



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

JANUARY-OCTOBER 2021 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).....	3
IV. TOP TEN SPENDING BUDGET LINES.....	6

INTRODUCTION

This brief presents an analysis of central government expenditure from January to October 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). It further gives 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 October 2021 amounted to **D16.74 billion**, representing a **10 percent** increase from the same period last year.

Table 1: Composition of Central Government Expenditure for October 2021

Budget Class	Jan - Oct 2021 Expenditure	% of Total Expenditure	Jan-Oct 2020 Expenditure	% of Total Expenditure	Y-o-Y Growth
Personnel Emoluments	3,768,588,949	23%	3,327,310,136	22%	13%
Other Recurrent	3,716,474,093	22%	4,172,337,687	27%	-11%
Subvention	2,566,700,448	15%	2,735,948,299	18%	-6%
Debt Service	3,638,480,000	22%	3,392,277,682	22%	7%
Capital Development	3,052,663,180	18%	1,584,427,234	10%	93%
Total Expenditure	16,742,906,670	100%	15,212,301,037	100%	10%

Source: IFMIS

Personnel Emolument (PE) and Other Recurrent (OC) collectively consumed 45 percent of total expenditure. Meanwhile, PE has increased from D3.33 billion in 2020 to D3.77 billion in 2021, recording a growth of 13 percent.

In comparison to last year, Capital Development has increased by 93 percent from D1.58 billion to D3.05 billion, whilst expenditure on Debt Service has increased by 7 percent.

Table 2: Composition of Central Government Expenditure for October 2021 compared to Revised Budget

Budget Class	Approved Budget	Revised Budget for 2021	Jan-Oct. 2021 Exp.	% of Revised Budget Spent
Personnel Emoluments	4,866,723,000	4,866,723,000	3,768,588,949	77%
Other Recurrent	5,057,101,660	5,423,826,622	3,716,474,093	69%
Subvention	3,734,086,366	4,080,300,622	2,566,700,448	63%
Debt Service	5,999,484,701	5,999,484,701	3,638,480,000	61%
Capital Development	2,416,840,000	3,203,900,782	3,052,663,180	95%
Total Expenditure	22,074,235,727	23,574,235,727	16,742,906,670	71%

Source: IFMIS

Table 2 above compares the different budget classes against the 2021 revised budget highlighting the absorption capacity by budget class. Capital Expenditure is the highest absorptive budget class, with 95 percent of its budget consumed as at end October 2021.

The different budget classes have collectively consumed 71 percent of the approved budget during the period under review

Chart 1: Central Government Expenditure for End October 2021 compared to The Revised and Approved budget, Source: IFMIS

