



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

## **JANUARY-SEPTEMBER 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 September 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 September 2020 amounted to **D13.5 billion**, which represents an increase of 30 percent as compared to the same period last year.

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

Budget Class	Jan-Sept. 2020 Expenditure	% of Total Expenditure <sup>2</sup>	Jan-Sept. 2019 Exp.	% of Total Expenditure	Y-o-Y Growth
Personnel Emoluments	2,989,123,571	22%	2,934,299,839	28%	2%
Other Recurrent	3,809,460,593	28%	2,662,591,349	26%	43%
Subventions to Public Corporations	2,429,581,671	18%	1,588,701,836	15%	53%
Debt Service	3,006,070,980	22%	2,813,860,791	27%	7%
Capital Development	1,282,373,975	9%	404,897,805	4%	217%
<b>Total Expenditure</b>	<b>13,516,610,790</b>	<b>100%</b>	<b>10,404,351,620</b>	<b>100%</b>	<b>30%</b>

Source: IFMIS

Personnel Emolument (PE) and Other Recurrent (OC) collectively consumed 50 percent of total expenditure. Meanwhile, PE has increased from D2.93 billion in September 2019 to D2.98 billion in September 2020, representing a growth of 2 percent.

In comparison to last year, Debt Service increased by 7 percent from D2.8 billion to D3.0 billion, whilst expenditure on Capital Development has increased by 217 percent relative to last year, largely attributed to the Banjul Rehabilitation Project and the commencement of construction on Rural and Urban Roads as approved in the Supplementary Appropriation Bill (SAP). Overall, Capital Development represents about 9 percent of the total GLF expenditure as of end September 2020.

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

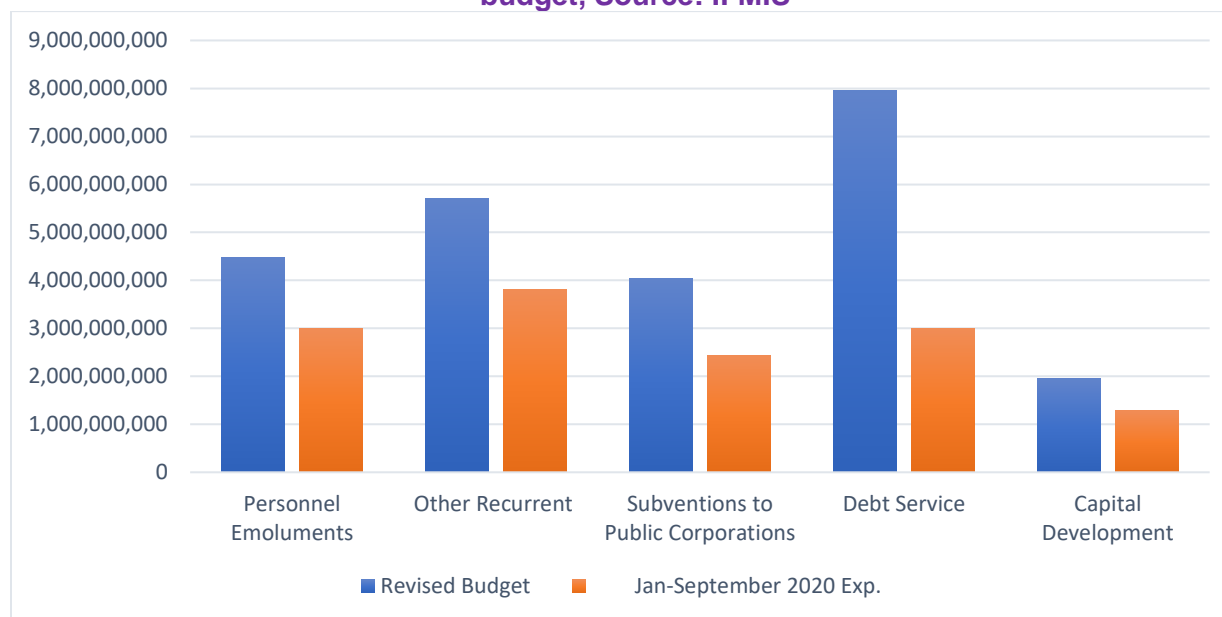
Budget Class	Approved Budget	Revised Budget	Jan-Sept. 2020 Exp.	% of Revised Budget Spent
Personnel Emoluments	4,468,902,000	4,468,902,000	2,989,123,571	67%
Other Recurrent	4,846,940,314	5,715,587,254	3,809,460,593	67%
Subventions to Public Corporations	3,140,654,000	4,038,135,210	2,429,581,671	60%
Debt Service	7,731,394,580	7,955,938,398	3,006,070,980	38%
Capital Development	1,097,706,000	1,952,034,123	1,282,373,975	66%
<b>Total Expenditure</b>	<b>21,285,596,894</b>	<b>24,130,596,894</b>	<b>13,516,610,790</b>	<b>56%</b>

