



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

JANUARY-SEPTEMBER 2021 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 September 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 also 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 September 2021 amounted to **D14.49 billion**, representing a **7 percent** increase from the same period last year.

Table 1: Composition of Central Government Expenditure for September 2021

Budget Class	Jan - Sep 2021 Expenditure	% of Total Expenditure	Jan-Sep 2020 Exp.	% of Total Expenditure	Y-o-Y Growth
Personnel Emoluments	3,308,026,138	23%	2,989,123,571	22%	11%
Other Recurrent	3,367,541,032	23%	3,809,460,593	28%	-12%
Subvention	2,315,735,268	16%	2,429,581,671	18%	-5%
Debt Service	2,678,612,936	18%	3,006,070,980	22%	-11%
Capital Development	2,819,878,614	19%	1,282,373,975	9%	120%
Total Expenditure	14,489,793,987	100%	13,516,610,790	100%	7%

Source: IFMIS

Personnel Emolument (PE) and Other Recurrent (OC) collectively consumed 46 percent of total expenditure. Meanwhile, PE has increased from D2.99 billion in 2020 to D3.31 billion in 2021, recording a growth of 11 percent.

In comparison to last year, Capital Development has increased by 120 percent from D1.28 billion to D2.82 billion, whilst expenditure on Debt Service has decreased by 11 percent.

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

Budget Class	Approved Budget	Revised Budget for 2021	Jan-Sep 2021 Exp.	% of Revised Budget Spent
Personnel Emoluments	4,866,723,000	4,866,723,000	3,308,026,138	68%
Other Recurrent	5,057,101,660	5,423,826,622	3,367,541,032	62%
Subvention	3,734,086,366	4,080,300,622	2,315,735,268	57%
Debt Service	5,999,484,701	5,999,484,701	2,678,612,936	45%
Capital Development	2,416,840,000	3,203,900,782	2,819,878,614	88%
Total Expenditure	22,074,235,727	23,574,235,727	14,489,793,987	61%

Source: IFMIS

Table 2 above compares the different budget classes against the 2021 revised figures and highlighting the absorption capacity by budget class. Capital Expenditure is the highest absorptive budget class, with 88 percent of its budget consumed as at end September 2021.

The different budget classes have collectively consumed 61 percent of the approved budget during the period under review.