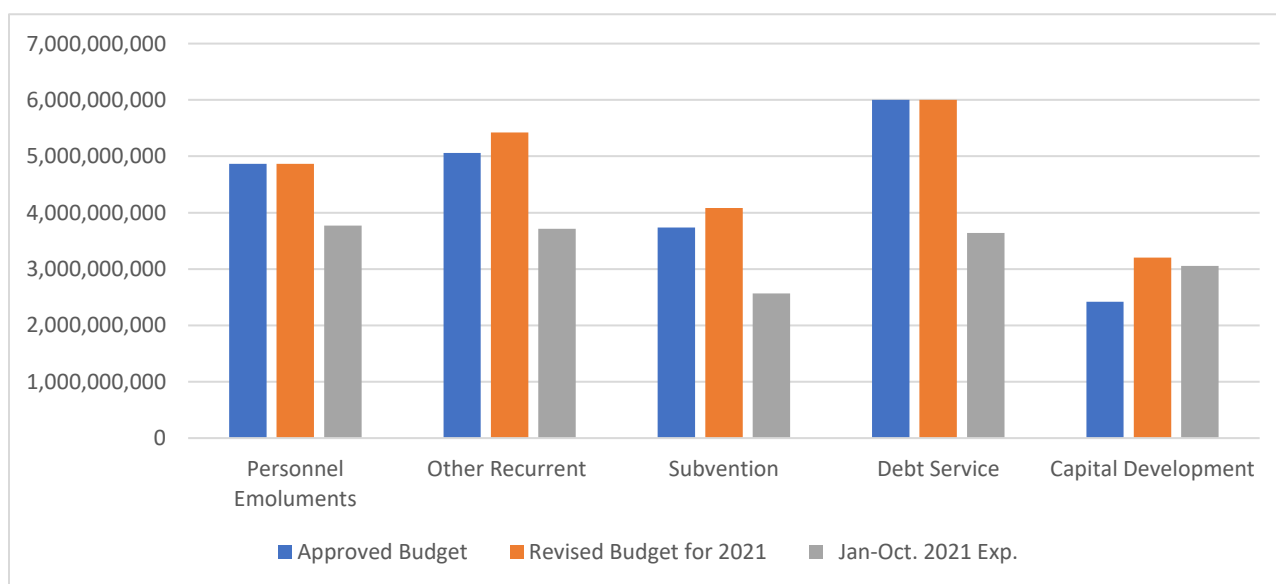


Table 3: Composition of Central Government PE Expenditure for End October 2021

Personnel Emoluments	Jan-Oct 2021 Exp.	% of Total PE	Jan-Oct 2020 Exp.	% of Total PE	Y-o-Y Growth
Basic Salary	1,750,910,341	46%	1,648,851,657	50%	6%
Contingency Payroll	0	0%	0.00	0%	0%
Allowances	1,773,835,643	47%	1,415,319,839	43%	25%
ECA	239,605,688	6%	255,105,666	8%	-6%
Social Security Contributions	4,237,277	0.11%	8,032,974	0%	-47%
Total PE	3,768,588,949	100%	3,327,310,136	100%	13%

Personnel Emolument increased by 13 percent relative to last year. Basic Salary constitutes 46 percent of total PE, and registered a growth of 6 percent, increasing from D1.65 billion in 2020 to D1.75 billion in 2021. Allowances have also increased by 25 percent as compared to the same period last year, from D1.42 billion to D1.77 billion.

Table 3A: Decomposition of Personnel Emoluments for October 2021 compared to Approved Budget

Personnel Emoluments	Approved Budget 2021	Jan-Oct 2021 Exp.	% of Approved Budget Spent
Basic Salary	2,239,975,000	1,750,910,341	78%
Contingency Payroll	200,000,000	0	0%
Allowances	2,155,139,000	1,773,835,643	82%
ECA	256,538,000	239,605,688	93%
Social Security Contributions	15,071,000	4,237,277	28%
Total PE	4,866,723,000	3,768,588,949	77%

The table above shows the approved budget for PE as compared to October 2021 expenditure. ECA has consumed 93 percent of its approved budget, whilst the Basic Salary and Allowances budgets have been consumed by 78 percent and 82 percent of their respective approved budgets during the period under review.

