



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

JANUARY-JUNE 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 June 2020. It also aims to inform Senior Management about 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 June 2020 amounted to **D7.8 billion**, which represents an increase of 11% compared to the same period last year, as indicated in Table 1.

Table 1: Composition of Central Government Expenditure for June 2020

Budget Class	Jan-June 2020 Expenditure	% of Total Expenditure	Jan-June 2019 Exp.	% of Total Expenditure	Y-o-Y Growth
Personnel Emoluments	1,996,386,457	26%	1,994,090,487	28%	0.1%
Other Recurrent	2,539,042,390	32%	1,829,804,433	26%	39%
Subventions to Public Corporations	1,611,621,198	21%	1,034,884,380	15%	56%
Debt Service	906,181,610	12%	1,899,827,453	27%	-52%
Development	761,607,723	10%	285,770,343	4%	167%
Total Expenditure	7,814,839,378	100%	7,044,377,096	100%	11%

Source: IFMIS

Personnel Emolument (PE) and Other Recurrent (OC) collectively consumed 58 percent of total expenditure. PE has slightly increased from D1.994 billion in June 2019 to D1.996 billion in June 2020, representing a yearly growth of 0.1 percent.

In comparison to last year, Debt Service decreased by 52 percent from D1.8 billion to D906 million, whilst expenditure on Capital Development has increased by 167% relative to last year. Overall, Capital Development represents about 10 percent of the total GLF expenditure as of end June 2020.

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

Budget Class	Approved Budget	Jan-June 2020 Exp.	% of Approved Budget Spent
Personnel Emoluments	4,468,902,000	1,996,386,457	45%
Other Recurrent	5,505,863,207	2,539,042,390	46%
Subventions to Public Corporations	3,140,653,000	1,611,621,198	51%
Debt Service	7,731,394,580	906,181,610	12%
Capital Development	1,787,107,000	761,607,723	43%
Total Expenditure	21,285,596,894	7,814,839,378	37%

Source: IFMIS

Table 2 above compares the different budget classes against the 2020 approved budget, highlighting the absorption capacity by budget class. Subventions to Public Corporations is the highest spending budget class with 51 percent of its budget consumed as at end June 2020. Debt Service remains the lowest absorbing budget class with 12% of its approved budget spent as at end June.

The different budget classes have collectively consumed 37% percent of the approved budget as at end June 2020.

