



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

**JANUARY-FEBRUARY 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
V. KEY OBSERVATIONS	Error! Bookmark not defined.

INTRODUCTION

This brief presents an analysis of central government expenditure from January to end February 2020. It also aims to inform Senior Management on the composition of total expenditure by different classifications, highlight the absorption rates of the budget entities (BEs), and give an indication of expenditure trends compared to the same period last year. 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 February 2020 amounted to **D2.96 Billion**, which represents an increase of 36% compared to the same period last year, as indicated in table 1.

Table 1: Composition of Central Government Expenditure for End February 2020

Budget Class	Jan-Feb 2020 Expenditure	% of Total Expenditure	Jan-Feb 2019 Exp	% of Total Expenditure ²	Y-o-Y Growth
Personnel Emoluments	649,494,341	22%	663,584,203	30%	-2%
Other Recurrent	461,592,710	16%	695,689,433	32%	-34%
Subventions to Public Corporations	694,749,974	23%	338,785,420	16%	105%
Debt Service	587,338,706	20%	375,056,811	17%	57%
Capital Development	565,628,549	19%	72,427,108	3%	681%
Total Expenditure	2,958,804,280	100%	2,179,638,837	100%	36%

Source: IFMIS

Personnel Emolument (PE) and Other Recurrent (OC) collectively consumed 38 percent of total expenditure. PE decreased from D663 million to D649 million during the assessed period, a drop of 2%. The reduction is attributed to the movement of night and trekking allowance from PE to OC.

In comparison to last year, Debt Service increased by 57% from D375 million to D587 million, whilst expenditure on Capital Development has increased by 681% relative to last year mainly as a result of the D406 million payment (Year 1 Payment) towards the Banjul Rehabilitation Project.

Table 2: Composition of Central Government Expenditure for February 2020 compared to Approved budget.

Budget Class	Approved Budget	Jan-Feb 2020 Exp.	% of Approved Budget Spent
Personnel Emoluments	4,468,902,000	649,494,341	15%
Other Recurrent	5,505,863,207	461,592,710	8%
Subventions to Public Corporations	3,140,653,000	694,749,974	22%
Debt Service	7,731,394,580	587,338,706	8%
Capital Development	1,787,107,000	565,628,549	32%
Total Expenditure	21,285,596,894	2,958,804,280	14%

Source: IFMIS

Table 2 above compares the different budget classes against the 2020 approved budget, highlighting the various absorption rates. Capital Development is the highest absorbing budget class with 32% of its budget consumed as at end February 2020, whilst Other Recurrent and Debt Service recorded the lowest absorbing capacity with 8% of their respective approved budgets spent as of end February.

Total expenditure as at end February 2020 stands at 14 percent of the approved budget.

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

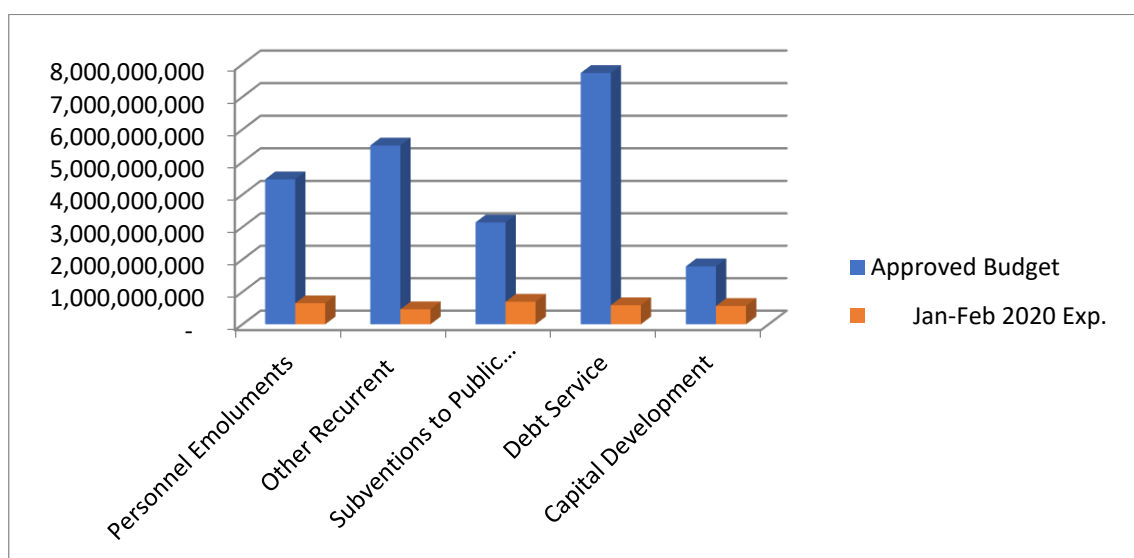


Table 3: Composition of Expenditure on Personnel Emoluments for End February 2020

