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THE CERTIFICATE OF THE AUDITOR GENERAL TO THE NATIONAL ASSEMBLY

Report on the financial statements

I certify that I have audited the accompanying Financial Statements of the Government of The Gambia which comprise the Consolidated Statement of Receipts and Payments, Statement of Revenue and Expenditure-Consolidated Fund, Statement of Financial Position-Consolidated, Detailed Revenue and Expenditure Comparison, Accounting Policies and Explanatory Notes to the Financial Statements for the year ended 31 December 2018 as set out in pages 29 to 367.

Adverse Opinion

In my opinion because of the significance of the matters identified in the Basis of Opinion paragraph below, the financial statements of the Government of The Gambia did not present fairly the financial position of the Government of The Gambia as at 31 December 2018, and their financial performance for the year then ended in accordance with the Public Finance Act and Cash Basis International Public Sector Accounting Standards.

Basis for Adverse Opinion

1. I noted difference between detailed imprest report and the extended trail balance amounting to D245,892,591.90. As a result, the outstanding imprest balance disclosed in the financial statements is misstated.
2. I noted understatement of scanning fees amounting to D15,229,177.67. There is a risk that scanning revenue recognised in the financial statement was misstated.
3. I identified overstatement of scanning fees amounting to D240,660,331.17. As a result, that scanning fees was overstated for the period under review.
4. An-unaccounted sand mining royalties' collections from Unity Mining and Quarrying company amounting to D2, 306,406.00 for the month of June and July 2018. Therefore, the non-tax revenue balance in the financial statement is misstated.
5. I identified a rolling over tax receivable balance of **D 823,995,015.47** from 2014 through 2017. These were payments made by taxpayers but were not received at the Central Bank. Further discussions with Accountant General Officials revealed that this balance arose from the timing differences between direct payments of taxes into GRA revenue bank by taxpayers and the time GRA update their records. There is a risk that account balances in respect of tax receivable (note 17) is misstated in the financial statements.
6. I noted unaccounted revenue in respect of development permits and royalties from Abuko Nature Reserves totaling to D784, 321.82 during my audit. Non-tax revenue balance is misstated.

7. I noted understatement of D245, 018,298.84 between the debt balances disclosed in the financial statements and amount recorded in debt management system. Therefore, the statement of public debt disclosed in the financial statements is misstated.
8. Payment vouchers and revenue receipts amounting to D77, 200,285.36 and D11, 688,141.08 respectively were not presented for audit. Without the payment vouchers and revenue receipts it would be difficult to confirm the accuracy of the revenue and expenditure balance in the financial statements.
9. I noted fifty-eight accounts with wrong closing balances totaling D131,907,000.00 in the statement of deposit (Note 20) of the financial statement. This indicative that the balance on the statement of deposit is misstated.
10. I identified difference of D99,127,027.02 between the translated Cashbook balance and the General Ledger balance for the Special project dollar USD account. This was as a result of not using the official USD rate as at 31 December 2018. There is a risk that the special project USD cash balance disclosed in Note 15 Cash and cash equivalent were understated in the financial statement as result of the misstatements in general ledger and cashbook.
11. The underlisted accounts are memoranda accounts which facilitates double transaction and therefore expected to show a zero balance at the end of the financial year. During my audit, I observed balances in the following accounts as at the end of the financial year contrary to the explanation given above:
 - bypass account totaling D1,549,611,000.00
 - Imprest clearance account totaling D2,943,457.08
 - Receivable clearance account totaling D1,240,331,369.67
 - Transfer account totaling D4,773,539,000.00
 - cash allocation accounts totaling D11,171,000.00As a result, the cash and equivalent and receivable balance in the financial statement is misstated.
12. There were un-reconciled items amounting to D311,677,864.98 brought forward from 2014. These items are persistently recurring from the prior audit and no evidence of corrections are provided to me. Failure to correct un-reconciled items for more than one accounting period renders the entire reconciliation process fruitless. There is no point in performing reconciliation if errors and omission are not corrected and adjusted on time.
13. I noted that the Accountant General used inaccurate balances in performing year-end bank reconciliation in respect of the Sukuk Al Salam, Special Project Bank account and the Special Deposit bank account which amounted to D48, 904,474.40. This is indicative that reconciliations are not reviewed by senior personnel to administer the necessary actions to correct the errors.
14. I reviewed the Islamic Development Bank loan agreement and the billings for payments on loan number 071 and 074 (Implementation of Component of the

ECOWAN Project in The Gambia and Community Base Infrastructure and Livelihood Improvement) respectively and noted an over payment of loan interest amounting to D58,106,160.72. The government might be losing huge amounts of funds as a result of overpayment of interest on loans.

15. Liability accounts (i.e. income tax payables, imprest clearance and withholding tax) were inappropriately shown in debit or positive balances amounting to D2,766,571.48 as opposed to credit balances in their respective general ledger balances. As a result, the liability balances are inaccurate.
16. I noted a difference of D1,293,766,968.49 between the General Ledger (GL) and Note 21 (payables) of the financial statement. The payable balance disclosed in the financial statements is misstated.
17. I noted difference of D539,951,996.06 and D104,337,166.09 between the cash book and the general ledger; general ledger and cash equivalent (note 15) respectively. As a result, the total cash balances in the financial statements are misstated.
18. I noted that a cheque for D31,180.01 purported to have been cancelled have been withdrawn from government's main expenditure bank account (Treasury Main Account). This is indicative of serious internal control lapses and if not address could result to fraud.
19. I noted a difference of D7,618,261,000.00 between the year-end cash balance disclosed in the statement of financial position and statement of cash receipts and payment. There is a risk that the total cash balances reported and recognized as assets in the statement of financial position was materially misstated.
20. Net worth of State-Owned Enterprise reported as D5,389,778,820.00 in the Financial Statement could not be confirmed because the audited financial statements of the State-Owned Enterprises were not provided.
21. Government guarantees of D125, 000,000.00 in respect of Gambia Civil Aviation Authority (GCCA)- Banjul International Airport Improvement Project was not disclosed in financial statements. The contingent liabilities disclosed in the financial statement is misstated.
22. Government grants totaling D332,534,430.00 disbursed directly to the sector were not disclosed in the financial statement. The disclosure requirement in respect of grants in the financial statement was not followed.

23.I noted differences amounting to D15,688,641,938.00 and D13,429,150.00 between the prior year closing balance and current year opening balance in respect of loans and grants respectively as detailed below. The closing balances and exchange differences reported under the statement of external assistance are misstated.

Undrawn external assistance				
Date	Description	Opening balance 2018	closing balance 2017	Difference D
2018	Loan	15,718,207,168	29,565,230.00	15,688,641,938.00
2018	Grant	0	13,429,150.00	13,429,150.00

Key Audit Matters

Key audit matters are those matters that, in my professional judgment were of most significance in my audit of the financial statements of the current period. These matters were addressed in the context of my audit of the financial statements as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters. I have determined the matters described below to be key audit matters communicated in my report.

1. Accounting for domestic revenue

Domestic revenue comprises of tax and non-tax revenue amounting to D 9,654,972,000 which constitutes 91.74 % of the total revenue reported in the statement of revenue and expenditure.

Non-tax revenues are collected by eleven (11) different Ministries and Departments (M&D) each with different revenue types (streams) and are governed by different internal controls. This necessitated my team to visit M&D and evaluate the effectiveness of controls put in place by management under each of the 11 M&Ds. The complex nature of some revenue streams such as sand mining posed high risk during our audit which required more experienced audit personnel to ascertain the accuracy and completeness of revenues reported in the Financial Statement.

Tax revenues are collected by Gambia Revenue Authority (GRA) and monthly collection reports sent to Accountant General's Department. Reports are manually inputted in the Integrated Financial Management Information System (IFMIS) as the GRA systems are not integrated with Government's IFMIS. This post a high risk on the accuracy of revenue recorded and therefore, reconciling these two systems required a considerable amount of resources in terms of time and experience audit personnel coupled with number of reviews to ensure accuracy of revenue recognised in the financial statements.

Consequently, I developed procedures which among others included the following:

- Discussion with the officials at Accountant General's Department to understand the internal controls governing the revenue collections.
- Reviewed the Public Finance Act (PFA) and other relevant laws and Regulations that govern revenue collections in various Ministries Department and Agencies.
- Reviewed the revenue receipts to confirm the entries in the Detail Revenue Listing and obtained the cashbook, bank statement and deposit slips to establish that revenues collected are appropriately and fully accounted for.
- Reviewed the bank statements to confirm that all revenue collected were remitted to respective government bank accounts.
- Re-performed a reconciliation between the GRA revenue reports (soft copy) against revenue returns sent to Accountant General's Department.

Based on the procedures performed, I observed the following in addition to the misstatement noted under basis of opinion above;

Understatement of tax revenue

During my audit, I noted differences amounting to D24,761,992.41 and D97,058,882.52 when I compared monthly tax revenue collections and subsequent recognition in the financial statement for domestic taxes and custom and excise duties respectively. The differences noted were not captured in the ledger. Management adjusted the differences in the revised financial statements. I also advised management to increase supervisions and reviews of transactions posted in the IFMIS.

Failure to classify revenue streams

During the audit, I noted that the Department of Fisheries collects four different revenue streams namely: application fees; licence & registration fees; 10% landing fees; and fines & penalties on arrested vessels. However, I noted that revenue collections under the department amounting to **D87, 710, 911.56** was classified as fishing licence and registration fees in **supplementary note 6b** (sales of goods and services) in the financial statement, thus suggesting that all payments are made in respect of licence and registration fees only. Management has engaged the relevant Ministry and Department to make the necessary adjustment in the 2020 budget. I advised management to classify its revenue into streams that will accurately depict the nature of revenue collected by the department.

Insufficient supporting document on non-tax revenue

My examination of receipts revealed revenue collections amounting to **D 26, 021, 789.52** were made without adequate supporting documents. In particular:

- **Licence fee and registration** lack the application form of the applicant, which will outline the category of the applicant into national or foreign, and the subsequent conveyance of approval of application.
- **10% landing fee** lacks the necessary bill of payment, which outlines total volume of fish caught during the licence period.
- **Fines and penalty** lack the necessary minutes outlining deliberation undertaken by the joint committee on settling matters out of court and eventual penalty charge by the committee.

Management provided the outstanding documentation for further scrutiny by my team. I advised that management should ensure that outstanding documentations are provided to the audit team for verification without delay.

2. Disclosure of contingent liability

Contingent liabilities amounting to D2,712,816,733.44 reported in the statement of contingent liability comprises of on-going litigation case against the Government of The Gambia and government guaranteed loans during the financial year under review.

The records of litigation cases are maintained at the Ministry of Justice (MoJ) and access to information pertaining to the progress of these litigation cases has been a challenge.

Government guaranteed loans are handled at the Ministry of Finance and Economic Affairs (MoFEA) and there is no database for the recording of government guarantees at MoFEA.

Contingent liabilities are significant in my audit of the financial statement as it comprises of 20% and 26% of the total expenditure and revenue respectively reported in the financial statement. It required significant estimations and judgment due to its subjectivity. Therefore, an experienced audit personnel was assigned to obtain complete information as well as use professional judgement in accessing the appropriateness of estimates made by management in arriving at the contingent liabilities reported.

Consequently, I developed procedures which among others included the following:

- Obtain case files from the Ministry of Justice to confirm on-going court cases against the Government of The Gambia.
- Review correspondence from Ministry of Finance and Economic Affairs to confirm whether guaranteed loans made to State Owned Enterprise were disclosed in the financial statements.
- Review the financial statements to confirm that figures from Ministry of Justice and Ministry of Finance in respect of contingent liabilities and guaranteed loans were disclosed.
- Review the process undertaken by management to understand the appropriateness of the assumptions considered in arriving at the estimated amounts.

Based on the procedures performed, I observed the following in addition to the misstatement noted under basis of opinion above;

Actual liabilities wrongly disclosed as contingent liability

My review of records and discussion with officials at the Ministry of Justice revealed that the litigation case of Galia Holdings VS the Government of The Gambia crystalized in favour of Galia Holding during the year under review. However, the case continued to be disclosed as contingent liabilities in the Financial Statements.

Management disclosed the Galia Holding VS The Government of the Gambia case as contingent liability amounting to GMD 1,441,710,005.12 (\$29,255,479.00 @ 49.28) in the Financial Statements. I advised management to ensure that the contingent liability balances disclosed in the financial statements in respect of the above case is adjusted accordingly.

Report on Compliance

In addition to the responsibility to report on the financial statements, I have a further responsibility in accordance with section 160 (1) (b) of the Constitution to assess whether the expenditure and income have been applied to the purposes intended by the National Assembly and whether the financial transactions conformed to the regulations which govern them. In executing this responsibility, the following non-compliances were noted.

Section 154 of the constitution states that, “*An act of the National Assembly may make provision for the establishment of a Contingencies Fund and for authorizing the President to make advances from that fund if he or she is satisfied that there has arisen an unforeseen and urgent need for expenditure for which no other provision exists:*

Provided that the President shall not authorize any expenditure from the Contingency Fund in excess of one percent of the estimates approved by the National Assembly for the current year before he or she has caused a supplementary estimate in respect of such excess expenditure to be presented to the National Assembly”.

This requirement was not met in the financial statement.

Section 155 (3) of the Constitution state that, “*No loan shall be raised by the government on behalf itself or any other person or authority otherwise than by or under the authority of an act of national assembly”.*

This requirement was not met in the financial statement.

Section 3 (1), (c) of the Public Finance Act states that, “*the Ministry shall coordinate the management of external grants and loans*”. This requirement was not met in my audit of these financial statements.

Section 6 (4), (g) of the Public Finance Act states that, “*The Accountant General shall charge all disbursements of the Government under the proper Head, Subhead and item and fund*”. This requirement was not met during my audit of these financial statements.

Financial Regulations 26 (21) states that, “Payment vouchers shall be accompanied by the appropriate supporting documents which may include original invoices, time pay sheets, and local purchase orders”. This requirement was not met during my audit of these financial statements.

Section 12 (2) of the Gambia Public Procurement Act states that, a procuring organisation shall not engage in a procurement above such amount as may be specified in the regulations, without obtaining the approval of the Authority at every stage of the procurement proceedings unless it has satisfied the following conditions:-

a. *The procuring organisation shall be authorised by the Authority, and in determining whether to grant such authorization, the following criteria shall be considered:*

(i) *The expected volume and frequency of procurement requirements of the procuring organisation, and*

- (ii) *The capacity of the procuring organisation to conduct procurement which may be measured by such factor as the availability of trained and experienced procurement officers, the availability of information technology and communication facilities in the organisation and the performance of the organisation as measured by the Authority periodic procurement review; and*
- b. *The procuring organisation shall make an application in the prescribe form to the Authority by the dateline set in the Regulation.*

Section 39 (1-4) of the Public Finance Act (PFA) states that,

1. *"For each financial year a borrowing plan to meet the aggregate borrowing requirement of the state shall be prepared by the Ministry.*
2. *The borrowing plan shall be based on the determine medium term debt management strategy and annual cash flow forecast for the state, and include planned borrowing operations over the year, borrowing instrument to be used, and indicative timing of these borrowings.*
3. *The borrowing plan shall be updated at least half yearly.*
4. *The Ministry shall review and approve the annual borrowing plan and its updates".*

This requirement was not met in the financial statement.

Section 47(2) of the Public Finance Act state that, " Prior to extending a loan, the Ministry shall assess the risk to the State in providing such loan and propose that level of interest rate to cover that cost and the credit risk to the State. The proposal and the method used in the risk assessment shall in written form be sent to the Minister".

This was not done in these financial statements.

Section 50 of the Public Finance Act states that, "The Ministry shall keep timely, comprehensive and accurate records of outstanding State debt, derivative transactions, guarantees, lending and finance lease arrangements of the State in an appropriate database".

This requirement was not met in my audit of these financial statements.

Section 56 (1) of the Public Finance Act states that;" A public enterprise may borrow up to such limit as may be determined by the Minister;

(2) for the purpose of subsection (1), the Minister shall prescribe an annual borrowing limit for each enterprise based on its capacity to repay and such other considerations as the Minister may determine; and

(3) Any borrowing outside The Gambia requires the prior approval by the Minister, as well as any borrowing above the determined limit".

These requirements were not met during my audit of these financial statements.

Section 63 (1) of the Public Finance Act state that, “*After the end of each financial year, The Accountant General shall prepare and submit to the Auditor General with copy to the Minister the financial statements and information set out in the Schedule to this Act, within three months or such other period as the National Assembly may by resolution appoint*”.

This requirement was not met in the financial statement.

IPSAS states that financial statements should not be described as IPSAS compliant unless they comply with all the requirements in Part 1 of the Standard. These financial statements are therefore not IPSAS compliant.

The Accountant General’s Department stated that Cash Basis IPSAS was followed in the preparation of the financial statements. However, these financial statements are not fully compliant with Cash Basis IPSAS.

Part 1 of the Cash IPSAS 1.3.32 stipulates that, “*Where an entity elects to include in its financial statements any disclosures encouraged in Part 2 of this Standard, those disclosures shall comply with the requirements of paragraph 1.3.27*”.

Section 1.3.27 stipulates that, “Financial statements shall present information that is:

- (a) *Understandable;*
- (b) *Relevant to the decision-making and accountability needs of users;*
- (c) *A faithful representation of the cash receipts, cash payments and cash balances of the entity and the other information disclosed in the financial statements in that it is:*
 - i. *Complete;*
 - ii. *Neutral; and*
 - iii. *Free from material error;*
- (d) *Comparable;*
- (e) *Timely; and*
- (f) *Verifiable.*

Constraints on information included in the financial statements are that it is material, satisfies a cost-benefit assessment, and achieves an appropriate balance between the qualitative characteristics identified in (a) to (f) above.

Grants and liabilities were not completely disclosed as a result this requirement was not met.

IPSAS 1.5.2 requires an entity to disclosure in the notes to the financial statements the following:

- (a) *The nature of the error that relate to a prior period;*
- (b) *The amount of the correction; and*
- (c) *The fact that comparative information has been restated or that it is impracticable to do so.*

This was not also complied with in these financial statements.

IPSAS 1.7.12 requires an explanation of the material differences between actual amounts and budget amounts.

This requirement was not met in these financial statements.

I planned and performed my audit so as to obtain all the information and explanations which I considered necessary in order to provide me with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by error or by fraud or other irregularity and whether, in all material respects, the expenditure and income have been applied to the purposes intended by the National Assembly and whether the financial transactions conformed to the regulations which govern them. In forming my opinion, I have also evaluated the overall adequacy of the presentation of the information in the financial statements. However, the scope of my audit was limited in the instances noted above. I did not receive appropriate and sufficient information to confirm the occurrence, completeness, accuracy, rights and obligations, valuations and existence of these transactions.

Government adopted IPSAS Cash Basis financial reporting framework and the commentary on the financial statements lists the areas in which the Accountant General's Department believes the financial statements are not compliant with IPSAS. However, it must be noted that this list is not exhaustive. The most notable departure is that the preparation of the financial statements did not include transactions in all funds or bank accounts controlled by the Government or held for its use. This is contrary to IPSAS¹.

Furthermore, IPSAS states that financial statements should not be described as IPSAS compliant unless they comply with all the requirements in Part 1 of the Standard. These financial statements are therefore not IPSAS compliant.

While the financial statements for 2018 have improved compare with previous years' financial statements, they are still not fully in the format prescribed under Cash Basis IPSAS.

¹ Cash Basis IPSAS 1.2.7

Respective Responsibilities of the Accountant General and the Auditor General

The Accountant General is responsible for the preparation of the financial statements in accordance with the Public Finance Act and Financial Regulations and for ensuring the regularity of financial transactions.

The Accountant General is also responsible for ensuring that there are adequate internal control arrangements in place to safeguard public funds and for putting in place measures to prevent and detect fraud. I report on weaknesses identified within the control environment which, in my opinion, could lead to material misstatement or irregularity in the financial statements.

My responsibility, as independent auditor, is to express an opinion on these financial statements in accordance with relevant legal and regulatory requirements. This is established by the Constitution of the Republic of The Gambia. I conducted my audit in accordance with International Standards of Supreme Audit Institutions (ISSAIs) issued by the International Organisation of Supreme Audit Institutions (INTOSAI).

The International Standards of Supreme Audit Institutions require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including assessment of the risk of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I report my opinion as to whether the financial statements properly present the transactions of the period and have been properly prepared in accordance with the Public Finance Act and Financial Regulations and International Public Sector Accounting Standards (IPSASS) Cash Basis. I also report whether, in all material respects, the expenditure and income have been applied to the purposes intended by the National Assembly; and whether the financial transactions conform to the regulations which govern them.

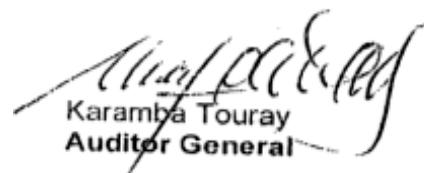
In addition, I report to you if the Accountant General's Department has not kept proper accounting records, if I have not received all the information and explanations I require for my audit, or if information specified by regulations regarding transactions is not disclosed.

I have read the additional statements and supplementary information accompanying the financial statements and have considered the implications for my certificate if I have become aware of any apparent misstatements or material inconsistencies with the financial statements. My responsibilities do not extend to any other information.

I believe that the audit evidence I obtained is sufficient and appropriate to provide a basis for my audit opinion.

Respective Responsibilities of the Permanent Secretary of the Ministry of Finance and Economic Affairs

In addition to the responsibility for the preparation and presentation of the financial statements described above, management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the regulations which govern them.



Karamba Touray
Auditor General

September 2020

National Audit Office
Kanifing Institutional Layout
Bertil Harding Highway
Kanifing

REPORT OF THE AUDITOR GENERAL ON THE PUBLIC ACCOUNTS OF THE GAMBIA FOR THE YEAR ENDED 31 DECEMBER 2018

1. Introduction

- 1.1 This Report is submitted in compliance with Section 160 (1), (c) of the Constitution of the Republic of The Gambia, which requires the Auditor-General, at least once in every year, to audit and report on the Public Accounts of The Gambia, the accounts of all offices and authorities of the Government, the accounts of the courts, the accounts of the National Assembly and the accounts of all Public Enterprises.
- 1.2 Section 160 (1), (d) of the Constitution requires the Auditor-General to report to the National Assembly on the accounts of The Gambia and to draw attention to any irregularities in the accounts audited and to any other matter, which in the Auditor General's opinion ought to be brought to the notice of the National Assembly. Section 160 (1), (e) requires the Auditor General to publish for public information an annual report on the accounts once it has been discussed in the National Assembly.

2. Main matters arising from my audit of the accounts for 2018

- 2.1 The following paragraphs outline the main matters arising from my audit. A management letter has been sent to the Accountant General's Department which includes a more detailed description of the issues so that appropriate corrective action may be taken.

Failure to budget for contingency fund

- 2.2 Section 154 of the constitution states that, "*an act of the National Assembly may make provision for the establishment of a Contingencies Fund and for authorising the President to make advances from that fund if he or she satisfied that there has arisen an unforeseen and urgent need for expenditure for which no other provision exists: Provided that the President shall not authorise any expenditure from the contingency fund in excess of one percent of the estimates approved by the National Assembly for the current year before he or she has caused a supplementary estimate in respect of such excess expenditure to be presented to the National Assembly*".

2.3 I noted that there was no budget line created for Contingency in the 2018 estimates of revenue and expenditure.

2.4 In this era of climate change and the resulting frequency of natural disasters, it is inconceivable for governments not to hedge funds for emergency purposes.

Failure to submit financial statements to the Auditor General in time

- 2.5 Section 63 (1) of the Public Finance Act state that, "*After the end of each financial year, The Accountant General shall prepare and submit to the Auditor General with*

copy to the Minister the Financial Statement and information set out in the schedule to this Act, within three months or such other period as the National Assembly may by resolution appoint". Contrary to the above provision, the 2018 financial statements of The Gambia were not submitted within 3 months of the end of the previous financial year by the Accountant General.

Inadequate disclosure of government guarantees

- 2.6 Schedule(o) of the Public Finance Act requires the Accountant General to submit, "A statement of contingent liabilities providing information on the outstanding amounts guaranteed by the Government in respect of bank overdrafts, loans, public loan issues and other contingent liabilities such as outstanding litigation cases at the end of the year".
- 2.7 I noted that the Government either served as a guarantor or an underwriter to State Owned Enterprises (SOEs) to borrow money from the local banks for which the Accountant General neither disclosed on the face of the financial statement nor were they shown in the accompanying explanatory notes.
- 2.8 The current status of the loan and outstanding balance payable as at the year-end 2018 by Gambia Civil Aviation Authority (GCAA) amounting to D125, 000,000.00 was not disclosed in the financial statements.

Inadequate disclosure of grant disbursements

- 2.9 Cash Basis IPSAS requires *an entity elects to include in its financial statements any disclosures encouraged in Part 2 of this Standard, those disclosures shall comply with the requirements of paragraph 1.3.27".*
- 2.10 I noted that grants totaling D332, 534,430.00 disbursed directly to various sectors were not disclosed in the financial statement for the period under review. There is a risk that the disclosure requirement in respect of grants in the financial statement was not followed.

Failure to provide records of grant disbursement

- 2.11 Section 3 (1) (c) of the Public Finance Act states that; "*The Ministry shall coordinate the management of external grants and loans".*
- 2.12 During the audit, I requested for records of grant disbursed during the year 2018 on several occasions from the Aid Coordination Unit at the Ministry of Finance. However, these records remained outstanding.
- 2.13 The failure to provide records of grants disbursement to the sectors has limited the scope of our audit and as such we cannot confirm the accuracy and completeness of the amounts reported in the financial statement.

Difference between the general ledger reports and financial statements (note 21)

2.14 I noted differences totaling D1,289,080,451.10 between the General ledger and the financial statements note 21 (accounts payable) leading to misstatement of payable balance disclosed in the financial statements.

Liability accounts with debit balances

2.15 I noted that liability accounts totaling D2,766,571.48 were inappropriately shown in debit or positive balances as oppose to credit balances in their respective general ledger balances. There is a risk that the above general ledger balances are not accurate.

Failure to submit tender document

2.16 Section 12 (2) of the Gambia Public Procurement Act states that, *a procuring organisation shall not engage in a procurement above such amount as be specified in the regulations, without obtaining the approval of the authority at every stage of the procurement proceedings unless it has satisfied the following conditions:-*

- c. *The procuring organisation shall be authorised by the Authority, and in determining whether to grant such authorization, the following criteria shall be considered:*
 - (iii) *The expected volume and frequency of procurement requirements of the procuring organisation, and*
 - (iv) *The capacity of the procuring organisation to conduct procurement which may be measured by such factor as the availability of trained and experience procurement officers, the availability of information technology and communication facilities in the organisation and the performance of the organisation as measured by the authority periodic procurement review; and*
- d. *The procuring organisation shall make an application in the prescribe form to the authority by the dateline set in the regulation.*

2.17 A review of payment vouchers revealed that payments of arrears amounting to D83,673,750.00 were made to various suppliers that should have been subjected to competitive bidding in accordance with the GPPA Act and Regulation.

2.18 I noted that there was no evidence that these procurements were subjected to competitive bidding.

Non-performance of reconciliation between government and suppliers

2.19 I reported that payments amounting to D47,524,850.00 were made in respect of purchase of motor vehicles from TK Motors Limited. However, discussion with officials at the Accountant General revealed that there was no evidence of reconciliation performed between the government and the supplier to establish the amount owed to the supplier.

2.20 Instead reliance is placed on supplier invoice(s) to make payment. This is a subject of our previous management letters, but the issue remained outstanding.

2.21 I am deeply concerned that the supplier could be overpaid which could lead to loss of public money.

Accounts with wrong closing balance

2.22 I reviewed the statement of deposit in the financial statement and noted that 58 (fifty-eight) accounts totaling D131,907,000.00 showed wrong closing balances. There is a risk that the balances on the statement of deposit are misstated.

Payment without adequate supporting documents

2.23 Financial Regulations 26 (21) states that, "*Payment vouchers shall be accompanied by the appropriate supporting documents which may include original invoices, time pay sheets, and local purchase orders*".

2.24 I observed that 9 (nine) payments vouchers totalling **D85,092,392.06** were made without adequate supporting documentation to substantiate the authenticity of the transactions.

2.25 In addition, we also noted that 4 (four) payment vouchers for the purchase of air tickets and per diem allowances totalling **D306, 877.00** were not supported with travel clearance and invitation letters.

2.26 Payment vouchers without adequate supporting documents cannot be accepted as genuine disbursements. The dictates of the Financial Regulations is breached.

Failure to present payment vouchers and non-tax revenue receipts and GTRs

2.27 Financial Regulation 6 (1) states that, "*A public officer who – Shall produce records of the transaction for inspection or audit purposes when called upon to do so by the Accountant General, the Auditor General or the Director General of Internal*".

2.28 I noted unpresented Payment Vouchers (PVs) and receipts amounting to D77,200,285.36 and D12,007,179.08 respectively.

2.29 Payment vouchers not presented for audit verification will cast doubt on the propriety of the payments. There is a risk that revenue receipts not presented were misappropriated.

Revenue receipts and payment vouchers without adequate supporting documents

2.30 Section 6 (4) of the Public Finance Act states, "*Duties of the Accountant General Includes (o) to maintain all documents and records prescribed for him or her in this act and the Accounting Manual, in particular;*

- (i) *Principal and subsidiary journals, ledgers and registers,*
- (ii) *Registers to records,*

- (iii) Revenue earning book register,
- (iv) Safes and keys, accountable financial stationery, stamp duty, write-offs, and all stocks, shares, debentures and other securities held by Government
- (v) Audit trial, and
- (vi) All relevant records and data backups necessary in the context of a manual and a computerized accounting system.

2.31 I noted revenue receipts and payment vouchers totaling D10,794,500.00 and D85,092,392.06 respectively were not adequately supported.

2.32 In the absence of adequate supporting documentation, there is a risk that non-tax revenue and payments for the period under review are misstated.

License for mining of black sand

2.33 Section 30 (1) of Mines and Quarry Act, states that, “*Where the Secretary of State considers that, within a specified area, it would be in the public interest for applications for a licence to be invited by tender*”.

(2) *The Secretary of State may, by notice in the Gazette -*

- (a) designate an area as an area to which this section applies; and
- (b) invite people to tender for a licence in respect of the area.

(3) *The licence may -*

- (a) be a reconnaissance licence, a prospecting licence or a mining licence; and
- (b) may relate to a specified mineral”.

2.34 Discussion with officials at the Geological Department revealed that GACH mining company has been issued a license to begin mining of black sand at the Kartong, Sanyang and Batokunku beaches.

2.35 I noted with concern that the said license was issued without subjecting it to tender contrary to the provisions of the Mines and Quarry Act stated above.

2.36 Unlike other minerals, the black sand is sold in the international market (export commodity) and attracts royalty in hard currency. Therefore, any license awarding rights of further exploitation of minerals from the same mine should be made available to the public so that there is a free and transparent process in awarding of license to eligible holders.

Difference between expected royalty and actual royalty paid

2.37 I noted a difference of D9,360,845.00 between the expected royalty and the actual paid by Unity Mining and Quarrying Company. The payments were not supported with evidence detailing out the volume of mineral extracted and amount due during the period under review.

2.38 Furthermore, a royalty payment of D1,813,565.00 was made in April 2018. However, records supporting evidence of operation at the sand mining were not presented for audit inspection.

2.39 In the absence of detailed information on the volume of mineral extracted, I could not ascertain the completeness of revenue collected.

Suspected misappropriation of royalty collections

2.40 Financial Regulation 31 (14) states that, “*A collector of government revenue or other official who comes into possession of public money, shall promptly pay public money into the appropriate government bank account or Sub-Treasury*”.

2.41 I noted a total volume of 35,484 (m^3) sand extracted in June and July 2018 amounting to D2,306,406.00 were not deposited in the Geology Department’s bank account and remained unaccounted for the period under review. There is a risk that the royalties’ collections during the period were misappropriated.

Failure to account revenue in the cashbook

2.42 Financial Regulations 48 (4) states that, “*A receipting officer shall, where licenses, tickets or other forms of receipts have been used, take extra care to ensure that all receipt numbers appear in the cash book, as evidence that all receipts have been accounted for*”.

2.43 Financial Regulations 54 (1) states that, “*A revenue collector shall keep a Cash Book and enter in the Cash Book all receipts on the day of receipts and each receipt number or the first and last receipt numbers of the sequence issued*”.

2.44 I examined system-generated receipts and General Triplicate Receipts (GTRs) for Development Permits under the Department of Physical Planning and Abuko Nature Reserves respectively revealed that collections amounting to D769, 321.82 and D15,000.00 were not recorded in the cash book.

2.45 There is a risk that the revenue balance is misstated, since the amounts in question could not be traced back to the cash book.

Misstatement of scanning fees

2.46 I noted that collections made from scanning fees for 2018 were misstated by D217,062,954.17 in the financial statement. This suggest that scanning revenue recognised in the financial statement was misstated.

Overpayment of loan interest

- 2.47 I noted an over payment of loan interest amounting to D 58,106,160.72 in respect of Implementation of Component of ECOWAS Project and Community Base Infrastructure and Livelihood Improvement Project under Islamic Development Bank.
- 2.48 There is a risk that government is losing huge amounts of funds as a result of overpayment of interest on loans.

Differences between statement of public debt and Debt management system, CS-DMRS

- 2.49 I noted an understatement of D245, 018,298.84 in respect of debt balances disclosed in the statement of public debt of the financial statements and amount recorded in debt management system. Therefore, the statement of public debt disclosed in the financial statements is misstated.

Difference in outstanding debt balance reported by the debt management system

- 2.50 I noted differences amounting to D2,014,685,727.87 between the recalculated amount and the outstanding debt balance reported in the financial statement.
- 2.51 This is indicative of weaknesses in the internal control and if not addressed could be misleading to users of the financial statements.

Additional loans contracted without approval from National Assembly

- 2.52 Section 155 (3) of the Constitution state that, “*No loan shall be raised by the government on behalf itself or any other person or authority otherwise than by or under the authority of an act of national assembly*”.
- 2.53 I noted that 6 (six) projects received additional loans without going through the National Assembly for approval. The additional loans were approved by the Ministry of Finance and Economic Affairs (MoFEA). However, I was not provided with the request for approval, proposal and outstanding work plan from the project holders nor were we provided with the terms and conditions of the various loans.
- 2.54 The dictates of the provisions of the Constitution is breached.

Failure to set Borrowing Limit for SOEs

- 2.55 Section 56(2) of the Public Finance Act states, “*For the purpose of sub-section (1), the Minister shall prescribe an annual borrowing limit for each enterprise based on its capacity to repay and such other considerations as the Minister may determine*”.

2.56 I noted that no borrowing limit was set for State Owned Enterprises contrary to the above section of the Public Finance Act. There is a risk that SOEs might borrow beyond their capacity to repay therefore exposing the government to litigation cases in the event of a default.

Failure to carryout risk assessment prior to granting of state guarantees

2.57 Section 24(f) of the Public Finance Act states that, "*The Appropriation Bill documents submitted to the National Assembly shall contain at least a statement of government guarantees to third parties for the preceding year*".

2.58 Section 46(2) of the Public Finance Act states, "*Prior to the issuance of any form of state guarantees, the Ministry shall assess the fiscal risk to the state for such guarantee, and the result of the risk assessment and the method used in this assessment shall be presented in written form to the Minister*".

2.59 I noted that various guarantees were issued to State Owned Enterprises during the period under review. These guarantees were not included in the budget estimate contrary to the above section of the Public Finance Act.

2.60 In addition, no evidence was provided to suggest that a fiscal risk assessment was conducted prior to the issuance of state guarantees contrary to the above section of the Public Finance Act.

Failure to prepare borrowing plan

2.61 Section 39 (1-4) of the Public Finance Act (PFA) states that,

1. *"For each financial year a borrowing plan to meet the aggregate borrowing requirement of the state shall be prepared by the Ministry.*
2. *The borrowing plan shall be based on the determine Minimum Term Debt Management Strategy and annual cash flow forecast for the state, and include planned borrowing operations over the year, borrowing instrument to be used and indicative timing of these borrowings.*
3. *The borrowing plan shall be updated half year.*
4. *The ministry shall review and approve the annual borrowing plan and its updates".*

2.62 I noted that there was no borrowing plan to comply with the dictates of the Public Finance Act. In the absence of borrowing plan, it will be difficult to forecast the cash inflows and outflows of both external and domestic borrowing.

Virements approval

2.63 Financial Regulations 19 (6) states that, "*The Minister shall, where he or she decides to adopt the virement procedure, sign a Virement Warrant and send it to the Accountant General, together with copies to the Auditor General and the applicant Vote Controller*".

2.64 My review of the Ministries, Department and Agencies files at the Ministry of Finance and Economic Affairs revealed that virements were made between and across budget entities amounting **D341, 923,500.54**. However, there was no evidence to suggest that these were approved by the Minister before transfers were made contrary to Financial Regulations.

2.65 There is a risk that the virements were not approved by the Minister.

Roll over of tax receivable balance

2.66 Tax receivables is the difference that arise as a result of timing difference in tax revenue collections and the banking by GRA into the Central Banks accounts for customs and domestic tax collections.

2.67 I noted a rolling over tax receivable balance of D 823,995,015.47 from 2014 through 2017. These were payments made by taxpayers but were not received at the Central Bank.

2.68 My discussion with Accountant General revealed that this balance arose from the timing differences between direct payments of taxes into GRA revenue bank by taxpayers and the time GRA update their records.

2.69 This balance is expected to be cleared at the year-end but did not happen and therefore there is a risk that account balances in respect of tax receivable is misstated in note 17 of the financial statements.

Differences between detailed imprest report balance and extended trial balance (ETB)

2.70 I noted differences in outstanding imprest balances between the imprest report and Extended trial balance (ETB) amounting to D245,892,591.91. The outstanding imprest balance disclosed in the financial statements is misstated.

Un-retired and partly retired imprest

2.71 Financial Regulation 26 (21) states that, "*Payment vouchers shall be accompanied by the appropriate supporting documents which may include original invoices, time pay sheets, and local purchase orders*".

2.72 Financial Regulation 26 (22) states that, "*In the case of imprest holders, the appropriate supporting documents must include the relevant receipts*".

2.73 I noted unretired and partly retired imprest totaling D180,000.00 and D15,106, 063.90 respectively in 2018. This issue of unretired and partly retired imprest has been a subject of our previous management letters but remained unresolved.

Transit accounts with year end balances

2.74 I noted that the following accounts are only created to facilitate posting (double entry process) and expected to be cleared at end of the reporting date. However, I noted balances in the accounts various at the year end. Details are shown below.

- bypass account totaling D1,549,611,000.00
- Imprest clearance account totaling D2,943,457.08
- Receivable clearance account totaling D1,240,331,369.67
- Transfer account totaling D4,773,539,000.00
- cash allocation accounts totaling D11,171,000.00

2.75 There is a risk that the receivables and cash and cash equivalent balances in the financial statements were misstated.

Differences in translating foreign held account

2.76 Section 1.6.3 of the Cash IPSASs states that, “*Cash balances held in a foreign currency should be reported using the closing rate*”.

2.77 Section 1.6.5 of the cash IPSASs also states that, “*An entity shall disclose the amount of exchange difference included as reconciling items between opening and closing cash balances for the period*”.

2.78 I identified difference of D99, 127,027.02 between the translated Cashbook balance for the Special project dollar USD account and the amount disclosed under Note 15 (Cash & Cash Equivalent). This contradicts the above section of the cash IPSASs as well as narrative notes in the financial statement.

2.79 There is a risk that the special project dollar USD cash balance disclosed in Note 15 Cash and cash equivalent were understated in the financial statement as result of the misstatements in general ledger and cashbook.

Overdue un-reconciled items

2.80 I noted un-reconciled items amounting to D311,677,864.35 brought forward from 2014. These items continue to appear in the financial statements since then and no evidence of corrections are provided to the audit team.

2.81 Failure to correct un-reconciled items for more than one accounting period renders the entire reconciliation process fruitless. There is no point in performing reconciliation if errors and omission are not corrected and adjusted on time.

Inaccurate balances used to perform bank reconciliation

2.82 I noted a net understatement of balances amounting to D48, 904,474.40 that were used in performing bank reconciliation. This implies that the actual cash and bank balances were not used.

2.83 There is a risk that reconciliations were not reviewed by senior personnel to administer the necessary actions to correct the errors.

Cancelled cheque

2.84 Section 6 (1) of the Financial Regulation states that, “*A public officer who:*

- (a) *Conducts financial business on behalf of the government of The Gambia*
- (b) *Receive, keeps and disburses public and trust moneys*
- (c) *Keeps, takes care of and uses public stores and*
- (d) *Keeps proper records of all transactions*

Shall produce records of the transaction for inspection or audit purposes, when called upon to do so by the Accountant General, the Auditor- General or the Director General of Internal Audit”.

2.85 I noted that a cancel cheque amounting to D31,180.01 was subsequently withdrawn from the Treasury Main Account (TMA). This is indicative of serious internal control lapses and if not addressed could result to fraud.

Difference in cash balances

2.86 I noted difference between Cash Balance on statement of cash receipts and cash payments and Cash Balance on statement of Financial Position amounting to D7,618,261,000.00. The total cash balance reported and recognized as assets in the statement of financial position was materially misstated.

Difference between General Ledger balance, Note 15 balance & Cash book Balance

2.87 I noted difference of D539,951,996.06 and D104,337,166.09 between the cash book and the general ledger; general ledger and cash equivalent (note 15) respectively. As a result, the total cash balances in the financial statements are misstated.

Non-disclosure of public funds held in commercial bank and central bank

2.88 Section 1.3.22 of the Cash Basic IPSAS stated that, “*In many cases, the cash an entity receives in respect of transactions it administers as an agent for others will be deposited in trust accounts for, or directly in the bank account of, the ultimate recipients of the cash. In these cases, the entity will not control the cash it receives in respect of the transactions it administers and these cash flows will not form part of the cash receipts, cash payments or cash balances of the entity. However, in other cases the cash received will be deposited in bank accounts controlled by the entity acting as an agent and the receipt and transfer of that cash will be reported in the statement of cash receipts and payments of the entity”.*

2.89 I noted an operational account managed by Gambia Standard Bureau with number 10134905223701 held at eco-bank not disclosed in the financial statements.

Details are shown below:

Operational Bank Accounts held with Eco bank			
Date	Account No.	Description	Beneficiary
17-Jan-18	10134905223701	Operational bank Account	Gambia Standard Bureau held at eco-bank

2.90 The disclosures related to government accounts are incomplete as a result of the above omissions.

Un-confirmed balances disclosed in the Statement of Net-Worth of State-Owned Enterprise

2.91 Net worth of State-Owned Enterprise reported as D5,389,778,820.00 in the Financial Statement could not be confirmed because the audited financial statements of the State-Owned Enterprise was not presented for our review. There is a risk the statement of Net-Worth of State-Owned Enterprises disclosed in the financial statements are misstated.

Incorrect computation of net closing balances and exchange differences (statement of undrawn external assistance)

2.92 Undrawn external assistance loans and grants consist of amounts which have been specified in a binding agreement with external assistance agencies but have not been utilized at reporting date and are subject to terms and conditions that have been satisfied in the past and it is anticipated that it will be satisfied in the future. External assistance loans cancelled or expired resulted from overestimation of the cost of development projects. Changes in the amount of undrawn assistance loans and grants are presented in the entity's reporting currency.

2.93 I noted differences amounting to D15,688,641,938.00 and D13,429,150.00 between the prior year closing balance and current year opening balance in respect of loans and grants respectively as detailed below. The closing balances and exchange differences reported under the statement of external assistance were misstated.

Undrawn external assistance				
Date	Description	Opening balance 2018	closing balance 2017	Difference D
2018	Loan	15,718,207,168	29,565,230.00	15,688,641,938.00
2018	Grant	0	13,429,150.00	13,429,150.00

Failure to explanation material differences between budget and actual amount

2.94 Part 1 of the Cash IPSAS 1.7.12 requires *an explanation of the material differences between actual amounts and the budget amounts will assist users in understanding the reasons for material departures from the approved budget for which the entity is held publicly accountable.*

2.95 I noted that the requirement above was not met. This is also a subject our prior year audit report but remained outstanding.

Correction of errors

2.96 IPSAS 1.5.2, “*An entity shall disclose in the notes to the financial statements the following:*

- (a) *The nature of the error that relates to a prior period;*
- (b) *The amount of the correction; and*
- (c) *The fact that comparative information has been restated or that it is impracticable to do so.*

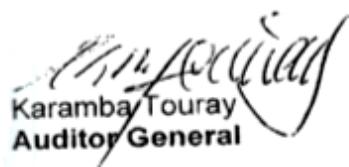
2.97 I noted that this requirement was not met in the 2018 financial statements. This is also a subject of our previous audit report.

Conclusion

- 2.98 The introduction of an Integrated Financial Management Information System (IFMIS) in 2007 led to significant improvements in the quality of financial statements produced over the years. However, when the system was upgraded to Epicor 9 in 2013, it came with a lot of challenges.
- 2.99 Due to these challenges with Epicor 9, government opted to further upgrade the system to Epicor 10 and has now gone live in January 2020 with the hope of addressing the defects identified in Epicor 9. We are optimistic that this upgrade will restore user confidence and ensure the reliability of the system as envisaged. Otherwise, the gains made with Epicor 9, may be reversed. That would be a very unfortunate development considering the significant improvements to the accounting system and the amount of money spent on the procurement of IFMIS.
- 2.100 The upgrades also includes Epicor Web Access (EWA) which uses a simple Web Uniform Resource Locator (URL) login page, any available internet connection and is compatible with all common browsers. Whilst this upgrades greatly increased accessibility and may reduce transaction cost, they equally present some challenges and potential security threats to accessing financial information and processing of financial transactions by Ministries and Departments including embassies and sub-treasuries remotely using the Epicor Web Access.
- 2.101 In addition, payments initiated by the Accountant General's Department may be susceptible to interception by hackers before reaching the Central Bank of The Gambia payment platform. Every effort must be made to ensure the security of the platform before allowing remote access.

Acknowledgements

- 2.102 I am grateful to all my staff for their tireless efforts and dedication to duty. The support and co-operation are deeply appreciated.
- 2.103 The efforts of the Accountant General's Department in improving the quality of the financial statements are acknowledged.



Karamba Touray
Auditor General

30 September 2020

National Audit Office
Kanifing Institutional Layout
Bertil Harding Highway
Kanifing



**Government of the Gambia
Audited Financial Statements
For the Year Ended 31 December 2018**

Ministry of Finance & Economic Affairs the Quadrangle, Banjul the Gambia

Statement of Responsibilities

The financial statements set out on pages 50 to 367 have been prepared by the Accountant General in accordance with the provisions of section 63 of the Public Finance Act, 2014.

The Minister for Finance and Economic Affairs is responsible for the management of the Consolidated Fund and for the supervision and control of all matters relating to the financial affairs of the Government.

Under the provisions of Section 5 (3a) of the Public Finance Act, 2014, the Permanent Secretary for the Ministry of Finance and Economic Affairs is responsible for the effective application of the Act and any regulations, instructions, and directives issued under the Act.

The Accountant General is responsible for establishing and maintaining a system of internal controls that is designed to provide reasonable assurance that the transactions recorded are within the authority and properly record the use of all public funds by the Government of The Gambia. He is also responsible to ensure compliance with the Financial Instructions as per section 6(4) of the Public Finance Act, 2014. To the best of my knowledge the system of internal control has operated adequately throughout the fiscal year ended 31st December 2018 and the provisions of the Financial Regulation have been reasonably complied with during the year.

I accept responsibility for the integrity of these financial statements, the financial information they contain and their compliance with the Public Finance Act, 2014 and the related financial regulations,

.....
Accountant General

To the best of my knowledge these financial statements fairly present the public funds of the Government of The Gambia as at **31 December 2018** and its operations for the financial year ended on that date.

.....
Permanent Secretary for the Ministry of Finance and Economic Affairs

To the best of my knowledge these financial statements fairly present the public funds of the Government of The Gambia as at **31 December 2018** and its operations for the financial year ended on that date.

.....
Minister for Finance and Economic Affairs

Commentary on Revenue and Expenditure for the year by the Permanent Secretary

Revenue Performance

Total revenue during the fiscal year 2018 amounted to 10.52 billion Dalasis, which was 50 percent of the 2018 budget, resulting to a shortfall of 10.44 billion Dalasis. Domestic revenues (tax and non-tax revenue), excluding grants and loans receipts, yielded 9.65 billion Dalasis against a combined target of 10.75 billion Dalasis, which was a performance of 89.77 percent when compared to the target.

Table 1: Actual Revenue versus Budget for Fiscal Year 2018

Revenue Source	Actual 2018 D' 000	Budget 2018 D' 000	Actual versus Budget %
Tax Revenue	8,811,587.00	7,524,417.00	117.1
Non Tax Revenue	843,385.00	3,229,728.00	26.1
Grants	869,782.00	10,212,097	8.5
Total	10,524,754.00	20,966,242.00	151.7

Source: Statement of Revenue and Expenditure-Consolidated Fund Enhanced page 25.

Tax Revenue

Actual tax revenue was 8.8 billion dalasi which was above the year's target by 17.1 percent. As shown in Table 1, tax revenue contributed 91.26 percent to total domestic revenues in fiscal year 2018.

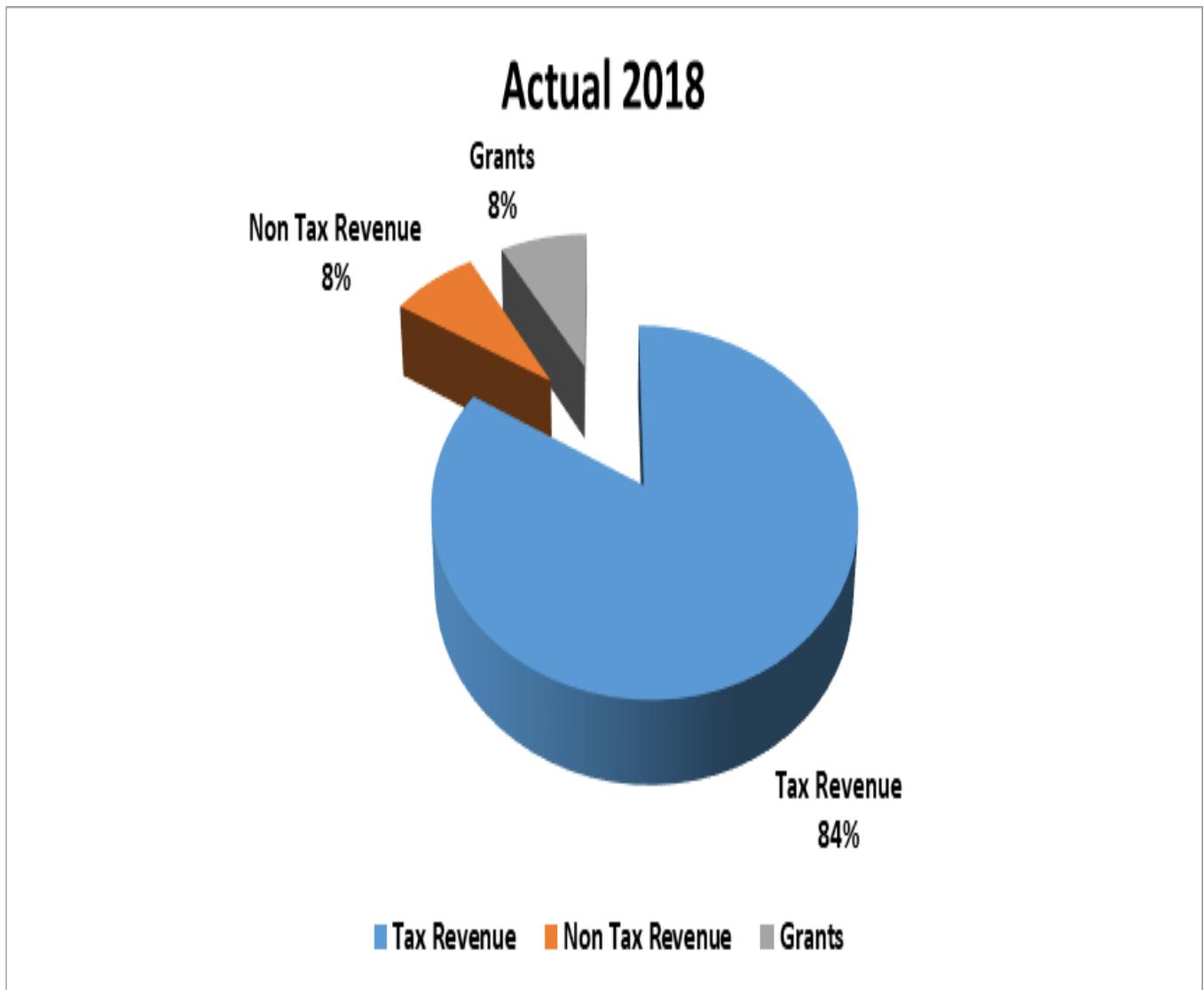
Non Tax Revenue

Non tax revenue amounted to 843.39 million dalasi during fiscal year 2018, which was 26.1 percent of target and 8.7 percent of total domestic revenue.

Grants

The grants received during the year through the Consolidated Revenue Fund Account were D869.78 million as shown in table 1. However, it should be noted that some grants were received by Government but these were disbursed directly into the bank accounts of the beneficiary agencies without going through the Consolidated Revenue Fund Account. Hence they could not be captured through the IFMIS, but they are reported in the **Statement of External Assistance Received**.

Figure 1: Share of Each Revenue Source to Total Domestic Revenue in FY 2018



Expenditure

As Table 2 shows, a total of 13.45 billion dalasi was expensed in Fiscal Year 2018 against a target of 14.10 billion dalasi, which was 95.36 percent of target. Expenditure on government operations (salaries and other goods and service) amounted 6.42 billion dalasi against a target of 6.74 billion dalasi and constituted the highest share of 47.71 percent of total expenditure during 2018. Other expenses amounting to 2.20 billion dalasi against a target of 2.25 billion dalasi, constituted 16.37 percent of total expenditure.

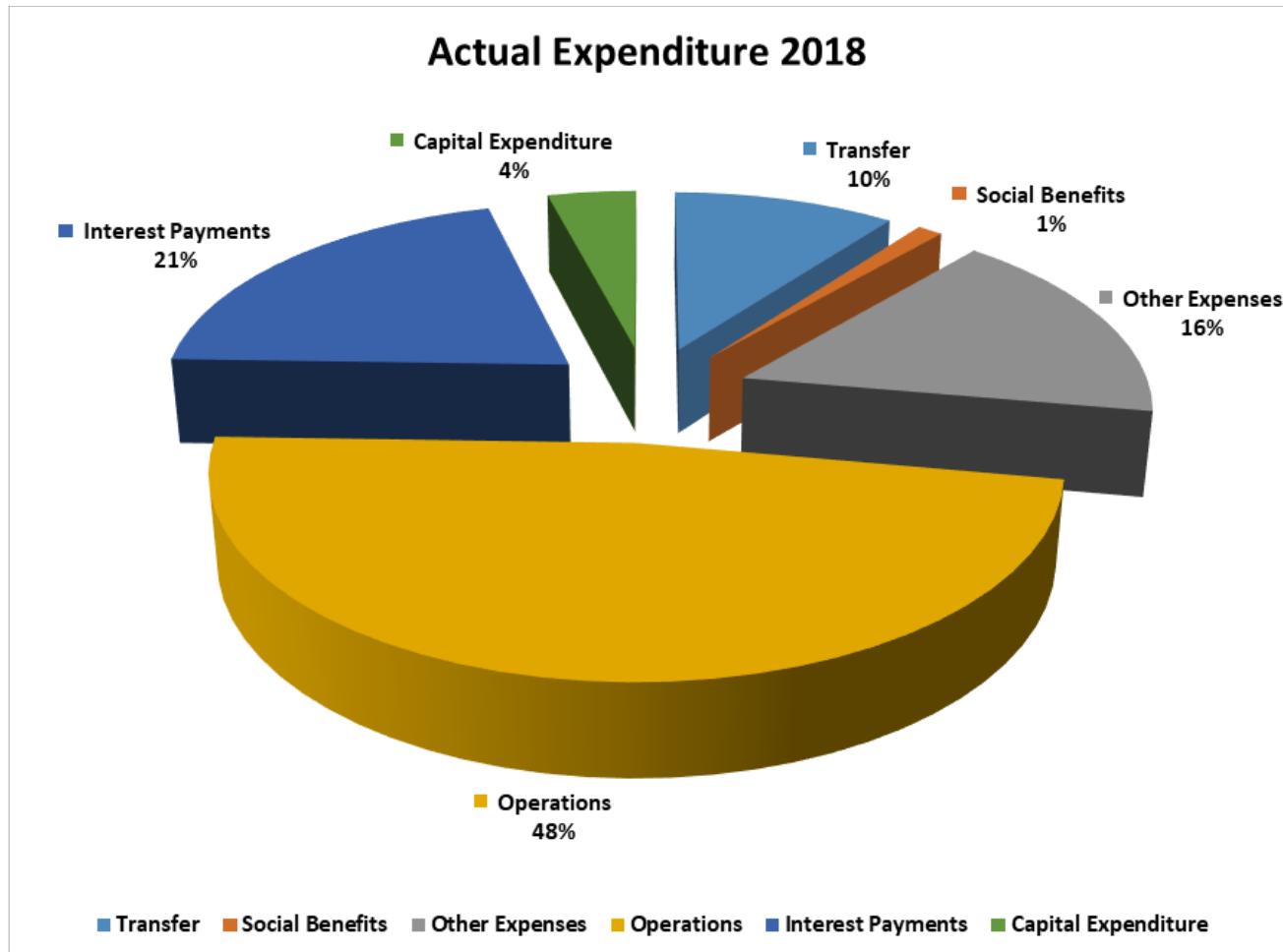
Table 2: Actual Expenditure versus Budget for Fiscal Year 2018

	Expenditure Category	Actual 2018 D'000	Budget 2018 D'000	Actual Versus Budget %
1	Transfer	1,375,725.00	1,426,522.00	96.4
2	Social Benefit	157,663.00	163,504.00	96.4
3	Other Expenses	2,202,043.00	2,251,359.00	22.0
4	Operation	6,416,617.00	6,737,153.00	95.2
5	Interest Payment	2,747,786.00	2,837,065.00	96.8
6	Capital Expenditure	549,145.00	687,127.00	79.9
7	Total	13,448,980.00	14,102,729.00	486.7

Source: Statement of Revenue and Expenditure -Consolidated Fund Enhanced page 25

Transfers to other government entities amounted to 1.38billion dalasi against a target of 1.43 billion dalasi, whereas interest payments were 2.75 billion dalasi which was 3 percent below the target of 2.84billion dalasi. Expenditure on social benefits amounted 157.66 million dalasi which was 96.4 percent when compared to the target of 163.50 million dalasi. Capital expenditures amounted 594.15 million dalasi, which was 86.46 percent when compared to the target of 687.13 million dalasi. Capital expenditures constituted 4.08 percent of total expenditure during 2018.

Figure 2: Share of Expenditure Categories to Total Expenditure in Fiscal Year 2018



Total GLF expenditure exceeded domestic revenue by 2.92 billion dalasi. The deficit was financed partly by Overdraft on the Treasury Main Account, and also by domestic borrowing through the Central Bank of the Gambia by issuance of Treasury Bills and other securities.

Figure 3: Actual Revenue 2018 against 2017 and 2016

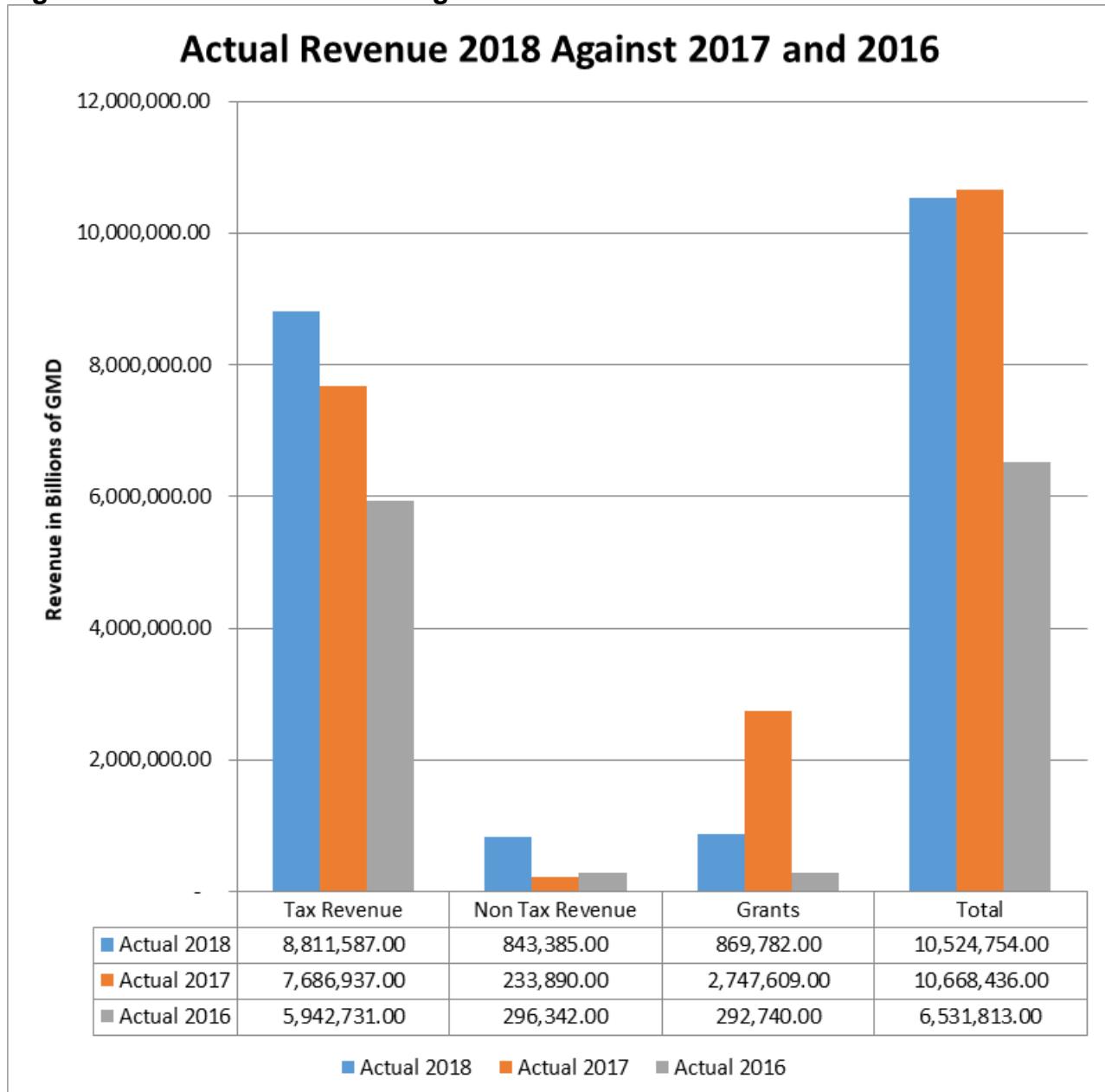


Figure 4: Actual Expenditure 2018 against 2017 and 2016

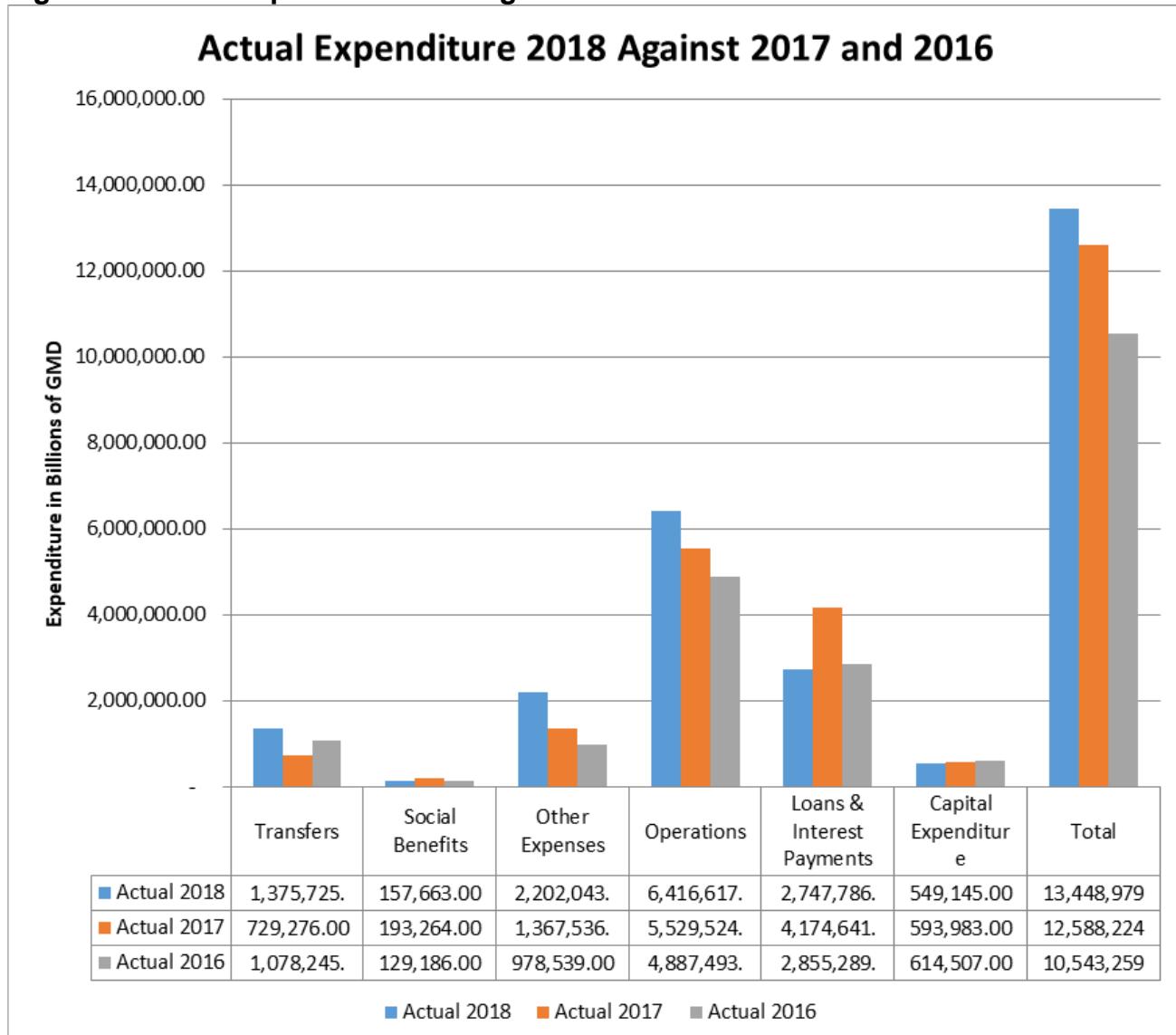


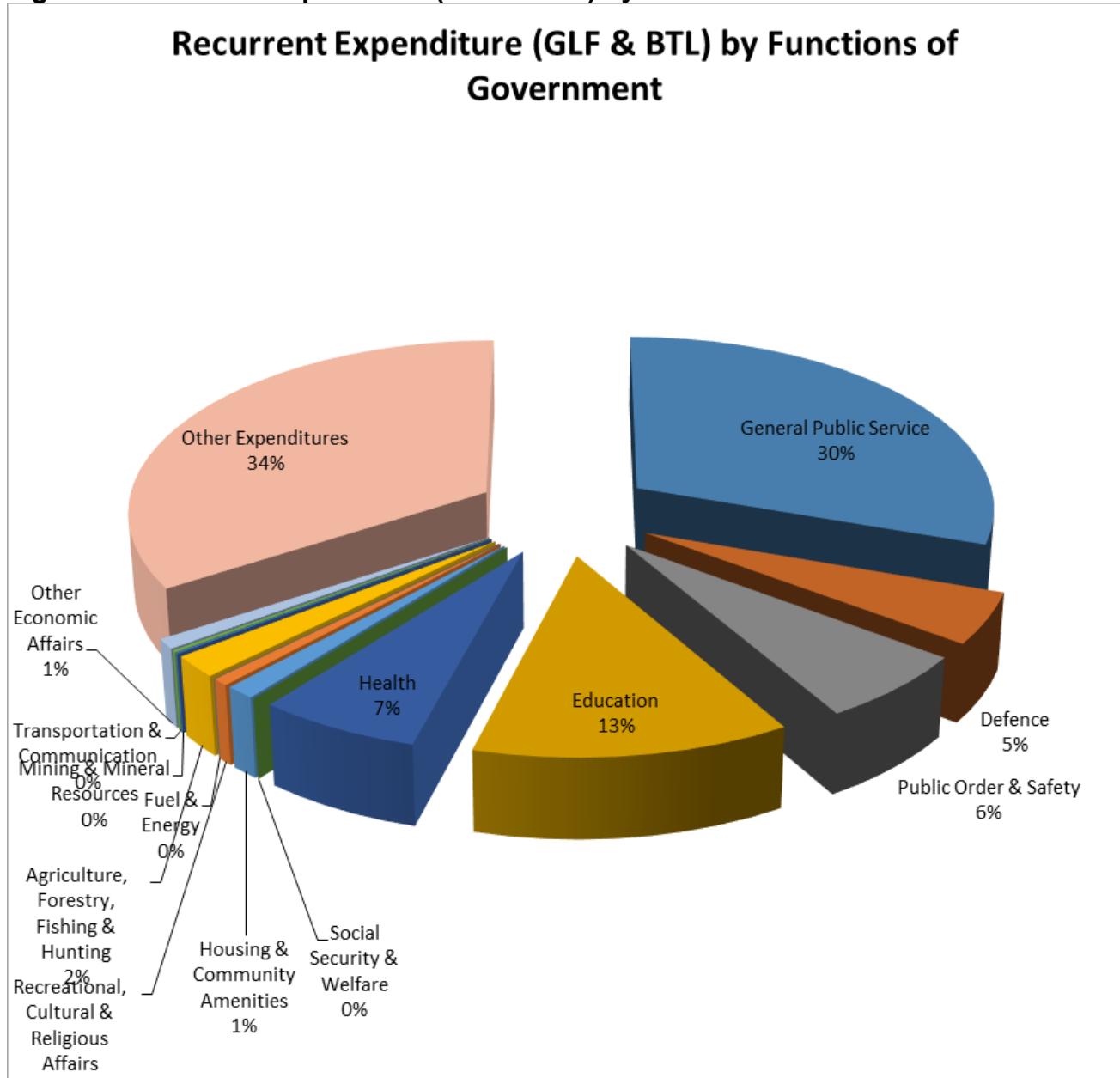
Table3.

	Expenditure Category	Actual 2018	Actual 2017	Actual 2016
1	Transfers	1,375,725.00	729,276.00	1,078,245.00
2	Social Benefits	157,663.00	193,264.00	129,186.00
3	Other Expenses	2,202,043.00	1,367,536.00	978,539.00
4	Operations	6,416,617.00	5,529,524.00	4,887,493.00
5	Loans & Interest Payments	2,747,786.00	4,174,641.00	2,855,289.00
6	Capital Expenditure	549,145.00	593,983.00	614,507.00
	Total	13,448,979	12,588,223.00	10,543,259.00

Table 4
RECURRENT

	Expenditure Category	Actual 2018	Actual 2017	Actual 2016
1	General Public Service	3,798,003.00	2,922,141.00	2,969,434.00
2	Defence	598,558.00	525,462.00	567,738.00
3	Public Order & Safety	799,449.00	571,308.00	624,220.00
4	Education	1,579,015.00	1,180,821.00	1,177,751.00
5	Health	816,402.00	779,803.00	779,992.00
6	Social Security & Welfare	0.00	0.00	47,196.00
7	Housing & Community Amenities	150,617.00	128,995.00	66,789.00
8	Recreational, Cultural & Religious Affairs	81,650.00	51,844.00	0.00
9	Fuel & Energy	0	9,571.00	7,289.00
10	Agriculture, Forestry, Fishing & Hunting	253,289.00	210,046.00	110,296.00
11	Mining & Mineral Resources	14,530.00	8,834.00	9,835.00
12	Transportation & Communication	24,744.00	15,919.00	47,319.00
13	Other Economic Affairs	117,047.00	94,743.00	80,052.00
14	Other Expenditures	4,268,127.00	5,211,839.00	4,082,930.00
	Total	12,501,431.00	11,711,326.00	10,570,833.00

Figure 5: Recurrent Expenditure (GLF & BTL) by Functions of Government



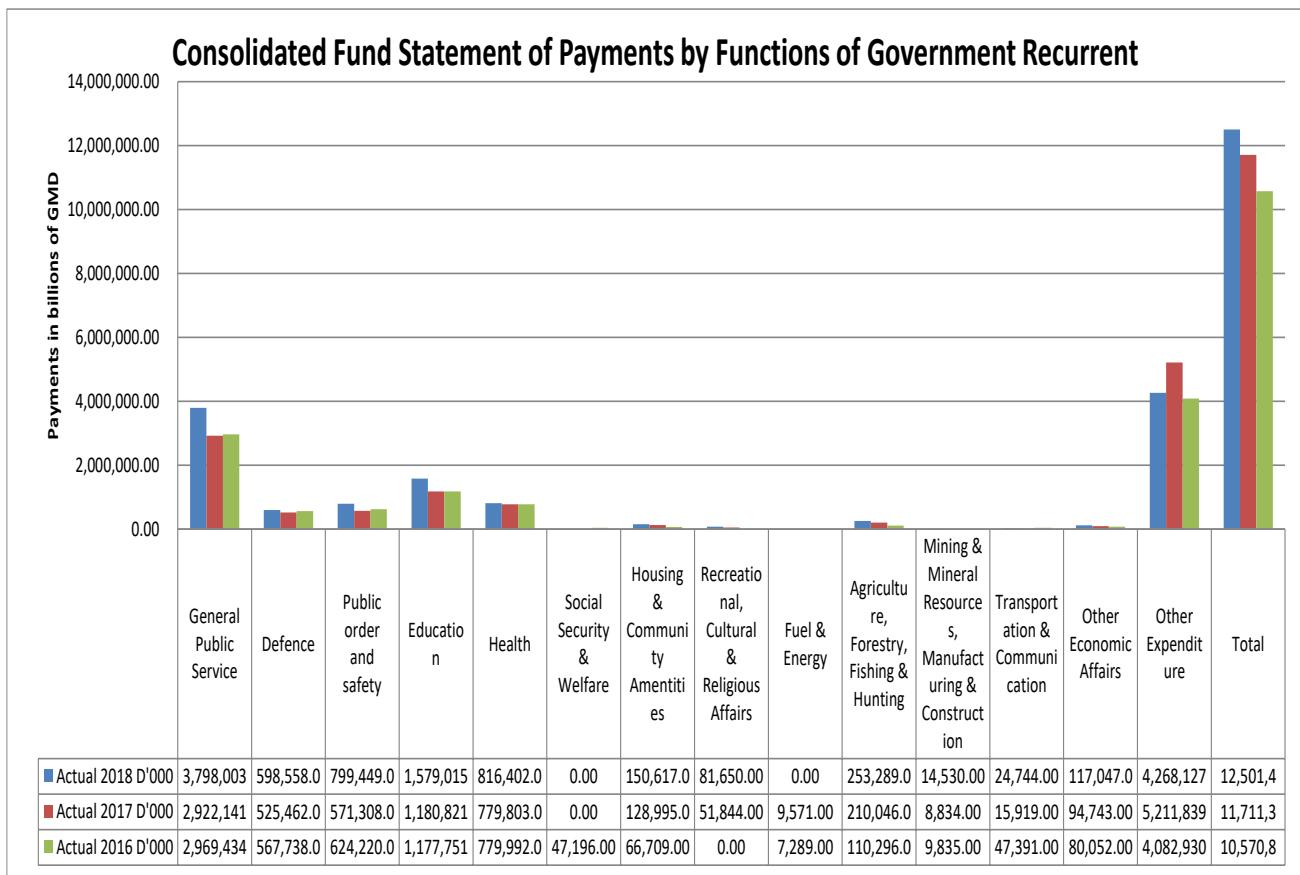


Table 5
DEVELOPMENT

	Expenditure Category	Actual 2018 D'000	Actual 2017 D'000	Actual 2016 D'000
1	General Public Service	160,944.00	175,045.00	285,777.00
2	Defence	11,823.00	2,000.00	14,796.00
3	Public Order & Safety	11,594.00	478.00	4,072.00
4	Education	155,168.00	102,106.00	114,721.00
5	Health	33,767.00	2,805.00	31,270.00
6	Housing & Community Amenities	1,347.00	0.00	0.00
7	Recreational, Cultural & Religious Affairs	26,575.00	128,417.00	2,200.00
8	Fuel & Energy	0.00	0.00	5,000.00
9	Agriculture, Forestry, Fishing & Hunting	147,565.00	86,854.00	101,882.00
10	Mining and mineral Resources	1,500.00	0.00	
11	Transportation & Communication	166,110.00	179,057.00	183,415.00
12	Other Economic Affairs	16,508.00	5,862.00	7,876.00
	Total	732,901.00	682,624.00	751,009.00

Figure 6: Development Expenditure (GLF & BTL) by Functions of Government

Development Expenditure (GLF & BTL) by Functions of Government

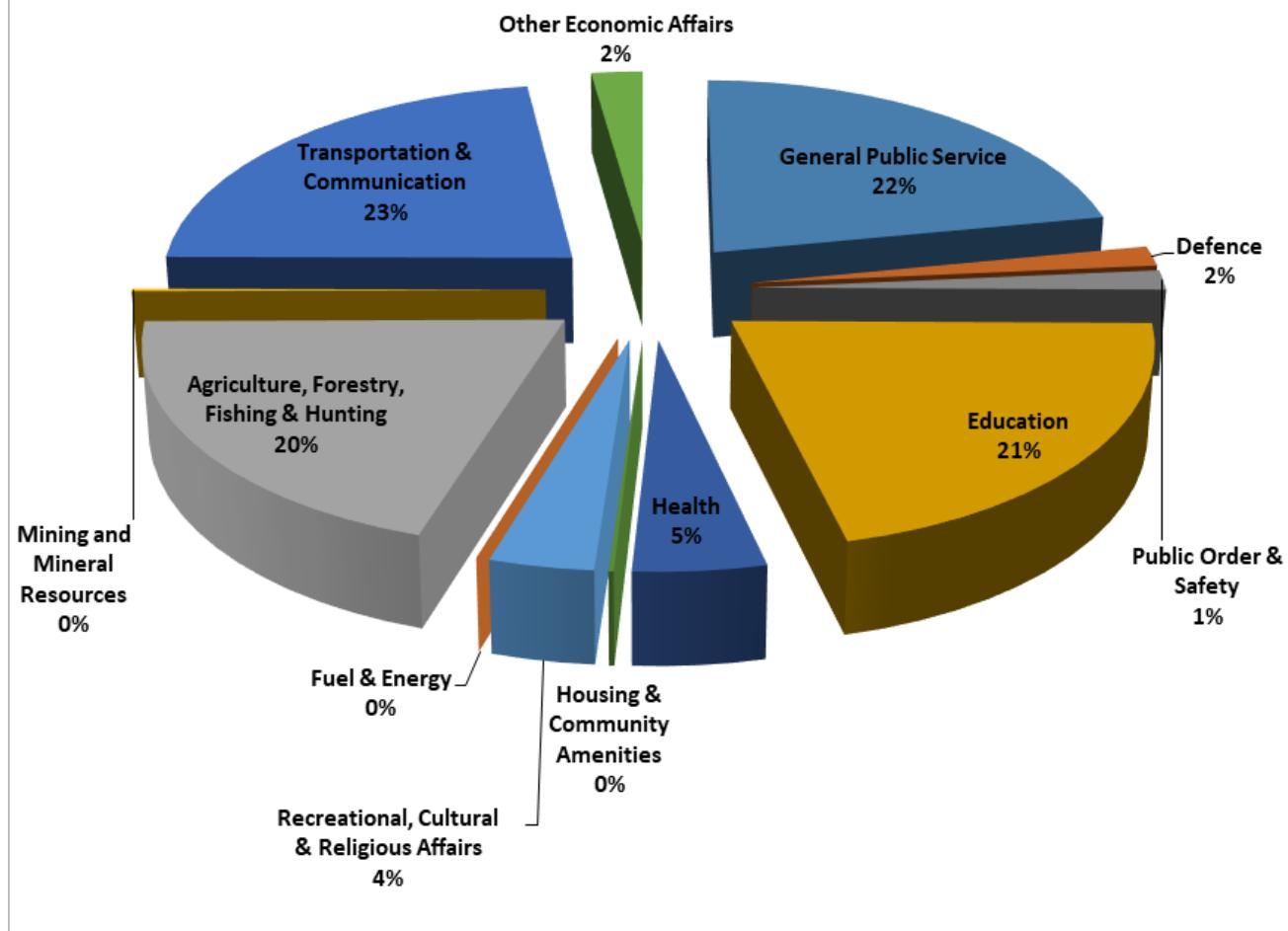
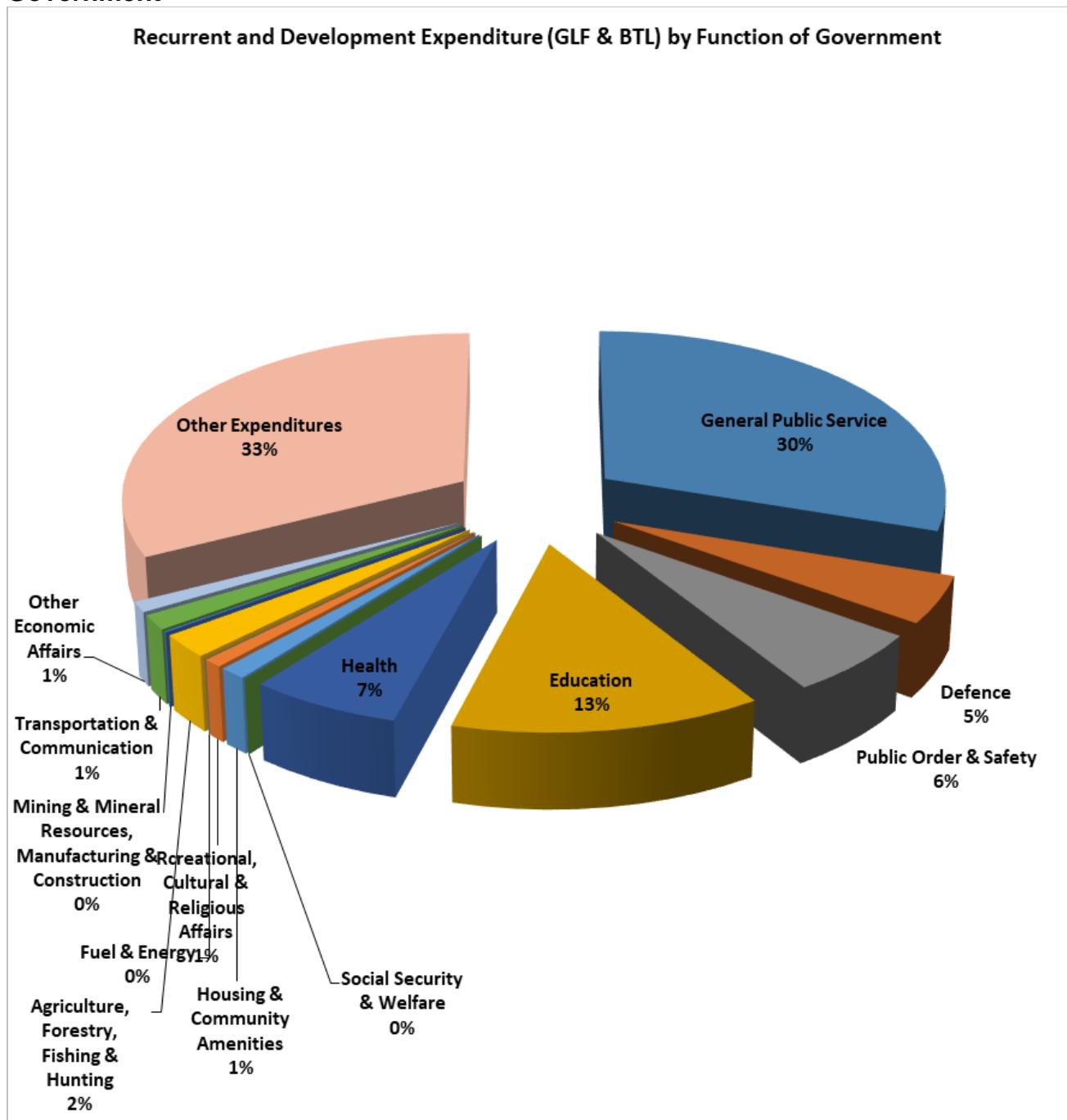


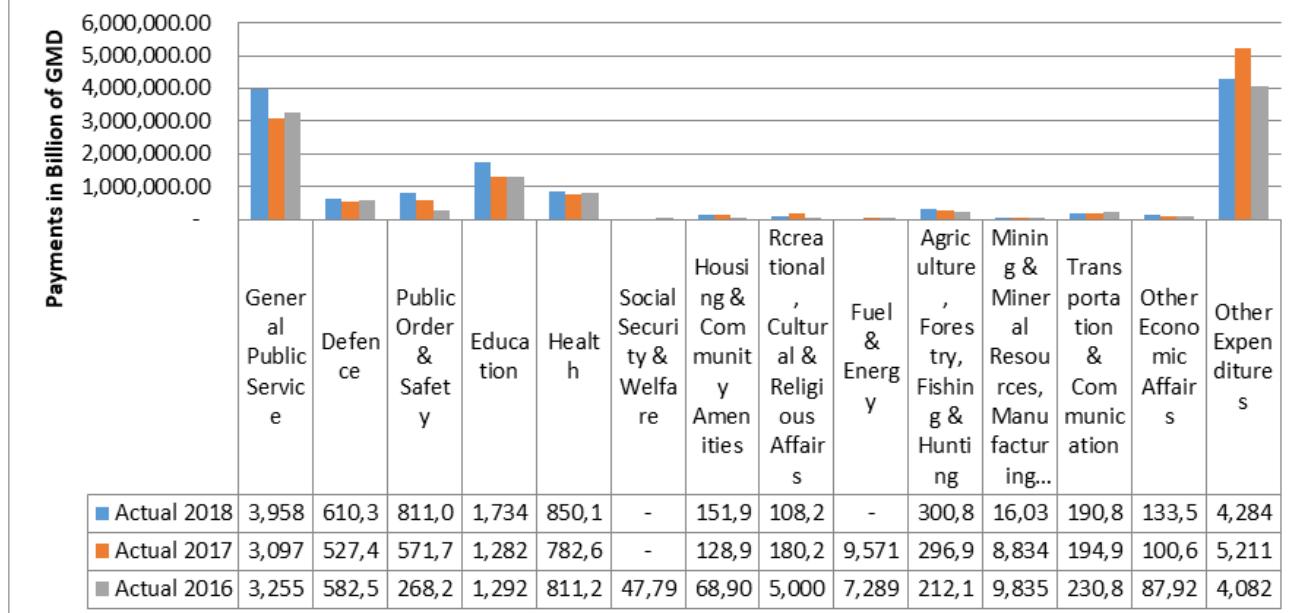
Table 6
Recurrent & Development

	Expenditure Category	Actual 2018	Actual 2017	Actual 2016
1	General Public Service	3,958,947.00	3,097,186.00	3,255,211.00
2	Defence	610,381.00	527,462.00	582,534.00
3	Public Order & Safety	811,043.00	571,786.00	268,292.00
4	Education	1,734,183.00	1,282,927.00	1,292,472.00
5	Health	850,169.00	782,608.00	811,262.00
6	Social Security & Welfare	0.00	0.00	47,796.00
7	Housing & Community Amenities	151,964.00	128,995.00	68,909.00
8	Recreational, Cultural & Religious Affairs	108,225.00	180,261.00	5,000.00
9	Fuel & Energy	-	9,571.00	7,289.00
10	Agriculture, Forestry, Fishing & Hunting	300,854.00	296,900.00	212,178.00
11	Mining & Mineral Resources, Manufacturing & Construction	16,030.00	8,834.00	9,835.00
12	Transportation & Communication	190,854.00	194,976.00	230,806.00
13	Other Economic Affairs	133,555.00	100,605.00	87,928.00
14	Other Expenditures	4,268,127.00	5,211,839.00	4,082,930.00
	Total	13,234,332.00	12,393,950.00	11,321,842.00

Figure 7: Recurrent and Development Expenditure (GLF & BTL) by Functions of Government



Consolidated fund Statement of Payments by function of Government Recurrent and Development



Commentary on the Financial Statements by the Accountant General

1. Financial Statements

In the preparation of the accounts, the Government of The Gambia has adopted the Cash Basis International Public Sector Accounting Standard (IPSAS), except that the provisions of the standard under paragraphs 1.6.12 have been deferred as described below;

- (a) Consolidation of the Accounts of the Government Business Entities (Public Enterprises):** The cash basis IPSAS requires consolidated Financial Statements to be prepared for all “controlled entities” and as per the IPSAS definition this includes all Public Enterprises. The Public Enterprises have however not been consolidated in the Government Accounts as this would not be meaningful since the accounts of the Public Enterprises are prepared on a different accounting basis and hence the resulting information would not be useful. The Government however prepares and includes in its set of accounts, a statement of net-worth of Public Enterprises.
- (b) Consolidation of the Accounts of the Self Accounting Projects;** Projects funded and administered entirely by external agencies but representing development expenditure are required to submit certified quarterly summary accounts to the Accountant General's Department to be included in the Government accounts.