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

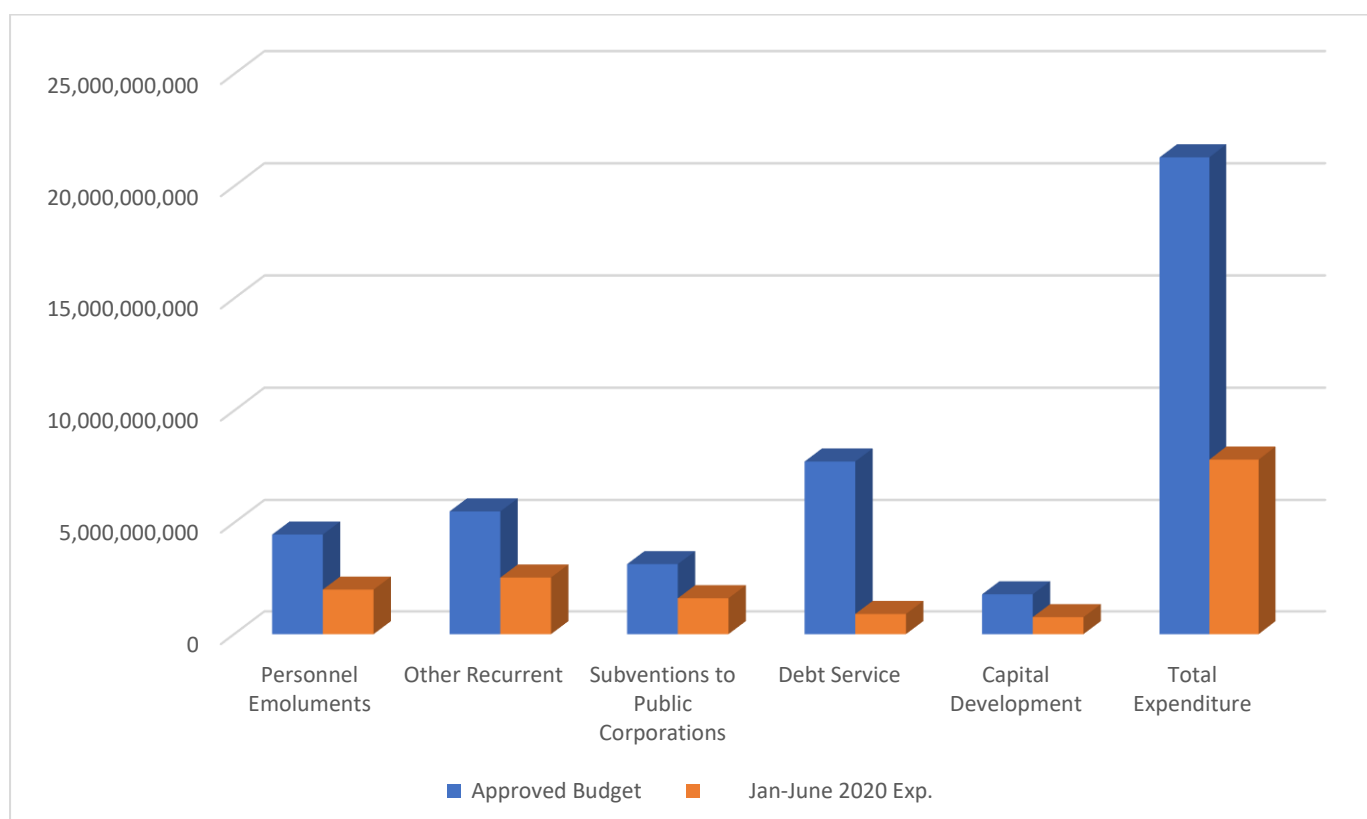


Table 3: Composition of Central Government Expenditure for End June 2020

Personnel Emoluments	Jan-June 2020 Exp.	% of Total PE	Jan-June 2019 Exp.	% of Total PE2	Y-o-Y Growth
Basic Salary	975,658,409	49%	969,066,437	49%	0.7%
Allowances	858,326,586	43%	886,219,328	44%	-3%
ECA	156,721,243	8%	130,742,521	7%	20%
Social Security Contributions	5,680,219	0%	8,062,201	0%	-30%
Total PE	1,996,386,457	100%	1,994,090,487	100%	0.1%

Personnel Emolument has slightly increased from D1.994 billion to D1.996 billion. Basic Salary constitutes 49 percent of total PE, which registered a growth of 0.7 percent, slightly increasing from D969 million in 2019 to D975 million in 2020. Allowance has decreased by 3 percent as compared to the same period last year, from D886 million to D858 million.

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

Personnel Emoluments	Approved Budget 2020	Jan-June 2020 Exp.	% of Approved Budget Spent
Basic Salary	2,223,355,000	975,658,409	44%
Contingency Payroll	10,000,000	0	0%
Allowances	1,915,913,000	858,326,586	45%
ECA	282,734,000	156,721,243	55%
Social Security Contributions	13,874,000	5,680,219	41%
Total PE	4,468,902,000	1,996,386,457	45%

Source: IFMIS

The table above shows the approved budget for PE as compared to June 2020 expenditure. Expenditure on Basic Salary and Allowance reached almost 50% of its approved budgets as of end June.