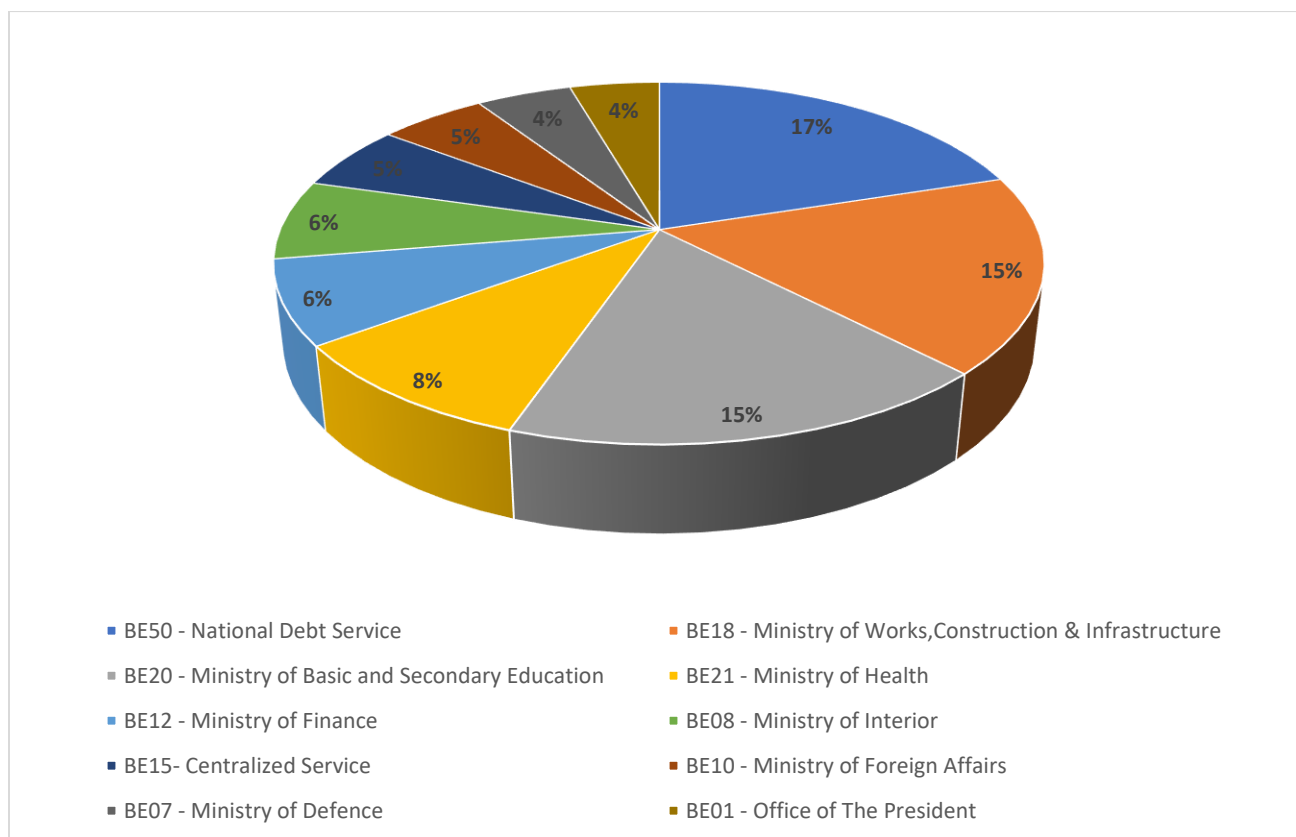
TOP TEN SPENDING BUDGET ENTITIES (BEs)

The ten highest spending Budget Entities collectively consumed 84 percent of total expenditure as of end October 2021. National Debt Service and Ministry of Transport, Works & Infrastructure are the highest spending entities, consuming 17 and 15 percent of total Government expenditure respectively. National Debt Service expenditure has decreased by 21 percent relative to last year, from D3.39 billion to D2.68 billion.

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

Budget Entity	Jan-Oct 2020 Outturn	Jan-Oct 2021 Outturn	% of Total Expenditure 2021	Variance
BE50 - National Debt Service	3,392,277,682	2,678,612,936	17%	-21%
BE18 - Ministry of Transport, Works & Infrastructure	1,187,825,346	2,348,203,071	15%	98%
BE20 - Ministry of Basic and Secondary Education	1,992,395,648	2,345,195,789	15%	18%
BE21 - Ministry of Health	1,334,331,543	1,279,560,850	8%	-4%
BE12 - Ministry of Finance	797,010,898	1,002,887,382	6%	26%
BE08 - Ministry of Interior	837,141,589	948,468,177	6%	13%
BE15- Centralized Service	2,165,421,272	777,999,538	5%	-64%
BE10 - Ministry of Foreign Affairs	679,691,544	718,205,935	5%	6%
BE07 - Ministry of Defence	548,506,629	636,925,506	4%	16%
BE01 - Office of The President	434,323,384	599,308,051	4%	38%
Sub Total	13,368,925,536	13,335,367,235	84%	0%
Total Expenditure	15,212,301,037	15,783,039,606	100%	4%

Chart 2: Top Spending Budget Entities as at End October 2021



I. TOP TEN SPENDING BUDGET LINE ITEMS

Roads and Bridges has registered the highest absorption rate, with 128 percent of its budget absorbed by end October 2021. This budget line is followed by Settlement of Confirmed debts and Food and Food Services absorbing 104 and 99 percent of their budgets respectively.

