



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

**JANUARY-NOVEMBER 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 November 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 November 2020 amounted to **D16.98 billion**, which represents an increase of 29 percent as compared to the same period last year.

**Table 1: Composition of Central Government Expenditure for November 2020**

Budget Class	Jan-November 2020 Exp.	% of Total Expenditure	Jan-November 2019 Exp.	% of Total Expenditure	Y-o-Y Growth
Personnel Emoluments	3,679,416,159	22%	3,615,940,734	27%	2%
Other Recurrent	4,594,651,250	27%	3,501,330,116	27%	31%
Subventions to Public Corporations	3,190,634,296	19%	1,986,056,888	15%	61%
Debt Service	3,601,993,852	21%	3,529,123,087	27%	2%
Capital Development	1,913,918,981	11%	577,517,366	4%	231%
<b>Total Expenditure</b>	<b>16,980,614,538</b>	<b>100%</b>	<b>13,209,968,191</b>	<b>100%</b>	<b>29%</b>

#### Source: IFMIS

Personnel Emolument (PE) and Other Recurrent (OC) collectively consumed 49 percent of total expenditure. Meanwhile, PE has increased from D3.62 billion in November 2019 to D3.68 billion in November 2020, representing a growth of 2 percent.

In comparison to last year, Debt Service increased by 2 percent from D3.53 billion to D3.60 billion, whilst expenditure on Capital Development has increased by 231 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 November 2020.

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

Budget Class	Approved Budget	Revised Budget	Jan-November 2020 Exp.	% of Revised Budget Spent
Personnel Emoluments	4,468,902,000	4,468,902,000	3,679,416,159	82%
Other Recurrent	4,846,940,314	5,715,587,254	4,594,651,250	80%
Subventions to Public Corporations	3,140,654,000	4,038,135,210	3,190,634,296	79%
Debt Service	7,731,394,580	7,955,938,398	3,601,993,852	45%
Capital Development	1,097,706,000	1,952,034,123	1,913,918,981	98%
<b>Total Expenditure</b>	<b>21,285,596,894</b>	<b>24,130,596,894</b>	<b>16,980,614,538</b>	<b>70%</b>