However during the reporting period this requirement was not met by the Self Accounting Projects and therefore their accounts have not been incorporated in the Government Accounts for the financial year 2018. It is for this reason that much of the external assistance received (including the third party payments made on behalf of government) has not been included in the financial statements.

Although the Accounts of the Self-Accounting Projects have not been fully consolidated in the Government Financial Statements, we have included Loans and Grants on the *Statement of Cash Receipts and Payments* and in the *Statement of External Assistance*. It is planned to roll out the IFMIS to all donor funded projects in order to ensure that Government Accounts are comprehensive by including all information relating to the donor funded transactions.

In order to comply with the Cash Basis IPSAS, the Financial Statements prepared comprise of the Statement of Receipts and Payments, the Statement of Revenue and Expenditure with Budget Comparison as follows;

(a) Statement of Cash Receipts and Payments

The statement gives a summary of all cash receipts, cash payments and cash balances controlled by the Government of the Gambia and separately identifies payments made by third parties on behalf of the government. During the year, information was not made available to capture the third party transactions.

(b) Statement of Revenue and Expenditure

This is a statement of comparison of budget and actual amounts for both revenue and expenditure appropriated by the National Assembly.

The accompanying accounting policies and explanatory notes to the financial statements also form an integral part of these financial statements under the Cash Basis IPSAS. Supporting schedules, where appropriate, have been included and others prepared under separate cover. The accounting policies are the specific principles, bases, conventions, rules and practices adopted by the Government of The Gambia in preparing and presenting these financial statements. The accounting policies have been applied consistently throughout the year. Notes to the financial statements explain the makeup of amounts shown in the financial statements. These are further supported by schedules presented under separate cover.

2. Additional Statements and Supplementary Information

The financial statements for the year ended **31 December 2018** have generally been prepared in compliance with the provisions of the Public Finance Act 2014. The Additional disclosures that have been made as required by the Act for the purpose of increased transparency (which is in accordance with the provisions of Part 2 of the Cash Basis IPSAS) include;

(a) Statement of Financial Position of the Consolidated Fund

The “Consolidated Fund” means the Consolidated Fund of The Gambia established under **Section 150 of the Constitution of the Republic of The Gambia, 1997**.

Under Section 150 of the Constitution, all revenues or other moneys raised or received for the purpose of, or on behalf of, the Government, not being revenues or other moneys that are payable by or under any law into some other fund established for any specific purpose or that may, under any law, be retained by a Ministry that received them for the purposes of defraying the expenses of that Ministry, shall be paid into and form part of the Consolidated Fund.

The Statement of Financial Position of the Consolidated Fund has been prepared as a summary of government financial assets and financial liabilities and this includes the third-party and project funds managed and controlled by the Accountant General's Department.

(b) Debt Service Statement

The statement provides information on the outstanding public debt of the Republic of The Gambia at the end of the year. Public debt includes borrowings from the Central Bank and other financial institutions, Treasury Bills, Bonds and other financial instruments, and other borrowings such as domestic arrears. The statement also makes a distinction between domestic debt and external debt which is further broken down into bilateral and multilateral external debt.

(c) Statement of Undrawn External Assistance

The statement provides information on the extent to which the government may avail itself of external assistance to sustain its operations in the future. It also indicates the extent to which assistance is available for each category or activity in the future.

(d) Statement of Loans issued by the Government

The statement provides information on outstanding financial resources at the year-end that the Government has provided to government entities, state enterprises, the public, etc, by way of loans and imprest advances.

(e) Statement of Investments held by the Government

The statement provides summary information on investments held by the Government at the end of the financial year. The Statement provides information on the opening balance, investments made during the year, loss or gain on the investments and closing balance.

(f) Statement of Net-Worth of state owned enterprises

The statement provides information on the Net-Worth of State (Public) owned enterprises; State (Public) enterprises are those Government Business Enterprises [GBEs] including trading enterprises, utilities, financial institutions which are, in substance, no different from entities conducting similar activities in the private sector. The statement provides additional information as to the historical cost of government investments in these GBEs. Net-Worth is the residual interest in the assets of the entity after deducting all its liabilities. We did not receive the audited accounts of the State-owned Enterprises at the time of preparing the financial statements. As a result we could not report on their net worth, except for two whose net worth values were obtained from their draft accounts. We will get the audited values incorporated in to the revised financial statement once we obtain them.

(g) Statement of Deposits and Other Trust Moneys

The Statement provides summary information on funds held on behalf of third parties and in Trust by the Government. These funds are deposited in special accounts with Central Bank as prescribed under the provisions of the Public Finance Act 2014, and its regulations.

(h) Summary Statements of Revenues and Expenditures

The Summary Statement of Expenditures is a summary of expenditure, by Ministries, Departments and Agencies, in respect of the services for which the moneys expended were voted, the sums actually expended on each service, and the state of each vote compared with the amount appropriated for that vote by the *National Assembly*. The consolidated statement, summarised by class of votes, is derived from statements prepared for each Vote (MDA) and is further supported by detailed statements for each vote.

The Summary Statement of Revenue is a summary of non-tax revenue collected by Ministries, Departments and Agencies as compared with budget approved by the National Assembly.

(i) Statement of Contingent Liabilities

The statement provides information on the outstanding amounts guaranteed by the Government in respect of bank overdrafts, loans, public loan issues and other contingent liabilities such as outstanding litigation cases at the end of the year. The consolidated statement, summarised by class of votes, is derived from statements prepared and submitted by Vote Controllers and is further supported by detailed statements for each vote.

The contingent liabilities at the end of the financial year largely relate to litigation cases and loan guarantees for public enterprises by government.

(j) Statement of Outstanding Commitments

The statement provides information on the outstanding commitments at the end of the financial year, which the Government has entered into for the supply of goods and services for each vote summarised and analysed in terms of functions of government, and between operating and capital commitments. The consolidated statement, summarised by class of votes, is derived from statements prepared and submitted by Vote Controllers; the consolidated statement is further supported by detailed statements for each vote.

Outstanding commitments are defined to include approved purchase orders, unpaid payment vouchers and outstanding imprests.

(k) Statement of losses of public funds and stores reported

The statement provides a summary of losses of public moneys and stores reported during the year whether or not written off or recovered. The consolidated statement, summarized by class of votes, is derived from statements prepared and submitted by Vote Controllers, and is further supported by detailed statements for each vote.

(l) Statement of losses of public moneys and stores written off, and claims abandoned.

The statement provides a summary of losses of public moneys, stores written off, and all claims abandoned during the year, classified by functions of government. The consolidated statement, summarised by class of votes, is derived from statements prepared and submitted by Vote Controllers, and is further supported by detailed statements for each vote.

(m) Statement of Arrears of Revenue

The statement provides a summary of arrears of revenue. The consolidated statement, summarised by class of votes, is derived from statements prepared and submitted by Vote Controllers, and is further supported by detailed statements for each vote.

(n) Statement of Stores and Other Assets

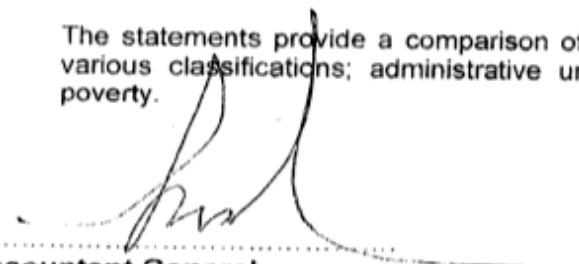
The statement provides a summary of physical assets purchased/acquired during the year. The consolidated statement, summarised by class of votes, is derived from statements prepared and submitted by Vote Controllers, and is further supported by detailed statements for each vote.

(o) Statement of Disposal of Stores and Other Assets

The statement provides a summary of physical assets disposed during the year. The consolidated statement, summarised by class of votes, is derived from statements prepared and submitted by Vote Controllers, and is further supported by detailed statements for each vote. This statement is to be provided once the necessary information is made available.

(p) Budget Performance Reports

The statements provide a comparison of the actual expenditure with the budget using various classifications; administrative units, economic, functions of government and poverty.



**Accountant General
Accountant General's Department
Ministry of Finance and Economic Affairs**



REPUBLIC OF THE GAMBIA

**Consolidated Statement of Cash Receipt and Payment for the Year
ended Monday, December 31, 2018**

Description	Notes	Actual Gvt. Current Year GMD'000'	Actual 3rd Paties Current Year GMD'000'	Actual Gvt. Prior Year GMD'000'	Actual 3rd Paties Prior Year GMD'000'
RECEIPTS					
Tax Receipt		8,811,587	0	7,686,937	0
Taxes on Payroll & Workforce	3f	43,458	0	44,699	0
Taxes on income, profit and Capital	3a	1,793,627	0	1,745,391	0
Property Tax	3b	103,710	0	66,243	0
Tax on Goods and Services	3C	4,679,092	0	3,780,235	0
Taxes on International Trade and Transaction	3d	2,138,837	0	2,008,330	0
Other taxes	3e	52,863	0	42,038	0
Social Security		472	0	47	0
Social Security Contribution	4a	472	0	47	0
Other Revenue		843,385	0	263,524	0
Receipts from Public Enterprises	6d	0	0	0	0
Property Income	6a	44,823	0	25,286	0
Sales of Goods and Services	6b	797,744	0	235,445	0
Fines, penalties and Forfeits	6c	818	0	2,792	0
Loans Received	5f	0	0	769,110	0
Grants and Aids		869,782	0	2,747,609	0
From Foreign Government	5				
From International Organisations	5	869,782	0	2,747,609	0
From Other General Government	5	0	0	0	0
BTL Receipts		1,649,715	0	508,699	0
BTL Receipts	5d	1,649,715	0	508,699	0
Borrowings		1,560,00	0	0	0
Domestic	5e	1,560,00	0	0	0
Total Receipts		13,734,9	42	11,206,81	5
PAYMENTS					
Transfers		1,375,72	5	919,006	0
Other Transfer Payments	11	1,126,79	3	760,624	0
Grants	12	248,933	0	158,382	0
Social Benefits		157,663	0	193,264	0

Social Benefits	13	157,663	0	193,264	0
Other Expenses		639,957	0	181,055	0
Arrears and Guarantees	13b	639,957	0	181,055	0
Operations		6,782,221	0	5,747,303	0
Compensation of Employees	7	3,820,551	0	3,246,497	0
Use of Goods and Services	8	2,961,670	0	2,500,806	0
Loans and Interest Payment		4,309,872	0	5,361,122	0
Amortisation	10b	1,562,086	0	1,186,481	0
Interest Payment	10a	2,747,786	0	4,174,641	0
Capital Expenditure		660,978	0	732,559	0
Purchase of Financial Instruments	9b	37,625	0	21,829	0
Consumption of Fixed Assets	9	623,353	0	710,730	0
Total Payments		13,926,416	0	13,134,308	0
Cash at the Begining of the Year		(1,927,493)			
Increase/Decrease in Cash		(191,474)	0	(1,927,493)	0
Cash at the End of the Year		(2,118,968)	0	(1,927,493)	0



Statement of Revenue and Expenditure -Consolidated Fund Enhanced

For the Year Ended 31 December 2018

Description	Notes	Actual Current Year GMD'000'	Budget Current Year GMD'000'	Actual Prior Year GMD'000'
REVENUE				
Tax Revenue		8,811,587	7,524,417	7,686,937
Other Taxes	3e	52,863	27,862	42,038
Property Tax	3b	103,710	49,500	66,243
Tax on Goods and Services	3c	4,679,092	3,724,979	3,780,235
Tax on Income, Profit and Capital	3a	1,793,627	1,783,077	1,745,391
Other taxes on international trade and transactions	3d	2,138,837	1,891,738	2,008,330
Taxes on Payroll & Workforce	3f	43,458	47,261	44,699
Non Tax Revenue		843,385	3,229,728	233,890
Fines, penalties and Forfeits	6c	818	6,007	2,792
Property Income	6a	44,823	21,579	25,286
Receipts from Public Enterprises		0	0	0
Sales of goods and Services	6b	797,744	3,202,142	205,811
Grants		869,782	10,212,097	2,747,609
From foreign governments	5			
From International Organisations	5	869,782	3,226,310	2,747,609
From other general government units	5	0	6,985,787	0
Total Revenue		10,524,754	20,966,242	10,668,435
EXPENDITURE				
Transfers		1,375,725	1,426,522	729,276
Grants	12	248,933	281,608	158,382
Other Transfer Payments	11	1,126,793	1,144,914	570,894
Social Benefits		157,663	163,504	193,264
Social Benefits	13	157,663	163,504	193,264
Other Expenses		2,202,043	2,251,359	1,367,536
Amotisation	10b	1,562,086	1,610,625	1,186,481
Arreas and Guarantees	13b	639,957	640,734	181,055
Operations		6,416,617	6,737,153	5,529,524
Compesation of Employees	7	3,791,603	3,765,517	3,139,896
Use of Goods and Servics	8	2,625,014	2,971,636	2,389,628
Interest		2,747,786	2,837,065	4,174,641
Interest Payments	10a	2,747,786	2,837,065	4,174,641

Capital Expenditure		549,145	687,127	593,983
Consumption of Fixed Assets	9	549,145	687,127	593,983
Purchase of Financial Instrument	9b	0	0	0
Total Expenditure		13,448,980	14,102,729	12,588,223
Surplus/(Deficit)		(2,924,226)	6,863,513	(1,919,788)

Detailed Revenue and Expenditure Comparison



REPUBLIC OF THE GAMBIA
STATEMENT OF DETAILS OF REVENUE IN LINE WITH APPROPRIATION STRUCTURE AS AT 31.12.2018

Budget Entity\Account Code	Account Description	Approved Budget	Revised Budget	Current Year Actual Revenue	Prior Year Actual Revenue	Revision %	Surplus/Shortfall against Approved Budget %	Surplus/Shortfall against Revised Budget %	Current Year/Prior Year Actual %
142223-03-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142223-03-3-00-000-3-001-0000-00-00000-00-0000000	Recoveries of overpayments	0.00	0.00	46,910.00	16,138.01	0.00	0.00	0.00	190.68
142236-03-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142236-03-3-00-000-3-001-0000-00-00000-00-0000000	Court fees	5,000,000.00	5,000,000.00	5,050,808.82	4,227,523.56	0.00	1.02	1.02	19.47
142237-03-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142237-03-3-00-000-3-001-0000-00-00000-00-0000000	Fees ? Probate	500,000.00	500,000.00	173,790.46	141,961.00	0.00	(65.24)	(65.24)	22.42
142250-03-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142316-03-4-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142316-03-4-00-000-3-001-0000-00-00000-00-0000000	Sheriff Sale of Movables	0.00	0.00	1,498,715.35	2,344,955.50	0.00	0.00	0.00	(36.09)
142317-03-4-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142317-03-4-00-000-3-001-0000-00-00000-00-0000000	Sheriff Sale of Immovables	0.00	0.00	7,181,703.01	3,340,841.38	0.00	0.00	0.00	114.97
143101-03-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
143101-03-3-00-000-3-001-0000-00-00000-00-0000000	Court penalties	5,000,000.00	5,000,000.00	100,449.96	1,586,833.55	0.00	(97.99)	(97.99)	(93.67)
Total		10,500,000.00	10,500,000.00	14,052,377.60	11,658,253.00	0.00	33.83	33.83	20.54
142223-06-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142223-06-3-00-000-3-001-0000-00-00000-00-0000000	Recoveries of overpayments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
114511-08-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
114511-08-3-00-000-3-001-0000-00-00000-00-0000000	Road Tax	0.00	0.00	36,950.00	0.00	0.00	0.00	0.00	0.00
114512-08-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
114512-08-3-00-000-3-001-0000-00-00000-00-0000000	Motor vehicle licenses (registration)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
114528-08-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142202-08-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142202-08-3-00-000-3-001-0000-00-00000-00-0000000	Ordinary number plates--True-----	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142203-08-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142203-08-3-00-000-3-001-0000-00-00000-00-0000000	Driving licenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142207-08-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142212-08-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142212-08-3-00-000-3-001-0000-00-00000-00-0000000	Immigration fees	6,000,000.00	6,000,000.00	11,763,525.00	3,250,950.00	0.00	96.06	96.06	261.85
142213-08-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142213-08-3-00-000-3-001-0000-00-00000-00-0000000	Passport fees	15,000,000.00	15,000,000.00	0.00	0.00	0.00	(100.00)	(100.00)	0.00
142214-08-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142214-08-3-00-000-3-001-0000-00-00000-00-0000000	Work Permit fees	26,856,717.00	26,856,717.00	417,500.00	0.00	0.00	(98.45)	(98.45)	0.00
142217-08-3-00-000-3-001-0000-00-00000-00-0000000	Aliens identity(ID)-cards	5,117,349.00	5,117,349.00	2,905,300.00	2,887,150.00	0.00	(43.23)	(43.23)	.63
142218-08-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142218-08-3-00-000-3-001-0000-00-00000-00-0000000	Sales of national identity(ID) cards	0.00	0.00	2,777,940.00	0.00	0.00	0.00	0.00	0.00
142223-08-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142223-08-3-00-000-3-001-0000-00-00000-00-0000000	Recoveries of overpayments	0.00	0.00	555,021.79	603,076.24	0.00	0.00	0.00	(7.97)

142230-08-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142230-08-3-00-000-3-001-0000-00-0000-000000-00-000000	Mandatory Fine for Motor Traffic Violit	1,006,693.00	1,006,693.00	648,092.00	730,037.50	0.00	(35.62)	(35.62)	(11.22)
142250-08-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142250-08-3-00-000-3-001-0000-00-0000-000000-00-000000	Miscellaneous Receipts	6,713,854.00	6,713,854.00	0.00	27,150.00	0.00	(100.00)	(100.00)	(100.00)
142255-08-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
143201-08-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
143201-08-3-00-000-3-001-0000-00-0000-000000-00-000000	Court penalties	0.00	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00
Total		60,694,613.00	60,694,613.00	19,105,328.79	7,498,363.74	0.00	(68.52)	(68.52)	154.79
142121-10-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142223-10-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142223-10-3-00-000-3-001-0000-00-0000-000000-00-000000	Recoveries of overpayments	0.00	0.00	18,140.00	0.00	0.00	0.00	0.00	0.00
142250-10-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142250-10-3-00-000-3-001-0000-00-0000-000000-00-000000	Miscellaneous Receipts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142250-10-3-00-000-3-001-0000-00-0000-000000-20-000000	High Commission Dakar Miscellaneous Receipts	0.00	0.00	4,564,945.02	3,676,558.03	0.00	0.00	0.00	24.16
142250-10-3-00-000-3-001-0000-00-0000-000000-21-000000	High Commission Freetown Miscellaneous Receipts	0.00	0.00	128,531.05	1,319,908.63	0.00	0.00	0.00	(90.26)
142250-10-3-00-000-3-001-0000-00-0000-000000-22-000000	High Commission Abuja Miscellaneous Receipts	0.00	0.00	119,753.38	128,095.95	0.00	0.00	0.00	(6.51)
142250-10-3-00-000-3-001-0000-00-0000-000000-23-000000	Embassy Bissau Miscellaneous Receipts	0.00	0.00	558,831.90	247,160.14	0.00	0.00	0.00	126.10
142250-10-3-00-000-3-001-0000-00-0000-000000-24-000000	Embassy Morocco Miscellaneous Receipts	0.00	0.00	7,592.21	9,852.79	0.00	0.00	0.00	(22.94)
142250-10-3-00-000-3-001-0000-00-0000-000000-25-000000	Embassy Addis Miscellaneous Receipts	0.00	0.00	258,778.39	117,826.86	0.00	0.00	0.00	119.63
142250-10-3-00-000-3-001-0000-00-0000-000000-26-000000	Embassy South Africa Miscellaneous Receipts	0.00	0.00	353,215.08	225,044.81	0.00	0.00	0.00	56.95
142250-10-3-00-000-3-001-0000-00-0000-000000-27-000000	Embassy Nouakchott Miscellaneous Receipt	0.00	0.00	54,390.55	1,104,187.38	0.00	0.00	0.00	(95.07)
142250-10-3-00-000-3-001-0000-00-0000-000000-60-000000	Embassy Washington Miscellaneous Receipt	0.00	0.00	9,531,932.96	8,645,129.33	0.00	0.00	0.00	10.26
142250-10-3-00-000-3-001-0000-00-0000-000000-61-000000	Mission to The UN Miscellaneous Receipts	0.00	0.00	5,085,314.70	2,025,200.50	0.00	0.00	0.00	151.10
142250-10-3-00-000-3-001-0000-00-0000-000000-62-000000	Embassy Havana Miscellaneous Receipts	0.00	0.00	9,546.00	0.00	0.00	0.00	0.00	0.00
142250-10-3-00-000-3-001-0000-00-0000-000000-70-000000	Embassy Riyadh Miscellaneous Receipts	0.00	0.00	86,372.70	65,573.00	0.00	0.00	0.00	31.72
142250-10-3-00-000-3-001-0000-00-0000-000000-71-000000	Consulate General Jeddah Miscellaneous Receipts	0.00	0.00	41,899.50	83,452.80	0.00	0.00	0.00	(49.79)
142250-10-3-00-000-3-001-0000-00-0000-000000-73-000000	Embassy Abu Dhabi Miscellaneous Receipts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142250-10-3-00-000-3-001-0000-00-0000-000000-77-000000	Embassy India Miscellaneous Receipts	0.00	0.00	407,214.40	712,118.40	0.00	0.00	0.00	(42.82)
142250-10-3-00-000-3-001-0000-00-0000-000000-80-000000	Embassy China Miscellaneous Receipts-----	0.00	0.00	1,794,733.26	431,258.41	0.00	0.00	0.00	316.16
142250-10-3-00-000-3-001-0000-00-0000-000000-90-000000	High Commission London Miscellaneous Receipts	0.00	0.00	1,964,626.75	1,427,059.55	0.00	0.00	0.00	37.67
142250-10-3-00-000-3-001-0000-00-0000-000000-91-000000	Embassy Brussels Miscellaneous Receipts	0.00	0.00	1,074,502.20	952,679.20	0.00	0.00	0.00	12.79
142250-10-3-00-000-3-001-0000-00-0000-000000-92-000000	Embassy Paris Miscellaneous Receipts	0.00	0.00	5,029,702.55	3,856,369.19	0.00	0.00	0.00	30.43
142250-10-3-00-000-3-001-0000-00-0000-000000-93-000000	Embassy Madrid Miscellaneous Receipts	0.00	0.00	1,856,839.53	979,760.55	0.00	0.00	0.00	89.52
142250-10-3-00-000-3-001-0000-00-0000-000000-94-000000	Embassy Ankara Miscellaneous Receipts	0.00	0.00	20,904.07	6,624.00	0.00	0.00	0.00	215.58
142250-10-3-00-000-3-001-0000-00-0000-000000-95-000000	Embassy- Russia Miscellaneous Receipts-----	0.00	0.00	143,151.02	510,303.25	0.00	0.00	0.00	(71.95)
142255-10-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142276-10-3-00-000-3-001-0000-00-0000-000000-00-000000	Visa Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142277-10-3-00-000-3-001-0000-00-0000-000000-00-000000	Other Consular Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		0.00	0.00	33,110,917.22	26,524,162.77	0.00	0.00	0.00	24.83
114523-11-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
114523-11-3-00-000-3-001-0000-00-0000-000000-00-000000	Business registration	0.00	0.00	500.00	500.00	0.00	0.00	0.00	0.00
142112-11-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142112-11-3-00-000-3-001-0000-00-0000-000000-00-000000	Sales of the Laws&Regul of The Gambia	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142223-11-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142223-11-3-00-000-3-001-0000-00-0000-000000-00-000000	Recoveries of overpayments	0.00	0.00	66,000.55	20,528.47	0.00	0.00	0.00	221.51
142238-11-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142238-11-3-00-000-3-001-0000-00-0000-000000-00-000000	Fees Registrar General	19,000,000.00	19,000,000.00	20,098,990.50	19,995,244.52	0.00	5.78	5.78	.52
142239-11-3-00-000-3-001-0000-00-0000-000000-00-000000	Curator fees	0.00	0.00	192,200.00	0.00	0.00	0.00	0.00	0.00
142250-11-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142250-11-3-00-000-3-001-0000-00-0000-000000-00-000000	Miscellaneous Receipts	11,000.00	11,000.00	0.00	0.00	0.00	(100.00)	(100.00)	0.00
142255-11-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

142259-11-3-00-000-3-001-0000-00-0000-000000-00-000000	Business Registration	41,140,000.00	41,140,000.00	4,286,000.00	0.00	0.00	(89.58)	(89.58)	0.00
Total		60,151,000.00	60,151,000.00	24,643,691.05	20,016,272.99	0.00	(59.03)	(59.03)	23.12
121101-12-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
121101-12-3-00-000-3-001-0000-00-0000-000000-00-000000	Pension contrib of seconded officers	0.00	0.00	472,327.95	47,130.05	0.00	0.00	0.00	902.18
133201-12-3-00-000-2		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
133201-12-3-00-000-2-001-0000-00-0000-000000-00-000000	HIPC/BUDGET SUPPORT	0.00	0.00	615,906,450.24	(632,375,659.15)	0.00	0.00	0.00	(197.40)
141105-12-3-00-000-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
141105-12-3-00-000-0-000-00000-00-000000	Interest Receipts from GPA	0.00	0.00	20,717,992.45	0.00	0.00	0.00	0.00	0.00
141215-12-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
141215-12-3-00-000-3-001-0000-00-0000-000000-00-000000	Dividends from GPA-----	0.00	0.00	8,000,000.00	0.00	0.00	0.00	0.00	0.00
141605-12-3-00-000-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
141605-12-3-00-000-0-000-00000-00-000000	Principal Receipts from GPA	0.00	0.00	24,652,203.19	0.00	0.00	0.00	0.00	0.00
142120-12-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142120-12-3-00-000-3-001-0000-00-0000-000000-00-000000	Sale of Bid/Tender Documents	0.00	0.00	4,500.00	0.00	0.00	0.00	0.00	(100.00)
142223-12-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142223-12-3-00-000-3-001-0000-00-0000-000000-00-000000	Recoveries of overpayments	0.00	0.00	765,613.12	68,795.53	0.00	0.00	0.00	1,012.88
142250-12-3-00-000-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142250-12-3-00-000-0-000-00000-00-000000	Miscellaneous Receipts	0.00	0.00	382,447.65	5,846,416.47	0.00	0.00	0.00	(93.46)
142250-12-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142250-12-3-00-000-3-001-0000-00-0000-000000-00-000000	Miscellaneous Receipts	10,000.00	10,000.00	65,300,319.00	54,700.00	0.00	652,903.19	652,903.19	119,279.01
142255-12-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142255-12-3-00-000-3-001-0000-00-0000-000000-00-000000	Salary in lieu of notice	0.00	0.00	4,703.00	0.00	0.00	0.00	0.00	0.00
142275-12-3-00-000-3-001-0000-00-0000-000000-00-000000	Duty Waiver Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142278-12-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142278-12-3-00-000-3-001-0000-00-0000-000000-00-000000	Janneh Commission Recoveries-----	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142314-12-3-00-000-3-001-0000-00-0000-000000-00-000000	Proceeds of Privatisation	900,000,000.00	900,000,000.00	0.00	0.00	0.00	(100.00)	(100.00)	0.00
142317-12-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142317-12-3-00-000-3-001-0000-00-0000-000000-00-000000	Disposal of Government Asset	216,000,000.00	216,000,000.00	0.00	0.00	0.00	(100.00)	(100.00)	0.00
144202-12-3-00-000-3-003-0000-00-0000-000000-00-000000	Short Term Tbills&Other Govt Securiti	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
144203-12-3-00-000-2		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
144203-12-3-00-000-2-410-0000-00-0000-000000-00-000000	Project Loans from-Multilateral	0.00	0.00	0.00	769,109,936.34	0.00	0.00	0.00	(100.00)
Total		1,116,010,000.00	1,116,010,000.00	736,202,056.60	142,755,819.24	0.00	(34.03)	(34.03)	415.71
121101-13-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
121101-13-3-00-000-3-001-0000-00-0000-000000-00-000000	Pension contrib of seconded officers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142223-13-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142223-13-3-00-000-3-001-0000-00-0000-000000-00-000000	Recoveries of overpayments	0.00	0.00	30,592.74	26,446.27	0.00	0.00	0.00	15.68
Total		0.00	0.00	30,592.74	26,446.27	0.00	0.00	0.00	15.68
114524-16-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
114524-16-3-00-000-3-001-0000-00-0000-000000-00-000000	Development permits	0.00	0.00	6,384,490.77	4,084,228.26	0.00	0.00	0.00	56.32
141501-16-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
141501-16-3-00-000-3-001-0000-00-0000-000000-00-000000	Rent of State Land	12,000,000.00	12,000,000.00	10,228,469.94	0.00	0.00	(14.76)	(14.76)	0.00
142113-16-3-00-000-3-001-0000-00-0000-000000-00-000000	Sale of maps and miscel publications	3,000,000.00	3,000,000.00	0.00	0.00	0.00	(100.00)	(100.00)	0.00
142223-16-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142223-16-3-00-000-3-001-0000-00-0000-000000-00-000000	Recoveries of overpayments	0.00	0.00	33,050.99	89,805.22	0.00	0.00	0.00	(63.20)
142248-16-3-00-000-3-001-0000-00-0000-000000-00-000000	Renewal Of NGO License	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142250-16-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142250-16-3-00-000-3-001-0000-00-0000-000000-00-000000	Miscellaneous Receipts	12,000,000.00	12,000,000.00	15,222,919.58	13,354,027.43	0.00	26.86	26.86	13.99
142255-16-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142262-16-3-00-000-3-001-0000-00-0000-000000-00-000000	Development Permits	10,000,000.00	10,000,000.00	51,943.45	0.00	0.00	(99.48)	(99.48)	0.00
142311-16-3-00-000-3-001-0000-00-0000-000000-00-000000	Sale of government land(State land)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142316-16-3-00-000-3-001-0000-00-0000-000000-00-000000	Change of Land Used	7,000,000.00	7,000,000.00	0.00	0.00	0.00	(100.00)	(100.00)	0.00
Total		44,000,000.00	44,000,000.00	31,920,874.73	17,528,060.91	0.00	(27.45)	(27.45)	82.11
114525-17-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
114525-17-3-00-000-3-001-0000-00-0000-000000-00-000000	Meat inspection and livestock permits	0.00	0.00	800,500.00	832,500.00	0.00	0.00	0.00	(3.84)

114536-17-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142223-17-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142223-17-3-00-000-3-001-0000-00-0000-000000-00-000000	Recoveries of overpayments	0.00	0.00	432,150.79	128,268.04	0.00	0.00	0.00	236.91
142250-17-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142250-17-3-00-000-3-001-0000-00-0000-000000-00-000000	Miscellaneous Receipts	500,000.00	500,000.00	104,340.00	157,010.00	0.00	(79.13)	(79.13)	(33.55)
142255-17-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142255-17-3-00-000-3-001-0000-00-0000-000000-00-000000	Salary in lieu of notice	0.00	0.00	2,366.00	0.00	0.00	0.00	0.00	0.00
142263-17-3-00-000-3-001-0000-00-0000-000000-00-000000	Meat Inspection and Livestock Permits (N)	100,000.00	100,000.00	0.00	0.00	0.00	(100.00)	(100.00)	0.00
Total		600,000.00	600,000.00	1,339,356.79	1,117,778.04	0.00	123.23	123.23	19.82
142211-19-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142211-19-3-00-000-3-001-0000-00-0000-000000-00-000000	Verification fees	200,000.00	200,000.00	383,125.00	372,225.00	0.00	91.56	91.56	2.93
142223-19-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142223-19-3-00-000-3-001-0000-00-0000-000000-00-000000	Recoveries of overpayments	0.00	0.00	12,220.00	0.00	0.00	0.00	0.00	0.00
142255-19-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142255-19-3-00-000-3-001-0000-00-0000-000000-00-000000	Salary in Lieu of notice	0.00	0.00	3,516.00	0.00	0.00	0.00	0.00	0.00
Total		200,000.00	200,000.00	398,861.00	372,225.00	0.00	99.43	99.43	7.16
142223-20-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142223-20-3-00-000-3-001-0000-00-0000-000000-00-000000	Recoveries of overpayments	0.00	0.00	1,829,221.16	1,504,336.91	0.00	0.00	0.00	21.60
142250-20-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142250-20-3-00-000-3-001-0000-00-0000-000000-00-000000	Miscellaneous Receipts	0.00	0.00	2,827.00	0.00	0.00	0.00	0.00	0.00
142255-20-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142255-20-3-00-000-3-001-0000-00-0000-000000-00-000000	Salary in lieu of notice	0.00	0.00	0.00	18,997.34	0.00	0.00	0.00	(100.00)
Total		0.00	0.00	1,832,048.16	1,523,334.25	0.00	0.00	0.00	20.27
142120-21-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142120-21-3-00-000-3-001-0000-00-0000-000000-00-000000	Sale of Bid/Tender Documents-----	0.00	0.00	132,000.00	0.00	0.00	0.00	0.00	0.00
142216-21-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142216-21-3-00-000-3-001-0000-00-0000-000000-00-000000	Births and deaths recording fee	0.00	0.00	506,123.50	369,268.00	0.00	0.00	0.00	37.06
142223-21-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142223-21-3-00-000-3-001-0000-00-0000-000000-00-000000	Recoveries of overpayments	0.00	0.00	572,169.34	337,501.89	0.00	0.00	0.00	69.53
142234-21-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142234-21-3-00-000-3-001-0000-00-0000-000000-00-000000	Vaccination Fees-----	0.00	0.00	99,450.00	825,280.00	0.00	0.00	0.00	(87.95)
142250-21-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142250-21-3-00-000-3-001-0000-00-0000-000000-00-000000	Miscellaneous Receipts	0.00	0.00	109,000.00	20,621.00	0.00	0.00	0.00	428.59
142255-21-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142255-21-3-00-000-3-001-0000-00-0000-000000-00-000000	Salary in lieu of notice	0.00	0.00	14,647.00	15,548.00	0.00	0.00	0.00	(5.79)
Total		0.00	0.00	1,433,389.84	1,568,218.89	0.00	0.00	0.00	(8.60)
114534-23-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
114534-23-3-00-000-3-001-0000-00-0000-000000-00-000000	Royalties	0.00	0.00	32,682.00	0.00	0.00	0.00	0.00	0.00
142221-23-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142221-23-3-00-000-3-001-0000-00-0000-000000-00-000000	Forestry Inspectorate Earnings	28,000,500.00	28,000,500.00	3,555,703.75	8,132,109.71	0.00	(87.30)	(87.30)	(56.28)
142222-23-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142222-23-3-00-000-3-001-0000-00-0000-000000-00-000000	Abuko Nature Reserve Zoo entry fee	1,516,000.00	1,516,000.00	1,488,745.00	1,120,870.00	0.00	(1.80)	(1.80)	32.82
142223-23-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142223-23-3-00-000-3-001-0000-00-0000-000000-00-000000	Recoveries of overpayments	0.00	0.00	61,859.97	95,262.90	0.00	0.00	0.00	(35.06)
142250-23-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142250-23-3-00-000-3-001-0000-00-0000-000000-00-000000	Miscellaneous Receipts	75,000.00	75,000.00	0.00	0.00	0.00	(100.00)	(100.00)	0.00
Total		29,591,500.00	29,591,500.00	5,138,990.72	9,348,242.61	0.00	(82.63)	(82.63)	(45.03)
114526-24-3-00-000-3-001-0000-00-0000-000000-00-000000	VSAT license fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
114529-24-3-00-000-3-001-0000-00-0000-000000-00-000000	Radio broadcasting licenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
114530-24-3-00-000-3-001-0000-00-0000-000000-00-000000	ISP License fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
114532-24-3-00-000-3-001-0000-00-0000-000000-00-000000	Cable TV License Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
114537-24-3-00-000-3-001-0000-00-0000-000000-00-000000	Amateur Radio	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
114538-24-3-00-000-3-001-0000-00-0000-000000-00-000000	VHF Walkie-Talkie	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
114540-24-3-00-000-3-001-0000-00-0000-000000-00-000000	International Gateway	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142116-24-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

142116-24-3-00-000-3-001-0000-00-0000-0000000-00-000000	Gambia daily' receipts	0.00	0.00	35,060.00	7,106.50	0.00	0.00	0.00	393.35
142220-24-3-00-000-3-001-0000-00-0000-0000000-00-000000	Cellular network operations	180,000,000.00	180,000,000.00	0.00	0.00	0.00	(100.00)	(100.00)	0.00
142223-24-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142223-24-3-00-000-3-001-0000-00-0000-0000000-00-000000	Recoveries of overpayments	0.00	0.00	8,499.61	40,905.89	0.00	0.00	0.00	(79.22)
142250-24-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142250-24-3-00-000-3-001-0000-00-0000-0000000-00-000000	Miscellaneous Receipts	50,000,000.00	50,000,000.00	0.00	0.00	0.00	(100.00)	(100.00)	0.00
142255-24-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142264-24-3-00-000-3-001-0000-00-0000-0000000-00-000000	VSAT license fees	20,000,000.00	20,000,000.00	0.00	0.00	0.00	(100.00)	(100.00)	0.00
142265-24-3-00-000-3-001-0000-00-0000-0000000-00-000000	Radio broadcasting licenses	1,000,000.00	1,000,000.00	0.00	0.00	0.00	(100.00)	(100.00)	0.00
142266-24-3-00-000-3-001-0000-00-0000-0000000-00-000000	ISP License fees	1,400,000.00	1,400,000.00	0.00	0.00	0.00	(100.00)	(100.00)	0.00
142267-24-3-00-000-3-001-0000-00-0000-0000000-00-000000	Cable TV License Fees	5,000,000.00	5,000,000.00	0.00	0.00	0.00	(100.00)	(100.00)	0.00
142268-24-3-00-000-3-001-0000-00-0000-0000000-00-000000	Armateur Radio	10,000.00	10,000.00	0.00	0.00	0.00	(100.00)	(100.00)	0.00
142269-24-3-00-000-3-001-0000-00-0000-0000000-00-000000	VHF Walkie-Talkie	15,000.00	15,000.00	0.00	0.00	0.00	(100.00)	(100.00)	0.00
142270-24-3-00-000-3-001-0000-00-0000-0000000-00-000000	International Gateway	640,000,000.00	640,000,000.00	0.00	0.00	0.00	(100.00)	(100.00)	0.00
142318-24-3-00-000-3-001-0000-00-0000-0000000-00-000000	Repayments from GSM	40,000,000.00	40,000,000.00	0.00	0.00	0.00	(100.00)	(100.00)	0.00
Total		937,425,000.00	937,425,000.00	43,559.61	48,012.39	0.00	(100.00)	(100.00)	(9.27)
114527-25-3-00-000-0		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
114527-25-3-00-000-0-000-00-00000-00-000000	Fishing license and registration fees	0.00	0.00	87,710,911.56	23,787,520.61	0.00	0.00	0.00	268.73
114527-25-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142223-25-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142223-25-3-00-000-3-001-0000-00-0000-0000000-00-000000	Recoveries of overpayments	0.00	0.00	12,540.91	15,187.66	0.00	0.00	0.00	(17.43)
142255-25-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
143103-25-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		0.00	0.00	87,723,452.47	23,802,708.27	0.00	0.00	0.00	268.54
111101-99-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
111101-99-3-00-000-3-001-0000-00-00000-00-000000	Income Tax-Personal	780,629,760.00	780,629,760.00	755,728,547.20	768,648,954.20	0.00	(3.19)	(3.19)	(1.68)
111102-99-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
111102-99-3-00-000-3-001-0000-00-00000-00-000000	Environmental Tax on Individuals	0.00	0.00	194,059.92	216,030.16	0.00	0.00	0.00	(10.17)
111201-99-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
111201-99-3-00-000-3-001-0000-00-00000-00-000000	Income tax payable by Corporations	1,000,947,622.00	1,000,947,622.00	1,031,536,446.09	975,698,677.12	0.00	3.06	3.06	5.72
					2				
111204-99-3-00-000-3-001-0000-00-00000-00-000000	Informal Sector Tax-----	0.00	0.00	5,439,399.50	0.00	0.00	0.00	0.00	0.00
111301-99-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
111301-99-3-00-000-3-001-0000-00-00000-00-000000	Miscellaneous taxes	1,500,000.00	1,500,000.00	30,033.95	327,531.72	0.00	(98.00)	(98.00)	(90.83)
113301-99-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
113301-99-3-00-000-3-001-0000-00-00000-00-000000	Capital Gains Taxes	49,500,000.00	49,500,000.00	103,710,393.40	66,243,099.23	0.00	109.52	109.52	56.56
114110-99-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
114110-99-3-00-000-3-001-0000-00-00000-00-000000	VAT	0.00	0.00	1,147,152,358.7	888,234,880.43	0.00	0.00	0.00	29.15
					8				
114111-99-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
114111-99-3-00-000-3-001-0000-00-00000-00-000000	ASYCUDA and SAD receipts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
114112-99-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
114112-99-3-00-000-3-001-0000-00-00000-00-000000	Excise Tax (Telecommunication)	0.00	0.00	192,264,346.05	159,381,097.76	0.00	0.00	0.00	20.63
114121-99-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
114121-99-3-00-000-3-001-0000-00-00000-00-000000	Import sales tax on oil	718,436,714.00	718,436,714.00	778,881,436.70	632,269,473.00	0.00	8.41	8.41	23.19
114122-99-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
114122-99-3-00-000-3-001-0000-00-00000-00-000000	Import sales tax on non-oil Items	929,487,023.00	929,487,023.00	1,095,399,128.9	985,133,153.27	0.00	17.85	17.85	28.67
					3				
114123-99-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
114123-99-3-00-000-3-001-0000-00-00000-00-000000	Domestic sales tax	1,195,682,000.00	1,195,682,000.00	11,788,306.20	0.00	0.00	(99.01)	(99.01)	0.00
114201-99-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
114201-99-3-00-000-3-001-0000-00-00000-00-000000	Excise Duty	298,244,912.00	298,244,912.00	0.00	90,467,918.58	0.00	(100.00)	(100.00)	(100.00)
114202-99-3-00-000-3-001-0000-00-00000-00-000000	Import Excise tax	111,752,847.00	111,752,847.00	587,751,051.68	471,353,015.62	0.00	425.94	425.94	24.69
114203-99-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
114203-99-3-00-000-3-001-0000-00-00000-00-000000	Domestic Excise Tax	0.00	0.00	71,456,870.20	.00	0.00	0.00	0.00	479,538,938,411.7
									45,000.00
114204-99-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
114204-99-3-00-000-3-001-0000-00-00000-00-000000	Excise Tax (Telecommunication)	166,755,674.00	166,755,674.00	11,248,425.83	0.00	0.00	(93.25)	(93.25)	0.00
114209-99-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

114209-99-3-00-000-3-001-0000-00-0000-0000000-00-0000000	Over time Receipts	0.00	0.00	113,105.00	73,349.00	0.00	0.00	0.00	54.20
114401-99-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
114401-99-3-00-000-3-001-0000-00-0000-0000000-00-0000000	Entertainment tax	8,533.00	8,533.00	124,747.17	29.00	0.00	1,361.94	1,361.94	430,062.66
114402-99-3-00-000-3-001-0000-00-0000-0000000-00-0000000	National education levy	36,111,000.00	36,111,000.00	0.00	0.00	0.00	(100.00)	(100.00)	0.00
114404-99-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
114404-99-3-00-000-3-001-0000-00-0000-0000000-00-0000000	Pools betting	152,207.00	152,207.00	2,155,895.12	327,690.78	0.00	1,316.42	1,316.42	557.91
114406-99-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
114406-99-3-00-000-3-001-0000-00-0000-0000000-00-0000000	Air Transport Tax	20,783,782.00	20,783,782.00	20,361,996.04	17,164,103.47	0.00	(2.03)	(2.03)	18.63
114408-99-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
114408-99-3-00-000-3-001-0000-00-0000-0000000-00-0000000	GSM Levy-----	0.00	0.00	85,971,655.67	43,131,651.66	0.00	0.00	0.00	99.32
114511-99-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
114511-99-3-00-000-3-001-0000-00-0000-0000000-00-0000000	Road tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
114512-99-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
114512-99-3-00-000-3-001-0000-00-0000-0000000-00-0000000	Motor vehicle licenses	0.00	0.00	60,789,393.50	57,293,235.67	0.00	0.00	0.00	6.10
114513-99-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
114513-99-3-00-000-3-001-0000-00-0000-0000000-00-0000000	Bicycle Licenses	0.00	0.00	0.00	4,800.00	0.00	0.00	0.00	(100.00)
114521-99-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
114521-99-3-00-000-3-001-0000-00-0000-0000000-00-0000000	Casino,Gaming and Machine Licenses	0.00	0.00	5,102.08	34,702.70	0.00	0.00	0.00	(85.30)
114523-99-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
114528-99-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
114528-99-3-00-000-3-001-0000-00-0000-0000000-00-0000000	Firearms and game licenses	0.00	0.00	522,700.00	585,800.00	0.00	0.00	0.00	(10.77)
114533-99-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
114533-99-3-00-000-3-001-0000-00-0000-0000000-00-0000000	GSM License fees/Spectrum fees&others	0.00	0.00	162,947,906.10	171,044,000.12	0.00	0.00	0.00	(4.73)
114536-99-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
114536-99-3-00-000-3-001-0000-00-0000-0000000-00-0000000	Cattle Tax	238,875.00	238,875.00	6,795.00	192,379.75	0.00	(97.16)	(97.16)	(96.47)
115101-99-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
115101-99-3-00-000-3-001-0000-00-0000-0000000-00-0000000	Import duty on oil	475,919,803.00	475,919,803.00	459,580,767.42	453,433,608.36	0.00	(3.43)	(3.43)	1.36
115102-99-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
115102-99-3-00-000-3-001-0000-00-0000-0000000-00-0000000	Import duty on non-oil items	1,383,819,654.00	1,383,819,654.00	1,622,066,860.1	1,517,392,050.00	0.00	17.22	17.22	6.90
115103-99-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
115103-99-3-00-000-3-001-0000-00-0000-0000000-00-0000000	Customs penalties and forfeitures	182,786.00	182,786.00	1,175,000.00	110,000.00	0.00	542.83	542.83	968.18
115201-99-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
115201-99-3-00-000-3-001-0000-00-0000-0000000-00-0000000	Export duties	0.00	0.00	56,323.00	0.00	0.00	0.00	0.00	0.00
115602-99-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
115602-99-3-00-000-3-001-0000-00-0000-0000000-00-0000000	Environment tax on imports	31,816,135.00	31,816,135.00	55,958,225.30	37,394,257.35	0.00	75.88	75.88	49.64
115603-99-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
115604-99-3-00-000-3-001-0000-00-0000-0000000-00-0000000	Environmental Tax on Used Cars	17,986,757.00	17,986,757.00	0.00	0.00	0.00	(100.00)	(100.00)	0.00
116104-99-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
116104-99-3-00-000-3-001-0000-00-0000-0000000-00-0000000	Stamp Duties (Checks and Contracts)	27,862,000.00	27,862,000.00	52,863,040.29	42,038,404.15	0.00	89.73	89.73	25.75
131201-99-3-00-000-2		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
131201-99-3-00-000-2-001-0000-00-0000-0000000-00-0000000	Grants from Foreign Governments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
131201-99-3-00-000-3-001-0000-00-0000-0000000-00-0000000	Bilateral	1,261,310,000.00	1,261,310,000.00	0.00	0.00	0.00	(100.00)	(100.00)	0.00
132201-99-3-00-000-2-500-0000-00-0000-0000000-00-0000000	Capital grants from international orgn	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
132201-99-3-00-000-3-001-0000-00-0000-0000000-00-0000000	Multilateral	6,985,787,000.00	6,985,787,000.00	0.00	0.00	0.00	(100.00)	(100.00)	0.00
141105-99-3-00-000-3-001-0000-00-0000-0000000-00-0000000	Interest receipt from GPA	12,000,000.00	12,000,000.00	0.00	0.00	0.00	(100.00)	(100.00)	0.00
141501-99-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
141501-99-3-00-000-3-001-0000-00-0000-0000000-00-0000000	Rent of State Land	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
141605-99-3-00-000-3-001-0000-00-0000-0000000-00-0000000	Principal receipt from GPA	30,000,000.00	30,000,000.00	0.00	0.00	0.00	(100.00)	(100.00)	0.00
141943-99-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
141943-99-3-00-000-3-001-0000-00-0000-0000000-00-0000000	Car Park Fees (Area Council)	16,100,000.00	16,100,000.00	24,315,757.40	22,913,998.35	0.00	51.03	51.03	6.12
142111-99-3-00-000-3-001-0000-00-0000-0000000-00-0000000	ASYCUDA and SAD receipts	166,755,670.00	166,755,670.00	0.00	0.00	0.00	(100.00)	(100.00)	0.00
142118-99-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142118-99-3-00-000-3-001-0000-00-0000-0000000-00-0000000	Customs auction sales	3,009,413.00	3,009,413.00	4,118,165.00	4,641,491.40	0.00	36.84	36.84	(11.27)
142125-99-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142125-99-3-00-000-3-001-0000-00-0000-0000000-00-0000000	Rental Income	9,578,899.00	9,578,899.00	34,594,042.09	25,286,313.96	0.00	261.15	261.15	36.81
142201-99-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142201-99-3-00-000-3-001-0000-00-0000-0000000-00-0000000	Personal number plates	65,806.00	65,806.00	88,500.00	61,700.00	0.00	34.49	34.49	43.44
142202-99-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142202-99-3-00-000-3-001-0000-00-0000-0000000-00-0000000	Ordinary number plates	4,289,326.00	4,289,326.00	4,777,500.00	4,251,600.00	0.00	11.38	11.38	12.37
142203-99-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

142203-99-3-00-000-3-001-0000-00-0000-000000-00-000000	Driving licenses	35,552,073.00	35,552,073.00	25,963,400.00	23,482,200.00	0.00	(26.97)	(26.97)	10.57
142204-99-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142204-99-3-00-000-3-001-0000-00-0000-000000-00-000000	International driving licenses	211,629.00	211,629.00	278,000.00	180,500.00	0.00	31.36	31.36	54.02
142205-99-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142205-99-3-00-000-3-001-0000-00-0000-000000-00-000000	Intel certificate for motor vehicles	21,211.00	21,211.00	12,000.00	19,100.00	0.00	(43.43)	(43.43)	(37.17)
142206-99-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142206-99-3-00-000-3-001-0000-00-0000-000000-00-000000	General dealers licenses	6,067.00	6,067.00	0.00	5,000.00	0.00	(100.00)	(100.00)	(100.00)
142207-99-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142207-99-3-00-000-3-001-0000-00-0000-000000-00-000000	Miscellaneous licenses ?Gambia Police	7,455,755.00	7,455,755.00	7,455,650.00	6,968,750.00	0.00	(.00)	(.00)	6.99
142208-99-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142208-99-3-00-000-3-001-0000-00-0000-000000-00-000000	Customs processing fees	259,040,674.00	259,040,674.00	0.00	0.00	0.00	(100.00)	(100.00)	0.00
142209-99-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142209-99-3-00-000-3-001-0000-00-0000-000000-00-000000	Overtime receipts	78,237.00	78,237.00	0.00	0.00	0.00	(100.00)	(100.00)	0.00
142214-99-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142214-99-3-00-000-3-001-0000-00-0000-000000-00-000000	Work permit fees	0.00	0.00	22,312,000.00	24,843,500.00	0.00	0.00	0.00	(10.19)
142215-99-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142215-99-3-00-000-3-001-0000-00-0000-000000-00-000000	Survey fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142217-99-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142217-99-3-00-000-3-001-0000-00-0000-000000-00-000000	Aliens identity(ID)-cards	0.00	0.00	4,315,100.00	3,425,700.00	0.00	0.00	0.00	25.96
142218-99-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142218-99-3-00-000-3-001-0000-00-0000-000000-00-000000	Sales of national identity(ID) cards	5,117,349.00	5,117,349.00	0.00	1,273,600.00	0.00	(100.00)	(100.00)	(100.00)
142229-99-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142230-99-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142230-99-3-00-000-3-001-0000-00-0000-000000-00-000000	Sales of Customs regulations	0.00	0.00	68,250.00	475,500.00	0.00	0.00	0.00	(85.65)
142231-99-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142231-99-3-00-000-3-001-0000-00-0000-000000-00-000000	Road Tax	24,395,625.00	24,395,625.00	35,663,636.10	34,372,097.53	0.00	46.19	46.19	3.76
142232-99-3-00-000-3-001-0000-00-0000-000000-00-000000	Motor vehicle licenses (registration)	40,591,181.00	40,591,181.00	0.00	0.00	0.00	(100.00)	(100.00)	0.00
142250-99-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142250-99-3-00-000-3-001-0000-00-0000-000000-00-000000	Miscellaneous Receipts	462,000.00	462,000.00	41,314,181.46	2,574,374.72	0.00	8,842.46	8,842.46	1,504.82
142257-99-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142257-99-3-00-000-3-001-0000-00-0000-000000-00-000000	Environment Tax on Used Cars-----	0.00	0.00	0.00	14,665,425.59	0.00	0.00	0.00	(100.00)
142258-99-3-00-000-3-001-0000-00-0000-000000-00-000000	Bicycle License	5,529.00	5,529.00	0.00	0.00	0.00	(100.00)	(100.00)	0.00
142260-99-3-00-000-3-001-0000-00-0000-000000-00-000000	Fire Arms and Game Licenses	600,497.00	600,497.00	0.00	0.00	0.00	(100.00)	(100.00)	0.00
142261-99-3-00-000-3-001-0000-00-0000-000000-00-000000	GSM License Fees	240,888,000.00	240,888,000.00	0.00	0.00	0.00	(100.00)	(100.00)	0.00
142271-99-3-00-000-3-001-0000-00-0000-000000-00-000000	Fuel Levy	99,654,532.00	99,654,532.00	0.00	0.00	0.00	(100.00)	(100.00)	0.00
142272-99-3-00-000-3-001-0000-00-0000-000000-00-000000	Green Tea Tax	1,061,587.00	1,061,587.00	0.00	0.00	0.00	(100.00)	(100.00)	0.00
142273-99-3-00-000-3-001-0000-00-0000-000000-00-000000	Casino & Gaming License	10,000.00	10,000.00	0.00	0.00	0.00	(100.00)	(100.00)	0.00
142279-99-3-00-000-3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
142279-99-3-00-000-3-001-0000-00-0000-000000-00-000000	Pura Fees For Fuel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
144202-99-3-00-000-3-001-0000-00-0000-000000-00-000000	Short Term T-bills&Other Govt Securities	570,794,000.00	570,794,000.00	1,560,000,000.00	0.00	0.00	173.30	173.30	0.00
144203-99-3-00-000-3-001-0000-00-0000-000000-00-000000	Project Loans from-Multilateral	1,064,109,000.00	1,064,109,000.00	0.00	0.00	0.00	(100.00)	(100.00)	0.00
144204-99-3-00-000-3-001-0000-00-0000-000000-00-000000	Project Loans from-Bilateral	297,599,000.00	297,599,000.00	0.00	0.00	0.00	(100.00)	(100.00)	0.00
Total		18,384,368,144.00	18,384,368,144.00	10,082,556,498.	7,413,833,128.	0.00	(45.16)	(45.16)	36.00
				26	53				
Grand Total		20,643,540,257.00	20,643,540,257.00	11,038,098,605.	7,676,052,808.	0.00	(46.53)	(46.53)	43.80
				74	01				



REPUBLIC OF THE GAMBIA

STATEMENT OF DETAILS OF Development EXPENDITURE IN LINE WITH APPROPRIATION STRUCTUREAS AT 31-12-2018

Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure 2018	Actual Expenditure 2017	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure
DEVELOPMENT									
01-Office of The President									
010000023001000200000000000000 0000000232120	Construction Of Office Buildings	100,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
010000023001000200000000000000 0000000282105	Support to Local Organisations	500,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
010000023001000400000000000000 0000000221401	Maintenance of Buildings and Facilities	5,000,000.00	706,305.00	706,305.00	3,668,960.500	-85.87	85.87	0.00	-80.75
010000023001000400000000000000 0000000222150	Operating Costs	10,000,000.00	9,869,485.00	6,882,609.50	25,874,461.000	-1.31	31.17	30.26	-73.40
010000023001000400000000000000 0000000232120	Construction Of Office Buildings	5,000,000.00	10,000,000.00	4,793,167.06	7,519,233.000	100.00	4.14	52.07	-36.25
010000023001000400000000000000 0000000232147	Other Major Rehabilitation Works	2,000,000.00	1,556,600.00	1,556,600.00	30,905,296.240	-22.17	22.17	0.00	-94.96
010000023001000400000000000000 0000000232210	Motor Vehicles	0.00	9,125,000.00	9,125,000.00	0.000	0.00	0.00	0.00	0.00
010000023001047700000000000000 0000000232120	Construction Of Office Buildings	10,000,000.00	0.00	0.00	10,000,000.000	-100.00	100.00	0.00	-100.00
010000023001054100000000000000 0000000222150	Operating Costs	1,500,000.00	0.00	0.00	1,667,881.000	-100.00	100.00	0.00	-100.00
010000023001058400000000000000 0000000221411	Purchase of Generator	3,075,000.00	800,000.00	750,000.00	0.000	-73.98	75.61	6.25	0.00
010000023001058400000000000000 0000000222150	Operating Costs	3,000,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
010000023001058400000000000000 0000000232147	Other Major Rehabilitation Works	3,000,000.00	3,000,000.00	3,000,000.00	0.000	0.00	0.00	0.00	0.00
Total Budget Entity		43,175,000.00	35,057,390.00	26,813,681.56	79,635,831.74				
02-National Assembly									
020000023001028100000000000000 0000000232240	Office Equipment	0.00	0.00	0.00	3,499,591.500	0.00	0.00	0.00	-100.00
029900123001000000000000000000 0000000232240	Office Equipment	0.00	0.00	0.00	4,299,950.000	0.00	0.00	0.00	-100.00
Total Budget Entity		0.00	0.00	0.00	7,799,541.50				
03-Judiciary									
030000023001000700000000000000 0000000232147	Other Major Rehabilitation Works	0.00	0.00	0.00	2,000,000.000	0.00	0.00	0.00	-100.00
The Government of The Gambia consolidated Financial Statements 31 December 2018									
030000023001058200000000000000 0000000221411	Purchase of Generator	4,000,000.00	4,000,000.00	0.00	0.000	0.00	100.00	100.00	0.00
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STATEMENT OF DETAILS OF Development EXPENDITURE IN LINE WITH APPROPRIATION STRUCTUREAS AT 31-12-2018

Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure 2018	Actual Expenditure 2017	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure
03000002300105820000000000000000 0000000221701	Consultancy	500,000.00	500,000.00	12,000.00	0.000	0.00	97.60	97.60	0.00
03000002300105820000000000000000 0000000232120	Construction Of Office Buildings	1,000,000.00	1,000,000.00	0.00	0.000	0.00	100.00	100.00	0.00
03000002300105820000000000000000 0000000232147	Other Major Rehabilitation Works	2,000,000.00	2,000,000.00	1,832,000.00	0.000	0.00	8.40	8.40	0.00
03000002300105820000000000000000 0000000232226	ICT infrast,hardware,network&facilities	2,500,000.00	2,500,000.00	0.00	0.000	0.00	100.00	100.00	0.00
Total Budget Entity		10,000,000.00	10,000,000.00	1,844,000.00	2,000,000.00				
04-Independent Electoral									
04000002300105800000000000000000 0000000232120	Construction Of Office Buildings	5,000,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
04000002300105800000000000000000 0000000232230	Furniture and Fittings	120,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
04000002300105800000000000000000 0000000232240	Office Equipment	120,000.00	120,000.00	0.00	0.000	0.00	100.00	100.00	0.00
Total Budget Entity		5,240,000.00	120,000.00	0.00	0.00				
06-National Audit Office									
06000002300105620000000000000000 0000000232120	Construction Of Office Buildings	26,248,820.00	26,248,820.00	23,878,179.40	34,660,718.810	0.00	9.03	9.03	-31.11
06000002300105620000000000000000 0000000232223	Application Software Systems and Licenses	500,000.00	500,000.00	0.00	0.000	0.00	100.00	100.00	0.00
Total Budget Entity		26,748,820.00	26,748,820.00	23,878,179.40	34,660,718.81				
07-Ministry of Defence									
07000002300101540000000000000000 0000000232120	Construction Of Office Buildings	3,000,000.00	3,000,000.00	2,999,091.00	0.000	0.00	0.03	0.03	0.00
07000002300101540000000000000000 0000000232125	Military Barracks, Facilities and Structures	0.00	5,824,476.00	5,824,392.75	1,999,858.000	0.00	0.00	0.00	191.24
07000002300105810000000000000000 0000000232125	Military Barracks, Facilities and Structures	3,000,000.00	3,000,000.00	2,999,974.00	0.000	0.00	0.00	0.00	0.00
07000002300105810000000000000000 0000000232230	Furniture and Fittings	200,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
07000002300105810000000000000000 0000000232240	Office Equipment	250,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
07000002300105810000000000000000 0000000262101	Contribution to International org - Rec	500,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
Total Budget Entity		6,950,000.00	11,824,476.00	11,823,457.75	1,999,858.00				
08-Ministry of Interior									
08000002300100080000000000000000 0000000232120	Construction Of Office Buildings	2,000,000.00	2,000,000.00	1,999,049.50	131,795.000	0.00	0.05	0.05	1,416.79
08000002300100080000000000000000 0000000232147	Other Major Rehabilitation Works	2,000,000.00	3,000,000.00	2,935,820.00	346,000.000	50.00	-46.79	2.14	748.50
08000002300100080000000000000000 0000000232221	The Government of The Gambia consolidated Financial Statements 31 December 2018	528,000.00	520,000.00	500,000.00	0.000	-1.52	5.30	3.85	0.00

STATEMENT OF DETAILS OF Development EXPENDITURE IN LINE WITH APPROPRIATION STRUCTUREAS AT 31-12-2018

Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure 2018	Actual Expenditure 2017	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/20 17)*100 % Increase/ (Decrease) in Actual Expenditure
08000002300100080000000000000000 0000000232280	Traffic Control Equipment	1,000,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
08000002300100080000000000000000 0000000232294	Musical Instruments	500,000.00	500,000.00	499,096.00	0.000	0.00	0.18	0.18	0.00
08000002300100090000000000000000 0000000232120	Construction Of Office Buildings	600,000.00	375,000.00	374,965.00	0.000	-37.50	37.51	0.01	0.00
08000002300100100000000000000000 0000000231109	ICT infrast,hardware,network&facilities	350,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
08000002300100100000000000000000 0000000232120	Construction Of Office Buildings	50,000.00	200,000.00	200,000.00	0.000	300.00	-300.00	0.00	0.00
08000002300100100000000000000000 0000000232147	Other Major Rehabilitation Works	850,000.00	850,000.00	849,449.00	0.000	0.00	0.06	0.06	0.00
08000002300100110000000000000000 0000000231109	ICT infrast,hardware,network&facilities	50,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
08000002300100110000000000000000 0000000232120	Construction Of Office Buildings	3,000,000.00	1,999,045.00	473,410.00	0.000	-33.37	84.22	76.32	0.00
08000002300100110000000000000000 0000000232147	Other Major Rehabilitation Works	300,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
08000002300100110000000000000000 0000000232230	Furniture and Fittings	662,373.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
08000002300100120000000000000000 0000000232147	Other Major Rehabilitation Works	2,000,000.00	6,000,000.00	4,137,525.00	0.000	200.00	-106.88	31.04	0.00
Total Budget Entity		13,890,373.00	15,444,045.00	11,969,314.50	477,795.00				
09-Ministry of Tourism and									
09000002300105080000000000000000 0000000232147	Other Major Rehabilitation Works	0.00	0.00	0.00	5,360,000.000	0.00	0.00	0.00	-100.00
09000002300105770000000000000000 0000000222150	Operating Costs	7,000,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
09000002300105770000000000000000 0000000232147	Other Major Rehabilitation Works	15,000,000.00	2,000,000.00	2,000,000.00	0.000	-86.67	86.67	0.00	0.00
Total Budget Entity		22,000,000.00	2,000,000.00	2,000,000.00	5,360,000.00				
10-Ministry of Foreign									
10000002300100000000000000000000 0000000232210	Motor Vehicles	0.00	0.00	0.00	3,726,500.000	0.00	0.00	0.00	-100.00
10000002300105440000000000000000 0000000235105	Land Levelling and Fencing	5,000,000.00	0.00	0.00	2,156,250.040	-100.00	100.00	0.00	-100.00
10000002300105450000000000000000 0000000232147	Other Major Rehabilitation Works	0.00	0.00	0.00	226,033.780	0.00	0.00	0.00	-100.00
10000002300105460000000000000000 0000000235105	Land Levelling and Fencing	5,000,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
10000002300105580000000000000000 0000000232147	Other Major Rehabilitation Works	30,000,000.00	24,460,335.00	0.00	0.000	-18.47	100.00	100.00	0.00
10000002300105590000000000000000 0000000232151	Construction Of Chancery	1,000,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
The Government of The Gambia consolidated Financial Statements 31 December 2018 10000002300105600000000000000000 0000000232151	Construction Of Chancery	140,000,000.00	101,723,827.00	52,112,550.52	23,237,150.760	-27.34	62.78	48.77	124.26
10400032300100000000000000000000 0000000232230	Furniture and Fittings	0.00	1,500,000.00	0.00	0.000	0.00	0.00	100.00	0.00

STATEMENT OF DETAILS OF Development EXPENDITURE IN LINE WITH APPROPRIATION STRUCTUREAS AT 31-12-2018

Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure	Actual Expenditure	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure
							2018	2017	
1040011230010000000000000000000000 0000000232230	Furniture and Fittings	0.00	200,000.00	0.00	0.000	0.00	0.00	100.00	0.00
1040016230010000000000000000000000 0000000232230	Furniture and Fittings	0.00	350,000.00	0.00	0.000	0.00	0.00	100.00	0.00
1040019230010000000000000000000000 0000000232210	Motor Vehicles	0.00	639,202.77	0.00	0.000	0.00	0.00	100.00	0.00
1040022230010000000000000000000000 0000000232240	Office Equipment	0.00	100,000.00	0.00	0.000	0.00	0.00	100.00	0.00
1099001230010000000000000000000000 0000000232240	Office Equipment	0.00	50,000.00	0.00	0.000	0.00	0.00	100.00	0.00
Total Budget Entity		181,000,000.00	129,023,364.77	52,112,550.52	29,345,934.58				
11-Attorney General's									
1100000230010563000000000000000000 0000000232120	Construction Of Office Buildings	1,790,000.00	1,790,000.00	1,240,875.00	0.000	0.00	30.68	30.68	0.00
Total Budget Entity		1,790,000.00	1,790,000.00	1,240,875.00	0.00				
12-Ministry of Finance									
120000021403028000000000000000000 0000000211104	Allowances	0.00	0.00	0.00	0.000	0.00	0.00	0.00	0.00
120000022402028000000000000000000 0000000211104	Allowances	0.00	0.00	0.00	420.000	0.00	0.00	0.00	-100.00
1200000224030538000000000000000000 0000000221201	Telecommunication Expenses	679,800.00	679,800.00	0.00	0.000	0.00	100.00	100.00	0.00
1200000224030538000000000000000000 0000000221203	Rents and Rates	998,000.00	998,000.00	0.00	0.000	0.00	100.00	100.00	0.00
1200000224030538000000000000000000 0000000221302	Maintenance of vehicles	879,650.00	879,650.00	0.00	62,500.000	0.00	100.00	100.00	-100.00
1200000224030538000000000000000000 0000000221501	Conferences, Workshop and Seminars	465,982.00	465,982.00	0.00	0.000	0.00	100.00	100.00	0.00
1200000224030538000000000000000000 0000000221610	National records services expenses	5,000,000.00	5,000,000.00	0.00	0.000	0.00	100.00	100.00	0.00
1200000224030538000000000000000000 0000000221701	Consultancy	9,000,000.00	9,000,000.00	0.00	0.000	0.00	100.00	100.00	0.00
1200000224030538000000000000000000 0000000221902	Training	14,994,869.00	14,994,869.00	0.00	0.000	0.00	100.00	100.00	0.00
1200000224030538000000000000000000 0000000232222	Hardware: Servers and Equipment	5,000,000.00	5,000,000.00	0.00	0.000	0.00	100.00	100.00	0.00
1200000224030538000000000000000000 0000000232230	Furniture and Fittings	367,237.00	367,237.00	0.00	0.000	0.00	100.00	100.00	0.00
1200000224100422000000000000000000 0000000222150	Operating Costs	111,791,250.00	111,791,250.00	0.00	0.000	0.00	100.00	100.00	0.00
1200000224100539000000000000000000 0000000221501	Conferences, Workshop and Seminars	11,819,681.00	11,819,681.00	12,500.00	75,000.000	0.00	99.89	99.89	-83.33
1200000224100539000000000000000000 0000000221608	Project evaluation and Monitoring	12,059,081.00	12,059,081.00	0.00	12,500.000	0.00	100.00	Page 66 of 367	-100.00
1200000224100539000000000000000000 0000000221701	Consultancy	19,383,281.00	19,383,281.00	37,500.00	25,000.000	0.00	99.81	99.81	50.00
1200000224100539000000000000000000 0000000221703	Audit Fees	1,096,981.00	1,096,981.00	0.00	0.000	0.00	100.00	100.00	0.00

STATEMENT OF DETAILS OF Development EXPENDITURE IN LINE WITH APPROPRIATION STRUCTURE AS AT 31-12-2018

STATEMENT OF DETAILS OF Development EXPENDITURE IN LINE WITH APPROPRIATION STRUCTUREAS AT 31-12-2018

Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure 2018	Actual Expenditure 2017	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure
12000002300105380000000000000000 0000000232312	Other Intangible Fixed Assets	0.00	0.00	0.00	823,000.000	0.00	0.00	0.00	-100.00
12000002300105390000000000000000 0000000221101	Travel Expenses	560,000.00	560,000.00	560,000.00	200,000.000	0.00	0.00	0.00	180.00
12000002300105390000000000000000 0000000221201	Telecommunication Expenses	200,000.00	200,000.00	200,000.00	200,000.000	0.00	0.00	0.00	0.00
12000002300105390000000000000000 0000000221202	Electricity ,Water & Sewage	200,000.00	200,000.00	250,000.00	150,000.000	0.00	-25.00	-25.00	66.67
12000002300105390000000000000000 0000000221301	Purchase of fuel and lubricants	300,000.00	300,000.00	300,000.00	300,000.000	0.00	0.00	0.00	0.00
12000002300105390000000000000000 0000000221302	Maintenance of vehicles	200,000.00	200,000.00	200,000.00	200,000.000	0.00	0.00	0.00	0.00
12000002300105390000000000000000 0000000221501	Conferences, Workshop and Seminars	50,000.00	50,000.00	37,500.00	32,500.000	0.00	25.00	25.00	15.38
12000002300105390000000000000000 0000000221602	Stationery	100,000.00	100,000.00	100,000.00	22,500.000	0.00	0.00	0.00	344.44
12000002300105390000000000000000 0000000221603	Miscellaneous office expenses	150,000.00	150,000.00	112,500.00	50,000.000	0.00	25.00	25.00	125.00
12000002300105390000000000000000 0000000221608	Project evaluation and Monitoring	50,000.00	37,500.00	75,000.00	25,000.000	-25.00	-50.00	-100.00	200.00
12000002300105390000000000000000 0000000221609	Advertisements and Publications	50,000.00	50,000.00	62,500.00	62,500.000	0.00	-25.00	-25.00	0.00
12000002300105390000000000000000 0000000221701	Consultancy	50,000.00	50,000.00	12,500.00	75,000.000	0.00	75.00	75.00	-83.33
12000002300105390000000000000000 0000000221902	Training	270,000.00	270,000.00	270,000.00	50,000.000	0.00	0.00	0.00	440.00
12000002300105390000000000000000 0000000222150	Operating Costs	2,808,240.00	2,808,240.00	2,808,240.00	1,060,000.000	0.00	0.00	0.00	164.93
12000002300105390000000000000000 0000000232120	Construction Of Office Buildings	0.00	0.00	0.00	1,000,000.000	0.00	0.00	0.00	-100.00
12000002300105390000000000000000 0000000232230	Furniture and Fittings	0.00	0.00	0.00	75,000.000	0.00	0.00	0.00	-100.00
12000002300105670000000000000000 0000000221202	Electricity ,Water & Sewage	150,000.00	150,000.00	150,000.00	0.000	0.00	0.00	0.00	0.00
12000002300105670000000000000000 0000000221203	Rents and Rates	540,000.00	540,000.00	540,000.00	0.000	0.00	0.00	0.00	0.00
12000002300105670000000000000000 0000000221302	Maintenance of vehicles	100,000.00	100,000.00	100,000.00	0.000	0.00	0.00	0.00	0.00
12000002300105670000000000000000 0000000221404	Maintenance of Equipment	60,000.00	60,000.00	82,500.00	0.000	0.00	-37.50	-37.50	0.00
12000002300105670000000000000000 0000000221501	Conferences, Workshop and Seminars	250,000.00	250,000.00	250,000.00	0.000	0.00	0.00	0.00	0.00
12000002300105670000000000000000 0000000221602	Stationery	80,000.00	80,000.00	80,000.00	0.000	0.00	0.00	0.00	0.00
12000002300105670000000000000000 0000000221603	Miscellaneous office expenses	90,000.00	90,000.00	67,500.00	0.000	0.00	25.00	25.00	0.00
12000002300105670000000000000000 0000000221608	Project evaluation and Monitoring	675,000.00	675,000.00	675,000.00	0.000	0.00	0.00	0.00	0.00
12000002300105670000000000000000 0000000221609	Advertisements and Publications	90,000.00	90,000.00	90,000.00	0.000	0.00	0.00	0.00	0.00