Source: IFMIS

Table 2 above compares the different budget classes against the 2020 revised budget highlighting the absorption capacity by budget class. The revised budget includes the Supplementary Appropriation Bill of D2.845 billion, which was appropriated by the National Assembly in August 2020.

Personnel Emolument is the highest spending budget class with 67 percent of its budget consumed as at end September 2020. Meanwhile, Debt Service remains the lowest absorbing budget class with only 38 percent of its revised budget spent as of end September 2020. The different budget classes have collectively consumed 56 percent of the revised budget as at end September 2020.

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



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

Personnel Emoluments	Jan-Sept. 2020 Exp.	% of Total PE	Jan-Sept. 2019 Exp.	% of Total PE2	Y-o-Y Growth
Basic Salary	1,475,846,868	49%	1,450,336,176	49%	1.8%
Allowances	1,276,577,602	43%	1,262,119,056	43%	1%
ECA	228,666,128	8%	211,597,481	7%	8%
Social Security Contributions	8,032,974	0.3%	10,247,125	0%	-22%
<b>Total PE</b>	<b>2,989,123,571</b>	<b>100%</b>	<b>2,934,299,839</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 1.8 percent, increasing from D1.45 billion in 2019 to D1.47 billion in 2020. Allowance has also increased by 1 percent as compared to the same period last year, from D1.26 billion to 1.27 billion.

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

Personnel Emoluments	Approved Budget 2020	Jan-Sept. Exp.	% of Approved Budget spent
Basic Salary	2,223,355,000	1,475,846,868	68%
Contingency Payroll	10,000,000	0	0%
Allowances	1,915,913,000	1,276,577,602	67%
ECA	282,734,000	228,666,128	65%
Social Security Contributions	13,874,000	8,032,974	56%
<b>Total PE</b>	<b>4,468,902,000</b>	<b>2,989,123,571</b>	<b>67%</b>

**Source: IFMIS**

The table above highlights the budget for PE as compared to September 2020 expenditure. Basic Salary and Allowance consumed 68 and 67 percent of their budgets respectively as at the period under review.

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

The top ten highest spending Budget Entities collectively consumed 74 percent of total expenditure as of end September 2020. Centralized Services and National Debt Service topped the list, consuming 16 and 22 percent of total expenditure respectively.

The Ministry of Health's expenditure increased by 49 percent relative to last year same period, which is largely attributed to Government's response to the Corona virus pandemic. Meanwhile, Centralized Services registered an increase of 256 percent when compared to the same period last year, and this is as a result of the humanitarian food relief package distributed during the Ramadan period.