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

Line Item	Approved Budget for 2021	Revised Budget for 2021	Jan-Sep 2021 Exp.	% spent 2021	Jan-Sep 2020 Exp.	Y-o-Y Growth (%)
Subvention to Public Corp	3,734,086,366	3,734,086,366	2,566,700,448	69%	2,735,948,299	-6%
Roads and bridges	1,650,000,000	1,650,000,000	2,113,553,145	128%	964,507,333	119%
Settlement of Confirmed Debts	417,000,000	417,000,000	435,701,463	104%	547,072,747	-20%
Operating cost	429,348,000	429,348,000	329,124,847	77%	294,869,990	12%
Food and Food services	272,442,000	272,442,000	268,658,236	99%	179,624,042	50%
Travel Expenses	252,580,000	252,580,000	234,867,771	93%	147,066,235	60%
School Improvement Grant	291,984,000	291,984,000	220,813,306	76%	171,884,825	28%
Rent and Rates	252,366,000	252,366,000	170,171,937	67%	218,404,849	-22%
Purchase of Fuel and Lubricant	204,019,083	204,019,083	166,165,028	81%	145,823,901	14%
Land Compensation	178,395,000	178,395,000	156,960,575	88%	117,441,724	34%
Sub total	7,682,220,449	7,682,220,449	6,662,716,755	87%	5,522,643,945	21%
Total Expenditure	22,074,236,000	23,574,235,727	15,783,039,606	67%	15,212,301,037	4%

Source: IFMIS

Annex 1: Budget Absorption by BE for End October 2021

BE	APPROVED BUDGET GLF 2021	REVISED BUDGET GLF 2021	Jan-Oct 2021 Exp	% of Budget Absorbed	Jan-Oct 2020 Exp
BE01 - Office of The President	627,443,812	627,443,812	599,308,051	96%	434,323,384
BE02 - National Assembly	246,406,737	246,406,737	142,481,863	58%	105,143,973
BE03 - Judiciary	181,771,775	189,121,775	123,464,878	65%	123,907,649
BE04 - Independent Electoral Commission	314,150,402	394,150,402	324,155,268	82%	17,601,777
BE05 - Public Service Commission	10,774,777	10,774,777	8,888,378	82%	4,583,863
BE06 - National Audit Office	128,200,228	128,200,228	68,703,581	54%	39,787,908
BE07 - Ministry of Defence	757,541,349	816,917,093	636,925,506	78%	548,506,629
BE08 - Ministry of Interior	1,037,282,618	1,082,282,618	948,468,177	88%	837,141,589
BE09 - Ministry of Tourism and Culture	37,809,589	37,809,589	27,414,149	73%	123,174,930
BE10 - Ministry of Foreign Affairs	923,311,478	923,311,478	718,205,935	78%	679,691,544
BE11 - Ministry of Justice	146,544,393	146,544,393	110,574,620	75%	157,985,278
BE12 - Ministry of Finance	1,013,197,461	1,144,411,717	1,002,887,382	88%	797,010,898
BE13 - Pensions and Gratuities	367,678,000	367,678,000	244,800,434	67%	241,782,789
BE14 - Ombudsman	21,882,944	21,882,944	15,046,865	69%	15,376,847
BE15 - Centralized Services	2,127,000,000	2,336,374,962	777,999,538	33%	2,165,421,272
BE16 - Ministry of Local Government and Lands	173,843,000	186,343,000	114,837,611	62%	125,123,310
BE17 - Ministry of Agriculture	402,753,336	402,753,336	253,789,334	63%	271,993,944
BE18 - Ministry of Works, Construction & Infrastructure	1,974,520,126	2,625,705,164	2,348,203,071	89%	1,187,825,346
BE19 - Ministry of Trade, Industry & Employment	101,236,036	101,236,036	71,971,316	71%	60,079,870
BE20 - Ministry of Basic and Secondary Education	2,811,691,288	2,811,691,288	2,345,195,789	83%	1,992,395,648
BE21 - Ministry of Health	1,602,626,438	1,736,626,438	1,279,560,850	74%	1,334,331,543
BE22 - Ministry of Youth & Sports	117,679,522	117,679,522	82,211,038	70%	60,132,238
BE23 - Ministry of Environment, Climate Change & Nat. Resources	218,866,796	218,866,796	179,282,228	82%	72,843,111
BE24 - Ministry of Comm, Info & Info Tech	80,588,977	116,588,977	73,493,404	63%	61,187,338
BE25 - Ministry of Fisheries, Water Res. & NA Matters	53,892,275	53,892,275	20,996,291	39%	19,399,401
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	274,159,669	408,159,669	341,862,918	84%	211,893,972
BE29 - Ministry of Petroleum & Energy	187,536,506	187,536,506	156,527,955	83%	106,801,974
BE31 - Ministry of Women, Children and Social Welfare	92,878,464	92,878,464	62,655,938	67%	24,575,328
BE 33-National Human Rights Commission	41,483,030	41,483,030	24,514,302	59%	
BE50 - National Debt Service	5,999,484,701	5,999,484,701	2,678,612,936	45%	3,392,277,682
Grand Total	22,074,235,727	23,574,235,727	15,783,039,606	67%	15,212,301,037