STATEMENT OF DETAILS OF Development EXPENDITURE IN LINE WITH APPROPRIATION STRUCTUREAS AT 31-12-2018

Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure	Actual Expenditure	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure
				2018	2017				
1200000230010567000000000000000000 0000000222116	Insurance	135,000.00	135,000.00	135,000.00	0.000	0.00	0.00	0.00	0.00
1200000230010567000000000000000000 0000000222131	Expenses of Committees	100,000.00	100,000.00	100,000.00	0.000	0.00	0.00	0.00	0.00
1200000230010567000000000000000000 0000000222150	Operating Costs	1,488,600.00	1,488,600.00	1,488,600.00	0.000	0.00	0.00	0.00	0.00
1200000230010567000000000000000000 0000000232312	Other Intangible Fixed Assets	900,000.00	900,000.00	900,000.00	0.000	0.00	0.00	0.00	0.00
1200000230010587000000000000000000 0000000221302	Maintenance of vehicles	337,500.00	337,500.00	337,500.00	0.000	0.00	0.00	0.00	0.00
1200000230010587000000000000000000 0000000221501	Conferences, Workshop and Seminars	112,500.00	112,500.00	140,625.00	0.000	0.00	-25.00	-25.00	0.00
1200000230010587000000000000000000 0000000221602	Stationery	75,000.00	75,000.00	56,250.00	0.000	0.00	25.00	25.00	0.00
1200000230010587000000000000000000 0000000221609	Advertisements and Publications	112,500.00	112,500.00	103,125.00	0.000	0.00	8.33	8.33	0.00
1200000230010587000000000000000000 0000000222116	Insurance	90,000.00	90,000.00	90,000.00	0.000	0.00	0.00	0.00	0.00
1200000230010587000000000000000000 0000000222131	Expenses of Committees	130,000.00	130,000.00	130,000.00	0.000	0.00	0.00	0.00	0.00
1200000230010587000000000000000000 0000000222150	Operating Costs	1,138,800.00	1,138,800.00	1,138,800.00	0.000	0.00	0.00	0.00	0.00
Total Budget Entity		562,682,490.00	563,125,007.93	56,318,857.93	28,858,628.00				
16-Ministry of Local Government									
16000002300100000000000000000000 0000000221701	Consultancy	850,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
1600000230010586000000000000000000 0000000232120	Construction Of Office Buildings	1,000,000.00	1,000,000.00	0.00	0.000	0.00	100.00	100.00	0.00
Total Budget Entity		1,850,000.00	1,000,000.00	0.00	0.00				
17-Ministry of Agriculture									
17000002140204830000000000000000 0000000222150	Operating Costs	191,034,790.00	191,034,790.00	500,000.00	0.000	0.00	99.74	99.74	0.00
1700000214100522000000000000000000 0000000222150	Operating Costs	289,877,984.00	271,603,984.00	3,011,400.00	480,000.000	-6.30	98.96	98.89	527.38
1700000214140536000000000000000000 0000000222150	Operating Costs	214,723,789.00	212,223,789.00	1,121,200.00	83,000.000	-1.16	99.48	99.47	1,250.84
1700000224020479000000000000000000 0000000222150	Operating Costs	75,200,000.00	75,200,000.00	0.00	0.000	0.00	100.00	100.00	0.00
1700000224020523000000000000000000 0000000222150	Operating Costs	275,000,000.00	264,740,180.00	9,000,000.00	0.000	-3.73	96.73	96.60	0.00
1700000224020542000000000000000000 0000000222150	Operating Costs	6,500,000.00	6,500,000.00	0.00	0.000	0.00	100.00	100.00	0.00
1700000224110479000000000000000000 0000000222150	Operating Costs	300,000,000.00	287,124,550.00	0.00	0.000	-4.29	100.00	100.00	0.00
The Government of The Gambia consolidated Financial Statements 31 December 2018 1700000224110479000000000000000000 0000000232147	Other Major Rehabilitation Works	0.00	0.00	0.00	388,100.000	Page 69 of 367	0.00	0.00	-100.00
1700000230010049000000000000000000 0000000211104	Allowances	0.00	0.00	0.00	1,620.000	0.00	0.00	0.00	-100.00

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Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure		Actual Expenditure 2017	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure
				2018	2017					
17000002300102630000000000000000 0000000222150	Operating Costs	12,000,000.00	8,400,000.00	8,333,000.00	13,899,999.510		-30.00	30.56	0.80	-40.05
17000002300102630000000000000000 0000000231107	Plants, machinery and equipment	0.00	0.00	0.00	335,000.000		0.00	0.00	0.00	-100.00
17000002300102630000000000000000 0000000232120	Construction Of Office Buildings	0.00	0.00	0.00	626,126.250		0.00	0.00	0.00	-100.00
17000002300102700000000000000000 0000000232260	Agricultural Equipment and Machinery	0.00	0.00	0.00	4,307,450.000		0.00	0.00	0.00	-100.00
17000002300102700000000000000000 0000000235105	Land Levelling and Fencing	0.00	0.00	0.00	899,088.150		0.00	0.00	0.00	-100.00
17000002300102750000000000000000 0000000221905	Research	0.00	0.00	0.00	1,000,000.000		0.00	0.00	0.00	-100.00
17000002300102760000000000000000 0000000221602	Stationery	0.00	0.00	0.00	340,000.000		0.00	0.00	0.00	-100.00
17000002300102760000000000000000 0000000221902	Training	0.00	0.00	0.00	250,000.000		0.00	0.00	0.00	-100.00
17000002300104680000000000000000 0000000222150	Operating Costs	0.00	0.00	0.00	49,197.090		0.00	0.00	0.00	-100.00
17000002300104790000000000000000 0000000222150	Operating Costs	23,700,000.00	7,300,000.00	7,286,430.29	5,195,759.160		-69.20	69.26	0.19	40.24
17000002300104830000000000000000 0000000222150	Operating Costs	22,000,000.00	8,169,000.00	8,169,000.00	4,000,000.000		-62.87	62.87	0.00	104.23
17000002300104900000000000000000 0000000221402	Maintenance of plant and machinery	800,000.00	0.00	0.00	0.000		-100.00	100.00	0.00	0.00
17000002300104900000000000000000 0000000221405	Range and pasture improvement	1,000,000.00	0.00	0.00	0.000		-100.00	100.00	0.00	0.00
17000002300104900000000000000000 0000000221802	Vaccines	1,000,000.00	1,000,000.00	960,000.00	1,860,000.000		0.00	4.00	4.00	-48.39
17000002300104900000000000000000 0000000221806	Specialized and Technical Materials	500,000.00	0.00	0.00	0.000		-100.00	100.00	0.00	0.00
17000002300104900000000000000000 0000000221902	Training	1,000,000.00	0.00	0.00	0.000		-100.00	100.00	0.00	0.00
17000002300104900000000000000000 0000000222139	Disease Control	500,000.00	0.00	0.00	900,000.000		-100.00	100.00	0.00	-100.00
17000002300104900000000000000000 0000000222151	Livestock Production	500,000.00	0.00	0.00	1,199,990.000		-100.00	100.00	0.00	-100.00
17000002300104900000000000000000 0000000231108	Furniture and Fittings	500,000.00	400,000.00	201,250.00	0.000		-20.00	59.75	49.69	0.00
17000002300104900000000000000000 0000000231109	ICT infrast,hardware, network&facilities	500,000.00	0.00	0.00	0.000		-100.00	100.00	0.00	0.00
17000002300104900000000000000000 0000000232120	Construction Of Office Buildings	1,000,000.00	500,000.00	473,510.00	0.000		-50.00	52.65	5.30	0.00
17000002300104900000000000000000 0000000232147	Other Major Rehabilitation Works	1,000,000.00	0.00	0.00	0.000		-100.00	100.00	0.00	0.00
17000002300104900000000000000000 0000000232210	Motor Vehicles	1,000,000.00	0.00	0.00	0.000		-100.00	100.00	0.00	0.00
17000002300104900000000000000000 0000000232218	Motorbikes and Bicycles	1,200,000.00	1,200,000.00	1,138,500.00	1,000,000.000		0.00	5.13	5.13	13.85
17000002300104900000000000000000 0000000232240	Office Equipment	1,500,000.00	1,300,000.00	1,090,550.00	0.000		-13.33	27.30	16.11	0.00

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Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure	Actual Expenditure	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure
							2018	2017	
17000002300127160000000000000000 0000000232263	Irrigation Equipment	6,300,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
17000002300127160000000000000000 0000000235105	Land Levelling and Fencing	13,000,000.00	2,900,000.00	0.00	427,500.000	-77.69	100.00	100.00	-100.00
17000002300127160000000000000000 0000000235110	Construct. of Irrigation Infrastructure &Land Dev.	9,000,000.00	0.00	0.00	1,054,847.680	-100.00	100.00	0.00	-100.00
17000002300127170000000000000000 0000000221402	Maintenance of plant and machinery	2,900,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
17000002300127170000000000000000 0000000221404	Maintenance of Equipment	2,000,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
17000002300127170000000000000000 0000000221608	Project evaluation and Monitoring	500,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
17000002300127170000000000000000 0000000221701	Consultancy	1,000,000.00	1,500,000.00	1,147,500.00	459,000.000	50.00	-14.75	23.50	150.00
17000002300127170000000000000000 0000000221806	Specialized and Technical Materials	2,000,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
17000002300127170000000000000000 0000000221808	Agricultural Inputs	3,000,000.00	0.00	0.00	1,650,000.000	-100.00	100.00	0.00	-100.00
17000002300127170000000000000000 0000000221902	Training	1,000,000.00	1,600,000.00	1,578,034.65	0.000	60.00	-57.80	1.37	0.00
17000002300127170000000000000000 0000000222144	Studies and Surveys	2,000,000.00	2,000,000.00	721,000.00	0.000	0.00	63.95	63.95	0.00
17000002300127170000000000000000 0000000222150	Operating Costs	30,000,000.00	12,500,000.00	10,816,925.00	0.000	-58.33	63.94	13.46	0.00
17000002300127170000000000000000 0000000231109	ICT infrast,hardware, network&facilities	3,000,000.00	1,346,050.90	77,892.34	0.000	-55.13	97.40	94.21	0.00
17000002300127170000000000000000 0000000232120	Construction Of Office Buildings	3,000,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
17000002300127170000000000000000 0000000232240	Office Equipment	1,250,000.00	1,250,000.00	1,122,205.00	2,465,800.000	0.00	10.22	10.22	-54.49
17000002300127170000000000000000 0000000232263	Irrigation Equipment	3,000,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
17000002300127170000000000000000 0000000235130	Land Development	4,000,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
17000002300127180000000000000000 0000000221401	Maintenance of Buildings and Facilities	2,200,000.00	2,200,000.00	1,684,453.29	0.000	0.00	23.43	23.43	0.00
17000002300127180000000000000000 0000000221404	Maintenance of Equipment	1,650,000.00	1,650,000.00	0.00	0.000	0.00	100.00	100.00	0.00
17000002300127180000000000000000 0000000221806	Specialized and Technical Materials	2,900,000.00	0.00	0.00	988,400.000	-100.00	100.00	0.00	-100.00
17000002300127180000000000000000 0000000221902	Training	1,650,590.00	1,650,590.00	1,650,588.40	998,760.000	0.00	0.00	0.00	65.26
17000002300127180000000000000000 0000000231108	Furniture and Fittings	1,350,000.00	115,910.88	0.00	0.000	-91.41	100.00	100.00	0.00
17000002300127180000000000000000 0000000231109	ICT infrast,hardware, network&facilities	2,000,000.00	2,000,000.00	0.00	0.000	0.00	100.00	100.00	0.00
17000002300127190000000000000000 0000000221905	Research	1,500,000.00	5,600,000.00	5,100,000.00	4,631,000.000	240.00	-240.00	0.00	10.13
17000002300127190000000000000000 0000000231108	Furniture and Fittings	100,000.00	100,000.00	0.00	0.000	0.00	100.00	100.00	0.00

STATEMENT OF DETAILS OF Development EXPENDITURE IN LINE WITH APPROPRIATION STRUCTUREAS AT 31-12-2018

Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure	Actual Expenditure	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure
							2018	2017	
17000002300127190000000000000000 0000000232250	Laboratory Equipment and Instruments	4,000,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
Total Budget Entity		1,670,707,153.00	1,452,264,038.71	138,027,888.87	80,028,605.69				
18-Ministry of									
18000002240202860000000000000000 0000000232131	Roads, and Bridges	1,643,304,246.00	1,643,304,246.00	0.00	0.000	0.00	100.00	100.00	0.00
18000002240404930000000000000000 0000000232131	Roads, and Bridges	475,000,000.00	475,000,000.00	0.00	0.000	0.00	100.00	100.00	0.00
18000002240405400000000000000000 0000000232130	Highways	136,195,000.00	136,195,000.00	0.00	0.000	0.00	100.00	100.00	0.00
18000002241404930000000000000000 0000000232130	Highways	730,000,000.00	730,000,000.00	0.00	0.000	0.00	100.00	100.00	0.00
18000002241704930000000000000000 0000000232131	Roads, and Bridges	491,150,000.00	491,150,000.00	0.00	0.000	0.00	100.00	100.00	0.00
18000002242005400000000000000000 0000000232130	Highways	251,606,000.00	251,606,000.00	0.00	0.000	0.00	100.00	100.00	0.00
18000002242105400000000000000000 0000000232130	Highways	296,524,000.00	296,524,000.00	0.00	0.000	0.00	100.00	100.00	0.00
18000002250105400000000000000000 0000000232130	Highways	131,266,000.00	131,266,000.00	0.00	0.000	0.00	100.00	100.00	0.00
18000002253005400000000000000000 0000000221701	Consultancy	47,528,000.00	47,528,000.00	0.00	0.000	0.00	100.00	100.00	0.00
18000002253005400000000000000000 0000000232130	Highways	251,606,000.00	251,606,000.00	0.00	0.000	0.00	100.00	100.00	0.00
18000002255905400000000000000000 0000000232130	Highways	212,224,000.00	212,224,000.00	0.00	0.000	0.00	100.00	100.00	0.00
18000002300100680000000000000000 0000000232131	Roads, and Bridges	10,000,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
18000002300100680000000000000000 0000000251103	Transfers to Development Fund	20,000,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
18000002300102830000000000000000 0000000232147	Other Major Rehabilitation Works	0.00	4,000,000.00	4,000,000.00	0.000	0.00	0.00	0.00	0.00
18000002300102840000000000000000 0000000221815	Land Compensation	3,000,000.00	2,000,000.00	1,981,160.00	0.000	-33.33	33.96	0.94	0.00
18000002300102840000000000000000 0000000222144	Studies and Surveys	1,000,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
18000002300102840000000000000000 0000000222150	Operating Costs	1,000,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
18000002300102860000000000000000 0000000221701	Consultancy	2,400,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
18000002300102860000000000000000 0000000232131	Roads, and Bridges	5,000,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
18000002300104930000000000000000 0000000232130	Highways	10,000,000.00	3,020,248.59	3,020,248.59	30,000,000.000	-69.80	69.80	0.00	-89.93
18000002300104930000000000000000 0000000232131	Roads, and Bridges	100,000,000.00	94,951,000.00	94,951,000.00	0.000	-5.05	5.05	0.00	0.00
18000002300104940000000000000000 0000000232131	The Government of The Gambia consolidated Financial Statements 31 December 2018	0.00	0.80	0.00	0.000	0.00	0.00	100.00	0.00

STATEMENT OF DETAILS OF Development EXPENDITURE IN LINE WITH APPROPRIATION STRUCTUREAS AT 31-12-2018

Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure	Actual Expenditure	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure
							2018	2017	
18000002300105060000000000000000 0000000221401	Maintenance of Buildings and Facilities	5,000,000.00	2,800,000.00	2,800,000.00	992,611.000	-44.00	44.00	0.00	182.08
18000002300105060000000000000000 0000000221407	Civil maintenance works	0.00	3,708,860.00	2,999,600.00	0.000	0.00	0.00	19.12	0.00
18000002300105060000000000000000 0000000221608	Project evaluation and Monitoring	1,000,000.00	1,000,000.00	1,000,000.00	0.000	0.00	0.00	0.00	0.00
18000002300105060000000000000000 0000000221701	Consultancy	2,100,000.00	156,800.00	156,800.00	0.000	-92.53	92.53	0.00	0.00
18000002300105060000000000000000 0000000221902	Training	1,800,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
18000002300105060000000000000000 0000000222150	Operating Costs	1,700,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
18000002300105060000000000000000 0000000232147	Other Major Rehabilitation Works	20,000,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
18000002300105070000000000000000 0000000221701	Consultancy	17,400,000.00	10,000,000.00	0.00	0.000	-42.53	100.00	100.00	0.00
18000002300105070000000000000000 0000000232130	Highways	5,000,000.00	80.00	0.00	0.000	-100.00	100.00	100.00	0.00
18000002300105070000000000000000 0000000232131	Roads, and Bridges	24,146,000.00	0.00	0.00	129,478,456.040	-100.00	100.00	0.00	-100.00
18000002300105400000000000000000 0000000232130	Highways	30,000,000.00	52,210,053.91	52,136,774.44	9,395,851.920	74.03	-73.79	0.14	454.89
18000002300105570000000000000000 0000000221701	Consultancy	1,000,000.00	1,000,000.00	1,000,000.00	9,189,671.900	0.00	0.00	0.00	-89.12
18000002300105570000000000000000 0000000221902	Training	1,000,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
18000002300105570000000000000000 0000000222144	Studies and Surveys	1,000,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
18000002300105570000000000000000 0000000222150	Operating Costs	3,000,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
18000002300105910000000000000000 0000000222150	Operating Costs	5,251,832.00	1,500,000.00	0.00	0.000	-71.44	100.00	100.00	0.00
18000002300105920000000000000000 0000000222150	Operating Costs	2,710,563.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
18000002300105930000000000000000 0000000222150	Operating Costs	7,372,018.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
18000002300100000000000000000000 0000000222150	Operating Costs	100,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
Total Budget Entity		4,948,383,659.00	4,842,750,289.30	164,045,583.03	179,056,590.86				
19-Ministry of									
190000022428052000000000000000 0000000222150	Operating Costs	30,000,000.00	30,000,000.00	0.00	0.000	0.00	100.00	100.00	0.00
190000023001059800000000000000 0000000222150	Operating Costs	5,000,000.00	5,000,000.00	5,000,000.00	0.000	0.00	0.00	0.00	0.00
Total Budget Entity		35,000,000.00	35,000,000.00	5,000,000.00	0.00				
20-Ministry of Basic and									
200000021410017200000000000000 0000000222150	Operating Costs	0.00	0.00	0.00	837,963.000	0.00	0.00	0.00	-100.00

STATEMENT OF DETAILS OF Development EXPENDITURE IN LINE WITH APPROPRIATION STRUCTURE AS AT 31-12-2018

STATEMENT OF DETAILS OF Development EXPENDITURE IN LINE WITH APPROPRIATION STRUCTUREAS AT 31-12-2018

Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure 2018	Actual Expenditure 2017	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure
20000002300101720000000000000000 0000000222150	Operating Costs	0.00	0.00	0.00	4,462,036.920	0.00	0.00	0.00	-100.00
20000002300101720000000000000000 0000000232121	Schools, Laboratories and Facilities	0.00	0.00	0.00	2,953,704.000	0.00	0.00	0.00	-100.00
20000002300101720000000000000000 0000000232142	Wells,Boreholes,Water Points & Reticulation Sys.	0.00	0.00	0.00	2,290,500.000	0.00	0.00	0.00	-100.00
20000002300101720000000000000000 0000000232147	Other Major Rehabilitation Works	0.00	0.00	0.00	4,000,000.000	0.00	0.00	0.00	-100.00
20000002300105730000000000000000 00000002221905	Research & Development	2,000,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
20000002300105730000000000000000 0000000222150	Operating Costs	4,000,000.00	4,000,000.00	4,000,000.00	0.000	0.00	0.00	0.00	0.00
20000002300105740000000000000000 0000000221404	Maintenance of Equipment	5,300,000.00	5,300,000.00	5,300,000.00	0.000	0.00	0.00	0.00	0.00
20000002300105740000000000000000 0000000222150	Operating Costs	9,000,000.00	9,000,000.00	9,000,000.00	0.000	0.00	0.00	0.00	0.00
20000002300105740000000000000000 0000000232121	Schools, Laboratories and Facilities	4,000,000.00	4,000,000.00	4,000,000.00	0.000	0.00	0.00	0.00	0.00
20000002300105740000000000000000 0000000232142	Wells,Boreholes,Water Points & Reticulation Sys.	3,000,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
20000002300105740000000000000000 0000000232147	Other Major Rehabilitation Works	15,000,000.00	15,000,000.00	15,000,000.00	0.000	0.00	0.00	0.00	0.00
20000002300105750000000000000000 0000000221608	Project evaluation and Monitoring	4,000,000.00	166,849.10	166,849.10	0.000	-95.83	95.83	0.00	0.00
20000002300105750000000000000000 0000000221806	Specialized and Technical Materials	6,000,000.00	5,330,000.00	5,330,000.00	0.000	-11.17	11.17	0.00	0.00
20000002300105750000000000000000 0000000222150	Operating Costs	21,000,000.00	21,000,000.00	21,000,000.00	0.000	0.00	0.00	0.00	0.00
20000002300105750000000000000000 0000000232121	Schools, Laboratories and Facilities	7,500,000.00	7,500,000.00	7,499,635.90	0.000	0.00	0.00	0.00	0.00
20990022300100000000000000000000 0000000232240	Office Equipment	0.00	0.00	0.00	0.000	0.00	0.00	0.00	0.00
20990042300100000000000000000000 0000000232240	Office Equipment	0.00	0.00	0.00	0.000	0.00	0.00	0.00	0.00
Total Budget Entity		809,780,788.00	800,077,637.10	79,267,737.00	62,991,671.38				
21-Ministry of Health									
21000002241005960000000000000000 0000000222150	Operating Costs	100,000,000.00	100,000,000.00	0.00	0.000	0.00	100.00	100.00	0.00
21000002242904990000000000000000 0000000222150	Operating Costs	500,000.00	500,000.00	0.00	0.000	0.00	100.00	100.00	0.00
21000002242905490000000000000000 0000000282105	Support to Local Organisations	1,000,000.00	1,000,000.00	0.00	0.000	0.00	100.00	100.00	0.00
21000002243805520000000000000000 0000000222150	Operating Costs	69,736,301.00	69,736,301.00	0.00	0.000	0.00	100.00	100.00	0.00
21000002243805970000000000000000 0000000222150	Operating Costs	196,829,766.00	196,829,766.00	0.00	0.000	0.00	100.00	100.00	0.00
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21000002256227200000000000000000 0000000222150	Operating Costs	141,428,571.00	141,428,571.00	0.00	0.000	0.00	100.00	100.00	0.00

STATEMENT OF DETAILS OF Development EXPENDITURE IN LINE WITH APPROPRIATION STRUCTURE AS AT 31-12-2018

Total Budget Entity

767,905,680.00 681,175,288.86 41,430,033.30 2,804,654.6

22-Ministry of The Gospels

200,000.00 200,000.0

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22-Ministry of Health & Ministry of The Gambia Consolidated Financial Statements 31 December 2018 Page 177 of 351

STATEMENT OF DETAILS OF Development EXPENDITURE IN LINE WITH APPROPRIATION STRUCTUREAS AT 31-12-2018

Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure		Actual Expenditure 2018	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/20 17)*100 % Increase/ (Decrease) in Actual Expenditure
				2018	2017					
2200000230010109000000000000000000 0000000221902	Training	0.00	0.00	0.00	1,729,880.000		0.00	0.00	0.00	-100.00
22000002300101900000000000000000000 0000000232147	Other Major Rehabilitation Works	3,000,000.00	3,000,000.00	3,000,000.00	0.000		0.00	0.00	0.00	0.00
2200000230012721000000000000000000 0000000221406	Development of horticulture	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.000		0.00	0.00	0.00	0.00
2200000230012721000000000000000000 0000000221808	Agricultural Inputs	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.000		0.00	0.00	0.00	0.00
2200000230012721000000000000000000 0000000221902	Training	1,000,000.00	1,000,000.00	1,000,000.00	900,000.000		0.00	0.00	0.00	11.11
2200000230012721000000000000000000 0000000222150	Operating Costs	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.000		0.00	0.00	0.00	0.00
2200000230012721000000000000000000 0000000232147	Other Major Rehabilitation Works	0.00	3,500,000.00	3,500,000.00	0.000		0.00	0.00	0.00	0.00
2200000230012721000000000000000000 0000000232263	Irrigation Equipment	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.000		0.00	0.00	0.00	0.00
2200000230012721000000000000000000 0000000235110	Construct. of Irrigation Infrastructure &Land Dev.	1,000,000.00	1,000,000.00	1,000,000.00	786,900.000		0.00	0.00	0.00	27.08
Total Budget Entity		9,200,000.00	12,700,000.00	12,700,000.00	7,416,780.00					
23-Ministry of										
2300000224020555000000000000000000 0000000222150	Operating Costs	70,695,000.00	70,695,000.00	0.00	0.000		0.00	100.00	100.00	0.00
2300000224270555000000000000000000 0000000222150	Operating Costs	235,650,000.00	235,650,000.00	0.00	0.000		0.00	100.00	100.00	0.00
2300000224280130000000000000000000 0000000222150	Operating Costs	377,040,000.00	377,040,000.00	0.00	0.000		0.00	100.00	100.00	0.00
2300000224280554000000000000000000 0000000222150	Operating Costs	20,737,200.00	20,737,200.00	0.00	0.000		0.00	100.00	100.00	0.00
2300000224350555000000000000000000 0000000222150	Operating Costs	24,985,970.00	24,985,970.00	0.00	0.000		0.00	100.00	100.00	0.00
2300000224350556000000000000000000 0000000222150	Operating Costs	0.00	0.00	0.00	200,000.000		0.00	0.00	0.00	-100.00
2300000224390174000000000000000000 0000000222150	Operating Costs	4,010,713.00	4,010,713.00	0.00	0.000		0.00	100.00	100.00	0.00
2300000224390555000000000000000000 0000000222150	Operating Costs	9,028,647.00	9,028,647.00	0.00	0.000		0.00	100.00	100.00	0.00
2300000224400174000000000000000000 0000000222150	Operating Costs	4,185,568.00	4,185,568.00	0.00	0.000		0.00	100.00	100.00	0.00
2300000226030130000000000000000000 0000000222150	Operating Costs	282,780,000.00	282,780,000.00	0.00	0.000		0.00	100.00	100.00	0.00
2300000230010000000000000000000000 0000000221101	Travel Expenses	0.00	0.00	0.00	79,810.000		0.00	0.00	0.00	-100.00
2300000230010000000000000000000000 0000000221301	Purchase of fuel and lubricants	0.00	0.00	0.00	100,000.000		0.00	0.00	0.00	-100.00
2300000230010000000000000000000000 0000000232230	Furniture and Fittings	100,000.00	0.00	0.00	0.000		-100.00	100.00	0.00	0.00
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2300000230010130000000000000000000 0000000221101	Travel Expenses	100,000.00	0.00	0.00	0.000		-100.00	100.00	0.00	0.00

STATEMENT OF DETAILS OF Development EXPENDITURE IN LINE WITH APPROPRIATION STRUCTUREAS AT 31-12-2018

Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure 2018	Actual Expenditure 2017	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure
2300000230010130000000000000000000 0000000221301	Purchase of fuel and lubricants	100,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
2300000230010130000000000000000000 0000000221404	Maintenance of Equipment	100,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
2300000230010174000000000000000000 0000000222144	Studies and Surveys	400,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
2300000230010174000000000000000000 0000000222163	Honey Production	414,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
2300000230010174000000000000000000 0000000232120	Construction Of Office Buildings	1,000,000.00	0.00	0.00	1,405,000.000	-100.00	100.00	0.00	-100.00
2300000230010174000000000000000000 0000000232147	Other Major Rehabilitation Works	1,000,000.00	0.00	0.00	233,300.000	-100.00	100.00	0.00	-100.00
2300000230010174000000000000000000 0000000232240	Office Equipment	100,000.00	0.00	0.00	87,050.000	-100.00	100.00	0.00	-100.00
2300000230010174000000000000000000 0000000234121	Demarcation of community Forest	1,500,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
2300000230010444000000000000000000 0000000221701	Consultancy	100,000.00	0.00	0.00	501,766.000	-100.00	100.00	0.00	-100.00
2300000230010518000000000000000000 0000000232120	Construction Of Office Buildings	2,000,000.00	0.00	0.00	4,000,000.000	-100.00	100.00	0.00	-100.00
2300000230010518000000000000000000 0000000232142	Wells,Boreholes,Water Points & Reticulation Sys.	325,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
2300000230010518000000000000000000 0000000232147	Other Major Rehabilitation Works	250,000.00	100,000.00	92,360.00	0.000	-60.00	63.06	7.64	0.00
2300000230010518000000000000000000 0000000232240	Office Equipment	425,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
2300000230010535000000000000000000 0000000262101	Contribution to International org - Rec	126,000,000.00	44,000,000.00	20,000,000.00	121,000,000.000	-65.08	84.13	54.55	-83.47
2300000230010576000000000000000000 0000000221101	Travel Expenses	1,000,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
2300000230010576000000000000000000 0000000221301	Purchase of fuel and lubricants	1,000,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
2300000230010576000000000000000000 0000000221404	Maintenance of Equipment	1,000,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
2300000230010576000000000000000000 0000000221501	Conferences, Workshop and Seminars	440,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
2300000230010576000000000000000000 0000000221701	Consultancy	850,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
2300000230010576000000000000000000 0000000221902	Training	600,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
2300000230010576000000000000000000 0000000222144	Studies and Surveys	400,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
2300000230010576000000000000000000 0000000222163	Honey Production	414,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
2300000230010576000000000000000000 0000000232120	Construction Of Office Buildings	3,000,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
2300000230010576000000000000000000 0000000232142	Wells,Boreholes,Water Points & Reticulation Sys.	325,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
2300000230010576000000000000000000 0000000232147	The Government of The Gambia consolidated Financial Statements at 31 December 2018	1,425,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00

STATEMENT OF DETAILS OF Development EXPENDITURE IN LINE WITH APPROPRIATION STRUCTURE AS AT 31-12-2018

Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure	Actual Expenditure	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure
							2018	2017	
23000002300105760000000000000000	Furniture and Fittings	800,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
0000000232230									
23000002300105760000000000000000	Office Equipment	450,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
0000000232240									
23000002300105760000000000000000	Demarcation of Community Forest	1,500,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
0000000235111									
23000002300105760000000000000000	Support to Local Organisations	300,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
0000000282105									
23000002300105900000000000000000	Operating Costs	6,000,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
0000000222150									
Total Budget Entity		1,182,531,098.00	1,073,213,098.00	20,092,360.00	127,606,926.00				
24-Ministry of Comm,Info &									
24000002300101230000000000000000	Operating Costs	3,500,000.00	3,000,000.00	2,064,192.31	0.000	-14.29	41.02	31.19	0.00
0000000222150									
24000002341005270000000000000000	Operating Costs	0.00	0.00	0.00	735,000.000	0.00	0.00	0.00	-100.00
0000000222150									
Total Budget Entity		3,500,000.00	3,000,000.00	2,064,192.31	735,000.00				
25-Ministry of Fisheries									
25000002300100000000000000000000	Operating Costs	0.00	0.00	0.00	100,000.000	0.00	0.00	0.00	-100.00
0000000222150									
25000002300101260000000000000000	Fish Ponds and Water Breeding Facilities	0.00	0.00	0.00	900,000.000	0.00	0.00	0.00	-100.00
0000000232144									
25000002300101290000000000000000	Wells,Boreholes,Water Points & Reticulation Sys.	0.00	325,000.00	251,850.00	0.000	0.00	0.00	22.51	0.00
0000000232142									
25000002300101300000000000000000	Construction Of Office Buildings	0.00	1,619,500.00	1,619,500.00	0.000	0.00	0.00	0.00	0.00
0000000232120									
25000002300101300000000000000000	Other Major Rehabilitation Works	0.00	225,000.00	225,000.00	0.000	0.00	0.00	0.00	0.00
0000000232147									
25000002300103060000000000000000	Operating Costs	1,000,000.00	1,380,500.00	1,347,248.16	0.000	38.05	-34.72	2.41	0.00
0000000222150									
25000002300104440000000000000000	Consultancy	0.00	350,000.00	344,286.00	0.000	0.00	0.00	1.63	0.00
0000000221701									
25000002300105850000000000000000	Operating Costs	5,500,000.00	4,500,000.00	3,415,505.00	0.000	-18.18	37.90	24.10	0.00
0000000222150									
25000002300105850000000000000000	Fish Ponds and Water Breeding Facilities	2,000,000.00	2,000,000.00	386,255.00	0.000	0.00	80.69	80.69	0.00
0000000232144									
25000002300105850000000000000000	Furniture and Fittings	200,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
0000000232230									
25000002300105850000000000000000	Office Equipment	200,000.00	200,000.00	121,650.00	0.000	0.00	39.18	39.18	0.00
0000000232240									
25000002300105850000000000000000	Laboratory Equipment and Instruments	1,500,000.00	425,100.00	425,100.00	0.000	-71.66	71.66	0.00	0.00
0000000232250									
25000002300105850000000000000000	Contribution to International org - Rec	2,100,000.00	0.00	0.00	0.000	-100.00	100.00	Page 80 of 367	0.00
0000000262101									
The Government of The Gambia consolidated Financial Statements 31 December 2018									
Total Budget Entity		12,500,000.00	11,025,100.00	8,136,394.16	1,000,000.00				

STATEMENT OF DETAILS OF Development EXPENDITURE IN LINE WITH APPROPRIATION STRUCTUREAS AT 31-12-2018

Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure 2018	Actual Expenditure 2017	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure
							2018	2017	
27000002140402580000000000000000 0000000222171	Contingency-Development	16,936,518.00	16,936,518.00	0.00	0.000	0.00	100.00	100.00	0.00
27000002140402580000000000000000 0000000232121	Schools, Laboratories and Facilities	50,985,000.00	50,985,000.00	0.00	0.000	0.00	100.00	100.00	0.00
27000002140402580000000000000000 0000000232230	Furniture and Fittings	16,500,000.00	16,500,000.00	0.00	0.000	0.00	100.00	100.00	0.00
27000002141005610000000000000000 0000000221608	Project evaluation and Monitoring	7,000,000.00	7,000,000.00	0.00	0.000	0.00	100.00	100.00	0.00
27000002141005610000000000000000 0000000221701	Consultancy	3,272,528.00	3,272,528.00	0.00	0.000	0.00	100.00	100.00	0.00
27000002141005610000000000000000 0000000221902	Training	7,000,000.00	7,000,000.00	0.00	0.000	0.00	100.00	100.00	0.00
27000002141005610000000000000000 0000000221905	Research & Development	4,000,000.00	4,000,000.00	0.00	0.000	0.00	100.00	100.00	0.00
27000002141005610000000000000000 0000000222150	Operating Costs	3,300,000.00	3,300,000.00	3,300,000.00	0.000	0.00	0.00	0.00	0.00
27000002141402580000000000000000 0000000221608	Project evaluation and Monitoring	12,670,000.00	12,670,000.00	0.00	0.000	0.00	100.00	100.00	0.00
27000002141402580000000000000000 0000000221911	Strengthening Mgt& Instit. capacity	47,216,840.00	47,216,840.00	0.00	0.000	0.00	100.00	100.00	0.00
27000002141402580000000000000000 0000000222171	Contingency-Development	22,320,000.00	22,320,000.00	0.00	0.000	0.00	100.00	100.00	0.00
27000002141402580000000000000000 0000000232121	Schools, Laboratories and Facilities	43,145,000.00	43,145,000.00	0.00	0.000	0.00	100.00	100.00	0.00
27000002141402580000000000000000 0000000232230	Furniture and Fittings	29,854,368.00	29,854,368.00	0.00	0.000	0.00	100.00	100.00	0.00
27000002141502580000000000000000 0000000222171	Contingency-Development	32,494,833.00	32,494,833.00	0.00	0.000	0.00	100.00	100.00	0.00
27000002141502580000000000000000 0000000232121	Schools, Laboratories and Facilities	60,060,000.00	60,060,000.00	0.00	0.000	0.00	100.00	100.00	0.00
27000002141502580000000000000000 0000000232230	Furniture and Fittings	11,717,000.00	11,717,000.00	0.00	0.000	0.00	100.00	100.00	0.00
27000002142002580000000000000000 0000000221608	Project evaluation and Monitoring	3,321,452.00	3,321,452.00	0.00	0.000	0.00	100.00	100.00	0.00
27000002142002580000000000000000 0000000222171	Contingency-Development	31,185,000.00	31,185,000.00	0.00	0.000	0.00	100.00	100.00	0.00
27000002142002580000000000000000 0000000232121	Schools, Laboratories and Facilities	20,195,000.00	20,195,000.00	0.00	0.000	0.00	100.00	100.00	0.00
27000002142002580000000000000000 0000000232230	Furniture and Fittings	57,750,000.00	57,750,000.00	0.00	0.000	0.00	100.00	100.00	0.00
27000002142102580000000000000000 0000000221608	Project evaluation and Monitoring	38,028,777.00	38,028,777.00	0.00	0.000	0.00	100.00	100.00	0.00
27000002142102580000000000000000 0000000222171	Contingency-Development	21,450,000.00	21,450,000.00	0.00	0.000	0.00	100.00	100.00	0.00
27000002142102580000000000000000 0000000232121	Schools, Laboratories and Facilities	125,669,000.00	125,669,000.00	0.00	0.000	0.00	100.00	100.00	0.00
27000002300100000000000000000000 0000000221608	Project evaluation and Monitoring	500,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
27000002300100000000000000000000 0000000221701	Consultancy	50,000.00	50,000.00	0.00	0.000	0.00	100.00	100.00	0.00

STATEMENT OF DETAILS OF Development EXPENDITURE IN LINE WITH APPROPRIATION STRUCTUREAS AT 31-12-2018

Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure		Actual Expenditure 2018	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/20 17)*100 % Increase/ (Decrease) in Actual Expenditure
				2018	2017					
2700000230010000000000000000000000 0000000232210	Motor Vehicles	50,000.00	50,000.00	0.00	0.000	0.00	100.00	100.00	0.00	0.00
2700000230010000000000000000000000 0000000232230	Furniture and Fittings	150,000.00	150,000.00	0.00	0.000	0.00	100.00	100.00	0.00	0.00
2700000230010258000000000000000000 0000000222150	Operating Costs	5,000,000.00	4,000,000.00	4,000,000.00	0.000	-20.00	20.00	0.00	0.00	0.00
2700000230010258000000000000000000 0000000232121	Schools, Laboratories and Facilities	60,000,000.00	60,000,000.00	60,000,000.00	35,111,500.000	0.00	0.00	0.00	0.00	70.88
2700000230010454000000000000000000 0000000221608	Project evaluation and Monitoring	0.00	0.00	0.00	4,000,000.000	0.00	0.00	0.00	0.00	-100.00
2700000230010454000000000000000000 0000000232121	Schools, Laboratories and Facilities	7,600,000.00	6,600,000.00	6,600,000.00	0.000	-13.16	13.16	0.00	0.00	0.00
2799001230010000000000000000000000 0000000232240	Office Equipment	0.00	0.00	0.00	0.000	0.00	0.00	0.00	0.00	0.00
Total Budget Entity		739,421,316.00	736,921,316.00	73,900,000.00	39,111,500.00					
29-Ministry of Petroleum										
2900000230010594000000000000000000 0000000221301	Purchase of fuel and lubricants	220,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00	0.00
2900000230010594000000000000000000 0000000221704	Advisory Support For Statistical Capacity Building	300,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00	0.00
2900000230010595000000000000000000 0000000221201	Telecommunication Expenses	150,000.00	150,000.00	150,000.00	0.000	0.00	0.00	0.00	0.00	0.00
2900000230010595000000000000000000 0000000221501	Conferences, Workshop and Seminars	300,000.00	300,000.00	300,000.00	0.000	0.00	0.00	0.00	0.00	0.00
2900000230010595000000000000000000 0000000221602	Stationery	600,000.00	600,000.00	600,000.00	0.000	0.00	0.00	0.00	0.00	0.00
2900000230010595000000000000000000 0000000221704	Advisory Support For Statistical Capacity Building	500,000.00	500,000.00	450,000.00	0.000	0.00	10.00	10.00	10.00	0.00
Total Budget Entity		2,070,000.00	1,550,000.00	1,500,000.00	0.00					
Total Budget Class		11,056,326,377.00	10,445,809,871.67	734,165,105.33	690,890,036.20					



REPUBLIC OF THE GAMBIA

STATEMENT OF DETAILS OF Recurrent EXPENDITURE IN LINE WITH APPROPRIATION STRUCTUREAS AT 31-12-2018

Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure 2018	Actual Expenditure 2017	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure
RECURRENT									
01-Office of The President									
01010001300100000000000000000000 0000000222143	Exchange Difference	0.00	0.00	-358.12	(430,997.430)	0.00	0.00	0.00	-99.92
01010001300100000000000000000000 0000000251102	Subve To Non-Financial Public Corpo./Institute? PE	0.00	0.00	0.00	0.000	0.00	0.00	0.00	0.00
01010005300100000000000000000000 0000000211101	Basic Salary	0.00	0.00	-108,631.70	(12,090.000)	0.00	0.00	0.00	798.53
01010005300100000000000000000000 0000000211104	Allowances	0.00	0.00	800.00	(41,509.580)	0.00	0.00	0.00	-101.93
01020005300100000000000000000000 0000000211101	Basic Salary	0.00	0.00	-712.00	(15,448.000)	0.00	0.00	0.00	-95.39
01040001300100000000000000000000 0000000221701	Consultancy	0.00	0.00	0.00	(250,000.000)	0.00	0.00	0.00	-100.00
01090001300100000000000000000000 0000000221101	Travel Expenses	0.00	0.00	0.00	0.000	0.00	0.00	0.00	0.00
01180051300100000000000000000000 0000000221101	Travel Expenses	15,000,000.00	16,165,740.00	11,004,929.78	13,139,421.020	7.77	26.63	31.92	-16.24
01180051300100000000000000000000 0000000221201	Telecommunication Expenses	850,000.00	850,000.00	560,063.68	783,708.750	0.00	34.11	34.11	-28.54
01180051300100000000000000000000 0000000221203	Rents and Rates	30,000,000.00	20,000,000.00	19,571,975.00	19,641,780.000	-33.33	34.76	2.14	-0.36
01180051300100000000000000000000 0000000221301	Purchase of fuel and lubricants	2,000,000.00	2,400,000.00	2,400,000.00	2,600,000.000	20.00	-20.00	0.00	-7.69
01180051300100000000000000000000 0000000221302	Maintenance of vehicles	1,000,000.00	1,000,000.00	999,332.15	819,651.850	0.00	0.07	0.07	21.92
01180051300100000000000000000000 0000000221401	Maintenance of Buildings and Facilities	500,000.00	500,000.00	282,860.00	0.000	0.00	43.43	43.43	0.00
01180051300100000000000000000000 0000000221404	Maintenance of Equipment	200,000.00	200,000.00	78,141.75	0.000	0.00	60.93	60.93	0.00
01180051300100000000000000000000 0000000221602	Stationery	500,000.00	500,000.00	233,623.25	468,061.250	0.00	53.28	53.28	-50.09
01180051300100000000000000000000 0000000221603	Miscellaneous office expenses	150,000.00	150,000.00	148,490.00	0.000	0.00	1.01	1.01	0.00
01180051300100000000000000000000 0000000221606	Official Entert&Hotel Accommodation	250,000.00	250,000.00	52,000.00	0.000	0.00	79.20	79.20	0.00
01180051300100000000000000000000 0000000221607	Printing Expenses	75,000.00	175,000.00	179,474.00	0.000	133.33	-139.30	-2.56	0.00
The Government of The Gambia consolidated Financial Statements 31 December 2018 01180051300100000000000000000000 0000000221804	Uniforms and Protective clothing	150,000.00	150,000.00	147,400.00	106,400.000	0.00	1.73	1.73	38.53
01180051300100000000000000000000 0000000221902	Training	500,000.00	2,300,000.00	2,297,943.70	191,592.000	360.00	-359.59	0.09	1,099.39

STATEMENT OF DETAILS OF Recurrent EXPENDITURE IN LINE WITH APPROPRIATION STRUCTURE AS AT 31-12-2018

STATEMENT OF DETAILS OF Recurrent EXPENDITURE IN LINE WITH APPROPRIATION STRUCTURES AT 31-12-2018

STATEMENT OF DETAILS OF Recurrent EXPENDITURE IN LINE WITH APPROPRIATION STRUCTURE AS AT 31-12-2018

STATEMENT OF DETAILS OF Recurrent EXPENDITURE IN LINE WITH APPROPRIATION STRUCTUREAS AT 31-12-2018

Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure		Actual Expenditure 2017	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/20 17)*100 % Increase/ (Decrease) in Actual Expenditure
				2018	2017					
0119008130010000000000000000000000 0000000232240	Office Equipment	350,000.00	350,000.00	310,700.00	630,900.000	0.00	11.23	11.23	0.00	-50.75
0119008130010000000000000000000000 0000000262101	Contribution to International org - Rec	35,000.00	35,000.00	14,784.00	31,124.000	0.00	57.76	57.76	0.00	-52.50
0119008530010000000000000000000000 0000000211101	Basic Salary	1,500,000.00	1,500,000.00	1,315,419.25	2,097,198.280	0.00	12.31	12.31	0.00	-37.28
0119008530010000000000000000000000 0000000211102	Wages	20,000.00	20,000.00	9,593.22	9,593.220	0.00	52.03	52.03	0.00	0.00
0119008530010000000000000000000000 0000000211104	Allowances	1,900,000.00	1,100,000.00	1,065,242.72	1,332,033.830	-42.11	43.93	3.16	0.00	-20.03
0120009130010000000000000000000000 0000000221201	Telecommunication Expenses	0.00	0.00	0.00	123,013.000	0.00	0.00	0.00	0.00	-100.00
0120009130010000000000000000000000 0000000221202	Electricity ,Water & Sewage	0.00	0.00	0.00	200,000.000	0.00	0.00	0.00	0.00	-100.00
0120009130010000000000000000000000 0000000221301	Purchase of fuel and lubricants	0.00	0.00	0.00	550,000.000	0.00	0.00	0.00	0.00	-100.00
0120009130010000000000000000000000 0000000221302	Maintenance of vehicles	0.00	0.00	0.00	133,000.000	0.00	0.00	0.00	0.00	-100.00
0120009130010000000000000000000000 0000000221401	Maintenance of Buildings and Facilities	0.00	0.00	0.00	845,100.000	0.00	0.00	0.00	0.00	-100.00
0120009130010000000000000000000000 0000000221404	Maintenance of Equipment	0.00	0.00	0.00	40,000.000	0.00	0.00	0.00	0.00	-100.00
0120009130010000000000000000000000 0000000221602	Stationery	0.00	0.00	0.00	53,400.000	0.00	0.00	0.00	0.00	-100.00
0120009130010000000000000000000000 0000000221603	Miscellaneous office expenses	0.00	0.00	0.00	68,725.000	0.00	0.00	0.00	0.00	-100.00
0120009130010000000000000000000000 0000000221606	Official Entert&Hotel Accommodation	0.00	0.00	0.00	170,000.000	0.00	0.00	0.00	0.00	-100.00
0120009130010000000000000000000000 0000000222001	Celebration of Events	0.00	0.00	0.00	95,000.000	0.00	0.00	0.00	0.00	-100.00
0120009130010000000000000000000000 0000000232240	Office Equipment	0.00	0.00	0.00	193,775.000	0.00	0.00	0.00	0.00	-100.00
0120009530010000000000000000000000 0000000211101	Basic Salary	0.00	0.00	0.00	2,005,221.900	0.00	0.00	0.00	0.00	-100.00
0120009530010000000000000000000000 0000000211104	Allowances	0.00	0.00	0.00	1,020,353.190	0.00	0.00	0.00	0.00	-100.00
0120010130010000000000000000000000 0000000221101	Travel Expenses	0.00	0.00	0.00	48,950.000	0.00	0.00	0.00	0.00	-100.00
0120010130010000000000000000000000 0000000221201	Telecommunication Expenses	0.00	0.00	0.00	3,175.000	0.00	0.00	0.00	0.00	-100.00
0120010130010000000000000000000000 0000000221202	Electricity ,Water & Sewage	0.00	0.00	0.00	71,250.000	0.00	0.00	0.00	0.00	-100.00
0120010130010000000000000000000000 0000000221301	Purchase of fuel and lubricants	0.00	0.00	0.00	355,000.000	0.00	0.00	0.00	0.00	-100.00
0120010130010000000000000000000000 0000000221302	Maintenance of vehicles	0.00	0.00	0.00	171,385.000	0.00	0.00	0.00	0.00	-100.00
0120010130010000000000000000000000 0000000221401	Maintenance of Buildings and Facilities	0.00	0.00	0.00	306,000.000	0.00	0.00	0.00	0.00	-100.00
0120010130010000000000000000000000 0000000221404	Maintenance of Equipment	0.00	0.00	0.00	6,000.000	0.00	0.00	0.00	0.00	-100.00

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Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure		Actual Expenditure 2017	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/20 17)*100 % Increase/ (Decrease) in Actual Expenditure
				2018	2017					
0120010130010000000000000000000000 0000000221602	Stationery	0.00	0.00	0.00	80,000.000	0.00	0.00	0.00	0.00	-100.00
0120010130010000000000000000000000 0000000221603	Miscellaneous office expenses	0.00	0.00	0.00	30,000.000	0.00	0.00	0.00	0.00	-100.00
0120010130010000000000000000000000 0000000221606	Official Entert&Hotel Accommodation	0.00	0.00	0.00	195,000.000	0.00	0.00	0.00	0.00	-100.00
0120010130010000000000000000000000 0000000222001	Celebration of Events	0.00	0.00	0.00	50,000.000	0.00	0.00	0.00	0.00	-100.00
0120010130010000000000000000000000 0000000232240	Office Equipment	0.00	0.00	0.00	24,200.000	0.00	0.00	0.00	0.00	-100.00
0120010530010000000000000000000000 0000000211101	Basic Salary	0.00	0.00	0.00	174,847.400	0.00	0.00	0.00	0.00	-100.00
0120010530010000000000000000000000 0000000211102	Wages	0.00	0.00	0.00	63,153.700	0.00	0.00	0.00	0.00	-100.00
0120010530010000000000000000000000 0000000211104	Allowances	0.00	0.00	0.00	88,846.210	0.00	0.00	0.00	0.00	-100.00
0120011130010000000000000000000000 0000000221101	Travel Expenses	0.00	0.00	0.00	110,000.000	0.00	0.00	0.00	0.00	-100.00
0120011130010000000000000000000000 0000000221201	Telecommunication Expenses	0.00	0.00	0.00	100,000.000	0.00	0.00	0.00	0.00	-100.00
0120011130010000000000000000000000 0000000221202	Electricity ,Water & Sewage	0.00	0.00	0.00	100,000.000	0.00	0.00	0.00	0.00	-100.00
0120011130010000000000000000000000 0000000221301	Purchase of fuel and lubricants	0.00	0.00	0.00	310,000.000	0.00	0.00	0.00	0.00	-100.00
0120011130010000000000000000000000 0000000221302	Maintenance of vehicles	0.00	0.00	0.00	110,000.000	0.00	0.00	0.00	0.00	-100.00
0120011130010000000000000000000000 0000000221401	Maintenance of Buildings and Facilities	0.00	0.00	0.00	250,000.000	0.00	0.00	0.00	0.00	-100.00
0120011130010000000000000000000000 0000000221404	Maintenance of Equipment	0.00	0.00	0.00	76,175.000	0.00	0.00	0.00	0.00	-100.00
0120011130010000000000000000000000 0000000221601	Purchase of Small Office Equipment	0.00	0.00	0.00	50,000.000	0.00	0.00	0.00	0.00	-100.00
0120011130010000000000000000000000 0000000221602	Stationery	0.00	0.00	0.00	50,000.000	0.00	0.00	0.00	0.00	-100.00
0120011130010000000000000000000000 0000000221603	Miscellaneous office expenses	0.00	0.00	0.00	110,000.000	0.00	0.00	0.00	0.00	-100.00
0120011130010000000000000000000000 0000000221606	Official Entert&Hotel Accommodation	0.00	0.00	0.00	130,000.000	0.00	0.00	0.00	0.00	-100.00
0120011130010000000000000000000000 0000000222001	Celebration of Events	0.00	0.00	0.00	50,000.000	0.00	0.00	0.00	0.00	-100.00
0120011130010000000000000000000000 0000000232230	Furniture and Fittings	0.00	0.00	0.00	350,000.000	0.00	0.00	0.00	0.00	-100.00
0120011130010000000000000000000000 0000000232240	Office Equipment	0.00	0.00	0.00	180,000.000	0.00	0.00	0.00	0.00	-100.00
0120011530010000000000000000000000 0000000211102	Wages	0.00	0.00	0.00	10,943.480	0.00	0.00	0.00	0.00	-100.00
0120012130010000000000000000000000 0000000221101	Travel Expenses	0.00	0.00	0.00	155,000.000	0.00	0.00	0.00	0.00	-100.00
0120012130010000000000000000000000 0000000221201	The Government of The Gambia consolidated Financial Statements 31 December 2018	0.00	0.00	0.00	99,000.000	0.00	0.00	0.00	0.00	-100.00

STATEMENT OF DETAILS OF Recurrent EXPENDITURE IN LINE WITH APPROPRIATION STRUCTURE AS AT 31-12-2018

Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure		Actual Expenditure 2017	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/20 17)*100 % Increase/ (Decrease) in Actual Expenditure
				2018	2017					
0120012130010000000000000000000000 0000000221202	Electricity ,Water & Sewage	0.00	0.00	0.00	96,200.000	0.00	0.00	0.00	0.00	-100.00
0120012130010000000000000000000000 0000000221301	Purchase of fuel and lubricants	0.00	0.00	0.00	533,700.000	0.00	0.00	0.00	0.00	-100.00
0120012130010000000000000000000000 0000000221302	Maintenance of vehicles	0.00	0.00	0.00	150,000.000	0.00	0.00	0.00	0.00	-100.00
0120012130010000000000000000000000 0000000221401	Maintenance of Buildings and Facilities	0.00	0.00	0.00	183,625.000	0.00	0.00	0.00	0.00	-100.00
0120012130010000000000000000000000 0000000221404	Maintenance of Equipment	0.00	0.00	0.00	10,000.000	0.00	0.00	0.00	0.00	-100.00
0120012130010000000000000000000000 0000000221602	Stationery	0.00	0.00	0.00	50,000.000	0.00	0.00	0.00	0.00	-100.00
0120012130010000000000000000000000 0000000221603	Miscellaneous office expenses	0.00	0.00	0.00	30,000.000	0.00	0.00	0.00	0.00	-100.00
0120012130010000000000000000000000 0000000221606	Official Entert&Hotel Accommodation	0.00	0.00	0.00	170,000.000	0.00	0.00	0.00	0.00	-100.00
0120012130010000000000000000000000 0000000222001	Celebration of Events	0.00	0.00	0.00	37,575.000	0.00	0.00	0.00	0.00	-100.00
0120012130010000000000000000000000 0000000232230	Furniture and Fittings	0.00	0.00	0.00	250,000.000	0.00	0.00	0.00	0.00	-100.00
0120012130010000000000000000000000 0000000232240	Office Equipment	0.00	0.00	0.00	130,000.000	0.00	0.00	0.00	0.00	-100.00
0120012530010000000000000000000000 0000000211102	Wages	0.00	0.00	0.00	39,175.080	0.00	0.00	0.00	0.00	-100.00
0120013130010000000000000000000000 0000000221101	Travel Expenses	0.00	0.00	0.00	110,000.000	0.00	0.00	0.00	0.00	-100.00
0120013130010000000000000000000000 0000000221201	Telecommunication Expenses	0.00	0.00	0.00	100,000.000	0.00	0.00	0.00	0.00	-100.00
0120013130010000000000000000000000 0000000221202	Electricity ,Water & Sewage	0.00	0.00	0.00	250,000.000	0.00	0.00	0.00	0.00	-100.00
0120013130010000000000000000000000 0000000221301	Purchase of fuel and lubricants	0.00	0.00	0.00	310,000.000	0.00	0.00	0.00	0.00	-100.00
0120013130010000000000000000000000 0000000221302	Maintenance of vehicles	0.00	0.00	0.00	110,000.000	0.00	0.00	0.00	0.00	-100.00
0120013130010000000000000000000000 0000000221401	Maintenance of Buildings and Facilities	0.00	0.00	0.00	250,000.000	0.00	0.00	0.00	0.00	-100.00
0120013130010000000000000000000000 0000000221404	Maintenance of Equipment	0.00	0.00	0.00	50,000.000	0.00	0.00	0.00	0.00	-100.00
0120013130010000000000000000000000 0000000221602	Stationery	0.00	0.00	0.00	90,000.000	0.00	0.00	0.00	0.00	-100.00
0120013130010000000000000000000000 0000000221603	Miscellaneous office expenses	0.00	0.00	0.00	30,000.000	0.00	0.00	0.00	0.00	-100.00
0120013130010000000000000000000000 0000000221606	Official Entert&Hotel Accommodation	0.00	0.00	0.00	140,000.000	0.00	0.00	0.00	0.00	-100.00
0120013130010000000000000000000000 0000000222001	Celebration of Events	0.00	0.00	0.00	50,000.000	0.00	0.00	0.00	0.00	-100.00
0120013130010000000000000000000000 0000000232240	Office Equipment	0.00	0.00	0.00	90,000.000	0.00	0.00	0.00	0.00	-100.00
0120013530010000000000000000000000 0000000211102	The Government of The Gambia consolidated Financial Statements 31 December 2018	0.00	0.00	0.00	9,000.000	0.00	0.00	0.00	0.00	-100.00
0120013530010000000000000000000000 0000000211102	Wages	0.00	0.00	0.00	7,337.520	0.00	0.00	0.00	0.00	-100.00

STATEMENT OF DETAILS OF Recurrent EXPENDITURE IN LINE WITH APPROPRIATION STRUCTUREAS AT 31-12-2018

Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure 2018	Actual Expenditure 2017	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure
01990011300100000000000000000000 0000000221101	Travel Expenses	75,482,000.00	114,344,870.00	111,830,455.96	7,295,194.690	51.49	-48.16	2.20	1,432.93
01990011300100000000000000000000 0000000221201	Telecommunication Expenses	3,000,000.00	3,000,000.00	2,820,658.02	2,655,488.300	0.00	5.98	5.98	6.22
01990011300100000000000000000000 0000000221202	Electricity ,Water & Sewage	35,125,000.00	15,990,333.00	12,675,120.79	0.000	-54.48	63.91	20.73	0.00
01990011300100000000000000000000 0000000221301	Purchase of fuel and lubricants	4,000,000.00	27,186,205.00	27,105,884.54	19,851,881.930	579.66	-577.65	0.30	36.54
01990011300100000000000000000000 0000000221302	Maintenance of vehicles	3,000,000.00	6,020,000.00	5,481,847.65	6,837,813.050	100.67	-82.73	8.94	-19.83
01990011300100000000000000000000 0000000221401	Maintenance of Buildings and Facilities	1,000,000.00	1,000,000.00	975,592.00	1,094,167.000	0.00	2.44	2.44	-10.84
01990011300100000000000000000000 0000000221404	Maintenance of Equipment	512,500.00	512,500.00	394,070.00	441,765.000	0.00	23.11	23.11	-10.80
01990011300100000000000000000000 0000000221602	Stationery	700,000.00	700,000.00	690,606.50	1,031,536.750	0.00	1.34	1.34	-33.05
01990011300100000000000000000000 0000000221603	Miscellaneous office expenses	700,000.00	4,814,220.00	3,651,915.00	1,582,454.000	587.75	-421.70	24.14	130.78
01990011300100000000000000000000 0000000221607	Printing Expenses	250,000.00	550,000.00	545,892.00	663,351.850	120.00	-118.36	0.75	-17.71
01990011300100000000000000000000 0000000221609	Advertisements and Publications	250,000.00	750,000.00	640,965.00	113,200.000	200.00	-156.39	14.54	466.22
01990011300100000000000000000000 0000000221804	Uniforms and Protective clothing	307,500.00	307,500.00	156,300.00	145,500.000	0.00	49.17	49.17	7.42
01990011300100000000000000000000 0000000221902	Training	15,000,000.00	24,000,000.00	24,000,000.00	30,698,453.710	60.00	-60.00	0.00	-21.82
01990011300100000000000000000000 0000000222001	Celebration of Events	0.00	0.00	0.00	8,622,225.500	0.00	0.00	0.00	-100.00
01990011300100000000000000000000 0000000222109	General Services Expenses	22,000,000.00	22,000,000.00	25,412,679.71	120,911,848.600	0.00	-15.51	-15.51	-78.98
01990011300100000000000000000000 0000000232210	Motor Vehicles	0.00	4,923,000.00	4,923,000.00	75,566,311.000	0.00	0.00	0.00	-93.49
01990011300100000000000000000000 0000000232218	Motorbikes and Bicycles	51,250.00	251,250.00	180,000.00	18,900.000	390.24	-251.22	28.36	852.38
01990011300100000000000000000000 0000000232230	Furniture and Fittings	1,025,000.00	1,878,752.00	1,869,400.00	1,542,430.000	83.29	-82.38	0.50	21.20
01990011300100000000000000000000 0000000232240	Office Equipment	1,025,000.00	3,086,125.00	2,883,816.80	1,053,639.000	201.09	-181.35	6.56	173.70
01990015300100000000000000000000 0000000211101	Basic Salary	24,101,561.00	30,601,561.00	29,288,575.40	24,308,872.580	26.97	-21.52	4.29	20.49
01990015300100000000000000000000 0000000211102	Wages	200,000.00	200,000.00	143,332.19	80,333.580	0.00	28.33	28.33	78.42
01990015300100000000000000000000 0000000211104	Allowances	38,816,500.00	39,316,500.00	38,983,495.11	23,361,734.230	1.29	-0.43	0.85	66.87
01990021300100000000000000000000 0000000221101	Travel Expenses	5,000,000.00	29,000,000.00	25,382,149.92	87,972.300	480.00	-407.64	12.48	28,752.43
01990021300100000000000000000000 0000000221301	Purchase of fuel and lubricants	2,000,000.00	11,000,000.00	10,996,480.00	5,000,000.000	450.00	-449.82	0.03	119.93
01990021300100000000000000000000 0000000221302	Maintenance of vehicles	2,000,000.00	2,000,000.00	1,988,304.42	2,956,555.450	0.00	0.58	0.58	-32.75

STATEMENT OF DETAILS OF Recurrent EXPENDITURE IN LINE WITH APPROPRIATION STRUCTUREAS AT 31-12-2018

Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure 2018	Actual Expenditure 2017	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/20 17)*100 % Increase/ (Decrease) in Actual Expenditure
							2018	2017	
01990021300100000000000000000000 0000000221401	Maintenance of Buildings and Facilities	500,000.00	500,000.00	255,575.00	800,000.000	0.00	48.89	48.89	-68.05
01990021300100000000000000000000 0000000221403	Maintenance of furniture	51,250.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
01990021300100000000000000000000 0000000221404	Maintenance of Equipment	205,000.00	205,000.00	125,100.00	129,650.000	0.00	38.98	38.98	-3.51
01990021300100000000000000000000 0000000221409	Improvement and maintenance of parks	512,500.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
01990021300100000000000000000000 0000000221606	Official Entert&Hotel Accommodation	717,500.00	717,500.00	690,275.00	2,677,190.500	0.00	3.79	3.79	-74.22
01990021300100000000000000000000 0000000222107	Upkeep of State Guards	9,000,000.00	19,331,515.00	19,039,638.00	18,258,570.380	114.79	-111.55	1.51	4.28
01990021300100000000000000000000 0000000222136	Upkeep of State House	6,000,000.00	21,840,985.00	21,734,575.00	15,853,606.000	264.02	-262.24	0.49	37.10
01990021300100000000000000000000 0000000222138	Presidential Lounge Expenses	153,750.00	110,000.00	110,000.00	110,000.000	-28.46	28.46	0.00	0.00
01990031300100000000000000000000 0000000221101	Travel Expenses	5,000,000.00	4,000,000.00	2,349,632.20	14,952,832.500	-20.00	53.01	41.26	-84.29
01990031300100000000000000000000 0000000221201	Telecommunication Expenses	410,000.00	210,000.00	0.00	0.000	-48.78	100.00	100.00	0.00
01990031300100000000000000000000 0000000221409	Improvement and maintenance of parks	512,500.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
01990031300100000000000000000000 0000000221501	Conferences, Workshop and Seminars	1,481,125.00	340,000.00	329,060.00	753,599.000	-77.04	77.78	3.22	-56.33
01990031300100000000000000000000 0000000221606	Official Entert&Hotel Accommodation	2,000,000.00	2,000,000.00	1,698,879.75	4,133,094.830	0.00	15.06	15.06	-58.90
01990031300100000000000000000000 0000000221701	Consultancy	3,075,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
01990031300100000000000000000000 0000000222001	Celebration of Events	10,000,000.00	3,500,000.00	2,802,421.00	14,657,361.010	-65.00	71.98	19.93	-80.88
01990031300100000000000000000000 0000000222113	Visit of Foreign Heads of State	500,000.00	2,500,000.00	1,733,280.50	0.000	400.00	-246.66	30.67	0.00
01990031300100000000000000000000 0000000232230	Furniture and Fittings	410,000.00	410,000.00	383,375.00	376,550.000	0.00	6.49	6.49	1.81
01990031300100000000000000000000 0000000232240	Office Equipment	512,500.00	512,500.00	380,281.20	777,844.000	0.00	25.80	25.80	-51.11
01990041300100000000000000000000 0000000251101	Subve To Non-Fin Public Corp./Instit? OC	35,000,000.00	35,000,000.00	34,992,193.73	70,833,624.130	0.00	0.02	0.02	-50.60
01990041300100000000000000000000 0000000251102	Subve To Non-Financial Public Corpo./Institute? PE	35,000,000.00	44,710,111.00	44,660,110.50	94,253,225.150	27.74	-27.60	0.11	-52.62
01990151300100000000000000000000 0000000221101	Travel Expenses	0.00	0.00	-9,100.00	0.000	0.00	0.00	0.00	0.00
01990155300100000000000000000000 0000000211104	Allowances	0.00	0.00	-10,000.00	(9,100.000)	0.00	0.00	0.00	9.89
Total Budget Entity		498,058,948.00	664,012,582.18	633,172,221.41	714,622,297.60				

STATEMENT OF DETAILS OF Recurrent EXPENDITURE IN LINE WITH APPROPRIATION STRUCTURE AS AT 31-12-2018

Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure 2018	Actual Expenditure 2017	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure
0202002130010000000000000000000000 0000000221301	Purchase of fuel and lubricants	500,000.00	1,000,000.00	884,600.95	0.000	100.00	-76.92	11.54	0.00
0202002130010000000000000000000000 0000000221501	Conferences, Workshop and Seminars	1,000,000.00	600,000.00	150,000.00	0.000	-40.00	85.00	75.00	0.00
0202002130010000000000000000000000 0000000221602	Stationery	250,000.00	500,000.00	486,100.00	0.000	100.00	-94.44	2.78	0.00
0202002130010000000000000000000000 0000000221603	Miscellaneous office expenses	200,000.00	350,000.00	339,250.00	0.000	75.00	-69.63	3.07	0.00
0202002130010000000000000000000000 0000000221607	Printing Expenses	500,000.00	500,000.00	437,862.50	0.000	0.00	12.43	12.43	0.00
0202002130010000000000000000000000 0000000221902	Training	1,000,000.00	1,000,000.00	776,866.00	0.000	0.00	22.31	22.31	0.00
0202002130010000000000000000000000 0000000222131	Expenses of Committees	2,000,000.00	2,000,000.00	1,951,670.00	0.000	0.00	2.42	2.42	0.00
0203003130010000000000000000000000 0000000221101	Travel Expenses	3,000,000.00	4,500,000.00	4,491,919.50	3,499,906.000	50.00	-49.73	0.18	28.34
0203003130010000000000000000000000 0000000221301	Purchase of fuel and lubricants	500,000.00	500,000.00	499,999.90	100,000.000	0.00	0.00	0.00	400.00
0203003130010000000000000000000000 0000000221501	Conferences, Workshop and Seminars	500,000.00	500,000.00	355,600.00	1,256,800.000	0.00	28.88	28.88	-71.71
0203003130010000000000000000000000 0000000221602	Stationery	250,000.00	250,000.00	240,750.00	100,000.000	0.00	3.70	3.70	140.75
0203003130010000000000000000000000 0000000221603	Miscellaneous office expenses	150,000.00	150,000.00	148,085.00	148,750.000	0.00	1.28	1.28	-0.45
0203003130010000000000000000000000 0000000221607	Printing Expenses	150,000.00	150,000.00	65,325.00	91,392.500	0.00	56.45	56.45	-28.52
0203003130010000000000000000000000 0000000222131	Expenses of Committees	5,000,000.00	3,500,000.00	2,869,671.00	0.000	-30.00	42.61	18.01	0.00
0204004130010000000000000000000000 0000000221101	Travel Expenses	3,000,000.00	3,000,000.00	2,991,375.65	0.000	0.00	0.29	0.29	0.00
0204004130010000000000000000000000 0000000221301	Purchase of fuel and lubricants	500,000.00	500,000.00	499,999.90	0.000	0.00	0.00	0.00	0.00
0204004130010000000000000000000000 0000000221501	Conferences, Workshop and Seminars	500,000.00	500,000.00	350,400.00	0.000	0.00	29.92	29.92	0.00
0204004130010000000000000000000000 0000000221602	Stationery	250,000.00	250,000.00	244,107.00	0.000	0.00	2.36	2.36	0.00
0204004130010000000000000000000000 0000000221603	Miscellaneous office expenses	150,000.00	150,000.00	142,759.60	0.000	0.00	4.83	4.83	0.00
0204004130010000000000000000000000 0000000221607	Printing Expenses	150,000.00	150,000.00	0.00	0.000	0.00	100.00	100.00	0.00
0204004130010000000000000000000000 0000000222131	Expenses of Committees	3,000,000.00	3,000,000.00	2,988,035.00	0.000	0.00	0.40	0.40	0.00
0299001130010000000000000000000000 0000000221101	Travel Expenses	7,000,000.00	10,000,000.00	9,936,827.85	14,336,220.400	42.86	-41.95	0.63	-30.69
0299001130010000000000000000000000 0000000221201	Telecommunication Expenses	4,000,000.00	4,000,000.00	3,912,501.56	840,716.490	0.00	2.19	2.19	365.38
0299001130010000000000000000000000 0000000221202	Electricity, Water & Sewage	10,000,000.00	9,800,000.00	8,910,910.26	1,479,153.000	-10.00	10.89	0.99	502.43
0299001130010000000000000000000000 0000000221301	Purchase of fuel and lubricants	1,000,000.00	1,000,000.00	950,000.00	2,249,999.290	0.00	5.00	5.00	-57.78

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				2018	2017					
0299001130010000000000000000000000 0000000221302	Maintenance of vehicles	500,000.00	1,000,000.00	763,755.02	1,425,916.000	100.00	-52.75	23.62	-46.44	
0299001130010000000000000000000000 0000000221401	Maintenance of Buildings and Facilities	2,000,000.00	1,000,000.00	978,597.00	978,500.000	-50.00	51.07	2.14	0.01	
0299001130010000000000000000000000 0000000221404	Maintenance of Equipment	1,000,000.00	2,980,000.00	2,823,740.00	1,644,230.000	198.00	-182.37	5.24	71.74	
0299001130010000000000000000000000 0000000221501	Conferences, Workshop and Seminars	1,000,000.00	0.00	0.00	1,474,998.000	-100.00	100.00	0.00	-100.00	
0299001130010000000000000000000000 0000000221602	Stationery	1,000,000.00	1,000,000.00	994,900.00	3,441,700.000	0.00	0.51	0.51	-71.09	
0299001130010000000000000000000000 0000000221603	Miscellaneous office expenses	500,000.00	500,000.00	499,500.00	2,381,660.000	0.00	0.10	0.10	-79.03	
0299001130010000000000000000000000 0000000221605	Maintenance of website	250,000.00	250,000.00	0.00	145,000.000	0.00	100.00	100.00	-100.00	
0299001130010000000000000000000000 0000000221607	Printing Expenses	1,500,000.00	1,500,000.00	1,473,429.50	3,350,241.270	0.00	1.77	1.77	-56.02	
0299001130010000000000000000000000 0000000221609	Advertisements and Publications	500,000.00	500,000.00	291,918.00	243,375.000	0.00	41.62	41.62	19.95	
0299001130010000000000000000000000 0000000221701	Consultancy	1,000,000.00	2,520,000.00	2,517,250.00	0.000	152.00	-151.73	0.11	0.00	
0299001130010000000000000000000000 0000000221804	Uniforms and Protective clothing	500,000.00	500,000.00	106,290.00	492,700.000	0.00	78.74	78.74	-78.43	
0299001130010000000000000000000000 0000000221902	Training	3,000,000.00	1,500,000.00	1,486,071.00	6,299,075.720	-50.00	50.46	0.93	-76.41	
0299001130010000000000000000000000 0000000222001	Celebration of Events	2,000,000.00	1,500,000.00	961,500.00	4,999,202.000	-25.00	51.93	35.90	-80.77	
0299001130010000000000000000000000 0000000222002	Sports and Sporting Activities	0.00	0.00	0.00	180,060.000	0.00	0.00	0.00	-100.00	
0299001130010000000000000000000000 0000000222131	Expenses of Committees	7,000,000.00	5,500,000.00	5,418,948.75	17,788,642.500	-21.43	22.59	1.47	-69.54	
0299001130010000000000000000000000 0000000232210	Motor Vehicles	0.00	0.00	0.00	6,500,000.000	0.00	0.00	0.00	-100.00	
0299001130010000000000000000000000 0000000232218	Motorbikes and Bicycles	250,000.00	250,000.00	0.00	150,000.000	0.00	100.00	100.00	-100.00	
0299001130010000000000000000000000 0000000232230	Furniture and Fittings	500,000.00	500,000.00	342,500.00	456,500.000	0.00	31.50	31.50	-24.97	
0299001130010000000000000000000000 0000000232240	Office Equipment	1,000,000.00	2,000,000.00	1,745,943.50	118,685.000	100.00	-74.59	12.70	1,371.07	
0299001130010000000000000000000000 0000000262101	Contribution to International org - Rec	4,000,000.00	3,500,000.00	2,195,030.56	0.000	-12.50	45.12	37.28	0.00	
0299001530010000000000000000000000 0000000211101	Basic Salary	14,861,106.00	14,111,106.00	13,993,622.98	12,295,010.150	-5.05	5.84	0.83	13.82	
0299001530010000000000000000000000 0000000211102	Wages	15,000.00	15,000.00	0.00	0.000	0.00	100.00	100.00	0.00	
0299001530010000000000000000000000 0000000211104	Allowances	29,009,162.00	36,309,162.00	36,225,506.82	24,281,437.910	25.16	-24.88	0.23	49.19	

STATEMENT OF DETAILS OF Recurrent EXPENDITURE IN LINE WITH APPROPRIATION STRUCTURES AS AT 31-12-2018

STATEMENT OF DETAILS OF Recurrent EXPENDITURE IN LINE WITH APPROPRIATION STRUCTURE AS AT 31-12-2018

Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure 2018	Actual Expenditure 2017	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/20 17)*100 % Increase/ (Decrease) in Actual Expenditure
							2018	2017	
0307005130010000000000000000000000 0000000221101	Travel Expenses	200,000.00	200,000.00	199,996.40	198,440.000	0.00	0.00	0.00	0.78
0307005130010000000000000000000000 0000000221201	Telecommunication Expenses	150,000.00	150,000.00	0.00	162,726.200	0.00	100.00	100.00	-100.00
0307005130010000000000000000000000 0000000221202	Electricity ,Water & Sewage	250,000.00	250,000.00	250,000.00	229,999.520	0.00	0.00	0.00	8.70
0307005130010000000000000000000000 0000000221301	Purchase of fuel and lubricants	500,000.00	500,000.00	500,000.00	700,000.000	0.00	0.00	0.00	-28.57
0307005130010000000000000000000000 0000000221302	Maintenance of vehicles	300,000.00	300,000.00	320,207.00	37,500.000	0.00	-6.74	-6.74	753.89
0307005130010000000000000000000000 0000000221401	Maintenance of Buildings and Facilities	500,000.00	500,000.00	498,790.50	73,433.500	0.00	0.24	0.24	579.24
0307005130010000000000000000000000 0000000221403	Maintenance of furniture	250,000.00	250,000.00	30,700.00	0.000	0.00	87.72	87.72	0.00
0307005130010000000000000000000000 0000000221404	Maintenance of Equipment	250,000.00	50,000.00	0.00	0.000	-80.00	100.00	100.00	0.00
0307005130010000000000000000000000 0000000221501	Conferences, Workshop and Seminars	500,000.00	500,000.00	0.00	0.000	0.00	100.00	100.00	0.00
0307005130010000000000000000000000 0000000221602	Stationery	250,000.00	450,000.00	441,145.00	231,324.000	80.00	-76.46	1.97	90.70
0307005130010000000000000000000000 0000000221603	Miscellaneous office expenses	250,000.00	250,000.00	250,000.00	334,166.000	0.00	0.00	0.00	-25.19
0307005130010000000000000000000000 0000000221606	Official Entert&Hotel Accommodation	50,000.00	50,000.00	49,150.00	150,000.000	0.00	1.70	1.70	-67.23
0307005130010000000000000000000000 0000000221607	Printing Expenses	50,000.00	50,000.00	0.00	50,000.000	0.00	100.00	100.00	-100.00
0307005130010000000000000000000000 0000000221901	Library	200,000.00	200,000.00	184,000.00	0.000	0.00	8.00	8.00	0.00
0307005130010000000000000000000000 0000000221902	Training	250,000.00	250,000.00	0.00	49,851.000	0.00	100.00	100.00	-100.00
0307005130010000000000000000000000 0000000231108	Furniture and Fittings	0.00	0.00	0.00	198,295.000	0.00	0.00	0.00	-100.00
0307005130010000000000000000000000 0000000232240	Office Equipment	500,000.00	500,000.00	246,850.00	400,000.000	0.00	50.63	50.63	-38.29
0308006130010000000000000000000000 0000000221501	Conferences, Workshop and Seminars	250,000.00	250,000.00	0.00	0.000	0.00	100.00	100.00	0.00
0308006130010000000000000000000000 0000000221603	Miscellaneous office expenses	0.00	0.00	25,000.00	1,425.000	0.00	0.00	0.00	1,654.39
0308006130010000000000000000000000 0000000221606	Official Entert&Hotel Accommodation	0.00	0.00	5,000.00	5,124.260	0.00	0.00	0.00	-2.42
0308006130010000000000000000000000 0000000221902	Training	100,000.00	100,000.00	0.00	80,400.000	0.00	100.00	100.00	-100.00
0308007130010000000000000000000000 0000000221101	Travel Expenses	250,000.00	250,000.00	250,000.00	0.000	0.00	0.00	0.00	0.00
0308007130010000000000000000000000 0000000221201	Telecommunication Expenses	150,000.00	150,000.00	0.00	0.000	0.00	100.00	100.00	0.00
0308007130010000000000000000000000 0000000221202	Electricity ,Water & Sewage	250,000.00	250,000.00	250,000.00	0.000	0.00	0.00	0.00	0.00
0308007130010000000000000000000000 0000000221301	Purchase of fuel and lubricants	500,000.00	500,000.00	496,000.00	0.000	0.00	0.80	0.80	0.00

STATEMENT OF DETAILS OF Recurrent EXPENDITURE IN LINE WITH APPROPRIATION STRUCTURE AS AT 31-12-2018

Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure	Actual Expenditure	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure
							2018	2017	
0308007130010000000000000000000000 0000000221501	Conferences, Workshop and Seminars	500,000.00	500,000.00	63,890.00	0.000	0.00	87.22	87.22	0.00
0308007130010000000000000000000000 0000000221602	Stationery	250,000.00	250,000.00	190,000.00	0.000	0.00	24.00	24.00	0.00
0308007130010000000000000000000000 0000000221603	Miscellaneous office expenses	250,000.00	250,000.00	146,480.00	0.000	0.00	41.41	41.41	0.00
0308007130010000000000000000000000 0000000221606	Official Entert&Hotel Accommodation	300,000.00	300,000.00	199,110.00	0.000	0.00	33.63	33.63	0.00
0308007130010000000000000000000000 0000000221607	Printing Expenses	500,000.00	500,000.00	0.00	0.000	0.00	100.00	100.00	0.00
0308007130010000000000000000000000 0000000221901	Library	500,000.00	500,000.00	81,384.62	0.000	0.00	83.72	83.72	0.00
0308007130010000000000000000000000 0000000221902	Training	2,000,000.00	2,000,000.00	0.00	0.000	0.00	100.00	100.00	0.00
0308007130010000000000000000000000 0000000232230	Furniture and Fittings	250,000.00	250,000.00	81,075.00	0.000	0.00	67.57	67.57	0.00
0308007130010000000000000000000000 0000000232240	Office Equipment	250,000.00	250,000.00	99,000.00	0.000	0.00	60.40	60.40	0.00
0399001130010000000000000000000000 0000000221101	Travel Expenses	500,000.00	1,000,000.00	647,517.40	442,485.790	100.00	-29.50	35.25	46.34
0399001130010000000000000000000000 0000000221201	Telecommunication Expenses	500,000.00	500,000.00	362,766.22	467,199.940	0.00	27.45	27.45	-22.35
0399001130010000000000000000000000 0000000221202	Electricity ,Water & Sewage	700,000.00	700,000.00	700,000.00	849,999.720	0.00	0.00	0.00	-17.65
0399001130010000000000000000000000 0000000221301	Purchase of fuel and lubricants	1,500,000.00	3,600,000.00	3,454,250.00	2,500,000.000	140.00	-130.28	4.05	38.17
0399001130010000000000000000000000 0000000221302	Maintenance of vehicles	500,000.00	500,000.00	457,704.75	823,801.500	0.00	8.46	8.46	-44.44
0399001130010000000000000000000000 0000000221401	Maintenance of Buildings and Facilities	500,000.00	500,000.00	497,000.00	428,000.000	0.00	0.60	0.60	16.12
0399001130010000000000000000000000 0000000221403	Maintenance of furniture	100,000.00	100,000.00	100,000.00	0.000	0.00	0.00	0.00	0.00
0399001130010000000000000000000000 0000000221404	Maintenance of Equipment	100,000.00	100,000.00	95,260.00	204,930.000	0.00	4.74	4.74	-53.52
0399001130010000000000000000000000 0000000221501	Conferences, Workshop and Seminars	1,000,000.00	1,000,000.00	394,158.00	0.000	0.00	60.58	60.58	0.00
0399001130010000000000000000000000 0000000221602	Stationery	750,000.00	750,000.00	749,438.75	1,059,583.000	0.00	0.07	0.07	-29.27
0399001130010000000000000000000000 0000000221603	Miscellaneous office expenses	500,000.00	500,000.00	495,375.00	607,900.000	0.00	0.93	0.93	-18.51
0399001130010000000000000000000000 0000000221606	Official Entert&Hotel Accommodation	500,000.00	500,000.00	462,871.00	512,500.000	0.00	7.43	7.43	-9.68
0399001130010000000000000000000000 0000000221607	Printing Expenses	200,000.00	200,000.00	198,750.00	100,000.000	0.00	0.63	0.63	98.75
0399001130010000000000000000000000 0000000221801	Drugs,Dressing and Medical supplies	800,000.00	800,000.00	0.00	0.000	0.00	100.00	100.00	0.00
0399001130010000000000000000000000 0000000221804	Uniforms and Protective clothing	250,000.00	0.00	0.00	81,112.500	-100.00	100.00	0.00	-100.00
0399001130010000000000000000000000 0000000221901	Library	200,000.00	200,000.00	170,000.00	139,981.000	0.00	15.00	15.00	21.45