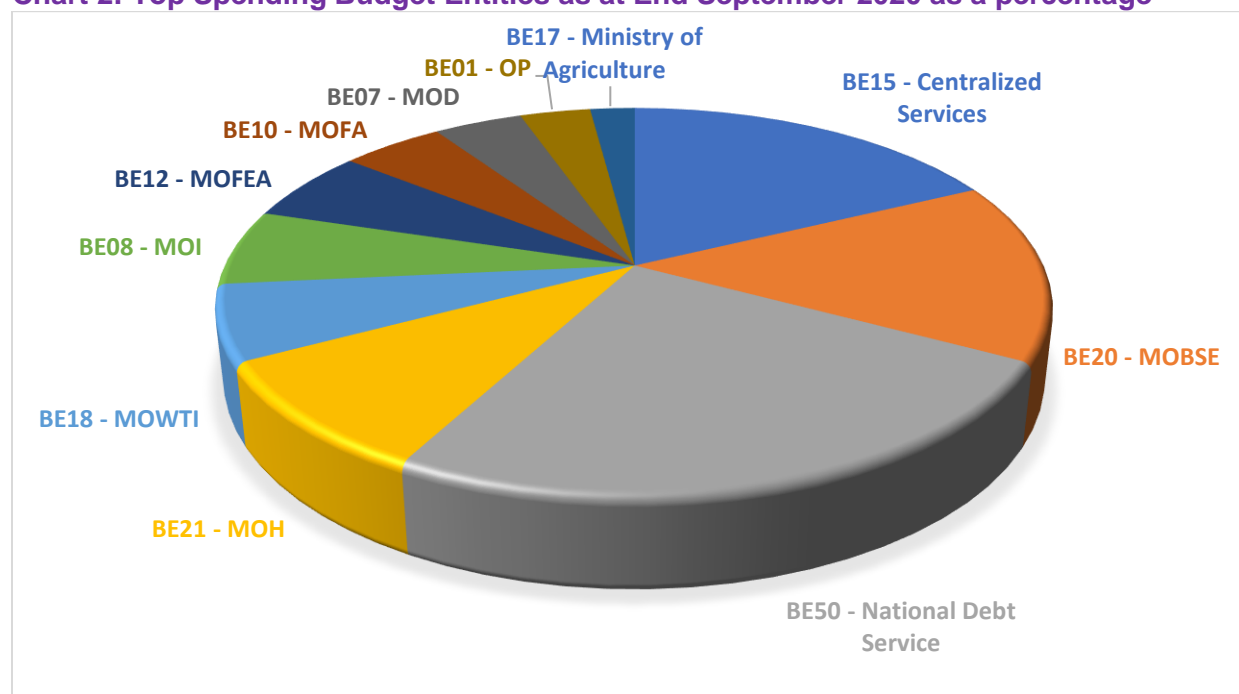
The Ministry of Work's expenditure increased by 586 percent from D130 million in September 2019 to D893 million in September 2020 and this is largely attributed to the Banjul Rehabilitation Project and the construction of Rural and Urban roads.

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

Budget Entity	Jan - September 2020 Outturn	Jan - September 2019 Outturn	% of Total Expenditure 2020	Variance
BE15 - Centralized Services	2,137,978,467	600,343,013	16%	256%
BE20 - Ministry of Basic and Secondary Education	1,811,406,625	1,635,486,546	13%	11%
BE50 - National Debt Service	3,006,070,980	2,813,860,791	22%	7%
BE21 - Ministry of Health	1,118,798,454	750,873,973	8%	49%
BE18 - Ministry of Works, Construction & Infrastructure	893,827,492	130,238,007	6%	586%
BE08 - Ministry of Interior	756,838,362	710,902,031	6%	6%
BE12 - Ministry of Finance	721,801,946	715,823,979	5%	1%
BE10 - Ministry of Foreign Affairs	572,946,111	613,983,880	4%	-7%
BE07 - Ministry of Defence	495,536,327	517,563,559	4%	-4%
BE01 - Office of The President	393,885,378	446,523,349	3%	-12%
BE17 - Ministry of Agriculture	249,056,051	259,305,827	2%	-4%
<b>Sub Total</b>	<b>10,020,167,726</b>	<b>8,640,498,274</b>	<b>74%</b>	<b>16%</b>
<b>Total Expenditure</b>	<b>13,516,610,790</b>	<b>10,404,351,620</b>	<b>100%</b>	<b>29%</b>

Source: IFMIS

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



## **II. TOP TEN SPENDING BUDGET LINE**

Settlement of Confirmed Debts, and Rents and Rates registered the highest expenditure line items with 113 percent and 80 percent of their budgets spent respectively. Food and Food Service registered as one of the highest expenditure line items, with 74 percent of its budget consumed as of end September 2020.