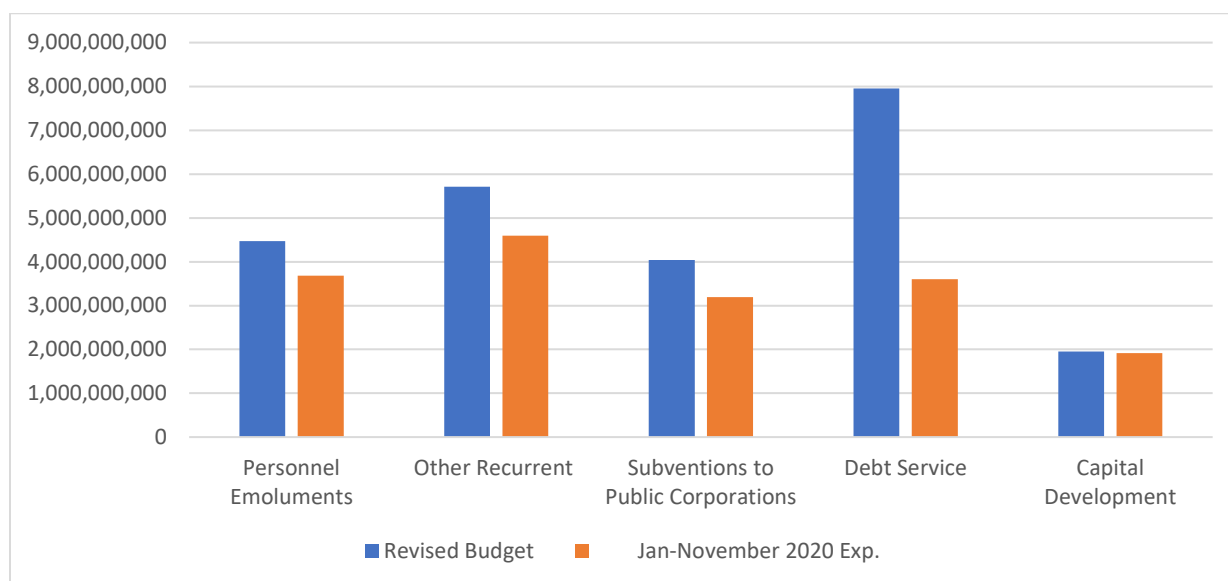
Source: IFMIS

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 98 percent of its budget consumed as at end November 2020. Meanwhile, Debt Service remains the lowest absorbing budget class with only 45 percent of its revised budget spent as of end November 2020.

The different budget classes have collectively consumed 70 percent of the revised budget as at end November 2020.

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



**Table 3: Composition of Central Government Expenditure for End November 2020**

Personnel Emoluments	Jan-November 2020 Exp.	% of Total PE	Jan-November 2019 Exp.	% of Total PE	Y-o-Y Growth
Basic Salary	1,819,498,941	49%	1,779,126,851	49%	2.3%
Allowances	1,571,782,232	43%	1,562,051,482	43%	1%
ECA	278,967,722	8%	258,423,634	7%	8%
Social Security Contributions	9,167,264	0.2%	11,338,766	0%	-19%
<b>Total PE</b>	<b>3,679,416,159</b>	<b>100%</b>	<b>3,610,940,734</b>	<b>100%</b>	<b>2%</b>

Personnel Emolument increased by 2 percent relative to last year. Basic Salary constitutes 49 percent of total PE, which registered a growth of 2.3 percent, increasing from D1.78 billion in 2019 to D1.82 billion in 2020. Allowances has also increased by 1 percent as compared to the same period last year, from D1.56 billion to 1.57 billion.

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

Personnel Emoluments	Approved Budget 2020	Jan-November Exp.	% of Approved Budget Spent
Basic Salary	2,223,355,000	1,819,498,941	82%
Contingency Payroll	10,000,000	0	0%
Allowances	1,915,913,000	1,571,782,232	82%
ECA	282,734,000	278,967,722	99%
Social Security Contributions	13,874,000	9,167,264	66%
<b>Total PE</b>	<b>4,468,902,000</b>	<b>3,679,416,159</b>	<b>82%</b>

**Source: IFMIS**

The table above highlights the PE budget as compared to November 2020 PE expenditure. Basic Salary and Allowance have both consumed 82 percent of their budgets respectively during the period under review

### I. TOP TEN SPENDING BUDGET ENTITIES (BEs)

Centralized Services and National Debt Service are amongst the highest spending Budget Entities consuming 14 and 22 percent of total expenditure respectively.

The Ministry of Health's expenditure increased by 74 percent from November 2019 to November 2020, largely attributed to the preparedness and response towards the Covid-19 pandemic. Centralized services registered an increase of 176 percent from D888 million in November 2019 to D2.4 billion mainly due to the humanitarian food relief package distributed across the country.