Annex 2: Salaries and Allowances by Budget Entity for October 2021 compared to End October 2020

BE	Basic Salaries (BS)		BS Variation	Allowances		Allowance Variation
	Jan-Oct 2021	Jan-Oct 2020		Jan-Oct 2021	Jan-Oct 2020	
BE01 - Office of The President	49,082,194	47,010,840	4%	49,220,398	44,663,062	10%
BE02 - National Assembly	18,484,723	18,108,905	2%	46,668,333	35,480,489	32%
BE03 - Judiciary	25,995,748	25,159,194	3%	66,292,923	52,836,431	25%
BE04 - Independent Electoral Commission	6,463,530	5,145,195	26%	101,396,568	6,425,000	1478%
BE05 - Public Service Commission	1,938,828	1,404,724	38%	1,360,154	1,178,424	15%
BE06 - National Audit Office	17,341,539	11,755,910	48%	26,520,750	14,784,720	79%
BE07 - Ministry of Defence	180,769,024	180,009,074	0%	210,550,918	206,858,477	2%
BE08 - Ministry of Interior	323,030,993	314,965,627	3%	309,338,847	261,576,257	18%
BE09 - Ministry of Tourism and Culture	1,697,771	1,775,541	-4%	1,304,520	1,315,307	-1%
BE10 - Ministry of Foreign Affairs	77,386,253	99,183,244	-22%	47,171,294	62,425,299	-24%
BE11 - Attorney General's Chambers & Ministry of Justice	6,559,992	8,038,092	-18%	20,805,860	18,493,904	13%
BE12 - Ministry of Finance	17,124,410	16,998,243	1%	25,963,887	21,363,973	22%
BE14 - Ombudsman	6,829,425	5,050,576	35%	5,288,973	5,018,773	5%
BE16 - Ministry of Local Government and Lands	25,915,717	25,470,739	2%	15,994,876	13,173,403	21%
BE17 - Ministry of Agriculture	39,036,501	37,693,929	4%	27,951,654	26,229,544	7%
BE18 - Ministry of Works, Construction & Infrastructure	5,294,147	5,080,606	4%	3,992,720	4,045,466	-1%
BE19 - Ministry of Trade, Industry & Employment	5,584,621	5,637,642	-1%	4,211,733	4,338,756	-3%
BE20 - Ministry of Basic and Secondary Education	762,452,851	682,478,267	12%	608,452,497	480,376,191	27%
BE21 - Ministry of Health and Social Welfare	131,078,989	117,761,321	11%	154,913,060	125,588,346	23%
BE22 - Ministry of Youth & Sports	3,059,990	2,860,516	7%	2,177,771	1,990,394	9%
BE23 - Ministry of Environment, Climate Change & Nat. Resources	18,598,999	18,245,551	2%	12,917,358	12,907,928	0%
BE24 - Ministry of Comm, Info & Info Tech	4,458,559	4,090,564	9%	4,225,195	3,583,747	18%
BE25 - Ministry of Fisheries, Water Res. & NA Matters	4,989,680	4,688,539	6%	3,686,465	3,496,494	5%
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	3,613,925	3,342,920	8%	2,335,871	2,472,264	-6%
BE29 - Ministry of Petroleum & Energy	4,299,820	4,144,490	4%	3,364,456	3,038,026	11%
BE31 - Ministry of Women, Children and Social Welfare	5,890,295	2,751,408.11	114%	4,925,736	1,659,163	197%
BE 33-National Human Rights Commission	3,931,818			12,802,823		
Total	1,750,910,341	1,648,851,657.41	6%	1,773,835,643	1,415,319,839	25%