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

Line Item	Approved Budget for 2020	Revised Budget for 2020	Jan-Sept. 2020 Exp.	% of Budget line spent 2020	Jan-September 2019 Exp.	Y-o-Y Growth (%)
Subvention	3,140,653,000	4,038,135,210	2,402,956,978	60%	1,588,701,836	51%
COVID-19 Activities	0	1,838,712,293	1,133,087,158	62%	0	0%
Roads and bridges	435,895,000	1,249,895,000	738,593,200	59%	0	0%
Settlement of Confirmed Debts	300,000,000	468,000,000	529,672,689	113%	481,622,848	10%
Operating Cost	500,288,545	500,288,545	231,861,977	46%	140,492,448	65%
Rents and Rates	257,616,000	257,616,000	207,356,508	80%	140,681,590	47%
School Improvement Grant	236,842,000	236,842,000	171,884,825	73%	118,032,337	46%
Food and Food services	232,514,000	232,514,000	170,956,981	74%	100,355,104	70%
General Pensions Benefits	300,000,000	300,000,000	170,332,851	57%	153,730,884	11%
Purchase of Fuel and Lubricant	200,000,389	200,000,389	128,555,098	64%	132,316,567	-3%
<b>Total</b>	<b>6,948,874,287</b>	<b>9,925,568,573</b>	<b>5,885,258,266</b>	<b>59%</b>	<b>2,855,933,613</b>	<b>106%</b>



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

BE	Approved Budget GLF 2020	Revised Budget GLF 2020	Jan - September 2020 Expenditure	% of Budget Absorbed	Jan - September 2019 Expenditure
BE01 - Office of The President	691,263,469	606,713,469	393,885,378	65%	446,523,349
BE02 - National Assembly	196,449,726	183,099,726	91,716,994	50%	74,674,227
BE03 - Judiciary	170,000,000	156,300,000	107,348,049	69%	87,558,081
BE04 - Independent Electoral Commission	52,000,000	32,300,000	15,520,684	48%	16,792,990
BE05 - Public Service Commission	9,219,777	8,219,777	4,103,911	50%	5,260,612
BE06 - National Audit Office	112,000,001	90,000,001	36,640,870	41%	37,259,447
BE07 - Ministry of Defence	762,102,551	733,957,192	495,536,327	68%	517,563,559
BE08 - Ministry of Interior	1,027,132,638	1,016,482,638	756,838,362	74%	710,902,031
BE09 - Ministry of Tourism and Culture	40,957,449	234,257,449	122,515,655	52%	25,443,824
BE10 - Ministry of Foreign Affairs	1,005,827,877	1,093,484,000	572,946,111	52%	613,983,879
BE11 - Ministry of Justice	297,400,096	285,325,096	138,321,411	48%	204,727,719
BE12 - Ministry of Finance	978,536,040	986,064,702	721,801,946	73%	715,823,979
BE13 - Pensions and Gratuities	375,678,000	375,678,000	216,636,796	58%	196,740,613
BE14 - Ombudsman	20,450,037	20,450,037	14,876,847	73%	12,394,690
BE15 - Centralized Services	1,450,000,000	2,343,585,418	2,137,978,467	91%	600,343,013
BE16 - Ministry of Local Government and Lands	154,198,719	192,001,560	76,881,135	40%	59,337,457
BE17 - Ministry of Agriculture	488,263,515	660,745,860	249,056,051	38%	259,305,827
BE18 - Ministry of Works, Construction & Infrastructure	651,986,491	2,519,624,484	893,827,492	35%	130,238,007
BE19 - Ministry of Trade, Industry & Employment	106,554,171	105,427,985	54,616,076	52%	60,965,556
BE20 - Ministry of Basic and Secondary Education	2,610,674,224	2,640,368,199	1,811,406,625	69%	1,635,486,546
BE21 - Ministry of Health	1,516,933,089	1,844,091,039	1,118,798,454	61%	750,873,973
BE22 - Ministry of Youth & Sports	113,397,960	104,271,320	51,793,097	50%	61,500,432
BE23 - Ministry of Environment, Climate Change & Nat. Resources	226,646,307	121,446,307	59,289,505	49%	104,924,397
BE24 - Ministry of Comm, Info & Info Tech	51,855,464	57,755,464	27,905,299	48%	14,236,634
BE25 - Ministry of Fisheries, Water Res. & NA Matters	48,880,501	47,380,501	16,537,181	35%	26,142,297
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	260,016,066	286,271,706	198,244,528	69%	181,346,188
BE29 - Ministry of Petroleum & Energy	62,209,830	206,339,205	103,994,499	50%	22,090,431