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

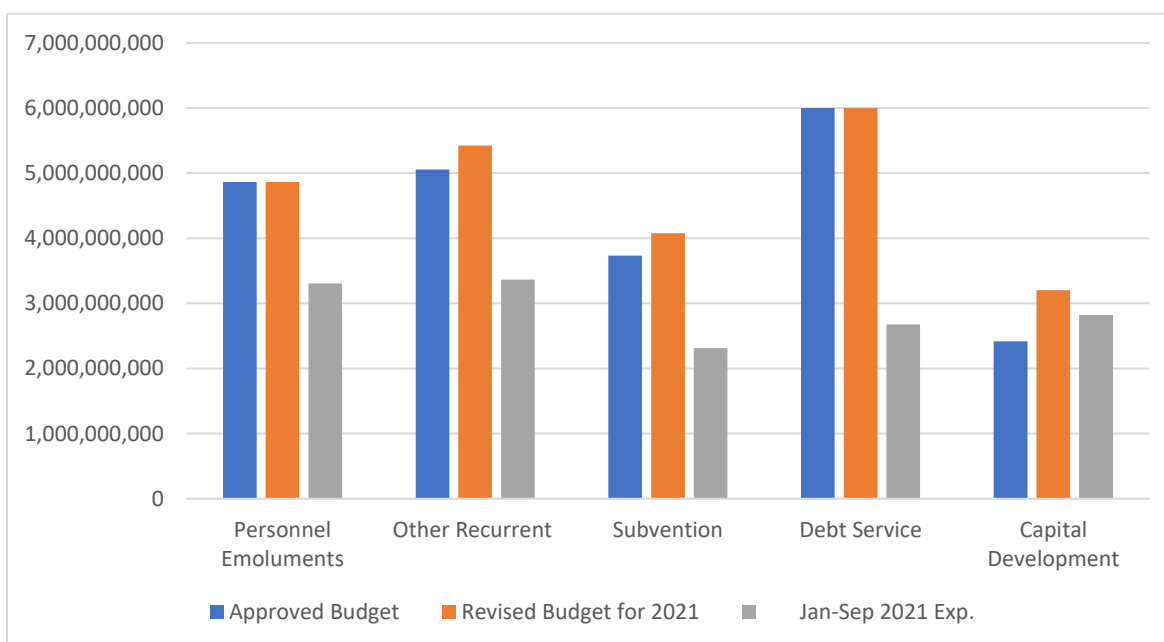


Table 3: Composition of Central Government PE Expenditure for End September 2021

Personnel Emoluments	Jan-Sep 2021 Exp	% of Total PE	Jan-Sep 2020 Exp.	% of Total PE	Y-o-Y Growth
Basic Salary	1,576,001,325	48%	1,475,846,868	49%	7%
Contingency Payroll	0	0%	0.00	0%	0%
Allowances	1,512,719,519	46%	1,276,577,602	43%	18%
ECA	215,172,122	7%	228,666,128	8%	-6%
Social Security Contributions	4,133,173	0.12%	8,032,974	0%	-49%
Total PE	3,308,026,138	100%	2,989,123,571	100%	11%

Personnel Emolument increased by 11 percent relative to last year. Basic Salary constitutes 48 percent of total PE, and registered a growth of 7 percent, increasing from D1.48 billion in 2020 to D1.58 billion in 2021. Allowances have also increased by 18 percent as compared to the same period last year, from D1.28 billion to D1.51 billion.

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

Personnel Emoluments	Approved Budget 2021	Jan-Sep2021 Exp.	% of Approved Budget Spent
Basic Salary	2,239,975,000	1,576,001,325	70%
Contingency Payroll	200,000,000	0	0%
Allowances	2,155,139,000	1,512,719,519	70%
ECA	256,538,000	215,172,122	84%
Social Security Contributions	15,071,000	4,133,173	27%
Total PE	4,866,723,000	3,308,026,138	68%

The table above shows the approved budget for PE as compared to September 2021 expenditure. ECA has consumed 84 percent of its approved budget. Basic Salary and Allowances have both consumed 70% of their respective approved budgets during the period under review.

TOP TEN SPENDING BUDGET ENTITIES (BEs)

