



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

**JANUARY-DECEMBER 2020
EXPENDITURE BRIEF**

PREPARED BY THE DIRECTORATE OF BUDGET

Table of Content

I. INTRODUCTION	3
II. TOTAL GOVERNMENT EXPENDITURE.....	3
III. TOP TEN SPENDING BUDGET ENTITIES (BEs).....	5
IV. TOP TEN SPENDING BUDGET LINES	7

INTRODUCTION

This brief presents an analysis of central government expenditure from January to end December 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 December 2020 amounted to **D19.66 billion**, which represents an increase of 30 percent as compared to the same period last year.

Table 1: Composition of Central Government Expenditure for December 2020

Budget Class	Jan-December 2020 Expenditure	% of Total Expenditure	Jan-December 2019 Exp.	% of Total Expenditure	Y-o-Y Growth
Personnel Emoluments	4,073,272,732	21%	3,957,007,471	26%	3%
Other Recurrent	5,745,127,952	29%	4,213,028,807	28%	36%
Subventions to Public Corporations	3,400,714,372	17%	2,188,422,553	14%	55%
Debt Service	4,216,170,790	21%	3,983,967,770	26%	6%
Capital Development	2,226,675,839	11%	786,757,657	5%	183%
Total Expenditure	19,661,961,686	100%	15,129,184,260	100%	30%

Source: IFMIS

Personnel Emolument (PE) and Other Recurrent (OC) collectively consumed 50 percent of total expenditure. Meanwhile, PE has increased from D3.96 billion in December 2019 to D4.07 billion in December 2020, representing a growth of 3 percent.

In comparison to last year, Debt Service increased by 6 percent, from D3.98 billion to D4.22 billion, whilst expenditure on Capital Development has increased by 183 percent relative to last year, largely attributed to the Banjul Rehabilitation Project and the construction of the Rural and Urban Road as approved on the Supplementary Appropriation Bill (SAP). Overall, Capital Development represents about 11 percent of the total GLF expenditure as of end December 2020.

Table 2: Composition of Central Government Expenditure for December 2020 compared to Revised budget

Budget Class	Approved Budget	Revised Budget	Jan-December 2020 Exp.	% of Revised Budget Spent
Personnel Emoluments	4,468,902,000	4,468,902,000	4,073,272,732	91%
Other Recurrent	4,846,940,314	5,715,587,254	5,745,127,952	101%
Subventions to Public Corporations	3,140,654,000	4,038,135,210	3,400,714,372	84%
Debt Service	7,731,394,580	7,955,938,398	4,216,170,790	53%
Capital Development	1,097,706,000	1,952,034,123	2,226,675,839	114%
Total Expenditure	21,285,596,894	24,130,596,894	19,661,961,686	81%

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 absorbing budget class with 114 percent of its budget consumed as at end December 2020. Meanwhile, Debt Service remains the lowest absorbing budget class with only 53 percent of its revised budget spent as of end December 2020.

The different budget classes have collectively consumed 81 percent of the revised budget as at end December 2020.