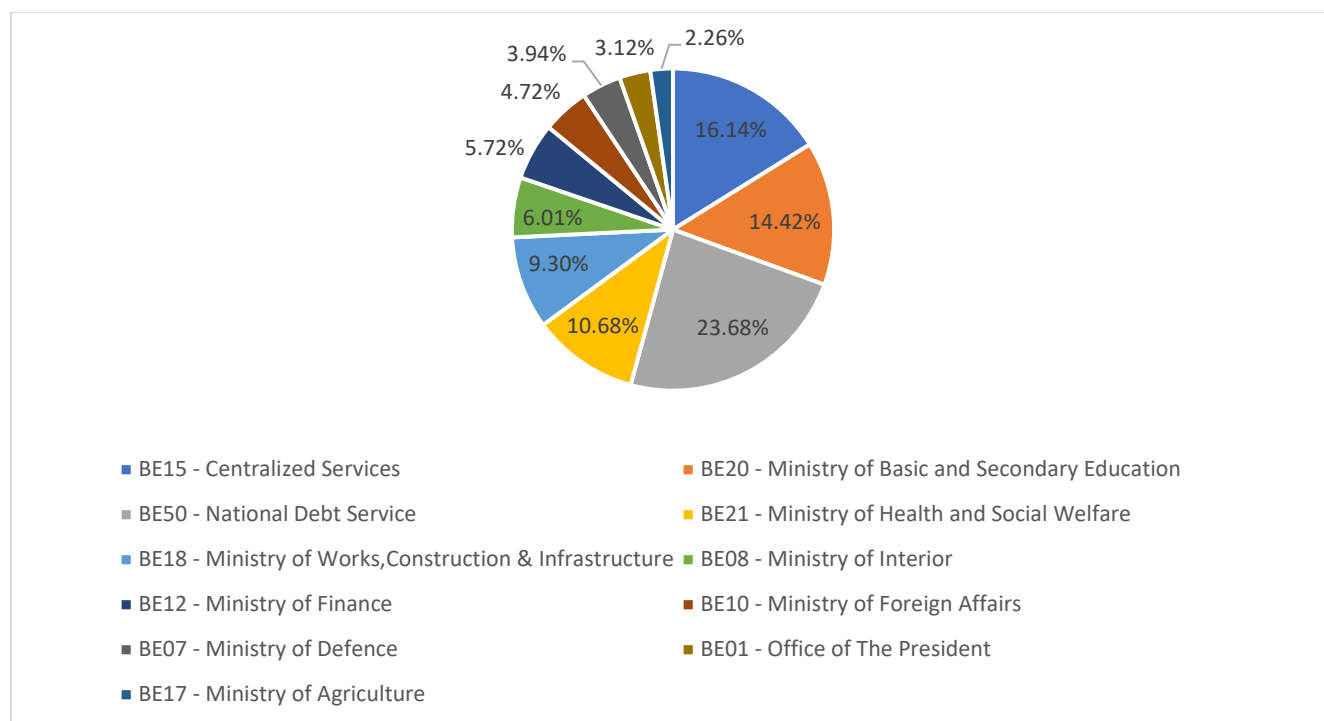
The Ministry of Work's expenditure increased by 762 percent from D164 million to D1.4 billion as a result of the Banjul Rehabilitation Project and the construction of Rural and Urban roads.

**Table 4: Top Ten Budget Entities as at end November 2020**

Budget Entity	Jan - November 2020 Outturn	% of Total Exp 2020	Variance	Jan - November 2019 Outturn
BE15 - Centralized Services	2,454,743,529.09	16%	176%	888,857,132.26
BE20 - Ministry of Basic and Secondary Education	2,192,744,555.40	14%	8%	2,035,201,002.97
BE50 - National Debt Service	3,601,993,851.78	24%	2%	3,529,123,086.83
BE21 - Ministry of Health	1,624,751,254.44	11%	74%	934,633,512.85
BE18 - Ministry of Works, Construction & Infrastructure	1,415,030,857.41	9%	762%	164,144,234.58
BE08 - Ministry of Interior	913,731,192.74	6%	3%	886,586,477.50
BE12 - Ministry of Finance	870,171,832.42	6%	-2%	886,281,283.58
BE10 - Ministry of Foreign Affairs	717,717,727.88	5%	-13%	825,130,957.20
BE07 - Ministry of Defence	599,810,234.12	4%	-8%	648,857,722.89
BE01 - Office of The President	474,558,508.47	3%	-14%	554,254,875.90
BE17 - Ministry of Agriculture	343,813,567.50	2%	8%	318,513,694.97
<b>Sub Total</b>	<b>15,209,067,111.25</b>	<b>100%</b>	<b>30%</b>	<b>11,671,583,981.53</b>

Source: IFMIS

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



## II. TOP TEN SPENDING BUDGET LINE

Settlement of Confirmed Debts and Rents & Rates registered the highest major absorbing line items with 117 percent and 96 percent of their budgets spent respectively. Food and Food Services, and Roads and Bridges also recorded high absorptive rates, with 89 and 93 percent of their budget consumed respectively as of end November 2020.