Personnel Emoluments	Jan-Feb 2020 Exp.	% of Total PE	Jan-Feb 2019 Exp.	% of Total PE2	Y-o-Y Growth
Basic Salary	325,890,156	50%	315,782,923	48%	3%
Allowances	270,158,536	42%	296,593,522	45%	-9%
ECA	51,345,079	8%	49,110,001	7%	5%
Social Security Contributions	2,100,570	0%	2,097,757	0%	0%
Total PE	649,494,341	100%	663,584,203	100%	-2%

Personnel Emolument decreased from D663 Million in February 2019 to D649 Million in February 2020, a reduction of 2 percent. Basic Salary, which registered a growth of 3%, constitutes 50 percent of total PE and increased from D316 Million in 2019 to D329 Million in 2020.

Allowances have decreased by 9% as compared to the same period last year, from D296 Million to 270 Million. The reduction is as a result of reclassifying night and trekking allowances for the security sector (MOD and MOI) from PE to OC.

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

Personnel Emoluments	Approved Budget 2020	Jan-Feb 2020 Exp.	% of Approved Budget Spent
Basic Salary	2,223,355,000	325,890,156	15%
Contingency Payroll	10,000,000	0	
Allowances	1,915,913,000	270,158,536	14%
ECA	282,734,000	51,345,079	18%
Social Security Contributions	13,874,000	2,100,570	15%
Total PE	4,468,902,000	649,494,341	15%

Source: IFMIS

The table above shows the approved budget for PE as compared to February 2020 expenditure on PE. Basic Salary and Allowances have consumed 15% and 14% respectively of their approved budgets as of end February 2020.

I. TOP TEN SPENDING BUDGET ENTITIES (BEs)

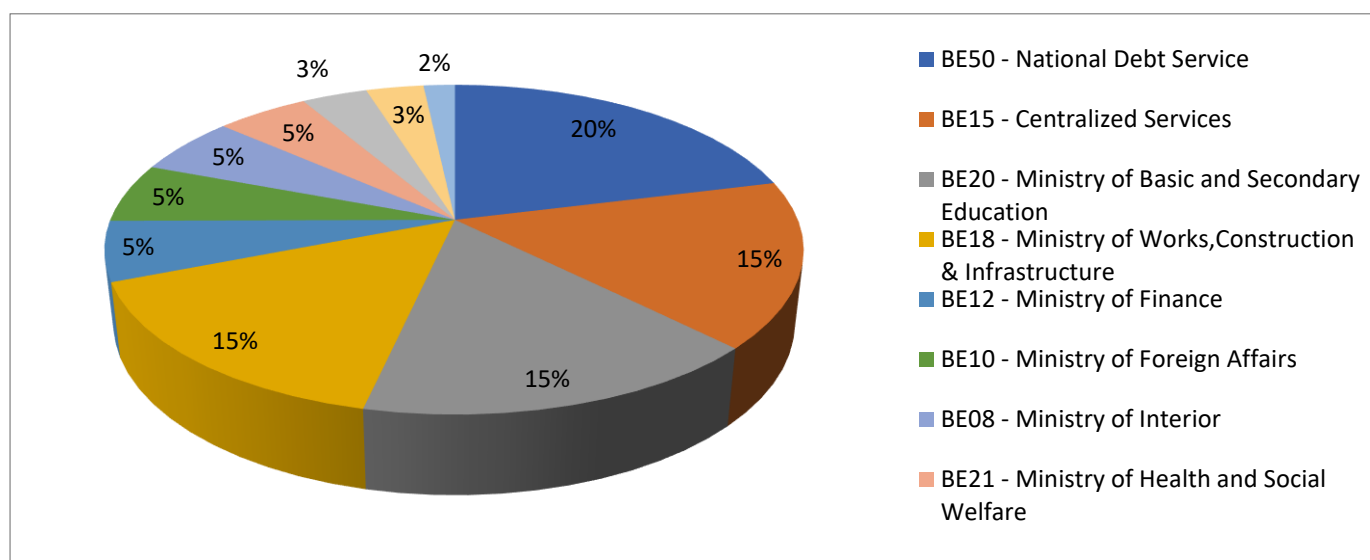
The top ten highest spending Budget Entities collectively consumed 94 percent of total expenditure as of end February 2020. Debt Service registered as the highest spending BE with a composition of 20 percent, followed by Centralized Services, MoBSE and MoTWI