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

BE	Basic Salaries (BS)			Allowances		
	Approved Budget	Jan-Oct 2021	% of Budget Spent	Approved Budget	Jan-Oct 2021	% of Budget Spent
BE01 - Office of The President	63,591,723	49,082,194	77%	56,797,563	49,220,398	87%
BE02 - National Assembly	22,857,162	18,484,723	81%	47,149,575	46,668,333	99%
BE03 - Judiciary	31,393,626	25,995,748	83%	66,478,149	66,292,923	100%
BE04 - Independent Electoral Commission	6,501,907	6,463,530	99%	8,120,700	101,396,568	1249%
BE05 - Public Service Commission	1,793,284	1,938,828	108%	1,481,493	1,360,154	92%
BE06 - National Audit Office	26,903,260	17,341,539	64%	53,152,000	26,520,750	50%
BE07 - Ministry of Defence	242,072,576	180,769,024	75%	263,201,293	210,550,918	80%
BE08 - Ministry of Interior	408,534,538	323,030,993	79%	716,254,468	309,338,847	43%
BE09 - Ministry of Tourism and Culture	2,193,556	1,697,771	77%	1,616,033	1,304,520	81%
BE10 - Ministry of Foreign Affairs	153,089,824	77,386,253	51%	342,406,084	47,171,294	14%
BE11 - Attorney General's Chambers & Ministry of Justice	10,671,394	6,559,992	61%	22,529,019	20,805,860	92%
BE12 - Ministry of Finance	23,604,456	17,124,410	73%	90,789,025	25,963,887	29%
BE14 - Ombudsman	4,429,609	6,829,425	154%	3,681,271	5,288,973	144%
BE16 - Ministry of Local Government and Lands	44,976,096	25,915,717	58%	23,874,904	15,994,876	67%
BE17 - Ministry of Agriculture	47,062,838	39,036,501	83%	32,893,458	27,951,654	85%
BE18 - Ministry of Works, Construction & Infrastructure	6,906,229	5,294,147	77%	5,113,164	3,992,720	78%
BE19 - Ministry of Trade, Industry & Employment	7,101,268	5,584,621	79%	5,484,768	4,211,733	77%
BE20 - Ministry of Basic and Secondary Education	915,642,100	762,452,851	83%	656,574,824	608,452,497	93%
BE21 - Ministry of Health and Social Welfare	150,274,500	131,078,989	87%	169,901,531	154,913,060	91%
BE22 - Ministry of Youth & Sports	3,589,339	3,059,990	85%	2,190,183	2,177,771	99%
BE23 - Ministry of Environment, Climate Change & Nat. Resources	23,103,243	18,598,999	81%	16,283,553	12,917,358	79%
BE24 - Ministry of Comm, Info & Info Tech	5,110,834	4,458,559	87%	3,951,643	4,225,195	107%
BE25 - Ministry of Fisheries, Water Res. & NA Matters	5,867,453	4,989,680	85%	4,374,822	3,686,465	84%
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	6,266,656	3,613,925	58%	4,143,013	2,335,871	56%
BE29 - Ministry of Petroleum & Energy	5,212,204	4,299,820	82%	3,628,446	3,364,456	93%
BE31 - Ministry of Women, Children and Social Welfare	12,230,174	5,890,295	48%	9,171,609	4,925,736	54%
BE 33-National Human Rights Commission	5,235,300	3,931,818	75%	19,438,800	12,802,823	66%
Total	2,236,215,149	1,750,910,341	78%	2,630,681,391	1,773,835,643	67%