STATEMENT OF DETAILS OF Recurrent EXPENDITURE IN LINE WITH APPROPRIATION STRUCTURE AS AT 31-12-2018

Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure 2018	Actual Expenditure 2017	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure
03990011300100000000000000000000 0000000221902	Training	3,000,000.00	3,000,000.00	2,690,201.60	467,225.000	0.00	10.33	10.33	475.78
03990011300100000000000000000000 0000000222001	Celebration of Events	0.00	0.00	0.00	250,000.000	0.00	0.00	0.00	-100.00
03990011300100000000000000000000 0000000231108	Furniture and Fittings	0.00	0.00	0.00	1,485,489.000	0.00	0.00	0.00	-100.00
03990011300100000000000000000000 0000000232230	Furniture and Fittings	1,000,000.00	1,000,000.00	545,700.00	6,080.000	0.00	45.43	45.43	8,875.33
03990011300100000000000000000000 0000000232240	Office Equipment	1,000,000.00	1,000,000.00	989,950.00	662,397.500	0.00	1.00	1.00	49.45
03990011300100000000000000000000 0000000262101	Contribution to International org - Rec	500,000.00	250,000.00	0.00	0.000	-50.00	100.00	100.00	0.00
03990015300100000000000000000000 0000000211101	Basic Salary	18,816,302.00	19,316,302.00	19,263,796.57	17,270,446.030	2.66	-2.38	0.27	11.54
03990015300100000000000000000000 0000000211104	Allowances	39,461,099.00	42,614,564.00	42,464,644.68	30,015,194.320	7.99	-7.61	0.35	41.48
Total Budget Entity		88,527,401.00	94,280,866.00	82,930,371.92	66,028,107.37				
04-Independent Electoral									
04010001300100000000000000000000 0000000221201	Telecommunication Expenses	0.00	0.00	8,000.00	0.000	0.00	0.00	0.00	0.00
04010001300100000000000000000000 0000000221202	Electricity ,Water & Sewage	0.00	0.00	15,000.00	0.000	0.00	0.00	0.00	0.00
04010001300100000000000000000000 0000000221301	Purchase of fuel and lubricants	0.00	0.00	5,000.00	0.000	0.00	0.00	0.00	0.00
04010001300100000000000000000000 0000000221302	Maintenance of vehicles	0.00	0.00	5,000.00	0.000	0.00	0.00	0.00	0.00
04010001300100000000000000000000 0000000221603	Miscellaneous office expenses	0.00	0.00	10,000.00	0.000	0.00	0.00	0.00	0.00
04010001300100000000000000000000 0000000221701	Consultancy	0.00	0.00	2,000.00	0.000	0.00	0.00	0.00	0.00
04020021300100000000000000000000 0000000221101	Travel Expenses	100,000.00	100,000.00	0.00	0.000	0.00	100.00	100.00	0.00
04020021300100000000000000000000 0000000221301	Purchase of fuel and lubricants	100,000.00	100,000.00	100,000.00	0.000	0.00	0.00	0.00	0.00
04020021300100000000000000000000 0000000222117	Elections	40,000,000.00	64,479,000.00	64,479,000.00	34,211,835.000	61.20	-61.20	0.00	88.47
04990011300100000000000000000000 0000000221101	Travel Expenses	300,000.00	300,000.00	155,000.00	15,000.000	0.00	48.33	48.33	933.33
04990011300100000000000000000000 0000000221201	Telecommunication Expenses	100,000.00	100,000.00	79,000.00	86,000.000	0.00	21.00	21.00	-8.14
04990011300100000000000000000000 0000000221202	Electricity ,Water & Sewage	450,000.00	450,000.00	160,000.00	156,000.000	0.00	64.44	64.44	2.56
04990011300100000000000000000000 0000000221301	Purchase of fuel and lubricants	660,000.00	660,000.00	160,000.00	620,000.000	0.00	75.76	75.76	-74.19
04990011300100000000000000000000 0000000221302	Maintenance of vehicles	300,000.00	300,000.00	82,000.00	270,000.000	0.00	72.67	72.67	-69.63
04990011300100000000000000000000 0000000221401	Maintenance of Buildings and Facilities	150,000.00	150,000.00	20,000.00	19,000.000	0.00	86.67	86.67	5.26

STATEMENT OF DETAILS OF Recurrent EXPENDITURE IN LINE WITH APPROPRIATION STRUCTUREAS AT 31-12-2018

Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure 2018	Actual Expenditure 2017	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure
04990011300100000000000000000000 0000000221403	Maintenance of furniture	100,000.00	100,000.00	0.00	0.000	0.00	100.00	100.00	0.00
04990011300100000000000000000000 0000000221404	Maintenance of Equipment	120,000.00	120,000.00	10,000.00	10,000.000	0.00	91.67	91.67	0.00
04990011300100000000000000000000 0000000221601	Purchase of Small Office Equipment	100,000.00	100,000.00	5,000.00	10,000.000	0.00	95.00	95.00	-50.00
04990011300100000000000000000000 0000000221602	Stationery	100,000.00	100,000.00	0.00	0.000	0.00	100.00	100.00	0.00
04990011300100000000000000000000 0000000221603	Miscellaneous office expenses	150,000.00	150,000.00	19,000.00	10,000.000	0.00	87.33	87.33	90.00
04990011300100000000000000000000 0000000221605	Maintenance of website	300,000.00	300,000.00	0.00	0.000	0.00	100.00	100.00	0.00
04990011300100000000000000000000 0000000221607	Printing Expenses	600,000.00	600,000.00	0.00	0.000	0.00	100.00	100.00	0.00
04990011300100000000000000000000 0000000221609	Advertisements and Publications	150,000.00	150,000.00	0.00	0.000	0.00	100.00	100.00	0.00
04990011300100000000000000000000 0000000221701	Consultancy	100,000.00	100,000.00	95,000.00	0.000	0.00	5.00	5.00	0.00
04990011300100000000000000000000 0000000221804	Uniforms and Protective clothing	25,000.00	25,000.00	0.00	0.000	0.00	100.00	100.00	0.00
04990011300100000000000000000000 0000000221901	Library	75,000.00	75,000.00	20,000.00	4,000.000	0.00	73.33	73.33	400.00
04990011300100000000000000000000 0000000221902	Training	510,000.00	510,000.00	360,000.00	0.000	0.00	29.41	29.41	0.00
04990011300100000000000000000000 0000000222116	Insurance	500,000.00	500,000.00	90,000.00	0.000	0.00	82.00	82.00	0.00
04990015300100000000000000000000 0000000211101	Basic Salary	5,112,316.00	5,112,316.00	4,819,405.00	4,876,829.000	0.00	5.73	5.73	-1.18
04990015300100000000000000000000 0000000211102	Wages	300,000.00	300,000.00	300,000.00	300,000.000	0.00	0.00	0.00	0.00
04990015300100000000000000000000 0000000211104	Allowances	6,303,619.00	6,303,619.00	5,011,230.00	4,883,010.000	0.00	20.50	20.50	2.63
Total Budget Entity		56,705,935.00	81,184,935.00	76,009,635.00	45,471,674.00				
05-Public Service									
05030021300100000000000000000000 0000000221101	Travel Expenses	1,000,000.00	1,000,000.00	996,268.00	899,361.700	0.00	0.37	0.37	10.78
05030021300100000000000000000000 0000000221201	Telecommunication Expenses	100,000.00	100,000.00	38,109.94	34,166.290	0.00	61.89	61.89	11.54
05030021300100000000000000000000 0000000221202	Electricity ,Water & Sewage	100,000.00	50,000.00	50,000.00	50,000.000	-50.00	50.00	0.00	0.00
05030021300100000000000000000000 0000000221301	Purchase of fuel and lubricants	400,000.00	400,000.00	400,000.00	474,500.000	0.00	0.00	0.00	-15.70
05030021300100000000000000000000 0000000221401	Maintenance of Buildings and Facilities	100,000.00	100,000.00	100,000.00	80,665.000	0.00	0.00	0.00	23.97
05030021300100000000000000000000 0000000221404	Maintenance of Equipment	75,000.00	75,000.00	56,030.00	38,790.250	0.00	25.29	25.29	44.44
The Government of The Gambia consolidated Financial Statements 31 December 2018									
05030021300100000000000000000000 0000000221602	Stationery	125,000.00	125,000.00	93,970.00	99,964.000	0.00	24.82	24.82	-6.00

STATEMENT OF DETAILS OF Recurrent EXPENDITURE IN LINE WITH APPROPRIATION STRUCTUREAS AT 31-12-2018

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05030021300100000000000000000000 0000000221603	Miscellaneous office expenses	100,000.00	100,000.00	99,900.00	67,704.000	0.00	0.10	0.10	47.55
05030021300100000000000000000000 0000000221607	Printing Expenses	100,000.00	100,000.00	52,677.00	46,000.000	0.00	47.32	47.32	14.52
05030021300100000000000000000000 0000000221804	Uniforms and Protective clothing	25,000.00	10,000.00	0.00	0.000	-60.00	100.00	100.00	0.00
05030021300100000000000000000000 0000000221902	Training	500,000.00	500,000.00	406,236.50	0.000	0.00	18.75	18.75	0.00
05030021300100000000000000000000 0000000222001	Celebration of Events	0.00	0.00	0.00	124,680.000	0.00	0.00	0.00	-100.00
05030021300100000000000000000000 0000000232240	Office Equipment	200,000.00	200,000.00	182,000.00	58,300.000	0.00	9.00	9.00	212.18
05030021300100000000000000000000 0000000262201	Contribution to International Org. - Cap	150,000.00	150,000.00	0.00	95,360.000	0.00	100.00	100.00	-100.00
05990011300100000000000000000000 0000000221101	Travel Expenses	1,500,000.00	1,565,000.00	1,564,966.00	1,515,413.700	4.33	-4.33	0.00	3.27
05990011300100000000000000000000 0000000221302	Maintenance of vehicles	125,000.00	125,000.00	114,780.00	99,837.500	0.00	8.18	8.18	14.97
05990011300100000000000000000000 0000000221603	Miscellaneous office expenses	75,000.00	75,000.00	73,554.00	172,000.000	0.00	1.93	1.93	-57.24
05990011300100000000000000000000 0000000222131	Expenses of Committees	225,000.00	225,000.00	117,435.00	0.000	0.00	47.81	47.81	0.00
05990011300100000000000000000000 0000000232210	Motor Vehicles	0.00	2,500,000.00	2,485,000.00	0.000	0.00	0.00	0.60	0.00
05990015300100000000000000000000 0000000211101	Basic Salary	1,200,000.00	1,200,000.00	1,011,181.74	812,689.350	0.00	15.73	15.73	24.42
05990015300100000000000000000000 0000000211104	Allowances	2,000,000.00	1,300,000.00	1,217,638.69	736,348.750	-35.00	39.12	6.34	65.36
Total Budget Entity		8,100,000.00	9,900,000.00	9,059,746.87	5,405,780.54				
06-National Audit Office									
06030031300100000000000000000000 0000000221101	Travel Expenses	1,500,000.00	1,500,000.00	1,500,000.00	1,493,967.770	0.00	0.00	0.00	0.40
06030031300100000000000000000000 0000000221201	Telecommunication Expenses	348,900.00	348,900.00	106,131.66	30,979.210	0.00	69.58	69.58	242.59
06030031300100000000000000000000 0000000221202	Electricity ,Water & Sewage	300,000.00	300,000.00	0.00	0.000	0.00	100.00	100.00	0.00
06030031300100000000000000000000 0000000221301	Purchase of fuel and lubricants	300,000.00	300,000.00	303,719.48	559,600.000	0.00	-1.24	-1.24	-45.73
06030031300100000000000000000000 0000000221302	Maintenance of vehicles	168,000.00	168,000.00	23,256.00	287,470.000	0.00	86.16	86.16	-91.91
06030031300100000000000000000000 0000000221401	Maintenance of Buildings and Facilities	150,000.00	150,000.00	0.00	0.000	0.00	100.00	100.00	0.00
06030031300100000000000000000000 0000000221404	Maintenance of Equipment	90,000.00	90,000.00	0.00	23,400.000	0.00	100.00	100.00	-100.00
06030031300100000000000000000000 0000000221501	Conferences, Workshop and Seminars	200,000.00	350,000.00	315,170.00	22,700.000	75.00	-57.59	9.95	1,288.41
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06030031300100000000000000000000 0000000221602	Stationery	45,000.00	295,000.00	188,600.00	121,225.000	555.56	-319.11	36.07	55.58

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Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure 2018	Actual Expenditure 2017	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure
06030031300100000000000000000000 0000000221603	Miscellaneous office expenses	171,000.00	171,000.00	155,200.00	105,550.000	0.00	9.24	9.24	47.04
06030031300100000000000000000000 0000000221607	Printing Expenses	150,000.00	150,000.00	48,475.00	0.000	0.00	67.68	67.68	0.00
06030031300100000000000000000000 0000000221804	Uniforms and Protective clothing	50,000.00	50,000.00	45,000.00	19,980.000	0.00	10.00	10.00	125.23
06030031300100000000000000000000 0000000232240	Office Equipment	50,000.00	50,000.00	0.00	18,195.000	0.00	100.00	100.00	-100.00
06030041300100000000000000000000 0000000221101	Travel Expenses	500,000.00	500,000.00	499,840.09	496,363.370	0.00	0.03	0.03	0.70
06030041300100000000000000000000 0000000221201	Telecommunication Expenses	232,600.00	232,600.00	9,581.57	129,164.420	0.00	95.88	95.88	-92.58
06030041300100000000000000000000 0000000221202	Electricity ,Water & Sewage	200,000.00	200,000.00	0.00	0.000	0.00	100.00	100.00	0.00
06030041300100000000000000000000 0000000221301	Purchase of fuel and lubricants	466,800.00	466,800.00	7,800.00	119,100.000	0.00	98.33	98.33	-93.45
06030041300100000000000000000000 0000000221302	Maintenance of vehicles	112,000.00	112,000.00	0.00	0.000	0.00	100.00	100.00	0.00
06030041300100000000000000000000 0000000221401	Maintenance of Buildings and Facilities	100,000.00	100,000.00	0.00	0.000	0.00	100.00	100.00	0.00
06030041300100000000000000000000 0000000221404	Maintenance of Equipment	60,000.00	60,000.00	0.00	0.000	0.00	100.00	100.00	0.00
06030041300100000000000000000000 0000000221602	Stationery	30,000.00	30,000.00	29,400.00	9,500.000	0.00	2.00	2.00	209.47
06030041300100000000000000000000 0000000221603	Miscellaneous office expenses	50,000.00	50,000.00	44,500.00	0.000	0.00	11.00	11.00	0.00
06030041300100000000000000000000 0000000221607	Printing Expenses	100,000.00	100,000.00	0.00	0.000	0.00	100.00	100.00	0.00
06990011300100000000000000000000 0000000221101	Travel Expenses	1,000,000.00	5,850,000.00	5,850,000.00	2,801,476.880	485.00	-485.00	0.00	108.82
06990011300100000000000000000000 0000000221201	Telecommunication Expenses	581,500.00	331,500.00	331,024.23	75,068.630	-42.99	43.07	0.14	340.96
06990011300100000000000000000000 0000000221202	Electricity ,Water & Sewage	500,000.00	500,000.00	500,000.00	747,000.000	0.00	0.00	0.00	-33.07
06990011300100000000000000000000 0000000221301	Purchase of fuel and lubricants	560,000.00	560,000.00	559,547.36	280,000.000	0.00	0.08	0.08	99.84
06990011300100000000000000000000 0000000221302	Maintenance of vehicles	280,000.00	280,000.00	115,847.00	260,090.000	0.00	58.63	58.63	-55.46
06990011300100000000000000000000 0000000221401	Maintenance of Buildings and Facilities	250,000.00	250,000.00	25,500.00	202,359.940	0.00	89.80	89.80	-87.40
06990011300100000000000000000000 0000000221404	Maintenance of Equipment	150,000.00	150,000.00	35,452.50	57,600.000	0.00	76.37	76.37	-38.45
06990011300100000000000000000000 0000000221602	Stationery	75,000.00	75,000.00	72,450.00	75,800.250	0.00	3.40	3.40	-4.42
06990011300100000000000000000000 0000000221603	Miscellaneous office expenses	200,000.00	200,000.00	198,325.00	145,000.000	0.00	0.84	0.84	36.78
06990011300100000000000000000000 0000000221606	Official Entert & Hotel Accommodation	200,000.00	200,000.00	199,015.00	23,645.000	0.00	0.49	0.49	741.68
06990011300100000000000000000000 0000000221607	Printing Expenses	250,000.00	250,000.00	249,175.00	142,613.000	0.00	0.33	0.33	74.72

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Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure 2018	Actual Expenditure 2017	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure
06990011300100000000000000000000 0000000221902	Training	500,000.00	500,000.00	454,972.42	1,197,424.000	0.00	9.01	9.01	-62.00
06990011300100000000000000000000 0000000232210	Motor Vehicles	0.00	0.00	0.00	5,268,800.500	0.00	0.00	0.00	-100.00
06990011300100000000000000000000 0000000232230	Furniture and Fittings	250,000.00	250,000.00	244,950.00	0.000	0.00	2.02	2.02	0.00
06990011300100000000000000000000 0000000232240	Office Equipment	250,000.00	250,000.00	119,920.00	38,450.000	0.00	52.03	52.03	211.89
06990011300100000000000000000000 0000000262101	Contribution to International org - Rec	286,780.00	286,780.00	10,075.50	0.000	0.00	96.49	96.49	0.00
06990015300100000000000000000000 0000000211101	Basic Salary	9,780,422.00	9,780,422.00	9,569,954.46	4,346,887.730	0.00	2.15	2.15	120.16
06990015300100000000000000000000 0000000211102	Wages	20,000.00	20,000.00	1,440.74	2,847.700	0.00	92.80	92.80	-49.41
06990015300100000000000000000000 0000000211104	Allowances	8,699,132.00	8,699,132.00	8,128,714.84	3,469,069.000	0.00	6.56	6.56	134.32
Total Budget Entity		29,207,134.00	34,207,134.00	29,943,037.85	22,571,327.40				
07-Ministry of Defence									
070100013001000000000000000000 0000000222143	Exchange Difference	0.00	0.00	0.00	5,374,194.690	0.00	0.00	0.00	-100.00
07010005300100000000000000000000 0000000211104	Allowances	0.00	0.00	0.00	10,295.200	0.00	0.00	0.00	-100.00
07020005300100000000000000000000 0000000211101	Basic Salary	0.00	0.00	-57,518.25	0.000	0.00	0.00	0.00	0.00
07020005300100000000000000000000 0000000211104	Allowances	0.00	0.00	2,421,000.00	(335,620.000)	0.00	0.00	0.00	-821.35
07040001300100000000000000000000 0000000221404	Maintenance of Equipment	0.00	0.00	0.00	(33,000.000)	0.00	0.00	0.00	-100.00
07070041300100000000000000000000 0000000221101	Travel Expenses	4,000,000.00	5,828,000.00	5,825,906.96	7,882,031.130	45.70	-45.65	0.04	-26.09
07070041300100000000000000000000 0000000221201	Telecommunication Expenses	4,806,899.00	2,855,551.00	2,832,188.59	4,725,890.480	-40.59	41.08	0.82	-40.07
07070041300100000000000000000000 0000000221202	Electricity ,Water & Sewage	48,000,000.00	13,770,231.60	13,770,231.60	23,039,350.000	-71.31	71.31	0.00	-40.23
07070041300100000000000000000000 0000000221301	Purchase of fuel and lubricants	10,000,000.00	16,500,000.00	16,499,085.17	12,999,828.800	65.00	-64.99	0.01	26.92
07070041300100000000000000000000 0000000221302	Maintenance of vehicles	1,500,000.00	1,500,000.00	1,499,950.00	2,993,137.500	0.00	0.00	0.00	-49.89
07070041300100000000000000000000 0000000221409	Improvement and maintenance of parks	688,732.00	688,732.00	688,640.00	1,594,303.000	0.00	0.01	0.01	-56.81
07070041300100000000000000000000 0000000221411	Purchase of Generator	0.00	609,550.00	609,550.00	0.000	0.00	0.00	0.00	0.00
07070041300100000000000000000000 0000000221602	Stationery	1,000,000.00	1,000,000.00	999,930.00	2,119,867.000	0.00	0.01	0.01	-52.83
07070041300100000000000000000000 0000000221603	Miscellaneous office expenses	400,000.00	400,000.00	410,056.00	421,050.000	0.00	-2.51	-2.51	-2.61
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07070041300100000000000000000000 0000000221701	Consultancy	614,005.00	5.00	0.00	0.000	-100.00	100.00	100.00	0.00

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Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure 2018	Actual Expenditure 2017	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure
07070041300100000000000000000000 0000000221801	Drugs,Dressing and Medical supplies	2,500,000.00	2,500,000.00	2,477,325.00	2,746,800.000	0.00	0.91	0.91	-9.81
07070041300100000000000000000000 0000000221804	Uniforms and Protective clothing	3,500,000.00	1,887,239.00	1,883,211.75	5,499,945.000	-46.08	46.19	0.21	-65.76
07070041300100000000000000000000 0000000221805	Arms and Ammunition	564,506.00	506.00	0.00	0.000	-99.91	100.00	100.00	0.00
07070041300100000000000000000000 0000000221902	Training	9,000,620.00	9,000,620.00	8,981,542.11	16,294,389.250	0.00	0.21	0.21	-44.88
07070041300100000000000000000000 0000000222002	Sports and Sporting Activities	0.00	0.00	0.00	2,264,700.000	0.00	0.00	0.00	-100.00
07070041300100000000000000000000 0000000222101	Food and Food services	85,000,000.00	91,653,761.00	91,646,986.00	88,488,778.750	7.83	-7.82	0.01	3.57
07070041300100000000000000000000 0000000222110	Special Services Expenses	1,790,084.00	1,790,084.00	1,806,785.00	1,996,017.000	0.00	-0.93	-0.93	-9.48
07070041300100000000000000000000 0000000232210	Motor Vehicles	0.00	0.00	0.00	4,818,000.000	0.00	0.00	0.00	-100.00
07070041300100000000000000000000 0000000232221	Telecomms, Infrastructure, Networks and Equipment	0.00	500,000.00	472,260.39	0.000	0.00	0.00	5.55	0.00
07070041300100000000000000000000 0000000232230	Furniture and Fittings	500,000.00	500,000.00	499,750.00	492,285.000	0.00	0.05	0.05	1.52
07070041300100000000000000000000 0000000232240	Office Equipment	700,000.00	700,000.00	613,675.00	679,504.750	0.00	12.33	12.33	-9.69
07070041300100000000000000000000 0000000232251	Medical and Hospital Equipment and Installations	2,120,000.00	1,030,348.00	970,200.00	230,000.000	-51.40	54.24	5.84	321.83
07070041300100000000000000000000 0000000232294	Musical Instruments	2,000,000.00	1,590,450.00	1,588,500.02	0.000	-20.48	20.57	0.12	0.00
07070045300100000000000000000000 0000000211101	Basic Salary	161,848,502.00	142,348,502.00	141,398,076.26	143,362,123.290	-12.05	12.64	0.67	-1.37
07070045300100000000000000000000 0000000211104	Allowances	217,966,461.00	258,766,461.00	260,790,406.04	169,600,504.640	18.72	-19.65	-0.78	53.77
07070051300100000000000000000000 0000000221301	Purchase of fuel and lubricants	5,000,000.00	6,500,000.00	6,499,887.55	6,999,623.790	30.00	-30.00	0.00	-7.14
07070051300100000000000000000000 0000000221302	Maintenance of vehicles	500,000.00	500,000.00	540,000.00	958,010.000	0.00	-8.00	-8.00	-43.63
07070051300100000000000000000000 0000000221404	Maintenance of Equipment	100,000.00	100,000.00	100,000.00	100,000.000	0.00	0.00	0.00	0.00
07070051300100000000000000000000 0000000221602	Stationery	550,000.00	550,000.00	549,943.75	635,870.000	0.00	0.01	0.01	-13.51
07070051300100000000000000000000 0000000221603	Miscellaneous office expenses	120,000.00	120,000.00	119,085.00	132,122.500	0.00	0.76	0.76	-9.87
07070051300100000000000000000000 0000000222110	Special Services Expenses	695,000.00	695,000.00	713,815.00	863,261.000	0.00	-2.71	-2.71	-17.31
07070051300100000000000000000000 0000000232230	Furniture and Fittings	500,000.00	500,000.00	500,000.00	706,200.000	0.00	0.00	0.00	-29.20
07070051300100000000000000000000 0000000232240	Office Equipment	700,000.00	700,000.00	698,460.00	789,875.000	0.00	0.22	0.22	-11.57
07070061300100000000000000000000 0000000221301	Purchase of fuel and lubricants	2,000,000.00	3,000,000.00	2,989,592.51	3,918,845.290	50.00	-49.48	0.35	-23.71
07070061300100000000000000000000 0000000221302	Maintenance of vehicles	500,000.00	500,000.00	500,000.00	500,000.000	0.00	0.00	0.00	0.00

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Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure 2018	Actual Expenditure 2017	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure
07070061300100000000000000000000 0000000221303	Operation and Maintenance of Boats	5,328,259.00	5,328,259.00	5,351,582.02	3,995,617.500	0.00	-0.44	-0.44	33.94
07070061300100000000000000000000 0000000221404	Maintenance of Equipment	100,000.00	100,000.00	97,700.00	108,500.200	0.00	2.30	2.30	-9.95
07070061300100000000000000000000 0000000221602	Stationery	300,000.00	300,000.00	296,835.00	373,895.000	0.00	1.06	1.06	-20.61
07070061300100000000000000000000 0000000221603	Miscellaneous office expenses	290,000.00	290,000.00	280,197.50	368,670.000	0.00	3.38	3.38	-24.00
07070061300100000000000000000000 0000000222110	Special Services Expenses	325,410.00	325,410.00	323,947.50	404,200.000	0.00	0.45	0.45	-19.85
07070061300100000000000000000000 0000000232230	Furniture and Fittings	250,000.00	250,000.00	250,000.00	248,860.000	0.00	0.00	0.00	0.46
07070061300100000000000000000000 0000000232240	Office Equipment	400,000.00	400,000.00	394,450.00	470,325.000	0.00	1.39	1.39	-16.13
07070071300100000000000000000000 0000000221301	Purchase of fuel and lubricants	2,000,000.00	2,500,000.00	2,492,596.76	3,497,826.000	25.00	-24.63	0.30	-28.74
07070071300100000000000000000000 0000000221302	Maintenance of vehicles	500,000.00	500,000.00	500,000.00	903,300.000	0.00	0.00	0.00	-44.65
07070071300100000000000000000000 0000000221404	Maintenance of Equipment	175,000.00	175,000.00	175,000.00	184,500.000	0.00	0.00	0.00	-5.15
07070071300100000000000000000000 0000000221602	Stationery	600,000.00	600,000.00	598,810.50	643,960.000	0.00	0.20	0.20	-7.01
07070071300100000000000000000000 0000000221603	Miscellaneous office expenses	290,000.00	290,000.00	285,002.50	356,300.000	0.00	1.72	1.72	-20.01
07070071300100000000000000000000 0000000222110	Special Services Expenses	600,000.00	600,000.00	597,250.00	684,750.000	0.00	0.46	0.46	-12.78
07070071300100000000000000000000 0000000232230	Furniture and Fittings	500,000.00	500,000.00	499,925.00	1,152,385.000	0.00	0.02	0.02	-56.62
07070071300100000000000000000000 0000000232240	Office Equipment	700,000.00	700,000.00	696,117.16	824,412.500	0.00	0.55	0.55	-15.56
07070081300100000000000000000000 0000000221301	Purchase of fuel and lubricants	0.00	0.00	0.00	846,652.500	0.00	0.00	0.00	-100.00
07070081300100000000000000000000 0000000221302	Maintenance of vehicles	0.00	0.00	0.00	328,217.200	0.00	0.00	0.00	-100.00
07070081300100000000000000000000 0000000221404	Maintenance of Equipment	0.00	0.00	0.00	169,250.020	0.00	0.00	0.00	-100.00
07070081300100000000000000000000 0000000221602	Stationery	0.00	0.00	0.00	281,225.000	0.00	0.00	0.00	-100.00
07070081300100000000000000000000 0000000221603	Miscellaneous office expenses	0.00	0.00	0.00	224,910.000	0.00	0.00	0.00	-100.00
07070081300100000000000000000000 0000000222110	Special Services Expenses	0.00	0.00	0.00	225,000.000	0.00	0.00	0.00	-100.00
07070081300100000000000000000000 0000000232230	Furniture and Fittings	0.00	0.00	0.00	326,875.000	0.00	0.00	0.00	-100.00
07070081300100000000000000000000 0000000232240	Office Equipment	0.00	0.00	0.00	282,010.000	0.00	0.00	0.00	-100.00
07990011300100000000000000000000 0000000221101	Travel Expenses	200,000.00	2,850,000.00	2,092,501.93	2,136,700.700	95.83	-74.38	10.95	-2.18
07990011300100000000000000000000 0000000221201	The Government of The Gambia consolidated Financial Statements at December 2018	400,000.00	400,000.00	372,175.18	198,361.740	0.00	6.96	6.96	87.62

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Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure 2018	Actual Expenditure 2017	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure
08020005300100000000000000000000 0000000211101	Basic Salary	0.00	0.00	-3,901.67	(3,295.00)	0.00	0.00	0.00	18.41
08020005300100000000000000000000 0000000211104	Allowances	0.00	0.00	-32,840.08	0.000	0.00	0.00	0.00	0.00
08030005300100000000000000000000 0000000211101	Basic Salary	0.00	0.00	0.00	(1,230.00)	0.00	0.00	0.00	-100.00
08050005300100000000000000000000 0000000211101	Basic Salary	0.00	0.00	-6,749.00	(4,038.00)	0.00	0.00	0.00	67.14
08060031300100000000000000000000 0000000221101	Travel Expenses	450,000.00	450,000.00	449,961.60	448,383.980	0.00	0.01	0.01	0.35
08060031300100000000000000000000 0000000221201	Telecommunication Expenses	800,000.00	600,000.00	598,000.00	799,785.850	-25.00	25.25	0.33	-25.23
08060031300100000000000000000000 0000000221203	Rents and Rates	1,000,000.00	1,300,000.00	1,233,800.00	1,477,900.000	30.00	-23.38	5.09	-16.52
08060031300100000000000000000000 0000000221301	Purchase of fuel and lubricants	24,100,000.00	29,600,000.00	29,599,996.28	27,214,182.800	22.82	-22.82	0.00	8.77
08060031300100000000000000000000 0000000221302	Maintenance of vehicles	3,000,000.00	3,000,000.00	2,879,700.00	6,631,102.010	0.00	4.01	4.01	-56.57
08060031300100000000000000000000 0000000221401	Maintenance of Buildings and Facilities	1,795,402.00	1,745,402.00	1,682,827.50	1,841,320.000	-2.78	6.27	3.59	-8.61
08060031300100000000000000000000 0000000221404	Maintenance of Equipment	850,000.00	500,000.00	276,761.00	334,450.000	-41.18	67.44	44.65	-17.25
08060031300100000000000000000000 0000000221602	Stationery	1,500,000.00	1,500,000.00	1,457,518.75	3,543,960.000	0.00	2.83	2.83	-58.87
08060031300100000000000000000000 0000000221603	Miscellaneous office expenses	1,190,000.00	1,190,000.00	1,211,550.00	1,188,907.500	0.00	-1.81	-1.81	1.90
08060031300100000000000000000000 0000000221607	Printing Expenses	0.00	3,063,945.00	2,873,918.00	0.000	0.00	0.00	6.20	0.00
08060031300100000000000000000000 0000000221801	Drugs,Dressing and Medical supplies	375,000.00	375,000.00	374,700.00	125,270.000	0.00	0.08	0.08	199.11
08060031300100000000000000000000 0000000221804	Uniforms and Protective clothing	4,000,000.00	4,325,000.00	3,769,210.00	4,478,950.000	8.13	5.77	12.85	-15.85
08060031300100000000000000000000 0000000221805	Arms and Ammunition	150,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
08060031300100000000000000000000 0000000221806	Specialized and Technical Materials	100,000.00	100,000.00	56,850.00	96,000.000	0.00	43.15	43.15	-40.78
08060031300100000000000000000000 0000000221902	Training	2,000,000.00	2,350,000.00	2,323,375.55	2,206,978.560	17.50	-16.17	1.13	5.27
08060031300100000000000000000000 0000000222002	Sports and Sporting Activities	0.00	0.00	0.00	100,000.000	0.00	0.00	0.00	-100.00
08060031300100000000000000000000 0000000222101	Food and Food services	23,500,000.00	19,813,055.00	19,764,752.25	27,465,066.870	-15.69	15.89	0.24	-28.04
08060031300100000000000000000000 0000000222110	Special Services Expenses	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.000	0.00	0.00	0.00	0.00
08060031300100000000000000000000 0000000222140	Number Plates	1,500,000.00	11,500,000.00	11,499,999.00	25,362,500.000	666.67	-666.67	0.00	-54.66
08060031300100000000000000000000 0000000232210	Motor Vehicles	9,000.00	24,400,000.00	23,999,825.00	27,000.000	0.00	0.00	0.00	0.00
08060031300100000000000000000000 0000000232230	Furniture and Fittings	2,000,000.00	1,950,000.00	1,943,485.00	1,803,625.000	-2.50	2.83	0.33	7.75

STATEMENT OF DETAILS OF Recurrent EXPENDITURE IN LINE WITH APPROPRIATION STRUCTURE AS AT 31-12-2018

Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure		Actual Expenditure 2017	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure
				2018	2017					
08060031300100000000000000000000 0000000232240	Office Equipment	1,000,000.00	1,573,000.00	1,542,470.00	795,462.500	57.30	-54.25	1.94	93.91	
08060031300100000000000000000000 0000000282108	Medals and Insignias	25,000.00	25,000.00	0.00	0.000	0.00	100.00	100.00	0.00	
08060035300100000000000000000000 0000000211101	Basic Salary	154,698,094.00	170,098,094.00	169,782,368.85	147,592,683.020	9.95	-9.75	0.19	15.03	
08060035300100000000000000000000 0000000211102	Wages	35,000.00	35,000.00	0.00	22,260.240	0.00	100.00	100.00	-100.00	
08060035300100000000000000000000 0000000211104	Allowances	149,121,419.00	154,121,419.00	153,856,543.49	90,692,576.470	3.35	-3.18	0.17	69.65	
08060041300100000000000000000000 0000000222101	Food and Food services	0.00	0.00	0.00	1,500.000	0.00	0.00	0.00	-100.00	
08060061300100000000000000000000 0000000222101	Food and Food services	0.00	0.00	0.00	1,366,235.000	0.00	0.00	0.00	-100.00	
08060091300100000000000000000000 0000000222101	Food and Food services	0.00	0.00	0.00	347,000.000	0.00	0.00	0.00	-100.00	
08070005300100000000000000000000 0000000211101	Basic Salary	0.00	0.00	0.00	257,502.800	0.00	0.00	0.00	-100.00	
08070005300100000000000000000000 0000000211104	Allowances	0.00	0.00	0.00	356,850.000	0.00	0.00	0.00	-100.00	
08070101300100000000000000000000 0000000221101	Travel Expenses	204,120.00	204,120.00	198,384.00	135,619.000	0.00	2.81	2.81	46.28	
08070101300100000000000000000000 0000000221201	Telecommunication Expenses	603,920.00	603,920.00	448,043.96	530,455.000	0.00	25.81	25.81	-15.54	
08070101300100000000000000000000 0000000221203	Rents and Rates	400,000.00	400,000.00	263,750.00	310,000.000	0.00	34.06	34.06	-14.92	
08070101300100000000000000000000 0000000221301	Purchase of fuel and lubricants	1,000,000.00	2,008,560.00	1,815,900.00	1,633,500.000	100.86	-81.59	9.59	11.17	
08070101300100000000000000000000 0000000221302	Maintenance of vehicles	600,000.00	600,000.00	447,545.00	438,842.500	0.00	25.41	25.41	1.98	
08070101300100000000000000000000 0000000221401	Maintenance of Buildings and Facilities	500,000.00	500,000.00	316,628.00	58,425.000	0.00	36.67	36.67	441.94	
08070101300100000000000000000000 0000000221404	Maintenance of Equipment	200,000.00	200,000.00	74,220.00	135,053.000	0.00	62.89	62.89	-45.04	
08070101300100000000000000000000 0000000221410	Emergency Road Repairs	50,000.00	50,000.00	0.00	0.000	0.00	100.00	100.00	0.00	
08070101300100000000000000000000 0000000221601	Purchase of Small Office Equipment	524,880.00	524,880.00	81,000.00	411,273.000	0.00	84.57	84.57	-80.31	
08070101300100000000000000000000 0000000221602	Stationery	1,075,680.00	575,680.00	263,050.00	180,850.000	-46.48	75.55	54.31	45.45	
08070101300100000000000000000000 0000000221603	Miscellaneous office expenses	390,000.00	240,000.00	35,000.00	386,673.000	-38.46	91.03	85.42	-90.95	
08070101300100000000000000000000 0000000221804	Uniforms and Protective clothing	1,050,000.00	1,050,000.00	818,625.00	1,190,638.750	0.00	22.04	22.04	-31.24	
08070101300100000000000000000000 0000000221902	Training	1,600,000.00	1,950,000.00	1,828,117.00	1,630,380.000	21.88	-14.26	6.25	12.13	
08070101300100000000000000000000 0000000222002	Sports and Sporting Activities	9.00	0.00	0.00	297,500.000	0.00	0.00	0.00	-100.00	
08070101300100000000000000000000 0000000222101	Food and Food services	30,000.00	30,000.00	0.00	90,000.000	0.00	100.00	100.00	-100.00	

STATEMENT OF DETAILS OF Recurrent EXPENDITURE IN LINE WITH APPROPRIATION STRUCTUREAS AT 31-12-2018

Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure 2018	Actual Expenditure 2017	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure
							2018	2017	
0807010130010000000000000000000000 0000000222112	Repatriation Expenses	30,000.00	30,000.00	0.00	0.000	0.00	100.00	100.00	0.00
0807010130010000000000000000000000 0000000232230	Furniture and Fittings	500,000.00	500,000.00	488,253.00	217,020.000	0.00	2.35	2.35	124.98
0807010130010000000000000000000000 0000000232240	Office Equipment	200,000.00	100,000.00	0.00	0.000	-50.00	100.00	100.00	0.00
0807010530010000000000000000000000 0000000211101	Basic Salary	15,196,733.00	15,196,733.00	11,605,714.73	7,293,333.640	0.00	23.63	23.63	59.13
0807010530010000000000000000000000 0000000211102	Wages	25,000.00	25,000.00	0.00	0.000	0.00	100.00	100.00	0.00
0807010530010000000000000000000000 0000000211104	Allowances	12,610,627.00	12,610,627.00	9,316,487.00	4,817,347.290	0.00	26.12	26.12	93.39
0807011130010000000000000000000000 0000000221301	Purchase of fuel and lubricants	1,345,200.00	1,345,200.00	1,341,000.00	1,066,900.000	0.00	0.31	0.31	25.69
0807011130010000000000000000000000 0000000221302	Maintenance of vehicles	200,000.00	200,000.00	168,261.00	162,250.000	0.00	15.87	15.87	3.70
0807011130010000000000000000000000 0000000221401	Maintenance of Buildings and Facilities	200,000.00	175,000.00	0.00	56,930.750	-12.50	100.00	100.00	-100.00
0807011130010000000000000000000000 0000000221404	Maintenance of Equipment	100,000.00	100,000.00	47,700.00	0.000	0.00	52.30	52.30	0.00
0807011130010000000000000000000000 0000000221601	Purchase of Small Office Equipment	170,616.00	170,616.00	37,500.00	22,500.000	0.00	78.02	78.02	66.67
0807011130010000000000000000000000 0000000221602	Stationery	358,560.00	358,560.00	291,250.00	316,565.000	0.00	18.77	18.77	-8.00
0807011130010000000000000000000000 0000000221603	Miscellaneous office expenses	130,000.00	130,000.00	114,300.00	102,320.000	0.00	12.08	12.08	11.71
0807011130010000000000000000000000 0000000221804	Uniforms and Protective clothing	400,000.00	400,000.00	52,325.00	69,000.000	0.00	86.92	86.92	-24.17
0807011130010000000000000000000000 0000000222002	Sports and Sporting Activities	0.00	0.00	0.00	99,500.000	0.00	0.00	0.00	-100.00
0807011130010000000000000000000000 0000000222101	Food and Food services	30,000.00	30,000.00	0.00	0.000	0.00	100.00	100.00	0.00
0807011130010000000000000000000000 0000000222112	Repatriation Expenses	30,000.00	30,000.00	0.00	0.000	0.00	100.00	100.00	0.00
0807011530010000000000000000000000 0000000211101	Basic Salary	11,000,000.00	11,000,000.00	11,000,000.00	7,300,588.790	0.00	0.00	0.00	50.67
0807011530010000000000000000000000 0000000211104	Allowances	7,000,000.00	7,000,000.00	10,294,138.30	12,909,618.060	0.00	-47.06	-47.06	-20.26
0807012130010000000000000000000000 0000000221301	Purchase of fuel and lubricants	1,345,200.00	1,345,200.00	1,284,000.00	998,600.000	0.00	4.55	4.55	28.58
0807012130010000000000000000000000 0000000221302	Maintenance of vehicles	200,000.00	200,000.00	141,525.00	147,011.500	0.00	29.24	29.24	-3.73
0807012130010000000000000000000000 0000000221401	Maintenance of Buildings and Facilities	200,000.00	50,000.00	0.00	0.000	-75.00	100.00	100.00	0.00
0807012130010000000000000000000000 0000000221404	Maintenance of Equipment	100,000.00	100,000.00	5,400.00	70,250.000	0.00	94.60	94.60	-92.31
0807012130010000000000000000000000 0000000221601	Purchase of Small Office Equipment	100,000.00	100,000.00	51,000.00	70,000.000	0.00	49.00	49.00	0.00
0807012130010000000000000000000000 0000000221602	Stationery	358,560.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00

STATEMENT OF DETAILS OF Recurrent EXPENDITURE IN LINE WITH APPROPRIATION STRUCTURE AS AT 31-12-2018

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08070121300100000000000000000000 0000000221603	Miscellaneous office expenses	130,000.00	130,000.00	73,250.00	76,845.000	0.00	43.65	43.65	-4.68
08070121300100000000000000000000 0000000221804	Uniforms and Protective clothing	400,000.00	200,000.00	0.00	0.000	-50.00	100.00	100.00	0.00
08070121300100000000000000000000 0000000222002	Sports and Sporting Activities	0.00	0.00	0.00	39,700.000	0.00	0.00	0.00	-100.00
08070121300100000000000000000000 0000000222101	Food and Food services	30,000.00	30,000.00	0.00	0.000	0.00	100.00	100.00	0.00
08070121300100000000000000000000 0000000222112	Repatriation Expenses	30,000.00	30,000.00	0.00	0.000	0.00	100.00	100.00	0.00
08070125300100000000000000000000 0000000211101	Basic Salary	27,161,099.00	7,261,099.00	10,815,876.43	28,974,537.520	-73.27	60.18	-48.96	-62.67
08070125300100000000000000000000 0000000211104	Allowances	21,691,702.00	10,091,702.00	9,774,798.41	3,217,626.310	-53.48	54.94	3.14	203.79
08080131300100000000000000000000 0000000221101	Travel Expenses	100,959.00	100,959.00	9,050.00	30,490.000	0.00	91.04	91.04	-70.32
08080131300100000000000000000000 0000000221201	Telecommunication Expenses	450,000.00	450,000.00	442,288.25	18,000.000	0.00	1.71	1.71	2,357.16
08080131300100000000000000000000 0000000221202	Electricity ,Water & Sewage	50,000.00	50,000.00	31,525.00	16,350.000	0.00	36.95	36.95	92.81
08080131300100000000000000000000 0000000221301	Purchase of fuel and lubricants	1,100,000.00	1,100,000.00	1,099,670.00	749,540.000	0.00	0.03	0.03	46.71
08080131300100000000000000000000 0000000221302	Maintenance of vehicles	400,000.00	400,000.00	391,883.75	312,000.000	0.00	2.03	2.03	25.60
08080131300100000000000000000000 0000000221401	Maintenance of Buildings and Facilities	50,000.00	50,000.00	0.00	0.000	0.00	100.00	100.00	0.00
08080131300100000000000000000000 0000000221404	Maintenance of Equipment	100,000.00	100,000.00	100,000.00	0.000	0.00	0.00	0.00	0.00
08080131300100000000000000000000 0000000221501	Conferences, Workshop and Seminars	50,000.00	50,000.00	0.00	0.000	0.00	100.00	100.00	0.00
08080131300100000000000000000000 0000000221601	Purchase of Small Office Equipment	200,000.00	200,000.00	199,200.00	24,000.000	0.00	0.40	0.40	730.00
08080131300100000000000000000000 0000000221602	Stationery	250,000.00	250,000.00	250,000.00	349,350.000	0.00	0.00	0.00	-28.44
08080131300100000000000000000000 0000000221603	Miscellaneous office expenses	200,000.00	200,000.00	187,395.00	211,591.000	0.00	6.30	6.30	-11.44
08080131300100000000000000000000 0000000221606	Official Entert&Hotel Accommodation	50,000.00	50,000.00	0.00	0.000	0.00	100.00	100.00	0.00
08080131300100000000000000000000 0000000221607	Printing Expenses	39,750.00	39,750.00	9,200.00	0.000	0.00	76.86	76.86	0.00
08080131300100000000000000000000 0000000221801	Drugs,Dressing and Medical supplies	200,000.00	200,000.00	199,420.00	0.000	0.00	0.29	0.29	0.00
08080131300100000000000000000000 0000000221804	Uniforms and Protective clothing	50,000.00	50,000.00	49,600.00	0.000	0.00	0.80	0.80	0.00
08080131300100000000000000000000 0000000221806	Specialized and Technical Materials	150,000.00	150,000.00	150,000.00	0.000	0.00	0.00	0.00	0.00
08080131300100000000000000000000 0000000221810	The Government of The Gambia Consolidated Financial Statements 31 December 2018	50,000.00	50,000.00	0.00	0.000	0.00	100.00	100.00	0.00
08080131300100000000000000000000 0000000221902	Training	1,100,000.00	1,100,000.00	1,097,047.00	1,022,706.000	0.00	0.27	0.27	7.27

STATEMENT OF DETAILS OF Recurrent EXPENDITURE IN LINE WITH APPROPRIATION STRUCTUREAS AT 31-12-2018

Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure 2018	Actual Expenditure 2017	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure
0808013130010000000000000000000000 0000000222002	Sports and Sporting Activities	0.00	0.00	0.00	310,750.000	0.00	0.00	0.00	-100.00
0808013130010000000000000000000000 0000000222101	Food and Food services	150,000.00	150,000.00	149,950.00	300,000.000	0.00	0.03	0.03	-50.02
0808013130010000000000000000000000 0000000231109	ICT infrast,hardware,network&facilities	100,000.00	100,000.00	100,000.00	25,000.000	0.00	0.00	0.00	300.00
0808013130010000000000000000000000 0000000232213	Fire Fighting, Ambulances and Rescue Vehicles	100,000.00	100,000.00	0.00	24,000.000	0.00	100.00	100.00	-100.00
0808013130010000000000000000000000 0000000232230	Furniture and Fittings	50,000.00	50,000.00	0.00	0.000	0.00	100.00	100.00	0.00
0808013530010000000000000000000000 0000000211101	Basic Salary	11,000,000.00	11,000,000.00	12,354,507.62	31,226,244.010	0.00	-12.31	-12.31	-60.44
0808013530010000000000000000000000 0000000211102	Wages	25,000.00	25,000.00	0.00	0.000	0.00	100.00	100.00	0.00
0808013530010000000000000000000000 0000000211104	Allowances	9,108,603.00	9,108,603.00	27,044,847.91	12,388,572.720	0.00	-196.92	-196.92	118.30
0808014130010000000000000000000000 0000000221101	Travel Expenses	50,000.00	50,000.00	1,700.00	14,199.000	0.00	96.60	96.60	-88.03
0808014130010000000000000000000000 0000000221301	Purchase of fuel and lubricants	6,000,000.00	7,575,450.00	7,574,593.99	6,236,527.380	26.26	-26.24	0.01	21.46
0808014130010000000000000000000000 0000000221302	Maintenance of vehicles	1,050,000.00	1,050,000.00	1,034,424.98	74,700.000	0.00	1.48	1.48	1,284.77
0808014130010000000000000000000000 0000000221404	Maintenance of Equipment	100,000.00	100,000.00	0.00	0.000	0.00	100.00	100.00	0.00
0808014130010000000000000000000000 0000000221601	Purchase of Small Office Equipment	250,000.00	250,000.00	223,250.00	105,000.000	0.00	10.70	10.70	112.62
0808014130010000000000000000000000 0000000221801	Drugs,Dressing and Medical supplies	100,000.00	100,000.00	93,000.00	0.000	0.00	7.00	7.00	0.00
0808014130010000000000000000000000 0000000221804	Uniforms and Protective clothing	500,000.00	500,000.00	499,885.00	168,875.000	0.00	0.02	0.02	196.01
0808014130010000000000000000000000 0000000221806	Specialized and Technical Materials	100,000.00	100,000.00	99,884.00	0.000	0.00	0.12	0.12	0.00
0808014130010000000000000000000000 0000000222101	Food and Food services	101,745.00	101,745.00	99,950.00	335,720.000	0.00	1.76	1.76	-70.23
0808014130010000000000000000000000 0000000232120	Construction Of Office Buildings	100,000.00	100,000.00	98,000.00	69,500.000	0.00	2.00	2.00	41.01
0808014130010000000000000000000000 0000000232230	Furniture and Fittings	100,000.00	100,000.00	97,900.00	74,500.000	0.00	2.10	2.10	31.41
0808014130010000000000000000000000 0000000232291	Fire Fighting Equipment and Installation	0.00	0.00	0.00	297,700.000	0.00	0.00	0.00	-100.00
0808014530010000000000000000000000 0000000211101	Basic Salary	28,370,119.00	29,770,119.00	25,166,085.21	5,867,248.960	4.93	11.29	15.47	328.92
0808014530010000000000000000000000 0000000211104	Allowances	39,654,348.00	30,154,348.00	27,787,743.53	18,422,551.120	-23.96	29.93	7.85	50.84
0809015130010000000000000000000000 0000000221101	Travel Expenses	40,000.00	40,000.00	33,165.00	0.000	0.00	17.09	17.09	0.00
0809015130010000000000000000000000 0000000221201	Telecommunication Expenses	180,000.00	180,000.00	161,575.00	180,667.900	0.00	10.24	10.24	-10.54
0809015130010000000000000000000000 0000000221301	Purchase of fuel and lubricants	2,700,000.00	3,200,000.00	3,200,000.00	3,150,000.000	18.52	-18.52	0.00	1.59

STATEMENT OF DETAILS OF Recurrent EXPENDITURE IN LINE WITH APPROPRIATION STRUCTUREAS AT 31-12-2018

Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure 2018	Actual Expenditure 2017	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure
08090151300100000000000000000000 0000000221302	Maintenance of vehicles	690,000.00	690,000.00	687,112.00	688,250.000	0.00	0.42	0.42	-0.17
08090151300100000000000000000000 0000000221401	Maintenance of Buildings and Facilities	800,000.00	800,000.00	795,755.00	786,298.000	0.00	0.53	0.53	1.20
08090151300100000000000000000000 0000000221404	Maintenance of Equipment	30,000.00	30,000.00	22,900.00	28,481.250	0.00	23.67	23.67	-19.60
08090151300100000000000000000000 0000000221602	Stationery	350,000.00	350,000.00	308,550.00	290,725.000	0.00	11.84	11.84	6.13
08090151300100000000000000000000 0000000221603	Miscellaneous office expenses	250,000.00	250,000.00	248,925.00	199,767.000	0.00	0.43	0.43	24.61
08090151300100000000000000000000 0000000221801	Drugs,Dressing and Medical supplies	60,000.00	60,000.00	60,000.00	70,000.000	0.00	0.00	0.00	-14.29
08090151300100000000000000000000 0000000221804	Uniforms and Protective clothing	1,500,000.00	1,500,000.00	1,373,871.50	1,498,251.000	0.00	8.41	8.41	-8.30
08090151300100000000000000000000 0000000221806	Specialized and Technical Materials	300,000.00	300,000.00	277,100.00	248,000.000	0.00	7.63	7.63	11.73
08090151300100000000000000000000 0000000221808	Agricultural Inputs	50,000.00	50,000.00	0.00	0.000	0.00	100.00	100.00	0.00
08090151300100000000000000000000 0000000221902	Training	257,000.00	257,000.00	243,658.00	265,594.000	0.00	5.19	5.19	-8.26
08090151300100000000000000000000 0000000222002	Sports and Sporting Activities	0.00	0.00	0.00	148,500.000	0.00	0.00	0.00	-100.00
08090151300100000000000000000000 0000000222101	Food and Food services	18,500,000.00	19,500,000.00	19,433,532.00	18,412,255.000	5.41	-5.05	0.34	5.55
08090151300100000000000000000000 0000000222105	Juvenile Activity Expenses	200,000.00	200,000.00	199,985.00	195,060.000	0.00	0.01	0.01	2.52
08090151300100000000000000000000 0000000232230	Furniture and Fittings	250,000.00	250,000.00	249,300.00	260,000.000	0.00	0.28	0.28	-4.12
08090155300100000000000000000000 0000000211101	Basic Salary	25,311,098.00	22,811,098.00	22,811,098.00	22,801,538.660	-9.88	9.88	0.00	0.04
08090155300100000000000000000000 0000000211104	Allowances	21,500,000.00	25,500,000.00	25,499,999.00	12,460,112.960	18.60	-18.60	0.00	104.65
08990011300100000000000000000000 0000000221101	Travel Expenses	2,000,000.00	4,455,766.00	4,440,398.80	5,304,442.450	122.79	-122.02	0.34	-16.29
08990011300100000000000000000000 0000000221201	Telecommunication Expenses	800,000.00	800,000.00	411,350.75	506,233.040	0.00	48.58	48.58	-18.74
08990011300100000000000000000000 0000000221202	Electricity ,Water & Sewage	28,000,000.00	18,000,000.00	16,876,509.55	2,515,528.170	-35.71	39.73	6.24	570.89
08990011300100000000000000000000 0000000221301	Purchase of fuel and lubricants	1,000,000.00	1,850,000.00	1,850,000.00	1,870,000.000	85.00	-85.00	0.00	-1.07
08990011300100000000000000000000 0000000221302	Maintenance of vehicles	500,000.00	900,000.00	888,035.00	619,528.700	80.00	-77.61	1.33	43.34
08990011300100000000000000000000 0000000221401	Maintenance of Buildings and Facilities	200,000.00	200,000.00	175,715.00	134,200.000	0.00	12.14	12.14	30.94
08990011300100000000000000000000 0000000221404	Maintenance of Equipment	400,000.00	180,000.00	177,950.00	274,077.500	-55.00	55.51	1.14	-35.07
08990011300100000000000000000000 0000000221501	Conferences, Workshops and Seminars	250,000.00	450,000.00	149,900.00	272,500.000	-40.00	40.04	0.07	-44.99
08990011300100000000000000000000 0000000221602	Stationery	300,000.00	450,000.00	448,533.00	295,277.000	50.00	-49.51	0.33	51.90

STATEMENT OF DETAILS OF RECURRENT EXPENDITURE IN LINE WITH APPROPRIATION STRUCTURE AS AT 31-12-2018

STATEMENT OF DETAILS OF Recurrent EXPENDITURE IN LINE WITH APPROPRIATION STRUCTURES AS AT 31-12-2018

Total Budget Entity

The Government of The Gambia consolidated Financial Statements as at 31 December 2019
Net Entity 40,630,000.00 40

~~1,480,000.0~~

35,729,4

478.13 20,073.54

STATEMENT OF DETAILS OF Recurrent EXPENDITURE IN LINE WITH APPROPRIATION STRUCTUREAS AT 31-12-2018

Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure 2018	Actual Expenditure 2017	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure
10010005300100000000000000000000 000000021101	Basic Salary	0.00	0.00	-3,254.00	0.000	0.00	0.00	0.00	0.00
10010005300100000000000000000000 000000021104	Allowances	0.00	0.00	0.00	730.170	0.00	0.00	0.00	-100.00
10040001300100000000000000000000 0000000221101	Travel Expenses	0.00	200,000.00	0.00	0.000	0.00	0.00	100.00	0.00
10040001300100000000000000000000 0000000221302	Maintenance of vehicles	0.00	250,000.00	0.00	0.000	0.00	0.00	100.00	0.00
10040001300100000000000000000000 0000000221606	Official Entert&Hotel Accommodation	0.00	150,000.00	0.00	0.000	0.00	0.00	100.00	0.00
10040005300100000000000000000000 000000021101	Basic Salary	0.00	0.00	0.00	(54,389.550)	0.00	0.00	0.00	-100.00
10040005300100000000000000000000 000000021104	Allowances	0.00	0.00	0.00	(557,781.470)	0.00	0.00	0.00	-100.00
10060005300100000000000000000000 000000021104	Allowances	0.00	0.00	0.00	(604,057.950)	0.00	0.00	0.00	-100.00
10070005300100000000000000000000 000000021101	Basic Salary	0.00	0.00	0.00	(4,138.510)	0.00	0.00	0.00	-100.00
10070005300100000000000000000000 000000021104	Allowances	0.00	0.00	0.00	(1,120,082.320)	0.00	0.00	0.00	-100.00
10100005300100000000000000000000 000000021101	Basic Salary	0.00	0.00	0.00	(746,665.350)	0.00	0.00	0.00	-100.00
10100005300100000000000000000000 000000021104	Allowances	0.00	0.00	0.00	(402,691.110)	0.00	0.00	0.00	-100.00
10120005300100000000000000000000 000000021104	Allowances	0.00	0.00	50,000.00	0.000	0.00	0.00	0.00	0.00
10130005300100000000000000000000 000000021104	Allowances	0.00	0.00	0.00	(290,473.590)	0.00	0.00	0.00	-100.00
10140005300100000000000000000000 000000021104	Allowances	0.00	0.00	0.00	(265,670.100)	0.00	0.00	0.00	-100.00
10150005300100000000000000000000 000000021101	Basic Salary	0.00	0.00	0.00	(38,702.830)	0.00	0.00	0.00	-100.00
10150005300100000000000000000000 000000021104	Allowances	0.00	0.00	-352,421.86	(314,096.090)	0.00	0.00	0.00	12.20
10190005300100000000000000000000 000000021104	Allowances	0.00	0.00	0.00	(655,235.150)	0.00	0.00	0.00	-100.00
10220005300100000000000000000000 000000021104	Allowances	0.00	0.00	0.00	(1,310,177.000)	0.00	0.00	0.00	-100.00
10260005300100000000000000000000 000000021104	Allowances	0.00	0.00	-28,554.00	(1,840,161.010)	0.00	0.00	0.00	-98.45
10400025300100000000000000000000 000000021101	Basic Salary	1,900,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
10400025300100000000000000000000 000000021104	Allowances	1,900,000.00	1,580,000.00	0.00	0.000	-16.84	100.00	100.00	0.00
10400031300100000000000000000000 0000000221101	Travel Expenses	700,000.00	1,100,000.00	1,046,167.50	412,543.880	57.14	-49.45	4.89	153.59
10400031300100000000000000000000 0000000221201	Telecommunication Expenses	500,000.00	800,000.00	684,314.5	53,067.530	40.00	-36.86	2.24	28.86
10400031300100000000000000000000 0000000221202	Electricity ,Water & Sewage	800,000.00	1,025,246.00	956,721.57	877,995.160	28.16	-19.59	6.68	8.97

STATEMENT OF DETAILS OF Recurrent EXPENDITURE IN LINE WITH APPROPRIATION STRUCTURE AS AT 31-12-2018

Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure 2018	Actual Expenditure 2017	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure
10400031300100000000000000000000 0000000221203	Rents and Rates	6,000,000.00	8,314,282.24	6,847,969.57	1,295,229.680	38.57	-14.13	17.64	428.71
10400031300100000000000000000000 0000000221301	Purchase of fuel and lubricants	300,000.00	400,000.00	296,557.32	118,034.040	33.33	1.15	25.86	151.25
10400031300100000000000000000000 0000000221302	Maintenance of vehicles	150,000.00	350,000.00	221,856.00	174,961.230	133.33	-47.90	36.61	26.80
10400031300100000000000000000000 0000000221401	Maintenance of Buildings and Facilities	200,000.00	486,050.00	486,050.00	208,619.220	143.03	-143.03	0.00	132.98
10400031300100000000000000000000 0000000221404	Maintenance of Equipment	75,000.00	103,369.00	56,739.15	0.000	37.83	24.35	45.11	0.00
10400031300100000000000000000000 0000000221602	Stationery	110,000.00	160,000.00	126,909.88	56,744.030	45.45	-15.37	20.68	123.65
10400031300100000000000000000000 0000000221603	Miscellaneous office expenses	100,000.00	150,000.00	115,439.63	86,458.610	50.00	-15.44	23.04	33.52
10400031300100000000000000000000 0000000221606	Official Entert&Hotel Accommodation	100,000.00	100,000.00	15,880.22	102,434.150	0.00	84.12	84.12	-84.50
10400031300100000000000000000000 0000000222116	Insurance	120,000.00	1,200,000.00	795,605.95	443,059.140	900.00	-563.00	33.70	79.57
10400031300100000000000000000000 0000000222123	Bank Charges and Bank Related Costs	120,000.00	120,000.00	40,320.83	19,924.850	0.00	66.40	66.40	102.36
10400031300100000000000000000000 0000000222126	Fees and Handling Charges	75,000.00	750,000.00	559,717.58	609,326.460	900.00	-646.29	25.37	-8.14
10400031300100000000000000000000 0000000232230	Furniture and Fittings	100,000.00	100,000.00	86,304.93	0.000	0.00	13.70	13.70	0.00
10400031300100000000000000000000 0000000232240	Office Equipment	100,000.00	350,000.00	20,317.97	0.000	250.00	79.68	94.19	0.00
10400031300100000000000000000000 0000000262101	Contribution to International org - Rec	82,000.00	12,825,684.63	12,825,684.63	0.000	15,541.08	-15,541.08	0.00	0.00
10400031300100000000000000000000 0000000282106	Welfare of Gambians/refugees	100,000.00	100,000.00	0.00	58,480.000	0.00	100.00	100.00	-100.00
10400035300100000000000000000000 0000000211101	Basic Salary	6,541,381.00	7,241,381.00	6,541,381.00	3,993,291.750	10.70	0.00	9.67	63.81
10400035300100000000000000000000 0000000211104	Allowances	4,202,193.00	4,202,193.00	3,756,524.51	2,225,859.950	0.00	10.61	10.61	68.77
10400035300100000000000000000000 0000000211105	Exchange Concession Allowance (ECA)	21,101,812.00	17,101,812.00	0.00	15,950,876.940	-18.96	100.00	100.00	-100.00
10400035300100000000000000000000 0000000212102	Social Security Contributions	200,000.00	200,000.00	100,000.00	117,967.000	0.00	50.00	50.00	-15.23
10400041300100000000000000000000 0000000221101	Travel Expenses	500,000.00	600,000.00	598,264.10	486,180.470	20.00	-19.65	0.29	23.05
10400041300100000000000000000000 0000000221201	Telecommunication Expenses	400,000.00	550,000.00	550,000.00	400,000.000	37.50	-37.50	0.00	37.50
10400041300100000000000000000000 0000000221202	Electricity ,Water & Sewage	550,000.00	550,000.00	532,956.00	500,000.000	0.00	3.10	3.10	6.59
10400041300100000000000000000000 0000000221203	Rents and Rates	2,400,000.00	2,359,899.00	2,359,899.00	1,848,466.800	-1.67	1.67	0.00	27.67
10400041300100000000000000000000 0000000221301	Purchase of fuel and lubricants	500,000.00	550,000.00	550,000.00	497,787.740	10.00	-10.00	0.00	10.49
10400041300100000000000000000000 0000000221302	Maintenance of vehicles	300,000.00	330,000.00	330,000.00	299,436.140	10.00	-10.00	0.00	10.21

STATEMENT OF DETAILS OF Recurrent EXPENDITURE IN LINE WITH APPROPRIATION STRUCTUREAS AT 31-12-2018

Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure 2018	Actual Expenditure 2017	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure
10400041300100000000000000000000 0000000221401	Maintenance of Buildings and Facilities	400,000.00	400,000.00	329,611.99	400,000.000	0.00	17.60	17.60	-17.60
10400041300100000000000000000000 0000000221404	Maintenance of Equipment	200,000.00	240,000.00	237,419.53	94,647.360	20.00	-18.71	1.08	150.85
10400041300100000000000000000000 0000000221602	Stationery	200,000.00	200,000.00	175,569.93	199,926.740	0.00	12.22	12.22	-12.18
10400041300100000000000000000000 0000000221603	Miscellaneous office expenses	100,000.00	150,000.00	149,917.68	97,016.010	50.00	-49.92	0.05	54.53
10400041300100000000000000000000 0000000221606	Official Entert&Hotel Accommodation	200,000.00	579,657.00	579,657.00	77,580.320	189.83	-189.83	0.00	647.17
10400041300100000000000000000000 0000000222116	Insurance	500,000.00	500,000.00	0.00	354,554.090	0.00	100.00	100.00	-100.00
10400041300100000000000000000000 0000000222123	Bank Charges and Bank Related Costs	35,000.00	45,000.00	40,413.61	35,000.000	28.57	-15.47	10.19	15.47
10400041300100000000000000000000 0000000232210	Motor Vehicles	0.00	5,258,736.00	0.00	0.000	0.00	0.00	100.00	0.00
10400041300100000000000000000000 0000000232230	Furniture and Fittings	0.00	522,463.52	372,463.51	0.000	0.00	0.00	28.71	0.00
10400041300100000000000000000000 0000000232240	Office Equipment	0.00	470,397.30	320,397.30	0.000	0.00	0.00	31.89	0.00
10400041300100000000000000000000 0000000282106	Welfare of Gambians/refugees	100,000.00	100,000.00	94,136.21	146,393.220	0.00	5.86	5.86	-35.70
10400045300100000000000000000000 0000000211101	Basic Salary	7,000,000.00	8,300,000.00	7,608,883.37	5,598,629.370	18.57	-8.70	8.33	35.91
10400045300100000000000000000000 0000000211104	Allowances	3,500,000.00	5,500,000.00	5,319,807.00	3,140,603.210	57.14	-51.99	3.28	69.39
10400045300100000000000000000000 0000000211105	Exchange Concession Allowance (ECA)	56,000,000.00	52,000,000.00	21,320,804.60	34,444,999.220	-7.14	61.93	59.00	-38.10
10400051300100000000000000000000 0000000221101	Travel Expenses	200,000.00	200,000.00	200,000.00	279,414.420	0.00	0.00	0.00	-28.42
10400051300100000000000000000000 0000000221201	Telecommunication Expenses	300,000.00	300,000.00	192,880.21	246,935.490	0.00	35.71	35.71	-21.89
10400051300100000000000000000000 0000000221202	Electricity ,Water & Sewage	350,000.00	350,000.00	297,617.41	115,037.480	0.00	14.97	14.97	158.71
10400051300100000000000000000000 0000000221203	Rents and Rates	3,500,000.00	2,912,025.00	2,912,025.00	3,260,140.000	-16.80	16.80	0.00	-10.68
10400051300100000000000000000000 0000000221301	Purchase of fuel and lubricants	350,000.00	350,000.00	286,360.38	294,618.350	0.00	18.18	18.18	-2.80
10400051300100000000000000000000 0000000221302	Maintenance of vehicles	200,000.00	200,000.00	100,000.00	159,784.650	0.00	50.00	50.00	-37.42
10400051300100000000000000000000 0000000221401	Maintenance of Buildings and Facilities	250,000.00	250,000.00	235,974.92	285,323.240	0.00	5.61	5.61	-17.30
10400051300100000000000000000000 0000000221404	Maintenance of Equipment	150,000.00	150,000.00	100,513.05	112,897.380	0.00	32.99	32.99	-10.97
10400051300100000000000000000000 0000000221602	Stationery	75,000.00	75,000.00	34,370.72	43,479.450	0.00	54.17	54.17	-20.95
10400051300100000000000000000000 0000000221603	Miscellaneous office expenses	100,000.00	100,000.00	79,274.310	80,997.310	0.00	20.73	20.73	-1.52
10400051300100000000000000000000 0000000221606	Official Entert&Hotel Accommodation	100,000.00	100,000.00	75,000.00	60,417.940	0.00	25.00	25.00	24.14

STATEMENT OF DETAILS OF Recurrent EXPENDITURE IN LINE WITH APPROPRIATION STRUCTUREAS AT 31-12-2018

Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure	Actual Expenditure	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure
							2018	2017	
10400051300100000000000000000000 0000000221804	Uniforms and Protective clothing	50,000.00	50,000.00	13,981.11	0.000	0.00	72.04	72.04	0.00
10400051300100000000000000000000 0000000222001	Celebration of Events	100,000.00	100,000.00	0.00	37,500.000	0.00	100.00	100.00	-100.00
10400051300100000000000000000000 0000000222116	Insurance	100,000.00	100,000.00	18,359.66	18,456.480	0.00	81.64	81.64	-0.52
10400051300100000000000000000000 0000000222123	Bank Charges and Bank Related Costs	50,000.00	50,000.00	50,000.00	39,406.650	0.00	0.00	0.00	26.88
10400051300100000000000000000000 0000000282106	Welfare of Gambians/refugees	150,000.00	150,000.00	81,781.59	54,933.190	0.00	45.48	45.48	48.87
10400055300100000000000000000000 0000000211101	Basic Salary	1,901,784.00	595,654.41	438,000.00	588,000.000	-68.68	76.97	26.47	-25.51
10400055300100000000000000000000 0000000211104	Allowances	1,861,611.00	1,861,611.00	762,744.08	600,544.000	0.00	59.03	59.03	27.01
10400055300100000000000000000000 0000000211105	Exchange Concession Allowance (ECA)	3,500,000.00	500,000.00	0.00	0.000	-85.71	100.00	100.00	0.00
10400055300100000000000000000000 0000000212102	Social Security Contributions	200,000.00	200,000.00	117,149.98	117,967.000	0.00	41.43	41.43	-0.69
10400061300100000000000000000000 0000000221101	Travel Expenses	1,000,000.00	950,000.00	885,735.01	897,794.960	-5.00	11.43	6.76	-1.34
10400061300100000000000000000000 0000000221201	Telecommunication Expenses	500,000.00	500,000.00	495,870.90	349,962.060	0.00	0.83	0.83	41.69
10400061300100000000000000000000 0000000221202	Electricity ,Water & Sewage	300,000.00	300,000.00	185,929.57	200,000.000	0.00	38.02	38.02	-7.04
10400061300100000000000000000000 0000000221203	Rents and Rates	7,000,000.00	5,482,500.00	5,482,500.00	2,492,913.990	-21.68	21.68	0.00	119.92
10400061300100000000000000000000 0000000221301	Purchase of fuel and lubricants	800,000.00	800,000.00	598,388.66	665,720.020	0.00	25.20	25.20	-10.11
10400061300100000000000000000000 0000000221302	Maintenance of vehicles	350,000.00	550,000.00	515,269.52	350,000.000	57.14	-47.22	6.31	47.22
10400061300100000000000000000000 0000000221401	Maintenance of Buildings and Facilities	200,000.00	300,000.00	188,141.97	200,000.000	50.00	5.93	37.29	-5.93
10400061300100000000000000000000 0000000221404	Maintenance of Equipment	200,000.00	200,000.00	200,000.00	162,753.530	0.00	0.00	0.00	22.89
10400061300100000000000000000000 0000000221407	Civil maintenance works	200,000.00	50,000.00	0.00	0.000	-75.00	100.00	100.00	0.00
10400061300100000000000000000000 0000000221602	Stationery	200,000.00	100,000.00	99,966.49	179,827.890	-50.00	50.02	0.03	-44.41
10400061300100000000000000000000 0000000221603	Miscellaneous office expenses	200,000.00	200,000.00	199,878.39	138,082.900	0.00	0.06	0.06	44.75
10400061300100000000000000000000 0000000221606	Official Entert&Hotel Accommodation	200,000.00	225,000.00	225,000.00	21,012.590	12.50	-12.50	0.00	970.79
10400061300100000000000000000000 0000000222001	Celebration of Events	200,000.00	125,000.00	92,874.07	23,605.470	-37.50	53.56	25.70	293.44
10400061300100000000000000000000 0000000222116	Insurance	350,000.00	200,000.00	100,826.69	23,183.930	-42.86	71.19	49.59	334.90
10400061300100000000000000000000 0000000222123	Bank Charges and Bank Related Costs	200,000.00	150,000.00	87,422.87	92,487.330	-25.00	56.29	41.72	-5.48
10400061300100000000000000000000 0000000232210	The Government of The Gambia consolidated Financial Statements 31 December 2018	0.00	0.00	0.00	2,336,250.000	0.00	0.00	0.00	-100.00

STATEMENT OF DETAILS OF Recurrent EXPENDITURE IN LINE WITH APPROPRIATION STRUCTUREAS AT 31-12-2018

Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure 2018	Actual Expenditure 2017	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure
1040006130010000000000000000000000 0000000232230	Furniture and Fittings	0.00	100,000.00	75,762.55	0.000	0.00	0.00	24.24	0.00
1040006130010000000000000000000000 0000000232240	Office Equipment	0.00	200,000.00	45,398.37	0.000	0.00	0.00	77.30	0.00
1040006130010000000000000000000000 0000000282106	Welfare of Gambians/refugees	200,000.00	100,000.00	37,336.15	32,960.700	-50.00	81.33	62.66	13.27
1040006530010000000000000000000000 0000000211101	Basic Salary	1,561,700.00	1,561,700.00	841,800.00	882,817.950	0.00	46.10	46.10	-4.65
1040006530010000000000000000000000 0000000211104	Allowances	2,500,000.00	2,500,000.00	2,293,476.50	1,639,444.140	0.00	8.26	8.26	39.89
1040006530010000000000000000000000 0000000211105	Exchange Concession Allowance (ECA)	400,000.00	400,000.00	0.00	0.000	0.00	100.00	100.00	0.00
1040006530010000000000000000000000 0000000212102	Social Security Contributions	150,000.00	150,000.00	112,500.00	120,000.000	0.00	25.00	25.00	-6.25
1040007130010000000000000000000000 0000000221101	Travel Expenses	1,500,000.00	2,062,818.65	1,566,830.84	1,728,555.580	37.52	-4.46	24.04	-9.36
1040007130010000000000000000000000 0000000221201	Telecommunication Expenses	500,000.00	500,000.00	500,000.00	422,751.340	0.00	0.00	0.00	18.27
1040007130010000000000000000000000 0000000221202	Electricity ,Water & Sewage	800,000.00	800,000.00	733,525.96	1,002,702.280	0.00	8.31	8.31	-26.85
1040007130010000000000000000000000 0000000221203	Rents and Rates	8,100,000.00	6,273,096.15	5,566,847.09	5,229,887.470	-22.55	31.27	11.26	6.44
1040007130010000000000000000000000 0000000221301	Purchase of fuel and lubricants	1,000,000.00	1,000,000.00	375,000.00	264,826.360	0.00	62.50	62.50	41.60
1040007130010000000000000000000000 0000000221302	Maintenance of vehicles	1,000,000.00	1,000,000.00	306,179.50	503,060.740	0.00	69.38	69.38	-39.14
1040007130010000000000000000000000 0000000221401	Maintenance of Buildings and Facilities	500,000.00	500,000.00	67,431.00	57,830.080	0.00	86.51	86.51	16.60
1040007130010000000000000000000000 0000000221404	Maintenance of Equipment	50,000.00	50,000.00	28,940.00	98,174.930	0.00	42.12	42.12	-70.52
1040007130010000000000000000000000 0000000221602	Stationery	100,000.00	100,000.00	100,000.00	129,849.320	0.00	0.00	0.00	-22.99
1040007130010000000000000000000000 0000000221603	Miscellaneous office expenses	100,000.00	100,000.00	99,794.38	154,997.930	0.00	0.21	0.21	-35.62
1040007130010000000000000000000000 0000000221606	Official Entert&Hotel Accommodation	50,000.00	1,786,199.35	34,873.39	0.000	3,472.40	30.25	98.05	0.00
1040007130010000000000000000000000 0000000222001	Celebration of Events	400,000.00	400,000.00	0.00	338,615.200	0.00	100.00	100.00	-100.00
1040007130010000000000000000000000 0000000222108	VIP Lounge Charges	150,000.00	150,000.00	107,500.00	144,434.190	0.00	28.33	28.33	-25.57
1040007130010000000000000000000000 0000000222116	Insurance	750,000.00	750,000.00	184,299.06	601,583.850	0.00	75.43	75.43	-69.36
1040007130010000000000000000000000 0000000222123	Bank Charges and Bank Related Costs	55,000.00	55,000.00	54,601.07	28,377.740	0.00	0.73	0.73	92.41
1040007130010000000000000000000000 0000000222126	Fees and Handling Charges	75,000.00	75,000.00	14,711.38	33,218.600	0.00	80.38	80.38	-55.71
1040007130010000000000000000000000 0000000262101	Contribution to International org. Rec.	95,000.00	95,000.00	865,000.00	27,99,900 24,697,000	915.79	71.48	97.19	9.70
1040007130010000000000000000000000 0000000282106	Welfare of Gambians/refugees	150,000.00	150,000.00	61,372.00	58,558.700	0.00	59.09	59.09	4.80

STATEMENT OF DETAILS OF Recurrent EXPENDITURE IN LINE WITH APPROPRIATION STRUCTUREAS AT 31-12-2018

Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure 2018	Actual Expenditure 2017	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure
10400075300100000000000000000000 000000021101	Basic Salary	6,501,619.00	6,851,619.00	5,580,636.81	5,274,149.480	5.38	14.17	18.55	5.81
10400075300100000000000000000000 000000021104	Allowances	10,811,513.00	10,811,513.00	8,801,034.60	8,263,000.020	0.00	18.60	18.60	6.51
10400075300100000000000000000000 000000021105	Exchange Concession Allowance (ECA)	2,913,085.00	2,913,085.00	0.00	0.000	0.00	100.00	100.00	0.00
10400075300100000000000000000000 000000021202	Social Security Contributions	3,500,000.00	2,500,000.00	2,449,786.23	2,879,259.030	-28.57	30.01	2.01	-14.92
10400081300100000000000000000000 000000022101	Travel Expenses	1,200,000.00	3,000,000.00	2,950,000.00	2,000,000.000	150.00	-145.83	1.67	47.50
10400081300100000000000000000000 0000000221201	Telecommunication Expenses	300,000.00	500,000.00	500,000.00	250,000.000	66.67	-66.67	0.00	100.00
10400081300100000000000000000000 0000000221202	Electricity ,Water & Sewage	300,000.00	446,000.00	371,000.00	300,000.000	48.67	-23.67	16.82	23.67
10400081300100000000000000000000 0000000221203	Rents and Rates	3,626,000.00	5,500,000.00	5,340,802.57	4,460,680.000	51.68	-47.29	2.89	19.73
10400081300100000000000000000000 0000000221301	Purchase of fuel and lubricants	100,000.00	300,000.00	300,000.00	100,000.000	200.00	-200.00	0.00	200.00
10400081300100000000000000000000 0000000221302	Maintenance of vehicles	250,000.00	460,000.00	250,000.00	200,000.000	84.00	0.00	45.65	25.00
10400081300100000000000000000000 0000000221401	Maintenance of Buildings and Facilities	100,000.00	100,000.00	100,000.00	200,000.000	0.00	0.00	0.00	-50.00
10400081300100000000000000000000 0000000221404	Maintenance of Equipment	100,000.00	100,000.00	39,401.25	54,430.600	0.00	60.60	60.60	-27.61
10400081300100000000000000000000 0000000221602	Stationery	150,000.00	250,000.00	245,052.64	100,000.000	66.67	-63.37	1.98	145.05
10400081300100000000000000000000 0000000221603	Miscellaneous office expenses	100,000.00	150,000.00	79,213.38	67,783.740	50.00	20.79	47.19	16.86
10400081300100000000000000000000 0000000221606	Official Entert&Hotel Accommodation	150,000.00	225,000.00	91,013.54	91,528.310	50.00	39.32	59.55	-0.56
10400081300100000000000000000000 0000000222001	Celebration of Events	250,000.00	150,000.00	94,541.23	48,403.680	-40.00	62.18	36.97	95.32
10400081300100000000000000000000 0000000222116	Insurance	250,000.00	250,000.00	169,989.12	162,277.280	0.00	32.00	32.00	4.75
10400081300100000000000000000000 0000000222123	Bank Charges and Bank Related Costs	200,000.00	200,000.00	93,269.58	100,000.000	0.00	53.37	53.37	-6.73
10400081300100000000000000000000 0000000282106	Welfare of Gambians/refugees	100,000.00	100,000.00	0.00	6,340.000	0.00	100.00	100.00	-100.00
10400085300100000000000000000000 000000021101	Basic Salary	5,746,099.00	5,746,099.00	5,398,752.00	4,647,406.000	0.00	6.04	6.04	16.17
10400085300100000000000000000000 000000021104	Allowances	5,000,000.00	5,000,000.00	5,006,434.00	5,798,138.940	0.00	-0.13	-0.13	-13.65
10400085300100000000000000000000 000000021105	Exchange Concession Allowance (ECA)	1,000,000.00	1,000,000.00	0.00	0.000	0.00	100.00	100.00	0.00
10400085300100000000000000000000 0000000212102	Social Security Contributions	900,000.00	900,000.00	459,057.59	700,000.000	0.00	48.99	48.99	-34.42
10400091300100000000000000000000 0000000221101	Travel Expenses	800,000.00	1,492,300.00	1,492,300.00	800,000.000	86.54	-86.54	0.00	86.54
10400091300100000000000000000000 0000000221201	Telecommunication Expenses	500,000.00	500,000.00	500,000.00	500,000.000	0.00	0.00	0.00	0.00