consuming 15 percent each of total expenditure.

Table 4: Top Ten Spending Budget Entities as at end February 2020

Budget Entity	Jan - Feb 2020 Outturn	% of Total Expenditure 2020	Jan - Feb 2019 Outturn
BE50 - National Debt Service	587,338,706.00	20%	375,056,811.00
BE15 - Centralized Services	451,535,000.00	15%	359,410,816.00
BE20 - Ministry of Basic and Secondary Education	447,777,438.00	15%	402,858,653.00
BE18 - Ministry of Works, Construction & Infrastructure	431,494,584.00	15%	16,404,882.00
BE12 - Ministry of Finance	162,535,281.00	5%	123,965,931.00
BE10 - Ministry of Foreign Affairs	161,299,968.00	5%	142,014,602.00
BE08 - Ministry of Interior	158,408,357.00	5%	148,934,647.00
BE21 - Ministry of Health and Social Welfare	141,117,202.00	5%	145,633,601.00
BE07 - Ministry of Defence	100,450,860.00	3%	102,597,787.00
BE01 - Office of The President	88,137,891.00	3%	71,026,100.00
BE17 - Ministry of Agriculture	47,951,794.00	2%	34,516,720.00
Sub Total	2,778,047,081.00	94%	1,922,420,552.00
Total Expenditure	2,958,804,280.00	100%	2,179,638,837.00

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



II. TOP TEN SPENDING BUDGET LINES

The budget for Roads and Bridges and Food and Food Services registered as the highest expenditure line items with 97% and 32% of their budgets spent respectively.

Subvention registered a growth of 105 percent compared to last year, with 22% of its budget consumed as of end February 2020.

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

Line Item	Approved Budget for 2020	Jan-Feb 2020 Exp.	% of Budget line spent 2020	Jan-Feb 2019 Exp.	Y-o-Y Growth (%)
Subvention	3,140,653,000.00	694,749,974.02	22%	338,785,420	105%
Roads and bridges	435,895,000.00	421,540,898.00	97%	-	
Operating Cost	500,289,000.00	120,343,917.61	24%	23,253,102	418%
Rents and Rates	257,616,000.00	80,179,774.15	31%	13,182,668.58	508%
Food and Food services	232,514,000.00	74,394,001.90	32%	15,726,791.00	373%
School Improvement Grant	236,842,000.00	71,000,000.00	30%	64,961,831.00	9%
Travel expense	275,000,000.00	45,984,233.57	17%	28,214,216.55	63%
Settlement of Confirmed Debts	300,000,000.00	40,000,000.00	13%	339,425,815.77	-88%
General Pensions Benefits	300,000,000.00	34,000,000.00	11%	32,753,462	4%
Purchase of fuel and lubricants	200,000,000.00	28,312,330.63	14%	26,647,908.69	6%
Total	5,878,809,000.00	1,610,505,130	27%	882,951,215.59	82%
Total Expenditure	21,285,596,894.00	2,958,804,279.94	14%	2,179,638,837	36%