Source: IFMIS

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

BE	2021	2020	Variation
BE01 OP	183,977,659	108,715,593	69%
BE06 NAO	2,000,000	-	
BE07 MOD	1,950,000	2,000,000	-3%
BE08 MOI	129,538,691	87,500,000	48%
BE09 MOTC	19,150,000	116,875,000	-84%
BE10 MOFA	-	45,000,000	
BE11 MOJ	64,547,500	113,794,577	-43%
BE12 MoFEA	591,328,357	523,651,733	13%
BE15 CENTRALIZED SERVICES	231,280,588	534,089,769	-57%
BE17 MOA	43,916,952	31,209,655	41%
BE18 MOTWI	30,008,450	54,400,000	-45%
BE19 MOTRIE	38,212,749	31,587,365	21%
BE20 MOBSE	468,873,314	430,464,104	9%
BE21 MOHSW	575,919,428	466,705,885	23%
BE22 MOYS	49,113,098	38,636,636	27%
BE23 MECCNAR	22,716,664	21,680,700	5%
BE24 MOICI	36,000,000	15,000,000	140%
BE27 MOHERST	78,166,998	87,672,798	-11%
Total Subventions	2,566,700,448	2,735,948,299	-6%

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

BE	Approved Budget	Revised Budget	Jan-Oct 2021 exp.	% OF BUDGET ABSORBED	Jan-Oct 2020 exp.
BE01 OP	146,914,026	203,641,526	183,977,659	90%	108,715,593
BE06 NAO	2,000,000	2,000,000	2,000,000	100%	
BE07 MOD	2,000,000	2,000,000	1,950,000	98%	2,000,000
BE08 MOI	111,200,000	155,450,000	129,538,691	83%	87,500,000
BE09 MOTC	20,400,000	20,400,000	19,150,000	94%	116,875,000
BE 10 MOFA					45,000,000
BE11 MOJ	81,108,980	77,308,980	64,547,500	83%	113,794,577
BE12 MoFEA	699,854,800	685,175,600	591,328,357	86%	523,651,733
BE15 CENTRALIZED SERVICES	980,000,000	781,789,605	231,280,588	30%	534,089,769
BE 16 MoLRG	16,000,000	16,000,000		0%	26,964,482
BE17 MOA	53,356,940	521,556,940	43,916,952	8%	31,209,655
BE18 MOTWI	39,623,449	39,623,449	30,008,450	76%	54,400,000
BE19 MOTRIE	51,168,399	50,778,274	38,212,749	75%	31,587,365
BE20 MOBSE	594,070,837	596,403,337	468,873,314	79%	430,464,104
BE21 MOHSW	727,508,935	675,008,935	575,919,428	85%	466,705,885
BE22 MOYS	73,200,000	38,478,300	49,113,098	128%	38,636,636
BE23 MECCNAR	27,400,000	27,400,000	22,716,664	83%	21,680,700
BE24 MOICI	12,000,000	48,000,000	36,000,000	75%	15,000,000
BE27 MOHERST	96,280,000	96,280,000	78,166,998	81%	87,672,798
Total Subventions	3,734,086,366	4,037,294,946	2,566,700,448	64%	2,735,948,299

Source: IFMIS