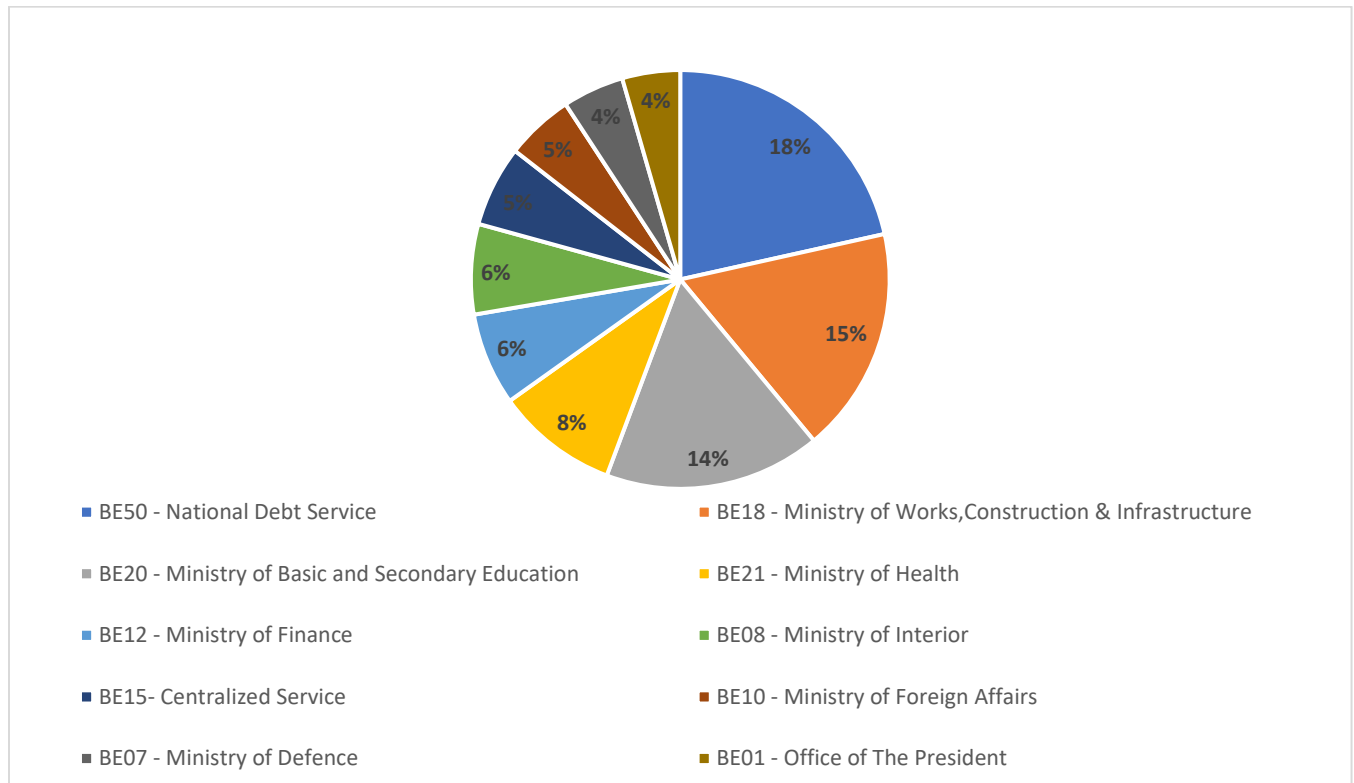
The ten highest spending Budget Entities collectively consumed 86 percent of total expenditure as of end September 2021. National Debt Service and Ministry of Transport, Works & Infrastructure are the highest spending entities, consuming 18 and 15 percent of total Government expenditure respectively. National Debt Service expenditure has decreased by 11 percent relative to last year, from D3.01 billion to D2.68 billion.

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

Budget Entity	Jan-Sep 2020 Outturn	Jan-Sep 2021 Outturn	% of Total Expenditure 2021	Variance
BE50 - National Debt Service	3,006,070,980	2,678,612,936	18%	-11%
BE18 - Ministry of Works,Construction & Infrastructure	893,827,492	2,174,279,958	15%	143%
BE20 - Ministry of Basic and Secondary Education	1,811,406,625	2,083,110,241	14%	15%
BE21 - Ministry of Health	1,118,798,454	1,175,271,930	8%	5%
BE12 - Ministry of Finance	721,801,946	891,183,645	6%	23%
BE08 - Ministry of Interior	756,838,362	867,578,758	6%	15%
BE15- Centralized Service	2,137,978,467	777,999,538	5%	-64%
BE10 - Ministry of Foreign Affairs	572,946,111	653,310,407	5%	14%
BE07 - Ministry of Defence	495,536,327	591,371,529	4%	19%
BE01 - Office of The President	393,885,378	557,135,803	4%	41%
Sub Total	11,909,090,143	12,449,854,745	86%	5%
Total Expenditure	13,516,610,790	14,489,793,987	100%	7%

Source: IFMIS

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



I. TOP TEN SPENDING BUDGET LINE ITEMS

Food and Food Services has registered the highest absorption rate, with 104 percent of its budget absorbed by end September. Followed by Settlement of Confirmed debt, then Travel Expenses, which absorbed 67 and 64 percent of their budgets respectively.