Source: IFMIS

ANNEX

Annex 1: Budget Absorption by BE for End February 2020

BE	APPROVED BUDGET GLF 2020	Jan – Feb 2020 Expenditure	% of Budget Absorbed	Jan – Feb 2019 Expenditure
BE01 – Office of The President	691,263,469	88,137,891	13%	71,026,100
BE02 – National Assembly	196,449,726	17,441,090	9%	13,045,495
BE03 – Judiciary	170,000,000	14,041,069	8%	15,659,307
BE04 – Independent Electoral Commission	52,000,000	2,776,195	5%	2,687,016
BE05 – Public Service Commission	9,219,777	628,272	7%	838,730
BE06 – National Audit Office	112,000,001	7,400,601	7%	11,212,693
BE07 – Ministry of Defence	762,102,551	100,450,860	13%	102,597,787
BE08 – Ministry of Interior	1,027,132,638	158,408,357	15%	148,934,647
BE09 – Ministry of Tourism and Culture	40,957,449	4,297,745	10%	4,544,450
BE10 – Ministry of Foreign Affairs	1,005,827,877	161,299,968	16%	142,014,602
BE11 – Ministry of Justice	297,400,096	34,588,813	12%	52,235,308
BE12 – Ministry of Finance	978,536,040	162,535,281	17%	123,965,931
BE13 – Pensions and Gratuities	375,678,000	35,733,461	10%	39,666,868
BE14 – Ombudsman	20,450,037	1,448,417	7%	1,202,606
BE15 – Centralized Services	1,450,000,000	451,535,000	31%	359,410,816
BE16 – Ministry of Local Government and Lands	154,198,719	7,121,024	5%	8,529,908
BE17 – Ministry of Agriculture	488,263,515	47,951,794	10%	34,516,720
BE18 – Ministry of Works, Construction & Infrastructure	651,986,491	431,494,584	66%	16,404,882
BE19 – Ministry of Trade, Industry & Employment	106,554,171	8,196,622	8%	10,064,196
BE20 – Ministry of Basic and Secondary Education	2,610,674,224	447,777,438	17%	402,858,653
BE21 – Ministry of Health and Social Welfare	1,516,933,089	141,117,202	9%	145,633,601
BE22 – Ministry of Youth & Sports	113,397,960	5,118,640	5%	8,716,818
BE23 – Ministry of Environment, Climate Change & Nat. Resources	226,646,307	10,495,781	5%	41,644,320
BE24 – Ministry of Comm, Info & Info Tech	51,855,464	2,384,508	5%	1,489,845
BE25 – Ministry of Fisheries, Water Res. & NA Matters	48,880,501	2,136,079	4%	2,728,749
BE27 – Ministry of Higher Edu., Research, Sci. & Tech.	260,016,066	20,703,497	8%	36,598,012
BE29 – Ministry of Petroleum & Energy	62,209,830	3,092,955	5%	3,356,325
BE31 – Ministry of Women, Children and Social Welfare	73,568,316	3,152,432	4%	2,997,638
BE50 – National Debt Service	7,731,394,580	587,338,706	8%	375,056,811
Grand Total	21,285,596,894	2,958,804,280	14%	2,179,638,837

Source: IFMIS

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

BE	Basic Salaries (BS)		BS Variation	Allowances		Allowance Variation
	Feb-20	Feb-19		Feb-20	Feb-19	
BE01 - Office of The President	9,236,754.78	8,864,638.50	4%	8,614,701.80	7,089,255	22%
BE02 - National Assembly	3,565,130.13	3,493,166.96	2%	6,669,688.00	6,390,074	4%
BE03 - Judiciary	2,693,541.24	4,176,663.52	-36%	10,260,945.45	9,776,703	5%
BE04 - Independent Electoral Commission	1,077,195.00	1,240,000.00	-13%	1,349,000.00	1,047,016	29%
BE05 - Public Service Commission	272,954.16	277,684.04	-2%	248,340.95	196,628	26%
BE06 - National Audit Office	2,426,620.46	1,828,102.06	33%	2,992,428.57	2,293,000	31%
BE07 - Ministry of Defence	35,672,655.55	35,490,284.11	1%	38,076,101.37	44,050,825	-14%
BE08 - Ministry of Interior	61,584,244.82	61,003,348.13	1%	43,606,526.44	47,311,063	-8%
BE09 - Ministry of Tourism and Culture	343,354.60	322,026.84	7%	236,384.50	236,239	0%
BE10 - Ministry of Foreign Affairs	25,443,390.40	28,023,382.50	-9%	9,596,938.19	44,804,168	-79%
BE11 - Attorney General's Chambers & Ministry of Justice	1,245,365.85	1,204,678.64	3%	1,566,061.73	1,456,082	8%
BE12 - Ministry of Finance	3,357,652.09	3,154,944.70	6%	3,862,316.71	3,499,495	10%
BE14 - Ombudsman	612,375.42	194,525.67	215%	636,041.58	638,172	0%
BE16 - Ministry of Local Government and Lands	4,067,645.41	3,305,793.65	23%	2,343,178.05	1,933,389	21%
BE17 - Ministry of Agriculture	7,491,436.46	7,310,151.07	2%	5,173,705.56	4,702,692	10%
BE18 - Ministry of Works, Construction & Infrastructure	993,435.09	1,006,019.22	-1%	678,412.22	653,268	4%
BE19 - Ministry of Trade, Industry & Employment	1,056,123.68	975,138.24	8%	793,593.14	651,771	22%
BE20 - Ministry of Basic and Secondary Education	134,554,530.68	125,159,926.84	8%	106,284,256.72	93,246,377	14%
BE21 - Ministry of Health and Social Welfare	22,849,928.68	21,865,415.90	5%	21,872,933.27	21,958,834	0%
BE22 - Ministry of Youth & Sports	587,625.31	590,109.71	0%	344,947.62	317,126	9%