BE31 - Ministry of Women, Children and Social Welfare	73,568,316	68,082,715	21,522,061	32%	18,051,064
BE50 - National Debt Service	7,731,394,580	7,110,873,044	3,006,070,980	42%	2,813,860,791
<b>Grand Total</b>	<b>21,285,596,894</b>	<b>24,130,596,894</b>	<b>13,516,610,790</b>	56%	<b>10,450,287,951</b>

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

BE	Basic Salaries (BS)		BS Variation	Allowances		Allowance Variation
	Jan – Sept. 2020	Jan – Sept. 2019		Jan-Sept. 2020	Jan-Sept. 2019	
BE01 - Office of The President	42,149,097	41,417,989	2%	40,477,706	33,320,606	21%
BE02 - National Assembly	16,311,961	15,794,054	3%	30,668,877	28,264,853	9%
BE03 - Judiciary	22,512,984	21,775,837	3%	47,493,078	48,647,646	-2%
BE04 - Independent Electoral Commission	4,636,695	4,581,000	1%	5,790,500	3,992,016	45%
BE05 - Public Service Commission	1,266,976	1,260,007	1%	1,047,950	965,680	9%
BE06 - National Audit Office	10,602,084	4,739,055	124%	13,350,220	4,973,150	168%
BE07 - Ministry of Defence	162,134,692	164,354,979	-1%	185,701,619.56	203,711,343	-9%
BE08 - Ministry of Interior	286,383,958	284,819,356	1%	232,429,360.06	219,120,487	6%
BE09 - Ministry of Tourism and Culture	1,591,610	1,468,625	8%	1,164,362.68	1,010,350	15%
BE10 - Ministry of Foreign Affairs	92,539,767	119,000,963	-22%	55,274,531.53	270,430,752	-80%
BE11 - Attorney General's Chambers & Ministry of Justice	7,409,062	8,408,311	-12%	16,316,423.08	6,546,558	149%
BE12 - Ministry of Finance	15,386,838	14,645,087	5%	19,181,389.86	57,178,886	-66%
BE14 - Ombudsman	5,050,576	3,058,277	65%	5,018,772.74	5,851,421	-14%
BE16 - Ministry of Local Government and Lands	22,841,621	22,164,913	3%	11,793,499.74	10,531,442	12%
BE17 - Ministry of Agriculture	33,951,753	34,299,598	-1%	23,635,576.78	22,158,758	7%
BE18 - Ministry of Works, Construction & Infrastructure	4,582,810	5,123,306	-11%	3,618,255.34	3,702,644	-2%
BE19 - Ministry of Trade, Industry & Employment	5,061,817	4,772,030	6%	3,897,152.15	3,231,910	21%
BE20 - Ministry of Basic and Secondary Education	601,389,451	565,996,848	6%	443,374,878.61	402,290,708	10%
BE21 - Ministry of Health and Social Welfare	104,358,669	101,414,779	3%	110,431,812.36	123,076,635	-10%
BE22 - Ministry of Youth & Sports	2,568,959	2,636,880	-3%	1,556,657.04	1,617,627	-4%
BE23 - Ministry of Environment, Climate Change & Nat. Resources	16,476,038	13,894,487	19%	11,638,091.30	12,677,588	-8%
BE24 - Ministry of Comm, Info Tech	3,666,587	3,154,118	16%	3,287,706.32	2,318,613	42%
BE25 - Ministry of Fisheries, Water Res. & NA Matters	4,195,475	4,068,704	3%	3,108,689.05	2,873,386	8%
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	3,008,238	3,774,750	-20%	2,140,287.59	2,410,580	-11%
BE29 - Ministry of Petroleum & Energy	3,730,323	3,713,906	0%	2,735,754.83	2,740,900	0%
BE31 - Ministry of Women, Children and Social Welfare	2,038,825	0		1,444,450	72,000	1906%
<b>Total</b>	<b>1,475,846,868</b>	<b>1,450,337,860</b>	<b>2%</b>	<b>1,276,577,602</b>	<b>1,473,716,538</b>	<b>-13%</b>