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

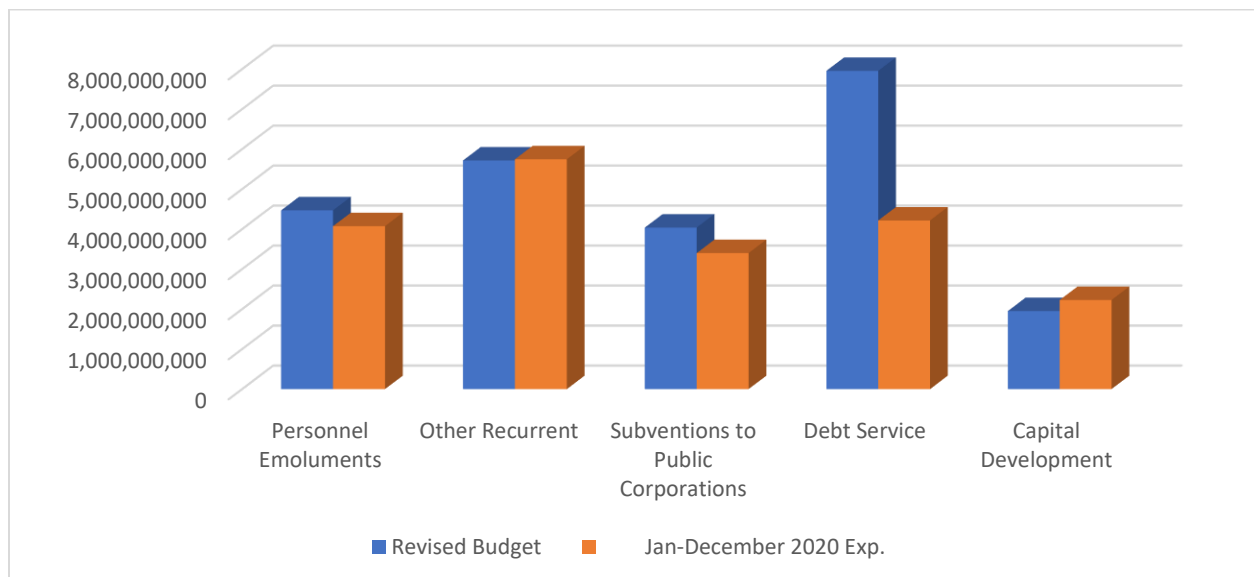


Table 3: Composition of Central Government Expenditure for End December 2020

Personnel Emoluments	Jan-December 2020 Exp.	% of Total PE	Jan-December 2019 Exp.	% of Total PE	Y-o-Y Growth
Basic Salary	1,999,993,613	49%	1,942,480,313	49%	3.0%
Allowances	1,756,591,749	43%	1,739,628,762	44%	1%
ECA	305,187,558	7%	258,150,631	7%	18%
Civil Service Staff Loan			5,000,000.00	0.1%	-100%
Social Security Contributions	11,499,813	0.3%	11,747,766	0.3%	-2%
Total PE	4,073,272,732	100%	3,957,007,471	100%	3%

Personnel Emolument increased by 3 percent relative to last year. Basic Salary constitutes 49 percent of total PE, which registered a growth of 3 percent, increasing from D1.94 billion in 2019 to D1.99 billion in 2020. Allowances have also increased by 1 percent as compared to the same period last year, from D1.74 billion to 1.76 billion.

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

Personnel Emoluments	Approved Budget 2020	Jan-December Exp.	% of Approved Budget Spent
Basic Salary	2,223,355,000	1,999,993,613	90%
Contingency Payroll	10,000,000	0	0%
Allowances	1,915,913,000	1,756,591,749	92%
ECA	282,734,000	305,187,558	108%
Social Security Contributions	13,874,000	11,499,813	83%
Total PE	4,468,902,000	4,073,272,732	91%

Source: IFMIS

The table above highlights the PE budget as compared to December 2020 PE expenditure. Basic Salary and Allowance have consumed 90 and 92 percent of their budgets respectively during the period under review

I. TOP TEN SPENDING BUDGET ENTITIES (BEs)

Ministry of Health and Centralized Services are amongst the highest absorbing Budget Entities consuming 128 and 109 percent of their respective budgets.

The Ministry of Health's expenditure increased by 113 percent from December 2019 to December

2020, largely attributed to Government's response towards the Covid-19 pandemic. As for Centralized services, it has registered an increase of 176 percent, from D888 million in December 2019 to D2.4 billion in 2020, mainly due to the humanitarian food relief package distributed across the country.