STATEMENT OF DETAILS OF Recurrent EXPENDITURE IN LINE WITH APPROPRIATION STRUCTURE AS AT 31-12-2018

Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure 2018	Actual Expenditure 2017	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/20 17)*100 % Increase/ (Decrease) in Actual Expenditure
							2018	2017	
1040009130010000000000000000000000 0000000221202	Electricity ,Water & Sewage	650,000.00	650,000.00	613,953.65	600,000.000	0.00	5.55	5.55	2.33
1040009130010000000000000000000000 0000000221203	Rents and Rates	5,100,000.00	7,511,479.85	7,489,060.85	4,102,393.320	47.28	-46.84	0.30	82.55
1040009130010000000000000000000000 0000000221301	Purchase of fuel and lubricants	650,000.00	650,000.00	606,231.92	427,744.410	0.00	6.73	6.73	41.73
1040009130010000000000000000000000 0000000221302	Maintenance of vehicles	400,000.00	746,150.00	746,150.00	400,000.000	86.54	-86.54	0.00	86.54
1040009130010000000000000000000000 0000000221401	Maintenance of Buildings and Facilities	200,000.00	1,523,925.18	1,040,000.00	150,000.000	661.96	-420.00	31.76	593.33
1040009130010000000000000000000000 0000000221404	Maintenance of Equipment	150,000.00	150,000.00	63,910.98	200,000.000	0.00	57.39	57.39	-68.04
1040009130010000000000000000000000 0000000221602	Stationery	250,000.00	250,000.00	114,411.07	200,000.000	0.00	54.24	54.24	-42.79
1040009130010000000000000000000000 0000000221603	Miscellaneous office expenses	300,000.00	300,000.00	300,000.00	300,000.000	0.00	0.00	0.00	0.00
1040009130010000000000000000000000 0000000221606	Official Entert&Hotel Accommodation	200,000.00	200,000.00	200,000.00	192,229.310	0.00	0.00	0.00	4.04
1040009130010000000000000000000000 0000000222001	Celebration of Events	300,000.00	150,000.00	0.00	228,174.000	-50.00	100.00	100.00	-100.00
1040009130010000000000000000000000 0000000222116	Insurance	850,000.00	850,000.00	650,000.00	850,000.000	0.00	23.53	23.53	-23.53
1040009130010000000000000000000000 0000000222123	Bank Charges and Bank Related Costs	100,000.00	100,000.00	83,999.19	73,922.900	0.00	16.00	16.00	13.63
1040009130010000000000000000000000 0000000232230	Furniture and Fittings	0.00	0.00	0.00	471,100.000	0.00	0.00	0.00	-100.00
1040009130010000000000000000000000 0000000282106	Welfare of Gambians/refugees	100,000.00	100,000.00	100,000.00	18,832.000	0.00	0.00	0.00	431.01
10400095300100000000000000000000000 0000000211101	Basic Salary	10,993,614.00	10,993,614.00	7,869,089.27	8,879,993.050	0.00	28.42	28.42	-11.38
10400095300100000000000000000000000 0000000211104	Allowances	2,700,000.00	3,330,000.00	4,179,243.23	2,021,015.620	23.33	-54.79	-25.50	106.79
10400095300100000000000000000000000 0000000211105	Exchange Concession Allowance (ECA)	4,000,000.00	4,000,000.00	0.00	0.000	0.00	100.00	100.00	0.00
10400095300100000000000000000000000 0000000212102	Social Security Contributions	300,000.00	300,000.00	187,648.54	206,510.140	0.00	37.45	37.45	-9.13
10400101300100000000000000000000000 0000000221101	Travel Expenses	800,000.00	800,000.00	800,000.00	1,000,000.000	0.00	0.00	0.00	-20.00
10400101300100000000000000000000000 0000000221201	Telecommunication Expenses	500,000.00	500,000.00	500,000.00	500,000.000	0.00	0.00	0.00	0.00
10400101300100000000000000000000000 0000000221202	Electricity ,Water & Sewage	500,000.00	500,000.00	473,927.02	459,858.310	0.00	5.21	5.21	3.06
10400101300100000000000000000000000 0000000221203	Rents and Rates	15,000,000.00	16,500,000.00	15,581,360.10	13,806,366.520	10.00	-3.88	5.57	12.86
10400101300100000000000000000000000 0000000221301	Purchase of fuel and lubricants	500,000.00	500,000.00	457,952.26	400,000.000	0.00	8.41	8.41	14.49
10400101300100000000000000000000000 0000000221302	Maintenance of vehicles	300,000.00	300,000.00	300,000.00	300,000.000	0.00	0.00	0.00	0.00
10400101300100000000000000000000000 0000000221401	Maintenance of Buildings and Facilities	100,000.00	100,000.00	42,668.19	112,062.930	0.00	57.33	57.33	-61.92

STATEMENT OF DETAILS OF Recurrent EXPENDITURE IN LINE WITH APPROPRIATION STRUCTUREAS AT 31-12-2018

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10400101300100000000000000000000 0000000221404	Maintenance of Equipment	50,000.00	50,000.00	50,000.00	19,538.360	0.00	0.00	0.00	155.91
10400101300100000000000000000000 0000000221602	Stationery	200,000.00	200,000.00	39,678.99	62,571.860	0.00	80.16	80.16	-36.59
10400101300100000000000000000000 0000000221603	Miscellaneous office expenses	300,000.00	300,000.00	98,763.70	300,000.000	0.00	67.08	67.08	-67.08
10400101300100000000000000000000 0000000221606	Official Entert&Hotel Accommodation	150,000.00	150,000.00	29,044.51	215,925.050	0.00	80.64	80.64	-86.55
10400101300100000000000000000000 0000000222001	Celebration of Events	200,000.00	200,000.00	0.00	23,540.000	0.00	100.00	100.00	-100.00
10400101300100000000000000000000 0000000222116	Insurance	720,000.00	720,000.00	510,363.44	458,375.030	0.00	29.12	29.12	11.34
10400101300100000000000000000000 0000000222123	Bank Charges and Bank Related Costs	100,000.00	100,000.00	100,000.00	100,000.000	0.00	0.00	0.00	0.00
10400101300100000000000000000000 0000000232230	Furniture and Fittings	0.00	0.00	0.00	461,064.970	0.00	0.00	0.00	-100.00
10400101300100000000000000000000 0000000282106	Welfare of Gambians/refugees	100,000.00	100,000.00	0.00	0.000	0.00	100.00	100.00	0.00
10400105300100000000000000000000 0000000211101	Basic Salary	8,000,000.00	8,000,000.00	7,851,789.80	7,856,482.960	0.00	1.85	1.85	-0.06
10400105300100000000000000000000 0000000211104	Allowances	1,500,000.00	1,800,000.00	2,508,099.88	968,002.100	20.00	-67.21	-39.34	159.10
10400105300100000000000000000000 0000000211105	Exchange Concession Allowance (ECA)	3,000,000.00	500,000.00	0.00	0.000	-83.33	100.00	100.00	0.00
10400105300100000000000000000000 0000000212102	Social Security Contributions	400,000.00	400,000.00	277,488.76	293,448.190	0.00	30.63	30.63	-5.44
10400111300100000000000000000000 0000000221101	Travel Expenses	800,000.00	600,000.00	600,000.00	1,120,000.000	-25.00	25.00	0.00	-46.43
10400111300100000000000000000000 0000000221201	Telecommunication Expenses	500,000.00	1,000,000.00	930,854.68	265,085.300	100.00	-86.17	6.91	251.15
10400111300100000000000000000000 0000000221202	Electricity ,Water & Sewage	400,000.00	800,000.00	398,939.20	268,445.810	100.00	0.27	50.13	48.61
10400111300100000000000000000000 0000000221203	Rents and Rates	7,000,000.00	16,500,000.00	16,146,723.20	6,778,596.150	135.71	-130.67	2.14	138.20
10400111300100000000000000000000 0000000221301	Purchase of fuel and lubricants	300,000.00	450,000.00	394,626.32	127,955.260	50.00	-31.54	12.31	208.41
10400111300100000000000000000000 0000000221302	Maintenance of vehicles	250,000.00	550,000.00	391,522.15	202,299.940	120.00	-56.61	28.81	93.54
10400111300100000000000000000000 0000000221401	Maintenance of Buildings and Facilities	100,000.00	250,000.00	99,230.82	62,247.390	150.00	0.77	60.31	59.41
10400111300100000000000000000000 0000000221404	Maintenance of Equipment	50,000.00	50,000.00	26,952.19	32,717.800	0.00	46.10	46.10	-17.62
10400111300100000000000000000000 0000000221602	Stationery	150,000.00	250,000.00	173,065.92	109,722.740	66.67	-15.38	30.77	57.73
10400111300100000000000000000000 0000000221603	Miscellaneous office expenses	150,000.00	250,000.00	150,000.00	147,778.560	66.67	0.00	40.00	1.50
10400111300100000000000000000000 0000000221606	Official Entert&Hotel Accommodation	150,000.00	150,000.00	5,118.82	15,294.780	0.00	96.59	96.59	-66.53
10400111300100000000000000000000 0000000222001	Celebration of Events	100,000.00	100,000.00	97,342.00	48,837.730	0.00	2.66	2.66	99.32

STATEMENT OF DETAILS OF Recurrent EXPENDITURE IN LINE WITH APPROPRIATION STRUCTUREAS AT 31-12-2018

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10400111300100000000000000000000 0000000222116	Insurance	400,000.00	600,000.00	238,874.20	234,461.690	50.00	40.28	60.19	1.88
10400111300100000000000000000000 0000000222123	Bank Charges and Bank Related Costs	70,000.00	150,000.00	70,000.00	70,000.000	114.29	0.00	53.33	0.00
10400111300100000000000000000000 0000000232210	Motor Vehicles	0.00	0.00	0.00	2,379,909.240	0.00	0.00	0.00	-100.00
10400111300100000000000000000000 0000000232230	Furniture and Fittings	250,000.00	450,000.00	162,330.38	0.000	80.00	35.07	63.93	0.00
10400111300100000000000000000000 0000000282106	Welfare of Gambians/refugees	100,000.00	20,000.00	6,971.04	34,303.000	-80.00	93.03	65.14	-79.68
10400115300100000000000000000000 0000000211101	Basic Salary	4,961,588.00	7,161,588.00	6,961,588.00	3,901,473.300	44.34	-40.31	2.79	78.43
10400115300100000000000000000000 0000000211104	Allowances	980,000.00	9,880,000.00	8,693,570.65	1,080,000.000	908.16	-787.10	12.01	704.96
10400115300100000000000000000000 0000000211105	Exchange Concession Allowance (ECA)	2,000,000.00	2,000,000.00	0.00	0.000	0.00	100.00	100.00	0.00
10400115300100000000000000000000 0000000212102	Social Security Contributions	400,000.00	400,000.00	547,242.45	351,000.000	0.00	-36.81	-36.81	55.91
10400121300100000000000000000000 0000000221101	Travel Expenses	200,000.00	200,000.00	200,000.00	450,000.000	0.00	0.00	0.00	-55.56
10400121300100000000000000000000 0000000221201	Telecommunication Expenses	250,000.00	250,000.00	95,273.22	200,000.000	0.00	61.89	61.89	-52.36
10400121300100000000000000000000 0000000221202	Electricity ,Water & Sewage	500,000.00	500,000.00	144,915.86	200,000.000	0.00	71.02	71.02	-27.54
10400121300100000000000000000000 0000000221203	Rents and Rates	1,500,000.00	1,500,000.00	1,144,600.20	978,441.000	0.00	23.69	23.69	16.98
10400121300100000000000000000000 0000000221301	Purchase of fuel and lubricants	400,000.00	400,000.00	376,901.28	319,994.000	0.00	5.77	5.77	17.78
10400121300100000000000000000000 0000000221302	Maintenance of vehicles	200,000.00	200,000.00	159,591.41	198,501.630	0.00	20.20	20.20	-19.60
10400121300100000000000000000000 0000000221401	Maintenance of Buildings and Facilities	100,000.00	100,000.00	100,000.00	100,000.000	0.00	0.00	0.00	0.00
10400121300100000000000000000000 0000000221404	Maintenance of Equipment	50,000.00	50,000.00	0.00	82,478.000	0.00	100.00	100.00	-100.00
10400121300100000000000000000000 0000000221602	Stationery	100,000.00	100,000.00	24,993.00	153,056.000	0.00	75.01	75.01	-83.67
10400121300100000000000000000000 0000000221603	Miscellaneous office expenses	150,000.00	150,000.00	102,609.90	74,572.300	0.00	31.59	31.59	37.60
10400121300100000000000000000000 0000000221606	Official Entert&Hotel Accommodation	150,000.00	150,000.00	108,008.47	100,000.000	0.00	27.99	27.99	8.01
10400121300100000000000000000000 0000000222001	Celebration of Events	200,000.00	200,000.00	134,420.00	199,932.000	0.00	32.79	32.79	-32.77
10400121300100000000000000000000 0000000222116	Insurance	100,000.00	100,000.00	0.00	19,260.000	0.00	100.00	100.00	-100.00
10400121300100000000000000000000 0000000222123	Bank Charges and Bank Related Costs	40,000.00	40,000.00	4,152.53	11,570.980	0.00	89.62	89.62	-64.11
10400121300100000000000000000000 0000000282106	Welfare of Gambians/refugees	100,000.00	100,000.00	59,128.93	11,367.000	0.00	40.87	40.87	-47.83
10400125300100000000000000000000 0000000211101	Basic Salary	1,200,000.00	1,240,000.00	1,182,526.41	586,700.480	3.33	1.46	4.63	101.56

STATEMENT OF DETAILS OF Recurrent EXPENDITURE IN LINE WITH APPROPRIATION STRUCTUREAS AT 31-12-2018

Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure 2018	Actual Expenditure 2017	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure
10400125300100000000000000000000 000000021104	Allowances	1,500,000.00	1,000,000.00	167,027.40	292,465.000	-33.33	88.86	83.30	-42.89
10400125300100000000000000000000 000000021105	Exchange Concession Allowance (ECA)	12,000,000.00	9,100,000.00	170,513,140.89	56,928,144.570	-24.17	-1,320.94	-1,773.77	199.52
10400125300100000000000000000000 000000021202	Social Security Contributions	100,000.00	100,000.00	52,500.00	0.000	0.00	47.50	47.50	0.00
10400131300100000000000000000000 000000022101	Travel Expenses	200,000.00	200,000.00	200,000.00	337,500.000	0.00	0.00	0.00	-40.74
10400131300100000000000000000000 000000022101	Telecommunication Expenses	300,000.00	300,000.00	300,000.00	250,000.000	0.00	0.00	0.00	20.00
10400131300100000000000000000000 000000022102	Electricity ,Water & Sewage	250,000.00	250,000.00	231,930.91	175,000.000	0.00	7.23	7.23	32.53
10400131300100000000000000000000 000000022103	Rents and Rates	5,263,200.00	5,263,200.00	3,515,370.09	3,640,426.040	0.00	33.21	33.21	-3.44
10400131300100000000000000000000 0000000221301	Purchase of fuel and lubricants	200,000.00	200,000.00	200,000.00	100,000.000	0.00	0.00	0.00	100.00
10400131300100000000000000000000 0000000221302	Maintenance of vehicles	200,000.00	200,000.00	200,000.00	125,000.000	0.00	0.00	0.00	60.00
10400131300100000000000000000000 0000000221401	Maintenance of Buildings and Facilities	150,000.00	150,000.00	150,000.00	150,000.000	0.00	0.00	0.00	0.00
10400131300100000000000000000000 0000000221404	Maintenance of Equipment	100,000.00	100,000.00	32,127.90	44,550.160	0.00	67.87	67.87	-27.88
10400131300100000000000000000000 0000000221602	Stationery	100,000.00	100,000.00	100,000.00	75,000.000	0.00	0.00	0.00	33.33
10400131300100000000000000000000 0000000221603	Miscellaneous office expenses	100,000.00	100,000.00	100,000.00	69,693.180	0.00	0.00	0.00	43.49
10400131300100000000000000000000 0000000221606	Official Entert&Hotel Accommodation	100,000.00	100,000.00	100,000.00	75,000.000	0.00	0.00	0.00	33.33
10400131300100000000000000000000 0000000221922	Hajj Expenses	800,000.00	500,000.00	500,000.00	550,000.000	-37.50	37.50	0.00	-9.09
10400131300100000000000000000000 0000000222001	Celebration of Events	150,000.00	150,000.00	150,000.00	144,720.000	0.00	0.00	0.00	3.65
10400131300100000000000000000000 0000000222116	Insurance	200,000.00	200,000.00	200,000.00	125,000.000	0.00	0.00	0.00	60.00
10400131300100000000000000000000 0000000222123	Bank Charges and Bank Related Costs	150,000.00	150,000.00	94,456.55	100,000.000	0.00	37.03	37.03	-5.54
10400131300100000000000000000000 0000000282106	Welfare of Gambians/refugees	200,000.00	200,000.00	47,301.00	17,882.000	0.00	76.35	76.35	164.52
10400135300100000000000000000000 000000021101	Basic Salary	3,500,000.00	4,475,000.00	4,405,032.00	3,388,968.000	27.86	-25.86	1.56	29.98
10400135300100000000000000000000 000000021104	Allowances	5,000,000.00	5,000,000.00	4,173,222.50	5,133,461.600	0.00	16.54	16.54	-18.71
10400135300100000000000000000000 000000021105	Exchange Concession Allowance (ECA)	1,000,000.00	1,000,000.00	0.00	0.000	0.00	100.00	100.00	0.00
10400135300100000000000000000000 0000000212102	Social Security Contributions	300,000.00	300,000.00	430,486.88	176,000.000	0.00	-43.50	-43.50	144.59
10400141300100000000000000000000 0000000221101	Travel Expenses	500,000.00	500,000.00	500,000.00	1,052,625.020	0.00	0.00	0.00	-52.50
10400141300100000000000000000000 0000000221201	Telecommunication Expenses	450,000.00	450,000.00	432,962.98	318,135.370	0.00	3.79	3.79	36.09

STATEMENT OF DETAILS OF Recurrent EXPENDITURE IN LINE WITH APPROPRIATION STRUCTURE AS AT 31-12-2018

Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure 2018	Actual Expenditure 2017	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure
10400141300100000000000000000000 0000000221202	Electricity ,Water & Sewage	400,000.00	400,000.00	367,185.46	185,815.200	0.00	8.20	8.20	97.61
10400141300100000000000000000000 0000000221203	Rents and Rates	6,468,000.00	7,767,509.50	7,204,139.04	6,223,148.920	20.09	-11.38	7.25	15.76
10400141300100000000000000000000 0000000221301	Purchase of fuel and lubricants	500,000.00	500,000.00	198,421.04	500,000.000	0.00	60.32	60.32	-60.32
10400141300100000000000000000000 0000000221302	Maintenance of vehicles	150,000.00	150,000.00	148,851.43	66,708.920	0.00	0.77	0.77	123.14
10400141300100000000000000000000 0000000221401	Maintenance of Buildings and Facilities	100,000.00	100,000.00	72,099.04	29,009.640	0.00	27.90	27.90	148.53
10400141300100000000000000000000 0000000221404	Maintenance of Equipment	50,000.00	50,000.00	29,174.32	34,386.070	0.00	41.65	41.65	-15.16
10400141300100000000000000000000 0000000221602	Stationery	100,000.00	100,000.00	82,993.29	77,148.220	0.00	17.01	17.01	7.58
10400141300100000000000000000000 0000000221603	Miscellaneous office expenses	150,000.00	150,000.00	142,198.48	200,000.000	0.00	5.20	5.20	-28.90
10400141300100000000000000000000 0000000221606	Official Entert&Hotel Accommodation	80,000.00	80,000.00	52,937.60	55,656.670	0.00	33.83	33.83	-4.89
10400141300100000000000000000000 0000000222001	Celebration of Events	150,000.00	150,000.00	38,427.21	19,640.540	0.00	74.38	74.38	95.65
10400141300100000000000000000000 0000000222116	Insurance	200,000.00	200,000.00	154,240.21	88,122.040	0.00	22.88	22.88	75.03
10400141300100000000000000000000 0000000222123	Bank Charges and Bank Related Costs	100,000.00	100,000.00	74,199.60	53,828.210	0.00	25.80	25.80	37.85
10400141300100000000000000000000 0000000232230	Furniture and Fittings	200,000.00	200,000.00	165,301.42	0.000	0.00	17.35	17.35	0.00
10400141300100000000000000000000 0000000232240	Office Equipment	100,000.00	100,000.00	22,341.99	0.000	0.00	77.66	77.66	0.00
10400141300100000000000000000000 0000000282106	Welfare of Gambians/refugees	150,000.00	150,000.00	43,574.61	23,505.990	0.00	70.95	70.95	85.38
10400145300100000000000000000000 0000000211101	Basic Salary	2,000,000.00	2,000,000.00	1,517,227.07	1,598,353.000	0.00	24.14	24.14	-5.08
10400145300100000000000000000000 0000000211104	Allowances	4,000,000.00	4,000,000.00	2,984,500.98	3,295,962.480	0.00	25.39	25.39	-9.45
10400145300100000000000000000000 0000000211105	Exchange Concession Allowance (ECA)	3,000,000.00	500,000.00	0.00	0.000	-83.33	100.00	100.00	0.00
10400145300100000000000000000000 0000000212102	Social Security Contributions	500,000.00	500,000.00	233,668.38	350,000.000	0.00	53.27	53.27	-33.24
10400151300100000000000000000000 0000000221101	Travel Expenses	400,000.00	400,000.00	400,000.00	481,167.240	0.00	0.00	0.00	-16.87
10400151300100000000000000000000 0000000221201	Telecommunication Expenses	500,000.00	580,000.00	580,000.00	483,476.640	16.00	-16.00	0.00	19.96
10400151300100000000000000000000 0000000221202	Electricity ,Water & Sewage	500,000.00	500,000.00	500,000.00	600,000.000	0.00	0.00	0.00	-16.67
10400151300100000000000000000000 0000000221203	Rents and Rates	8,500,000.00	9,500,000.00	7,566,596.90	6,239,385.440	11.76	10.98	20.35	21.27
10400151300100000000000000000000 0000000221301	Purchase of fuel and lubricants	400,000.00	525,000.00	525,000.00	473,677.420	31.25	-31.25	0.00	10.99
10400151300100000000000000000000 0000000221302	Maintenance of vehicles	200,000.00	200,000.00	200,000.00	350,000.000	0.00	0.00	0.00	-42.86

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10400151300100000000000000000000 0000000221401	Maintenance of Buildings and Facilities	150,000.00	350,000.00	350,000.00	400,000.000	133.33	-133.33	0.00	-12.50
10400151300100000000000000000000 0000000221404	Maintenance of Equipment	100,000.00	150,000.00	150,000.00	100,000.000	50.00	-50.00	0.00	50.00
10400151300100000000000000000000 0000000221411	Purchase of Generator	300,000.00	50,000.00	0.00	0.000	-83.33	100.00	100.00	0.00
10400151300100000000000000000000 0000000221602	Stationery	150,000.00	150,000.00	57,319.90	145,702.200	0.00	61.79	61.79	-60.66
10400151300100000000000000000000 0000000221603	Miscellaneous office expenses	150,000.00	310,000.00	310,000.00	399,999.980	106.67	-106.67	0.00	-22.50
10400151300100000000000000000000 0000000221606	Official Entert&Hotel Accommodation	200,000.00	200,000.00	200,000.00	90,821.090	0.00	0.00	0.00	120.21
10400151300100000000000000000000 0000000222001	Celebration of Events	200,000.00	50,000.00	6,155.97	175,000.000	-75.00	96.92	87.69	-96.48
10400151300100000000000000000000 0000000222116	Insurance	200,000.00	75,000.00	67,583.16	50,000.000	-62.50	66.21	9.89	35.17
10400151300100000000000000000000 0000000222123	Bank Charges and Bank Related Costs	150,000.00	100,000.00	14,517.92	11,063.600	-33.33	90.32	85.48	31.22
10400151300100000000000000000000 0000000232230	Furniture and Fittings	150,000.00	750,000.00	461,427.42	0.000	400.00	-207.62	38.48	0.00
10400151300100000000000000000000 0000000232240	Office Equipment	100,000.00	600,000.00	109,116.61	0.000	500.00	-9.12	81.81	0.00
10400151300100000000000000000000 0000000262101	Contribution to International org - Rec	150,000.00	40,000.00	34,636.00	43,986.000	-73.33	76.91	13.41	-21.26
10400151300100000000000000000000 0000000282106	Welfare of Gambians/refugees	100,000.00	70,000.00	22,322.34	73,417.800	-30.00	77.68	68.11	-69.60
10400155300100000000000000000000 0000000211101	Basic Salary	2,000,000.00	3,028,710.00	2,932,551.75	1,476,325.560	51.44	-46.63	3.17	98.64
10400155300100000000000000000000 0000000211104	Allowances	5,000,000.00	5,000,000.00	5,000,000.00	3,601,514.520	0.00	0.00	0.00	38.83
10400155300100000000000000000000 0000000211105	Exchange Concession Allowance (ECA)	2,000,000.00	2,000,000.00	0.00	0.000	0.00	100.00	100.00	0.00
10400155300100000000000000000000 0000000212102	Social Security Contributions	400,000.00	400,000.00	400,000.00	350,000.000	0.00	0.00	0.00	14.29
10400161300100000000000000000000 0000000221101	Travel Expenses	400,000.00	400,000.00	370,546.65	543,536.830	0.00	7.36	7.36	-31.83
10400161300100000000000000000000 0000000221201	Telecommunication Expenses	500,000.00	500,000.00	498,855.13	419,219.260	0.00	0.23	0.23	19.00
10400161300100000000000000000000 0000000221202	Electricity ,Water & Sewage	750,000.00	750,000.00	749,666.34	749,807.380	0.00	0.04	0.04	-0.02
10400161300100000000000000000000 0000000221203	Rents and Rates	4,000,000.00	2,940,000.00	2,838,258.95	2,618,895.680	-26.50	29.04	3.46	8.38
10400161300100000000000000000000 0000000221301	Purchase of fuel and lubricants	500,000.00	500,000.00	499,283.98	500,000.000	0.00	0.14	0.14	-0.14
10400161300100000000000000000000 0000000221302	Maintenance of vehicles	300,000.00	450,000.00	449,140.68	400,000.000	50.00	-49.71	0.19	12.29
10400161300100000000000000000000 0000000221401	Maintenance of Buildings and Facilities	150,000.00	210,000.00	209,610.30	124,932.210	40.00	-39.74	0.19	67.78
10400161300100000000000000000000 0000000221404	Maintenance of Equipment	100,000.00	150,000.00	135,303.00	99,807.590	50.00	-35.30	9.80	35.56

STATEMENT OF DETAILS OF Recurrent EXPENDITURE IN LINE WITH APPROPRIATION STRUCTUREAS AT 31-12-2018

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10400161300100000000000000000000 0000000221602	Stationery	150,000.00	150,000.00	149,529.00	160,000.000	0.00	0.31	0.31	-6.54
10400161300100000000000000000000 0000000221603	Miscellaneous office expenses	100,000.00	100,000.00	99,798.67	99,929.300	0.00	0.20	0.20	-0.13
10400161300100000000000000000000 0000000221606	Official Entert&Hotel Accommodation	100,000.00	100,000.00	99,255.92	100,000.000	0.00	0.74	0.74	-0.74
10400161300100000000000000000000 0000000222001	Celebration of Events	250,000.00	250,000.00	223,931.04	223,248.980	0.00	10.43	10.43	0.31
10400161300100000000000000000000 0000000222116	Insurance	250,000.00	250,000.00	4,758.37	127,051.020	0.00	98.10	98.10	-96.25
10400161300100000000000000000000 0000000222123	Bank Charges and Bank Related Costs	100,000.00	100,000.00	72,557.01	81,296.410	0.00	27.44	27.44	-10.75
10400161300100000000000000000000 0000000232230	Furniture and Fittings	200,000.00	200,000.00	200,000.00	0.000	0.00	0.00	0.00	0.00
10400161300100000000000000000000 0000000232240	Office Equipment	100,000.00	550,000.00	549,456.00	0.000	450.00	-449.46	0.10	0.00
10400161300100000000000000000000 0000000282106	Welfare of Gambians/refugees	200,000.00	200,000.00	198,055.20	199,952.370	0.00	0.97	0.97	-0.95
10400165300100000000000000000000 0000000211101	Basic Salary	2,000,000.00	1,950,000.00	1,344,918.48	1,528,622.760	-2.50	32.75	31.03	-12.02
10400165300100000000000000000000 0000000211104	Allowances	1,000,000.00	1,000,000.00	745,234.93	1,846,477.560	0.00	25.48	25.48	-59.64
10400165300100000000000000000000 0000000211105	Exchange Concession Allowance (ECA)	2,000,000.00	500,000.00	0.00	0.000	-75.00	100.00	100.00	0.00
10400165300100000000000000000000 0000000212102	Social Security Contributions	300,000.00	300,000.00	300,000.00	200,000.000	0.00	0.00	0.00	50.00
10400171300100000000000000000000 0000000221101	Travel Expenses	1,000,000.00	1,000,000.00	1,000,000.00	1,127,035.820	0.00	0.00	0.00	-11.27
10400171300100000000000000000000 0000000221201	Telecommunication Expenses	0.00	400,000.00	283,067.14	238,337.900	0.00	0.00	29.23	18.77
10400171300100000000000000000000 0000000221202	Electricity ,Water & Sewage	300,000.00	300,000.00	295,071.74	199,968.640	0.00	1.64	1.64	47.56
10400171300100000000000000000000 0000000221203	Rents and Rates	1,500,000.00	4,338,000.00	4,093,527.93	2,243,619.840	189.20	-172.90	5.64	82.45
10400171300100000000000000000000 0000000221301	Purchase of fuel and lubricants	300,000.00	530,000.00	334,973.18	279,985.190	76.67	-11.66	36.80	19.64
10400171300100000000000000000000 0000000221302	Maintenance of vehicles	250,000.00	400,000.00	396,519.16	403,683.560	60.00	-58.61	0.87	-1.77
10400171300100000000000000000000 0000000221401	Maintenance of Buildings and Facilities	200,000.00	230,000.00	214,974.74	110,849.000	15.00	-7.49	6.53	93.93
10400171300100000000000000000000 0000000221404	Maintenance of Equipment	100,000.00	70,000.00	68,713.44	60,000.000	-30.00	31.29	1.84	14.52
10400171300100000000000000000000 0000000221602	Stationery	150,000.00	130,000.00	129,804.48	159,995.460	-13.33	13.46	0.15	-18.87
10400171300100000000000000000000 0000000221603	Miscellaneous office expenses	100,000.00	200,000.00	131,356.21	199,911.320	100.00	-31.36	34.32	-34.29
10400171300100000000000000000000 0000000221606	Official Entert&Hotel Accommodation	150,000.00	150,000.00	140,292.67	123,967.240	0.00	6.47	6.47	7.94
10400171300100000000000000000000 0000000222001	Celebration of Events	150,000.00	100,000.00	98,697.29	149,687.200	-33.33	34.20	1.30	-34.06

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				2018	2017					
10400171300100000000000000000000 0000000222116	Insurance	180,000.00	145,000.00	119,160.11	121,323.890	-19.44	33.80	17.82	-1.78	
10400171300100000000000000000000 0000000222123	Bank Charges and Bank Related Costs	40,000.00	25,000.00	4,108.19	191.010	-37.50	89.73	83.57	2,050.77	
10400171300100000000000000000000 0000000232210	Motor Vehicles	0.00	1,900,000.00	1,631,850.00	3,723,780.360	0.00	0.00	14.11	-56.18	
10400171300100000000000000000000 0000000232230	Furniture and Fittings	150,000.00	150,000.00	148,908.17	0.000	0.00	0.73	0.73	0.00	
10400171300100000000000000000000 0000000232240	Office Equipment	150,000.00	150,000.00	149,985.31	0.000	0.00	0.01	0.01	0.00	
10400171300100000000000000000000 0000000282106	Welfare of Gambians/refugees	100,000.00	70,000.00	63,122.47	100,000.000	-30.00	36.88	9.83	-36.88	
10400175300100000000000000000000 0000000211101	Basic Salary	1,961,533.00	1,961,533.00	855,401.10	810,000.000	0.00	56.39	56.39	5.61	
10400175300100000000000000000000 0000000211104	Allowances	1,861,092.00	2,967,221.59	1,629,793.60	354,380.070	59.43	12.43	45.07	359.90	
10400175300100000000000000000000 0000000211105	Exchange Concession Allowance (ECA)	3,000,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00	
10400181300100000000000000000000 0000000221101	Travel Expenses	0.00	0.00	0.00	180,000.000	0.00	0.00	0.00	-100.00	
10400181300100000000000000000000 0000000221201	Telecommunication Expenses	0.00	0.00	0.00	125,000.000	0.00	0.00	0.00	-100.00	
10400181300100000000000000000000 0000000221202	Electricity ,Water & Sewage	0.00	0.00	0.00	137,500.000	0.00	0.00	0.00	-100.00	
10400181300100000000000000000000 0000000221203	Rents and Rates	0.00	0.00	0.00	4,827,102.000	0.00	0.00	0.00	-100.00	
10400181300100000000000000000000 0000000221301	Purchase of fuel and lubricants	0.00	0.00	0.00	75,000.000	0.00	0.00	0.00	-100.00	
10400181300100000000000000000000 0000000221401	Maintenance of Buildings and Facilities	0.00	0.00	0.00	50,000.000	0.00	0.00	0.00	-100.00	
10400181300100000000000000000000 0000000221404	Maintenance of Equipment	0.00	0.00	0.00	37,500.000	0.00	0.00	0.00	-100.00	
10400181300100000000000000000000 0000000221602	Stationery	0.00	0.00	0.00	32,646.000	0.00	0.00	0.00	-100.00	
10400181300100000000000000000000 0000000221603	Miscellaneous office expenses	0.00	0.00	0.00	50,000.000	0.00	0.00	0.00	-100.00	
10400181300100000000000000000000 0000000221606	Official Entert&Hotel Accommodation	0.00	0.00	0.00	25,503.350	0.00	0.00	0.00	-100.00	
10400181300100000000000000000000 0000000222001	Celebration of Events	0.00	0.00	0.00	25,000.000	0.00	0.00	0.00	-100.00	
10400181300100000000000000000000 0000000222116	Insurance	0.00	0.00	0.00	73,026.900	0.00	0.00	0.00	-100.00	
10400181300100000000000000000000 0000000222123	Bank Charges and Bank Related Costs	0.00	0.00	0.00	4,272.300	0.00	0.00	0.00	-100.00	
10400181300100000000000000000000 0000000282106	Welfare of Gambians/refugees	0.00	0.00	0.00	7,284.000	0.00	0.00	0.00	-100.00	
10400185300100000000000000000000 0000000211101	Basic Salary	0.00	0.00	0.00	910,830.000	0.00	0.00	0.00	-100.00	
10400185300100000000000000000000 0000000211104	Allowances	0.00	0.00	0.00	451,855.000	0.00	0.00	0.00	-100.00	

STATEMENT OF DETAILS OF Recurrent EXPENDITURE IN LINE WITH APPROPRIATION STRUCTUREAS AT 31-12-2018

Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure 2018	Actual Expenditure 2017	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure
1040018530010000000000000000000000 0000000212102	Social Security Contributions	0.00	0.00	0.00	42,500.000	0.00	0.00	0.00	-100.00
1040019130010000000000000000000000 0000000221101	Travel Expenses	800,000.00	1,100,000.00	1,073,978.60	1,000,000.000	37.50	-34.25	2.37	7.40
1040019130010000000000000000000000 0000000221201	Telecommunication Expenses	450,000.00	450,000.00	450,000.00	400,000.000	0.00	0.00	0.00	12.50
1040019130010000000000000000000000 0000000221202	Electricity ,Water & Sewage	500,000.00	500,000.00	441,749.78	500,000.000	0.00	11.65	11.65	-11.65
1040019130010000000000000000000000 0000000221203	Rents and Rates	13,000,000.00	12,900,000.00	12,762,800.00	11,638,770.000	-0.77	1.82	1.06	9.66
1040019130010000000000000000000000 0000000221301	Purchase of fuel and lubricants	600,000.00	1,000,000.00	950,375.00	600,000.000	66.67	-58.40	4.96	58.40
1040019130010000000000000000000000 0000000221302	Maintenance of vehicles	300,000.00	600,000.00	599,397.60	250,000.000	100.00	-99.80	0.10	139.76
1040019130010000000000000000000000 0000000221401	Maintenance of Buildings and Facilities	100,000.00	150,000.00	150,000.00	100,000.000	50.00	-50.00	0.00	50.00
1040019130010000000000000000000000 0000000221404	Maintenance of Equipment	100,000.00	100,000.00	100,000.00	199,954.000	0.00	0.00	0.00	-49.99
1040019130010000000000000000000000 0000000221411	Purchase of Generator	200,000.00	200,000.00	178,500.00	200,000.000	0.00	10.75	10.75	-10.75
1040019130010000000000000000000000 0000000221602	Stationery	100,000.00	100,000.00	88,215.00	100,000.000	0.00	11.79	11.79	-11.79
1040019130010000000000000000000000 0000000221603	Miscellaneous office expenses	100,000.00	150,000.00	150,000.00	99,850.540	50.00	-50.00	0.00	50.22
1040019130010000000000000000000000 0000000221606	Official Entert&Hotel Accommodation	100,000.00	200,000.00	100,000.00	100,000.000	100.00	0.00	50.00	0.00
1040019130010000000000000000000000 0000000222001	Celebration of Events	400,000.00	300,000.00	300,000.00	400,000.000	-25.00	25.00	0.00	-25.00
1040019130010000000000000000000000 0000000222116	Insurance	200,000.00	200,000.00	200,000.00	260,000.000	0.00	0.00	0.00	-23.08
1040019130010000000000000000000000 0000000222123	Bank Charges and Bank Related Costs	50,000.00	50,000.00	38,426.40	331.250	0.00	23.15	23.15	11,500.42
1040019130010000000000000000000000 0000000232210	Motor Vehicles	0.00	639,202.77	639,202.77	2,863,054.520	0.00	0.00	0.00	-77.67
1040019130010000000000000000000000 0000000232230	Furniture and Fittings	300,000.00	300,000.00	268,214.00	0.000	0.00	10.60	10.60	0.00
1040019130010000000000000000000000 0000000232240	Office Equipment	200,000.00	200,000.00	200,000.00	0.000	0.00	0.00	0.00	0.00
1040019130010000000000000000000000 0000000282106	Welfare of Gambians/refugees	250,000.00	250,000.00	250,000.00	200,000.000	0.00	0.00	0.00	25.00
1040019530010000000000000000000000 0000000211101	Basic Salary	3,000,000.00	3,000,000.00	2,156,181.00	2,494,228.000	0.00	28.13	28.13	-13.55
1040019530010000000000000000000000 0000000211104	Allowances	5,000,000.00	5,000,000.00	4,872,330.65	3,999,405.000	0.00	2.55	2.55	21.83
1040019530010000000000000000000000 0000000211105	Exchange Concession Allowance (ECA)	3,000,000.00	2,200,000.00	0.00	0.000	-26.67	100.00	100.00	0.00
1040019530010000000000000000000000 0000000212102	Social Security Contributions	400,000.00	400,000.00	200,000.00	250,000.000	0.00	50.00	50.00	-20.00
1040020130010000000000000000000000 0000000221101	Travel Expenses	800,000.00	800,000.00	700,000.00	1,045,145.870	0.00	12.50	12.50	-33.02

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Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure 2018	Actual Expenditure 2017	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure
1040020130010000000000000000000000 0000000221201	Telecommunication Expenses	600,000.00	600,000.00	490,000.00	649,994.570	0.00	18.33	18.33	-24.61
1040020130010000000000000000000000 0000000221202	Electricity ,Water & Sewage	700,000.00	700,000.00	420,000.00	455,598.920	0.00	40.00	40.00	-7.81
1040020130010000000000000000000000 0000000221203	Rents and Rates	6,000,000.00	7,300,000.00	7,197,956.66	6,035,867.980	21.67	-19.97	1.40	19.25
1040020130010000000000000000000000 0000000221301	Purchase of fuel and lubricants	300,000.00	300,000.00	150,000.00	199,978.200	0.00	50.00	50.00	-24.99
1040020130010000000000000000000000 0000000221302	Maintenance of vehicles	250,000.00	250,000.00	250,000.00	400,000.000	0.00	0.00	0.00	-37.50
1040020130010000000000000000000000 0000000221401	Maintenance of Buildings and Facilities	100,000.00	100,000.00	10,000.00	44,571.170	0.00	90.00	90.00	-77.56
1040020130010000000000000000000000 0000000221404	Maintenance of Equipment	50,000.00	50,000.00	10,775.15	15,374.000	0.00	78.45	78.45	-29.91
1040020130010000000000000000000000 0000000221602	Stationery	150,000.00	150,000.00	130,000.00	150,000.000	0.00	13.33	13.33	-13.33
1040020130010000000000000000000000 0000000221603	Miscellaneous office expenses	100,000.00	100,000.00	75,000.00	199,995.080	0.00	25.00	25.00	-62.50
1040020130010000000000000000000000 0000000221606	Official Entert&Hotel Accommodation	150,000.00	150,000.00	140,000.00	149,822.370	0.00	6.67	6.67	-6.56
1040020130010000000000000000000000 0000000222001	Celebration of Events	250,000.00	250,000.00	250,000.00	349,942.380	0.00	0.00	0.00	-28.56
1040020130010000000000000000000000 0000000222116	Insurance	300,000.00	300,000.00	141,944.81	116,914.070	0.00	52.69	52.69	21.41
1040020130010000000000000000000000 0000000222123	Bank Charges and Bank Related Costs	80,000.00	80,000.00	64,982.28	64,158.580	0.00	18.77	18.77	1.28
1040020130010000000000000000000000 0000000222126	Fees and Handling Charges	250,000.00	250,000.00	177,000.00	130,000.000	0.00	29.20	29.20	36.15
1040020130010000000000000000000000 0000000232230	Furniture and Fittings	100,000.00	100,000.00	92,898.21	54,758.190	0.00	7.10	7.10	69.65
1040020130010000000000000000000000 0000000232240	Office Equipment	100,000.00	100,000.00	37,656.05	39,999.590	0.00	62.34	62.34	-5.86
1040020130010000000000000000000000 0000000282106	Welfare of Gambians/refugees	250,000.00	250,000.00	227,069.96	430,740.750	0.00	9.17	9.17	-47.28
10400205300100000000000000000000000 0000000211101	Basic Salary	5,000,000.00	6,350,000.00	6,350,000.00	5,124,973.120	27.00	-27.00	0.00	23.90
10400205300100000000000000000000000 0000000211104	Allowances	3,500,000.00	3,500,000.00	2,023,902.85	2,725,307.740	0.00	42.17	42.17	-25.74
10400205300100000000000000000000000 0000000211105	Exchange Concession Allowance (ECA)	3,000,000.00	3,000,000.00	0.00	0.000	0.00	100.00	100.00	0.00
10400205300100000000000000000000000 0000000212102	Social Security Contributions	1,500,000.00	1,500,000.00	1,566,491.61	1,200,000.000	0.00	-4.43	-4.43	30.54
10400211300100000000000000000000000 0000000221101	Travel Expenses	450,000.00	450,000.00	450,000.00	369,851.080	0.00	0.00	0.00	21.67
10400211300100000000000000000000000 0000000221201	Telecommunication Expenses	400,000.00	400,000.00	400,000.00	319,123.020	0.00	0.00	0.00	25.34
10400211300100000000000000000000000 0000000221202	Electricity, Water & Sewage	600,000.00	500,000.00	499,696.32	588,977.430	-16.67	16.72	0.06	-15.16
10400211300100000000000000000000000 0000000221203	Rents and Rates	5,000,000.00	5,600,000.00	3,532,717.63	6,070,214.850	12.00	29.35	36.92	-41.80

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10400211300100000000000000000000 0000000221301	Purchase of fuel and lubricants	400,000.00	400,000.00	400,000.00	399,444.030	0.00	0.00	0.00	0.14
10400211300100000000000000000000 0000000221302	Maintenance of vehicles	300,000.00	300,000.00	300,000.00	162,843.960	0.00	0.00	0.00	84.23
10400211300100000000000000000000 0000000221401	Maintenance of Buildings and Facilities	100,000.00	100,000.00	100,000.00	99,992.350	0.00	0.00	0.00	0.01
10400211300100000000000000000000 0000000221404	Maintenance of Equipment	75,000.00	75,000.00	75,000.00	100,000.000	0.00	0.00	0.00	-25.00
10400211300100000000000000000000 0000000221602	Stationery	150,000.00	150,000.00	100,000.00	137,789.240	0.00	33.33	33.33	-27.43
10400211300100000000000000000000 0000000221603	Miscellaneous office expenses	100,000.00	100,000.00	33,474.46	150,000.000	0.00	66.53	66.53	-77.68
10400211300100000000000000000000 0000000221606	Official Entert&Hotel Accommodation	100,000.00	100,000.00	100,000.00	99,020.710	0.00	0.00	0.00	0.99
10400211300100000000000000000000 0000000222001	Celebration of Events	250,000.00	250,000.00	250,000.00	246,421.910	0.00	0.00	0.00	1.45
10400211300100000000000000000000 0000000222116	Insurance	350,000.00	350,000.00	300,000.00	349,729.560	0.00	14.29	14.29	-14.22
10400211300100000000000000000000 0000000222123	Bank Charges and Bank Related Costs	75,000.00	75,000.00	25,376.93	28,018.660	0.00	66.16	66.16	-9.43
10400211300100000000000000000000 0000000232230	Furniture and Fittings	100,000.00	100,000.00	49,909.51	0.000	0.00	50.09	50.09	0.00
10400211300100000000000000000000 0000000232240	Office Equipment	100,000.00	100,000.00	75,307.83	0.000	0.00	24.69	24.69	0.00
10400211300100000000000000000000 0000000282106	Welfare of Gambians/refugees	100,000.00	100,000.00	100,000.00	200,000.000	0.00	0.00	0.00	-50.00
10400215300100000000000000000000 0000000211101	Basic Salary	3,260,100.00	3,460,100.00	2,893,676.00	2,862,744.000	6.13	11.24	16.37	1.08
10400215300100000000000000000000 0000000211104	Allowances	10,000,000.00	10,000,000.00	9,255,447.06	7,823,573.640	0.00	7.45	7.45	18.30
10400215300100000000000000000000 0000000211105	Exchange Concession Allowance (ECA)	2,000,000.00	2,000,000.00	0.00	0.000	0.00	100.00	100.00	0.00
10400215300100000000000000000000 0000000212102	Social Security Contributions	600,000.00	600,000.00	562,692.00	533,000.000	0.00	6.22	6.22	5.57
10400221300100000000000000000000 0000000221101	Travel Expenses	500,000.00	500,000.00	491,689.77	500,000.000	0.00	1.66	1.66	-1.66
10400221300100000000000000000000 0000000221201	Telecommunication Expenses	500,000.00	650,000.00	609,224.32	394,127.080	30.00	-21.84	6.27	54.58
10400221300100000000000000000000 0000000221202	Electricity ,Water & Sewage	400,000.00	900,000.00	614,538.07	366,272.150	125.00	-53.63	31.72	67.78
10400221300100000000000000000000 0000000221203	Rents and Rates	7,790,000.00	6,890,000.00	6,862,285.24	5,440,816.900	-11.55	11.91	0.40	26.13
10400221300100000000000000000000 0000000221301	Purchase of fuel and lubricants	500,000.00	500,000.00	487,361.21	438,417.390	0.00	2.53	2.53	11.16
10400221300100000000000000000000 0000000221302	Maintenance of vehicles	150,000.00	150,000.00	146,652.50	143,834.910	0.00	2.23	2.23	1.96
10400221300100000000000000000000 0000000221401	Maintenance of Buildings and Facilities	100,000.00	800,000.00	116,74.23	96,57.230	100.00	-16.71	41.64	20.86
10400221300100000000000000000000 0000000221404	Maintenance of Equipment	100,000.00	100,000.00	94,308.16	59,373.860	0.00	5.69	5.69	58.84

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							2018	2017	
1040022130010000000000000000000000 0000000221602	Stationery	100,000.00	100,000.00	62,922.63	80,710.150	0.00	37.08	37.08	-22.04
1040022130010000000000000000000000 0000000221603	Miscellaneous office expenses	100,000.00	100,000.00	100,000.00	94,994.590	0.00	0.00	0.00	5.27
1040022130010000000000000000000000 0000000221606	Official Entert&Hotel Accommodation	150,000.00	150,000.00	146,401.30	147,789.410	0.00	2.40	2.40	-0.94
1040022130010000000000000000000000 0000000222001	Celebration of Events	200,000.00	200,000.00	198,020.76	187,500.000	0.00	0.99	0.99	5.61
1040022130010000000000000000000000 0000000222116	Insurance	300,000.00	400,000.00	397,022.77	106,779.140	33.33	-32.34	0.74	271.82
1040022130010000000000000000000000 0000000222123	Bank Charges and Bank Related Costs	150,000.00	150,000.00	150,000.00	100,000.000	0.00	0.00	0.00	50.00
1040022130010000000000000000000000 0000000232210	Motor Vehicles	0.00	0.00	0.00	6,157,201.330	0.00	0.00	0.00	-100.00
1040022130010000000000000000000000 0000000232230	Furniture and Fittings	300,000.00	300,000.00	286,716.78	0.000	0.00	4.43	4.43	0.00
1040022130010000000000000000000000 0000000232240	Office Equipment	200,000.00	200,000.00	185,151.45	0.000	0.00	7.42	7.42	0.00
1040022130010000000000000000000000 0000000282106	Welfare of Gambians/refugees	150,000.00	150,000.00	149,943.28	146,982.200	0.00	0.04	0.04	2.01
10400225300100000000000000000000000 0000000211101	Basic Salary	2,500,000.00	2,500,000.00	2,204,700.00	1,891,467.060	0.00	11.81	11.81	16.56
10400225300100000000000000000000000 0000000211104	Allowances	2,000,000.00	2,440,000.00	2,190,885.91	1,217,462.000	22.00	-9.54	10.21	79.96
10400225300100000000000000000000000 0000000211105	Exchange Concession Allowance (ECA)	2,000,000.00	2,000,000.00	0.00	0.000	0.00	100.00	100.00	0.00
10400225300100000000000000000000000 0000000212102	Social Security Contributions	700,000.00	700,000.00	577,502.00	550,000.000	0.00	17.50	17.50	5.00
10400231300100000000000000000000000 0000000221101	Travel Expenses	400,000.00	1,000,000.00	1,000,000.00	857,193.180	150.00	-150.00	0.00	16.66
10400231300100000000000000000000000 0000000221201	Telecommunication Expenses	300,000.00	300,000.00	192,107.80	279,905.540	0.00	35.96	35.96	-31.37
10400231300100000000000000000000000 0000000221202	Electricity ,Water & Sewage	250,000.00	250,000.00	250,000.00	138,541.980	0.00	0.00	0.00	80.45
10400231300100000000000000000000000 0000000221203	Rents and Rates	4,593,867.00	5,743,867.00	6,110,907.85	4,788,724.920	25.03	-33.02	-6.39	27.61
10400231300100000000000000000000000 0000000221301	Purchase of fuel and lubricants	300,000.00	300,000.00	300,000.00	300,000.000	0.00	0.00	0.00	0.00
10400231300100000000000000000000000 0000000221302	Maintenance of vehicles	100,000.00	100,000.00	100,000.00	63,952.830	0.00	0.00	0.00	56.37
10400231300100000000000000000000000 0000000221401	Maintenance of Buildings and Facilities	100,000.00	100,000.00	100,000.00	93,522.250	0.00	0.00	0.00	6.93
10400231300100000000000000000000000 0000000221404	Maintenance of Equipment	100,000.00	100,000.00	61,195.66	99,985.720	0.00	38.80	38.80	-38.80
10400231300100000000000000000000000 0000000221602	Stationery	100,000.00	100,000.00	100,000.00	85,768.540	0.00	0.00	0.00	16.59
10400231300100000000000000000000000 0000000221603	Miscellaneous office expenses	75,000.00	75,000.00	75,000.00	50,257.200	0.00	0.00	0.00	49.23
10400231300100000000000000000000000 0000000221606	Official Entert&Hotel Accommodation	100,000.00	100,000.00	100,000.00	35,745.520	0.00	0.00	0.00	179.76

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1040023130010000000000000000000000 0000000222001	Celebration of Events	200,000.00	200,000.00	200,000.00	213,000.000	0.00	0.00	0.00	-6.10
1040023130010000000000000000000000 0000000222116	Insurance	300,000.00	300,000.00	91,164.83	0.000	0.00	69.61	69.61	0.00
1040023130010000000000000000000000 0000000222123	Bank Charges and Bank Related Costs	50,000.00	50,000.00	50,000.00	4,476.700	0.00	0.00	0.00	1,016.89
1040023130010000000000000000000000 0000000232230	Furniture and Fittings	150,000.00	150,000.00	150,000.00	0.000	0.00	0.00	0.00	0.00
1040023130010000000000000000000000 0000000232240	Office Equipment	100,000.00	100,000.00	75,000.00	0.000	0.00	25.00	25.00	0.00
1040023130010000000000000000000000 0000000282106	Welfare of Gambians/refugees	150,000.00	150,000.00	95,579.92	37,654.820	0.00	36.28	36.28	153.83
1040023530010000000000000000000000 0000000211101	Basic Salary	2,061,088.00	2,661,088.00	2,577,210.30	1,824,090.000	29.11	-25.04	3.15	41.29
1040023530010000000000000000000000 0000000211104	Allowances	3,211,629.00	3,211,629.00	2,912,861.04	2,429,383.990	0.00	9.30	9.30	19.90
1040023530010000000000000000000000 0000000211105	Exchange Concession Allowance (ECA)	2,000,000.00	2,000,000.00	0.00	0.000	0.00	100.00	100.00	0.00
1040023530010000000000000000000000 0000000212102	Social Security Contributions	600,000.00	600,000.00	450,651.67	500,000.000	0.00	24.89	24.89	-9.87
1040024130010000000000000000000000 0000000221101	Travel Expenses	800,000.00	850,000.00	756,093.20	902,901.160	6.25	5.49	11.05	-16.26
1040024130010000000000000000000000 0000000221201	Telecommunication Expenses	350,000.00	520,000.00	516,523.19	300,000.000	48.57	-47.58	0.67	72.17
1040024130010000000000000000000000 0000000221202	Electricity ,Water & Sewage	300,000.00	300,000.00	238,249.31	193,924.310	0.00	20.58	20.58	22.86
1040024130010000000000000000000000 0000000221203	Rents and Rates	11,000,000.00	15,479,360.00	15,220,500.00	12,183,515.000	40.72	-38.37	1.67	24.93
1040024130010000000000000000000000 0000000221301	Purchase of fuel and lubricants	300,000.00	620,000.00	612,871.15	300,000.000	106.67	-104.29	1.15	104.29
1040024130010000000000000000000000 0000000221302	Maintenance of vehicles	100,000.00	150,000.00	116,520.63	57,811.130	50.00	-16.52	22.32	101.55
1040024130010000000000000000000000 0000000221401	Maintenance of Buildings and Facilities	100,000.00	100,000.00	1,500.00	77,884.590	0.00	98.50	98.50	-98.07
1040024130010000000000000000000000 0000000221404	Maintenance of Equipment	75,000.00	75,000.00	24,308.50	2,396.000	0.00	67.59	67.59	914.55
1040024130010000000000000000000000 0000000221602	Stationery	150,000.00	180,000.00	136,691.09	128,146.510	20.00	8.87	24.06	6.67
1040024130010000000000000000000000 0000000221603	Miscellaneous office expenses	175,000.00	190,000.00	124,192.36	174,419.280	8.57	29.03	34.64	-28.80
1040024130010000000000000000000000 0000000221606	Official Entert&Hotel Accommodation	200,000.00	100,000.00	2,593.54	172,835.040	-50.00	98.70	97.41	-98.50
1040024130010000000000000000000000 0000000222001	Celebration of Events	200,000.00	50,000.00	0.00	0.000	-75.00	100.00	100.00	0.00
1040024130010000000000000000000000 0000000222116	Insurance	400,000.00	227,000.00	143,502.83	177,265.100	-43.25	64.12	36.78	-19.05
1040024130010000000000000000000000 0000000222123	Bank Charges and Bank Related Costs	50,000.00	7,000.00	7,000.00	7,000.00	-86.00	86.00	0.00	485.77
The Government of The Gambia consolidated Financial Statements 31 December 2018									
1040024130010000000000000000000000 0000000232230	Furniture and Fittings	150,000.00	80,500.00	41,385.00	50,094.720	-46.33	72.41	48.59	-17.39

STATEMENT OF DETAILS OF Recurrent EXPENDITURE IN LINE WITH APPROPRIATION STRUCTUREAS AT 31-12-2018

Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure 2018	Actual Expenditure 2017	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure
10400241300100000000000000000000 0000000232240	Office Equipment	150,000.00	82,500.00	52,050.00	224,429.960	-45.00	65.30	36.91	-76.81
10400241300100000000000000000000 0000000282106	Welfare of Gambians/refugees	100,000.00	68,000.00	12,244.48	4,696.220	-32.00	87.76	81.99	160.73
10400245300100000000000000000000 0000000211101	Basic Salary	6,811,092.00	6,811,092.00	6,050,327.52	5,578,072.200	0.00	11.17	11.17	8.47
10400245300100000000000000000000 0000000211104	Allowances	8,000,000.00	8,000,000.00	7,402,923.61	5,885,082.610	0.00	7.46	7.46	25.79
10400245300100000000000000000000 0000000211105	Exchange Concession Allowance (ECA)	3,000,000.00	3,000,000.00	0.00	0.000	0.00	100.00	100.00	0.00
10400245300100000000000000000000 0000000212102	Social Security Contributions	700,000.00	700,000.00	700,000.00	500,000.000	0.00	0.00	0.00	40.00
10400251300100000000000000000000 0000000221101	Travel Expenses	200,000.00	200,000.00	199,135.37	158,438.190	0.00	0.43	0.43	25.69
10400251300100000000000000000000 0000000221201	Telecommunication Expenses	500,000.00	500,000.00	499,511.55	105,400.560	0.00	0.10	0.10	373.92
10400251300100000000000000000000 0000000221202	Electricity ,Water & Sewage	600,000.00	600,000.00	218,902.81	28,301.600	0.00	63.52	63.52	673.46
10400251300100000000000000000000 0000000221203	Rents and Rates	6,500,000.00	9,683,804.00	9,036,703.38	6,188,771.650	48.98	-39.03	6.68	46.02
10400251300100000000000000000000 0000000221301	Purchase of fuel and lubricants	400,000.00	400,000.00	400,000.00	127,979.760	0.00	0.00	0.00	212.55
10400251300100000000000000000000 0000000221302	Maintenance of vehicles	100,000.00	100,000.00	99,945.32	0.000	0.00	0.05	0.05	0.00
10400251300100000000000000000000 0000000221401	Maintenance of Buildings and Facilities	100,000.00	100,000.00	39,013.38	0.000	0.00	60.99	60.99	0.00
10400251300100000000000000000000 0000000221404	Maintenance of Equipment	75,000.00	75,000.00	37,890.10	19,972.600	0.00	49.48	49.48	89.71
10400251300100000000000000000000 0000000221602	Stationery	100,000.00	100,000.00	95,714.80	55,950.820	0.00	4.29	4.29	71.07
10400251300100000000000000000000 0000000221603	Miscellaneous office expenses	100,000.00	100,000.00	99,823.44	78,031.430	0.00	0.18	0.18	27.93
10400251300100000000000000000000 0000000221606	Official Entert&Hotel Accommodation	100,000.00	100,000.00	99,852.28	75,298.900	0.00	0.15	0.15	32.61
10400251300100000000000000000000 0000000222001	Celebration of Events	100,000.00	100,000.00	45,295.13	0.000	0.00	54.70	54.70	0.00
10400251300100000000000000000000 0000000232210	Motor Vehicles	0.00	0.00	0.00	4,887,090.870	0.00	0.00	0.00	-100.00
10400251300100000000000000000000 0000000232230	Furniture and Fittings	100,000.00	100,000.00	98,309.07	991,837.480	0.00	1.69	1.69	-90.09
10400251300100000000000000000000 0000000232240	Office Equipment	100,000.00	100,000.00	97,330.02	998,224.660	0.00	2.67	2.67	-90.25
10400251300100000000000000000000 0000000282104	Contribution to local organisations	100,000.00	100,000.00	60,917.00	30,425.860	0.00	39.08	39.08	100.21
10400255300100000000000000000000 0000000211101	Basic Salary	1,901,833.00	3,401,833.00	3,308,884.80	674,984.700	78.87	-73.98	2.73	390.22
10400255300100000000000000000000 0000000211104	Allowances	2,009,000.00	6,000,000.00	5,736,207.07	1,222,131.840	200.00	-186.81	4.40	369.36
10400255300100000000000000000000 0000000211105	The Government of The Gambia consolidated Financial Statements 31 December 2018	2,500,000.00	2,500,000.00	0.00	0.000	0.00	100.00	100.00	0.00

STATEMENT OF DETAILS OF Recurrent EXPENDITURE IN LINE WITH APPROPRIATION STRUCTURE AS AT 31-12-2018

Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure 2018	Actual Expenditure 2017	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure	
1040025530010000000000000000000000 0000000212102	Social Security Contributions	300,000.00	300,000.00	306,174.90	0.000		0.00	-2.06	-2.06	0.00
1040026130010000000000000000000000 0000000221101	Travel Expenses	800,000.00	1,300,000.00	519,064.13	0.000		62.50	35.12	60.07	0.00
1040026130010000000000000000000000 0000000221201	Telecommunication Expenses	500,000.00	500,000.00	351,484.39	0.000		0.00	29.70	29.70	0.00
1040026130010000000000000000000000 0000000221202	Electricity ,Water & Sewage	500,000.00	500,000.00	188,382.42	0.000		0.00	62.32	62.32	0.00
1040026130010000000000000000000000 0000000221203	Rents and Rates	10,000,000.00	10,000,000.00	10,000,000.00	0.000		0.00	0.00	0.00	0.00
1040026130010000000000000000000000 0000000221301	Purchase of fuel and lubricants	500,000.00	500,000.00	63,003.91	0.000		0.00	87.40	87.40	0.00
1040026130010000000000000000000000 0000000221302	Maintenance of vehicles	300,000.00	300,000.00	227,146.82	0.000		0.00	24.28	24.28	0.00
1040026130010000000000000000000000 0000000221401	Maintenance of Buildings and Facilities	100,000.00	100,000.00	91,247.92	0.000		0.00	8.75	8.75	0.00
1040026130010000000000000000000000 0000000221404	Maintenance of Equipment	50,000.00	50,000.00	0.00	0.000		0.00	100.00	100.00	0.00
1040026130010000000000000000000000 0000000221602	Stationery	200,000.00	200,000.00	138,070.98	0.000		0.00	30.96	30.96	0.00
1040026130010000000000000000000000 0000000221603	Miscellaneous office expenses	300,000.00	300,000.00	142,085.07	0.000		0.00	52.64	52.64	0.00
1040026130010000000000000000000000 0000000221606	Official Entert&Hotel Accommodation	150,000.00	150,000.00	33,334.36	0.000		0.00	77.78	77.78	0.00
1040026130010000000000000000000000 0000000222001	Celebration of Events	200,000.00	0.00	0.00	0.000		-100.00	100.00	0.00	0.00
1040026130010000000000000000000000 0000000222108	VIP Lounge Charges	200,000.00	0.00	0.00	0.000		-100.00	100.00	0.00	0.00
1040026130010000000000000000000000 0000000222116	Insurance	720,000.00	720,000.00	558,377.65	0.000		0.00	22.45	22.45	0.00
1040026130010000000000000000000000 0000000222123	Bank Charges and Bank Related Costs	100,000.00	100,000.00	27,438.41	0.000		0.00	72.56	72.56	0.00
1040026130010000000000000000000000 0000000232210	Motor Vehicles	5,000,000.00	5,000,000.00	4,929,152.53	0.000		0.00	1.42	1.42	0.00
1040026130010000000000000000000000 0000000232230	Furniture and Fittings	100,000.00	100,000.00	90,302.02	0.000		0.00	9.70	9.70	0.00
1040026130010000000000000000000000 0000000232240	Office Equipment	100,000.00	100,000.00	77,024.88	0.000		0.00	22.98	22.98	0.00
1040026130010000000000000000000000 0000000282106	Welfare of Gambians/refugees	100,000.00	0.00	0.00	0.000		-100.00	100.00	0.00	0.00
1040026530010000000000000000000000 0000000211101	Basic Salary	1,000,000.00	3,879,118.00	3,879,118.00	0.000		287.91	-287.91	0.00	0.00
1040026530010000000000000000000000 0000000211104	Allowances	1,000,000.00	1,550,000.00	1,550,000.00	0.000		55.00	-55.00	0.00	0.00
1040026530010000000000000000000000 0000000211105	Exchange Concession Allowance (ECA)	2,000,000.00	2,000,000.00	0.00	0.000		0.00	100.00	100.00	0.00
1040026530010000000000000000000000 0000000212102	Social Security Contributions	200,000.00	800,000.00	800,000.00	0.000		0.00	100.00	100.00	0.00
1040027130010000000000000000000000 0000000221101	Travel Expenses	500,000.00	962,000.00	853,753.82	0.000		92.40	-70.75	11.25	0.00

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Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure 2018	Actual Expenditure 2017	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure
10400271300100000000000000000000 0000000221201	Telecommunication Expenses	500,000.00	500,000.00	166,374.65	0.000	0.00	66.73	66.73	0.00
10400271300100000000000000000000 0000000221202	Electricity ,Water & Sewage	400,000.00	175,000.00	139,461.45	0.000	-56.25	65.13	20.31	0.00
10400271300100000000000000000000 0000000221203	Rents and Rates	7,790,000.00	10,543,288.00	10,543,288.00	0.000	35.34	-35.34	0.00	0.00
10400271300100000000000000000000 0000000221301	Purchase of fuel and lubricants	500,000.00	387,500.00	64,673.84	0.000	-22.50	87.07	83.31	0.00
10400271300100000000000000000000 0000000221302	Maintenance of vehicles	150,000.00	50,000.00	47,889.83	0.000	-66.67	68.07	4.22	0.00
10400271300100000000000000000000 0000000221401	Maintenance of Buildings and Facilities	100,000.00	100,000.00	41,829.91	0.000	0.00	58.17	58.17	0.00
10400271300100000000000000000000 0000000221404	Maintenance of Equipment	100,000.00	100,000.00	0.00	0.000	0.00	100.00	100.00	0.00
10400271300100000000000000000000 0000000221602	Stationery	100,000.00	100,000.00	97,957.53	0.000	0.00	2.04	2.04	0.00
10400271300100000000000000000000 0000000221603	Miscellaneous office expenses	100,000.00	150,000.00	150,000.00	0.000	50.00	-50.00	0.00	0.00
10400271300100000000000000000000 0000000221606	Official Entert&Hotel Accommodation	150,000.00	150,000.00	112,146.27	0.000	0.00	25.24	25.24	0.00
10400271300100000000000000000000 0000000221607	Printing Expenses	50,000.00	50,000.00	36,200.84	0.000	0.00	27.60	27.60	0.00
10400271300100000000000000000000 0000000222001	Celebration of Events	200,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
10400271300100000000000000000000 0000000222116	Insurance	300,000.00	300,000.00	291,904.11	0.000	0.00	2.70	2.70	0.00
10400271300100000000000000000000 0000000222123	Bank Charges and Bank Related Costs	150,000.00	37,500.00	614.21	0.000	-75.00	99.59	98.36	0.00
10400271300100000000000000000000 0000000232210	Motor Vehicles	4,000,000.00	4,000,000.00	2,341,555.33	0.000	0.00	41.46	41.46	0.00
10400271300100000000000000000000 0000000232230	Furniture and Fittings	300,000.00	328,000.00	270,817.03	0.000	9.33	9.73	17.43	0.00
10400271300100000000000000000000 0000000232240	Office Equipment	200,000.00	210,000.00	208,214.79	0.000	5.00	-4.11	0.85	0.00
10400271300100000000000000000000 0000000282106	Welfare of Gambians/refugees	150,000.00	150,000.00	15,062.76	0.000	0.00	89.96	89.96	0.00
10400275300100000000000000000000 0000000211101	Basic Salary	1,000,000.00	3,180,290.00	2,654,609.93	0.000	218.03	-165.46	16.53	0.00
10400275300100000000000000000000 0000000211104	Allowances	1,000,000.00	1,000,000.00	481,493.66	0.000	0.00	51.85	51.85	0.00
10400275300100000000000000000000 0000000211105	Exchange Concession Allowance (ECA)	2,000,000.00	2,000,000.00	0.00	0.000	0.00	100.00	100.00	0.00
10400275300100000000000000000000 0000000212102	Social Security Contributions	200,000.00	200,000.00	511,009.14	0.000	0.00	-155.50	-155.50	0.00
10400281300100000000000000000000 0000000221101	Travel Expenses	500,000.00	500,000.00	121,528.21	0.000	0.00	75.69	75.69	0.00
10400281300100000000000000000000 0000000221201	Telecommunication Expenses	500,000.00	500,000.00	441,045.45	0.000	0.00	11.79	11.79	0.00
10400281300100000000000000000000 0000000221202	Electricity ,Water & Sewage	400,000.00	400,000.00	399,999.88	0.000	0.00	0.00	0.00	0.00

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Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure	Actual Expenditure	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure
							2018	2017	
10400281300100000000000000000000 0000000221203	Rents and Rates	7,790,000.00	7,790,000.00	6,380,208.00	0.000	0.00	18.10	18.10	0.00
10400281300100000000000000000000 0000000221301	Purchase of fuel and lubricants	500,000.00	500,000.00	310,453.80	0.000	0.00	37.91	37.91	0.00
10400281300100000000000000000000 0000000221302	Maintenance of vehicles	150,000.00	150,000.00	42,348.42	0.000	0.00	71.77	71.77	0.00
10400281300100000000000000000000 0000000221401	Maintenance of Buildings and Facilities	100,000.00	100,000.00	99,554.79	0.000	0.00	0.45	0.45	0.00
10400281300100000000000000000000 0000000221404	Maintenance of Equipment	100,000.00	100,000.00	3,913.83	0.000	0.00	96.09	96.09	0.00
10400281300100000000000000000000 0000000221602	Stationery	100,000.00	100,000.00	87,320.46	0.000	0.00	12.68	12.68	0.00
10400281300100000000000000000000 0000000221603	Miscellaneous office expenses	100,000.00	100,000.00	66,641.94	0.000	0.00	33.36	33.36	0.00
10400281300100000000000000000000 0000000221606	Official Entert&Hotel Accommodation	150,000.00	150,000.00	18,143.86	0.000	0.00	87.90	87.90	0.00
10400281300100000000000000000000 0000000221607	Printing Expenses	50,000.00	50,000.00	0.00	0.000	0.00	100.00	100.00	0.00
10400281300100000000000000000000 0000000222001	Celebration of Events	200,000.00	200,000.00	88,201.05	0.000	0.00	55.90	55.90	0.00
10400281300100000000000000000000 0000000222116	Insurance	300,000.00	300,000.00	61,460.18	0.000	0.00	79.51	79.51	0.00
10400281300100000000000000000000 0000000222123	Bank Charges and Bank Related Costs	150,000.00	150,000.00	1,181.19	0.000	0.00	99.21	99.21	0.00
10400281300100000000000000000000 0000000232210	Motor Vehicles	4,000,000.00	4,000,000.00	2,008,801.60	0.000	0.00	49.78	49.78	0.00
10400281300100000000000000000000 0000000232230	Furniture and Fittings	300,000.00	300,000.00	226,263.88	0.000	0.00	24.58	24.58	0.00
10400281300100000000000000000000 0000000232240	Office Equipment	200,000.00	200,000.00	147,895.07	0.000	0.00	26.05	26.05	0.00
10400281300100000000000000000000 0000000282106	Welfare of Gambians/refugees	150,000.00	150,000.00	74,999.94	0.000	0.00	50.00	50.00	0.00
10400285300100000000000000000000 0000000211101	Basic Salary	1,000,000.00	1,700,000.00	1,545,183.66	0.000	70.00	-54.52	9.11	0.00
10400285300100000000000000000000 0000000211104	Allowances	1,000,000.00	1,000,000.00	999,962.25	0.000	0.00	0.00	0.00	0.00
10400285300100000000000000000000 0000000211105	Exchange Concession Allowance (ECA)	2,000,000.00	2,000,000.00	0.00	0.000	0.00	100.00	100.00	0.00
10400285300100000000000000000000 0000000212102	Social Security Contributions	200,000.00	200,000.00	0.00	0.000	0.00	100.00	100.00	0.00
10400291300100000000000000000000 0000000221101	Travel Expenses	500,000.00	500,000.00	400,000.00	0.000	0.00	20.00	20.00	0.00
10400291300100000000000000000000 0000000221201	Telecommunication Expenses	500,000.00	500,000.00	400,000.00	0.000	0.00	20.00	20.00	0.00
10400291300100000000000000000000 0000000221202	Electricity ,Water & Sewage	400,000.00	400,000.00	215,113.89	0.000	0.00	46.22	46.22	0.00
10400291300100000000000000000000 0000000221203	Rents and Rates	7,790,000.00	7,790,000.00	3,895,000.00	7,790,000.00	0.00	50.00	50.00	0.00
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10400291300100000000000000000000 0000000221301	Purchase of fuel and lubricants	500,000.00	500,000.00	167,121.88	0.000	0.00	66.58	66.58	0.00

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Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure 2018	Actual Expenditure 2017	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/20 17)*100 % Increase/ (Decrease) in Actual Expenditure
							2018	2017	
1040029130010000000000000000000000 0000000221302	Maintenance of vehicles	150,000.00	150,000.00	150,000.00	0.000		0.00	0.00	0.00
1040029130010000000000000000000000 0000000221401	Maintenance of Buildings and Facilities	100,000.00	100,000.00	100,000.00	0.000		0.00	0.00	0.00
1040029130010000000000000000000000 0000000221404	Maintenance of Equipment	100,000.00	100,000.00	8,440.53	0.000		0.00	91.56	91.56
1040029130010000000000000000000000 0000000221602	Stationery	100,000.00	100,000.00	75,000.00	0.000		0.00	25.00	25.00
1040029130010000000000000000000000 0000000221603	Miscellaneous office expenses	100,000.00	100,000.00	50,000.00	0.000		0.00	50.00	50.00
1040029130010000000000000000000000 0000000221606	Official Entert&Hotel Accommodation	150,000.00	150,000.00	75,000.00	0.000		0.00	50.00	50.00
1040029130010000000000000000000000 0000000221607	Printing Expenses	50,000.00	50,000.00	37,500.00	0.000		0.00	25.00	25.00
1040029130010000000000000000000000 0000000222001	Celebration of Events	200,000.00	100,000.00	100,000.00	0.000		-50.00	50.00	0.00
1040029130010000000000000000000000 0000000222116	Insurance	300,000.00	300,000.00	116,781.34	0.000		0.00	61.07	61.07
1040029130010000000000000000000000 0000000222123	Bank Charges and Bank Related Costs	150,000.00	150,000.00	50,508.82	0.000		0.00	66.33	66.33
1040029130010000000000000000000000 0000000232210	Motor Vehicles	4,000,000.00	4,000,000.00	4,000,003.79	0.000		0.00	0.00	0.00
1040029130010000000000000000000000 0000000232230	Furniture and Fittings	300,000.00	300,000.00	0.00	0.000		0.00	100.00	100.00
1040029130010000000000000000000000 0000000232240	Office Equipment	200,000.00	200,000.00	0.00	0.000		0.00	100.00	100.00
1040029130010000000000000000000000 0000000282106	Welfare of Gambians/refugees	150,000.00	150,000.00	24,292.93	0.000		0.00	83.80	83.80
10400295300100000000000000000000000 0000000211101	Basic Salary	1,000,000.00	1,000,000.00	1,000,000.00	0.000		0.00	0.00	0.00
10400295300100000000000000000000000 0000000211104	Allowances	1,000,000.00	1,000,000.00	1,000,000.00	0.000		0.00	0.00	0.00
10400295300100000000000000000000000 0000000211105	Exchange Concession Allowance (ECA)	2,000,000.00	2,000,000.00	0.00	0.000		0.00	100.00	100.00
10400295300100000000000000000000000 0000000212102	Social Security Contributions	200,000.00	200,000.00	0.00	0.000		0.00	100.00	100.00
10990011300100000000000000000000000 0000000221101	Travel Expenses	20,000,000.00	26,679,124.00	25,419,965.60	39,875,499.470	33.40	-27.10	4.72	-36.25
10990011300100000000000000000000000 0000000221201	Telecommunication Expenses	1,000,000.00	1,100,000.00	1,074,475.19	1,299,756.560	10.00	-7.45	2.32	-17.33
10990011300100000000000000000000000 0000000221202	Electricity ,Water & Sewage	1,000,000.00	1,400,000.00	1,364,879.57	609,598.410	40.00	-36.49	2.51	123.90
10990011300100000000000000000000000 0000000221203	Rents and Rates	0.00	370,000.00	370,000.00	0.000		0.00	0.00	0.00
10990011300100000000000000000000000 0000000221301	Purchase of fuel and lubricants	1,500,000.00	3,500,000.00	3,500,000.00	2,800,000.000	133.33	-133.33	0.00	25.00
10990011300100000000000000000000000 0000000221302	Maintenance of vehicles	609,000.00	1,600,000.00	1,550,105.75	1,140,054.500	166.67	-158.35	3.12	35.97
10990011300100000000000000000000000 0000000221401	Maintenance of Buildings and Facilities	200,000.00	200,000.00	123,360.00	244,395.000	0.00	38.32	38.32	-49.52

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10990011300100000000000000000000 0000000221404	Maintenance of Equipment	250,000.00	300,000.00	146,364.50	230,300.000	20.00	41.45	51.21	-36.45
10990011300100000000000000000000 0000000221411	Purchase of Generator	120,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
10990011300100000000000000000000 0000000221501	Conferences, Workshop and Seminars	100,000.00	25,000.00	24,800.00	0.000	-75.00	75.20	0.80	0.00
10990011300100000000000000000000 0000000221602	Stationery	600,000.00	515,000.00	493,500.00	399,220.000	-14.17	17.75	4.17	23.62
10990011300100000000000000000000 0000000221603	Miscellaneous office expenses	500,000.00	370,000.00	418,130.00	879,442.500	-26.00	16.37	-13.01	-52.46
10990011300100000000000000000000 0000000221606	Official Entert&Hotel Accommodation	2,000,000.00	500,000.00	438,686.25	127,410.500	-75.00	78.07	12.26	244.31
10990011300100000000000000000000 0000000221607	Printing Expenses	200,000.00	110,000.00	56,333.00	144,486.500	-45.00	71.83	48.79	-61.01
10990011300100000000000000000000 0000000221609	Advertisements and Publications	300,000.00	876.00	0.00	0.000	-99.71	100.00	100.00	0.00
10990011300100000000000000000000 0000000221804	Uniforms and Protective clothing	100,000.00	50,000.00	45,500.00	200,000.000	-50.00	54.50	9.00	-77.25
10990011300100000000000000000000 0000000221902	Training	0.00	1,700,000.00	1,588,126.60	0.000	0.00	0.00	6.58	0.00
10990011300100000000000000000000 0000000222113	Visit of Foreign Heads of State	500,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
10990011300100000000000000000000 0000000222126	Fees and Handling Charges	350,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
10990011300100000000000000000000 0000000232230	Furniture and Fittings	0.00	200,000.00	12,650.00	10,000.000	0.00	0.00	93.68	26.50
10990011300100000000000000000000 0000000232240	Office Equipment	0.00	350,000.00	302,225.00	198,675.000	0.00	0.00	13.65	52.12
10990011300100000000000000000000 0000000251101	Subve To Non-Fin Public Corp./Instit? OC	12,000,000.00	32,200.00	0.00	6,815,000.000	-99.73	100.00	100.00	-100.00
10990011300100000000000000000000 0000000262101	Contribution to International org - Rec	6,500,000.00	69,849,000.00	69,849,000.00	6,376,991.610	974.60	-974.60	0.00	995.33
10990015300100000000000000000000 0000000211101	Basic Salary	3,500,000.00	5,000,000.00	2,307,995.50	4,981,087.840	42.86	34.06	53.84	-53.66
10990015300100000000000000000000 0000000211102	Wages	125,000.00	125,000.00	38,086.16	61,399.360	0.00	69.53	69.53	-37.97
10990015300100000000000000000000 0000000211104	Allowances	4,700,000.00	5,400,000.00	5,380,689.27	3,666,376.150	14.89	-14.48	0.36	46.76
10990021300100000000000000000000 0000000221202	Electricity ,Water & Sewage	0.00	0.00	0.00	400,000.000	0.00	0.00	0.00	-100.00
10990025300100000000000000000000 0000000211101	Basic Salary	0.00	0.00	-1,262.00	675,231.250	0.00	0.00	0.00	-100.19
10990025300100000000000000000000 0000000211104	Allowances	0.00	0.00	0.00	291,431.900	0.00	0.00	0.00	-100.00
Total Budget Entity		691,599,433.00	830,346,194.14	812,425,196.84	539,199,412.39				
11-Attorney General									
Government of The Gambia consolidated Financial Statements 31 December 2018									
11010001300100000000000000000000 0000000222143		Exchange Difference	0.00	0.00	0.00	888,886.750	0.00	0.00	-100.00