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

BE	Basic Salaries (BS)			Allowances		
	Approved Budget	Jan - September 2020	% of Budget Spent	Approved Budget	Jan-September 2020	% of Budget Spent
BE01 - Office of The President	63,240,598	42,149,097	67%	51,098,641	40,477,706	79%
BE02 - National Assembly	24,499,237	16,311,961	67%	46,700,489	30,668,877	66%
BE03 - Judiciary	31,072,507	22,512,984	72%	55,905,185	47,493,078	85%
BE04 - Independent Electoral Commission	7,901,431	4,636,695	59%	7,496,904	5,790,500	77%
BE05 - Public Service Commission	1,789,126	1,266,976	71%	1,385,651	1,047,950	76%
BE06 - National Audit Office	22,905,755	10,602,084	46%	31,115,246	13,350,219.54	43%
BE07 - Ministry of Defence	239,666,466	162,134,692	68%	298,184,966	185,701,619.56	62%
BE08 - Ministry of Interior	406,649,799	286,383,958	70%	312,182,355	232,429,360.06	74%
BE09 - Ministry of Tourism and Culture	2,089,010	1,591,610	76%	1,448,439	1,164,362.68	80%
BE10 - Ministry of Foreign Affairs	158,334,549	92,539,767	58%	378,127,115	55,274,531.53	15%
BE11 - Attorney General's Chambers & Ministry of Justice	12,571,957	7,409,062	59%	14,304,139	16,316,423.08	114%
BE12 - Ministry of Finance	24,700,000	15,386,838	62%	88,800,000	19,181,389.86	22%
BE14 - Ombudsman	7,348,500	5,050,576	69%	6,601,537	5,018,772.74	76%
BE16 - Ministry of Local Government and Lands	45,564,974	22,841,621	50%	22,012,744	11,793,499.74	54%
BE17 - Ministry of Agriculture	48,801,439	33,951,753	70%	31,509,576	23,635,576.78	75%
BE18 - Ministry of Works, Construction & Infrastructure	6,577,361	4,582,810	70%	4,869,680	3,618,255.34	74%
BE19 - Ministry of Trade, Industry & Employment	6,793,006	5,061,817	75%	4,626,165	3,897,152.15	84%
BE20 - Ministry of Basic and Secondary Education	907,800,000	601,389,451	66%	642,500,000	443,374,878.61	69%
BE21 - Ministry of Health and Social Welfare	148,000,000	104,358,669	71%	179,000,000	110,431,812.36	62%
BE22 - Ministry of Youth & Sports	3,783,150	2,568,959	68%	2,328,810	1,556,657.04	67%
BE23 - Ministry of Environment, Climate Change & Nat. Resources	19,505,847	16,476,038	84%	18,377,790	11,638,091.30	63%
BE24 - Ministry of Comm, Info Tech	5,083,337	3,666,587	72%	3,647,077	3,287,706.32	90%
BE25 - Ministry of Fisheries, Water Res. & NA Matters	5,767,661	4,195,475	73%	3,937,840	3,108,689.05	79%
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	6,050,887	3,008,238	50%	3,990,179	2,140,287.59	54%
BE29 - Ministry of Petroleum & Energy	5,210,513	3,730,323	72%	3,883,195	2,735,754.83	70%
BE31 - Ministry of Women, Children and Social Welfare	11,647,786	2,038,825	18%	7,639,628	1,444,450	19%
<b>Total</b>	<b>2,223,354,896</b>	<b>1,475,846,868</b>	<b>66%</b>	<b>2,221,673,351</b>	<b>1,276,577,602</b>	<b>57%</b>