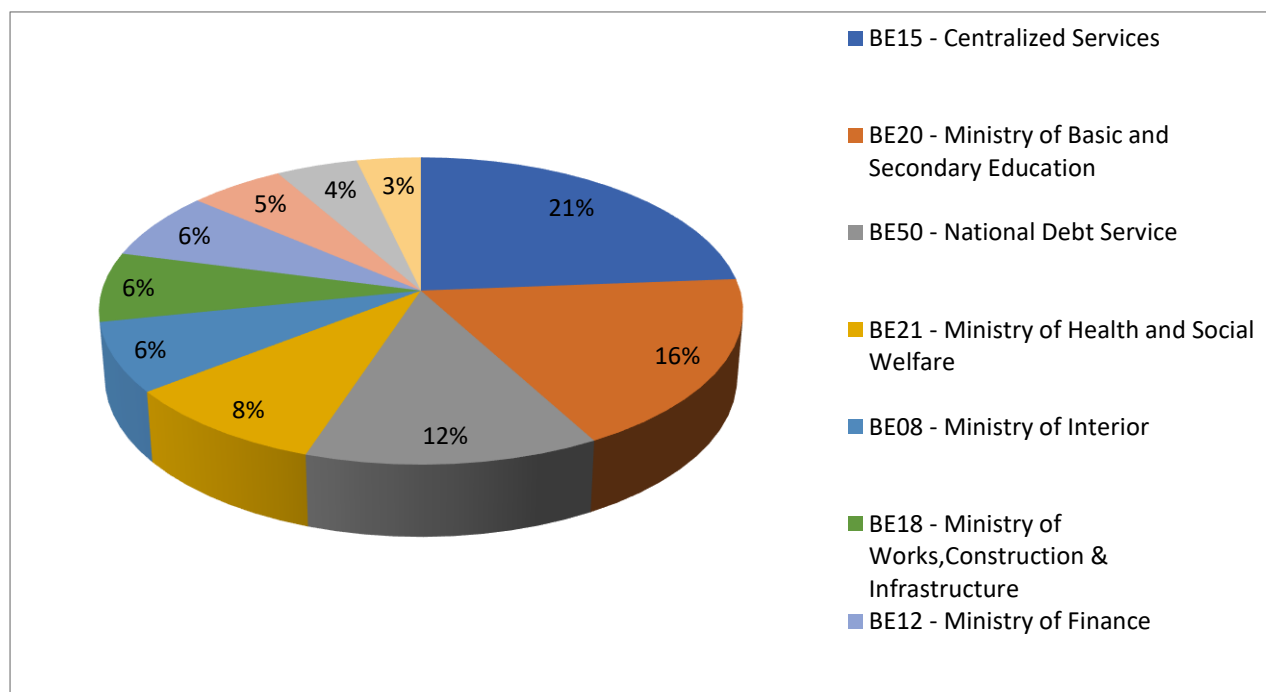
I. TOP TEN SPENDING BUDGET ENTITIES (BEs)

The top ten highest spending Budget Entities collectively consumed 70 percent of total expenditure as of end June 2020. Centralized services and MOBSE topped the list, consuming 21 and 16 percent respectively.

Table 4: Top Ten Budget Entities (BEs) as at end June 2020

Budget Entity	Jan - June 2020 Outturn	% of Total Expenditure 2020	Jan - June 2019 Outturn
BE15 - Centralized Services	1,647,799,202	21.09%	459,110,930
BE20 - Ministry of Basic and Secondary Education	1,266,940,331	16.21%	1,124,152,834
BE50 - National Debt Service	906,181,610	11.60%	1,899,827,453
BE21 - Ministry of Health	646,998,984	8.28%	518,114,757
BE08 - Ministry of Interior	507,341,257	6.49%	468,743,834
BE18 - Ministry of Works, Construction & Infrastructure	505,221,007	6.49%	86,033,360
BE12 - Ministry of Finance	495,680,745	6.34%	462,453,104
BE10 - Ministry of Foreign Affairs	377,334,399	4.83%	396,539,645
BE07 - Ministry of Defence	324,298,293	4.15%	344,518,529
BE01 - Office of The President	253,647,958	3.25%	282,497,652
Sub Total	6,931,443,786	88.70%	6,041,992,098
Total Expenditure	7,814,839,378	100.00%	7,044,377,096

Chart 2: Top Spending Budget Entities as at End June 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 of end June 2020. The COVID- 19 activities and Settlement of Confirmed debt both absorbed 76 percent of their budget for the year.

Table 5: Top ten budget spending lines for end June 2020

Line Item	Approved Budget for 2020	Jan-June 2020 Exp.	% of Budget line spent 2020	Jan-June 2019 Exp.	Y-o-Y Growth (%)
Subvention	3,140,653,000	1,611,621,198	51%	1,034,884,380	56%
COVID-19 Activities	1,345,065,353	1,018,065,353	76%	0	0%
Roads and bridges	435,895,000	440,593,200	101%	0	0%
Settlement of Confirmed Debts	300,000,000	227,478,771	76%	424,008,050	-46%
Operating Cost	500,288,545	200,728,016	40%	100,610,439	100%
Rents and Rates	257,616,000	135,255,444	53%	61,955,866	118%
Food and Food services	232,514,000	126,556,344	54%	64,972,976	95%
General Pensions Benefits	300,000,000	111,000,000	37%	103,588,686	7%
School Improvement Grant	236,842,000	107,938,258	46%	107,213,346	1%
Travel expense	275,000,000	97,193,140	35%	132,591,943	-27%
Total	7,023,873,898	4,076,429,724	58%	2,029,825,686	101%
Total Expenditure	21,285,596,894	7,814,839,378	37%	3,955,323,529	98%