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

Line Item	Approved Budget for 2021	Revised Budget for 2021	Jan-Sep 2021 Exp.	% of Revised Budget spent 2021	Jan-Sep 2020 Exp.	Y-o-Y Growth (%)
Subvention to Public Corp	3,734,086,366	3,949,086,366	2,315,735,268	59%	4,468,902,000	-48%
Roads and bridges	1,650,000,000	2,151,185,037	1,154,834,191	54%	738,593,200	56%
Settlement of Confirm Debts	417,000,000	417,000,000	279,913,783	67%	529,672,689	-47%
Food and Food services	272,442,000	272,442,000	282,341,828	104%	171,489,016	65%
Operating cost	429,348,000	436,698,000	166,111,176	38%	235,757,504	-30%
Travel Expenses	252,580,000	252,580,000	161,003,540	64%	132,090,563	22%
School Improvement Grant	291,984,000	291,984,000	154,755,404	53%	171,884,825	-10%
land Compensation	178,395,000	328,395,000	143,674,751	44%	116,323,238	24%
Rent and Rates	252,366,000	252,366,000	129,403,877	51%	210,757,261	-39%
Purchase of Fuel and Lubricant	204,019,083	204,019,083	113,236,681	56%	136,036,754	-17%
sub total	7,682,220,449	8,555,755,486	4,901,010,499	57%	6,911,507,051	-29%
Total Expenditure	22,074,236,000	23,574,235,727	14,489,793,987	61%	11,860,074,139	22%

Source: IFMIS

Annex 1: Budget Absorption by BE for End September 2021

BE	APPROVED BUDGET GLF 2021	REVISED BUDGET GLF 2021	Jan-Sep 2021 Exp	% of Budget Absorbed	Jan-Sep 2020 Exp
BE01 - Office of The President	627,443,812	627,443,812	557,135,803	89%	393,885,378
BE02 - National Assembly	246,406,737	246,406,737	127,925,421	52%	91,716,994
BE03 - Judiciary	181,771,775	189,121,775	109,579,072	58%	107,348,049
BE04 - Independent Electoral Commission	314,150,402	394,150,402	256,344,356	65%	15,520,684
BE05 - Public Service Commission	10,774,777	10,774,777	6,037,277	56%	4,103,911
BE06 - National Audit Office	128,200,228	128,200,228	61,948,941	48%	36,640,870
BE07 - Ministry of Defence	757,541,349	816,917,093	591,371,529	72%	495,536,327
BE08 - Ministry of Interior	1,037,282,618	1,082,282,618	867,578,758	80%	756,838,362
BE09 - Ministry of Tourism and Culture	37,809,589	37,809,589	25,229,762	67%	122,515,655
BE10 - Ministry of Foreign Affairs	923,311,478	923,311,478	653,310,407	71%	572,946,111
BE11 - Ministry of Justice	146,544,393	146,544,393	101,225,790	69%	138,321,411
BE12 - Ministry of Finance	1,013,197,461	1,144,411,717	891,183,645	78%	721,801,946
BE13 - Pensions and Gratuties	367,678,000	367,678,000	223,553,668	61%	216,636,796
BE14 - Ombudsman	21,882,944	21,882,944	14,503,688	66%	14,876,847
BE15 - Centralized Services	2,127,000,000	2,336,374,962	777,999,538	33%	2,137,978,467
BE16 - Ministry of Local Government and Lands	173,843,000	186,343,000	98,450,553	53%	76,881,135
BE17 - Ministry of Agriculture	402,753,336	402,753,336	201,509,470	50%	249,056,051
BE18 - Ministry of Works, Construction & Infrastructure	1,974,520,126	2,625,705,164	2,174,279,958	83%	893,827,492
BE19 - Ministry of Trade, Industry & Employment	101,236,036	101,236,036	63,130,678	62%	54,616,076
BE20 - Ministry of Basic and Secondary Education	2,811,691,288	2,811,691,288	2,083,110,241	74%	1,811,406,625
BE21 - Ministry of Health	1,602,626,438	1,736,626,438	1,175,271,930	68%	1,118,798,454
BE22 - Ministry of Youth & Sports	117,679,522	117,679,522	71,252,459	61%	51,793,097
BE23 - Ministry of Enviroment, Climate Change & Nat. Resouces	218,866,796	218,866,796	167,446,828	77%	59,289,505
BE24 - Ministry of Comm, Info & Info Tech	80,588,977	116,588,977	69,641,766	60%	27,905,299
BE25 - Ministry of Fisheries, Water Res. & NA Matters	53,892,275	53,892,275	19,565,914	36%	16,537,181
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	274,159,669	408,159,669	190,566,999	47%	198,244,528
BE29 - Ministry of Petroleum & Energy	187,536,506	187,536,506	154,450,726	82%	103,994,499
BE31 - Ministry of Women, Children and Social Welfare	92,878,464	92,878,464	57,744,507	62%	21,522,061
BE 33-National Human Rights Commission	41,483,030	41,483,030	19,831,368	48%	
BE50 - National Debt Service	5,999,484,701	5,999,484,701	2,678,612,936	45%	3,006,070,980
Grand Total	22,074,235,727	23,574,235,727	14,489,793,987	61%	13,516,610,790