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Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure 2018	Actual Expenditure 2017	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure
11010005300100000000000000000000 000000021101	Basic Salary	0.00	0.00	0.00	(108,976.800)	0.00	0.00	0.00	-100.00
11030021300100000000000000000000 0000000221101	Travel Expenses	500,000.00	500,000.00	499,426.00	497,484.000	0.00	0.11	0.11	0.39
11030021300100000000000000000000 0000000221201	Telecommunication Expenses	25,000.00	25,000.00	5,547.85	0.000	0.00	77.81	77.81	0.00
11030021300100000000000000000000 0000000221202	Electricity ,Water & Sewage	200,000.00	200,000.00	200,000.00	225,000.000	0.00	0.00	0.00	-11.11
11030021300100000000000000000000 0000000221301	Purchase of fuel and lubricants	250,000.00	250,000.00	250,000.00	250,000.000	0.00	0.00	0.00	0.00
11030021300100000000000000000000 0000000221302	Maintenance of vehicles	150,000.00	150,000.00	127,202.65	0.000	0.00	15.20	15.20	0.00
11030021300100000000000000000000 0000000221404	Maintenance of Equipment	50,000.00	50,000.00	47,025.00	0.000	0.00	5.95	5.95	0.00
11030021300100000000000000000000 0000000221602	Stationery	100,000.00	100,000.00	99,100.00	0.000	0.00	0.90	0.90	0.00
11030021300100000000000000000000 0000000221603	Miscellaneous office expenses	25,000.00	25,000.00	14,000.00	0.000	0.00	44.00	44.00	0.00
11030021300100000000000000000000 0000000221607	Printing Expenses	125,000.00	125,000.00	32,625.00	0.000	0.00	73.90	73.90	0.00
11030021300100000000000000000000 0000000221609	Advertisements and Publications	50,000.00	50,000.00	0.00	13,800.000	0.00	100.00	100.00	-100.00
11030021300100000000000000000000 0000000221902	Training	500,000.00	500,000.00	0.00	0.000	0.00	100.00	100.00	0.00
11030021300100000000000000000000 0000000222002	Sports and Sporting Activities	0.00	0.00	0.00	30,000.000	0.00	0.00	0.00	-100.00
11030021300100000000000000000000 0000000222133	Payment to Witnesses	360,000.00	210,000.00	60,000.00	60,000.000	-41.67	83.33	71.43	0.00
11030021300100000000000000000000 0000000232230	Furniture and Fittings	450,000.00	50,000.00	48,750.00	0.000	-88.89	89.17	2.50	0.00
11030021300100000000000000000000 0000000232240	Office Equipment	500,000.00	500,000.00	494,800.00	0.000	0.00	1.04	1.04	0.00
11030031300100000000000000000000 0000000221101	Travel Expenses	500,000.00	500,000.00	498,576.30	496,880.000	0.00	0.28	0.28	0.34
11030031300100000000000000000000 0000000221201	Telecommunication Expenses	15,000.00	15,000.00	0.00	0.000	0.00	100.00	100.00	0.00
11030031300100000000000000000000 0000000221202	Electricity ,Water & Sewage	200,000.00	200,000.00	200,000.00	225,000.000	0.00	0.00	0.00	-11.11
11030031300100000000000000000000 0000000221301	Purchase of fuel and lubricants	250,000.00	250,000.00	250,000.00	250,000.000	0.00	0.00	0.00	0.00
11030031300100000000000000000000 0000000221302	Maintenance of vehicles	150,000.00	150,000.00	133,918.50	128,000.000	0.00	10.72	10.72	4.62
11030031300100000000000000000000 0000000221401	Maintenance of Buildings and Facilities	150,000.00	150,000.00	78,222.50	0.000	0.00	47.85	47.85	0.00
11030031300100000000000000000000 0000000221404	Maintenance of Equipment	50,000.00	50,000.00	0.00	9,400.000	0.00	100.00	100.00	-100.00
11030031300100000000000000000000 0000000221501	Conferences ,Workshop and Seminars	500,000.00	218,850.00	218,850.00	188,000.000	-56.23	56.23	0.00	16.41
11030031300100000000000000000000 0000000221602	Stationery	400,000.00	400,000.00	399,950.00	0.000	0.00	0.01	0.01	0.00

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11030031300100000000000000000000 0000000221603	Miscellaneous office expenses	25,000.00	25,000.00	22,850.00	18,000.000	0.00	8.60	8.60	26.94
11030031300100000000000000000000 0000000221607	Printing Expenses	125,000.00	25,000.00	0.00	0.000	-80.00	100.00	100.00	0.00
11030031300100000000000000000000 0000000221609	Advertisements and Publications	50,000.00	50,000.00	0.00	18,000.000	0.00	100.00	100.00	-100.00
11030031300100000000000000000000 0000000221902	Training	375,000.00	375,000.00	0.00	0.000	0.00	100.00	100.00	0.00
11030031300100000000000000000000 0000000222002	Sports and Sporting Activities	0.00	0.00	0.00	30,000.000	0.00	0.00	0.00	-100.00
11030031300100000000000000000000 0000000232230	Furniture and Fittings	100,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
11030031300100000000000000000000 0000000232240	Office Equipment	150,000.00	50,000.00	0.00	8,250.000	-66.67	100.00	100.00	-100.00
11040041300100000000000000000000 0000000221101	Travel Expenses	150,000.00	150,000.00	150,000.00	148,921.000	0.00	0.00	0.00	0.72
11040041300100000000000000000000 0000000221201	Telecommunication Expenses	25,000.00	25,000.00	25,000.00	0.000	0.00	0.00	0.00	0.00
11040041300100000000000000000000 0000000221202	Electricity ,Water & Sewage	250,000.00	250,000.00	240,000.00	60,000.000	0.00	4.00	4.00	300.00
11040041300100000000000000000000 0000000221301	Purchase of fuel and lubricants	75,000.00	75,000.00	60,000.00	195,000.000	0.00	20.00	20.00	-69.23
11040041300100000000000000000000 0000000221302	Maintenance of vehicles	50,000.00	50,000.00	0.00	0.000	0.00	100.00	100.00	0.00
11040041300100000000000000000000 0000000221404	Maintenance of Equipment	25,000.00	25,000.00	0.00	0.000	0.00	100.00	100.00	0.00
11040041300100000000000000000000 0000000221602	Stationery	150,000.00	150,000.00	149,500.00	0.000	0.00	0.33	0.33	0.00
11040041300100000000000000000000 0000000221603	Miscellaneous office expenses	25,000.00	25,000.00	10,000.00	0.000	0.00	60.00	60.00	0.00
11040041300100000000000000000000 0000000221607	Printing Expenses	500,000.00	50,000.00	0.00	681,658.350	-90.00	100.00	100.00	-100.00
11040041300100000000000000000000 0000000221609	Advertisements and Publications	50,000.00	50,000.00	0.00	9,600.000	0.00	100.00	100.00	-100.00
11040041300100000000000000000000 0000000221902	Training	750,000.00	750,000.00	0.00	0.000	0.00	100.00	100.00	0.00
11040041300100000000000000000000 0000000222002	Sports and Sporting Activities	0.00	0.00	0.00	10,000.000	0.00	0.00	0.00	-100.00
11040041300100000000000000000000 0000000232230	Furniture and Fittings	25,000.00	25,000.00	0.00	0.000	0.00	100.00	100.00	0.00
11040041300100000000000000000000 0000000232240	Office Equipment	50,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
11050051300100000000000000000000 0000000221101	Travel Expenses	150,000.00	150,000.00	145,005.60	97,400.000	0.00	3.33	3.33	48.88
11050051300100000000000000000000 0000000221201	Telecommunication Expenses	100,000.00	100,000.00	123,800.00	0.000	0.00	-23.80	-23.80	0.00
11050051300100000000000000000000 0000000221202	Electricity ,Water & Sewage	250,000.00	250,000.00	250,000.00	105,007.000	0.00	0.00	0.00	138.10
11050051300100000000000000000000 0000000221301	Purchase of fuel and lubricants	100,000.00	100,000.00	100,000.00	10,000.000	0.00	0.00	0.00	900.00

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11050051300100000000000000000000 0000000221302	Maintenance of vehicles	75,000.00	75,000.00	30,072.50	0.000	0.00	59.90	59.90	0.00
11050051300100000000000000000000 0000000221404	Maintenance of Equipment	25,000.00	25,000.00	0.00	0.000	0.00	100.00	100.00	0.00
11050051300100000000000000000000 0000000221501	Conferences, Workshop and Seminars	150,000.00	150,000.00	0.00	0.000	0.00	100.00	100.00	0.00
11050051300100000000000000000000 0000000221602	Stationery	150,000.00	150,000.00	151,850.00	0.000	0.00	-1.23	-1.23	0.00
11050051300100000000000000000000 0000000221603	Miscellaneous office expenses	25,000.00	25,000.00	24,900.00	0.000	0.00	0.40	0.40	0.00
11050051300100000000000000000000 0000000221607	Printing Expenses	125,000.00	125,000.00	112,500.00	0.000	0.00	10.00	10.00	0.00
11050051300100000000000000000000 0000000221609	Advertisements and Publications	18,000.00	18,000.00	0.00	0.000	0.00	100.00	100.00	0.00
11050051300100000000000000000000 0000000221902	Training	75,000.00	75,000.00	0.00	0.000	0.00	100.00	100.00	0.00
11050051300100000000000000000000 0000000222002	Sports and Sporting Activities	0.00	0.00	0.00	15,000.000	0.00	0.00	0.00	-100.00
11050051300100000000000000000000 0000000232230	Furniture and Fittings	25,000.00	25,000.00	0.00	0.000	0.00	100.00	100.00	0.00
11050051300100000000000000000000 0000000232240	Office Equipment	50,000.00	50,000.00	0.00	0.000	0.00	100.00	100.00	0.00
11050061300100000000000000000000 0000000221101	Travel Expenses	75,000.00	75,000.00	71,364.00	198,816.400	0.00	4.85	4.85	-64.11
11050061300100000000000000000000 0000000221201	Telecommunication Expenses	15,000.00	15,000.00	0.00	0.000	0.00	100.00	100.00	0.00
11050061300100000000000000000000 0000000221202	Electricity ,Water & Sewage	100,000.00	100,000.00	100,000.00	180,000.000	0.00	0.00	0.00	-44.44
11050061300100000000000000000000 0000000221301	Purchase of fuel and lubricants	100,000.00	100,000.00	95,000.00	100,000.000	0.00	5.00	5.00	-5.00
11050061300100000000000000000000 0000000221302	Maintenance of vehicles	25,000.00	25,000.00	0.00	0.000	0.00	100.00	100.00	0.00
11050061300100000000000000000000 0000000221404	Maintenance of Equipment	50,000.00	50,000.00	47,000.00	0.000	0.00	6.00	6.00	0.00
11050061300100000000000000000000 0000000221501	Conferences, Workshop and Seminars	125,000.00	125,000.00	0.00	0.000	0.00	100.00	100.00	0.00
11050061300100000000000000000000 0000000221602	Stationery	100,000.00	100,000.00	20,000.00	0.000	0.00	80.00	80.00	0.00
11050061300100000000000000000000 0000000221603	Miscellaneous office expenses	25,000.00	25,000.00	19,867.50	0.000	0.00	20.53	20.53	0.00
11050061300100000000000000000000 0000000221607	Printing Expenses	250,000.00	25,000.00	0.00	0.000	-90.00	100.00	100.00	0.00
11050061300100000000000000000000 0000000221609	Advertisements and Publications	50,000.00	50,000.00	0.00	0.000	0.00	100.00	100.00	0.00
11050061300100000000000000000000 0000000221902	Training	75,000.00	75,000.00	0.00	0.000	0.00	100.00	100.00	0.00
11050061300100000000000000000000 0000000222002	Sports and Sporting Activities	9,000.00	0.00	0.00	14,000.000	0.00	0.00	0.00	-100.00
11050061300100000000000000000000 0000000232230	Furniture and Fittings	25,000.00	25,000.00	0.00	0.000	0.00	100.00	100.00	0.00

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11050071300100000000000000000000 0000000221101	Travel Expenses	100,000.00	100,000.00	99,296.00	77,330.000	0.00	0.70	0.70	28.41
11050071300100000000000000000000 0000000221201	Telecommunication Expenses	25,000.00	25,000.00	0.00	62,814.750	0.00	100.00	100.00	-100.00
11050071300100000000000000000000 0000000221202	Electricity ,Water & Sewage	250,000.00	250,000.00	250,000.00	60,000.000	0.00	0.00	0.00	316.67
11050071300100000000000000000000 0000000221301	Purchase of fuel and lubricants	100,000.00	100,000.00	100,000.00	65,000.000	0.00	0.00	0.00	53.85
11050071300100000000000000000000 0000000221302	Maintenance of vehicles	100,000.00	100,000.00	0.00	0.000	0.00	100.00	100.00	0.00
11050071300100000000000000000000 0000000221401	Maintenance of Buildings and Facilities	50,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
11050071300100000000000000000000 0000000221404	Maintenance of Equipment	50,000.00	50,000.00	0.00	0.000	0.00	100.00	100.00	0.00
11050071300100000000000000000000 0000000221602	Stationery	150,000.00	150,000.00	0.00	0.000	0.00	100.00	100.00	0.00
11050071300100000000000000000000 0000000221603	Miscellaneous office expenses	25,000.00	25,000.00	0.00	0.000	0.00	100.00	100.00	0.00
11050071300100000000000000000000 0000000221607	Printing Expenses	125,000.00	125,000.00	0.00	0.000	0.00	100.00	100.00	0.00
11050071300100000000000000000000 0000000221609	Advertisements and Publications	100,000.00	100,000.00	0.00	0.000	0.00	100.00	100.00	0.00
11050071300100000000000000000000 0000000221902	Training	75,000.00	75,000.00	0.00	0.000	0.00	100.00	100.00	0.00
11050071300100000000000000000000 0000000222002	Sports and Sporting Activities	0.00	0.00	0.00	20,000.000	0.00	0.00	0.00	-100.00
11050071300100000000000000000000 0000000232230	Furniture and Fittings	25,000.00	25,000.00	0.00	0.000	0.00	100.00	100.00	0.00
11050071300100000000000000000000 0000000232240	Office Equipment	50,000.00	50,000.00	0.00	0.000	0.00	100.00	100.00	0.00
11050081300100000000000000000000 0000000221101	Travel Expenses	50,000.00	50,000.00	50,000.00	213,295.500	0.00	0.00	0.00	-76.56
11050081300100000000000000000000 0000000221201	Telecommunication Expenses	15,000.00	15,000.00	0.00	0.000	0.00	100.00	100.00	0.00
11050081300100000000000000000000 0000000221202	Electricity ,Water & Sewage	100,000.00	100,000.00	99,318.90	690,000.000	0.00	0.68	0.68	-85.61
11050081300100000000000000000000 0000000221301	Purchase of fuel and lubricants	100,000.00	100,000.00	95,000.00	65,000.000	0.00	5.00	5.00	46.15
11050081300100000000000000000000 0000000221302	Maintenance of vehicles	50,000.00	50,000.00	0.00	0.000	0.00	100.00	100.00	0.00
11050081300100000000000000000000 0000000221401	Maintenance of Buildings and Facilities	50,000.00	50,000.00	-2,000.00	48,900.000	0.00	104.00	104.00	-104.09
11050081300100000000000000000000 0000000221404	Maintenance of Equipment	25,000.00	25,000.00	0.00	0.000	0.00	100.00	100.00	0.00
11050081300100000000000000000000 0000000221602	Stationery	150,000.00	150,000.00	0.00	0.000	0.00	100.00	100.00	0.00
11050081300100000000000000000000 0000000221603	Miscellaneous office expenses	100,000.00	100,000.00	99,500.00	99,500.00	0.00	0.45	0.45	0.00
11050081300100000000000000000000 0000000221607	Printing Expenses	25,000.00	25,000.00	0.00	0.000	0.00	100.00	100.00	0.00

STATEMENT OF DETAILS OF Recurrent EXPENDITURE IN LINE WITH APPROPRIATION STRUCTURE AS AT 31-12-2018

Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure		Actual Expenditure 2017	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/20 17)*100 % Increase/ (Decrease) in Actual Expenditure
				2018	2017					
1105008130010000000000000000000000 0000000221609	Advertisements and Publications	50,000.00	50,000.00	0.00	1,750.000		0.00	100.00	100.00	-100.00
1105008130010000000000000000000000 0000000221902	Training	75,000.00	75,000.00	0.00	0.000		0.00	100.00	100.00	0.00
1105008130010000000000000000000000 0000000222002	Sports and Sporting Activities	0.00	0.00	0.00	30,000.000		0.00	0.00	0.00	-100.00
1105008130010000000000000000000000 0000000232230	Furniture and Fittings	25,000.00	25,000.00	0.00	0.000		0.00	100.00	100.00	0.00
1105008130010000000000000000000000 0000000232240	Office Equipment	50,000.00	50,000.00	0.00	0.000		0.00	100.00	100.00	0.00
1106009130010000000000000000000000 0000000221101	Travel Expenses	100,000.00	100,000.00	100,000.00	200,000.000		0.00	0.00	0.00	-50.00
1106009130010000000000000000000000 0000000221201	Telecommunication Expenses	15,000.00	15,000.00	0.00	0.000		0.00	100.00	100.00	0.00
1106009130010000000000000000000000 0000000221202	Electricity ,Water & Sewage	50,000.00	50,000.00	50,000.00	30,000.000		0.00	0.00	0.00	66.67
1106009130010000000000000000000000 0000000221301	Purchase of fuel and lubricants	115,000.00	115,000.00	115,000.00	115,000.000		0.00	0.00	0.00	0.00
1106009130010000000000000000000000 0000000221302	Maintenance of vehicles	150,000.00	150,000.00	147,407.00	0.000		0.00	1.73	1.73	0.00
1106009130010000000000000000000000 0000000221401	Maintenance of Buildings and Facilities	50,000.00	50,000.00	0.00	48,800.000		0.00	100.00	100.00	-100.00
1106009130010000000000000000000000 0000000221404	Maintenance of Equipment	50,000.00	50,000.00	0.00	0.000		0.00	100.00	100.00	0.00
1106009130010000000000000000000000 0000000221602	Stationery	100,000.00	100,000.00	92,900.00	0.000		0.00	7.10	7.10	0.00
1106009130010000000000000000000000 0000000221603	Miscellaneous office expenses	50,000.00	50,000.00	50,000.00	0.000		0.00	0.00	0.00	0.00
1106009130010000000000000000000000 0000000221607	Printing Expenses	125,000.00	125,000.00	0.00	0.000		0.00	100.00	100.00	0.00
1106009130010000000000000000000000 0000000221609	Advertisements and Publications	50,000.00	50,000.00	0.00	0.000		0.00	100.00	100.00	0.00
1106009130010000000000000000000000 0000000221902	Training	75,000.00	75,000.00	0.00	0.000		0.00	100.00	100.00	0.00
1106009130010000000000000000000000 0000000232230	Furniture and Fittings	25,000.00	25,000.00	0.00	0.000		0.00	100.00	100.00	0.00
1106009130010000000000000000000000 0000000232240	Office Equipment	50,000.00	50,000.00	0.00	0.000		0.00	100.00	100.00	0.00
1199001130010000000000000000000000 0000000221101	Travel Expenses	2,000,000.00	7,300,000.00	7,299,914.00	3,002,594.600		265.00	-265.00	0.00	143.12
1199001130010000000000000000000000 0000000221201	Telecommunication Expenses	1,100,000.00	2,200,000.00	2,195,242.85	26,976.780		100.00	-99.57	0.22	8,037.53
1199001130010000000000000000000000 0000000221202	Electricity ,Water & Sewage	300,000.00	850,000.00	495,000.00	195,000.000		183.33	-65.00	41.76	153.85
1199001130010000000000000000000000 0000000221301	Purchase of fuel and lubricants	1,000,000.00	1,575,000.00	1,575,000.00	1,200,000.000		57.50	-57.50	0.00	31.25
1199001130010000000000000000000000 0000000221302	Maintenance of vehicles	750,000.00	750,000.00	749,875.00	346,980.500		0.00	0.02	0.02	116.11
1199001130010000000000000000000000 0000000221401	Maintenance of Buildings and Facilities	500,000.00	500,000.00	495,470.00	100,000.000		0.00	0.91	0.91	395.47

STATEMENT OF DETAILS OF RECURRENT EXPENDITURE IN LINE WITH APPROPRIATION STRUCTURE AS AT 31-12-2018

Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure	Actual Expenditure	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure	
									2018	2017
11990011300100000000000000000000 0000000221404	Maintenance of Equipment	400,000.00	400,000.00	142,500.00	94,650.000	0.00	64.38	64.38	50.55	
11990011300100000000000000000000 0000000221501	Conferences, Workshop and Seminars	950,000.00	950,000.00	868,950.00	0.000	0.00	8.53	8.53	0.00	
11990011300100000000000000000000 0000000221602	Stationery	300,000.00	300,000.00	299,400.00	0.000	0.00	0.20	0.20	0.00	
11990011300100000000000000000000 0000000221603	Miscellaneous office expenses	400,000.00	400,000.00	399,795.00	425,405.000	0.00	0.05	0.05	-6.02	
11990011300100000000000000000000 0000000221605	Maintenance of website	100,000.00	100,000.00	0.00	0.000	0.00	100.00	100.00	0.00	
11990011300100000000000000000000 0000000221607	Printing Expenses	1,500,000.00	500,000.00	314,180.00	0.000	-66.67	79.05	37.16	0.00	
11990011300100000000000000000000 0000000221609	Advertisements and Publications	507,000.00	507,000.00	173,910.00	73,560.000	0.00	65.70	65.70	136.42	
11990011300100000000000000000000 0000000221701	Consultancy	1,000,000.00	0.00	0.00	5,000,000.000	-100.00	100.00	0.00	-100.00	
11990011300100000000000000000000 0000000221804	Uniforms and Protective clothing	400,000.00	100,000.00	30,600.00	92,950.000	-75.00	92.35	69.40	-67.08	
11990011300100000000000000000000 0000000221901	Library	1,000,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00	
11990011300100000000000000000000 0000000221902	Training	1,500,000.00	1,500,000.00	1,237,749.50	0.000	0.00	17.48	17.48	0.00	
11990011300100000000000000000000 0000000222001	Celebration of Events	0.00	0.00	0.00	46,286.250	0.00	0.00	0.00	-100.00	
11990011300100000000000000000000 0000000222002	Sports and Sporting Activities	0.00	0.00	0.00	75,000.000	0.00	0.00	0.00	-100.00	
11990011300100000000000000000000 0000000222119	Commission of Enquiry Expenses	0.00	0.00	0.00	12,374,781.750	0.00	0.00	0.00	-100.00	
11990011300100000000000000000000 0000000222185	Truth, Recon. & Repara, Commission	4,000,000.00	4,000,000.00	3,889,311.16	0.000	0.00	2.77	2.77	0.00	
11990011300100000000000000000000 0000000222186	Constitutional Review Commission	26,300,000.00	26,300,000.00	25,667,100.00	0.000	0.00	2.41	2.41	0.00	
11990011300100000000000000000000 0000000222187	Criminal & Media Law Reforms	4,000,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00	
11990011300100000000000000000000 0000000222188	Commission of Enquiry Into Land Confiscations By	4,000,000.00	34,281,150.00	34,091,430.25	0.000	757.03	-752.29	0.55	0.00	
11990011300100000000000000000000 0000000232210	Motor Vehicles	0.00	2,900,000.00	2,875,000.00	3,862,820.000	0.00	0.00	0.86	-25.57	
11990011300100000000000000000000 0000000232230	Furniture and Fittings	400,000.00	400,000.00	185,500.00	0.000	0.00	53.63	53.63	0.00	
11990011300100000000000000000000 0000000232240	Office Equipment	500,000.00	500,000.00	476,475.00	0.000	0.00	4.71	4.71	0.00	
11990011300100000000000000000000 0000000251101	Subve To Non-Fin Public Corp./Instit? OC	9,000,000.00	14,000,000.00	13,864,490.00	6,942,881.650	55.56	-54.05	0.97	99.69	
11990011300100000000000000000000 0000000251102	Subve To Non-Financial Public Corp./Institute? PE	0.00	5,000,000.00	1,202,750.00	7,986,832.350	0.00	0.00	75.94	-84.94	
11990011300100000000000000000000 0000000262101	Contribution to International Org. Reg.	3,009,000.00	1,500,000.00	147,724.48	27,756.0	-50.00	95.09	90.17	-46.57	
11990015300100000000000000000000 0000000211101	Basic Salary	5,500,000.00	5,000,000.00	4,911,299.45	4,633,781.810	-9.09	10.70	1.77	5.99	

STATEMENT OF DETAILS OF Recurrent EXPENDITURE IN LINE WITH APPROPRIATION STRUCTUREAS AT 31-12-2018

Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure 2018	Actual Expenditure 2017	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure
							2018	2017	
1199001530010000000000000000000000 000000021102	Wages	200,000.00	200,000.00	61,082.50	53,257.270	0.00	69.46	69.46	14.69
1199001530010000000000000000000000 000000021104	Allowances	13,000,000.00	9,300,000.00	9,189,788.33	7,226,113.230	-28.46	29.31	1.19	27.17
1199001530010000000000000000000000 0000000251102	Subve To Non-Financial Public Corpo./Institute? PE	10,000,000.00	10,000,000.00	1,141,000.00	0.000	0.00	88.59	88.59	0.00
Total Budget Entity		107,485,000.00	143,285,000.00	120,933,400.82	60,816,760.70				
12-Ministry of Finance									
1201000130010000000000000000000000 0000000222143	Exchange Difference	0.00	0.00	-126,309.36	2,837,532.380	0.00	0.00	0.00	-104.45
1201000530010000000000000000000000 0000000211101	Basic Salary	0.00	0.00	-7,841.00	0.000	0.00	0.00	0.00	0.00
1203000130010000000000000000000000 0000000221101	Travel Expenses	0.00	0.00	0.00	(94,400.000)	0.00	0.00	0.00	-100.00
1209000530010000000000000000000000 0000000211101	Basic Salary	0.00	0.00	-98.00	0.000	0.00	0.00	0.00	0.00
1212000130010000000000000000000000 0000000232240	Office Equipment	0.00	0.00	0.00	(30,780.000)	0.00	0.00	0.00	-100.00
1213002130010000000000000000000000 0000000221501	Conferences, Workshop and Seminars	900,000.00	990,000.00	961,620.00	286,950.000	10.00	-6.85	2.87	235.12
1213002130010000000000000000000000 0000000221603	Miscellaneous office expenses	25,000.00	25,000.00	0.00	0.000	0.00	100.00	100.00	0.00
1213002130010000000000000000000000 0000000221607	Printing Expenses	50,000.00	957,407.50	286,465.00	23,000.000	1,814.82	-472.93	70.08	1,145.50
1213002130010000000000000000000000 0000000221701	Consultancy	25,000.00	25,000.00	0.00	0.000	0.00	100.00	100.00	0.00
1213002130010000000000000000000000 0000000221902	Training	100,000.00	100,000.00	100,000.00	382,550.000	0.00	0.00	0.00	-73.86
1213002130010000000000000000000000 0000000222150	Operating Costs	500,000.00	0.00	0.00	915,138.500	-100.00	100.00	0.00	-100.00
1213002130010000000000000000000000 0000000232240	Office Equipment	500,000.00	200,000.00	68,000.00	342,000.000	-60.00	86.40	66.00	-80.12
1213003130010000000000000000000000 0000000221501	Conferences, Workshop and Seminars	500,000.00	1,200,000.00	848,755.05	1,028,501.500	140.00	-69.75	29.27	-17.48
1213003130010000000000000000000000 0000000221602	Stationery	10,000.00	10,000.00	0.00	0.000	0.00	100.00	100.00	0.00
1213003130010000000000000000000000 0000000221603	Miscellaneous office expenses	25,000.00	25,000.00	23,440.00	0.000	0.00	6.24	6.24	0.00
1213003130010000000000000000000000 0000000221607	Printing Expenses	20,000.00	20,000.00	0.00	0.000	0.00	100.00	100.00	0.00
1213003130010000000000000000000000 0000000221701	Consultancy	1,000,000.00	0.00	0.00	48,600.000	-100.00	100.00	0.00	-100.00
1213003130010000000000000000000000 0000000221902	Training	100,000.00	100,000.00	90,003.00	1,281,796.900	0.00	10.00	10.00	-92.98
1213003130010000000000000000000000 0000000232240	Office Equipment	400,000.00	400,000.00	0.00	95,000.000	0.00	100.00	100.00	-100.00
The Government of The Gambia consolidated Financial Statements 31 December 2018		700,000.00	900,000.00	684,816.04	837,900.000	28.57	2.17	23.91	-18.27

STATEMENT OF DETAILS OF Recurrent EXPENDITURE IN LINE WITH APPROPRIATION STRUCTURE AS AT 31-12-2018

STATEMENT OF DETAILS OF Recurrent EXPENDITURE IN LINE WITH APPROPRIATION STRUCTURE AS AT 31-12-2018

Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure 2018	Actual Expenditure 2017	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure
12140061300100000000000000000000 0000000221607	Printing Expenses	20,000,000.00	20,000,000.00	19,545,370.00	16,764,186.250	0.00	2.27	2.27	16.59
12140061300100000000000000000000 0000000221804	Uniforms and Protective clothing	70,000.00	70,000.00	0.00	19,800,000	0.00	100.00	100.00	-100.00
12140061300100000000000000000000 0000000221901	Library	500,000.00	500,000.00	279,883.64	193,900,000	0.00	44.02	44.02	44.34
12140061300100000000000000000000 0000000221902	Training	2,000,000.00	2,500,000.00	2,498,723.42	2,999,712.540	25.00	-24.94	0.05	-16.70
12140061300100000000000000000000 0000000222150	Operating Costs	40,000,000.00	45,000,000.00	44,884,227.31	47,658,027.840	12.50	-12.21	0.26	-5.82
12140061300100000000000000000000 0000000232210	Motor Vehicles	0.00	0.00	0.00	5,692,500.000	0.00	0.00	0.00	-100.00
12140061300100000000000000000000 0000000232230	Furniture and Fittings	500,000.00	500,000.00	423,100.00	299,375,000	0.00	15.38	15.38	41.33
12140061300100000000000000000000 0000000232240	Office Equipment	800,000.00	800,000.00	255,487.00	1,000,000.000	0.00	68.06	68.06	-74.45
12140065300100000000000000000000 0000000211101	Basic Salary	6,000,000.00	5,000,000.00	4,813,911.24	309,872.230	-16.67	19.77	3.72	1,453.51
12140065300100000000000000000000 0000000211104	Allowances	9,433,011.00	11,933,011.00	11,259,858.23	3,593,957.440	26.50	-19.37	5.64	213.30
12140065300100000000000000000000 0000000211105	Exchange Concession Allowance (ECA)	27,311,601.00	44,311,601.00	43,588,153.71	27,097,197.700	62.24	-59.60	1.63	60.86
12150071300100000000000000000000 0000000221501	Conferences, Workshop and Seminars	900,000.00	1,100,000.00	854,635.00	664,940,000	22.22	5.04	22.31	28.53
12150071300100000000000000000000 0000000221602	Stationery	25,000.00	25,000.00	6,000.00	0.000	0.00	76.00	76.00	0.00
12150071300100000000000000000000 0000000221603	Miscellaneous office expenses	25,000.00	25,000.00	3,600.00	0.000	0.00	85.60	85.60	0.00
12150071300100000000000000000000 0000000221606	Official Entert&Hotel Accommodation	0.00	0.00	0.00	115,750,000	0.00	0.00	0.00	-100.00
12150071300100000000000000000000 0000000221607	Printing Expenses	100,000.00	100,000.00	0.00	0.000	0.00	100.00	100.00	0.00
12150071300100000000000000000000 0000000221608	Project evaluation and Monitoring	50,000.00	50,000.00	33,300.00	0.000	0.00	33.40	33.40	0.00
12150071300100000000000000000000 0000000221701	Consultancy	100,000.00	100,000.00	0.00	0.000	0.00	100.00	100.00	0.00
12150071300100000000000000000000 0000000221902	Training	100,000.00	200,000.00	182,500.00	1,181,004.900	100.00	-82.50	8.75	-84.55
12150071300100000000000000000000 0000000232240	Office Equipment	300,000.00	100,000.00	1,500.00	185,325,000	-66.67	99.50	98.50	-99.19
12150081300100000000000000000000 0000000221501	Conferences, Workshop and Seminars	500,000.00	500,000.00	329,475.00	376,950,000	0.00	34.10	34.10	-12.59
12150081300100000000000000000000 0000000221602	Stationery	25,000.00	25,000.00	0.00	48,000,000	0.00	100.00	100.00	-100.00
12150081300100000000000000000000 0000000221603	Miscellaneous office expenses	300,000.00	300,000.00	45,000.00	0.000	0.00	85.00	85.00	0.00
12150081300100000000000000000000 0000000221607	Printing Expenses	1,000,000.00	1,000,000.00	50,750.00	43,275,000	0.00	94.93	94.93	17.27
12150081300100000000000000000000 0000000221701	Consultancy	100,000.00	100,000.00	0.00	0.000	0.00	100.00	100.00	0.00

STATEMENT OF DETAILS OF Recurrent EXPENDITURE IN LINE WITH APPROPRIATION STRUCTURE AS AT 31-12-2018

Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure 2018	Actual Expenditure 2017	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure
12150081300100000000000000000000 0000000221902	Training	100,000.00	100,000.00	71,760.00	1,969,518.000	0.00	28.24	28.24	-96.36
12150081300100000000000000000000 0000000232240	Office Equipment	400,000.00	200,000.00	0.00	0.000	-50.00	100.00	100.00	0.00
12160091300100000000000000000000 0000000221202	Electricity ,Water & Sewage	400,000.00	400,000.00	120,600.00	0.000	0.00	69.85	69.85	0.00
12160091300100000000000000000000 0000000221203	Rents and Rates	275,000.00	25,000.00	0.00	0.000	-90.91	100.00	100.00	0.00
12160091300100000000000000000000 0000000221404	Maintenance of Equipment	25,000.00	25,000.00	0.00	0.000	0.00	100.00	100.00	0.00
12160091300100000000000000000000 0000000221501	Conferences, Workshop and Seminars	800,000.00	1,250,000.00	815,261.75	32,650.000	56.25	-1.91	34.78	2,396.97
12160091300100000000000000000000 0000000221602	Stationery	20,000.00	20,000.00	0.00	16,000.000	0.00	100.00	100.00	-100.00
12160091300100000000000000000000 0000000221603	Miscellaneous office expenses	25,000.00	25,000.00	0.00	6,750.000	0.00	100.00	100.00	-100.00
12160091300100000000000000000000 0000000221607	Printing Expenses	30,000.00	30,000.00	3,800.00	0.000	0.00	87.33	87.33	0.00
12160091300100000000000000000000 0000000221701	Consultancy	200,000.00	200,000.00	0.00	0.000	0.00	100.00	100.00	0.00
12160091300100000000000000000000 0000000221902	Training	100,000.00	710,000.00	640,495.50	325,602.700	610.00	-540.50	9.79	96.71
12160091300100000000000000000000 0000000222150	Operating Costs	200,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
12160091300100000000000000000000 0000000232230	Furniture and Fittings	75,000.00	75,000.00	0.00	0.000	0.00	100.00	100.00	0.00
12160091300100000000000000000000 0000000232240	Office Equipment	500,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
12170101300100000000000000000000 0000000221101	Travel Expenses	2,500,000.00	2,981,600.00	2,881,605.60	3,427,874.350	19.26	-15.26	3.35	-15.94
12170101300100000000000000000000 0000000221201	Telecommunication Expenses	150,000.00	195,000.00	177,297.78	235,892.960	30.00	-18.20	9.08	-24.84
12170101300100000000000000000000 0000000221202	Electricity ,Water & Sewage	500,000.00	500,000.00	418,623.16	151,926.110	0.00	16.28	16.28	175.54
12170101300100000000000000000000 0000000221301	Purchase of fuel and lubricants	780,000.00	850,000.00	850,000.00	750,000.000	8.97	-8.97	0.00	13.33
12170101300100000000000000000000 0000000221302	Maintenance of vehicles	450,000.00	512,500.00	493,990.41	512,433.020	13.89	-9.78	3.61	-3.60
12170101300100000000000000000000 0000000221401	Maintenance of Buildings and Facilities	100,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
12170101300100000000000000000000 0000000221404	Maintenance of Equipment	100,000.00	76,000.00	75,125.00	23,462.000	-24.00	24.88	1.15	220.20
12170101300100000000000000000000 0000000221501	Conferences, Workshop and Seminars	500,000.00	54,000.00	53,250.00	0.000	-89.20	89.35	1.39	0.00
12170101300100000000000000000000 0000000221602	Stationery	300,000.00	210,000.00	209,200.00	87,937.500	-30.00	30.27	0.38	137.90
12170101300100000000000000000000 0000000221603	Miscellaneous office expenses	275,000.00	803,000.00	302,975.00	23,367.580	10.18	-10.17	0.01	30.21
12170101300100000000000000000000 0000000221804	Uniforms and Protective clothing	15,000.00	0.00	0.00	22,800.000	-100.00	100.00	0.00	-100.00

STATEMENT OF DETAILS OF Recurrent EXPENDITURE IN LINE WITH APPROPRIATION STRUCTUREAS AT 31-12-2018

Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure 2018	Actual Expenditure 2017	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure
12170101300100000000000000000000 0000000221902	Training	1,000,000.00	1,228,200.00	1,224,153.26	1,031,878.530	22.82	-22.42	0.33	18.63
12170101300100000000000000000000 0000000222150	Operating Costs	700,000.00	604,700.00	603,751.00	417,274.500	-13.61	13.75	0.16	44.69
12170101300100000000000000000000 0000000232230	Furniture and Fittings	320,000.00	175,000.00	172,700.00	0.000	-45.31	46.03	1.31	0.00
12170101300100000000000000000000 0000000232240	Office Equipment	320,000.00	320,000.00	304,400.00	186,000.000	0.00	4.88	4.88	63.66
12170105300100000000000000000000 0000000211101	Basic Salary	1,933,064.00	1,933,064.00	1,299,983.93	1,253,078.440	0.00	32.75	32.75	3.74
12170105300100000000000000000000 0000000211104	Allowances	2,800,000.00	2,800,000.00	2,453,682.84	1,361,695.780	0.00	12.37	12.37	80.19
12990001300100000000000000000000 0000000262101	Contribution to International org - Rec	0.00	58,706,389.32	58,512,389.30	5,931,250.000	0.00	0.00	0.33	886.51
12990011300100000000000000000000 0000000221101	Travel Expenses	9,000,000.00	29,495,000.00	29,111,494.13	26,820,833.200	227.72	-223.46	1.30	8.54
12990011300100000000000000000000 0000000221201	Telecommunication Expenses	3,000,000.00	3,000,000.00	2,994,921.83	1,477,737.280	0.00	0.17	0.17	102.67
12990011300100000000000000000000 0000000221202	Electricity ,Water & Sewage	1,500,000.00	59,729,768.40	34,790,350.79	31,823,540.000	3,881.98	-2,219.36	41.75	9.32
12990011300100000000000000000000 0000000221203	Rents and Rates	650,000.00	650,000.00	621,000.00	621,000.000	0.00	4.46	4.46	0.00
12990011300100000000000000000000 0000000221301	Purchase of fuel and lubricants	4,000,000.00	4,676,000.00	4,663,281.90	5,637,000.000	16.90	-16.58	0.27	-17.27
12990011300100000000000000000000 0000000221302	Maintenance of vehicles	1,000,000.00	2,100,000.00	1,850,627.64	2,180,949.350	110.00	-85.06	11.87	-15.15
12990011300100000000000000000000 0000000221401	Maintenance of Buildings and Facilities	0.00	987,000.00	834,012.00	838,516.200	0.00	0.00	15.50	-0.54
12990011300100000000000000000000 0000000221404	Maintenance of Equipment	350,000.00	550,000.00	567,356.33	230,463.250	57.14	-62.10	-3.16	146.18
12990011300100000000000000000000 0000000221501	Conferences, Workshop and Seminars	2,000,000.00	2,500,000.00	1,870,118.00	20,000.000	25.00	6.49	25.20	9,250.59
12990011300100000000000000000000 0000000221601	Purchase of Small Office Equipment	500,000.00	0.00	0.00	58,000.000	-100.00	100.00	0.00	-100.00
12990011300100000000000000000000 0000000221602	Stationery	800,000.00	800,000.00	454,905.00	399,125.000	0.00	43.14	43.14	13.98
12990011300100000000000000000000 0000000221603	Miscellaneous office expenses	1,000,000.00	2,550,000.00	2,363,445.04	2,724,404.710	155.00	-136.34	7.32	-13.25
12990011300100000000000000000000 0000000221606	Official Entert&Hotel Accommodation	500,000.00	2,000.00	0.00	140,000.000	-99.60	100.00	100.00	-100.00
12990011300100000000000000000000 0000000221607	Printing Expenses	1,000,000.00	1,200,000.00	1,056,907.50	1,145,165.500	20.00	-5.69	11.92	-7.71
12990011300100000000000000000000 0000000221609	Advertisements and Publications	300,000.00	700,000.00	470,460.00	367,433.000	133.33	-56.82	32.79	28.04
12990011300100000000000000000000 0000000221701	Consultancy	500,000.00	0.00	0.00	1,364,200.000	-100.00	100.00	0.00	-100.00
12990011300100000000000000000000 0000000221804	Uniforms and Protective clothing	200,000.00	200,000.00	199,980.00	0.000	0.00	0.01	0.01	0.00
12990011300100000000000000000000 0000000221902	Training	6,000,000.00	8,250,000.00	8,229,328.93	6,490,739.080	37.50	-37.16	0.25	26.79

STATEMENT OF DETAILS OF Recurrent EXPENDITURE IN LINE WITH APPROPRIATION STRUCTURE AS AT 31-12-2018

Total Budget Entity

674,573,387.00

867,766,544.72

820,449,662.32 704,047,617.47

13-Pensions and Gratuties

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STATEMENT OF DETAILS OF RECURRENT EXPENDITURE IN LINE WITH APPROPRIATION STRUCTURES AS AT 31-12-2018

STATEMENT OF DETAILS OF RECURRENT EXPENDITURE IN LINE WITH APPROPRIATION STRUCTURE AS AT 31-12-2018

Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure		% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/100 % Increase/ (Decrease) in Actual Expenditure
				2018	2017				
14990011300100000000000000000000 0000000221202	Electricity ,Water & Sewage	250,000.00	250,000.00	127,168.00	147,836.000	0.00	49.13	49.13	-13.98
14990011300100000000000000000000 0000000221301	Purchase of fuel and lubricants	660,000.00	660,000.00	299,000.00	644,000.000	0.00	54.70	54.70	-53.57
14990011300100000000000000000000 0000000221302	Maintenance of vehicles	400,000.00	400,000.00	331,000.00	351,764.660	0.00	17.25	17.25	-5.90
14990011300100000000000000000000 0000000221401	Maintenance of Buildings and Facilities	75,000.00	75,000.00	50,000.00	100,000.000	0.00	33.33	33.33	-50.00
14990011300100000000000000000000 0000000221404	Maintenance of Equipment	50,000.00	50,000.00	118,000.00	10,000.000	0.00	-136.00	-136.00	1,080.00
14990011300100000000000000000000 0000000221501	Conferences, Workshop and Seminars	115,000.00	115,000.00	50,000.00	115,000.000	0.00	56.52	56.52	-56.52
14990011300100000000000000000000 0000000221601	Purchase of Small Office Equipment	40,000.00	40,000.00	0.00	6,667.000	0.00	100.00	100.00	-100.00
14990011300100000000000000000000 0000000221602	Stationery	90,000.00	90,000.00	50,000.00	30,000.000	0.00	44.44	44.44	66.67
14990011300100000000000000000000 0000000221603	Miscellaneous office expenses	100,000.00	100,000.00	59,450.00	41,475.330	0.00	40.55	40.55	43.34
14990011300100000000000000000000 0000000221605	Maintenance of website	20,000.00	20,000.00	0.00	0.000	0.00	100.00	100.00	0.00
14990011300100000000000000000000 0000000221607	Printing Expenses	75,000.00	75,000.00	50,000.00	25,000.000	0.00	33.33	33.33	100.00
14990011300100000000000000000000 0000000221609	Advertisements and Publications	30,000.00	30,000.00	0.00	53,333.000	0.00	100.00	100.00	-100.00
14990011300100000000000000000000 0000000221804	Uniforms and Protective clothing	111,630.00	111,630.00	89,566.00	0.000	0.00	19.77	19.77	0.00
14990011300100000000000000000000 0000000221810	Postage,Stamps and Courier Services	5,000.00	5,000.00	5,000.00	1,268.000	0.00	0.00	0.00	294.32
14990011300100000000000000000000 0000000221902	Training	700,000.00	700,000.00	697,000.00	860,999.990	0.00	0.43	0.43	-19.05
14990011300100000000000000000000 0000000222001	Celebration of Events	0.00	0.00	0.00	162,815.330	0.00	0.00	0.00	-100.00
14990011300100000000000000000000 0000000222123	Bank Charges and Bank Related Costs	25,000.00	25,000.00	0.00	5,334.000	0.00	100.00	100.00	-100.00
14990011300100000000000000000000 0000000232230	Furniture and Fittings	200,000.00	200,000.00	200,000.00	7,500.000	0.00	0.00	0.00	2,566.67
14990011300100000000000000000000 0000000232240	Office Equipment	800,000.00	800,000.00	758,566.00	0.000	0.00	5.18	5.18	0.00
14990011300100000000000000000000 0000000232290	Construction Equipment and Machinery	100,000.00	100,000.00	0.00	0.000	0.00	100.00	100.00	0.00
14990015300100000000000000000000 0000000211101	Basic Salary	1,500,000.00	1,500,000.00	1,497,257.50	899,610.000	0.00	0.18	0.18	66.43
14990015300100000000000000000000 0000000211102	Wages	85,000.00	85,000.00	69,999.00	50,703.450	0.00	17.65	17.65	38.06
14990015300100000000000000000000 0000000211104	Allowances	4,805,000.00	4,805,000.00	3,534,797.75	2,884,727.000	0.00	26.44	26.44	22.53
14990015300100000000000000000000 0000000212102	Social Security Contributions	300,000.00	300,000.00	300,000.00	329,672.000	0.00	0.00	0.00	32.16
14990015300100000000000000000000 0000000212104	Staff Loan	1,000,000.00	1,000,000.00	0.00	0.000	0.00	100.00	100.00	0.00

STATEMENT OF DETAILS OF Recurrent EXPENDITURE IN LINE WITH APPROPRIATION STRUCTUREAS AT 31-12-2018

Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure 2018	Actual Expenditure 2017	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/20 17)*100 % Increase/ (Decrease) in Actual Expenditure
14990021300100000000000000000000 0000000221202	Electricity ,Water & Sewage	20,000.00	20,000.00	0.00	(34,335.00)	0.00	100.00	100.00	-100.00
14990021300100000000000000000000 0000000221203	Rents and Rates	24,000.00	24,000.00	500.00	18,000.000	0.00	97.92	97.92	-97.22
14990021300100000000000000000000 0000000221301	Purchase of fuel and lubricants	180,000.00	180,000.00	173,566.00	141,000.000	0.00	3.57	3.57	23.10
14990021300100000000000000000000 0000000221602	Stationery	10,000.00	10,000.00	10,000.00	20,000.000	0.00	0.00	0.00	-50.00
14990021300100000000000000000000 0000000221603	Miscellaneous office expenses	100,000.00	100,000.00	98,333.00	4,165.000	0.00	1.67	1.67	2,260.94
14990021300100000000000000000000 0000000232230	Furniture and Fittings	200,000.00	200,000.00	200,000.00	0.000	0.00	0.00	0.00	0.00
14990025300100000000000000000000 0000000211101	Basic Salary	800,000.00	800,000.00	790,405.00	589,842.000	0.00	1.20	1.20	34.00
14990025300100000000000000000000 0000000211104	Allowances	1,800,000.00	1,800,000.00	1,780,000.00	1,647,008.120	0.00	1.11	1.11	8.07
Total Budget Entity		18,181,630.00	18,181,630.00	14,434,132.25	14,139,161.78				
15-Centralized Services									
151510013001000000000000000000 0000000221203	Rents and Rates	20,000,000.00	28,271,851.37	28,271,149.45	25,053,512.000	41.36	-41.36	0.00	12.84
151510013001000000000000000000 0000000222102	Arbitration and Court Awards	110,000,000.00	107,567,000.00	106,716,700.00	113,504,803.860	-2.21	2.98	0.79	-5.98
151510013001000000000000000000 0000000222124	Refund of Rev Collected in Previous Yrs	5,000,000.00	700,000.00	700,000.00	0.000	-86.00	86.00	0.00	0.00
151510013001000000000000000000 0000000222154	Settlement of Confirmed Debts	452,551,878.76	640,733,682.76	639,956,854.46	181,054,855.490	41.58	-41.41	0.12	253.46
151510013001000000000000000000 0000000222155	Embassies & Missions Establ Expenses	5,000,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
151510013001000000000000000000 0000000232210	Motor Vehicles	50,000,000.00	32,321,000.00	32,321,000.00	0.000	-35.36	35.36	0.00	0.00
151510013001000000000000000000 0000000251101	Subve To Non-Fin Public Corp./Instit? OC	460,000,000.00	6,225,179.00	0.00	0.000	-98.65	100.00	100.00	0.00
151510013001000000000000000000 0000000251104	Input Subsidy	250,000,000.00	145,089,889.00	0.00	0.000	-41.96	100.00	100.00	0.00
151510013001000000000000000000 0000000271105	Contributions to injuries Compensation fund	30,000,000.00	743,000.00	0.00	10,000,000.000	-97.52	100.00	100.00	-100.00
151510053001000000000000000000 0000000211106	Civil Service Staff Loan	60,000,000.00	45,000,000.00	45,000,000.00	15,000,000.000	-25.00	25.00	0.00	200.00
Total Budget Entity		1,442,551,878.76	1,006,651,602.13	852,965,703.91	344,613,171.35				
16-Ministry of Local									
160100013001000000000000000000 0000000221101	Travel Expenses	0.00	0.00	0.00	(2,600.000)	0.00	0.00	0.00	-100.00
160100053001000000000000000000 0000000211101	Basic Salary	0.00	0.00	0.00	(5,000.000)	0.00	Page 152 of 367		
160100613001000000000000000000 0000000221101	The Government of The Gambia consolidated Financial Statements 31 December 2018	400,000.00	100,000.00	55,800.00	0.000	-75.00	86.05	44.20	0.00
160100613001000000000000000000 0000000221201	Telecommunication Expenses	300,000.00	250,000.00	136,900.00	0.000	-16.67	54.37	45.24	0.00

STATEMENT OF DETAILS OF Recurrent EXPENDITURE IN LINE WITH APPROPRIATION STRUCTUREAS AT 31-12-2018

Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure	Actual Expenditure	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure
							2018	2017	
16010061300100000000000000000000 0000000221202	Electricity ,Water & Sewage	300,000.00	300,000.00	300,000.00	0.000		0.00	0.00	0.00
16010061300100000000000000000000 0000000221301	Purchase of fuel and lubricants	700,000.00	600,000.00	490,000.00	0.000	-14.29	30.00	18.33	0.00
16010061300100000000000000000000 0000000221302	Maintenance of vehicles	300,000.00	200,000.00	156,000.00	0.000	-33.33	48.00	22.00	0.00
16010061300100000000000000000000 0000000221401	Maintenance of Buildings and Facilities	700,000.00	1,100,000.00	814,900.00	0.000	57.14	-16.41	25.92	0.00
16010061300100000000000000000000 0000000221404	Maintenance of Equipment	100,000.00	100,000.00	45,000.00	0.000	0.00	55.00	55.00	0.00
16010061300100000000000000000000 0000000221602	Stationery	200,000.00	150,000.00	108,300.00	0.000	-25.00	45.85	27.80	0.00
16010061300100000000000000000000 0000000221603	Miscellaneous office expenses	100,000.00	100,000.00	39,200.00	0.000	0.00	60.80	60.80	0.00
16010061300100000000000000000000 0000000221606	Official Entert&Hotel Accommodation	200,000.00	300,000.00	268,828.00	0.000	50.00	-34.41	10.39	0.00
16010061300100000000000000000000 0000000232240	Office Equipment	300,000.00	400,000.00	309,350.00	0.000	33.33	-3.12	22.66	0.00
16010065300100000000000000000000 0000000211101	Basic Salary	1,600,000.00	1,600,000.00	0.00	0.000	0.00	100.00	100.00	0.00
16010065300100000000000000000000 0000000211102	Wages	45,000.00	45,000.00	0.00	0.000	0.00	100.00	100.00	0.00
16010065300100000000000000000000 0000000211104	Allowances	1,300,000.00	900,000.00	0.00	0.000	-30.77	100.00	100.00	0.00
16010071300100000000000000000000 0000000221101	Travel Expenses	250,000.00	250,000.00	197,900.00	0.000	0.00	20.84	20.84	0.00
16010071300100000000000000000000 0000000221201	Telecommunication Expenses	300,000.00	300,000.00	44,652.00	0.000	0.00	85.12	85.12	0.00
16010071300100000000000000000000 0000000221202	Electricity ,Water & Sewage	300,000.00	300,000.00	104,000.00	0.000	0.00	65.33	65.33	0.00
16010071300100000000000000000000 0000000221301	Purchase of fuel and lubricants	400,000.00	500,000.00	500,000.00	0.000	25.00	-25.00	0.00	0.00
16010071300100000000000000000000 0000000221302	Maintenance of vehicles	300,000.00	345,000.00	331,950.00	0.000	15.00	-10.65	3.78	0.00
16010071300100000000000000000000 0000000221401	Maintenance of Buildings and Facilities	700,000.00	2,034,820.00	738,750.00	0.000	190.69	-5.54	63.69	0.00
16010071300100000000000000000000 0000000221404	Maintenance of Equipment	200,000.00	200,000.00	199,998.00	0.000	0.00	0.00	0.00	0.00
16010071300100000000000000000000 0000000221602	Stationery	200,000.00	275,000.00	275,000.00	0.000	37.50	-37.50	0.00	0.00
16010071300100000000000000000000 0000000221603	Miscellaneous office expenses	100,000.00	175,000.00	175,000.00	0.000	75.00	-75.00	0.00	0.00
16010071300100000000000000000000 0000000221606	Official Entert&Hotel Accommodation	110,000.00	235,000.00	231,250.00	0.000	113.64	-110.23	1.60	0.00
16010071300100000000000000000000 0000000232240	Office Equipment	300,000.00	300,000.00	193,500.00	0.000	0.00	35.50	35.50	0.00
160100753001000000000000000000 0000000211101	Basic Salary	900,000.00	900,000.00	900,000.00	0.000	0.00	100.00	100.00	0.00
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160100753001000000000000000000 0000000211102	Wages	100,000.00	100,000.00	78,328.22	0.000	0.00	21.67	21.67	0.00

STATEMENT OF DETAILS OF Recurrent EXPENDITURE IN LINE WITH APPROPRIATION STRUCTUREAS AT 31-12-2018

Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure	Actual Expenditure	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure
							2018	2017	
1601007530010000000000000000000000 000000021104	Allowances	1,600,000.00	1,000,000.00	0.00	0.000	-37.50	100.00	100.00	0.00
1601008130010000000000000000000000 0000000221101	Travel Expenses	300,000.00	300,000.00	199,964.00	0.000	0.00	33.35	33.35	0.00
1601008130010000000000000000000000 0000000221201	Telecommunication Expenses	300,000.00	300,000.00	299,800.00	0.000	0.00	0.07	0.07	0.00
1601008130010000000000000000000000 0000000221202	Electricity ,Water & Sewage	300,000.00	300,000.00	300,000.00	0.000	0.00	0.00	0.00	0.00
1601008130010000000000000000000000 0000000221301	Purchase of fuel and lubricants	500,000.00	500,000.00	500,000.00	0.000	0.00	0.00	0.00	0.00
1601008130010000000000000000000000 0000000221302	Maintenance of vehicles	300,000.00	300,000.00	300,000.00	0.000	0.00	0.00	0.00	0.00
1601008130010000000000000000000000 0000000221401	Maintenance of Buildings and Facilities	350,000.00	350,000.00	350,000.00	0.000	0.00	0.00	0.00	0.00
1601008130010000000000000000000000 0000000221404	Maintenance of Equipment	200,000.00	200,000.00	182,000.00	0.000	0.00	9.00	9.00	0.00
1601008130010000000000000000000000 0000000221602	Stationery	100,000.00	100,000.00	99,886.00	0.000	0.00	0.11	0.11	0.00
1601008130010000000000000000000000 0000000221603	Miscellaneous office expenses	30,000.00	30,000.00	30,000.00	0.000	0.00	0.00	0.00	0.00
1601008130010000000000000000000000 0000000221606	Official Entert&Hotel Accommodation	110,000.00	110,000.00	110,000.00	0.000	0.00	0.00	0.00	0.00
1601008130010000000000000000000000 0000000232230	Furniture and Fittings	0.00	450,000.00	0.00	0.000	0.00	0.00	100.00	0.00
1601008130010000000000000000000000 0000000232240	Office Equipment	200,000.00	200,000.00	185,300.00	0.000	0.00	7.35	7.35	0.00
1601008530010000000000000000000000 0000000211101	Basic Salary	650,000.00	650,000.00	0.00	0.000	0.00	100.00	100.00	0.00
1601008530010000000000000000000000 0000000211102	Wages	30,000.00	30,000.00	14,099.76	0.000	0.00	53.00	53.00	0.00
1601008530010000000000000000000000 0000000211104	Allowances	1,250,000.00	1,250,000.00	0.00	0.000	0.00	100.00	100.00	0.00
1601009130010000000000000000000000 0000000221101	Travel Expenses	250,000.00	250,000.00	163,100.00	0.000	0.00	34.76	34.76	0.00
1601009130010000000000000000000000 0000000221201	Telecommunication Expenses	250,000.00	250,000.00	238,350.00	0.000	0.00	4.66	4.66	0.00
1601009130010000000000000000000000 0000000221202	Electricity ,Water & Sewage	300,000.00	240,000.00	194,800.00	0.000	-20.00	35.07	18.83	0.00
1601009130010000000000000000000000 0000000221301	Purchase of fuel and lubricants	400,000.00	500,000.00	480,000.00	0.000	25.00	-20.00	4.00	0.00
1601009130010000000000000000000000 0000000221302	Maintenance of vehicles	300,000.00	300,000.00	300,000.00	0.000	0.00	0.00	0.00	0.00
1601009130010000000000000000000000 0000000221401	Maintenance of Buildings and Facilities	500,000.00	400,000.00	387,750.00	0.000	-20.00	22.45	3.06	0.00
1601009130010000000000000000000000 0000000221404	Maintenance of Equipment	200,000.00	200,000.00	200,000.00	0.000	0.00	0.00	0.00	0.00
1601009130010000000000000000000000 0000000221602	Stationery	150,000.00	150,000.00	150,000.00	0.000	0.00	0.00	0.00	0.00
1601009130010000000000000000000000 0000000221603	Miscellaneous office expenses	100,000.00	100,000.00	100,000.00	0.000	0.00	0.00	0.00	0.00

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Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure 2018	Actual Expenditure 2017	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure
16010091300100000000000000000000 0000000221606	Official Entert&Hotel Accommodation	110,000.00	170,000.00	140,000.00	0.000	54.55	-27.27	17.65	0.00
16010091300100000000000000000000 0000000232230	Furniture and Fittings	0.00	1,500,000.00	1,480,200.00	0.000	0.00	0.00	1.32	0.00
16010091300100000000000000000000 0000000232240	Office Equipment	300,000.00	300,000.00	294,800.00	0.000	0.00	1.73	1.73	0.00
16010095300100000000000000000000 0000000211101	Basic Salary	400,000.00	400,000.00	0.00	0.000	0.00	100.00	100.00	0.00
16010095300100000000000000000000 0000000211102	Wages	70,000.00	70,000.00	41,051.78	0.000	0.00	41.35	41.35	0.00
16010095300100000000000000000000 0000000211104	Allowances	1,300,000.00	200,000.00	0.00	0.000	-84.62	100.00	100.00	0.00
16010101300100000000000000000000 0000000221101	Travel Expenses	300,000.00	375,000.00	375,000.00	0.000	25.00	-25.00	0.00	0.00
16010101300100000000000000000000 0000000221201	Telecommunication Expenses	250,000.00	250,000.00	250,000.00	0.000	0.00	0.00	0.00	0.00
16010101300100000000000000000000 0000000221202	Electricity ,Water & Sewage	250,000.00	315,000.00	315,000.00	0.000	26.00	-26.00	0.00	0.00
16010101300100000000000000000000 0000000221301	Purchase of fuel and lubricants	310,000.00	355,000.00	355,000.00	0.000	14.52	-14.52	0.00	0.00
16010101300100000000000000000000 0000000221302	Maintenance of vehicles	300,000.00	300,000.00	300,000.00	0.000	0.00	0.00	0.00	0.00
16010101300100000000000000000000 0000000221401	Maintenance of Buildings and Facilities	350,000.00	350,000.00	350,000.00	0.000	0.00	0.00	0.00	0.00
16010101300100000000000000000000 0000000221404	Maintenance of Equipment	300,000.00	100,000.00	100,000.00	0.000	-66.67	66.67	0.00	0.00
16010101300100000000000000000000 0000000221602	Stationery	150,000.00	150,000.00	147,905.00	0.000	0.00	1.40	1.40	0.00
16010101300100000000000000000000 0000000221603	Miscellaneous office expenses	50,000.00	65,000.00	65,000.00	0.000	30.00	-30.00	0.00	0.00
16010101300100000000000000000000 0000000221606	Official Entert&Hotel Accommodation	110,000.00	150,000.00	150,000.00	0.000	36.36	-36.36	0.00	0.00
16010101300100000000000000000000 0000000232240	Office Equipment	300,000.00	260,000.00	260,000.00	0.000	-13.33	13.33	0.00	0.00
16010105300100000000000000000000 0000000211101	Basic Salary	500,000.00	500,000.00	0.00	0.000	0.00	100.00	100.00	0.00
16010105300100000000000000000000 0000000211102	Wages	25,000.00	25,000.00	11,233.32	0.000	0.00	55.07	55.07	0.00
16010105300100000000000000000000 0000000211104	Allowances	1,250,000.00	1,250,000.00	0.00	0.000	0.00	100.00	100.00	0.00
16080021300100000000000000000000 0000000221101	Travel Expenses	500,000.00	500,000.00	456,567.00	68,406.200	0.00	8.69	8.69	567.44
16080021300100000000000000000000 0000000221201	Telecommunication Expenses	250,000.00	250,000.00	187,504.38	143,022.610	0.00	25.00	25.00	31.10
16080021300100000000000000000000 0000000221202	Electricity ,Water & Sewage	400,000.00	400,000.00	166,500.00	306,000.000	0.00	58.38	58.38	-45.59
16080021300100000000000000000000 0000000221301	Purchase of fuel and lubricants	500,000.00	500,000.00	500,000.00	1,155,007.000	0.00	0.00	0.00	-56.71
16080021300100000000000000000000 0000000221302	Maintenance of vehicles	600,000.00	600,000.00	519,965.50	594,139.000	0.00	13.34	13.34	-12.48

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Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure 2018	Actual Expenditure 2017	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure
16080021300100000000000000000000 0000000221401	Maintenance of Buildings and Facilities	220,000.00	220,000.00	162,190.00	158,850.000	0.00	26.28	26.28	2.10
16080021300100000000000000000000 0000000221404	Maintenance of Equipment	110,000.00	110,000.00	101,080.00	73,260.000	0.00	8.11	8.11	37.97
16080021300100000000000000000000 0000000221501	Conferences, Workshop and Seminars	100,000.00	100,000.00	0.00	0.000	0.00	100.00	100.00	0.00
16080021300100000000000000000000 0000000221601	Purchase of Small Office Equipment	250,000.00	250,000.00	199,850.00	0.000	0.00	20.06	20.06	0.00
16080021300100000000000000000000 0000000221602	Stationery	400,000.00	400,000.00	391,459.00	388,435.000	0.00	2.14	2.14	0.78
16080021300100000000000000000000 0000000221603	Miscellaneous office expenses	200,000.00	200,000.00	199,086.00	139,563.000	0.00	0.46	0.46	42.65
16080021300100000000000000000000 0000000221607	Printing Expenses	400,000.00	400,000.00	205,250.00	141,850.000	0.00	48.69	48.69	44.70
16080021300100000000000000000000 0000000221609	Advertisements and Publications	250,000.00	250,000.00	69,000.00	0.000	0.00	72.40	72.40	0.00
16080021300100000000000000000000 0000000221701	Consultancy	700,000.00	250,000.00	0.00	0.000	-64.29	100.00	100.00	0.00
16080021300100000000000000000000 0000000221804	Uniforms and Protective clothing	75,000.00	75,000.00	0.00	0.000	0.00	100.00	100.00	0.00
16080021300100000000000000000000 0000000221806	Specialized and Technical Materials	2,100,000.00	2,100,000.00	1,803,000.00	0.000	0.00	14.14	14.14	0.00
16080021300100000000000000000000 0000000221902	Training	300,000.00	300,000.00	255,930.00	0.000	0.00	14.69	14.69	0.00
16080021300100000000000000000000 0000000222001	Celebration of Events	0.00	0.00	0.00	148,300.000	0.00	0.00	0.00	-100.00
16080021300100000000000000000000 0000000232218	Motorbikes and Bicycles	600,000.00	600,000.00	0.00	0.000	0.00	100.00	100.00	0.00
16080021300100000000000000000000 0000000232230	Furniture and Fittings	600,000.00	600,000.00	587,305.00	300,000.000	0.00	2.12	2.12	95.77
16080021300100000000000000000000 0000000232240	Office Equipment	500,000.00	500,000.00	499,175.00	393,500.000	0.00	0.17	0.17	26.86
16080025300100000000000000000000 0000000211101	Basic Salary	1,914,420.00	1,914,420.00	4,370,270.27	2,385,876.130	0.00	-128.28	-128.28	83.17
16080025300100000000000000000000 0000000211102	Wages	76,297.00	76,297.00	71,269.33	85,286.730	0.00	6.59	6.59	-16.44
16080025300100000000000000000000 0000000211104	Allowances	2,600,000.00	2,600,000.00	3,139,901.15	559,742.640	0.00	-20.77	-20.77	460.95
16080031300100000000000000000000 0000000221101	Travel Expenses	1,000,000.00	1,000,000.00	589,017.00	62,940.000	0.00	41.10	41.10	835.84
16080031300100000000000000000000 0000000221201	Telecommunication Expenses	350,000.00	350,000.00	296,491.45	298,600.890	0.00	15.29	15.29	-0.71
16080031300100000000000000000000 0000000221202	Electricity ,Water & Sewage	650,000.00	650,000.00	649,999.00	526,800.420	0.00	0.00	0.00	23.39
16080031300100000000000000000000 0000000221301	Purchase of fuel and lubricants	800,000.00	800,000.00	800,000.00	401,500.000	0.00	0.00	0.00	99.25
16080031300100000000000000000000 0000000221302	Maintenance of vehicles	500,000.00	500,000.00	434,312.50	330,227.500	0.00	13.14	13.14	31.52
16080031300100000000000000000000 0000000221401	Maintenance of Buildings and Facilities	150,000.00	150,000.00	86,042.00	508,132.500	0.00	42.64	42.64	-83.07

STATEMENT OF DETAILS OF Recurrent EXPENDITURE IN LINE WITH APPROPRIATION STRUCTURE AS AT 31-12-2018

STATEMENT OF DETAILS OF Recurrent EXPENDITURE IN LINE WITH APPROPRIATION STRUCTUREAS AT 31-12-2018

Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure	Actual Expenditure	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure
							2018	2017	
16090041300100000000000000000000 0000000221501	Conferences, Workshop and Seminars	700,000.00	250,000.00	44,800.00	65,400.000	-64.29	93.60	82.08	-31.50
16090041300100000000000000000000 0000000221601	Purchase of Small Office Equipment	300,000.00	300,000.00	82,700.00	281,025.000	0.00	72.43	72.43	-70.57
16090041300100000000000000000000 0000000221602	Stationery	350,000.00	470,000.00	65,135.00	499,497.000	34.29	81.39	86.14	-86.96
16090041300100000000000000000000 0000000221603	Miscellaneous office expenses	200,000.00	200,000.00	199,979.50	199,925.000	0.00	0.01	0.01	0.03
16090041300100000000000000000000 0000000221606	Official Entert&Hotel Accommodation	50,000.00	250,000.00	0.00	0.000	400.00	100.00	100.00	0.00
16090041300100000000000000000000 0000000221607	Printing Expenses	100,000.00	190,000.00	60,000.00	85,387.500	90.00	40.00	68.42	-29.73
16090041300100000000000000000000 0000000221608	Project evaluation and Monitoring	160,000.00	160,000.00	146,200.00	0.000	0.00	8.63	8.63	0.00
16090041300100000000000000000000 0000000221609	Advertisements and Publications	50,000.00	230,000.00	39,716.00	0.000	360.00	20.57	82.73	0.00
16090041300100000000000000000000 0000000221701	Consultancy	250,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
16090041300100000000000000000000 0000000221804	Uniforms and Protective clothing	150,000.00	60,000.00	0.00	128,475.000	-60.00	100.00	100.00	-100.00
16090041300100000000000000000000 0000000221806	Specialized and Technical Materials	150,000.00	150,000.00	112,830.00	0.000	0.00	24.78	24.78	0.00
16090041300100000000000000000000 0000000221811	Teaching Aid and Learning Materials	200,000.00	200,000.00	0.00	0.000	0.00	100.00	100.00	0.00
16090041300100000000000000000000 0000000221901	Library	90,000.00	90,000.00	0.00	0.000	0.00	100.00	100.00	0.00
16090041300100000000000000000000 0000000221902	Training	450,000.00	450,000.00	112,500.00	48,770.000	0.00	75.00	75.00	130.67
16090041300100000000000000000000 0000000221905	Research & Development	150,000.00	30,000.00	0.00	0.000	-80.00	100.00	100.00	0.00
16090041300100000000000000000000 0000000222001	Celebration of Events	0.00	0.00	0.00	89,360.000	0.00	0.00	0.00	-100.00
16090041300100000000000000000000 0000000222004	Community Infrastructure	500,000.00	500,000.00	0.00	0.000	0.00	100.00	100.00	0.00
16090041300100000000000000000000 0000000232218	Motorbikes and Bicycles	400,000.00	620,000.00	398,000.00	0.000	55.00	0.50	35.81	0.00
16090041300100000000000000000000 0000000232230	Furniture and Fittings	500,000.00	430,000.00	256,450.00	101,250.000	-14.00	48.71	40.36	153.28
16090041300100000000000000000000 0000000232240	Office Equipment	300,000.00	300,000.00	184,000.00	152,000.000	0.00	38.67	38.67	21.05
16090041300100000000000000000000 0000000262101	Contribution to International org - Rec	10,000.00	10,000.00	0.00	0.000	0.00	100.00	100.00	0.00
16090041300100000000000000000000 0000000282105	Support to Local Organisations	50,000.00	50,000.00	0.00	0.000	0.00	100.00	100.00	0.00
16090045300100000000000000000000 0000000211101	Basic Salary	5,077,394.00	5,277,394.00	5,250,128.12	4,783,541.650	3.94	-3.40	0.52	9.75
16090045300100000000000000000000 0000000211102	Wages	106,349.00	106,349.00	106,340.00	58,600.26	100,589.550	0.00	44.89	44.89
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16090045300100000000000000000000 0000000211104	Allowances	4,000,000.00	4,000,000.00	2,552,478.54	1,385,081.560	0.00	36.19	36.19	84.28

STATEMENT OF DETAILS OF Recurrent EXPENDITURE IN LINE WITH APPROPRIATION STRUCTUREAS AT 31-12-2018

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				2018	2017					
16090051300100000000000000000000 0000000221101	Travel Expenses	500,000.00	500,000.00	391,205.20	549,205.000	0.00	21.76	21.76	-28.77	
16090051300100000000000000000000 0000000221201	Telecommunication Expenses	150,000.00	150,000.00	7,420.00	121,044.010	0.00	95.05	95.05	-93.87	
16090051300100000000000000000000 0000000221301	Purchase of fuel and lubricants	425,000.00	425,000.00	275,000.00	325,120.000	0.00	35.29	35.29	-15.42	
16090051300100000000000000000000 0000000221302	Maintenance of vehicles	300,000.00	300,000.00	179,134.00	299,687.500	0.00	40.29	40.29	-40.23	
16090051300100000000000000000000 0000000221403	Maintenance of furniture	25,000.00	25,000.00	0.00	0.000	0.00	100.00	100.00	0.00	
16090051300100000000000000000000 0000000221404	Maintenance of Equipment	25,000.00	25,000.00	3,175.00	8,800.000	0.00	87.30	87.30	-63.92	
16090051300100000000000000000000 0000000221501	Conferences, Workshop and Seminars	600,000.00	600,000.00	0.00	0.000	0.00	100.00	100.00	0.00	
16090051300100000000000000000000 0000000221601	Purchase of Small Office Equipment	25,000.00	25,000.00	22,000.00	18,000.000	0.00	12.00	12.00	22.22	
16090051300100000000000000000000 0000000221602	Stationery	200,000.00	200,000.00	48,225.00	179,850.000	0.00	75.89	75.89	-73.19	
16090051300100000000000000000000 0000000221603	Miscellaneous office expenses	150,000.00	150,000.00	134,242.00	109,400.000	0.00	10.51	10.51	22.71	
16090051300100000000000000000000 0000000221609	Advertisements and Publications	25,000.00	25,000.00	25,000.00	0.000	0.00	0.00	0.00	0.00	
16090051300100000000000000000000 0000000221701	Consultancy	350,000.00	350,000.00	0.00	0.000	0.00	100.00	100.00	0.00	
16090051300100000000000000000000 0000000221804	Uniforms and Protective clothing	25,000.00	25,000.00	10,500.00	1,130.000	0.00	58.00	58.00	829.20	
16090051300100000000000000000000 0000000221902	Training	100,000.00	100,000.00	0.00	212,039.100	0.00	100.00	100.00	-100.00	
16090051300100000000000000000000 0000000222001	Celebration of Events	0.00	0.00	0.00	18,550.000	0.00	0.00	0.00	-100.00	
16090051300100000000000000000000 0000000232230	Furniture and Fittings	100,000.00	100,000.00	100,000.00	0.000	0.00	0.00	0.00	0.00	
16090051300100000000000000000000 0000000232240	Office Equipment	125,000.00	125,000.00	108,850.00	113,500.000	0.00	12.92	12.92	-4.10	
16090051300100000000000000000000 0000000251101	Subve To Non-Fin Public Corp./Instit? OC	1,600,000.00	1,600,000.00	0.00	367,200.000	0.00	100.00	100.00	-100.00	
16090051300100000000000000000000 0000000262101	Contribution to International org - Rec	500,000.00	500,000.00	0.00	0.000	0.00	100.00	100.00	0.00	
16090051300100000000000000000000 0000000282104	Contribution to local organisations	10,000.00	10,000.00	0.00	0.000	0.00	100.00	100.00	0.00	
16090055300100000000000000000000 0000000211101	Basic Salary	200,000.00	200,000.00	0.00	0.000	0.00	100.00	100.00	0.00	
16090055300100000000000000000000 0000000211104	Allowances	2,100,000.00	2,100,000.00	7,150.00	0.000	0.00	99.66	99.66	0.00	
16100111300100000000000000000000 0000000221101	Travel Expenses	1,000,000.00	800,000.00	262,508.40	0.000	-20.00	73.75	67.19	0.00	
16100111300100000000000000000000 0000000221201	Telecommunication Expenses	260,000.00	260,000.00	258,774.44	267,000.00	0.00	0.48	0.48	0.00	
16100111300100000000000000000000 0000000221202	Electricity ,Water & Sewage	250,000.00	250,000.00	50,000.00	0.000	0.00	80.00	80.00	0.00	

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							2018	2017	
16100111300100000000000000000000 0000000221301	Purchase of fuel and lubricants	500,000.00	500,000.00	439,500.00	0.000	0.00	12.10	12.10	0.00
16100111300100000000000000000000 0000000221302	Maintenance of vehicles	400,000.00	400,000.00	25,510.50	0.000	0.00	93.62	93.62	0.00
16100111300100000000000000000000 0000000221401	Maintenance of Buildings and Facilities	50,000.00	50,000.00	49,973.50	0.000	0.00	0.05	0.05	0.00
16100111300100000000000000000000 0000000221404	Maintenance of Equipment	100,000.00	100,000.00	27,250.00	0.000	0.00	72.75	72.75	0.00
16100111300100000000000000000000 0000000221602	Stationery	200,000.00	200,000.00	184,130.00	0.000	0.00	7.94	7.94	0.00
16100111300100000000000000000000 0000000221603	Miscellaneous office expenses	250,000.00	250,000.00	172,157.20	0.000	0.00	31.14	31.14	0.00
16100111300100000000000000000000 0000000221607	Printing Expenses	100,000.00	100,000.00	28,175.00	0.000	0.00	71.83	71.83	0.00
16100111300100000000000000000000 0000000221609	Advertisements and Publications	100,000.00	100,000.00	27,600.00	0.000	0.00	72.40	72.40	0.00
16100111300100000000000000000000 0000000221902	Training	100,000.00	100,000.00	31,380.00	0.000	0.00	68.62	68.62	0.00
16100111300100000000000000000000 0000000232230	Furniture and Fittings	250,000.00	250,000.00	225,000.00	0.000	0.00	10.00	10.00	0.00
16100111300100000000000000000000 0000000232240	Office Equipment	350,000.00	350,000.00	352,236.00	0.000	0.00	-0.64	-0.64	0.00
16990011300100000000000000000000 0000000221101	Travel Expenses	1,500,000.00	2,165,000.00	2,156,273.30	2,008,291.110	44.33	-43.75	0.40	7.37
16990011300100000000000000000000 0000000221201	Telecommunication Expenses	400,000.00	400,000.00	400,000.00	477,965.080	0.00	0.00	0.00	-16.31
16990011300100000000000000000000 0000000221202	Electricity ,Water & Sewage	400,000.00	600,000.00	599,950.00	480,000.000	50.00	-49.99	0.01	24.99
16990011300100000000000000000000 0000000221301	Purchase of fuel and lubricants	500,000.00	937,000.00	937,000.00	1,262,000.000	87.40	-87.40	0.00	-25.75
16990011300100000000000000000000 0000000221302	Maintenance of vehicles	500,000.00	500,000.00	431,119.70	456,914.000	0.00	13.78	13.78	-5.65
16990011300100000000000000000000 0000000221401	Maintenance of Buildings and Facilities	250,000.00	250,000.00	249,765.00	8,825.000	0.00	0.09	0.09	2,730.20
16990011300100000000000000000000 0000000221404	Maintenance of Equipment	135,000.00	135,000.00	46,100.00	14,050.000	0.00	65.85	65.85	228.11
16990011300100000000000000000000 0000000221501	Conferences, Workshop and Seminars	350,000.00	350,000.00	349,715.00	0.000	0.00	0.08	0.08	0.00
16990011300100000000000000000000 0000000221602	Stationery	350,000.00	350,000.00	310,405.00	175,340.000	0.00	11.31	11.31	77.03
16990011300100000000000000000000 0000000221603	Miscellaneous office expenses	350,000.00	350,000.00	285,178.50	247,570.000	0.00	18.52	18.52	15.19
16990011300100000000000000000000 0000000221606	Official Entert&Hotel Accommodation	200,000.00	200,000.00	196,655.00	251,105.000	0.00	1.67	1.67	-21.68
16990011300100000000000000000000 0000000221608	Project evaluation and Monitoring	150,000.00	0.00	0.00	0.000	-100.00	100.00	Page 160 of 367	
16990011300100000000000000000000 0000000221609	Advertisements and Publications	50,000.00	50,000.00	11,460.00	0.000	0.00	77.08	77.08	0.00
16990011300100000000000000000000 0000000221804	The Government of The Gambia consolidated Financial Statements 31 December 2018	100,000.00	81,600.00	81,400.00	5,650.000	-18.40	18.60	0.25	1,340.71

STATEMENT OF DETAILS OF Recurrent EXPENDITURE IN LINE WITH APPROPRIATION STRUCTUREAS AT 31-12-2018

Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure 2018	Actual Expenditure 2017	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/20 17)*100 % Increase/ (Decrease) in Actual Expenditure
							2018	2017	
16990011300100000000000000000000 0000000221902	Training	300,000.00	299,757.40	286,570.00	750,166.000	-0.08	4.48	4.40	-61.80
16990011300100000000000000000000 0000000222001	Celebration of Events	0.00	0.00	0.00	226,050.000	0.00	0.00	0.00	-100.00
16990011300100000000000000000000 0000000232210	Motor Vehicles	0.00	2,480,000.00	2,461,600.00	3,651,250.000	0.00	0.00	0.74	-32.58
16990011300100000000000000000000 0000000232230	Furniture and Fittings	400,000.00	490,000.00	399,625.00	155,300.000	22.50	0.09	18.44	157.32
16990011300100000000000000000000 0000000232240	Office Equipment	450,750.00	1,044,392.60	1,036,966.50	195,627.000	131.70	-130.05	0.71	430.07
16990011300100000000000000000000 0000000262101	Contribution to International org - Rec	1,000,000.00	205,000.00	0.00	0.000	-79.50	100.00	100.00	0.00
16990015300100000000000000000000 0000000211101	Basic Salary	10,161,482.00	10,461,482.00	10,365,300.16	10,007,284.920	2.95	-2.01	0.92	3.58
16990015300100000000000000000000 0000000211102	Wages	100,000.00	100,000.00	0.00	0.000	0.00	100.00	100.00	0.00
16990015300100000000000000000000 0000000211104	Allowances	5,580,922.00	5,280,922.00	4,906,600.73	1,819,068.570	-5.38	12.08	7.09	169.73
Total Budget Entity		108,075,818.00	112,732,638.00	77,123,483.11	52,992,879.10				
17-Ministry of Agriculture									
17080005300100000000000000000000 0000000211101	Basic Salary	0.00	0.00	0.00	(9,825.000)	0.00	0.00	0.00	-100.00
17200001300100000000000000000000 0000000221201	Telecommunication Expenses	0.00	0.00	35,118.95	0.000	0.00	0.00	0.00	0.00
17230001300100000000000000000000 0000000221201	Telecommunication Expenses	0.00	0.00	0.00	126,611.430	0.00	0.00	0.00	-100.00
17230001300100000000000000000000 0000000221202	Electricity ,Water & Sewage	0.00	0.00	0.00	1,239.580	0.00	0.00	0.00	-100.00
17230001300100000000000000000000 0000000221301	Purchase of fuel and lubricants	0.00	0.00	0.00	400,000.000	0.00	0.00	0.00	-100.00
17230001300100000000000000000000 0000000221302	Maintenance of vehicles	0.00	0.00	0.00	89,325.000	0.00	0.00	0.00	-100.00
17230001300100000000000000000000 0000000221602	Stationery	0.00	0.00	0.00	62,000.000	0.00	0.00	0.00	-100.00
17230001300100000000000000000000 0000000221603	Miscellaneous office expenses	0.00	0.00	0.00	24,000.000	0.00	0.00	0.00	-100.00
17230005300100000000000000000000 0000000211101	Basic Salary	0.00	0.00	0.00	(15,104.000)	0.00	0.00	0.00	-100.00
17230021300100000000000000000000 0000000221101	Travel Expenses	5,000,000.00	5,000,000.00	4,999,058.85	2,464,039.610	0.00	0.02	0.02	102.88
17230021300100000000000000000000 0000000221201	Telecommunication Expenses	2,195,000.00	2,195,000.00	1,257,513.75	928,626.830	0.00	42.71	42.71	35.42
17230021300100000000000000000000 0000000221202	Electricity ,Water & Sewage	2,862,000.00	2,862,000.00	1,013,500.00	1,394,649.580	0.00	64.59	64.59	-27.33
17230021300100000000000000000000 0000000221301	Purchase of fuel and lubricants	3,000,000.00	6,000,000.00	6,000,000.00	4,515,000.000	100.00	-100.00	0.00	32.89
17230021300100000000000000000000 0000000221302	Maintenance of vehicles	1,500,000.00	2,500,000.00	2,131,060.25	1,470,343.000	66.67	-42.07	14.76	44.94