**Table 4: Top ten budget spending lines for end November 2020**

Line Item	Approved Budget for 2020	Revised Budget for 2021	Jan-November 2020 Exp.	% of Budget line spent 2020	Jan-November 2019 Exp.	Y-o-Y Growth (%)
Subvention	3,140,653,000	4,468,902,000	3,190,634,296	71%	1,986,056,888	61%
COVID-19 Activities	1,345,065,353	1,838,712,293	1,393,355,660	76%	0	0%
Roads and bridges	435,895,000	1,249,895,000	1,164,507,333	93%	0	0%
Settlement of Confirmed Debts	300,000,000	468,000,000	547,447,595	117%	634,821,304	-14%
Operating Cost	500,288,545	500,288,545	342,659,454	68%	186,303,660	84%
Rents and Rates	257,616,000	257,616,000	248,129,445	96%	196,468,900	26%
General Pensions Benefits	300,000,000	300,000,000	207,963,892	69%	190,914,323	9%
Food and Food services	232,514,000	232,514,000	208,051,519	89%	128,635,628	62%
School Improvement Grant	236,842,000	236,842,000	171,884,825	73%	163,195,067	5%
Purchase of Fuel and Lubricant	200,000,389	200,000,389	161,633,756	81%	166,093,138	-3%
<b>Total</b>	<b>6,948,874,287</b>	<b>9,752,770,227</b>	<b>7,636,267,775</b>	<b>78%</b>	<b>3,652,488,907</b>	<b>109%</b>
<b>Total Expenditure</b>	<b>21,285,596,894</b>	<b>24,130,596,894</b>	<b>16,980,614,538</b>	<b>70%</b>	<b>13,209,968,191</b>	<b>29%</b>

Source:IFMIS

### Annex 1: Budget Absorption by BE for End November 2020

BE	APPROVED BUDGET GLF 2020	Revised Budget GLF 2020	Jan - November 2020 Expenditure	% of Budget Absorbed	Jan - November 2019 Expenditure
BE01 - Office of The President	691,263,469	691,263,469	474,558,508	69%	554,254,876
BE02 - National Assembly	196,449,726	196,449,726	117,750,791	60%	100,000,557
BE03 - Judiciary	170,000,000	170,000,000	134,268,616	79%	110,389,132
BE04 - Independent Electoral Commission	52,000,000	52,000,000	20,066,477	39%	19,999,990
BE05 - Public Service Commission	9,219,777	9,219,777	5,567,319	60%	7,417,199
BE06 - National Audit Office	112,000,001	112,000,001	42,953,696	38%	44,001,879
BE07 - Ministry of Defence	762,102,551	762,102,551	599,810,234	79%	648,857,723
BE08 - Ministry of Interior	1,027,132,638	1,027,132,638	913,731,193	89%	886,586,478
BE09 - Ministry of Tourism and Culture	40,957,449	140,957,449	128,078,674	91%	30,025,072
BE10 - Ministry of Foreign Affairs	1,005,827,877	1,055,827,877	717,717,728	68%	825,130,957
BE11 - Ministry of Justice	297,400,096	297,400,096	167,948,553	56%	254,953,195
BE12 - Ministry of Finance	978,536,040	990,055,840	870,171,832	88%	886,281,284
BE13 - Pensions and Gratuities	375,678,000	375,678,000	263,186,729	70%	238,431,455
BE14 - Ombudsman	20,450,037	20,450,037	16,772,236	82%	15,832,864
BE15 - Centralized Services	1,450,000,000	2,343,585,418	2,454,743,529	105%	888,857,132
BE16 - Ministry of Local Government and Lands	154,198,719	200,971,560	122,417,857	61%	81,301,109
BE17 - Ministry of Agriculture	488,263,515	712,513,515	343,813,568	48%	318,513,695
BE18 - Ministry of Works, Construction & Infrastructure	651,986,491	1,566,314,614	1,415,030,857	90%	164,144,235
BE19 - Ministry of Trade, Industry & Employment	106,554,171	106,554,171	72,224,896	68%	80,191,996
BE20 - Ministry of Basic and Secondary Education	2,610,674,224	2,610,674,224	2,192,744,555	84%	2,035,201,003
BE21 - Ministry of Health	1,516,933,089	1,766,933,089	1,624,751,254	92%	934,633,513
BE22 - Ministry of Youth & Sports	113,397,960	113,397,960	73,238,578	65%	90,090,078