Source: IFMIS

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

BE	2020	2019	Variation
BE01 OP	91,361,593	89,128,765	3%
BE07 MOD	1,750,000	2,250,000	-22%
BE08 MOI	78,500,000	86,012,592	-9%
BE09 MOTC	116,875,000	15,750,000	642%
BE11 MOJ	98,900,827	14,363,749	589%
BE12 MoFEA	472,782,623	457,333,100	3%
BE15 CENTRALIZED SERVICES	528,089,769	-	
BE16 MOLRG	11,624,693	-	
BE17 MOA	26,125,000	36,315,881	-28%
BE18 MOTWI	21,725,000	32,457,210	-33%
BE19 MOTRIE	28,087,365	32,564,053	-14%
BE20 MOBSE	388,838,382	341,113,645	14%
BE21 MOHSW	418,463,283	370,639,839	13%
BE22 MOYS	32,096,636	33,404,668	-4%
BE23 MECCNAR	19,680,700	18,000,000	9%
BE24 MOICI	15,000,000	-	
BE27 MOHERST	79,680,800	59,368,334	34%
<b>Total Subventions</b>	<b>2,429,581,671</b>	<b>1,588,701,836</b>	<b>53%</b>

Source: IFMIS

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

BE	Approved Budget 2020	Revised Budget 2020	Jan-September 2020 exp.	% OF BUDGET ABSORBED	Jan-September 2019 exp.
BE01 OP	148,032,729	148,032,729	91,361,593	62%	89,128,765
BE07 MOD	3,000,000	3,000,000	1,750,000	58%	2,250,000
BE08 MOI	116,100,000	116,100,000	78,500,000	68%	86,012,592
BE09 MOTC	22,500,000	122,500,000	116,875,000	95%	15,750,000
BE11 MOJ	238,109,000	238,109,000	98,900,827	42%	14,363,749
BE12 MoFEA	680,000,000	691,519,800	472,782,623	68%	457,333,100
BE15 CENTRALIZED SERVICES	500,000,000	1,206,188,478	528,089,769	44%	0
BE16 MOLRG	0	46,772,841	11,624,693	25%	0
BE17 MOA	84,379,000	84,379,000	26,125,000	31%	36,315,881
BE18 MOTWI	42,644,600	42,644,600	21,725,000	51%	32,457,210
BE19 MOTRIE	55,818,481	55,818,481	28,087,365	50%	32,564,053
BE20 MOBSE	496,399,703	496,399,703	388,838,382	78%	341,113,645
BE21 MOHSW	563,881,088	563,881,088	418,463,283	74%	370,639,839
BE22 MOYS	61,049,490	61,049,490	32,096,636	53%	33,404,668
BE23 MECCNAR	24,740,000	24,740,000	19,680,700	80%	18,000,000
BE24 MOICI	0.00	15,000,000	15,000,000	100%	0
BE27 MOHERST	104,000,000	122,000,000	79,680,800	65%	59,368,334
<b>Total Subventions</b>	<b>3,140,654,091</b>	<b>4,038,135,210</b>	<b>2,429,581,671</b>	<b>60%</b>	<b>1,588,701,836</b>

**Source: IFMIS**