BE23 - Ministry of Enviroment,Climate Change & Nat. Resouces	3,578,420.23					
		3,366,780.81	6%	2,549,563.93	2,302,075	11%
BE24 - Ministry of Comm,Info & Info Tech	777,548.73					
		679,817.56	14%	630,502.22	428,729	47%
BE25 - Ministry of Fisheries, Water Res. & NA Matters	885,433.47					
		854,852.98	4%	665,035.33	589,081	13%
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	668,568.76					
		623,227.06	7%	489,550.57	430,744	14%
BE29 - Ministry of Petroleum & Energy	848,224.71					
		772,244.33	10%	617,381.70	590,716	5%
BE31 - Ministry of Women, Children and Social Welfare						
Total	325,890,155.71	315,782,923.04	3%	270,158,535.62	296,593,522	-9%

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

BE	Basic Salaries (BS)			Allowances		
	Approved Budget	Feb-20	% of Budget Spent	Approved Budget	Feb-20	% of Budget Spent
BE01 – Office of The President	56,390,349.00	9,236,754.78	16%	47,878,434.00	8,614,701.80	18%
BE02 – National Assembly	24,499,237.00	3,565,130.13	15%	46,700,489.00	6,669,688.00	14%
BE03 – Judiciary	31,072,507.00	2,693,541.24	9%	55,905,185.00	10,260,945.45	18%
BE04 – Independent Electoral Commission	7,901,431.00	1,077,195.00	14%	7,496,904.00	1,349,000.00	18%
BE05 – Public Service Commission	1,789,126.00	272,954.16	15%	1,385,651.00	202,243.53	15%
BE06 – National Audit Office	22,905,755.00	2,426,620.46	11%	31,115,246.00	2,992,428.57	10%
BE07 – Ministry of Defence	239,666,466.00	35,672,655.55	15%	298,184,966.00	38,076,101.37	13%
BE08 – Ministry of Interior	406,649,799.00	61,584,244.82	15%	312,182,355.00	43,606,526.44	14%
BE09 – Ministry of Tourism and Culture	2,089,010.00	343,354.60	16%	1,448,439.00	236,384.50	16%
BE10 – Ministry of Foreign Affairs	158,334,549.00	25,443,390.40	16%	156,392,933.00	9,596,938.19	6%
BE11 – Attorney General's Chambers & Ministry of Justice	12,571,957.00	1,245,365.85	10%	14,304,139.00	1,566,061.73	11%
BE12 – Ministry of Finance	24,700,000.00	3,357,652.09	14%	27,800,000.00	3,862,316.71	14%
BE14 – Ombudsman	7,348,500.00	612,375.42	8%	6,601,537.00	636,041.58	10%
BE16 – Ministry of Local Government and Lands	45,564,974.00	4,067,645.41	9%	22,012,744.00	2,343,178.05	11%
BE17 – Ministry of Agriculture	48,801,439.00	7,491,436.46	15%	31,509,576.00	5,173,705.56	16%
BE18 – Ministry of Works, Construction & Infrastructure	6,577,361.00	993,435.09	15%	4,869,680.00	678,412.22	14%
BE19 – Ministry of Trade, Industry & Employment	6,793,006.00	1,056,123.68	16%	4,626,165.00	793,593.14	17%
BE20 – Ministry of Basic and	907,800,000.00	134,554,530.68	15%	642,500,000.00	106,284,256.72	17%