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

BE	Basic Salaries (BS)		BS Variation	Allowances		Allowance Variation
	Jan-Sep 2021	Jan-Sep 2020		Jan-Sep 2021	Jan-Sep 2020	
BE01 - Office of The President	44,063,909	42,149,097	5%	43,977,575	40,477,706	9%
BE02 - National Assembly	16,659,475	16,311,961	2%	42,111,380	30,668,877	37%
BE03 - Judiciary	23,375,415	22,512,984	4%	59,679,488	47,493,078	26%
BE04 - Independent Electoral Commission	5,801,860	4,636,695	25%	34,247,326	5,790,500	491%
BE05 - Public Service Commission	1,742,580	1,266,976	38%	1,211,901	1,047,950	16%
BE06 - National Audit Office	15,578,998	10,602,084	47%	23,798,250	13,350,220	78%
BE07 - Ministry of Defence	163,093,123	162,134,692	1%	191,073,959	185,701,620	3%
BE08 - Ministry of Interior	290,215,827	286,383,958	1%	277,834,952	232,429,360	20%
BE09 - Ministry of Tourism and Culture	1,526,288	1,591,610	-4%	1,159,761	1,164,363	0%
BE10 - Ministry of Foreign Affairs	69,367,784	92,539,767	-25%	44,936,898	55,274,532	-19%
BE11 - Attorney General's Chambers & Ministry of Justice	5,915,112	7,409,062	-20%	18,712,420	16,316,423	15%
BE12 - Ministry of Finance	15,343,057	15,386,838	0%	23,154,666	19,181,390	21%
BE14 - Ombudsman	6,829,425	5,050,576	35%	5,264,073	5,018,773	5%
BE16 - Ministry of Local Government and Lands	23,680,184	22,841,621	4%	14,511,022	11,793,500	23%
BE17 - Ministry of Agriculture	35,056,640	33,951,753	3%	25,013,798	23,635,577	6%
BE18 - Ministry of Works, Construction & Infrastructure	4,740,874	4,582,810	3%	3,266,851	3,618,255	-10%
BE19 - Ministry of Trade, Industry & Employment	5,038,316	5,061,817	0%	3,784,137	3,897,152	-3%
BE20 - Ministry of Basic and Secondary Education	686,701,217	601,389,451	14%	522,329,667	443,374,879	18%
BE21 - Ministry of Health and Social Welfare	117,838,413	104,358,669	13%	136,789,834	110,431,812	24%
BE22 - Ministry of Youth & Sports	2,740,062	2,568,959	7%	1,724,122	1,556,657	11%
BE23 - Ministry of Environment, Climate Change & Nat. Resources	16,716,773	16,476,038	1%	11,618,497	11,638,091	0%
BE24 - Ministry of Comm, Info & Info Tech	4,020,196	3,666,587	10%	3,856,673	3,287,706	17%
BE25 - Ministry of Fisheries, Water Res. & NA Matters	4,507,727	4,195,475	7%	3,312,060	3,108,689	7%
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	3,282,428	3,008,238	9%	2,088,306	2,140,288	-2%
BE29 - Ministry of Petroleum & Energy	3,867,799	3,730,323	4%	3,037,636	2,735,755	11%
BE31 - Ministry of Women, Children and Social Welfare	5,264,379	2,038,825.28	158%	4,095,393	1,444,450	184%
BE 33-National Human Rights Commission	3,033,464			10,128,873		
Total	1,576,001,325	1,475,846,868.06	7%	1,512,719,519	1,276,577,602	18%