Source:IFMIS

ANNEX
Annex 1: Budget Absorption by BE for End June 2020

BE	APPROVED BUDGET GLF 2020	Jan - June 2020 Expenditure	Jan - June 2020 Expenditure	% of Budget Absorbed
BE01 - Office of The President	691,263,469	253,647,958	282,497,652	37%
BE02 - National Assembly	196,449,726	63,187,980	46,140,829	32%
BE03 - Judiciary	170,000,000	66,580,454	47,771,902	39%
BE04 - Independent Electoral Commission	52,000,000	8,698,984	6,626,466	17%
BE05 - Public Service Commission	9,219,777	2,396,648	3,521,001	26%
BE06 - National Audit Office	112,000,001	26,500,747	28,495,006	24%
BE07 - Ministry of Defence	762,102,551	324,298,293	344,518,529	43%
BE08 - Ministry of Interior	1,027,132,638	507,341,257	468,743,834	49%
BE09 - Ministry of Tourism and Culture	40,957,449	13,461,974	16,926,869	33%
BE10 - Ministry of Foreign Affairs	1,005,827,877	377,334,399	396,539,645	38%
BE11 - Ministry of Justice	297,400,096	95,454,058	169,887,394	32%
BE12 - Ministry of Finance	978,536,040	495,680,745	462,453,104	51%
BE13 - Pensions and Gratuties	375,678,000	136,452,105	131,484,209	36%
BE14 - Ombudsman	20,450,037	12,206,846	8,907,022	60%
BE15 - Centralized Services	1,450,000,000	1,647,799,202	459,110,930	114%
BE16 - Ministry of Local Government and Lands	154,198,719	38,823,551	36,414,434	25%
BE17 - Ministry of Agriculture	488,263,515	148,434,653	174,856,297	30%
BE18 - Ministry of Works,Construction & Infrastructure	651,986,491	505,221,007	86,033,360	77%
BE19 - Ministry of Trade,Industry & Employment	106,554,171	34,289,862	37,710,311	32%
BE20 - Ministry of Basic and Secondary Education	2,610,674,224	1,266,940,331	1,124,152,834	49%
BE21 - Ministry of Health	1,516,933,089	646,998,984	518,114,757	43%
BE22 - Ministry of Youth & Sports	113,397,960	25,740,941	36,808,918	23%
BE23 - Ministry of Enviroment,Climate Change & Nat. Resouces	226,646,307	38,735,786	82,268,527	17%
BE24 - Ministry of Comm,Info & Info Tech	51,855,464	15,699,562	7,463,137	30%
BE25 - Ministry of Fisheries, Water Res. & NA Matters	48,880,501	11,490,973	19,302,122	24%
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	260,016,066	115,170,554	122,190,303	44%
BE29 - Ministry of Petroleum & Energy	62,209,830	20,475,067	13,775,637	33%
BE31 - Ministry of Women, Children and Social Welfare	73,568,316	9,594,844	11,834,614	13%
BE50 - National Debt Service	7,731,394,580	906,181,610	1,899,827,453	12%

Grand Total	21,285,596,894	7,814,839,378	7,044,377,096	37%
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Annex 2: Salaries and Allowances by Budget Entity for June 2020 compared to End June 2019