STATEMENT OF DETAILS OF Recurrent EXPENDITURE IN LINE WITH APPROPRIATION STRUCTUREAS AT 31-12-2018

Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure 2018	Actual Expenditure 2017	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/20 17)*100 % Increase/ (Decrease) in Actual Expenditure
1723002130010000000000000000000000 0000000221401	Maintenance of Buildings and Facilities	2,525,000.00	1,825,000.00	263,668.55	372,605.000	-27.72	89.56	85.55	-29.24
1723002130010000000000000000000000 0000000221404	Maintenance of Equipment	1,675,000.00	1,675,000.00	483,513.00	64,950.000	0.00	71.13	71.13	644.44
1723002130010000000000000000000000 0000000221411	Purchase of Generator	200,000.00	200,000.00	0.00	0.000	0.00	100.00	100.00	0.00
1723002130010000000000000000000000 0000000221501	Conferences, Workshop and Seminars	400,000.00	400,000.00	354,800.00	0.000	0.00	11.30	11.30	0.00
1723002130010000000000000000000000 0000000221602	Stationery	400,000.00	400,000.00	348,810.00	472,960.000	0.00	12.80	12.80	-26.25
1723002130010000000000000000000000 0000000221603	Miscellaneous office expenses	400,000.00	400,000.00	367,560.00	498,775.000	0.00	8.11	8.11	-26.31
1723002130010000000000000000000000 0000000221607	Printing Expenses	100,000.00	100,000.00	0.00	0.000	0.00	100.00	100.00	0.00
1723002130010000000000000000000000 0000000221609	Advertisements and Publications	300,000.00	300,000.00	37,000.00	0.000	0.00	87.67	87.67	0.00
1723002130010000000000000000000000 0000000221804	Uniforms and Protective clothing	250,000.00	250,000.00	132,750.00	328,200.000	0.00	46.90	46.90	-59.55
1723002130010000000000000000000000 0000000221902	Training	2,300,000.00	2,300,000.00	2,274,993.60	689,770.000	0.00	1.09	1.09	229.82
1723002130010000000000000000000000 0000000222115	Field Investigation	320,000.00	320,000.00	0.00	0.000	0.00	100.00	100.00	0.00
1723002130010000000000000000000000 0000000222144	Studies and Surveys	300,000.00	300,000.00	0.00	0.000	0.00	100.00	100.00	0.00
1723002130010000000000000000000000 0000000231109	ICT infrast,hardware, network&facilities	1,700,000.00	1,700,000.00	1,696,650.00	0.000	0.00	0.20	0.20	0.00
1723002130010000000000000000000000 0000000232230	Furniture and Fittings	1,000,000.00	1,000,000.00	811,450.00	490,500.000	0.00	18.86	18.86	65.43
1723002130010000000000000000000000 0000000232240	Office Equipment	2,000,000.00	2,000,000.00	1,546,625.00	0.000	0.00	22.67	22.67	0.00
1724003130010000000000000000000000 0000000221101	Travel Expenses	1,500,000.00	1,500,000.00	644,460.70	163,800.000	0.00	57.04	57.04	293.44
1724003130010000000000000000000000 0000000221201	Telecommunication Expenses	1,100,000.00	1,100,000.00	628,778.44	598,987.320	0.00	42.84	42.84	4.97
1724003130010000000000000000000000 0000000221202	Electricity ,Water & Sewage	1,525,000.00	1,525,000.00	756,836.10	1,063,092.130	0.00	50.37	50.37	-28.81
1724003130010000000000000000000000 0000000221301	Purchase of fuel and lubricants	2,000,000.00	2,000,000.00	2,000,000.00	3,000,000.000	0.00	0.00	0.00	-33.33
1724003130010000000000000000000000 0000000221302	Maintenance of vehicles	500,000.00	500,000.00	499,090.00	639,505.000	0.00	0.18	0.18	-21.96
1724003130010000000000000000000000 0000000221401	Maintenance of Buildings and Facilities	4,000,000.00	2,300,000.00	926,875.00	1,888,153.000	-42.50	76.83	59.70	-50.91
1724003130010000000000000000000000 0000000221404	Maintenance of Equipment	600,000.00	600,000.00	208,950.00	93,800.000	0.00	65.18	65.18	122.76
1724003130010000000000000000000000 0000000221501	Conferences, Workshop and Seminars	300,000.00	300,000.00	131,240.00	0.000	0.00	56.25	56.25	0.00
1724003130010000000000000000000000 0000000221602	Stationery	300,000.00	300,000.00	299,405.00	360,000.000	0.00	0.20	0.20	-16.83
1724003130010000000000000000000000 0000000221603	Miscellaneous office expenses	200,000.00	200,000.00	198,300.00	274,200.000	0.00	0.85	0.85	-27.68

STATEMENT OF DETAILS OF Recurrent EXPENDITURE IN LINE WITH APPROPRIATION STRUCTUREAS AT 31-12-2018

Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure 2018	Actual Expenditure 2017	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/20 17)*100 % Increase/ (Decrease) in Actual Expenditure
							2018	2017	
1724003130010000000000000000000000 0000000221607	Printing Expenses	100,000.00	100,000.00	0.00	0.000	0.00	100.00	100.00	0.00
1724003130010000000000000000000000 0000000221609	Advertisements and Publications	100,000.00	100,000.00	0.00	60,000.000	0.00	100.00	100.00	-100.00
1724003130010000000000000000000000 0000000221804	Uniforms and Protective clothing	100,000.00	100,000.00	100,000.00	0.000	0.00	0.00	0.00	0.00
1724003130010000000000000000000000 0000000221902	Training	1,000,000.00	1,000,000.00	348,764.40	95,900.000	0.00	65.12	65.12	263.68
1724003130010000000000000000000000 0000000222001	Celebration of Events	0.00	0.00	0.00	58,400.000	0.00	0.00	0.00	-100.00
1724003130010000000000000000000000 0000000232230	Furniture and Fittings	750,000.00	750,000.00	683,800.00	213,096.000	0.00	8.83	8.83	220.89
1724003130010000000000000000000000 0000000233201	Materials and Supplies	200,000.00	200,000.00	193,550.00	84,431.000	0.00	3.23	3.23	129.24
1725004130010000000000000000000000 0000000221201	Telecommunication Expenses	555,000.00	555,000.00	0.00	0.000	0.00	100.00	100.00	0.00
1725004130010000000000000000000000 0000000221202	Electricity ,Water & Sewage	760,000.00	760,000.00	737,000.00	140,000.000	0.00	3.03	3.03	426.43
1725004130010000000000000000000000 0000000221301	Purchase of fuel and lubricants	610,000.00	610,000.00	600,000.00	550,000.000	0.00	1.64	1.64	9.09
1725004130010000000000000000000000 0000000221302	Maintenance of vehicles	650,000.00	650,000.00	360,300.00	387,152.000	0.00	44.57	44.57	-6.94
1725004130010000000000000000000000 0000000221401	Maintenance of Buildings and Facilities	620,500.00	620,500.00	191,675.00	0.000	0.00	69.11	69.11	0.00
1725004130010000000000000000000000 0000000221404	Maintenance of Equipment	417,500.00	417,500.00	78,100.00	0.000	0.00	81.29	81.29	0.00
1725004130010000000000000000000000 0000000221501	Conferences, Workshop and Seminars	100,000.00	100,000.00	0.00	0.000	0.00	100.00	100.00	0.00
1725004130010000000000000000000000 0000000221602	Stationery	150,000.00	150,000.00	145,200.00	299,125.000	0.00	3.20	3.20	-51.46
1725004130010000000000000000000000 0000000221603	Miscellaneous office expenses	150,000.00	150,000.00	87,460.00	75,000.000	0.00	41.69	41.69	16.61
1725004130010000000000000000000000 0000000221902	Training	1,000,000.00	1,000,000.00	836,713.00	0.000	0.00	16.33	16.33	0.00
1725004130010000000000000000000000 0000000232230	Furniture and Fittings	832,000.00	832,000.00	1,425,537.50	0.000	0.00	-71.34	-71.34	0.00
1725004130010000000000000000000000 0000000232240	Office Equipment	582,000.00	582,000.00	503,125.00	0.000	0.00	13.55	13.55	0.00
1726005130010000000000000000000000 0000000251101	Subve To Non-Fin Public Corp./Instit? OC	12,000,000.00	12,000,000.00	11,923,985.15	4,490,000.000	0.00	0.63	0.63	165.57
1726005130010000000000000000000000 0000000251102	Subve To Non-Financial Public Corpo./Institute? PE	15,000,000.00	15,000,000.00	14,760,614.56	20,442,531.870	0.00	1.60	1.60	-27.79
1799001130010000000000000000000000 0000000221101	Travel Expenses	4,000,000.00	5,200,000.00	4,881,574.57	5,134,895.100	30.00	-22.04	6.12	-4.93
1799001130010000000000000000000000 0000000221201	Telecommunication Expenses	740,000.00	740,000.00	675,906.90	1,283,872.040	0.00	8.66	8.66	-47.35
1799001130010000000000000000000000 0000000221202	Electricity ,Water & Sewage	8,000,000.00	14,500,000.00	704,202.70	22,697,910	-43.75	91.20	84.35	209.30
1799001130010000000000000000000000 0000000221301	Purchase of fuel and lubricants	1,000,000.00	1,750,000.00	1,746,500.00	3,000,000.000	75.00	-74.65	0.20	-41.78

STATEMENT OF DETAILS OF Recurrent EXPENDITURE IN LINE WITH APPROPRIATION STRUCTUREAS AT 31-12-2018

Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure 2018	Actual Expenditure 2017	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure
17990011300100000000000000000000 0000000221302	Maintenance of vehicles	1,000,000.00	1,500,000.00	1,369,719.50	1,750,896.100	50.00	-36.97	8.69	-21.77
17990011300100000000000000000000 0000000221401	Maintenance of Buildings and Facilities	880,000.00	880,000.00	860,428.00	570,262.010	0.00	2.22	2.22	50.88
17990011300100000000000000000000 0000000221404	Maintenance of Equipment	675,000.00	675,000.00	110,035.00	353,667.500	0.00	83.70	83.70	-68.89
17990011300100000000000000000000 0000000221501	Conferences, Workshop and Seminars	600,000.00	600,000.00	445,758.50	280,600.000	0.00	25.71	25.71	58.86
17990011300100000000000000000000 0000000221602	Stationery	750,000.00	750,000.00	723,815.00	788,810.000	0.00	3.49	3.49	-8.24
17990011300100000000000000000000 0000000221603	Miscellaneous office expenses	750,000.00	750,000.00	691,767.00	707,676.390	0.00	7.76	7.76	-2.25
17990011300100000000000000000000 0000000221607	Printing Expenses	500,000.00	500,000.00	4,000.00	49,513.000	0.00	99.20	99.20	-91.92
17990011300100000000000000000000 0000000221609	Advertisements and Publications	300,000.00	300,000.00	274,625.00	0.000	0.00	8.46	8.46	0.00
17990011300100000000000000000000 0000000221804	Uniforms and Protective clothing	300,000.00	300,000.00	263,250.00	0.000	0.00	12.25	12.25	0.00
17990011300100000000000000000000 0000000221812	Analysis and Strategy Preparations	400,000.00	400,000.00	0.00	0.000	0.00	100.00	100.00	0.00
17990011300100000000000000000000 0000000221902	Training	1,500,000.00	1,500,000.00	1,403,307.84	7,604,381.000	0.00	6.45	6.45	-81.55
17990011300100000000000000000000 0000000222001	Celebration of Events	0.00	0.00	0.00	499,825.000	0.00	0.00	0.00	-100.00
17990011300100000000000000000000 0000000222101	Food and Food services	0.00	0.00	0.00	4,750,000.000	0.00	0.00	0.00	-100.00
17990011300100000000000000000000 0000000232230	Furniture and Fittings	1,000,000.00	500,000.00	237,600.00	683,150.000	-50.00	76.24	52.48	-65.22
17990011300100000000000000000000 0000000232240	Office Equipment	1,000,000.00	1,000,000.00	968,650.00	0.000	0.00	3.13	3.13	0.00
17990011300100000000000000000000 0000000251101	Subve To Non-Fin Public Corp./Instit? OC	10,000,000.00	10,000,000.00	9,999,999.03	10,732,000.000	0.00	0.00	0.00	-6.82
17990011300100000000000000000000 0000000251102	Subve To Non-Financial Public Corp./Institute? PE	10,000,000.00	10,000,000.00	9,996,552.48	5,652,818.030	0.00	0.03	0.03	76.84
17990011300100000000000000000000 0000000262101	Contribution to International org - Rec	7,122,742.00	7,122,742.00	7,101,000.00	3,699,999.630	0.00	0.31	0.31	91.92
17990011300100000000000000000000 0000000282104	Contribution to local organisations	6,000,000.00	4,000,000.00	3,213,000.00	466,238.640	-33.33	46.45	19.68	589.13
17990015300100000000000000000000 0000000211101	Basic Salary	32,399,861.00	30,649,861.00	30,571,257.44	30,477,464.790	-5.40	5.64	0.26	0.31
17990015300100000000000000000000 0000000211102	Wages	30,000.00	30,000.00	-10,000.00	0.000	0.00	133.33	133.33	0.00
17990015300100000000000000000000 0000000211104	Allowances	42,620,199.00	27,067,081.00	27,025,968.38	19,455,839.290	-36.49	36.59	0.15	38.91
Total Budget Entity		207,696,802.00	188,443,684.00	166,282,809.14	147,515,444.78				

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Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure 2018	Actual Expenditure 2017	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure
							2018	2017	
18040005300100000000000000000000 000000021101	Basic Salary	0.00	0.00	0.00	(15,540.00)	0.00	0.00	0.00	-100.00
18110031300100000000000000000000 0000000221101	Travel Expenses	750,000.00	4,250,000.00	2,877,131.20	285,523.600	466.67	-283.62	32.30	907.67
18110031300100000000000000000000 0000000221201	Telecommunication Expenses	530,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
18110031300100000000000000000000 0000000221301	Purchase of fuel and lubricants	836,000.00	1,236,000.00	1,236,000.00	600,000.000	47.85	-47.85	0.00	106.00
18110031300100000000000000000000 0000000221401	Maintenance of Buildings and Facilities	848,000.00	657,250.00	640,232.50	463,075.000	-22.49	24.50	2.59	38.26
18110031300100000000000000000000 0000000221404	Maintenance of Equipment	212,000.00	13,000.00	12,850.00	0.000	-93.87	93.94	1.15	0.00
18110031300100000000000000000000 0000000221602	Stationery	265,000.00	214,690.00	202,817.50	0.000	-18.98	23.47	5.53	0.00
18110031300100000000000000000000 0000000221603	Miscellaneous office expenses	100,000.00	300,000.00	236,615.00	78,200.000	200.00	-136.62	21.13	202.58
18110031300100000000000000000000 0000000221607	Printing Expenses	75,000.00	75,000.00	69,542.50	71,275.000	0.00	7.28	7.28	-2.43
18110031300100000000000000000000 0000000221701	Consultancy	100,000.00	100,000.00	100,000.00	0.000	0.00	0.00	0.00	0.00
18110031300100000000000000000000 0000000221804	Uniforms and Protective clothing	265,000.00	127,000.00	17,010.00	260,000.000	-52.08	93.58	86.61	-93.46
18110031300100000000000000000000 0000000221806	Specialized and Technical Materials	4,500,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
18110031300100000000000000000000 0000000232210	Motor Vehicles	0.00	0.00	0.00	1,700,000.000	0.00	0.00	0.00	-100.00
18110031300100000000000000000000 0000000232223	Application Software Systems and Licenses	210,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
18120041300100000000000000000000 0000000251101	Subve To Non-Fin Public Corp./Instit? OC	12,000,000.00	14,278,000.00	14,278,000.00	29,127,823.680	18.98	-18.98	0.00	-50.98
18120041300100000000000000000000 0000000251102	Subve To Non-Financial Public Corp./Institute? PE	12,000,000.00	12,842,000.00	12,842,000.00	16,090,176.320	7.02	-7.02	0.00	-20.19
18990011300100000000000000000000 0000000221101	Travel Expenses	1,500,000.00	1,500,000.00	1,500,000.00	2,105,134.600	0.00	0.00	0.00	-28.75
18990011300100000000000000000000 0000000221201	Telecommunication Expenses	1,000,000.00	970,000.00	967,915.00	234,219.780	-3.00	3.21	0.21	313.25
18990011300100000000000000000000 0000000221202	Electricity ,Water & Sewage	2,000,000.00	946,000.00	302,214.75	1,421,661.570	-52.70	84.89	68.05	-78.74
18990011300100000000000000000000 0000000221301	Purchase of fuel and lubricants	1,000,000.00	1,000,000.00	1,000,000.00	1,749,800.000	0.00	0.00	0.00	-42.85
18990011300100000000000000000000 0000000221302	Maintenance of vehicles	500,000.00	500,000.00	483,885.10	714,956.250	0.00	3.22	3.22	-32.32
18990011300100000000000000000000 0000000221404	Maintenance of Equipment	212,000.00	212,000.00	6,000.00	12,837.500	0.00	97.17	97.17	-53.26
18990011300100000000000000000000 0000000221411	Purchase of Generator	1,800,000.00	1,800,000.00	1,760,800.00	0.000	0.00	2.18	2.18	0.00
18990011300100000000000000000000 0000000221501	Conferences Workshops and Seminars	200,000.00	800,000.00	186,450.00	256,870.000	0.00	6.79	6.79	-27.41
18990011300100000000000000000000 0000000221601	Purchase of Small Office Equipment	269,000.00	269,000.00	53,825.00	162,750.000	0.00	79.99	79.99	-66.93

STATEMENT OF DETAILS OF RECURRENT EXPENDITURE IN LINE WITH APPROPRIATION STRUCTURE AS AT 31-12-2018

Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure	Actual Expenditure	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure
							2018	2017	
189900113001000000000000000000000000 0000000221602	Stationery	200,000.00	200,000.00	177,794.00	199,980.000	0.00	11.10	11.10	-11.09
189900113001000000000000000000000000 0000000221603	Miscellaneous office expenses	250,000.00	250,000.00	249,950.00	360,026.500	0.00	0.02	0.02	-30.57
189900113001000000000000000000000000 0000000221605	Maintenance of website	80,000.00	80,000.00	80,000.00	0.000	0.00	0.00	0.00	0.00
189900113001000000000000000000000000 0000000221606	Official Entert&Hotel Accommodation	250,000.00	250,000.00	135,485.00	453,839.660	0.00	45.81	45.81	-70.15
189900113001000000000000000000000000 0000000221607	Printing Expenses	15,000.00	15,000.00	13,800.00	86,325.000	0.00	8.00	8.00	-84.01
189900113001000000000000000000000000 0000000221609	Advertisements and Publications	66,000.00	66,000.00	65,625.00	60,725.000	0.00	0.57	0.57	8.07
189900113001000000000000000000000000 0000000221701	Consultancy	0.00	0.00	0.00	636,240.000	0.00	0.00	0.00	-100.00
189900113001000000000000000000000000 0000000221804	Uniforms and Protective clothing	212,000.00	212,000.00	84,900.00	93,625.000	0.00	59.95	59.95	-9.32
189900113001000000000000000000000000 0000000221815	Land Compensation	2,000,000.00	2,000,000.00	2,000,000.00	0.000	0.00	0.00	0.00	0.00
189900113001000000000000000000000000 0000000221902	Training	500,000.00	500,000.00	149,309.00	81,790.000	0.00	70.14	70.14	82.55
189900113001000000000000000000000000 0000000222001	Celebration of Events	0.00	0.00	0.00	224,350.000	0.00	0.00	0.00	-100.00
189900113001000000000000000000000000 0000000222144	Studies and Surveys	500,000.00	500,000.00	91,885.00	0.000	0.00	81.62	81.62	0.00
189900113001000000000000000000000000 0000000231109	ICT infrast,hardware, network&facilities	2,000,000.00	2,000,000.00	173,360.31	0.000	0.00	91.33	91.33	0.00
189900113001000000000000000000000000 0000000232210	Motor Vehicles	0.00	0.00	0.00	1,679,000.000	0.00	0.00	0.00	-100.00
189900113001000000000000000000000000 0000000232223	Application Software Systems and Licenses	200,000.00	200,000.00	24,000.00	0.000	0.00	88.00	88.00	0.00
189900113001000000000000000000000000 0000000232230	Furniture and Fittings	500,000.00	500,000.00	395,238.50	335,803.000	0.00	20.95	20.95	17.70
189900113001000000000000000000000000 0000000232240	Office Equipment	300,000.00	300,000.00	298,450.00	196,550.000	0.00	0.52	0.52	51.84
189900153001000000000000000000000000 0000000211101	Basic Salary	4,830,626.00	4,330,626.00	4,276,745.97	4,181,442.480	-10.35	11.47	1.24	2.28
189900153001000000000000000000000000 0000000211102	Wages	20,776.00	20,776.00	17,765.80	21,332.520	0.00	14.49	14.49	-16.72
189900153001000000000000000000000000 0000000211104	Allowances	10,000,000.00	5,500,000.00	5,196,795.33	2,292,236.680	-45.00	48.03	5.51	126.71
189900213001000000000000000000000000 0000000221101	Travel Expenses	500,000.00	500,000.00	500,000.00	199,098.000	0.00	0.00	0.00	151.13
189900213001000000000000000000000000 0000000221301	Purchase of fuel and lubricants	300,000.00	300,000.00	300,000.00	250,000.000	0.00	0.00	0.00	20.00
189900213001000000000000000000000000 0000000221501	Conferences, Workshop and Seminars	800,000.00	800,000.00	525,000.00	75,000.000	0.00	34.38	34.38	600.00
189900213001000000000000000000000000 0000000221602	Stationery	65,000.00	65,000.00	65,000.00	0.00	30,600.000	0.00	100.00	100.00
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189900213001000000000000000000000000 0000000221603	Miscellaneous office expenses	50,000.00	50,000.00	39,500.00	24,000.000	0.00	21.00	21.00	64.58

STATEMENT OF DETAILS OF Recurrent EXPENDITURE IN LINE WITH APPROPRIATION STRUCTUREAS AT 31-12-2018

Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure 2018	Actual Expenditure 2017	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/20 17)*100 % Increase/ (Decrease) in Actual Expenditure
18990021300100000000000000000000 0000000221607	Printing Expenses	15,000.00	15,000.00	13,225.00	0.00	0.00	11.83	11.83	0.00
18990021300100000000000000000000 0000000221701	Consultancy	100,000.00	100,000.00	34,960.00	179,100.000	0.00	65.04	65.04	-80.48
18990021300100000000000000000000 0000000221902	Training	100,000.00	100,000.00	0.00	0.000	0.00	100.00	100.00	0.00
18990021300100000000000000000000 0000000222131	Expenses of Committees	300,000.00	300,000.00	129,250.00	0.000	0.00	56.92	56.92	0.00
18990021300100000000000000000000 0000000222144	Studies and Surveys	500,000.00	500,000.00	0.00	0.000	0.00	100.00	100.00	0.00
18990021300100000000000000000000 0000000222150	Operating Costs	100,000.00	100,000.00	0.00	0.000	0.00	100.00	100.00	0.00
18990021300100000000000000000000 0000000222172	Data Collection	300,000.00	300,000.00	0.00	0.000	0.00	100.00	100.00	0.00
18990021300100000000000000000000 0000000232210	Motor Vehicles	100,000.00	100,000.00	0.00	1,500,000.000	0.00	100.00	100.00	-100.00
Total Budget Entity		66,326,402.00	61,644,342.00	53,746,292.46	68,480,581.14				
19-Ministry of									
19010001300100000000000000000000 0000000222143	Exchange Difference	0.00	0.00	0.00	1,864.710	0.00	0.00	0.00	-100.00
19010005300100000000000000000000 0000000211101	Basic Salary	0.00	0.00	-5,000.00	0.000	0.00	0.00	0.00	0.00
19060005300100000000000000000000 0000000211101	Basic Salary	0.00	0.00	-6,852.00	0.000	0.00	0.00	0.00	0.00
19070001300100000000000000000000 0000000251102	Subve To Non-Financial Public Corpo./Institute? PE	0.00	0.00	0.00	518,476.000	0.00	0.00	0.00	-100.00
19100031300100000000000000000000 0000000221101	Travel Expenses	400,000.00	765,000.00	748,398.57	883,674.000	91.25	-87.10	2.17	-15.31
19100031300100000000000000000000 0000000221501	Conferences, Workshop and Seminars	780,000.00	380,000.00	240,200.00	0.000	-51.28	69.21	36.79	0.00
19100031300100000000000000000000 0000000221609	Advertisements and Publications	165,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
19100031300100000000000000000000 0000000221701	Consultancy	500,000.00	0.00	0.00	110,000.000	-100.00	100.00	0.00	-100.00
19100031300100000000000000000000 0000000221902	Training	375,000.00	375,000.00	374,907.00	128,169.000	0.00	0.02	0.02	192.51
19100031300100000000000000000000 0000000222131	Expenses of Committees	330,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
19100031300100000000000000000000 0000000222144	Studies and Surveys	100,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
19100041300100000000000000000000 0000000221101	Travel Expenses	150,000.00	150,000.00	124,344.00	721,737.000	0.00	17.10	17.10	-82.77
19100041300100000000000000000000 0000000221301	Purchase of fuel and lubricants	400,000.00	400,000.00	400,000.00	300,000.000	0.00	0.00	0.00	33.33
19100041300100000000000000000000 0000000221401	Maintenance of Buildings and Facilities The Government of The Gambia consolidated Financial Statements 31 December 2018	300,000.00	300,000.00	269,824.00	100,000.000	0.00	10.06	10.06	169.82
19100041300100000000000000000000 0000000221404	Maintenance of Equipment	50,000.00	50,000.00	0.00	15,300.000	0.00	100.00	100.00	-100.00

STATEMENT OF DETAILS OF Recurrent EXPENDITURE IN LINE WITH APPROPRIATION STRUCTUREAS AT 31-12-2018

Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure 2018	Actual Expenditure 2017	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure
19100041300100000000000000000000 0000000221501	Conferences, Workshop and Seminars	122,600.00	122,600.00	74,280.00	51,800.000	0.00	39.41	39.41	43.40
19100041300100000000000000000000 0000000221602	Stationery	50,000.00	50,000.00	26,300.00	56,550.000	0.00	47.40	47.40	-53.49
19100041300100000000000000000000 0000000221603	Miscellaneous office expenses	50,000.00	50,000.00	44,950.00	73,200.000	0.00	10.10	10.10	-38.59
19100041300100000000000000000000 0000000221804	Uniforms and Protective clothing	50,000.00	50,000.00	49,940.00	49,984.000	0.00	0.12	0.12	-0.09
19100041300100000000000000000000 0000000221902	Training	250,000.00	250,000.00	220,000.00	0.000	0.00	12.00	12.00	0.00
19100051300100000000000000000000 0000000251101	Subve To Non-Fin Public Corp./Instit? OC	9,632,749.00	9,632,749.00	8,709,166.32	11,500,000.000	0.00	9.59	9.59	-24.27
19100051300100000000000000000000 0000000251102	Subve To Non-Financial Public Corp./Institute? PE	9,367,251.00	8,367,251.00	4,300,000.00	4,500,000.000	-10.68	54.10	48.61	-4.44
19110061300100000000000000000000 0000000221501	Conferences, Workshop and Seminars	450,000.00	150,000.00	147,600.00	0.000	-66.67	67.20	1.60	0.00
19110061300100000000000000000000 0000000221701	Consultancy	100,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
19110061300100000000000000000000 0000000221902	Training	225,000.00	225,000.00	224,917.00	0.000	0.00	0.04	0.04	0.00
19110061300100000000000000000000 0000000222118	Industrial Promotion	700,000.00	100,000.00	75,000.00	0.000	-85.71	89.29	25.00	0.00
19110061300100000000000000000000 0000000222144	Studies and Surveys	250,000.00	100,000.00	0.00	0.000	-60.00	100.00	100.00	0.00
19110071300100000000000000000000 0000000251101	Subve To Non-Fin Public Corp./Instit? OC	12,685,993.00	12,685,993.00	12,223,464.88	10,875,246.000	0.00	3.65	3.65	12.40
19110071300100000000000000000000 0000000251102	Subve To Non-Financial Public Corp./Institute? PE	12,000,000.00	12,000,000.00	11,566,342.84	9,049,975.000	0.00	3.61	3.61	27.81
19110081300100000000000000000000 0000000251101	Subve To Non-Fin Public Corp./Instit? OC	8,706,728.00	8,706,728.00	5,867,368.80	5,900,000.000	0.00	32.61	32.61	-0.55
19110081300100000000000000000000 0000000251102	Subve To Non-Financial Public Corp./Institute? PE	7,293,272.00	7,293,272.00	4,150,000.00	3,500,000.000	0.00	43.10	43.10	18.57
19120091300100000000000000000000 0000000221101	Travel Expenses	0.00	1,284,100.00	1,261,044.50	0.000	0.00	0.00	1.80	0.00
19120091300100000000000000000000 0000000221501	Conferences, Workshop and Seminars	250,000.00	250,000.00	267,575.00	0.000	0.00	-7.03	-7.03	0.00
19120091300100000000000000000000 0000000221609	Advertisements and Publications	400,000.00	210,000.00	150,000.00	0.000	-47.50	62.50	28.57	0.00
19120091300100000000000000000000 0000000221701	Consultancy	500,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
19120091300100000000000000000000 0000000221902	Training	150,000.00	150,000.00	138,934.00	0.000	0.00	7.38	7.38	0.00
19120091300100000000000000000000 0000000222131	Expenses of Committees	300,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
19120091300100000000000000000000 0000000222144	Studies and Surveys	400,000.00	80,000.00	0.00	0.000	-80.00	100.00	100.00	0.00
19120091300100000000000000000000 0000000222182	Expatiate Quota	9.00	0.00	0.00	1,332,159.000	0.00	0.00	0.00	-100.00
19120101300100000000000000000000 0000000221101	Travel Expenses	50,000.00	50,000.00	49,394.00	85,237.000	0.00	1.21	1.21	-42.05

STATEMENT OF DETAILS OF Recurrent EXPENDITURE IN LINE WITH APPROPRIATION STRUCTUREAS AT 31-12-2018

Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure 2018	Actual Expenditure 2017	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure
19120101300100000000000000000000 0000000221201	Telecommunication Expenses	250,000.00	175,900.00	163,609.83	258,907.030	-29.64	34.56	6.99	-36.81
19120101300100000000000000000000 0000000221301	Purchase of fuel and lubricants	450,000.00	450,000.00	450,000.00	450,000.000	0.00	0.00	0.00	0.00
19120101300100000000000000000000 0000000221401	Maintenance of Buildings and Facilities	100,000.00	100,000.00	98,141.00	73,843.030	0.00	1.86	1.86	32.90
19120101300100000000000000000000 0000000221404	Maintenance of Equipment	44,000.00	44,000.00	0.00	35,000.000	0.00	100.00	100.00	-100.00
19120101300100000000000000000000 0000000221501	Conferences, Workshop and Seminars	150,000.00	150,000.00	127,575.00	213,350.000	0.00	14.95	14.95	-40.20
19120101300100000000000000000000 0000000221602	Stationery	80,000.00	80,000.00	61,075.00	49,025.000	0.00	23.66	23.66	24.58
19120101300100000000000000000000 0000000221603	Miscellaneous office expenses	88,000.00	588,000.00	444,670.00	96,550.000	568.18	-405.31	24.38	360.56
19120101300100000000000000000000 0000000221609	Advertisements and Publications	50,000.00	50,000.00	27,600.00	0.000	0.00	44.80	44.80	0.00
19120101300100000000000000000000 0000000221701	Consultancy	600,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
19120101300100000000000000000000 0000000221804	Uniforms and Protective clothing	5,000.00	5,000.00	0.00	0.000	0.00	100.00	100.00	0.00
19120101300100000000000000000000 0000000221902	Training	100,000.00	100,000.00	100,000.00	32,500.000	0.00	0.00	0.00	207.69
19120101300100000000000000000000 0000000222131	Expatriate Quota	180,000.00	180,000.00	103,000.00	10,500.000	0.00	42.78	42.78	880.95
19990011300100000000000000000000 0000000222182	Travel Expenses	0.00	900,000.00	557,084.00	0.000	0.00	0.00	38.10	0.00
19990011300100000000000000000000 0000000221101	Telecommunication Expenses	3,000,000.00	6,466,500.00	6,453,592.63	5,519,800.150	115.55	-115.12	0.20	16.92
19990011300100000000000000000000 0000000221201	Electricity ,Water & Sewage	1,600,000.00	1,600,000.00	1,599,046.09	1,313,898.170	0.00	0.06	0.06	21.70
19990011300100000000000000000000 0000000221202	Purchase of fuel and lubricants	1,993,427.00	1,993,427.00	1,028,850.00	1,223,319.530	0.00	48.39	48.39	-15.90
19990011300100000000000000000000 0000000221301	Maintenance of vehicles	900,000.00	1,100,000.00	790,636.60	995,147.000	22.22	12.15	28.12	-20.55
19990011300100000000000000000000 0000000221401	Maintenance of Buildings and Facilities	500,000.00	350,000.00	303,001.50	223,810.000	-30.00	39.40	13.43	35.38
19990011300100000000000000000000 0000000221404	Maintenance of Equipment	400,000.00	400,000.00	228,865.00	253,525.000	0.00	42.78	42.78	-9.73
19990011300100000000000000000000 0000000221501	Conferences, Workshop and Seminars	438,000.00	438,000.00	426,210.56	339,100.000	0.00	2.69	2.69	25.69
19990011300100000000000000000000 0000000221601	Purchase of Small Office Equipment	289,300.00	245,300.00	242,750.00	9,700.000	-15.21	16.09	1.04	2,402.58
19990011300100000000000000000000 0000000221602	Stationery	500,000.00	500,000.00	482,100.00	503,100.000	0.00	3.58	3.58	-4.17
19990011300100000000000000000000 0000000221603	Miscellaneous office expenses	500,000.00	500,000.00	493,425.00	53,697.000	0.00	1.31	1.31	-7.26
19990011300100000000000000000000 0000000221609	Advertisements and Publications	220,000.00	220,000.00	207,660.00	63,725.000	0.00	5.61	5.61	225.87

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							2018	2017	
1999001130010000000000000000000000 0000000221701	Consultancy	100,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
1999001130010000000000000000000000 0000000221804	Uniforms and Protective clothing	50,000.00	0.00	0.00	33,000.000	-100.00	100.00	0.00	-100.00
1999001130010000000000000000000000 0000000221902	Training	400,000.00	400,000.00	381,955.00	149,400.000	0.00	4.51	4.51	155.66
1999001130010000000000000000000000 0000000222001	Celebration of Events	0.00	0.00	0.00	463,515.000	0.00	0.00	0.00	-100.00
1999001130010000000000000000000000 0000000222109	General Services Expenses	100,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
1999001130010000000000000000000000 0000000222131	Expenses of Committees	100,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
1999001130010000000000000000000000 0000000222144	Studies and Surveys	100,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
1999001130010000000000000000000000 0000000232230	Furniture and Fittings	0.00	689,600.00	688,450.00	0.000	0.00	0.00	0.17	0.00
1999001130010000000000000000000000 0000000232240	Office Equipment	0.00	858,200.00	843,740.00	0.000	0.00	0.00	1.68	0.00
1999001130010000000000000000000000 0000000262101	Contribution to International org - Rec	5,000,000.00	5,000,000.00	4,999,999.92	0.000	0.00	0.00	0.00	0.00
1999001530010000000000000000000000 0000000211101	Basic Salary	4,671,591.00	3,971,591.00	3,924,727.22	3,764,213.580	-14.98	15.99	1.18	4.26
1999001530010000000000000000000000 0000000211102	Wages	24,323.00	24,323.00	11,771.90	22,962.060	0.00	51.60	51.60	-48.73
1999001530010000000000000000000000 0000000211104	Allowances	6,319,813.00	3,819,813.00	3,697,724.98	2,358,817.320	-39.56	41.49	3.20	56.76
1999002130010000000000000000000000 0000000221601	Purchase of Small Office Equipment	350,000.00	7,500.00	1,500.00	582,800.000	-97.86	99.57	80.00	-99.74
1999002130010000000000000000000000 0000000221902	Training	300,000.00	300,000.00	299,726.50	95,932.000	0.00	0.09	0.09	212.44
1999002130010000000000000000000000 0000000222144	Studies and Surveys	100,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
1999002130010000000000000000000000 0000000231109	ICT infrast,hardware, network&facilities	300,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
1999002130010000000000000000000000 0000000232230	Furniture and Fittings	363,000.00	763,000.00	627,587.52	157,000.000	110.19	-72.89	17.75	299.74
1999002130010000000000000000000000 0000000232240	Office Equipment	400,000.00	400,000.00	363,500.00	307,225.000	0.00	9.13	9.13	18.32
1999002130010000000000000000000000 0000000262101	Contribution to International org - Rec	100,000.00	0.00	0.00	2,999,999.810	-100.00	100.00	0.00	-100.00
Total Budget Entity		100,250,047.00	98,597,847.00	83,406,691.66	74,684,876.39				
20-Ministry of Basic and									
200100130010000000000000000000000 0000000221101	Travel Expenses	0.00	0.00	-5,000.00	1,446,380.000	0.00	0.00	0.00	-100.35
200100130010000000000000000000000 0000000222143	Exchange Difference	0.00	0.00	0.00	(5,363.160)	0.00	Page 170 of 367		
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2001000530010000000000000000000000 0000000211101	Basic Salary	0.00	0.00	-14,290.00	0.000	0.00	0.00	0.00	0.00

STATEMENT OF DETAILS OF Recurrent EXPENDITURE IN LINE WITH APPROPRIATION STRUCTURE AS AT 31-12-2018

Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure 2018	Actual Expenditure 2017	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure
							2018	2017	
2002000530010000000000000000000000 0000000211101	Basic Salary	0.00	0.00	-167,952.19	(12,912.790)	0.00	0.00	0.00	1,200.67
2002000530010000000000000000000000 0000000211104	Allowances	0.00	0.00	-24,711.54	0.000	0.00	0.00	0.00	0.00
2003000530010000000000000000000000 0000000211101	Basic Salary	0.00	0.00	-23,302.84	0.000	0.00	0.00	0.00	0.00
2004000530010000000000000000000000 0000000211104	Allowances	0.00	0.00	0.00	0.000	0.00	0.00	0.00	0.00
2008001530010000000000000000000000 0000000211102	Wages	0.00	0.00	0.00	812,684.540	0.00	0.00	0.00	-100.00
2008001530010000000000000000000000 0000000211104	Allowances	0.00	0.00	0.00	67,692.000	0.00	0.00	0.00	-100.00
2008004530010000000000000000000000 0000000211104	Allowances	0.00	0.00	0.00	0.000	0.00	0.00	0.00	0.00
2008007130010000000000000000000000 0000000221301	Purchase of fuel and lubricants	0.00	0.00	0.00	65,000.000	0.00	0.00	0.00	-100.00
2008008530010000000000000000000000 0000000211104	Allowances	0.00	0.00	-38,000.00	0.000	0.00	0.00	0.00	0.00
2008010130010000000000000000000000 0000000221101	Travel Expenses	100,000.00	100,000.00	100,000.00	100,000.000	0.00	0.00	0.00	0.00
2008010130010000000000000000000000 0000000221301	Purchase of fuel and lubricants	218,750.00	218,750.00	218,750.00	218,750.000	0.00	0.00	0.00	0.00
2008010130010000000000000000000000 0000000221401	Maintenance of Buildings and Facilities	187,500.00	187,500.00	57,470.00	14,810.000	0.00	69.35	69.35	288.05
2008010130010000000000000000000000 0000000221404	Maintenance of Equipment	62,500.00	62,500.00	54,000.00	0.000	0.00	13.60	13.60	0.00
2008010130010000000000000000000000 0000000221602	Stationery	22,222.00	22,222.00	0.00	0.000	0.00	100.00	100.00	0.00
2008010130010000000000000000000000 0000000221811	Teaching Aid and Learning Materials	100,000.00	100,000.00	0.00	0.000	0.00	100.00	100.00	0.00
2008010130010000000000000000000000 0000000232240	Office Equipment	100,000.00	0.00	0.00	36,000.000	-100.00	100.00	0.00	-100.00
2008010530010000000000000000000000 0000000211101	Basic Salary	410,000,000.00	310,000,000.00	351,275,791.91	493,481,734.420	-24.39	14.32	-13.31	-28.82
2008010530010000000000000000000000 0000000211102	Wages	1,000,000.00	1,000,000.00	1,003,385.31	959,013.230	0.00	-0.34	-0.34	4.63
2008010530010000000000000000000000 0000000211104	Allowances	299,000,000.00	296,000,000.00	400,235,109.64	298,008,135.370	-1.00	-33.86	-35.21	34.30
2008011130010000000000000000000000 0000000221101	Travel Expenses	50,000.00	50,000.00	50,000.00	20,000.000	0.00	0.00	0.00	150.00
2008011130010000000000000000000000 0000000221301	Purchase of fuel and lubricants	218,750.00	218,750.00	218,750.00	218,750.000	0.00	0.00	0.00	0.00
2008011130010000000000000000000000 0000000221401	Maintenance of Buildings and Facilities	187,500.00	187,500.00	25,000.00	0.000	0.00	86.67	86.67	0.00
2008011130010000000000000000000000 0000000221404	Maintenance of Equipment	62,500.00	62,500.00	53,850.00	58,295.000	0.00	13.84	13.84	-7.63
2008011130010000000000000000000000 0000000221602	Stationery	23,222.00	23,222.00	16,422.00	17,000.000	0.00	26.14	26.14	0.00
2008011130010000000000000000000000 0000000221811	Teaching Aid and Learning Materials	100,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00

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Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure	Actual Expenditure	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure
							2018	2017	
2008011130010000000000000000000000 0000000232240	Office Equipment	100,000.00	0.00	0.00	156,000.000	-100.00	100.00	0.00	-100.00
2008011130010000000000000000000000 0000000251102	Subve To Non-Financial Public Corpo./Institute? PE	0.00	0.00	0.00	58,604,101.220	0.00	0.00	0.00	-100.00
2008011130010000000000000000000000 0000000282112	School Improvement Grant	32,000,000.00	32,000,000.00	32,000,064.00	17,422,638.000	0.00	0.00	0.00	83.67
2008011530010000000000000000000000 0000000211101	Basic Salary	85,648,534.00	182,495,069.00	138,896,962.76	51,475.400	113.07	-62.17	23.89	269,731.73
2008011530010000000000000000000000 0000000211102	Wages	1,000,000.00	1,000,000.00	963,800.00	1,189,941.410	0.00	3.62	3.62	-19.00
2008011530010000000000000000000000 0000000211104	Allowances	67,611,073.00	81,711,073.00	37,844,753.84	923,569.150	20.85	44.03	53.68	3,997.66
2008012130010000000000000000000000 0000000221101	Travel Expenses	100,000.00	100,000.00	81,250.00	19,469.000	0.00	18.75	18.75	317.33
2008012130010000000000000000000000 0000000221301	Purchase of fuel and lubricants	218,750.00	218,750.00	162,500.00	218,750.000	0.00	25.71	25.71	-25.71
2008012130010000000000000000000000 0000000221401	Maintenance of Buildings and Facilities	187,500.00	87,500.00	0.00	0.000	-53.33	100.00	100.00	0.00
2008012130010000000000000000000000 0000000221404	Maintenance of Equipment	62,500.00	62,500.00	57,942.50	0.000	0.00	7.29	7.29	0.00
2008012130010000000000000000000000 0000000221602	Stationery	22,222.00	22,222.00	22,222.00	0.000	0.00	0.00	0.00	0.00
2008012130010000000000000000000000 0000000221811	Teaching Aid and Learning Materials	100,000.00	100,000.00	0.00	0.000	0.00	100.00	100.00	0.00
2008012130010000000000000000000000 0000000222141	Payment for School Bus Service to GPTC	7,000,000.00	6,200,000.00	6,200,000.00	4,200,000.000	-11.43	11.43	0.00	47.62
2008012130010000000000000000000000 0000000251102	Subve To Non-Financial Public Corpo./Institute? PE	83,500,000.00	83,500,000.00	83,499,999.14	81,017,283.550	0.00	0.00	0.00	3.06
2008012130010000000000000000000000 0000000282112	School Improvement Grant	70,000,000.00	74,247,207.00	74,182,427.00	54,573,235.000	6.07	-5.97	0.09	35.93
2008012530010000000000000000000000 0000000211101	Basic Salary	10,861,099.00	861,099.00	0.00	(38,316,431.590)	-92.07	100.00	100.00	-100.00
2008012530010000000000000000000000 0000000211102	Wages	494,000.00	494,000.00	449,999.00	380,000.000	0.00	8.91	8.91	18.42
2008012530010000000000000000000000 0000000211104	Allowances	6,125,337.00	1,125,337.00	338,000.00	414,949.480	-81.63	94.48	69.96	-18.54
2008013130010000000000000000000000 0000000221101	Travel Expenses	50,000.00	50,000.00	50,000.00	0.000	0.00	0.00	0.00	0.00
2008013130010000000000000000000000 0000000221201	Telecommunication Expenses	50,000.00	50,000.00	0.00	294,163.140	0.00	100.00	100.00	-100.00
2008013130010000000000000000000000 0000000221301	Purchase of fuel and lubricants	218,750.00	218,750.00	218,750.00	218,750.000	0.00	0.00	0.00	0.00
2008013130010000000000000000000000 0000000221401	Maintenance of Buildings and Facilities	187,500.00	0.00	0.00	49,862.400	-100.00	100.00	0.00	-100.00
2008013130010000000000000000000000 0000000221404	Maintenance of Equipment	62,500.00	62,500.00	57,597.50	44,300.000	0.00	7.84	7.84	30.02
2008013130010000000000000000000000 0000000221602	Stationery	22,222.00	22,222.00	22,200.00	0.000	0.00	0.10	0.10	0.00
2008013130010000000000000000000000 0000000221902	The Government of The Gambia consolidated Financial Statements 31 December 2018	300,000.00	0.00	0.00	225,880.810	-100.00	100.00	0.00	-100.00

STATEMENT OF DETAILS OF Recurrent EXPENDITURE IN LINE WITH APPROPRIATION STRUCTUREAS AT 31-12-2018

Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure 2018	Actual Expenditure 2017	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure
2008013130010000000000000000000000 0000000232240	Office Equipment	100,000.00	0.00	0.00	67,900.000	-100.00	100.00	0.00	-100.00
2008013530010000000000000000000000 0000000211101	Basic Salary	400,000.00	400,000.00	3,600.00	0.000	0.00	99.10	99.10	0.00
2008013530010000000000000000000000 0000000211102	Wages	100,000.00	100,000.00	97,394.00	0.000	0.00	2.61	2.61	0.00
2008014130010000000000000000000000 0000000221101	Travel Expenses	20,000.00	20,000.00	20,000.00	30,000.000	0.00	0.00	0.00	-33.33
2008014130010000000000000000000000 0000000221301	Purchase of fuel and lubricants	218,750.00	218,750.00	218,750.00	385,000.000	0.00	0.00	0.00	-43.18
2008014130010000000000000000000000 0000000221401	Maintenance of Buildings and Facilities	187,500.00	187,500.00	39,700.00	0.000	0.00	78.83	78.83	0.00
2008014130010000000000000000000000 0000000221404	Maintenance of Equipment	62,500.00	62,500.00	0.00	0.000	0.00	100.00	100.00	0.00
2008014130010000000000000000000000 0000000221602	Stationery	22,222.00	22,222.00	22,050.00	0.000	0.00	0.77	0.77	0.00
2008014130010000000000000000000000 0000000221902	Training	300,000.00	300,000.00	224,625.00	3,312,671.180	0.00	25.13	25.13	-93.22
2008014130010000000000000000000000 0000000232240	Office Equipment	0.00	0.00	0.00	156,250.000	0.00	0.00	0.00	-100.00
2008014530010000000000000000000000 0000000211102	Wages	1,191,293.00	1,191,293.00	1,191,293.00	879,631.650	0.00	0.00	0.00	35.43
2008014530010000000000000000000000 0000000211104	Allowances	271,700.00	271,700.00	0.00	0.000	0.00	100.00	100.00	0.00
2008015130010000000000000000000000 0000000221602	Stationery	22,222.00	22,222.00	0.00	0.000	0.00	100.00	100.00	0.00
2008016530010000000000000000000000 0000000211104	Allowances	0.00	0.00	0.00	209,000.000	0.00	0.00	0.00	-100.00
2009015130010000000000000000000000 0000000221301	Purchase of fuel and lubricants	218,750.00	218,750.00	218,750.00	218,500.000	0.00	0.00	0.00	0.11
2009015130010000000000000000000000 0000000221401	Maintenance of Buildings and Facilities	187,500.00	187,500.00	59,666.30	8,730.000	0.00	68.18	68.18	583.46
2009015130010000000000000000000000 0000000221404	Maintenance of Equipment	62,500.00	62,500.00	59,650.00	14,700.000	0.00	4.56	4.56	305.78
2009015130010000000000000000000000 0000000221602	Stationery	22,222.00	22,222.00	20,000.00	0.000	0.00	10.00	10.00	0.00
2009015130010000000000000000000000 0000000222141	Payment for School Bus Service to GPTC	7,000,000.00	7,000,000.00	7,000,000.00	6,000,000.000	0.00	0.00	0.00	16.67
2009015130010000000000000000000000 0000000232240	Office Equipment	100,000.00	0.00	0.00	156,250.000	-100.00	100.00	0.00	-100.00
2009015130010000000000000000000000 0000000251102	Subve To Non-Financial Public Corpo./Institute? PE	87,000,000.00	230,800,000.00	230,311,890.00	83,770,825.670	165.29	-164.73	0.21	174.93
2009015130010000000000000000000000 0000000282104	Contribution to local organisations	2,000,000.00	3,750,696.00	2,913,196.00	0.000	87.53	-45.66	22.33	0.00
2009015130010000000000000000000000 0000000282112	School Improvement Grant	78,000,000.00	78,000,000.00	78,000,000.00	50,053,600.000	0.00	0.00	0.00	55.83
2009015530010000000000000000000000 0000000211101	Basic Salary	10,165,849.00	10,165,849.00	10,165,849.00	0.00	0.00	100.00	100.00	0.00
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2009015530010000000000000000000000 0000000211104	Allowances	200,000.00	200,000.00	0.00	0.000	0.00	100.00	100.00	0.00

STATEMENT OF DETAILS OF Recurrent EXPENDITURE IN LINE WITH APPROPRIATION STRUCTUREAS AT 31-12-2018

Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure 2018	Actual Expenditure 2017	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure
20090161300100000000000000000000 0000000221301	Purchase of fuel and lubricants	218,750.00	218,750.00	216,250.00	206,500.000	0.00	1.14	1.14	4.72
20090161300100000000000000000000 0000000221401	Maintenance of Buildings and Facilities	187,500.00	187,500.00	0.00	0.000	0.00	100.00	100.00	0.00
20090161300100000000000000000000 0000000221404	Maintenance of Equipment	62,500.00	62,500.00	64,100.00	0.000	0.00	-2.56	-2.56	0.00
20090161300100000000000000000000 0000000221602	Stationery	22,222.00	22,222.00	22,000.00	0.000	0.00	1.00	1.00	0.00
20090161300100000000000000000000 0000000221811	Teaching Aid and Learning Materials	3,000,000.00	250,000.00	150,000.00	995,765.000	-91.67	95.00	40.00	-84.94
20090161300100000000000000000000 0000000221901	Library	3,000.00	3,000.00	0.00	0.000	0.00	100.00	100.00	0.00
20090161300100000000000000000000 0000000221903	Education Services	3,000,000.00	3,000,000.00	2,759,175.50	796,140.000	0.00	8.03	8.03	246.57
20090161300100000000000000000000 0000000232240	Office Equipment	100,000.00	100,000.00	99,528.00	156,250.000	0.00	0.47	0.47	-36.30
20090165300100000000000000000000 0000000211104	Allowances	3,000,000.00	3,000,000.00	100,000.00	0.000	0.00	96.67	96.67	0.00
20990011300100000000000000000000 0000000221101	Travel Expenses	2,000,000.00	2,000,000.00	1,999,952.20	466,665.800	0.00	0.00	0.00	328.56
20990011300100000000000000000000 0000000221201	Telecommunication Expenses	50,000.00	50,000.00	50,000.00	1,250,000.000	0.00	0.00	0.00	-96.00
20990011300100000000000000000000 0000000221202	Electricity ,Water & Sewage	200,000.00	950,000.00	950,000.00	521,580.490	375.00	-375.00	0.00	82.14
20990011300100000000000000000000 0000000221203	Rents and Rates	1,500,000.00	752,793.00	316,249.90	205,000.000	-49.81	78.92	57.99	54.27
20990011300100000000000000000000 0000000221301	Purchase of fuel and lubricants	218,750.00	218,750.00	218,750.00	0.000	0.00	0.00	0.00	0.00
20990011300100000000000000000000 0000000221401	Maintenance of Buildings and Facilities	187,500.00	187,500.00	186,800.00	162,700.000	0.00	0.37	0.37	14.81
20990011300100000000000000000000 0000000221404	Maintenance of Equipment	62,500.00	62,500.00	0.00	0.000	0.00	100.00	100.00	0.00
20990011300100000000000000000000 0000000221602	Stationery	25,000.00	25,000.00	25,000.00	242,427.500	0.00	0.00	0.00	-89.69
20990011300100000000000000000000 0000000221603	Miscellaneous office expenses	27,000.00	27,000.00	26,991.00	27,665.000	0.00	0.03	0.03	-2.44
20990011300100000000000000000000 0000000221606	Official Entert&Hotel Accommodation	150,000.00	150,000.00	40,000.00	0.000	0.00	73.33	73.33	0.00
20990011300100000000000000000000 0000000221804	Uniforms and Protective clothing	55,000.00	55,000.00	0.00	0.000	0.00	100.00	100.00	0.00
20990011300100000000000000000000 0000000221901	Library	3,000.00	3,000.00	0.00	0.000	0.00	100.00	100.00	0.00
20990011300100000000000000000000 0000000221902	Training	1,500,000.00	14,500,000.00	14,320,646.87	24,725,606.440	866.67	-854.71	1.24	-42.08
20990011300100000000000000000000 0000000221911	Strengthening Mgt& Instit. capacity	5,000,000.00	700,000.00	597,500.03	0.000	-86.00	88.05	14.64	0.00
20990011300100000000000000000000 0000000221923	School Feeding	30,000,000.00	24,800,000.00	24,795,033.80	0.000	-17.33	17.35	0.02	0.00
20990011300100000000000000000000 0000000222126	Fees and Handling Charges	10,000,000.00	10,000,000.00	10,000,000.00	460,000.000	0.00	0.00	0.00	2,073.91

STATEMENT OF DETAILS OF RECURRENT EXPENDITURE IN LINE WITH APPROPRIATION STRUCTURE AS AT 31-12-2018

STATEMENT OF DETAILS OF Recurrent EXPENDITURE IN LINE WITH APPROPRIATION STRUCTUREAS AT 31-12-2018

Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure	Actual Expenditure	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure
							2018	2017	
2099002530010000000000000000000000 000000021104	Allowances	50,000.00	50,000.00	0.00	0.000	0.00	100.00	100.00	0.00
2099003130010000000000000000000000 0000000221101	Travel Expenses	200,000.00	200,000.00	200,000.00	466,666.000	0.00	0.00	0.00	-57.14
2099003130010000000000000000000000 0000000221201	Telecommunication Expenses	50,000.00	50,000.00	0.00	0.000	0.00	100.00	100.00	0.00
2099003130010000000000000000000000 0000000221202	Electricity ,Water & Sewage	200,000.00	200,000.00	200,000.00	289,378.840	0.00	0.00	0.00	-30.89
2099003130010000000000000000000000 0000000221301	Purchase of fuel and lubricants	218,750.00	218,750.00	218,750.00	218,750.000	0.00	0.00	0.00	0.00
2099003130010000000000000000000000 0000000221401	Maintenance of Buildings and Facilities	187,500.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
2099003130010000000000000000000000 0000000221404	Maintenance of Equipment	62,500.00	62,500.00	0.00	0.000	0.00	100.00	100.00	0.00
2099003130010000000000000000000000 0000000221602	Stationery	22,222.00	22,222.00	21,500.00	18,200.000	0.00	3.25	3.25	18.13
2099003130010000000000000000000000 0000000221603	Miscellaneous office expenses	27,000.00	27,000.00	27,000.00	27,778.000	0.00	0.00	0.00	-2.80
2099003130010000000000000000000000 0000000221804	Uniforms and Protective clothing	55,000.00	55,000.00	0.00	0.000	0.00	100.00	100.00	0.00
2099003130010000000000000000000000 0000000221902	Training	300,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
2099003130010000000000000000000000 0000000232240	Office Equipment	100,000.00	100,000.00	98,550.00	156,250.000	0.00	1.45	1.45	-36.93
2099003130010000000000000000000000 0000000262301	Contributions To Other Gen Gvt Units - Current	100,000.00	0.00	0.00	858,043.430	-100.00	100.00	0.00	-100.00
2099003530010000000000000000000000 0000000211101	Basic Salary	500,000.00	500,000.00	0.00	0.000	0.00	100.00	100.00	0.00
2099003530010000000000000000000000 0000000211102	Wages	50,000.00	50,000.00	29,900.00	0.000	0.00	40.20	40.20	0.00
2099003530010000000000000000000000 0000000211104	Allowances	50,000.00	50,000.00	0.00	0.000	0.00	100.00	100.00	0.00
2099004130010000000000000000000000 0000000221101	Travel Expenses	200,000.00	200,000.00	149,700.00	439,880.000	0.00	25.15	25.15	-65.97
2099004130010000000000000000000000 0000000221201	Telecommunication Expenses	50,000.00	50,000.00	0.00	250,000.000	0.00	100.00	100.00	-100.00
2099004130010000000000000000000000 0000000221202	Electricity ,Water & Sewage	200,000.00	200,000.00	196,000.00	469,955.290	0.00	2.00	2.00	-58.29
2099004130010000000000000000000000 0000000221301	Purchase of fuel and lubricants	218,750.00	218,750.00	218,750.00	162,500.000	0.00	0.00	0.00	34.62
2099004130010000000000000000000000 0000000221401	Maintenance of Buildings and Facilities	187,500.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
2099004130010000000000000000000000 0000000221404	Maintenance of Equipment	62,500.00	62,500.00	0.00	0.000	0.00	100.00	100.00	0.00
2099004130010000000000000000000000 0000000221602	Stationery	22,222.00	22,222.00	21,000.00	21,000.000	0.00	5.50	5.50	0.00
2099004130010000000000000000000000 0000000221603	Miscellaneous office expenses	27,000.00	27,000.00	27,000.00	27,778.000	0.00	0.00	0.00	-2.80
2099004130010000000000000000000000 0000000221804	Uniforms and Protective clothing	55,000.00	55,000.00	0.00	0.000	0.00	100.00	100.00	0.00

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Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure 2018	Actual Expenditure 2017	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure
2099004130010000000000000000000000 0000000221902	Training	300,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
2099004130010000000000000000000000 0000000232240	Office Equipment	100,000.00	1,225,000.00	1,225,000.00	156,250.000	1,125.00	-1,125.00	0.00	684.00
2099004130010000000000000000000000 0000000262301	Contributions To Other Gen Gvt Units - Current	100,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
2099004530010000000000000000000000 0000000211101	Basic Salary	1,000,000.00	1,000,000.00	0.00	0.000	0.00	100.00	100.00	0.00
2099004530010000000000000000000000 0000000211102	Wages	50,000.00	50,000.00	50,000.00	0.000	0.00	0.00	0.00	0.00
2099004530010000000000000000000000 0000000211104	Allowances	50,000.00	50,000.00	0.00	0.000	0.00	100.00	100.00	0.00
2099005130010000000000000000000000 0000000221101	Travel Expenses	200,000.00	200,000.00	200,000.00	466,135.000	0.00	0.00	0.00	-57.09
2099005130010000000000000000000000 0000000221201	Telecommunication Expenses	50,000.00	50,000.00	0.00	172,919.690	0.00	100.00	100.00	-100.00
2099005130010000000000000000000000 0000000221202	Electricity ,Water & Sewage	200,000.00	200,000.00	200,000.00	0.000	0.00	0.00	0.00	0.00
2099005130010000000000000000000000 0000000221301	Purchase of fuel and lubricants	218,750.00	218,750.00	218,750.00	218,750.000	0.00	0.00	0.00	0.00
2099005130010000000000000000000000 0000000221401	Maintenance of Buildings and Facilities	187,500.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
2099005130010000000000000000000000 0000000221404	Maintenance of Equipment	62,500.00	62,500.00	12,000.00	0.000	0.00	80.80	80.80	0.00
2099005130010000000000000000000000 0000000221602	Stationery	22,222.00	22,222.00	12,260.00	22,000.000	0.00	44.83	44.83	-44.27
2099005130010000000000000000000000 0000000221603	Miscellaneous office expenses	27,000.00	27,000.00	23,000.00	27,778.000	0.00	14.81	14.81	-17.20
2099005130010000000000000000000000 0000000221804	Uniforms and Protective clothing	55,000.00	55,000.00	0.00	0.000	0.00	100.00	100.00	0.00
2099005130010000000000000000000000 0000000221902	Training	300,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
2099005130010000000000000000000000 0000000232240	Office Equipment	100,000.00	1,000,000.00	982,883.25	156,250.000	900.00	-882.88	1.71	529.05
2099005130010000000000000000000000 0000000262301	Contributions To Other Gen Gvt Units - Current	100,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
2099005530010000000000000000000000 0000000211101	Basic Salary	500,000.00	500,000.00	0.00	0.000	0.00	100.00	100.00	0.00
2099005530010000000000000000000000 0000000211102	Wages	50,000.00	50,000.00	0.00	0.000	0.00	100.00	100.00	0.00
2099005530010000000000000000000000 0000000211104	Allowances	50,000.00	50,000.00	0.00	0.000	0.00	100.00	100.00	0.00
2099006130010000000000000000000000 0000000221101	Travel Expenses	200,000.00	200,000.00	200,000.00	466,666.000	0.00	0.00	0.00	-57.14
2099006130010000000000000000000000 0000000221201	Telecommunication Expenses	50,000.00	50,000.00	0.00	250,000.000	0.00	100.00	100.00	-100.00
2099006130010000000000000000000000 0000000221202	Electricity ,Water & Sewage	200,000.00	200,000.00	200,000.00	200,000.000	0.00	0.00	0.00	0.00
2099006130010000000000000000000000 0000000221301	Purchase of fuel and lubricants	218,750.00	218,750.00	200,000.00	181,250.000	0.00	8.57	8.57	10.34

STATEMENT OF DETAILS OF Recurrent EXPENDITURE IN LINE WITH APPROPRIATION STRUCTUREAS AT 31-12-2018

Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure		Actual Expenditure 2017	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure
				2018	2017					
2099006130010000000000000000000000 0000000221401	Maintenance of Buildings and Facilities	187,500.00	0.00	0.00	0.000		-100.00	100.00	0.00	0.00
2099006130010000000000000000000000 0000000221404	Maintenance of Equipment	62,500.00	62,500.00	-42,700.00	0.000		0.00	168.32	168.32	0.00
2099006130010000000000000000000000 0000000221602	Stationery	22,222.00	22,222.00	21,250.00	17,725.000		0.00	4.37	4.37	19.89
2099006130010000000000000000000000 0000000221603	Miscellaneous office expenses	27,000.00	27,000.00	26,443.00	27,673.000		0.00	2.06	2.06	-4.44
2099006130010000000000000000000000 0000000221804	Uniforms and Protective clothing	55,000.00	55,000.00	0.00	0.000		0.00	100.00	100.00	0.00
2099006130010000000000000000000000 0000000221902	Training	300,000.00	0.00	0.00	0.000		-100.00	100.00	0.00	0.00
2099006130010000000000000000000000 0000000232240	Office Equipment	100,000.00	0.00	0.00	156,250.000		-100.00	100.00	0.00	-100.00
2099006130010000000000000000000000 0000000262301	Contributions To Other Gen Gvt Units - Current	100,000.00	0.00	0.00	0.000		-100.00	100.00	0.00	0.00
2099006530010000000000000000000000 0000000211101	Basic Salary	500,000.00	500,000.00	0.00	0.000		0.00	100.00	100.00	0.00
2099006530010000000000000000000000 0000000211102	Wages	50,000.00	50,000.00	50,000.00	0.000		0.00	0.00	0.00	0.00
2099006530010000000000000000000000 0000000211104	Allowances	50,000.00	50,000.00	0.00	0.000		0.00	100.00	100.00	0.00
2099007130010000000000000000000000 0000000221101	Travel Expenses	200,000.00	200,000.00	200,000.00	447,484.000		0.00	0.00	0.00	-55.31
2099007130010000000000000000000000 0000000221201	Telecommunication Expenses	50,000.00	50,000.00	0.00	100,000.000		0.00	100.00	100.00	-100.00
2099007130010000000000000000000000 0000000221202	Electricity ,Water & Sewage	200,000.00	200,000.00	200,000.00	55,550.000		0.00	0.00	0.00	260.04
2099007130010000000000000000000000 0000000221301	Purchase of fuel and lubricants	218,750.00	218,750.00	218,750.00	150,000.000		0.00	0.00	0.00	45.83
2099007130010000000000000000000000 0000000221401	Maintenance of Buildings and Facilities	187,500.00	187,500.00	59,000.00	0.000		0.00	68.53	68.53	0.00
2099007130010000000000000000000000 0000000221404	Maintenance of Equipment	62,500.00	62,500.00	-62,500.00	0.000		0.00	200.00	200.00	0.00
2099007130010000000000000000000000 0000000221602	Stationery	22,222.00	22,222.00	22,220.00	22,000.000		0.00	0.01	0.01	1.00
2099007130010000000000000000000000 0000000221603	Miscellaneous office expenses	27,000.00	27,000.00	0.00	27,710.000		0.00	100.00	100.00	-100.00
2099007130010000000000000000000000 0000000221804	Uniforms and Protective clothing	55,000.00	55,000.00	0.00	0.000		0.00	100.00	100.00	0.00
2099007130010000000000000000000000 0000000221902	Training	300,000.00	0.00	0.00	0.000		-100.00	100.00	0.00	0.00
2099007130010000000000000000000000 0000000232240	Office Equipment	100,000.00	0.00	0.00	156,250.000		-100.00	100.00	0.00	-100.00
2099007130010000000000000000000000 0000000262301	Contributions To Other Gen Gvt Units - Current	100,000.00	0.00	0.00	0.000		-100.00	100.00	0.00	0.00
2099007530010000000000000000000000 0000000211101	Basic Salary	500,000.00	500,000.00	0.00	0.000		0.00	100.00	100.00	0.00
The Government of The Gambia consolidated Financial Statements 31 December 2018		500,000.00	500,000.00	41,940.82	0.000		0.00	16.12	16.12	0.00
2099007530010000000000000000000000 0000000211102	Wages	50,000.00	50,000.00							

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Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure 2018	Actual Expenditure 2017	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure
2099007530010000000000000000000000 000000021104	Allowances	50,000.00	50,000.00	0.00	0.000	0.00	100.00	100.00	0.00
2099008130010000000000000000000000 0000000221101	Travel Expenses	200,000.00	200,000.00	200,000.00	461,749.000	0.00	0.00	0.00	-56.69
2099008130010000000000000000000000 0000000221201	Telecommunication Expenses	50,000.00	50,000.00	50,000.00	64,100.000	0.00	0.00	0.00	-22.00
2099008130010000000000000000000000 0000000221202	Electricity ,Water & Sewage	200,000.00	200,000.00	200,000.00	55,550.000	0.00	0.00	0.00	260.04
2099008130010000000000000000000000 0000000221301	Purchase of fuel and lubricants	218,750.00	218,750.00	218,750.00	200,000.000	0.00	0.00	0.00	9.38
2099008130010000000000000000000000 0000000221401	Maintenance of Buildings and Facilities	187,500.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
2099008130010000000000000000000000 0000000221404	Maintenance of Equipment	62,500.00	62,500.00	-50,250.00	0.000	0.00	180.40	180.40	0.00
2099008130010000000000000000000000 0000000221602	Stationery	22,222.00	22,222.00	2,995.00	22,000.000	0.00	86.52	86.52	-86.39
2099008130010000000000000000000000 0000000221603	Miscellaneous office expenses	27,000.00	27,000.00	0.00	27,725.000	0.00	100.00	100.00	-100.00
2099008130010000000000000000000000 0000000221804	Uniforms and Protective clothing	55,000.00	55,000.00	0.00	0.000	0.00	100.00	100.00	0.00
2099008130010000000000000000000000 0000000221902	Training	300,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
2099008130010000000000000000000000 0000000232240	Office Equipment	100,000.00	0.00	0.00	156,250.000	-100.00	100.00	0.00	-100.00
2099008130010000000000000000000000 0000000262301	Contributions To Other Gen Gvt Units - Current	100,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
20990085300100000000000000000000000 0000000211101	Basic Salary	1,931,678.00	1,931,678.00	0.00	0.000	0.00	100.00	100.00	0.00
20990085300100000000000000000000000 0000000211102	Wages	50,000.00	50,000.00	48,341.00	0.000	0.00	3.32	3.32	0.00
20990085300100000000000000000000000 0000000211104	Allowances	200,000.00	200,000.00	0.00	0.000	0.00	100.00	100.00	0.00
20990091300100000000000000000000000 0000000221101	Travel Expenses	200,000.00	200,000.00	200,000.00	450,300.000	0.00	0.00	0.00	-55.59
20990091300100000000000000000000000 0000000221201	Telecommunication Expenses	50,000.00	50,000.00	23,858.34	0.000	0.00	52.28	52.28	0.00
20990091300100000000000000000000000 0000000221202	Electricity ,Water & Sewage	300,000.00	300,000.00	300,000.00	460,555.130	0.00	0.00	0.00	-34.86
20990091300100000000000000000000000 0000000221203	Rents and Rates	250,000.00	250,000.00	0.00	115,000.000	0.00	100.00	100.00	-100.00
20990091300100000000000000000000000 0000000221301	Purchase of fuel and lubricants	218,750.00	218,750.00	218,750.00	200,000.000	0.00	0.00	0.00	9.38
20990091300100000000000000000000000 0000000221401	Maintenance of Buildings and Facilities	187,500.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
20990091300100000000000000000000000 0000000221404	Maintenance of Equipment	62,500.00	62,500.00	0.00	0.000	0.00	100.00	100.00	0.00
20990091300100000000000000000000000 0000000221602	Stationery	22,222.00	22,222.00	22,222.00	22,222.00	0.00	0.10	0.10	5.71
20990091300100000000000000000000000 0000000221603	Miscellaneous office expenses	27,000.00	27,000.00	0.00	27,765.000	0.00	100.00	100.00	-100.00

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Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure 2018	Actual Expenditure 2017	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/20 17)*100 % Increase/ (Decrease) in Actual Expenditure
20990091300100000000000000000000 0000000221804	Uniforms and Protective clothing	55,000.00	55,000.00	0.00	0.000	0.00	100.00	100.00	0.00
20990091300100000000000000000000 0000000221902	Training	300,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
20990091300100000000000000000000 0000000232240	Office Equipment	100,000.00	0.00	0.00	156,250.000	-100.00	100.00	0.00	-100.00
20990091300100000000000000000000 0000000262301	Contributions To Other Gen Gvt Units - Current	100,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
20990095300100000000000000000000 0000000211101	Basic Salary	100,000.00	100,000.00	0.00	0.000	0.00	100.00	100.00	0.00
20990095300100000000000000000000 0000000211104	Allowances	100,000.00	100,000.00	0.00	0.000	0.00	100.00	100.00	0.00
Total Budget Entity		1,413,932,411.00	1,553,529,642.00	1,578,976,718.46	1,181,974,913.18				
21-Ministry of Health									
21010001300100000000000000000000 0000000221801	Drugs,Dressing and Medical supplies	0.00	0.00	0.00	184,000.000	0.00	0.00	0.00	-100.00
21010001300100000000000000000000 0000000222143	Exchange Difference	0.00	0.00	0.00	62,906.630	0.00	0.00	0.00	-100.00
21010001300100000000000000000000 0000000251102	Subve To Non-Financial Public Corpo./Institute? PE	0.00	0.00	20,000.00	0.000	0.00	0.00	0.00	0.00
21010005300100000000000000000000 0000000211101	Basic Salary	0.00	0.00	-29,754.17	(82,118.280)	0.00	0.00	0.00	-63.77
21030001300100000000000000000000 0000000221902	Training	0.00	0.00	-6,300.00	0.000	0.00	0.00	0.00	0.00
21030005300100000000000000000000 0000000211101	Basic Salary	0.00	0.00	0.00	(51,719.330)	0.00	0.00	0.00	-100.00
21100001300100000000000000000000 0000000221902	Training	0.00	0.00	-30,000.00	0.000	0.00	0.00	0.00	0.00
21100005300100000000000000000000 0000000211101	Basic Salary	0.00	0.00	-116,365.78	0.000	0.00	0.00	0.00	0.00
21550005300100000000000000000000 0000000211101	Basic Salary	0.00	0.00	0.00	(7,410.210)	0.00	0.00	0.00	-100.00
21680101300100000000000000000000 0000000221603	Miscellaneous office expenses	25,000.00	25,000.00	25,000.00	41,000.000	0.00	0.00	0.00	-39.02
21680101300100000000000000000000 0000000221801	Drugs,Dressing and Medical supplies	25,000.00	25,000.00	0.00	0.000	0.00	100.00	100.00	0.00
21680101300100000000000000000000 0000000221802	Vaccines	500,000.00	500,000.00	182,870.22	0.000	0.00	63.43	63.43	0.00
21680101300100000000000000000000 0000000221803	Insecticide and Biolavicide	500,000.00	500,000.00	259,000.00	400,000.000	0.00	48.20	48.20	-35.25
21680101300100000000000000000000 0000000221806	Specialized and Technical Materials	100,000.00	100,000.00	0.00	0.000	0.00	100.00	100.00	0.00
21680101300100000000000000000000 0000000222152	Environmental Surveys	50,000.00	50,000.00	0.00	0.000	0.00	100.00	100.00	0.00
21680101300100000000000000000000 0000000232230	Furniture and Fittings	50,000.00	50,000.00	46,000.00	0.000	0.00	8.00	8.00	0.00
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21680101300100000000000000000000 0000000232240	Office Equipment	50,000.00	50,000.00	49,000.00	0.000	0.00	2.00	2.00	0.00

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Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure	Actual Expenditure	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure
							2018	2017	
21680111300100000000000000000000 0000000221501	Conferences, Workshop and Seminars	50,000.00	50,000.00	48,600.00	0.000	0.00	2.80	2.80	0.00
21680111300100000000000000000000 0000000221603	Miscellaneous office expenses	50,000.00	50,000.00	50,000.00	20,000.000	0.00	0.00	0.00	150.00
21680111300100000000000000000000 0000000221902	Training	50,000.00	50,000.00	42,046.00	0.000	0.00	15.91	15.91	0.00
21680111300100000000000000000000 0000000221905	Research & Development	75,000.00	75,000.00	0.00	0.000	0.00	100.00	100.00	0.00
21680111300100000000000000000000 0000000222153	Supervision	40,000.00	40,000.00	0.00	0.000	0.00	100.00	100.00	0.00
21680111300100000000000000000000 0000000232230	Furniture and Fittings	50,000.00	50,000.00	0.00	0.000	0.00	100.00	100.00	0.00
21680111300100000000000000000000 0000000232240	Office Equipment	50,000.00	50,000.00	48,000.00	0.000	0.00	4.00	4.00	0.00
21680121300100000000000000000000 0000000221501	Conferences, Workshop and Seminars	50,000.00	50,000.00	35,580.00	0.000	0.00	28.84	28.84	0.00
21680121300100000000000000000000 0000000221603	Miscellaneous office expenses	50,000.00	50,000.00	50,000.00	50,000.000	0.00	0.00	0.00	0.00
21680121300100000000000000000000 0000000221607	Printing Expenses	50,000.00	50,000.00	0.00	0.000	0.00	100.00	100.00	0.00
21680121300100000000000000000000 0000000221806	Specialized and Technical Materials	650,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
21680121300100000000000000000000 0000000221812	Analysis and Strategy Preparations	200,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
21680121300100000000000000000000 0000000221902	Training	100,000.00	100,000.00	100,000.00	0.000	0.00	0.00	0.00	0.00
21680121300100000000000000000000 0000000232230	Furniture and Fittings	100,000.00	100,000.00	0.00	0.000	0.00	100.00	100.00	0.00
21680121300100000000000000000000 0000000232240	Office Equipment	100,000.00	100,000.00	97,500.00	0.000	0.00	2.50	2.50	0.00
21680131300100000000000000000000 0000000221501	Conferences, Workshop and Seminars	100,000.00	100,000.00	100,000.00	0.000	0.00	0.00	0.00	0.00
21680131300100000000000000000000 0000000221603	Miscellaneous office expenses	50,000.00	50,000.00	50,000.00	50,000.000	0.00	0.00	0.00	0.00
21680131300100000000000000000000 0000000221607	Printing Expenses	60,000.00	60,000.00	9,000.00	0.000	0.00	85.00	85.00	0.00
21680131300100000000000000000000 0000000221812	Analysis and Strategy Preparations	75,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
21680131300100000000000000000000 0000000221902	Training	100,000.00	100,000.00	100,000.00	34,500.000	0.00	0.00	0.00	189.86
21680131300100000000000000000000 0000000222153	Supervision	40,000.00	40,000.00	0.00	0.000	0.00	100.00	100.00	0.00
21680131300100000000000000000000 0000000232230	Furniture and Fittings	20,000.00	20,000.00	0.00	0.000	0.00	100.00	100.00	0.00
21680131300100000000000000000000 0000000232240	Office Equipment	20,000.00	20,000.00	0.00	0.000	0.00	100.00	100.00	0.00
21680141300100000000000000000000 0000000221501	Conferences, Workshop and Seminars	150,000.00	150,000.00	134,600.00	134,600.00	0.00	10.27	10.27	0.00
21680141300100000000000000000000 0000000221603	Miscellaneous office expenses	25,000.00	25,000.00	0.00	50,000.000	0.00	100.00	100.00	-100.00

STATEMENT OF DETAILS OF Recurrent EXPENDITURE IN LINE WITH APPROPRIATION STRUCTURE AS AT 31-12-2018

Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure		Actual Expenditure 2017	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure
				2018	2017					
21680141300100000000000000000000 0000000221607	Printing Expenses	25,000.00	0.00	0.00	0.000		-100.00	100.00	0.00	0.00
21680141300100000000000000000000 0000000221902	Training	100,000.00	100,000.00	100,000.00	0.000		0.00	0.00	0.00	0.00
21680141300100000000000000000000 0000000222144	Studies and Surveys	25,000.00	25,000.00	0.00	0.000		0.00	100.00	100.00	0.00
21680141300100000000000000000000 0000000222153	Supervision	40,000.00	40,000.00	0.00	0.000		0.00	100.00	100.00	0.00
21680141300100000000000000000000 0000000232230	Furniture and Fittings	50,000.00	50,000.00	0.00	0.000		0.00	100.00	100.00	0.00
21680141300100000000000000000000 0000000232240	Office Equipment	60,000.00	60,000.00	60,000.00	0.000		0.00	0.00	0.00	0.00
21680151300100000000000000000000 0000000221603	Miscellaneous office expenses	20,000.00	20,000.00	0.00	30,000.000		0.00	100.00	100.00	-100.00
21680151300100000000000000000000 0000000221806	Specialized and Technical Materials	50,000.00	50,000.00	7,250.00	0.000		0.00	85.50	85.50	0.00
21680151300100000000000000000000 0000000221812	Analysis and Strategy Preparations	50,000.00	50,000.00	0.00	0.000		0.00	100.00	100.00	0.00
21680151300100000000000000000000 0000000232230	Furniture and Fittings	25,000.00	25,000.00	0.00	0.000		0.00	100.00	100.00	0.00
21680151300100000000000000000000 0000000232240	Office Equipment	25,000.00	25,000.00	0.00	0.000		0.00	100.00	100.00	0.00
21680155300100000000000000000000 0000000211104	Allowances	100,000.00	100,000.00	0.00	0.000		0.00	100.00	100.00	0.00
21690161300100000000000000000000 0000000221801	Drugs,Dressing and Medical supplies	500,000.00	0.00	0.00	0.000		-100.00	100.00	0.00	0.00
21690161300100000000000000000000 0000000221806	Specialized and Technical Materials	500,000.00	250,000.00	0.00	0.000		-50.00	100.00	100.00	0.00
21690161300100000000000000000000 0000000221812	Analysis and Strategy Preparations	50,000.00	0.00	0.00	0.000		-100.00	100.00	0.00	0.00
21690161300100000000000000000000 0000000221902	Training	500,000.00	500,000.00	278,987.00	0.000		0.00	44.20	44.20	0.00
21690161300100000000000000000000 0000000221905	Research & Development	50,000.00	0.00	0.00	0.000		-100.00	100.00	0.00	0.00
21690161300100000000000000000000 0000000222144	Studies and Surveys	50,000.00	50,000.00	0.00	0.000		0.00	100.00	100.00	0.00
21690161300100000000000000000000 0000000222153	Supervision	40,000.00	40,000.00	0.00	0.000		0.00	100.00	100.00	0.00
21690171300100000000000000000000 0000000221402	Maintenance of plant and machinery	50,000.00	50,000.00	0.00	0.000		0.00	100.00	100.00	0.00
21690171300100000000000000000000 0000000221603	Miscellaneous office expenses	50,000.00	50,000.00	50,000.00	50,000.000		0.00	0.00	0.00	0.00
21690171300100000000000000000000 0000000221802	Vaccines	27,000,000.00	26,800,000.00	26,781,106.06	23,999,025.290		-0.74	0.81	0.07	11.59
21690171300100000000000000000000 0000000221806	Specialized and Technical Materials	100,000.00	100,000.00	99,400.00	0.000		0.00	0.60	0.60	0.00
21690171300100000000000000000000 0000000232230	Furniture and Fittings	100,000.00	0.00	0.00	0.000		-100.00	100.00	0.00	0.00
21690171300100000000000000000000 0000000232240	Office Equipment	50,000.00	0.00	0.00	0.000		-100.00	100.00	0.00	0.00