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

BE	Basic Salaries (BS)			Allowances		
	Approved Budget	Jan-Sep 2021	% of Budget Spent	Approved Budget	Jan-Sep 2021	% of Budget Spent
BE01 - Office of The President	63,591,723	44,063,909	69%	56,797,563	43,977,575	77%
BE02 - National Assembly	22,857,162	16,659,475	73%	47,149,575	42,111,380	89%
BE03 - Judiciary	31,393,626	23,375,415	74%	66,478,149	59,679,488	90%
BE04 - Independent Electoral Commission	6,501,907	5,801,860	89%	8,120,700	34,247,326	422%
BE05 - Public Service Commission	1,793,284	1,742,580	97%	1,481,493	1,211,901	82%
BE06 - National Audit Office	26,903,260	15,578,998	58%	53,152,000	23,798,250	45%
BE07 - Ministry of Defence	242,072,576	163,093,123	67%	263,201,293	191,073,959	73%
BE08 - Ministry of Interior	408,534,538	290,215,827	71%	716,254,468	277,834,952	39%
BE09 - Ministry of Tourism and Culture	2,193,556	1,526,288	70%	1,616,033	1,159,761	72%
BE10 - Ministry of Foreign Affairs	153,089,824	69,367,784	45%	342,406,084	44,936,898	13%
BE11 - Attorney General's Chambers & Ministry of Justice	10,671,394	5,915,112	55%	22,529,019	18,712,420	83%
BE12 - Ministry of Finance	23,604,456	15,343,057	65%	90,789,025	23,154,666	26%
BE14 - Ombudsman	4,429,609	6,829,425	154%	3,681,271	5,264,073	143%
BE16 - Ministry of Local Government and Lands	44,976,096	23,680,184	53%	23,874,904	14,511,022	61%
BE17 - Ministry of Agriculture	47,062,838	35,056,640	74%	32,893,458	25,013,798	76%
BE18 - Ministry of Works, Construction & Infrastructure	6,906,229	4,740,874	69%	5,113,164	3,266,851	64%
BE19 - Ministry of Trade, Industry & Employment	7,101,268	5,038,316	71%	5,484,768	3,784,137	69%
BE20 - Ministry of Basic and Secondary Education	915,642,100	686,701,217	75%	656,574,824	522,329,667	80%
BE21 - Ministry of Health and Social Welfare	150,274,500	117,838,413	78%	169,901,531	136,789,834	81%
BE22 - Ministry of Youth & Sports	3,589,339	2,740,062	76%	2,190,183	1,724,122	79%
BE23 - Ministry of Environment, Climate Change & Nat. Resources	23,103,243	16,716,773	72%	16,283,553	11,618,497	71%
BE24 - Ministry of Comm, Info & Info Tech	5,110,834	4,020,196	79%	3,951,643	3,856,673	98%
BE25 - Ministry of Fisheries, Water Res. & NA Matters	5,867,453	4,507,727	77%	4,374,822	3,312,060	76%
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	6,266,656	3,282,428	52%	4,143,013	2,088,306	50%
BE29 - Ministry of Petroleum & Energy	5,212,204	3,867,799	74%	3,628,446	3,037,636	84%
BE31 - Ministry of Women, Children and Social Welfare	12,230,174	5,264,379	43%	9,171,609	4,095,393	45%
BE 33-National Human Rights Commission	5,235,300	3,033,464	58%	19,438,800	10,128,873	52%
Total	2,236,215,149	1,576,001,325	70%	2,630,681,391	1,512,719,519	58%