BE	Basic Salaries		BS Variation	Allowances		Allowance Variation
	Jan - June 2020	Jan - June 2019		Jan-June 2020	Jan-June 2019	
BE01 - Office of The President	28,275,547	27,555,015	3%	27,170,219	21,699,044	25%
BE02 - National Assembly	10,931,263	10,468,769	4%	20,050,614	18,788,431	7%
BE03 - Judiciary	14,852,435	12,656,641	17%	31,522,113	29,154,418	8%
BE04 - Independent Electoral Commission	2,602,695	2,720,000	-4%	3,252,500	2,367,016	37%
BE05 - Public Service Commission	790,403	818,548	-3%	692,649	578,220	20%
BE06 - National Audit Office	7,100,697	4,009,730	77%	8,921,429	4,898,150	82%
BE07 - Ministry of Defence	107,076,567	109,315,553	-2%	122,940,874	138,680,430	-11%
BE08 - Ministry of Interior	188,284,530	187,758,769	0%	157,538,559	145,915,730	8%
BE09 - Ministry of Tourism and Culture	1,038,314	1,133,329	-8%	752,435	769,708	-2%
BE10 - Ministry of Foreign Affairs	64,305,108	84,362,870	-24%	28,044,257	97,816,556	-71%
BE11 - Attorney General's Chambers & Ministry of Justice	4,242,873	5,879,459	-28%	11,343,329	4,262,506	166%
BE12 - Ministry of Finance	10,336,829	9,713,049	6%	13,258,923	10,538,559	26%
BE14 - Ombudsman	3,888,073	2,408,277	61%	5,018,773	4,053,004	24%
BE16 - Ministry of Local Government and Lands	15,125,506	15,132,338	0%	7,534,695	7,002,546	8%
BE17 - Ministry of Agriculture	22,433,393	22,489,054	0%	15,549,456	14,468,091	7%
BE18 - Ministry of Works, Construction & Infrastructure	3,050,828	3,099,044	-2%	2,312,693	2,222,691	4%
BE19 - Ministry of Trade, Industry & Employment	3,424,272	3,193,946	7%	2,677,839	2,172,478	23%
BE20 - Ministry of Basic and Secondary Education	396,981,593	378,277,939	5%	317,895,332	282,320,643	13%
BE21 - Ministry of Health	67,988,756	67,362,366	1%	65,450,317	82,165,693	-20%
BE22 - Ministry of Youth & Sports	1,674,753	1,771,085	-5%	1,058,143	1,030,661	3%
BE23 - Ministry of Environment, Climate Change & Nat. Resources	11,024,634	8,633,891	28%	7,785,436	9,004,493	-14%
BE24 - Ministry of Comm, Info & Info Tech	2,403,285	2,072,145	16%	1,918,091	1,381,812	39%
BE25 - Ministry of Fisheries, Water Res. & NA Matters	2,782,733	2,692,205	3%	2,109,964	1,838,403	15%
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	2,031,880	3,121,105	-35%	1,329,127	1,302,708	2%
BE29 - Ministry of Petroleum & Energy	2,490,430	2,421,310	3%	1,826,511	1,787,336	2%
BE31 - Ministry of Women, Children and Social Welfare	521,010			372,311		
Total	975,658,409	969,066,437	1%	858,326,586	886,219,328	-3%