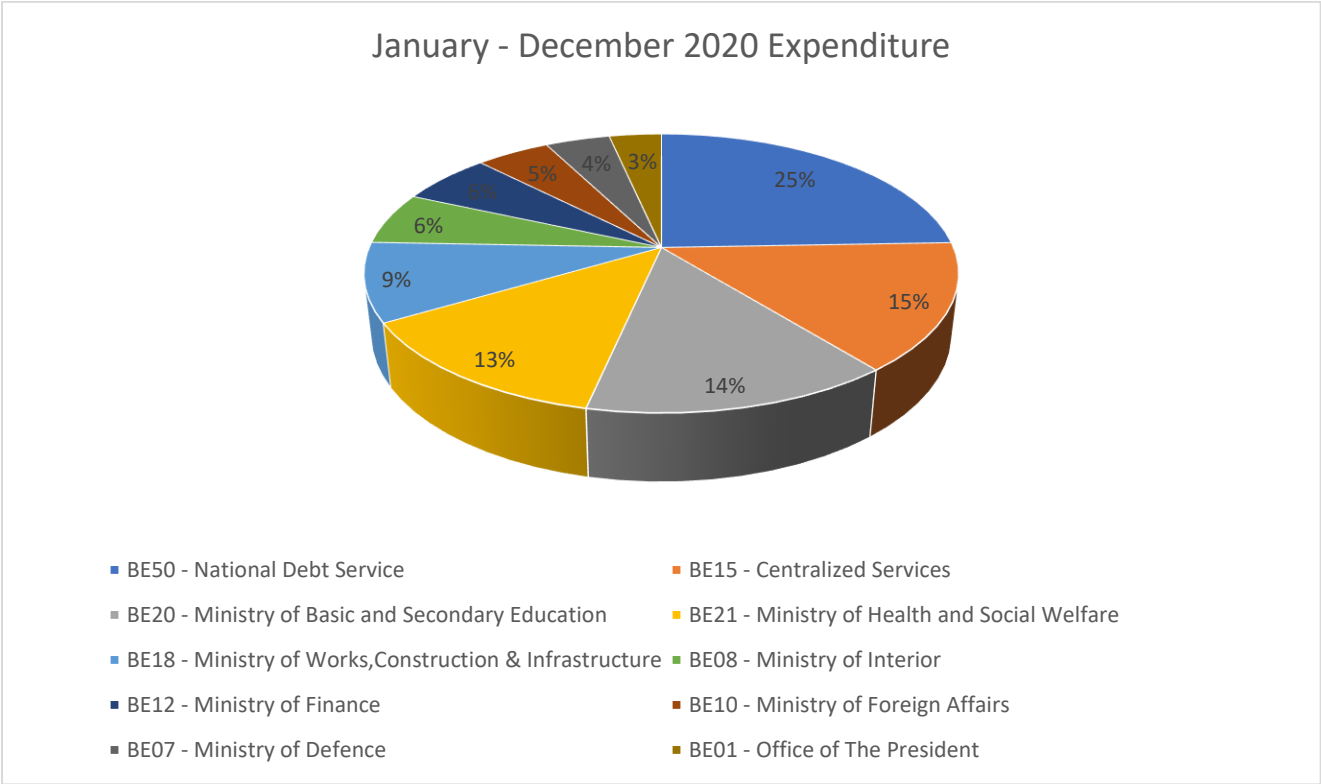
Meanwhile, the Ministry of Work's expenditure increased by 722 percent compared to last year, from D191 million to D1.57 billion, mainly due to the implementation of the Banjul Rehabilitation Project and the construction of Rural and Urban roads.

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

BE	Jan - December 2020 Expenditure	% of Budget Absorbed	Jan - December 2019 Expenditure	Variance
BE50 - National Debt Service	4,216,170,790.13	53%	3,983,967,770	6%
BE15 - Centralized Services	2,550,960,591.07	109%	1,080,430,150	136%
BE20 - Ministry of Basic and Secondary Education	2,448,928,386.66	94%	2,255,224,711	9%
BE21 - Ministry of Health and Social Welfare	2,263,477,853.80	128%	1,063,801,206	113%
BE18 - Ministry of Works, Construction & Infrastructure	1,573,487,707.37	100%	191,388,093	722%
BE08 - Ministry of Interior	1,046,522,711.48	102%	1,022,172,271	2%
BE12 - Ministry of Finance	1,029,623,080.62	104%	971,165,485	6%
BE10 - Ministry of Foreign Affairs	826,638,362.32	78%	922,518,811	-10%
BE07 - Ministry of Defence	722,394,654.62	95%	722,292,204	0%
BE01 - Office of The President	585,068,339.34	85%	665,283,606	-12%

Source: IFMIS

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



II. TOP TEN SPENDING BUDGET LINE

Settlement of Confirmed Debts registered the highest absorbing line item with 128 percent of its budget spent. Rents & Rates, and Food and Food Services have also consumed 102 percent of their budgets as of end December 2020.