Source: IFMIS

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

BE	2021	2020	Variation
BE01 OP	177,189,961	91,361,593	94%
BE06 NAO	2,000,000		
BE07 MOD	1,850,000	1,750,000	6%
BE08 MOI	126,038,691	78,500,000	61%
BE09 MOTC	17,450,000	116,875,000	-85%
BE11 MOJ	59,777,500	98,900,827	-40%
BE12 MoFEA	531,640,350	472,782,623	12%
BE15 CENTRALIZED SERVICES	231,280,588	528,089,769	-56%
BE17 MOA	38,867,150	26,125,000	49%
BE18 MOTWI	26,546,400	21,725,000	22%
BE19 MOTRIE	31,230,137	28,087,365	11%
BE20 MOBSE	421,283,029	388,838,382	8%
BE21 MOHSW	515,329,892	418,463,283	23%
BE22 MOYS	44,651,241	32,096,636	39%
BE23 MECCNAR	20,433,331	19,680,700	4%
BE27 MOHERST	70,166,998	79,680,800	-12%
Total Subventions	2,315,735,268	2,429,581,671	-5%

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

BE	Approved Budget	Revised Budget	Jan-Sep 2021 exp.	% OF REVISED ABSORBED	Jan-Sep 2020 exp.
BE01 OP	146,914,026	203,641,526	177,189,961	87%	91,361,593
BE06 NAO	2,000,000	2,000,000	2,000,000	100%	
BE07 MOD	2,000,000	2,000,000	1,850,000	93%	1,750,000
BE08 MOI	111,200,000	155,450,000	126,038,691	81%	78,500,000
BE09 MOTC	20,400,000	20,400,000	17,450,000	86%	116,875,000
BE11 MOJ	81,108,980	77,308,980	59,777,500	77%	98,900,827
BE12 MoFEA	699,854,800	685,175,600	531,640,350	78%	472,782,623
BE15 CENTRALIZED SERVICES	980,000,000	781,789,605	231,280,588	30%	528,089,769
BE 16 MoLRG	16,000,000	16,000,000		0%	11,624,693
BE17 MOA	53,356,940	521,556,940	38,867,150	7%	26,125,000
BE18 MOTWI	39,623,449	39,623,449	26,546,400	67%	21,725,000
BE19 MOTRIE	51,168,399	50,778,274	31,230,137	62%	28,087,365
BE20 MOBSE	594,070,837	596,403,337	421,283,029	71%	388,838,382
BE21 MOHSW	727,508,935	675,008,935	515,329,892	76%	418,463,283
BE22 MOYS	73,200,000	38,478,300	44,651,241	116%	32,096,636
BE23 MECCNAR	27,400,000	27,400,000	20,433,331	75%	19,680,700
BE24 MOICI	12,000,000	48,000,000	36,000,000	75%	15,000,000
BE27 MOHERST	96,280,000	96,280,000	70,166,998	73%	79,680,800
Total Subventions	3,734,086,366	4,037,294,946	2,351,735,268	58%	2,429,581,671

Source: IFMIS