BE23 - Ministry of Environment, Climate Change & Nat. Resources	226,646,307	226,646,307	82,040,146	36%	124,201,670
BE24 - Ministry of Comm, Info & Info Tech	51,855,464	66,855,464	48,213,392	72%	24,052,717
BE25 - Ministry of Fisheries, Water Res. & NA Matters	48,880,501	48,880,501	21,110,768	43%	32,885,040
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	260,016,066	298,016,066	227,900,287	76%	230,567,460
BE29 - Ministry of Petroleum & Energy	62,209,830	139,209,830	109,538,811	79%	30,307,144
BE31 - Ministry of Women, Children and Social Welfare	73,568,316	73,568,316	31,305,117	43%	23,735,652
BE50 - National Debt Service	7,731,394,580	7,955,938,398	3,601,993,852	45%	3,529,123,087
<b>Grand Total</b>	<b>21,285,596,894</b>	<b>24,130,596,894</b>	<b>16,893,650,056</b>	<b>70%</b>	<b>13,209,968,191</b>

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

BE	Basic Salaries (BS)		BS Variation	Allowances		Allowance Variation
	Jan - November 2020	Jan - November 2019		Jan-November 2020	Jan-November 2019	
BE01 - Office of The President	51,740,612	50,860,934	2%	49,200,580	40,985,429	20%
BE02 - National Assembly	19,924,696	19,363,771	3%	39,255,496	34,841,966	13%
BE03 - Judiciary	27,752,268	26,568,507	4%	58,352,709	58,735,689	-1%
BE04 - Independent Electoral Commission	5,653,695	5,598,000	1%	7,059,500	5,261,016	34%
BE05 - Public Service Commission	1,545,982	1,557,057	-1%	1,283,899	1,208,050	6%
BE06 - National Audit Office	12,979,736	5,129,055	153%	16,305,720	5,008,150	226%
BE07 - Ministry of Defence	197,843,831	200,689,852	-1%	225,784,995	249,801,666	-10%
BE08 - Ministry of Interior	346,335,666	347,083,952	0%	288,673,483	277,309,002	4%
BE09 - Ministry of Tourism and Culture	1,949,167	1,804,544	8%	1,437,306	1,226,391	17%
BE10 - Ministry of Foreign Affairs	111,050,470	138,299,203	-20%	75,729,556	126,681,700	-40%
BE11 - Attorney General's Chambers & Ministry of Justice	8,692,644	9,703,711	-10%	20,621,625	8,053,126	156%
BE12 - Ministry of Finance	18,621,389	17,946,400	4%	25,503,051	19,597,862	30%
BE14 - Ombudsman	5,313,079	4,450,944	19%	5,918,773	6,755,588	-12%
BE16 - Ministry of Local Government and Lands	28,343,483	27,199,835	4%	14,327,365	12,829,515	12%
BE17 - Ministry of Agriculture	41,726,907	41,958,208	-1%	29,075,767	27,198,445	7%
BE18 - Ministry of Works, Construction & Infrastructure	5,574,062	5,636,895	-1%	4,370,992	4,031,282	8%
BE19 - Ministry of Trade, Industry & Employment	6,323,362	5,819,381	9%	4,624,642	3,932,490	18%
BE20 - Ministry of Basic and Secondary Education	752,934,492	701,636,721	7%	530,651,442	497,604,398	7%
BE21 - Ministry of Health	131,288,328	127,623,363	3%	140,725,417	150,141,928	-6%
BE22 - Ministry of Youth & Sports	3,248,073	3,202,153	1%	2,188,631	2,101,996	4%
BE23 - Ministry of Environment, Climate Change & Nat. Resources	19,482,452	17,503,447	11%	14,762,806	15,161,198	-3%
BE24 - Ministry of Comm, Info & Info Tech	4,509,492	3,921,628	15%	3,879,102	2,804,976	38%
BE25 - Ministry of Fisheries, Water Res. & NA Matters	5,163,705	4,999,819	3%	3,882,463	3,507,876	11%
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	3,677,790	6,008,926	-39%	2,723,721	3,137,368	-13%
BE29 - Ministry of Petroleum & Energy	4,552,663	4,560,545	0%	3,398,292	3,731,875	-9%
BE31 - Ministry of Women, Children and Social Welfare	3,270,898			2,044,900	402,500	
<b>Total</b>	<b>1,819,498,941</b>	<b>1,779,126,851</b>	<b>2%</b>	<b>1,571,782,232</b>	<b>1,562,051,482</b>	<b>1%</b>