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

Line Item	Approved Budget for 2020	Revised Budget for 2021	Jan-December 2020 Exp.	% of Budget line spent 2020	Jan-December 2019 Exp.	Y-o-Y Growth (%)
Subvention	3,140,653,000	4,468,902,000	3,400,714,372	76%	2,188,422,553	55%
COVID-19 Activities	1,345,065,353	1,838,712,293	1,615,064,092	88%	0	0%
Roads and bridges	435,895,000	1,249,895,000	1,304,507,333	104%	0	0%
Settlement of Confirmed Debts	300,000,000	468,000,000	598,321,588	128%	680,522,253	-12%
Operating Cost	500,288,545	500,288,545	408,253,608	82%	209,668,406	95%
Rents and Rates	257,616,000	257,616,000	263,995,379	102%	231,959,398	14%
Food and Food services	232,514,000	232,514,000	238,052,639	102%	142,505,260	67%
Electricity, Water & Sewage	282,260,699	282,260,699	237,018,833	84%	373,549,269	-37%
Travel expense	275,000,000	275,000,000	214,757,840	78%	368,927,092	-42%
Purchase of Fuel and Lubricant	200,000,389	200,000,389	192,502,665	96%	193,657,631	-1%
School Improvement Grant	236,842,000	236,842,000	184,364,097	78%	191,056,890	-4%
Total	7,206,134,986	10,010,030,926	8,657,552,447	86%	4,580,268,753	89%
Total Expenditure	21,285,596,894	24,130,596,894	19,661,961,686	81%	15,129,184,260	30%

Source:IFMIS

Annex 1: Budget Absorption by BE for End December 2020

BE	Jan - December 2019 Expenditure	APPROVED BUDGET GLF 2020	Revised Budget GLF 2020	Jan - December 2020 Expenditure	% of Budget Absorb ed
BE01 - Office of The President	665,283,606	691,263,469	691,263,469	585,068,339	85%
BE02 - National Assembly	118,488,466	196,449,726	196,449,726	138,582,700	71%
BE03 - Judiciary	121,877,701	170,000,000	170,000,000	154,574,585	91%
BE04 - Independent Electoral Commission	21,212,893	52,000,000	52,000,000	21,684,081	42%
BE05 - Public Service Commission	8,485,170	9,219,777	9,219,777	7,027,359	76%
BE06 - National Audit Office	50,655,624	112,000,001	112,000,001	49,495,502	44%
BE07 - Ministry of Defence	722,292,204	762,102,551	762,102,551	722,394,655	95%
BE08 - Ministry of Interior	1,022,172,271	1,027,132,638	1,027,132,638	1,046,522,711	102%
BE09 - Ministry of Tourism and Culture	41,427,010	40,957,449	140,957,449	132,055,893	94%
BE10 - Ministry of Foreign Affairs	922,518,811	1,005,827,877	1,055,827,877	826,638,362	78%
BE11 - Ministry of Justice	282,891,389	297,400,096	297,400,096	183,101,841	62%
BE12 - Ministry of Finance	971,165,485	978,536,040	990,055,840	1,029,623,081	104%
BE13 - Pensions and Gratuties	263,756,907	375,678,000	375,678,000	289,902,224	77%
BE14 - Ombudsman	18,593,198	20,450,037	20,450,037	18,494,825	90%
BE15 - Centralized Services	1,080,430,150	1,450,000,000	2,343,585,418	2,550,960,591	109%
BE16 - Ministry of Local Government and Lands	113,338,609	154,198,719	200,971,560	183,410,206	91%
BE17 - Ministry of Agriculture	379,994,920	488,263,515	712,513,515	405,163,668	57%
BE18 - Ministry of Works, Construction & Infrastructure	191,388,093	651,986,491	1,566,314,614	1,573,487,707	100%
BE19 - Ministry of Trade, Industry & Employment	95,210,083	106,554,171	106,554,171	87,691,203	82%
BE20 - Ministry of Basic and Secondary Education	2,255,224,711	2,610,674,224	2,610,674,224	2,448,928,387	94%
BE21 - Ministry of Health and Social Welfare	1,063,801,206	1,516,933,089	1,766,933,089	2,263,477,854	128%
BE22 - Ministry of Youth & Sports	113,209,393	113,397,960	113,397,960	87,908,340	78%
BE23 - Ministry of Enviroment, Climate Change & Nat. Resouces	179,504,533	226,646,307	226,646,307	115,113,068	51%
BE24 - Ministry of Comm, Info & Info Tech	39,304,023	51,855,464	66,855,464	76,266,924	114%
BE25 - Ministry of Fisheries, Water Res. & NA Matters	44,898,258	48,880,501	48,880,501	39,842,101	82%
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	294,352,296	260,016,066	298,016,066	258,205,504	87%
BE29 - Ministry of Petroleum & Energy	34,414,069	62,209,830	139,209,830	112,824,152	81%
BE31 - Ministry of Women, Children and Social Welfare	29,325,409	73,568,316	73,568,316	37,345,034	51%

