	23%	716,254,468	97,462,044	14%
BE09 - Ministry of Tourism and Culture	2,193,556	495,278	23%	1,616,033	389,682	24%
BE10 - Ministry of Foreign Affairs	153,089,824	21,003,793	14%	342,406,084	17,012,047	5%
BE11 - Attorney General's Chambers & Ministry of Justice	10,671,394	2,053,422	19%	22,529,019	6,517,094	29%
BE12 - Ministry of Finance	23,604,456	4,951,421	21%	90,789,025	5,539,396	6%
BE14 - Ombudsman	4,429,609	1,930,473	44%	3,681,271	1,072,964	29%
BE16 - Ministry of Local Government and Lands	44,976,096	6,371,976	14%	23,874,904	4,147,885	17%
BE17 - Ministry of Agriculture	47,062,838	11,913,814	25%	32,893,458	8,324,654	25%
BE18 - Ministry of Works, Construction & Infrastructure	6,906,229	1,493,802	22%	5,113,164	1,039,679	20%
BE19 - Ministry of Trade, Industry & Employment	7,101,268	1,753,463	25%	5,484,768	1,350,184	25%
BE20 - Ministry of Basic and Secondary Education	915,642,100	228,784,227	25%	656,574,824	188,875,441	29%
BE21 - Ministry of Health and Social Welfare	150,274,500	38,599,291	26%	169,901,531	38,314,373	23%
BE22 - Ministry of Youth & Sports	3,589,339	868,006	24%	2,190,183	565,000	26%
BE23 - Ministry of Environment, Climate Change & Nat. Resources	23,103,243	5,465,535	24%	16,283,553	3,865,717	24%
BE24 - Ministry of Comm, Info & Info Tech	5,110,834	1,335,482	26%	3,951,643	949,202	24%
BE25 - Ministry of Fisheries, Water Res. & NA Matters	5,867,453	1,551,376	26%	4,374,822	1,115,722	26%
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	6,266,656	983,931	16%	4,143,013	740,790	18%
BE29 - Ministry of Petroleum & Energy	5,212,204	1,280,323	25%	3,628,446	984,070	27%
BE31 - Ministry of Women, Children and Social Welfare	12,230,174	1,604,035	13%	9,171,609	1,202,860	13%
BE 33-National Human Rights Commission	5,235,300	1,008,716	19%	19,438,800	3,604,300	19%
Total	2,236,215,149	517,642,778	23%	2,630,681,391	499,264,065	19%

Source: IFMIS

Annex 4: Subvention by Budget Entity for End March 2021 compared to End February 2020

BE	2021	2020	Variation
BE01 OP	35,906,242	25,025,910	43%
BE07 MOD	750,000	750,000	0%
BE08 MOI	37,538,691	27,000,000	39%
BE09 MOTC	3,200,000	5,125,000	-38%
BE11 MOJ	20,157,500	43,281,184	0%
BE12 MoFEA	177,940,863	166,926,075	7%
BE15 CENTRALIZED SERVICES	-	455,256,379	0%
BE17 MOA	9,989,989	8,235,000	21%
BE18 MOTWI	7,399,100	6,050,000	0%
BE19 MOTRIE	8,999,900	10,050,000	0%
BE20 MOBSE	134,086,961	135,716,364	-1%
BE21 MOHSW	163,011,575	123,544,291	32%
BE22 MOYS	16,055,921	6,650,850	0%
BE23 MECCNAR	6,733,333	6,180,700	0%
BE27 MOHERST	18,991,998	21,480,800	-12%
Total Subventions	640,762,072	1,041,272,554	-38%

Source: IFMIS

Annex 5: Subvention by Budget Entity for End March 2021 compared to Approved budget

BE	Approved Budget	Jan-March 2021 exp.	% OF BUDGET ABSORBED	Jan-March 2020 exp.
BE01 OP	146,914,026	35,906,242	24%	25,025,910
BE07 MOD	2,000,000	750,000	38%	750,000
BE08 MOI	111,200,000	37,538,691	34%	27,000,000
BE09 MOTC	20,400,000	3,200,000	16%	5,125,000
BE11 MOJ	66,858,766	20,157,500	30%	43,281,184
BE12 MoFEA	699,854,800	177,940,863	25%	166,926,075
BE15 CENTRALIZED SERVICES	780,000,000	-	0%	455,256,379
BE 16 MoLRG	16,000,000	-	0%	-
BE17 MOA	53,356,940	9,989,989	19%	8,235,000
BE18 MOTWI	39,623,449	7,399,100	19%	6,050,000
BE19 MOTRIE	29,916,440	8,999,900	30%	10,050,000
BE20 MOBSE	594,070,837	134,086,961	23%	135,716,364
BE21 MOHSW	627,508,935	163,011,575	26%	123,544,291
BE22 MOYS	73,200,000	16,055,921	22%	6,650,850
BE23 MECCNAR	27,400,000	6,733,333	25%	6,180,700
BE24 MOICI	12,000,000	-	0%	
BE27 MOHERST	96,280,000	18,991,998	20%	21,480,800
Total Subventions	3,396,584,193	640,762,072	19%	1,041,272,554

Source: IFMIS