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

BE	Basic Salaries (BS)			Allowances		
	Approved Budget	Jan – Nov 2020	% of Budget Spent	Approved Budget	Jan-Nov 2020	% of Budget Spent
BE01 - Office of The President	63,240,598	51,740,612	82%	51,098,641	49,200,580	96%
BE02 - National Assembly	24,499,237	19,924,696	81%	46,700,489	39,255,496	84%
BE03 - Judiciary	31,072,507	27,752,268	89%	55,905,185	58,352,709	104%
BE04 - Independent Electoral Commission	7,901,431	5,653,695	72%	7,496,904	7,059,500	94%
BE05 - Public Service Commission	1,789,126	1,545,982	86%	1,385,651	1,283,899	93%
BE06 - National Audit Office	22,905,755	12,979,736	57%	31,115,246	16,305,720	52%
BE07 - Ministry of Defence	239,666,466	197,843,831	83%	298,184,966	225,784,995	76%
BE08 - Ministry of Interior	406,649,799	346,335,666	85%	312,182,355	288,673,482	92%
BE09 - Ministry of Tourism and Culture	2,089,010	1,949,167	93%	1,448,439	1,437,305	99%
BE10 - Ministry of Foreign Affairs	158,334,549	111,050,470	70%	378,127,115	75,729,556	20%
BE11 - Attorney General's Chambers & Ministry of Justice	12,571,957	8,692,644	69%	14,304,139	20,621,625	144%
BE12 - Ministry of Finance	24,700,000	18,621,389	75%	88,800,000	25,503,051	29%
BE14 - Ombudsman	7,348,500	5,313,079	72%	6,601,537	5,918,772	90%
BE16 - Ministry of Local Government and Lands	45,564,974	28,343,483	62%	22,012,744	14,327,364	65%
BE17 - Ministry of Agriculture	48,801,439	41,726,907	86%	31,509,576	29,075,767	92%
BE18 - Ministry of Works, Construction & Infrastructure	6,577,361	5,574,062	85%	4,869,680	4,370,991	90%
BE19 - Ministry of Trade, Industry & Employment	6,793,006	6,323,362	93%	4,626,165	4,624,642	100%
BE20 - Ministry of Basic and Secondary Education	907,800,000	752,934,492	83%	642,500,000	530,651,442	83%
BE21 - Ministry of Health	148,000,000	131,288,328	89%	179,000,000	140,725,416	79%
BE22 - Ministry of Youth & Sports	3,783,150	3,248,073	86%	2,328,810	2,188,631	94%
BE23 - Ministry of Environment, Climate Change & Nat. Resources	19,505,847	19,482,452	100%	18,377,790	14,762,806	80%
BE24 - Ministry of Comm, Info & Info Tech	5,083,337	4,509,492	89%	3,647,077	3,879,102	106%
BE25 - Ministry of Fisheries, Water Res. & NA Matters	5,767,661	5,163,705	90%	3,937,840	3,882,463	99%
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	6,050,887	3,677,790	61%	3,990,179	2,723,720	68%
BE29 - Ministry of Petroleum & Energy	5,210,513	4,552,663	87%	3,883,195	3,398,291	88%
BE31 - Ministry of Women, Children and Social Welfare	11,647,786	3,270,898	28%	7,639,628	2,044,900	27%
<b>Total</b>	<b>2,223,354,896</b>	<b>1,819,498,941</b>	<b>82%</b>	<b>2,221,673,351</b>	<b>1,571,782,232</b>	<b>71%</b>