BE50 - National Debt Service	3,983,967,770	7,731,394,580	7,955,938,398	4,216,170,790	53%
Grand Total	15,129,184,260	21,285,596,894	24,130,596,894	19,661,961,686	81%

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

BE	Basic Salaries (BS)		BS Variation	Allowances	Column2	Allowance Variation
	Jan - December 2020	Jan - December 2019				
BE01 - Office of The President	56,482,365	55,438,538	2%	54,179,889	45,119,155.27	20%
BE02 - National Assembly	24,498,214	21,763,480	13%	45,944,466	37,833,704.74	21%
BE03 - Judiciary	30,330,841	26,748,658	13%	63,746,112	59,492,376.96	7%
BE04 - Independent Electoral Commission	6,162,195	6,106,500	1%	7,496,904	5,509,419.00	36%
BE05 - Public Service Commission	1,902,691	1,703,773	12%	1,425,373	1,399,268.51	2%
BE06 - National Audit Office	14,219,563	5,324,055	167%	18,183,220	5,035,650.04	261%
BE07 - Ministry of Defence	212,196,030	218,735,874	-3%	252,896,908.30	271,292,798.55	-7%
BE08 - Ministry of Interior	377,726,743	378,347,564	0%	315,013,297.67	306,326,147.81	3%
BE09 - Ministry of Tourism and Culture	2,145,916	1,974,659	9%	1,557,586.98	1,387,196.47	12%
BE10 - Ministry of Foreign Affairs	130,005,460	144,677,590	-10%	83,094,510.97	159,463,098.51	-48%
BE11 - Attorney General's Chambers & Ministry of Justice	9,340,120	9,704,978	-4%	23,138,010.93	9,374,850.57	147%
BE12 - Ministry of Finance	20,249,025	19,746,486	3%	29,005,342.32	23,815,718.10	22%
BE14 - Ombudsman	6,313,079	5,699,361	11%	6,408,475.74	7,490,588.08	-14%
BE16 - Ministry of Local Government and Lands	31,059,808	30,439,491	2%	15,991,374.24	14,082,949.93	14%
BE17 - Ministry of Agriculture	46,988,345	45,712,451	3%	30,950,867.82	29,959,246.95	3%