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

BE	Basic Salaries			Allowances		
	Approved Budget	Jan-June 2020	% of Budget Spent	Approved Budget	Jan-June 2020	% of Budget Spent
BE01 - Office of The President	56,390,349	28,275,547	50%	47,878,434	27,170,219	57%
BE02 - National Assembly	24,499,237	10,931,263	45%	46,700,489	20,050,614	43%
BE03 - Judiciary	31,072,507	14,852,435	48%	55,905,185	31,522,113	56%
BE04 - Independent Electoral Commission	7,901,431	2,602,695	33%	7,496,904	3,252,500	43%
BE05 - Public Service Commission	1,789,126	790,403	44%	1,385,651	692,649	50%
BE06 - National Audit Office	22,905,755	7,100,697	31%	31,115,246	8,921,429	29%
BE07 - Ministry of Defence	239,666,466	107,076,567	45%	298,184,966	122,940,874	41%
BE08 - Ministry of Interior	406,649,799	188,284,530	46%	312,182,355	157,538,559	50%
BE09 - Ministry of Tourism and Culture	2,089,010	1,038,314	50%	1,448,439	752,435	52%
BE10 - Ministry of Foreign Affairs	158,334,549	64,305,108	41%	156,392,933	28,044,257	18%
BE11 - Attorney General's Chambers & Ministry of Justice	12,571,957	4,242,873	34%	14,304,139	11,343,329	79%
BE12 - Ministry of Finance	24,700,000	10,336,829	42%	27,800,000	13,258,923	48%
BE14 - Ombudsman	7,348,500	3,888,073	53%	6,601,537	5,018,773	76%
BE16 - Ministry of Local Government and Lands	45,564,974	15,125,506	33%	22,012,744	7,534,695	34%
BE17 - Ministry of Agriculture	48,801,439	22,433,393	46%	31,509,576	15,549,456	49%
BE18 - Ministry of Works, Construction & Infrastructure	6,577,361	3,050,828	46%	4,869,680	2,312,693	47%
BE19 - Ministry of Trade, Industry & Employment	6,793,006	3,424,272	50%	4,626,165	2,677,839	58%
BE20 - Ministry of Basic and Secondary Education	907,800,000	396,981,593	44%	642,500,000	317,895,332	49%
BE21 - Ministry of Health	148,000,000	67,988,756	46%	159,000,000	65,450,317	41%
BE22 - Ministry of Youth & Sports	3,783,150	1,674,753	44%	2,328,810	1,058,143	45%
BE23 - Ministry of Environment, Climate Change & Nat. Resources	19,505,847	11,024,634	57%	18,377,799	7,785,436	42%
BE24 - Ministry of Comm, Info & Info Tech	5,083,337	2,403,285	47%	3,647,077	1,918,091	53%
BE25 - Ministry of Fisheries, Water Res. & NA Matters	5,767,661	2,782,733	48%	3,937,840	2,109,964	54%
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	6,050,887	2,031,880	34%	3,990,179	1,329,127	33%
BE29 - Ministry of Petroleum & Energy	5,210,513	2,490,430	48%	3,883,195	1,826,511	47%
BE31 - Ministry of Women, Children and Social Welfare	11,647,786	521,010	4%	7,639,628	372,311	5%
Total	2,216,504,647	975,658,409	44%	1,915,718,971	858,326,586	45%

Source: IFMIS

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

BE	2020	2019	Variation
BE01 OP	50,199,784	48,315,462	4%
BE07 MOD	1,250,000	1,250,000	0%
BE08 MOI	54,500,000	57,112,592	-5%
BE09 MOTC	9,375,000	10,500,000	-11%
BE11 MOJ	68,113,065	9,282,499	634%
BE12 MoFEA	326,060,695	292,100,000	12%
BE15 CENTRALIZED SERVICES	455,256,379	0.00	0%
BE17 MOA	16,335,000	23,615,336	-31%
BE18 MOTWI	13,700,000	24,357,210	-44%
BE19 MOTRIE	19,050,000	21,362,169	-11%
BE20 MOBSE	261,715,884	227,823,961	15%
BE21 MOHSW	269,828,785	245,977,177	10%
BE22 MOYS	12,475,106	18,492,973	-33%
BE23 MECCNAR	12,680,700	12,000,000	6%
BE27 MOHERST	41,080,800	42,695,000	-4%
Total Subventions	1,611,621,198	1,034,884,380	56%

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

BE	Approved Budget	Jan-June 2020 exp.	% OF BUDGET ABSORBED	Jan-June 2019 exp.
BE01 OP	148,032,729	50,199,784	34%	48,315,462
BE07 MOD	3,000,000	1,250,000	42%	1,250,000
BE08 MOI	116,100,000	54,500,000	47%	57,112,592
BE09 MOTC	22,500,000	9,375,000	42%	10,500,000
BE11 MOJ	238,109,000	68,113,065	29%	9,282,499
BE12 MoFEA	680,000,000	326,060,695	48%	292,100,000
BE15 CENTRALIZED SERVICES	500,000,000	455,256,379	91%	0
BE17 MOA	84,379,000	16,335,000	19%	23,615,336
BE18 MOTWI	42,644,600	13,700,000	32%	24,357,210
BE19 MOTRIE	55,818,481	19,050,000	34%	21,362,169
BE20 MOBSE	345,899,703	261,715,884	76%	227,823,961
BE21 MOHSW	563,881,088	269,828,785	48%	245,977,177
BE22 MOYS	61,049,490	12,475,106	20%	18,492,973
BE23 MECCNAR	24,740,000	12,680,700	51%	12,000,000
BE27 MOHERST	104,000,000	41,080,800	40%	42,695,000
Total Subventions	2,990,154,091	1,611,621,197	54%	1,034,884,380

Source: IFMIS