Sou: IFMIS

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

BE	Nov 2020	Nov 2019	Variation
BE01 OP	117,015,593	110,538,765	6%
BE07 MOD	2,000,000	2,750,000	-27%
BE08 MOI	88,000,000	105,012,592	-16%
BE09 MOTC	118,750,000	17,500,000	579%
BE10 MOFA	45,000,000	-	-
BE11 MOJ	118,720,327	17,751,249	569%
BE12 MoFEA	574,445,802	554,538,546	4%
BE15 CENTRALIZED SERVICES	770,355,298	42,199,998	1725%
BE 16 MOLRG	26,964,482	4,000,000	574%
BE17 MOA	48,823,995	43,205,881	13%
BE18 MOTWI	67,075,000	35,157,210	91%
BE19 MOTRIE	40,087,365	39,564,053	1%
BE20 MOBSE	472,089,827	413,593,582	14%
BE21 MOHSW	521,930,175	457,614,619	14%
BE22 MOYS	44,071,636	41,762,060	6%
BE23 MECCNAR	23,940,000	22,000,000	9%
BE24 MOICI	15,000,000	-	-
BE27 MOHERST	96,364,796	78,868,334	22%
<b>Total Subventions</b>	<b>3,190,634,296</b>	<b>1,986,056,888</b>	<b>61%</b>

Source: IFMIS

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

BE	Approved Budget	Revised Budget	Jan-November 2020 exp.	% OF BUDGET ABSORBED	Jan-Nov 2019 exp.
BE01 OP	148,032,729	148,032,729	117,015,593	79%	100,998,765
BE07 MOD	3,000,000	3,000,000	2,000,000	67%	2,500,000
BE08 MOI	116,100,000	116,100,000	88,000,000	76%	95,512,592
BE09 MOTC	22,500,000	122,500,000	118,750,000	97%	17,500,000
BE10 MOFA		50,000	45,000,000	90000%	
BE11 MOJ	238,109,000	238,109,000	118,720,327	50%	16,057,499
BE12 MoFEA	680,000,000	691,519,800	574,445,802	83%	504,068,832
BE15 CENTRALIZED SERVICES	500,000,000	1,206,188,478	770,355,298	64%	4,000,000.00
BE16 MOLRG		46,772,841	26,964,482	58%	
BE17 MOA	84,379,000	84,379,000	48,823,995	58%	39,760,881
BE18 MOTWI	42,644,600	42,644,600	67,075,000	157%	35,157,210
BE19 MOTRIE	55,818,481	55,818,481	40,087,365	72%	36,064,053
BE20 MOBSE	496,399,703	496,399,703	472,089,827	95%	378,850,855
BE21 MOHSW	563,881,088	563,881,088	521,930,175	93%	414,761,469
BE22 MOYS	61,049,490	61,049,490	44,071,636	72%	37,470,864
BE23 MECCNAR	24,740,000	24,740,000	23,940,000	97%	20,000,000
BE24 MOICI		15,000,000	15,000,000	100%	
BE27 MOHERST	104,000,000	122,000,000	96,364,796	79%	71,568,334
<b>Total Subventions</b>	<b>3,140,654,091</b>	<b>4,038,185,210</b>	<b>3,190,634,296</b>	<b>79%</b>	<b>1,774,271,353</b>