BE18 - Ministry of Works, Construction & Infrastructure	6,072,333	6,081,281	0%	4,967,868.67	4,365,278.26	14%
BE19 - Ministry of Trade, Industry & Employment	6,882,130	6,340,379	9%	5,037,800.60	4,328,926.32	16%
BE20 - Ministry of Basic and Secondary Education	825,152,485	775,888,381	6%	603,425,292.93	553,852,142.48	9%
BE21 - Ministry of Health and Social Welfare	143,999,709	139,223,126	3%	155,641,107.95	164,071,222.80	-5%
BE22 - Ministry of Youth & Sports	3,685,451	3,467,698	6%	2,326,856.01	2,287,938.86	2%
BE23 - Ministry of Environment, Climate Change & Nat. Resources	21,087,951	18,241,786	16%	16,705,146.57	17,999,996.09	-7%
BE24 - Ministry of Comm, Info & Info Tech	4,960,040	4,659,258	6%	5,469,353.03	3,365,654.42	63%
BE25 - Ministry of Fisheries, Water Res. & NA Matters	5,648,597	5,459,423	3%	4,431,444.05	3,899,988.28	14%
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	4,025,181	6,013,877	-33%	3,175,010.03	3,380,595.37	-6%
BE29 - Ministry of Petroleum & Energy	5,059,398	4,983,332	2%	3,691,556.99	4,067,849.57	-9%
BE31 - Ministry of Women, Children and Social Welfare	3,799,942	-		2,687,973	427,000.00	
Total	1,999,993,613	1,942,481,997	3%	1,756,591,749	1,739,628,761.94	1%

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

BE	Basic Salaries (BS)			Allowances		
	Approved Budget	Jan - December 2020	% of Budget Spent	Approved Budget	Jan-December 2020	% of Budget Spent
BE01 - Office of The President	63,240,598	56,482,365	89%	51,098,641	54,179,889	106%
BE02 - National Assembly	24,499,237	24,498,214	100%	46,700,489	45,944,466	98%
BE03 - Judiciary	31,072,507	30,330,841	98%	55,905,185	63,746,112	114%
BE04 - Independent Electoral Commission	7,901,431	6,162,195	78%	7,496,904	7,496,904	100%
BE05 - Public Service Commission	1,789,126	1,902,691	106%	1,385,651	1,425,373	103%
BE06 - National Audit Office	22,905,755	14,219,563	62%	31,115,246	18,183,220	58%
BE07 - Ministry of Defence	239,666,466	212,196,030	89%	298,184,966	252,896,908.30	85%
BE08 - Ministry of Interior	406,649,799	377,726,743	93%	312,182,355	315,013,297.67	101%
BE09 - Ministry of Tourism and Culture	2,089,010	2,145,916	103%	1,448,439	1,557,586.98	108%
BE10 - Ministry of Foreign Affairs	158,334,549	130,005,460	82%	378,127,115	83,094,510.97	22%
BE11 - Attorney General's Chambers & Ministry of Justice	12,571,957	9,340,120	74%	14,304,139	23,138,010.93	162%
BE12 - Ministry of Finance	24,700,000	20,249,025	82%	88,800,000	29,005,342.32	33%
BE14 - Ombudsman	7,348,500	6,313,079	86%	6,601,537	6,408,475.74	97%
BE16 - Ministry of Local Government and Lands	45,564,974	31,059,808	68%	22,012,744	15,991,374.24	73%
BE17 - Ministry of Agriculture	48,801,439	46,988,345	96%	31,509,576	30,950,867.82	98%
BE18 - Ministry of Works, Construction & Infrastructure	6,577,361	6,072,333	92%	4,869,680	4,967,868.67	102%
BE19 - Ministry of Trade, Industry & Employment	6,793,006	6,882,130	101%	4,626,165	5,037,800.60	109%
BE20 - Ministry of Basic and Secondary Education	907,800,000	825,152,485	91%	642,500,000	603,425,292.93	94%