Secondary Education						
BE21 – Ministry of Health and Social Welfare	148,000,000.00	22,849,928.68	15%	159,000,000.00	21,872,933.27	14%
BE22 – Ministry of Youth & Sports	3,783,150.00	587,625.31	16%	2,328,810.00	344,947.62	15%
BE23 – Ministry of Environment, Climate Change & Nat. Resources	19,505,847.00	3,578,420.23	18%	18,377,799.00	2,549,563.93	14%
BE24 – Ministry of Comm, Info & Info Tech	5,083,337.00	777,548.73	15%	3,647,077.00	630,502.22	17%
BE25 – Ministry of Fisheries, Water Res. & NA Matters	5,767,661.00	885,433.47	15%	3,937,840.00	665,035.33	17%
BE27 – Ministry of Higher Edu., Research, Sci. & Tech.	6,050,887.00	668,568.76	11%	3,990,179.00	489,550.57	12%
BE29 – Ministry of Petroleum & Energy	5,210,513.00	848,224.71	16%	3,883,195.00	617,381.70	16%
BE31 – Ministry of Women, Children and Social Welfare	11,647,786.00		0%	7,639,628.00		0%
Total	2,216,504,647.00	325,890,155.71	15%	1,915,718,971.00	270,112,437.20	14%

Source: IFMIS

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

BE	2020	2019	Variation
BE01 OP	16,917,800.00	20,798,203.82	-19%
BE07 MOD	500,000.00		
BE08 MOI	17,000,000.00	19,112,592.16	-11%
BE09 MOTC	3,250,000.00	3,500,000.00	-7%
BE11 MOJ	29,387,434.00	2,457,500.00	1096%
BE12 MoFEA	118,226,423.00	82,800,000.00	43%
BE15 CENTRALIZED SERVICES	317,713,000.00		
BE17 MOA	5,490,000.00	8,646,974.64	-37%
BE18 MOTWI	4,300,000.00	13,245,210.00	-68%
BE19 MOTRIE	5,500,000.00	6,500,000.00	-15%
BE20 MOBSE	78,926,419.00	75,629,553.20	4%
BE21 MOHSW	79,688,897.00	81,745,386.40	-3%
BE22 MOYS	3,000,000.00	3,900,000.00	-23%
BE23 MECCNAR	2,850,000.00	4,000,000.00	-29%
BE27 MOHERST	12,000,000.00	16,450,000.00	-27%
Total Subventions	694,749,974.00	338,785,420.22	105%

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

BE	Approved Budget	JAN-Feb 2020 EXP.	% OF BUDGET ABSORBED	JAN - feb 2019 EXP
BE01 OP	148,032,729.00	16,917,800	11%	20,798,204
BE07 MOD	3,000,000.00	500,000	17%	
BE08 MOI	116,100,000.00	17,000,000	15%	19,112,592
BE09 MOTC	22,500,000.00	3,250,000	14%	3,500,000
BE11 MOJ	238,109,000.00	29,387,434	12%	2,457,500
BE12 MoFEA	680,000,000.00	118,226,423	17%	82,800,000
BE15 CENTRALIZED SERVICES	500,000,000.00	317,713,000	64%	
BE17 MOA	84,379,000.00	5,490,000	7%	8,646,975
BE18 MOTWI	42,644,600.00	4,300,000	10%	13,245,210
BE19 MOTRIE	55,818,481.00	5,500,000	10%	6,500,000
BE20 MOBSE	345,899,703.00	78,926,419	23%	75,629,553
BE21 MOHSW	563,881,088.00	79,688,897	14%	81,745,386
BE22 MOYS	61,049,490.00	3,000,000	5%	3,900,000
BE23 MECCNAR	24,740,000.00	2,850,000	12%	4,000,000
BE27 MOHERST	104,000,000.00	12,000,000	12%	16,450,000
Total Subventions	2,990,154,091.00	694,749,974	23%	338,785,420

Source: IFMIS