BE21 - Ministry of Health and Social Welfare	148,000,000	143,999,709	97%	179,000,000	155,641,107.95	87%
BE22 - Ministry of Youth & Sports	3,783,150	3,685,451	97%	2,328,810	2,326,856.01	100%
BE23 - Ministry of Environment, Climate Change & Nat. Resources	19,505,847	21,087,951	108%	18,377,790	16,705,146.57	91%
BE24 - Ministry of Comm, Info & Info Tech	5,083,337	4,960,040	98%	3,647,077	5,469,353.03	150%
BE25 - Ministry of Fisheries, Water Res. & NA Matters	5,767,661	5,648,597	98%	3,937,840	4,431,444.05	113%
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	6,050,887	4,025,181	67%	3,990,179	3,175,010.03	80%
BE29 - Ministry of Petroleum & Energy	5,210,513	5,059,398	97%	3,883,195	3,691,556.99	95%
BE31 - Ministry of Women, Children and Social Welfare	11,647,786	3,799,942	33%	7,639,628	2,687,973	35%
Total	2,223,354,896	1,999,993,613	90%	2,221,673,351	1,756,591,749	79%

Sou: IFMIS

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

BE	2020	2019	Variation
BE01 OP	127,400,593	115,241,265	11%
BE07 MOD	2,500,000	3,000,000	-17%
BE08 MOI	106,000,000	114,512,592	-7%
BE09 MOTC	120,625,000	21,000,000	474%
BE10 MOFA	45,000,000	-	0%
BE11 MOJ	124,414,114	19,987,812	522%
BE12 MoFEA	607,937,714	589,411,844	3%
BE15 CENTRALIZED SERVICES	770,355,298	42,199,997.80	1725%
BE 16 MOLRG	26,964,482	6,000,000	349%
BE17 MOA	57,071,180	51,526,419	11%
BE18 MOTWI	68,075,000	40,563,945	68%
BE19 MOTRIE	51,187,365	43,128,893	19%
BE20 MOBSE	532,291,164	446,065,957	19%
BE21 MOHSW	570,004,846	522,618,073	9%
BE22 MOYS	46,990,823	53,797,421	-13%
BE23 MECCNAR	23,940,000	24,000,000	-0.2%
BE24 MOICI	15,000,000	-	0%
BE27 MOHERST	104,956,794	95,368,334	10%
Total Subventions	3,400,714,372	2,188,422,553	55%

Source: IFMIS

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

BE	Approved Budget	Revised Budget	Jan-December 2020 exp.	% OF BUDGET ABSORBED	Jan-December 2019 exp.
BE01 OP	148,032,729	148,032,729	127,400,593	86%	115,241,265
BE07 MOD	3,000,000	3,000,000	2,500,000	83%	3,000,000
BE08 MOI	116,100,000	116,100,000	106,000,000	91%	114,512,592
BE09 MOTC	22,500,000	122,500,000	120,625,000	98%	21,000,000
BE10 MOFA		50,000,000.00	45,000,000	90%	-
BE11 MOJ	238,109,000	238,109,000	124,414,114	52%	19,987,812
BE12 MoFEA	680,000,000	691,519,800	607,937,714	88%	589,411,844
BE15 CENTRALIZED SERVICES	500,000,000	1,206,188,478	770,355,298	64%	42,199,997.80
BE16 MOLRG		46,772,841	26,964,482	58%	6,000,000
BE17 MOA	84,379,000	84,379,000	57,071,180	68%	51,526,419
BE18 MOTWI	42,644,600	42,644,600	68,075,000	160%	40,563,945
BE19 MOTRIE	55,818,481	55,818,481	51,187,365	92%	43,128,893
BE20 MOBSE	496,399,703	496,399,703	532,291,164	107%	446,065,957
BE21 MOHSW	563,881,088	563,881,088	570,004,846	101%	522,618,073
BE22 MOYS	61,049,490	61,049,490	46,990,823	77%	53,797,421
BE23 MECCNAR	24,740,000	24,740,000	23,940,000	97%	24,000,000
BE24 MOICI		15,000,000.00	15,000,000	100%	
BE27 MOHERST	104,000,000	122,000,000	104,956,794	86%	95,368,334
Total Subventions	3,140,654,091	4,088,135,210	3,400,714,372	83%	2,188,422,553