STATEMENT OF DETAILS OF RECURRENT EXPENDITURE IN LINE WITH APPROPRIATION STRUCTURES AS AT 31-12-2018

STATEMENT OF DETAILS OF Recurrent EXPENDITURE IN LINE WITH APPROPRIATION STRUCTUREAS AT 31-12-2018

Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure 2018	Actual Expenditure 2017	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/20 17)*100 % Increase/ (Decrease) in Actual Expenditure
							2018	2017	
2170022130010000000000000000000000 0000000221607	Printing Expenses	100,000.00	100,000.00	0.00	0.000	0.00	100.00	100.00	0.00
2170022130010000000000000000000000 0000000221806	Specialized and Technical Materials	500,000.00	250,000.00	0.00	0.000	-50.00	100.00	100.00	0.00
2170022130010000000000000000000000 0000000221902	Training	100,000.00	100,000.00	0.00	0.000	0.00	100.00	100.00	0.00
2170022130010000000000000000000000 0000000222132	Registration of Births	200,000.00	200,000.00	0.00	100,000.000	0.00	100.00	100.00	-100.00
2170022130010000000000000000000000 0000000222153	Supervision	40,000.00	40,000.00	0.00	0.000	0.00	100.00	100.00	0.00
2170022530010000000000000000000000 0000000211104	Allowances	100,000.00	100,000.00	0.00	0.000	0.00	100.00	100.00	0.00
2170026130010000000000000000000000 0000000221806	Specialized and Technical Materials	500,000.00	250,000.00	0.00	0.000	-50.00	100.00	100.00	0.00
2170028130010000000000000000000000 0000000221806	Specialized and Technical Materials	500,000.00	500,000.00	0.00	0.000	0.00	100.00	100.00	0.00
2171025130010000000000000000000000 0000000221501	Conferences, Workshop and Seminars	100,000.00	100,000.00	0.00	0.000	0.00	100.00	100.00	0.00
2171025130010000000000000000000000 0000000221603	Miscellaneous office expenses	25,000.00	25,000.00	25,000.00	50,000.000	0.00	0.00	0.00	-50.00
2171025130010000000000000000000000 0000000221607	Printing Expenses	25,000.00	25,000.00	0.00	0.000	0.00	100.00	100.00	0.00
2171025130010000000000000000000000 0000000221801	Drugs, Dressing and Medical supplies	100,000.00	100,000.00	0.00	0.000	0.00	100.00	100.00	0.00
2171025130010000000000000000000000 0000000221804	Uniforms and Protective clothing	50,000.00	50,000.00	0.00	0.000	0.00	100.00	100.00	0.00
2171025130010000000000000000000000 0000000221902	Training	50,000.00	50,000.00	50,000.00	0.000	0.00	0.00	0.00	0.00
2171025130010000000000000000000000 0000000222139	Disease Control	50,000.00	50,000.00	0.00	232,850.000	0.00	100.00	100.00	-100.00
2171025530010000000000000000000000 0000000211104	Allowances	100,000.00	100,000.00	0.00	0.000	0.00	100.00	100.00	0.00
2171026130010000000000000000000000 0000000221501	Conferences, Workshop and Seminars	400,000.00	400,000.00	368,932.50	0.000	0.00	7.77	7.77	0.00
2171026130010000000000000000000000 0000000221603	Miscellaneous office expenses	0.00	0.00	0.00	50,000.000	0.00	0.00	0.00	-100.00
2171026130010000000000000000000000 0000000221806	Specialized and Technical Materials	100,000.00	100,000.00	0.00	0.000	0.00	100.00	100.00	0.00
2171026130010000000000000000000000 0000000221902	Training	50,000.00	50,000.00	0.00	0.000	0.00	100.00	100.00	0.00
2171026130010000000000000000000000 0000000232230	Furniture and Fittings	80,000.00	80,000.00	49,200.00	0.000	0.00	38.50	38.50	0.00
2171027130010000000000000000000000 0000000221501	Conferences, Workshop and Seminars	100,000.00	100,000.00	77,000.00	17,500.000	0.00	23.00	23.00	340.00
2171027130010000000000000000000000 0000000221603	Miscellaneous office expenses	25,000.00	25,000.00	0.00	24,500.000	0.00	100.00	100.00	-100.00
2171027130010000000000000000000000 0000000221607	Printing Expenses	30,000.00	30,000.00	30,000.00	37,500.000	0.00	0.00	0.00	-20.00
2171027130010000000000000000000000 0000000221801	The Government of The Gambia consolidated Financial Statements 31 December 2018	500,000.00	500,000.00	0.00	0.000	0.00	100.00	100.00	0.00
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STATEMENT OF DETAILS OF Recurrent EXPENDITURE IN LINE WITH APPROPRIATION STRUCTUREAS AT 31-12-2018

Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure	Actual Expenditure	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure
							2018	2017	
2171027130010000000000000000000000 0000000221806	Specialized and Technical Materials	500,000.00	250,000.00	0.00	0.000	-50.00	100.00	100.00	0.00
2171027130010000000000000000000000 0000000221812	Analysis and Strategy Preparations	40,000.00	40,000.00	0.00	0.000	0.00	100.00	100.00	0.00
2171027130010000000000000000000000 0000000221902	Training	50,000.00	50,000.00	49,900.00	0.000	0.00	0.20	0.20	0.00
2171027130010000000000000000000000 0000000222144	Studies and Surveys	30,000.00	30,000.00	0.00	0.000	0.00	100.00	100.00	0.00
2171028130010000000000000000000000 0000000221501	Conferences, Workshop and Seminars	100,000.00	100,000.00	73,000.00	0.000	0.00	27.00	27.00	0.00
2171028130010000000000000000000000 0000000221603	Miscellaneous office expenses	20,000.00	20,000.00	20,000.00	50,000.000	0.00	0.00	0.00	-60.00
2171028130010000000000000000000000 0000000221607	Printing Expenses	25,000.00	25,000.00	25,000.00	0.000	0.00	0.00	0.00	0.00
2171028130010000000000000000000000 0000000221801	Drugs, Dressing and Medical supplies	50,000.00	50,000.00	0.00	0.000	0.00	100.00	100.00	0.00
2171028130010000000000000000000000 0000000221806	Specialized and Technical Materials	50,000.00	50,000.00	0.00	0.000	0.00	100.00	100.00	0.00
2171028130010000000000000000000000 0000000221902	Training	50,000.00	50,000.00	49,976.00	0.000	0.00	0.05	0.05	0.00
2171029130010000000000000000000000 0000000221501	Conferences, Workshop and Seminars	50,000.00	50,000.00	0.00	0.000	0.00	100.00	100.00	0.00
2171029130010000000000000000000000 0000000221603	Miscellaneous office expenses	20,000.00	20,000.00	20,000.00	50,000.000	0.00	0.00	0.00	-60.00
2171029130010000000000000000000000 0000000221607	Printing Expenses	25,000.00	25,000.00	19,000.00	0.000	0.00	24.00	24.00	0.00
2171029130010000000000000000000000 0000000221801	Drugs, Dressing and Medical supplies	500,000.00	500,000.00	0.00	0.000	0.00	100.00	100.00	0.00
2171029130010000000000000000000000 0000000221806	Specialized and Technical Materials	500,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
2171029130010000000000000000000000 0000000222144	Studies and Surveys	50,000.00	50,000.00	0.00	0.000	0.00	100.00	100.00	0.00
2171029130010000000000000000000000 0000000222169	Indigenous Resident Spraying	500,000.00	500,000.00	0.00	0.000	0.00	100.00	100.00	0.00
2171030130010000000000000000000000 0000000221501	Conferences, Workshop and Seminars	100,000.00	100,000.00	0.00	0.000	0.00	100.00	100.00	0.00
2171030130010000000000000000000000 0000000221603	Miscellaneous office expenses	20,000.00	20,000.00	0.00	0.000	0.00	100.00	100.00	0.00
2171030130010000000000000000000000 0000000221607	Printing Expenses	30,000.00	30,000.00	30,000.00	0.000	0.00	0.00	0.00	0.00
2171030130010000000000000000000000 0000000221812	Analysis and Strategy Preparations	100,000.00	100,000.00	0.00	0.000	0.00	100.00	100.00	0.00
2171030130010000000000000000000000 0000000221902	Training	100,000.00	100,000.00	100,000.00	0.000	0.00	0.00	0.00	0.00
2171030130010000000000000000000000 0000000232230	Furniture and Fittings	40,000.00	40,000.00	0.00	0.000	0.00	100.00	100.00	0.00
2171031130010000000000000000000000 0000000221603	Miscellaneous office expenses	20,000.00	20,000.00	20,000.00	20,000.00	0.00	100.00	100.00	0.00
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2171031130010000000000000000000000 0000000221607	Printing Expenses	30,000.00	30,000.00	30,000.00	0.000	0.00	0.00	0.00	0.00

STATEMENT OF DETAILS OF Recurrent EXPENDITURE IN LINE WITH APPROPRIATION STRUCTUREAS AT 31-12-2018

Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure	Actual Expenditure	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure
							2018	2017	
21710311300100000000000000000000 0000000221806	Specialized and Technical Materials	500,000.00	250,000.00	151,880.00	0.000	-50.00	69.62	39.25	0.00
21710311300100000000000000000000 0000000221812	Analysis and Strategy Preparations	100,000.00	100,000.00	0.00	0.000	0.00	100.00	100.00	0.00
21710311300100000000000000000000 0000000221902	Training	100,000.00	100,000.00	87,916.00	0.000	0.00	12.08	12.08	0.00
21710311300100000000000000000000 0000000222153	Supervision	200,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
21710311300100000000000000000000 0000000232230	Furniture and Fittings	100,000.00	100,000.00	0.00	0.000	0.00	100.00	100.00	0.00
21710315300100000000000000000000 0000000211104	Allowances	50,000.00	50,000.00	0.00	0.000	0.00	100.00	100.00	0.00
21710321300100000000000000000000 0000000221603	Miscellaneous office expenses	20,000.00	20,000.00	0.00	0.000	0.00	100.00	100.00	0.00
21710321300100000000000000000000 0000000221607	Printing Expenses	25,000.00	25,000.00	25,000.00	0.000	0.00	0.00	0.00	0.00
21710321300100000000000000000000 0000000221801	Drugs,Dressing and Medical supplies	110,000,000.00	110,000,000.00	26,003,108.43	99,898,800.000	0.00	76.36	76.36	-73.97
21710321300100000000000000000000 0000000221902	Training	100,000.00	100,000.00	100,000.00	0.000	0.00	0.00	0.00	0.00
21710321300100000000000000000000 0000000222126	Fees and Handling Charges	500,000.00	2,250,000.00	1,227,915.00	1,499,216.740	350.00	-145.58	45.43	-18.10
21710325300100000000000000000000 0000000211104	Allowances	100,000.00	100,000.00	0.00	0.000	0.00	100.00	100.00	0.00
21710331300100000000000000000000 0000000221501	Conferences, Workshop and Seminars	75,000.00	75,000.00	0.00	0.000	0.00	100.00	100.00	0.00
21710331300100000000000000000000 0000000221603	Miscellaneous office expenses	50,000.00	50,000.00	22,717.75	0.000	0.00	54.56	54.56	0.00
21710331300100000000000000000000 0000000221607	Printing Expenses	30,000.00	30,000.00	0.00	0.000	0.00	100.00	100.00	0.00
21710331300100000000000000000000 0000000221801	Drugs,Dressing and Medical supplies	5,000,000.00	3,000,000.00	0.00	4,735,500.000	-40.00	100.00	100.00	-100.00
21710331300100000000000000000000 0000000221804	Uniforms and Protective clothing	100,000.00	100,000.00	0.00	0.000	0.00	100.00	100.00	0.00
21710331300100000000000000000000 0000000221806	Specialized and Technical Materials	1,000,000.00	0.00	0.00	35,800,000.000	-100.00	100.00	0.00	-100.00
21710331300100000000000000000000 0000000221812	Analysis and Strategy Preparations	130,646.00	130,646.00	0.00	0.000	0.00	100.00	100.00	0.00
21710331300100000000000000000000 0000000221902	Training	100,000.00	100,000.00	100,000.00	0.000	0.00	0.00	0.00	0.00
21710331300100000000000000000000 0000000222170	Provisions for Blood Donors	100,000.00	100,000.00	0.00	0.000	0.00	100.00	100.00	0.00
21710331300100000000000000000000 0000000232240	Office Equipment	100,000.00	100,000.00	66,750.00	0.000	0.00	33.25	33.25	0.00
21710335300100000000000000000000 0000000211104	Allowances	50,000.00	50,000.00	0.00	0.000	0.00	100.00	100.00	0.00
21990011300100000000000000000000 0000000221101	Travel Expenses	3,000,000.00	7,500,000.00	7,490,823.54	11,283,133.560	150.00	-149.69	0.12	-33.61
21990011300100000000000000000000 0000000221201	The Government of The Gambia consolidated Financial Statements 31 December 2018	1,000,000.00	1,000,000.00	596,207.81	896,679.750	0.00	40.38	40.38	-33.51

STATEMENT OF DETAILS OF RECURRENT EXPENDITURE IN LINE WITH APPROPRIATION STRUCTURES AS AT 31-12-2018

STATEMENT OF DETAILS OF Recurrent EXPENDITURE IN LINE WITH APPROPRIATION STRUCTUREAS AT 31-12-2018

Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure 2018	Actual Expenditure 2017	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure
2199002130010000000000000000000000 0000000221401	Maintenance of Buildings and Facilities	500,000.00	500,000.00	42,500.00	122,937.500	0.00	91.50	91.50	-65.43
2199002130010000000000000000000000 0000000221402	Maintenance of plant and machinery	50,000.00	50,000.00	0.00	0.000	0.00	100.00	100.00	0.00
2199002130010000000000000000000000 0000000221602	Stationery	50,000.00	50,000.00	46,000.00	0.000	0.00	8.00	8.00	0.00
2199002130010000000000000000000000 0000000221603	Miscellaneous office expenses	50,000.00	50,000.00	50,000.00	48,799.000	0.00	0.00	0.00	2.46
2199002130010000000000000000000000 0000000222101	Food and Food services	100,000.00	100,000.00	0.00	1,248,007.500	0.00	100.00	100.00	-100.00
2199002130010000000000000000000000 0000000222144	Studies and Surveys	50,000.00	50,000.00	0.00	0.000	0.00	100.00	100.00	0.00
2199002130010000000000000000000000 0000000222153	Supervision	40,000.00	40,000.00	0.00	0.000	0.00	100.00	100.00	0.00
2199003130010000000000000000000000 0000000221101	Travel Expenses	0.00	0.00	0.00	244,509.200	0.00	0.00	0.00	-100.00
2199003130010000000000000000000000 0000000221302	Maintenance of vehicles	50,000.00	50,000.00	0.00	0.000	0.00	100.00	100.00	0.00
2199003130010000000000000000000000 0000000221401	Maintenance of Buildings and Facilities	75,000.00	75,000.00	23,350.00	0.000	0.00	68.87	68.87	0.00
2199003130010000000000000000000000 0000000221402	Maintenance of plant and machinery	75,000.00	75,000.00	0.00	0.000	0.00	100.00	100.00	0.00
2199003130010000000000000000000000 0000000221501	Conferences, Workshop and Seminars	50,000.00	50,000.00	0.00	0.000	0.00	100.00	100.00	0.00
2199003130010000000000000000000000 0000000221602	Stationery	50,000.00	698,548.90	698,333.90	0.000	1,297.10	-1,296.67	0.03	0.00
2199003130010000000000000000000000 0000000221603	Miscellaneous office expenses	25,000.00	25,000.00	25,000.00	20,000.000	0.00	0.00	0.00	25.00
2199003130010000000000000000000000 0000000221902	Training	50,000.00	50,000.00	0.00	398,650.000	0.00	100.00	100.00	-100.00
2199003130010000000000000000000000 0000000222101	Food and Food services	1,000,000.00	2,609,515.00	2,549,272.50	804,757.500	160.95	-154.93	2.31	216.78
2199003130010000000000000000000000 0000000222153	Supervision	40,000.00	40,000.00	0.00	0.000	0.00	100.00	100.00	0.00
2199004130010000000000000000000000 0000000221302	Maintenance of vehicles	50,000.00	50,000.00	0.00	0.000	0.00	100.00	100.00	0.00
2199004130010000000000000000000000 0000000221401	Maintenance of Buildings and Facilities	75,000.00	75,000.00	0.00	0.000	0.00	100.00	100.00	0.00
2199004130010000000000000000000000 0000000221902	Training	100,000.00	100,000.00	100,000.00	0.000	0.00	0.00	0.00	0.00
2199004130010000000000000000000000 0000000222101	Food and Food services	1,000,000.00	1,000,000.00	804,757.50	0.000	0.00	19.52	19.52	0.00
2199005130010000000000000000000000 0000000251101	Subve To Non-Fin Public Corp./Instit? OC	50,000,000.00	60,200,000.00	59,818,083.81	45,479,411.030	20.40	-19.64	0.63	31.53
2199005130010000000000000000000000 0000000251102	Subve To Non-Financial Public Corp./Institute? PE	215,000,000.00	261,400,000.00	260,377,150.13	222,846,609.360	21.58	-21.11	0.39	16.84
21990061300100000000000000000000 0000000221501	Conferences, Workshop and Seminars	100,000.00	100,000.00	0.00	106,500.000	0.00	100.00	100.00	-100.00
21990061300100000000000000000000 0000000221603	Miscellaneous office expenses	30,000.00	30,000.00	30,000.00	46,560.000	0.00	0.00	0.00	-35.57

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Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure 2018	Actual Expenditure 2017	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/20 17)*100 % Increase/ (Decrease) in Actual Expenditure
							2018	2017	
2199006130010000000000000000000000 0000000221607	Printing Expenses	200,000.00	200,000.00	199,994.40	0.000		0.00	0.00	0.00
2199006130010000000000000000000000 0000000221806	Specialized and Technical Materials	75,000.00	8,075,000.00	8,000,000.00	0.000		10,666.67	-10,566.67	0.93
2199006130010000000000000000000000 0000000221812	Analysis and Strategy Preparations	200,000.00	200,000.00	0.00	0.000		0.00	100.00	100.00
2199006130010000000000000000000000 0000000221902	Training	100,000.00	100,000.00	100,000.00	62,056.000		0.00	0.00	0.00
2199006130010000000000000000000000 0000000221905	Research & Development	30,000.00	30,000.00	0.00	0.000		0.00	100.00	100.00
2199006130010000000000000000000000 0000000222144	Studies and Surveys	75,000.00	75,000.00	0.00	0.000		0.00	100.00	100.00
2199006130010000000000000000000000 0000000222153	Supervision	40,000.00	40,000.00	0.00	0.000		0.00	100.00	100.00
2199006130010000000000000000000000 0000000232230	Furniture and Fittings	50,000.00	50,000.00	0.00	0.000		0.00	100.00	100.00
2199006130010000000000000000000000 0000000232240	Office Equipment	20,000.00	20,000.00	0.00	49,000.000		0.00	100.00	100.00
2199007130010000000000000000000000 0000000221501	Conferences, Workshop and Seminars	30,000.00	30,000.00	30,000.00	0.000		0.00	0.00	0.00
2199007130010000000000000000000000 0000000221603	Miscellaneous office expenses	30,000.00	280,000.00	223,433.00	0.000	833.33	-644.78	20.20	0.00
2199007130010000000000000000000000 0000000221607	Printing Expenses	30,000.00	30,000.00	30,000.00	70,000.000		0.00	0.00	0.00
2199007130010000000000000000000000 0000000221812	Analysis and Strategy Preparations	75,000.00	75,000.00	0.00	0.000		0.00	100.00	100.00
2199007130010000000000000000000000 0000000221902	Training	500,000.00	500,000.00	498,461.00	84,615.000		0.00	0.31	0.31
2199007130010000000000000000000000 0000000222153	Supervision	40,000.00	40,000.00	0.00	0.000		0.00	100.00	100.00
2199007130010000000000000000000000 0000000232230	Furniture and Fittings	100,000.00	100,000.00	32,000.00	0.000		0.00	68.00	68.00
2199007130010000000000000000000000 0000000232240	Office Equipment	30,000.00	30,000.00	0.00	50,000.000		0.00	100.00	100.00
2199007530010000000000000000000000 0000000211104	Allowances	50,000.00	50,000.00	0.00	0.000		0.00	100.00	100.00
2199008130010000000000000000000000 0000000221401	Maintenance of Buildings and Facilities	75,000.00	75,000.00	0.00	0.000		0.00	100.00	100.00
2199008130010000000000000000000000 0000000221402	Maintenance of plant and machinery	75,000.00	75,000.00	0.00	0.000		0.00	100.00	100.00
2199008130010000000000000000000000 0000000221404	Maintenance of Equipment	50,000.00	50,000.00	0.00	0.000		0.00	100.00	100.00
2199008130010000000000000000000000 0000000221501	Conferences, Workshop and Seminars	50,000.00	50,000.00	0.00	0.000		0.00	100.00	100.00
2199008130010000000000000000000000 0000000221603	Miscellaneous office expenses	50,000.00	50,000.00	0.00	0.000		0.00	100.00	100.00
2199008130010000000000000000000000 0000000221607	Printing Expenses	50,000.00	50,000.00	50,000.00	49,200.00	49,200.00	0.00	1.60	1.60
The Government of The Gambia consolidated Financial Statements 31 December 2018				50,000.00	50,000.00	49,200.00	700.00	0.00	0.00
2199008130010000000000000000000000 0000000221806	Specialized and Technical Materials	75,000.00	75,000.00	0.00	0.000		0.00	100.00	100.00

STATEMENT OF DETAILS OF Recurrent EXPENDITURE IN LINE WITH APPROPRIATION STRUCTUREAS AT 31-12-2018

Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure	Actual Expenditure	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure
							2018	2017	
21990081300100000000000000000000 0000000221812	Analysis and Strategy Preparations	50,000.00	50,000.00	0.00	0.000	0.00	100.00	100.00	0.00
21990081300100000000000000000000 0000000222153	Supervision	40,000.00	40,000.00	0.00	0.000	0.00	100.00	100.00	0.00
21990081300100000000000000000000 0000000232240	Office Equipment	50,000.00	50,000.00	47,025.80	0.000	0.00	5.95	5.95	0.00
21990081300100000000000000000000 0000000251101	Subve To Non-Fin Public Corp./Instit? OC	85,000,000.00	99,000,000.00	98,870,000.00	78,000,000.000	16.47	-16.32	0.13	26.76
21990085300100000000000000000000 0000000211104	Allowances	50,000.00	50,000.00	0.00	0.000	0.00	100.00	100.00	0.00
21990091300100000000000000000000 0000000221404	Maintenance of Equipment	75,000.00	75,000.00	51,497.50	0.000	0.00	31.34	31.34	0.00
21990091300100000000000000000000 0000000221501	Conferences, Workshop and Seminars	50,000.00	50,000.00	0.00	0.000	0.00	100.00	100.00	0.00
21990091300100000000000000000000 0000000221603	Miscellaneous office expenses	50,000.00	50,000.00	50,000.00	6,750.000	0.00	0.00	0.00	640.74
21990091300100000000000000000000 0000000221605	Maintenance of website	75,000.00	75,000.00	0.00	0.000	0.00	100.00	100.00	0.00
21990091300100000000000000000000 0000000221607	Printing Expenses	50,000.00	50,000.00	49,805.60	0.000	0.00	0.39	0.39	0.00
21990091300100000000000000000000 0000000221806	Specialized and Technical Materials	50,000.00	50,000.00	0.00	0.000	0.00	100.00	100.00	0.00
21990091300100000000000000000000 0000000221812	Analysis and Strategy Preparations	350,000.00	350,000.00	0.00	0.000	0.00	100.00	100.00	0.00
21990091300100000000000000000000 0000000221902	Training	100,000.00	100,000.00	94,500.00	0.000	0.00	5.50	5.50	0.00
21990091300100000000000000000000 0000000221905	Research & Development	500,000.00	500,000.00	0.00	0.000	0.00	100.00	100.00	0.00
21990091300100000000000000000000 0000000222144	Studies and Surveys	50,000.00	50,000.00	0.00	0.000	0.00	100.00	100.00	0.00
21990091300100000000000000000000 0000000232223	Application Software Systems and Licenses	300,000.00	300,000.00	22,500.00	0.000	0.00	92.50	92.50	0.00
21990091300100000000000000000000 0000000232240	Office Equipment	100,000.00	100,000.00	100,000.00	0.000	0.00	0.00	0.00	0.00
21990095300100000000000000000000 0000000211104	Allowances	0.00	0.00	0.00	0.000	0.00	0.00	0.00	0.00
Total Budget Entity		824,529,063.00	924,737,126.90	816,402,415.38	780,047,323.66				
22-Ministry of Youth &									
220100053001000000000000000000 0000000211101	Basic Salary	0.00	0.00	-46,816.64	0.000	0.00	0.00	0.00	0.00
220300313001000000000000000000 0000000251101	Subve To Non-Fin Public Corp./Instit? OC	6,000,000.00	5,500,000.00	5,500,000.00	2,244,494.000	-8.33	8.33	0.00	145.04
220300413001000000000000000000 0000000251101	Subve To Non-Fin Public Corp./Instit? OC	9,000,000.00	9,000,000.00	9,000,000.00	5,998,594.170	0.00	0.00	0.00	50.04
220300513001000000000000000000 0000000251101	Subve To Non-Fin Public Corp./Instit? OC	6,000,000.00	6,000,000.00	6,000,000.00	2,262,309.830	0.00	0.00	0.00	165.22
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220300613001000000000000000000 0000000251101	Subve To Non-Fin Public Corp./Instit? OC	7,900,000.00	7,900,000.00	7,900,000.00	4,347,658.460	0.00	0.00	0.00	81.71

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Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure 2018	Actual Expenditure 2017	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure
							2018	2017	
2204007130010000000000000000000000 0000000251101	Subve To Non-Fin Public Corp./Instit? OC	3,000,000.00	3,000,000.00	3,000,000.00	2,000,000.000	0.00	0.00	0.00	50.00
2204008130010000000000000000000000 0000000251101	Subve To Non-Fin Public Corp./Instit? OC	3,000,000.00	3,000,000.00	2,997,441.83	449,997.800	0.00	0.09	0.09	566.10
2204009130010000000000000000000000 0000000251101	Subve To Non-Fin Public Corp./Instit? OC	2,780,000.00	2,780,000.00	2,782,558.17	2,592,895.700	0.00	-0.09	-0.09	7.31
2299001130010000000000000000000000 0000000221101	Travel Expenses	2,000,000.00	3,000,000.00	3,000,000.00	5,861,275.970	50.00	-50.00	0.00	-48.82
2299001130010000000000000000000000 0000000221201	Telecommunication Expenses	300,000.00	300,000.00	297,293.71	281,995.740	0.00	0.90	0.90	5.42
2299001130010000000000000000000000 0000000221202	Electricity ,Water & Sewage	200,000.00	200,000.00	199,903.73	70,000.000	0.00	0.05	0.05	185.58
2299001130010000000000000000000000 0000000221301	Purchase of fuel and lubricants	500,000.00	1,250,000.00	1,250,000.00	1,000,000.000	150.00	-150.00	0.00	25.00
2299001130010000000000000000000000 0000000221302	Maintenance of vehicles	500,000.00	500,000.00	482,960.00	388,775.000	0.00	3.41	3.41	24.23
2299001130010000000000000000000000 0000000221401	Maintenance of Buildings and Facilities	250,000.00	250,000.00	247,050.00	248,500.000	0.00	1.18	1.18	-0.58
2299001130010000000000000000000000 0000000221404	Maintenance of Equipment	100,000.00	160,000.00	158,600.00	55,100.000	60.00	-58.60	0.88	187.84
2299001130010000000000000000000000 0000000221501	Conferences, Workshop and Seminars	300,000.00	0.00	0.00	50,000.000	-100.00	100.00	0.00	-100.00
2299001130010000000000000000000000 0000000221601	Purchase of Small Office Equipment	100,000.00	400,000.00	396,275.00	82,500.000	300.00	-296.28	0.93	380.33
2299001130010000000000000000000000 0000000221602	Stationery	200,000.00	200,000.00	199,875.00	197,190.000	0.00	0.06	0.06	1.36
2299001130010000000000000000000000 0000000221603	Miscellaneous office expenses	200,000.00	300,000.00	299,980.00	196,910.000	50.00	-49.99	0.01	52.34
2299001130010000000000000000000000 0000000221605	Maintenance of website	50,000.00	50,000.00	0.00	0.000	0.00	100.00	100.00	0.00
2299001130010000000000000000000000 0000000221607	Printing Expenses	50,000.00	50,000.00	49,850.00	50,000.000	0.00	0.30	0.30	-0.30
2299001130010000000000000000000000 0000000221609	Advertisements and Publications	250,000.00	150,000.00	119,940.00	0.000	-40.00	52.02	20.04	0.00
2299001130010000000000000000000000 0000000221804	Uniforms and Protective clothing	20,000.00	20,000.00	19,000.00	0.000	0.00	5.00	5.00	0.00
2299001130010000000000000000000000 0000000221902	Training	500,000.00	500,000.00	474,884.60	0.000	0.00	5.02	5.02	0.00
2299001130010000000000000000000000 0000000222001	Celebration of Events	0.00	0.00	0.00	261,200.000	0.00	0.00	0.00	-100.00
2299001130010000000000000000000000 0000000222002	Sports and Sporting Activities	5,000,000.00	13,500,000.00	13,499,500.00	9,777,500.000	170.00	-169.99	0.00	38.07
2299001130010000000000000000000000 0000000222003	Youth Exchange Programme	500,000.00	440,000.00	440,000.00	2,700,000.000	-12.00	12.00	0.00	-83.70
2299001130010000000000000000000000 0000000232230	Furniture and Fittings	350,000.00	350,000.00	350,000.00	348,900.000	0.00	0.00	0.00	0.32
2299001130010000000000000000000000 0000000232240	Office Equipment	400,000.00	400,000.00	400,000.00	193,677.000	0.00	0.00	0.00	-19.99
2299001130010000000000000000000000 0000000262101	Contribution to International org - Rec	100,000.00	50,000.00	0.00	0.000	-50.00	100.00	100.00	0.00

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Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure 2018	Actual Expenditure 2017	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure
2299001130010000000000000000000000 0000000282105	Support to Local Organisations	500,000.00	500,000.00	500,000.00	500,000.000	0.00	0.00	0.00	0.00
2299001530010000000000000000000000 0000000211101	Basic Salary	3,000,000.00	2,500,000.00	2,181,791.70	2,335,244.340	-16.67	27.27	12.73	-6.57
2299001530010000000000000000000000 0000000211102	Wages	50,793.00	50,793.00	50,772.97	58,937.540	0.00	0.04	0.04	-13.85
2299001530010000000000000000000000 0000000211104	Allowances	4,739,991.00	2,239,991.00	2,227,553.33	1,310,666.660	-52.74	53.01	0.56	69.96
2299002130010000000000000000000000 0000000221101	Travel Expenses	150,000.00	150,000.00	150,000.00	71,380.000	0.00	0.00	0.00	110.14
2299002130010000000000000000000000 0000000221201	Telecommunication Expenses	150,000.00	150,000.00	128,474.17	7,774.530	0.00	14.35	14.35	1,552.50
2299002130010000000000000000000000 0000000221301	Purchase of fuel and lubricants	300,000.00	350,000.00	350,000.00	275,000.000	16.67	-16.67	0.00	27.27
2299002130010000000000000000000000 0000000221603	Miscellaneous office expenses	200,000.00	200,000.00	200,000.00	197,950.000	0.00	0.00	0.00	1.04
2299002130010000000000000000000000 0000000221608	Project evaluation and Monitoring	250,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
2299002130010000000000000000000000 0000000221701	Consultancy	100,000.00	100,000.00	100,000.00	0.000	0.00	0.00	0.00	0.00
2299002130010000000000000000000000 0000000221902	Training	100,000.00	100,000.00	100,000.00	100,000.000	0.00	0.00	0.00	0.00
Total Budget Entity		59,090,784.00	65,590,784.00	65,006,887.57	46,822,674.74				
23-Ministry of									
2309000530010000000000000000000000 0000000211101	Basic Salary	0.00	0.00	-6,286.00	(3,422.000)	0.00	0.00	0.00	83.69
23100005300100000000000000000000000 0000000211104	Allowances	0.00	0.00	0.00	(1,000.000)	0.00	0.00	0.00	-100.00
23110021300100000000000000000000000 0000000221101	Travel Expenses	438,600.00	608,600.00	523,742.20	263,012.000	38.76	-19.41	13.94	99.13
23110021300100000000000000000000000 0000000221104	President's Visit to the Provinces	241,230.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
23110021300100000000000000000000000 0000000221201	Telecommunication Expenses	232,458.00	232,458.00	209,594.52	0.000	0.00	9.84	9.84	0.00
23110021300100000000000000000000000 0000000221202	Electricity ,Water & Sewage	131,580.00	131,580.00	128,798.38	30,000.000	0.00	2.11	2.11	329.33
23110021300100000000000000000000000 0000000221301	Purchase of fuel and lubricants	833,340.00	833,340.00	831,893.60	700,000.000	0.00	0.17	0.17	18.84
23110021300100000000000000000000000 0000000221302	Maintenance of vehicles	391,370.00	391,370.00	389,250.00	117,250.000	0.00	0.54	0.54	231.98
23110021300100000000000000000000000 0000000221401	Maintenance of Buildings and Facilities	0.00	241,230.00	234,885.00	0.000	0.00	0.00	2.63	0.00
23110021300100000000000000000000000 0000000221404	Maintenance of Equipment	241,830.00	241,830.00	236,392.50	12,000.000	0.00	2.25	2.25	1,869.94
23110021300100000000000000000000000 0000000221602	Stationery	350,880.00	350,880.00	347,950.00	63,252.500	0.00	0.84	0.84	450.10
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23110021300100000000000000000000000 0000000221603	Miscellaneous office expenses	523,686.00	523,686.00	510,880.00	288,980.000	0.00	2.45	2.45	76.79

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							2018	2017	
2311002130010000000000000000000000 0000000221606	Official Entert&Hotel Accommodation	263,160.00	93,160.00	84,800.00	59,200.000	-64.60	67.78	8.97	43.24
2311002130010000000000000000000000 0000000232230	Furniture and Fittings	364,038.00	364,038.00	360,500.00	151,400.000	0.00	0.97	0.97	138.11
2311002130010000000000000000000000 0000000232240	Office Equipment	373,826.00	373,826.00	368,920.00	0.000	0.00	1.31	1.31	0.00
2311003130010000000000000000000000 0000000221101	Travel Expenses	0.00	0.00	0.00	251,927.080	0.00	0.00	0.00	-100.00
2311003130010000000000000000000000 0000000221201	Telecommunication Expenses	0.00	0.00	0.00	72,942.570	0.00	0.00	0.00	-100.00
2311003130010000000000000000000000 0000000221202	Electricity ,Water & Sewage	0.00	0.00	0.00	532,000.000	0.00	0.00	0.00	-100.00
2311003130010000000000000000000000 0000000221203	Rents and Rates	0.00	0.00	0.00	87,600.000	0.00	0.00	0.00	-100.00
2311003130010000000000000000000000 0000000221301	Purchase of fuel and lubricants	0.00	0.00	0.00	550,000.000	0.00	0.00	0.00	-100.00
2311003130010000000000000000000000 0000000221302	Maintenance of vehicles	0.00	0.00	0.00	143,720.000	0.00	0.00	0.00	-100.00
2311003130010000000000000000000000 0000000221404	Maintenance of Equipment	0.00	0.00	0.00	19,500.000	0.00	0.00	0.00	-100.00
2311003130010000000000000000000000 0000000221501	Conferences, Workshop and Seminars	0.00	0.00	0.00	232,281.660	0.00	0.00	0.00	-100.00
2311003130010000000000000000000000 0000000221602	Stationery	0.00	0.00	0.00	78,125.000	0.00	0.00	0.00	-100.00
2311003130010000000000000000000000 0000000221603	Miscellaneous office expenses	0.00	0.00	0.00	134,930.000	0.00	0.00	0.00	-100.00
2311003130010000000000000000000000 0000000221806	Specialized and Technical Materials	0.00	0.00	0.00	96,250.000	0.00	0.00	0.00	-100.00
2311003130010000000000000000000000 0000000221902	Training	0.00	0.00	0.00	60,000.000	0.00	0.00	0.00	-100.00
2311003130010000000000000000000000 0000000232230	Furniture and Fittings	0.00	0.00	0.00	73,100.000	0.00	0.00	0.00	-100.00
2311004130010000000000000000000000 0000000251101	Subve To Non-Fin Public Corp./Instit? OC	24,000,000.00	27,452,096.82	26,949,828.62	24,000,000.000	14.38	-12.29	1.83	12.29
2312005130010000000000000000000000 0000000221101	Travel Expenses	400,000.00	400,000.00	399,773.00	240,500.000	0.00	0.06	0.06	66.23
2312005130010000000000000000000000 0000000221104	President's Visit to the Provinces	900,000.00	900,000.00	0.00	0.000	0.00	100.00	100.00	0.00
2312005130010000000000000000000000 0000000221201	Telecommunication Expenses	400,000.00	400,000.00	398,900.00	44,851.500	0.00	0.28	0.28	789.38
2312005130010000000000000000000000 0000000221202	Electricity ,Water & Sewage	450,000.00	450,000.00	450,000.00	230,000.000	0.00	0.00	0.00	95.65
2312005130010000000000000000000000 0000000221301	Purchase of fuel and lubricants	1,000,000.00	1,000,000.00	1,000,000.00	940,000.000	0.00	0.00	0.00	6.38
2312005130010000000000000000000000 0000000221302	Maintenance of vehicles	850,000.00	850,000.00	843,618.10	221,950.000	0.00	0.75	0.75	280.09
2312005130010000000000000000000000 0000000221404	Maintenance of Equipment	300,000.00	300,000.00	297,195.00	297,000.00	0.00	0.94	0.94	0.00
2312005130010000000000000000000000 0000000221409	Improvement and maintenance of parks	1,500,000.00	1,500,000.00	1,499,190.00	863,136.000	0.00	0.05	0.05	73.69

STATEMENT OF DETAILS OF Recurrent EXPENDITURE IN LINE WITH APPROPRIATION STRUCTUREAS AT 31-12-2018

Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure 2018	Actual Expenditure 2017	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure
							2018	2017	
2312005130010000000000000000000000 0000000221601	Purchase of Small Office Equipment	700,000.00	700,000.00	699,995.00	0.000	0.00	0.00	0.00	0.00
2312005130010000000000000000000000 0000000221602	Stationery	500,000.00	500,000.00	497,120.00	203,116.000	0.00	0.58	0.58	144.75
2312005130010000000000000000000000 0000000221603	Miscellaneous office expenses	500,000.00	500,000.00	499,957.50	204,948.000	0.00	0.01	0.01	143.94
2312005130010000000000000000000000 0000000221607	Printing Expenses	50,000.00	50,000.00	49,972.95	0.000	0.00	0.05	0.05	0.00
2312005130010000000000000000000000 0000000221804	Uniforms and Protective clothing	500,000.00	500,000.00	498,000.00	145,000.000	0.00	0.40	0.40	243.45
2312005130010000000000000000000000 0000000222101	Food and Food services	1,000,000.00	1,000,000.00	999,900.00	749,925.000	0.00	0.01	0.01	33.33
2312005130010000000000000000000000 0000000232230	Furniture and Fittings	300,000.00	300,000.00	297,340.00	99,200.000	0.00	0.89	0.89	199.74
2399001130010000000000000000000000 0000000221101	Travel Expenses	3,000,000.00	3,000,000.00	2,672,670.40	1,819,576.700	0.00	10.91	10.91	46.88
2399001130010000000000000000000000 0000000221201	Telecommunication Expenses	380,000.00	530,000.00	527,507.63	383,876.540	39.47	-38.82	0.47	37.42
2399001130010000000000000000000000 0000000221202	Electricity ,Water & Sewage	405,000.00	405,000.00	405,000.00	259,650.000	0.00	0.00	0.00	55.98
2399001130010000000000000000000000 0000000221301	Purchase of fuel and lubricants	500,000.00	1,000,000.00	1,000,000.00	1,098,000.000	100.00	-100.00	0.00	-8.93
2399001130010000000000000000000000 0000000221302	Maintenance of vehicles	540,000.00	590,000.00	575,599.00	573,110.030	9.26	-6.59	2.44	0.43
2399001130010000000000000000000000 0000000221404	Maintenance of Equipment	150,000.00	150,000.00	120,400.00	32,275.000	0.00	19.73	19.73	273.04
2399001130010000000000000000000000 0000000221411	Purchase of Generator	75,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
2399001130010000000000000000000000 0000000221501	Conferences, Workshop and Seminars	300,000.00	150,000.00	149,985.00	0.000	-50.00	50.01	0.01	0.00
2399001130010000000000000000000000 0000000221602	Stationery	250,000.00	350,000.00	345,080.00	95,705.000	40.00	-38.03	1.41	260.57
2399001130010000000000000000000000 0000000221603	Miscellaneous office expenses	300,000.00	369,000.00	368,137.00	384,265.000	23.00	-22.71	0.23	-4.20
2399001130010000000000000000000000 0000000221701	Consultancy	100,000.00	100,000.00	100,000.00	87,500.000	0.00	0.00	0.00	14.29
2399001130010000000000000000000000 0000000221804	Uniforms and Protective clothing	150,000.00	150,000.00	142,598.00	4,900.000	0.00	4.93	4.93	2,810.16
2399001130010000000000000000000000 0000000221902	Training	300,000.00	300,000.00	244,860.00	198,983.500	0.00	18.38	18.38	23.06
2399001130010000000000000000000000 0000000221904	Study Tours	1,000,000.00	138,000.00	0.00	0.000	-86.20	100.00	100.00	0.00
2399001130010000000000000000000000 0000000222001	Celebration of Events	0.00	0.00	0.00	98,200.000	0.00	0.00	0.00	-100.00
2399001130010000000000000000000000 0000000232210	Motor Vehicles	100,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
2399001130010000000000000000000000 0000000232230	Furniture and Fittings	100,000.00	300,000.00	198,350.00	6,000.000	200.00	-98.35	33.88	3,205.83
2399001130010000000000000000000000 0000000232240	The Government of The Gambia Consolidated Financial Statements 31 December 2018	100,000.00	218,000.00	214,100.00	294,050.000	118.00	-114.10	1.79	-27.19

STATEMENT OF DETAILS OF Recurrent EXPENDITURE IN LINE WITH APPROPRIATION STRUCTUREAS AT 31-12-2018

Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure 2018	Actual Expenditure 2017	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure
2399001130010000000000000000000000 0000000262101	Contribution to International org - Rec	1,500,000.00	8,167,650.00	6,705,424.77	0.000	444.51	-347.03	17.90	0.00
2399001130010000000000000000000000 0000000282105	Support to Local Organisations	300,000.00	150,000.00	0.00	0.000	-50.00	100.00	100.00	0.00
2399001530010000000000000000000000 0000000211101	Basic Salary	6,565,628.00	5,615,628.00	5,590,095.73	5,255,152.130	-14.47	14.86	0.45	6.37
2399001530010000000000000000000000 0000000211102	Wages	1,104,702.00	264,702.00	186,828.80	1,105,389.980	-76.04	83.09	29.42	-83.10
2399001530010000000000000000000000 0000000211104	Allowances	21,395,201.00	20,395,201.00	20,161,399.39	14,127,150.580	-4.67	5.77	1.15	42.71
Total Budget Entity		76,351,529.00	83,531,275.82	79,310,146.09	57,779,459.77				
24-Ministry of Comm,Info & Communications									
2401000530010000000000000000000000 0000000211101	Basic Salary	0.00	0.00	0.00	0.000	0.00	0.00	0.00	0.00
2401000530010000000000000000000000 0000000211104	Allowances	0.00	0.00	0.00	345.000	0.00	0.00	0.00	-100.00
2404000530010000000000000000000000 0000000211101	Basic Salary	0.00	0.00	0.00	0.000	0.00	0.00	0.00	0.00
2404000530010000000000000000000000 0000000211104	Allowances	0.00	0.00	0.00	0.000	0.00	0.00	0.00	0.00
2405003130010000000000000000000000 0000000221101	Travel Expenses	100,000.00	100,000.00	93,996.80	99,632.000	0.00	6.00	6.00	-5.66
2405003130010000000000000000000000 0000000221404	Maintenance of Equipment	100,000.00	100,000.00	0.00	18,227.500	0.00	100.00	100.00	-100.00
2405003130010000000000000000000000 0000000221601	Purchase of Small Office Equipment	50,000.00	50,000.00	38,700.00	33,900.000	0.00	22.60	22.60	14.16
2405003130010000000000000000000000 0000000221602	Stationery	150,000.00	150,000.00	0.00	146,075.000	0.00	100.00	100.00	-100.00
2405003130010000000000000000000000 0000000221606	Official Entert&Hotel Accommodation	100,000.00	100,000.00	0.00	0.000	0.00	100.00	100.00	0.00
2405003130010000000000000000000000 0000000221607	Printing Expenses	100,000.00	100,000.00	99,999.50	81,690.250	0.00	0.00	0.00	22.41
2405003130010000000000000000000000 0000000221608	Project evaluation and Monitoring	100,000.00	100,000.00	0.00	0.000	0.00	100.00	100.00	0.00
2405003130010000000000000000000000 0000000221609	Advertisements and Publications	0.00	0.00	0.00	84,500.000	0.00	0.00	0.00	-100.00
2405003130010000000000000000000000 0000000221701	Consultancy	150,000.00	150,000.00	150,000.00	0.000	0.00	0.00	0.00	0.00
2405003130010000000000000000000000 0000000221806	Specialized and Technical Materials	50,000.00	50,000.00	0.00	0.000	0.00	100.00	100.00	0.00
2405003130010000000000000000000000 0000000221901	Library	25,000.00	25,000.00	0.00	0.000	0.00	100.00	100.00	0.00
2405003130010000000000000000000000 0000000221902	Training	300,000.00	300,000.00	175,000.00	0.000	0.00	41.67	41.67	0.00
2405003130010000000000000000000000 0000000221904	Study Tours	250,000.00	50,000.00	0.00	0.000	-80.00	100.00	100.00	0.00
The Government of The Gambia consolidated Financial Statements 31 December 2018					Page 195 of 367				
2405003130010000000000000000000000 0000000222001	Celebration of Events	0.00	0.00	0.00	184,900.000	0.00	0.00	0.00	-100.00

STATEMENT OF DETAILS OF Recurrent EXPENDITURE IN LINE WITH APPROPRIATION STRUCTUREAS AT 31-12-2018

Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure 2018	Actual Expenditure 2017	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure
							(Excess) against Approved Budget	against Revised Budget	
2405003130010000000000000000000000 0000000222150	Operating Costs	3,500,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
2405003130010000000000000000000000 0000000231108	Furniture and Fittings	0.00	250,000.00	130,875.00	97,375.000	0.00	0.00	47.65	34.40
2405003130010000000000000000000000 0000000232223	Application Software Systems and Licenses	1,000,000.00	850,000.00	834,875.20	238,400.000	-15.00	16.51	1.78	250.20
2405003130010000000000000000000000 0000000232240	Office Equipment	300,000.00	300,000.00	271,400.00	199,277.650	0.00	9.53	9.53	36.19
2499001130010000000000000000000000 0000000221101	Travel Expenses	1,500,000.00	6,500,000.00	6,236,424.50	2,469,033.000	333.33	-315.76	4.06	152.59
2499001130010000000000000000000000 0000000221201	Telecommunication Expenses	1,700,000.00	1,700,000.00	1,594,087.46	1,135,660.600	0.00	6.23	6.23	40.37
2499001130010000000000000000000000 0000000221202	Electricity ,Water & Sewage	300,000.00	300,000.00	300,000.00	300,000.000	0.00	0.00	0.00	0.00
2499001130010000000000000000000000 0000000221301	Purchase of fuel and lubricants	1,000,000.00	2,000,000.00	2,000,000.00	1,800,000.000	100.00	-100.00	0.00	11.11
2499001130010000000000000000000000 0000000221302	Maintenance of vehicles	600,000.00	600,000.00	354,393.50	646,885.100	0.00	40.93	40.93	-45.22
2499001130010000000000000000000000 0000000221401	Maintenance of Buildings and Facilities	150,000.00	50,000.00	3,200.00	0.000	-66.67	97.87	93.60	0.00
2499001130010000000000000000000000 0000000221404	Maintenance of Equipment	100,000.00	50,000.00	4,000.00	61,352.500	-50.00	96.00	92.00	-93.48
2499001130010000000000000000000000 0000000221501	Conferences, Workshop and Seminars	200,000.00	500,000.00	391,000.00	49,500.000	150.00	-95.50	21.80	689.90
2499001130010000000000000000000000 0000000221602	Stationery	300,000.00	300,000.00	168,291.00	208,460.000	0.00	43.90	43.90	-19.27
2499001130010000000000000000000000 0000000221603	Miscellaneous office expenses	400,000.00	400,000.00	210,325.00	486,819.500	0.00	47.42	47.42	-56.80
2499001130010000000000000000000000 0000000221607	Printing Expenses	75,000.00	25,000.00	4,011.75	34,126.250	-66.67	94.65	83.95	-88.24
2499001130010000000000000000000000 0000000221609	Advertisements and Publications	50,000.00	175,000.00	131,855.00	0.000	250.00	-163.71	24.65	0.00
2499001130010000000000000000000000 0000000221701	Consultancy	100,000.00	100,000.00	100,000.00	0.000	0.00	0.00	0.00	0.00
2499001130010000000000000000000000 0000000221804	Uniforms and Protective clothing	50,000.00	50,000.00	0.00	0.000	0.00	100.00	100.00	0.00
2499001130010000000000000000000000 0000000221902	Training	100,000.00	600,000.00	137,521.50	40,000.000	500.00	-37.52	77.08	243.80
2499001130010000000000000000000000 0000000232210	Motor Vehicles	100,000.00	25,000.00	0.00	950,000.000	-75.00	100.00	100.00	-100.00
2499001130010000000000000000000000 0000000232218	Motorbikes and Bicycles	50,000.00	50,000.00	48,000.00	0.000	0.00	4.00	4.00	0.00
2499001130010000000000000000000000 0000000232240	Office Equipment	250,000.00	610,000.00	243,100.00	143,700.000	144.00	2.76	60.15	69.17
2499001130010000000000000000000000 0000000262101	Contribution to International org - Rec	2,500,000.00	3,000,000.00	2,989,399.23	0.000	20.00	-19.58	0.35	0.00
2499001530010000000000000000000000 0000000211101	Basic Salary	3,239,753.00	3,239,753.00	2,663,565.17	2,489,137.520	-15.43	17.78	2.78	7.01
2499001530010000000000000000000000 0000000211104	The Government of The Gambia consolidated Financial Statements 31 December 2018	4,867,849.00	2,867,849.00	2,683,548.25	1,929,247.350	-41.09	44.87	6.43	39.10

STATEMENT OF DETAILS OF Recurrent EXPENDITURE IN LINE WITH APPROPRIATION STRUCTURE AS AT 31-12-2018

Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure 2018	Actual Expenditure 2017	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure
							2018	2017	
24990021300100000000000000000000 0000000221101	Travel Expenses	100,000.00	100,000.00	84,500.00	48,100.000	0.00	15.50	15.50	75.68
24990021300100000000000000000000 0000000221202	Electricity ,Water & Sewage	350,000.00	350,000.00	175,673.00	236,633.000	0.00	49.81	49.81	-25.76
24990021300100000000000000000000 0000000221301	Purchase of fuel and lubricants	500,000.00	700,000.00	700,000.00	515,000.000	40.00	-40.00	0.00	35.92
24990021300100000000000000000000 0000000221404	Maintenance of Equipment	300,000.00	300,000.00	287,190.00	149,600.000	0.00	4.27	4.27	91.97
24990021300100000000000000000000 0000000221602	Stationery	300,000.00	300,000.00	288,500.00	249,850.000	0.00	3.83	3.83	15.47
24990021300100000000000000000000 0000000221603	Miscellaneous office expenses	200,000.00	200,000.00	191,125.00	149,850.000	0.00	4.44	4.44	27.54
24990021300100000000000000000000 0000000221607	Printing Expenses	1,000,000.00	900,000.00	895,912.25	599,005.000	-10.00	10.41	0.45	49.57
24990021300100000000000000000000 0000000221609	Advertisements and Publications	50,000.00	100,000.00	63,040.00	43,009.600	100.00	-26.08	36.96	46.57
Total Budget Entity		26,707,602.00	28,267,602.00	24,743,509.11	15,919,291.82				
25-Ministry of Fisheries									
250100013001000000000000000000 0000000221243	Exchange Difference	0.00	0.00	0.00	1,029,144.080	0.00	0.00	0.00	-100.00
25060021300100000000000000000000 0000000221101	Travel Expenses	700,000.00	700,000.00	696,765.60	250,000.000	0.00	0.46	0.46	178.71
25060021300100000000000000000000 0000000221201	Telecommunication Expenses	700,000.00	550,000.00	534,861.53	200,000.000	-21.43	23.59	2.75	167.43
25060021300100000000000000000000 0000000221202	Electricity ,Water & Sewage	400,000.00	400,000.00	400,000.00	440,000.000	0.00	0.00	0.00	-9.09
25060021300100000000000000000000 0000000221301	Purchase of fuel and lubricants	700,000.00	700,000.00	700,000.00	562,500.000	0.00	0.00	0.00	24.44
25060021300100000000000000000000 0000000221302	Maintenance of vehicles	300,000.00	233,300.00	226,248.00	104,925.000	-22.23	24.58	3.02	115.63
25060021300100000000000000000000 0000000221401	Maintenance of Buildings and Facilities	200,000.00	200,000.00	199,750.00	80,200.000	0.00	0.13	0.13	149.06
25060021300100000000000000000000 0000000221404	Maintenance of Equipment	150,000.00	73,000.00	72,970.00	35,040.000	-51.33	51.35	0.04	108.25
25060021300100000000000000000000 0000000221501	Conferences, Workshop and Seminars	200,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
25060021300100000000000000000000 0000000221602	Stationery	150,000.00	150,000.00	146,480.00	118,740.000	0.00	2.35	2.35	23.36
25060021300100000000000000000000 0000000221603	Miscellaneous office expenses	200,000.00	200,000.00	175,588.00	32,650.000	0.00	12.21	12.21	437.79
25060021300100000000000000000000 0000000221804	Uniforms and Protective clothing	100,000.00	52,500.00	52,500.00	0.000	-47.50	47.50	0.00	0.00
25060021300100000000000000000000 0000000221902	Training	200,000.00	100,000.00	82,025.00	0.000	-50.00	58.99	17.98	0.00
25060021300100000000000000000000 0000000231108	Furniture and Fittings	0.00	0.00	0.00	2,900,000	0.00	0.00	0.00	-100.00
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25060021300100000000000000000000 0000000232230	Furniture and Fittings	200,000.00	200,000.00	151,400.00	0.000	0.00	24.30	24.30	0.00

STATEMENT OF DETAILS OF Recurrent EXPENDITURE IN LINE WITH APPROPRIATION STRUCTUREAS AT 31-12-2018

Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure 2018	Actual Expenditure 2017	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/20 17)*100 % Increase/ (Decrease) in Actual Expenditure
							2018	2017	
25060021300100000000000000000000 0000000232240	Office Equipment	200,000.00	200,000.00	199,500.00	23,000.000	0.00	0.25	0.25	767.39
25060031300100000000000000000000 0000000221101	Travel Expenses	800,000.00	750,000.00	738,127.00	0.000	-6.25	7.73	1.58	0.00
25060031300100000000000000000000 0000000221104	President's Visit to the Provinces	325,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
25060031300100000000000000000000 0000000221201	Telecommunication Expenses	300,000.00	300,000.00	220,345.12	0.000	0.00	26.55	26.55	0.00
25060031300100000000000000000000 0000000221202	Electricity ,Water & Sewage	975,000.00	975,000.00	975,000.00	0.000	0.00	0.00	0.00	0.00
25060031300100000000000000000000 0000000221203	Rents and Rates	200,000.00	40,800.00	40,800.00	0.000	-79.60	79.60	0.00	0.00
25060031300100000000000000000000 0000000221301	Purchase of fuel and lubricants	840,000.00	840,000.00	840,000.00	0.000	0.00	0.00	0.00	0.00
25060031300100000000000000000000 0000000221302	Maintenance of vehicles	300,000.00	236,097.00	236,080.00	0.000	-21.30	21.31	0.01	0.00
25060031300100000000000000000000 0000000221401	Maintenance of Buildings and Facilities	0.00	231,543.00	231,500.00	0.000	0.00	0.00	0.02	0.00
25060031300100000000000000000000 0000000221404	Maintenance of Equipment	250,000.00	152,154.00	150,300.00	0.000	-39.14	39.88	1.22	0.00
25060031300100000000000000000000 0000000221501	Conferences, Workshop and Seminars	100,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
25060031300100000000000000000000 0000000221602	Stationery	150,000.00	150,000.00	142,693.00	0.000	0.00	4.87	4.87	0.00
25060031300100000000000000000000 0000000221603	Miscellaneous office expenses	150,000.00	150,000.00	139,360.00	0.000	0.00	7.09	7.09	0.00
25060031300100000000000000000000 0000000221804	Uniforms and Protective clothing	80,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
25060031300100000000000000000000 0000000221806	Specialized and Technical Materials	200,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
25060031300100000000000000000000 0000000221902	Training	150,000.00	60,000.00	60,000.00	0.000	-60.00	60.00	0.00	0.00
25060031300100000000000000000000 0000000222115	Field Investigation	100,000.00	5,850.00	5,850.00	0.000	-94.15	94.15	0.00	0.00
25060031300100000000000000000000 0000000232230	Furniture and Fittings	250,000.00	25,700.00	24,000.00	0.000	-89.72	90.40	6.61	0.00
25060031300100000000000000000000 0000000232240	Office Equipment	250,000.00	36,000.00	36,000.00	0.000	-85.60	85.60	0.00	0.00
25060031300100000000000000000000 0000000282105	Support to Local Organisations	100,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
25990011300100000000000000000000 0000000221101	Travel Expenses	2,000,000.00	2,500,000.00	2,369,933.95	2,329,347.840	25.00	-18.50	5.20	1.74
25990011300100000000000000000000 0000000221201	Telecommunication Expenses	200,000.00	300,000.00	300,000.00	209,518.150	50.00	-50.00	0.00	43.19
25990011300100000000000000000000 0000000221202	Electricity ,Water & Sewage	600,000.00	700,000.00	700,000.00	660,000.000	16.67	-16.67	0.00	6.06
25990011300100000000000000000000 0000000221301	Purchase of fuel and lubricants	500,000.00	1,000,000.00	999,397.00	1,053,000.000	100.00	-99.88	0.06	-5.09
25990011300100000000000000000000 0000000221302	Maintenance of vehicles	400,000.00	857,360.00	842,340.95	45,860.000	114.34	-110.59	1.75	1,736.77

STATEMENT OF DETAILS OF Recurrent EXPENDITURE IN LINE WITH APPROPRIATION STRUCTUREAS AT 31-12-2018

Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure 2018	Actual Expenditure 2017	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure
25990011300100000000000000000000 0000000221401	Maintenance of Buildings and Facilities	100,000.00	100,000.00	99,550.00	51,300.000	0.00	0.45	0.45	94.05
25990011300100000000000000000000 0000000221404	Maintenance of Equipment	200,000.00	200,000.00	200,000.00	16,700.000	0.00	0.00	0.00	1,097.60
25990011300100000000000000000000 0000000221501	Conferences, Workshop and Seminars	600,000.00	400,000.00	400,000.00	699,084.500	-33.33	33.33	0.00	-42.78
25990011300100000000000000000000 0000000221602	Stationery	150,000.00	150,000.00	149,700.00	190,675.000	0.00	0.20	0.20	-21.49
25990011300100000000000000000000 0000000221603	Miscellaneous office expenses	250,000.00	250,000.00	249,875.00	336,275.000	0.00	0.05	0.05	-25.69
25990011300100000000000000000000 0000000221804	Uniforms and Protective clothing	100,000.00	100,000.00	99,800.00	0.000	0.00	0.20	0.20	0.00
25990011300100000000000000000000 0000000221902	Training	200,000.00	200,000.00	199,500.00	0.000	0.00	0.25	0.25	0.00
25990011300100000000000000000000 0000000222001	Celebration of Events	0.00	0.00	0.00	100,000.000	0.00	0.00	0.00	-100.00
25990011300100000000000000000000 0000000232210	Motor Vehicles	0.00	0.00	0.00	0.000	0.00	0.00	0.00	0.00
25990011300100000000000000000000 0000000232230	Furniture and Fittings	200,000.00	200,000.00	199,500.00	52,000.000	0.00	0.25	0.25	283.65
25990011300100000000000000000000 0000000232240	Office Equipment	200,000.00	200,000.00	195,750.00	285,000.000	0.00	2.13	2.13	-31.32
25990011300100000000000000000000 0000000262101	Contribution to International org - Rec	2,300,000.00	2,300,000.00	2,281,983.64	943,800.000	0.00	0.78	0.78	141.79
25990015300100000000000000000000 0000000211101	Basic Salary	3,034,499.00	3,434,499.00	3,401,387.45	2,978,842.030	13.18	-12.09	0.96	14.18
25990015300100000000000000000000 0000000211102	Wages	152,766.00	992,766.00	915,458.93	152,886.190	549.86	-499.26	7.79	498.78
25990015300100000000000000000000 0000000211104	Allowances	2,194,063.00	3,494,063.00	3,492,334.30	2,225,728.510	59.25	-59.17	0.05	56.91
Total Budget Entity		23,301,328.00	25,090,632.00	24,574,654.47	15,209,116.30				
27-Ministry of Tertiary & Higher Education									
27010001300100000000000000000000 0000000222143	Exchange Difference	0.00	0.00	0.00	44,139.050	0.00	0.00	0.00	-100.00
2708004130010000000000000000000000 0000000221101	Travel Expenses	50,000.00	50,000.00	51,805.10	2,377,758.850	0.00	-3.61	-3.61	-97.82
2708004130010000000000000000000000 0000000221301	Purchase of fuel and lubricants	50,000.00	50,000.00	50,000.00	75,000.000	0.00	0.00	0.00	-33.33
2708004130010000000000000000000000 0000000221401	Maintenance of Buildings and Facilities	150,000.00	440,000.00	439,841.25	58,650.000	193.33	-193.23	0.04	649.94
2708004130010000000000000000000000 0000000221404	Maintenance of Equipment	150,000.00	150,000.00	149,750.00	40,000.000	0.00	0.17	0.17	274.38
2708004130010000000000000000000000 0000000221501	Conferences, Workshop and Seminars	150,000.00	150,000.00	144,148.64	70,400.000	0.00	3.90	3.90	104.76
2708004130010000000000000000000000 0000000221602	Stationery	50,000.00	50,000.00	49,545.00	50,000.000	0.00	0.91	0.91	-0.91
2708004130010000000000000000000000 0000000221603	Miscellaneous office expenses	50,000.00	50,000.00	49,925.00	50,000.000	0.00	0.15	0.15	-0.15

STATEMENT OF DETAILS OF Recurrent EXPENDITURE IN LINE WITH APPROPRIATION STRUCTURE AS AT 31-12-2018

Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure 2018	Actual Expenditure 2017	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure
2708004130010000000000000000000000 0000000221607	Printing Expenses	50,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
2708004130010000000000000000000000 0000000221608	Project evaluation and Monitoring	500,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
2708004130010000000000000000000000 0000000221609	Advertisements and Publications	50,000.00	90,000.00	89,213.00	15,907.000	80.00	-78.43	0.87	460.84
2708004130010000000000000000000000 0000000221701	Consultancy	100,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
2708004130010000000000000000000000 0000000221901	Library	100,000.00	90,000.00	90,000.00	0.000	-10.00	10.00	0.00	0.00
2708004130010000000000000000000000 0000000221902	Training	10,000,000.00	8,000,000.00	7,992,027.00	8,499,999.230	-20.00	20.08	0.10	-5.98
2708004130010000000000000000000000 0000000221903	Education Services	100,000.00	0.00	0.00	31,200.000	-100.00	100.00	0.00	-100.00
2708004130010000000000000000000000 0000000221911	Strengthening Mgt& Instit. capacity	100,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
2708004130010000000000000000000000 0000000232230	Furniture and Fittings	1,000,000.00	1,000,000.00	874,637.00	1,644,747.500	0.00	12.54	12.54	-46.82
2708004130010000000000000000000000 0000000251101	Subve To Non-Fin Public Corp./Instit? OC	17,000,000.00	17,000,000.00	17,000,000.00	7,538,467.000	0.00	0.00	0.00	125.51
2708004130010000000000000000000000 0000000251102	Subve To Non-Financial Public Corp./Institute? PE	54,000,000.00	54,000,000.00	54,000,000.00	43,225,000.000	0.00	0.00	0.00	24.93
2708004130010000000000000000000000 0000000262101	Contribution to International org - Rec	2,000,000.00	0.00	0.00	3,525,000.000	-100.00	100.00	0.00	-100.00
2708004130010000000000000000000000 0000000282101	Bursaries to Students	1,500,000.00	1,500,000.00	1,498,897.50	0.000	0.00	0.07	0.07	0.00
2708004130010000000000000000000000 0000000282102	Open Scholarships	50,000,000.00	62,564,000.00	62,476,378.84	61,201,379.700	25.13	-24.95	0.14	2.08
2708004130010000000000000000000000 0000000282103	Incidental awards	100,000.00	100,000.00	95,000.00	0.000	0.00	5.00	5.00	0.00
2708004530010000000000000000000000 0000000211101	Basic Salary	234,520.00	534,520.00	300.00	187,797.140	127.92	99.87	99.94	-99.84
2708004530010000000000000000000000 0000000211104	Allowances	156,600.00	456,600.00	0.00	127,559.680	191.57	100.00	100.00	-100.00
2708005130010000000000000000000000 0000000221101	Travel Expenses	50,000.00	50,000.00	50,000.00	50,000.000	0.00	0.00	0.00	0.00
2708005130010000000000000000000000 0000000221301	Purchase of fuel and lubricants	50,000.00	50,000.00	50,000.00	550,000.000	0.00	0.00	0.00	-90.91
2708005130010000000000000000000000 0000000221501	Conferences, Workshop and Seminars	150,000.00	150,000.00	251,824.00	277,500.000	0.00	-67.88	-67.88	-9.25
2708005130010000000000000000000000 0000000221602	Stationery	75,000.00	75,000.00	74,712.50	75,000.000	0.00	0.38	0.38	-0.38
2708005130010000000000000000000000 0000000221603	Miscellaneous office expenses	50,000.00	50,000.00	49,693.00	49,750.000	0.00	0.61	0.61	-0.11
2708005130010000000000000000000000 0000000221607	Printing Expenses	100,000.00	45,500.00	45,500.00	0.000	-54.50	54.50	0.00	0.00
2708005130010000000000000000000000 0000000221701	Consultancy	50,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
The Government of The Gambia consolidated Financial Statements 31 December 2018									
2708005130010000000000000000000000 0000000221905	Research	2,000,000.00	1,500,000.00	1,500,000.00	2,000,000.000	-25.00	25.00	0.00	-25.00

STATEMENT OF DETAILS OF Recurrent EXPENDITURE IN LINE WITH APPROPRIATION STRUCTUREAS AT 31-12-2018

Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure	Actual Expenditure	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure
							2018	2017	
2708005130010000000000000000000000 0000000221911	Strengthening Mgt& Instit. capacity	100,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
2708005130010000000000000000000000 0000000222131	Expenses of Committees	100,000.00	100,000.00	100,000.00	0.000	0.00	0.00	0.00	0.00
2708005130010000000000000000000000 0000000222172	Data Collection	150,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
2708005130010000000000000000000000 0000000232230	Furniture and Fittings	400,000.00	0.00	0.00	2,000,000.000	-100.00	100.00	0.00	-100.00
2708005530010000000000000000000000 0000000211101	Basic Salary	233,700.00	233,700.00	623,928.45	277,351.310	0.00	-166.98	-166.98	124.96
2708005530010000000000000000000000 0000000211104	Allowances	155,340.00	155,340.00	561,666.49	184,287.360	0.00	-261.57	-261.57	204.78
2708006130010000000000000000000000 0000000221101	Travel Expenses	50,000.00	50,000.00	50,000.00	50,000.000	0.00	0.00	0.00	0.00
2708006130010000000000000000000000 0000000221301	Purchase of fuel and lubricants	50,000.00	50,000.00	50,000.00	75,000.000	0.00	0.00	0.00	-33.33
2708006130010000000000000000000000 0000000221401	Maintenance of Buildings and Facilities	100,000.00	100,000.00	99,450.00	9,900.000	0.00	0.55	0.55	904.55
2708006130010000000000000000000000 0000000221404	Maintenance of Equipment	100,000.00	100,000.00	0.00	0.000	0.00	100.00	100.00	0.00
2708006130010000000000000000000000 0000000221501	Conferences, Workshop and Seminars	1,000,000.00	1,000,000.00	1,000,000.00	31,500.000	0.00	0.00	0.00	3,074.60
2708006130010000000000000000000000 0000000221602	Stationery	50,000.00	50,000.00	50,000.00	45,800.000	0.00	0.00	0.00	9.17
2708006130010000000000000000000000 0000000221603	Miscellaneous office expenses	100,000.00	100,000.00	99,100.00	50,000.000	0.00	0.90	0.90	98.20
2708006130010000000000000000000000 0000000221607	Printing Expenses	150,000.00	150,000.00	0.00	34,625.000	0.00	100.00	100.00	-100.00
2708006130010000000000000000000000 0000000221701	Consultancy	50,000.00	50,000.00	0.00	0.000	0.00	100.00	100.00	0.00
2708006130010000000000000000000000 0000000221902	Training	100,000.00	100,000.00	100,000.00	461,533.000	0.00	0.00	0.00	-78.33
2708006130010000000000000000000000 0000000232230	Furniture and Fittings	500,000.00	0.00	0.00	199,812.000	-100.00	100.00	0.00	-100.00
2708007130010000000000000000000000 0000000221101	Travel Expenses	50,000.00	50,000.00	50,000.00	50,000.000	0.00	0.00	0.00	0.00
2708007130010000000000000000000000 0000000221301	Purchase of fuel and lubricants	50,000.00	50,000.00	50,000.00	0.000	0.00	0.00	0.00	0.00
2708007130010000000000000000000000 0000000221401	Maintenance of Buildings and Facilities	50,000.00	50,000.00	49,750.00	0.000	0.00	0.50	0.50	0.00
2708007130010000000000000000000000 0000000221404	Maintenance of Equipment	50,000.00	50,000.00	25,050.00	0.000	0.00	49.90	49.90	0.00
2708007130010000000000000000000000 0000000221501	Conferences, Workshop and Seminars	50,000.00	50,000.00	43,615.00	0.000	0.00	12.77	12.77	0.00
2708007130010000000000000000000000 0000000221602	Stationery	50,000.00	50,000.00	49,750.00	38,000.000	0.00	0.50	0.50	30.92
2708007130010000000000000000000000 0000000221603	Miscellaneous office expenses	50,000.00	50,000.00	49,877.000	0.00	0.00	0.00	0.00	0.35
2708007130010000000000000000000000 0000000221607	Printing Expenses	50,000.00	50,000.00	0.00	0.000	0.00	100.00	100.00	0.00

STATEMENT OF DETAILS OF Recurrent EXPENDITURE IN LINE WITH APPROPRIATION STRUCTUREAS AT 31-12-2018

Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure		Actual Expenditure 2017	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure
				2018	2017					
2708007130010000000000000000000000 0000000221701	Consultancy	100,000.00	0.00	0.00	0.000		-100.00	100.00	0.00	0.00
2708007130010000000000000000000000 0000000232210	Motor Vehicles	0.00	0.00	0.00	1,500,000.000		0.00	0.00	0.00	-100.00
2708007130010000000000000000000000 0000000232230	Furniture and Fittings	50,000.00	50,000.00	0.00	76,025.000		0.00	100.00	100.00	-100.00
2799001130010000000000000000000000 0000000221101	Travel Expenses	4,000,000.00	6,700,000.00	6,700,000.00	3,999,999.880		67.50	-67.50	0.00	67.50
2799001130010000000000000000000000 0000000221201	Telecommunication Expenses	1,500,000.00	1,500,000.00	1,499,961.12	699,999.020		0.00	0.00	0.00	114.28
2799001130010000000000000000000000 0000000221202	Electricity ,Water & Sewage	700,000.00	700,000.00	699,913.40	465,368.400		0.00	0.01	0.01	50.40
2799001130010000000000000000000000 0000000221301	Purchase of fuel and lubricants	500,000.00	723,000.00	723,000.00	1,410,000.000		44.60	-44.60	0.00	-48.72
2799001130010000000000000000000000 0000000221302	Maintenance of vehicles	500,000.00	850,000.00	817,617.78	469,499.000		70.00	-63.52	3.81	74.15
2799001130010000000000000000000000 0000000221401	Maintenance of Buildings and Facilities	100,000.00	100,000.00	89,720.85	97,631.820		0.00	10.28	10.28	-8.10
2799001130010000000000000000000000 0000000221403	Maintenance of furniture	50,000.00	8,000.00	8,000.00	0.000		-84.00	84.00	0.00	0.00
2799001130010000000000000000000000 0000000221404	Maintenance of Equipment	50,000.00	0.00	0.00	49,700.000		-100.00	100.00	0.00	-100.00
2799001130010000000000000000000000 0000000221501	Conferences, Workshop and Seminars	150,000.00	150,000.00	142,629.00	56,796.000		0.00	4.91	4.91	151.13
2799001130010000000000000000000000 0000000221602	Stationery	200,000.00	200,000.00	208,975.00	199,900.000		0.00	-4.49	-4.49	4.54
2799001130010000000000000000000000 0000000221603	Miscellaneous office expenses	100,000.00	100,000.00	100,000.00	99,589.500		0.00	0.00	0.00	0.41
2799001130010000000000000000000000 0000000221605	Maintenance of website	100,000.00	100,000.00	0.00	0.000		0.00	100.00	100.00	0.00
2799001130010000000000000000000000 0000000221607	Printing Expenses	100,000.00	0.00	0.00	50,519.000		-100.00	100.00	0.00	-100.00
2799001130010000000000000000000000 0000000221609	Advertisements and Publications	125,000.00	125,000.00	125,000.00	162,928.900		0.00	0.00	0.00	-23.28
2799001130010000000000000000000000 0000000221701	Consultancy	50,000.00	0.00	0.00	0.000		-100.00	100.00	0.00	0.00
2799001130010000000000000000000000 0000000221804	Uniforms and Protective clothing	100,000.00	100,000.00	99,975.00	0.000		0.00	0.03	0.03	0.00
2799001130010000000000000000000000 0000000221902	Training	2,000,000.00	2,000,000.00	1,983,269.22	337,729.680		0.00	0.84	0.84	487.24
2799001130010000000000000000000000 0000000222001	Celebration of Events	0.00	0.00	0.00	83,000.000		0.00	0.00	0.00	-100.00
2799001130010000000000000000000000 0000000222002	Sports and Sporting Activities	0.00	0.00	0.00	198,950.000		0.00	0.00	0.00	-100.00
2799001130010000000000000000000000 0000000222131	Expenses of Committees	150,000.00	277,000.00	277,000.00	282,000.000		84.67	-84.67	0.00	-1.77
2799001130010000000000000000000000 0000000232210	Motor Vehicles	0.00	0.00	0.00	400,000.000		0.00	0.00	0.00	-100.00
2799001130010000000000000000000000 0000000232230	The Government of The Gambia consolidated Financial Statements 31 December 2018	150,000.00	70,000.00	69,950.00	0.000		-53.33	53.37	0.07	0.00

STATEMENT OF DETAILS OF Recurrent EXPENDITURE IN LINE WITH APPROPRIATION STRUCTUREAS AT 31-12-2018

Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure 2018	Actual Expenditure 2017	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure
2799001130010000000000000000000000 0000000232240	Office Equipment	300,000.00	1,226,500.00	1,226,500.00	633,537.500	308.83	-308.83	0.00	93.60
2799001130010000000000000000000000 0000000262101	Contribution to International org - Rec	2,000,000.00	2,000,000.00	1,381,200.00	0.000	0.00	30.94	30.94	0.00
2799001130010000000000000000000000 0000000282104	Contribution to local organisations	100,000.00	80,000.00	80,000.00	0.000	-20.00	20.00	0.00	0.00
2799001530010000000000000000000000 0000000211101	Basic Salary	1,500,000.00	1,500,000.00	4,803.19	891,962.980	0.00	99.68	99.68	-99.46
2799001530010000000000000000000000 0000000211104	Allowances	3,879,100.00	1,779,100.00	-4,187.19	676,226.810	-54.14	100.11	100.24	-100.62
2799002130010000000000000000000000 0000000221101	Travel Expenses	50,000.00	50,000.00	50,000.00	77,828.600	0.00	0.00	0.00	-35.76
2799002130010000000000000000000000 0000000221301	Purchase of fuel and lubricants	50,000.00	50,000.00	50,000.00	100,000.000	0.00	0.00	0.00	-50.00
2799002130010000000000000000000000 0000000221501	Conferences, Workshop and Seminars	150,000.00	150,000.00	149,435.00	103,533.500	0.00	0.38	0.38	44.33
2799002130010000000000000000000000 0000000221602	Stationery	50,000.00	50,000.00	50,000.00	40,800.000	0.00	0.00	0.00	22.55
2799002130010000000000000000000000 0000000221603	Miscellaneous office expenses	50,000.00	50,000.00	50,000.00	49,765.000	0.00	0.00	0.00	0.47
2799002130010000000000000000000000 0000000221607	Printing Expenses	50,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
2799002130010000000000000000000000 0000000221608	Project evaluation and Monitoring	1,000,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
2799002130010000000000000000000000 0000000221812	Analysis and Strategy Preparations	100,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
2799002130010000000000000000000000 0000000221911	Strengthening Mgt& Instit. capacity	400,000.00	0.00	0.00	78,000.000	-100.00	100.00	0.00	-100.00
2799002130010000000000000000000000 0000000222172	Data Collection	150,000.00	100,000.00	0.00	0.000	-33.33	100.00	100.00	0.00
2799002130010000000000000000000000 0000000232240	Office Equipment	50,000.00	50,000.00	0.00	0.000	0.00	100.00	100.00	0.00
2799002530010000000000000000000000 0000000211101	Basic Salary	100,000.00	100,000.00	0.00	196,640.930	0.00	100.00	100.00	-100.00
2799002530010000000000000000000000 0000000211104	Allowances	100,000.00	100,000.00	0.00	0.000	0.00	100.00	100.00	0.00
2799003130010000000000000000000000 0000000221101	Travel Expenses	50,000.00	50,000.00	50,000.00	0.000	0.00	0.00	0.00	0.00
2799003130010000000000000000000000 0000000221301	Purchase of fuel and lubricants	50,000.00	50,000.00	50,000.00	100,000.000	0.00	0.00	0.00	-50.00
2799003130010000000000000000000000 0000000221501	Conferences, Workshop and Seminars	50,000.00	50,000.00	40,000.00	0.000	0.00	20.00	20.00	0.00
2799003130010000000000000000000000 0000000221602	Stationery	25,000.00	25,000.00	16,000.00	48,000.000	0.00	36.00	36.00	-66.67
2799003130010000000000000000000000 0000000221603	Miscellaneous office expenses	25,000.00	25,000.00	23,800.00	49,425.000	0.00	4.80	4.80	-51.85
2799003130010000000000000000000000 0000000232240	Office Equipment	50,000.00	50,000.00	43,000.00	16,000.000	0.00	14.00	14.00	168.75
2799003530010000000000000000000000 0000000211101	Basic Salary	784,300.00	784,300.00	1,953,006.53	954,560.920	0.00	-149.01	-149.01	104.60

STATEMENT OF DETAILS OF Recurrent EXPENDITURE IN LINE WITH APPROPRIATION STRUCTUREAS AT 31-12-2018

Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure		Actual Expenditure 2017	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/20 17)*100 % Increase/ (Decrease) in Actual Expenditure
				2018	2017					
27990035300100000000000000000000 0000000211104	Allowances	748,390.00	748,390.00	1,968,218.39	922,401.200		0.00	-162.99	-162.99	113.38
Total Budget Entity		166,591,950.00	173,655,950.00	170,852,295.06	150,901,207.46					
28-Ministry of Energy										
28010001300100000000000000000000 0000000221609	Advertisements and Publications	0.00	0.00	0.00	(7,020.000)		0.00	0.00	0.00	-100.00
28030021300100000000000000000000 0000000221101	Travel Expenses	0.00	0.00	0.00	167,145.300		0.00	0.00	0.00	-100.00
28030021300100000000000000000000 0000000221301	Purchase of fuel and lubricants	0.00	0.00	0.00	100,000.000		0.00	0.00	0.00	-100.00
28030021300100000000000000000000 0000000221602	Stationery	0.00	0.00	0.00	31,700.000		0.00	0.00	0.00	-100.00
28030021300100000000000000000000 0000000221603	Miscellaneous office expenses	0.00	0.00	0.00	23,940.000		0.00	0.00	0.00	-100.00
28990011300100000000000000000000 0000000221101	Travel Expenses	0.00	0.00	0.00	1,685,075.050		0.00	0.00	0.00	-100.00
28990011300100000000000000000000 0000000221201	Telecommunication Expenses	0.00	0.00	0.00	170,229.560		0.00	0.00	0.00	-100.00
28990011300100000000000000000000 0000000221202	Electricity ,Water & Sewage	0.00	0.00	0.00	510,000.000		0.00	0.00	0.00	-100.00
28990011300100000000000000000000 0000000221301	Purchase of fuel and lubricants	0.00	0.00	0.00	1,060,000.000		0.00	0.00	0.00	-100.00
28990011300100000000000000000000 0000000221302	Maintenance of vehicles	0.00	0.00	0.00	417,803.100		0.00	0.00	0.00	-100.00
28990011300100000000000000000000 0000000221401	Maintenance of Buildings and Facilities	0.00	0.00	0.00	41,450.000		0.00	0.00	0.00	-100.00
28990011300100000000000000000000 0000000221404	Maintenance of Equipment	0.00	0.00	0.00	62,900.000		0.00	0.00	0.00	-100.00
28990011300100000000000000000000 0000000221501	Conferences, Workshop and Seminars	0.00	0.00	0.00	653,815.500		0.00	0.00	0.00	-100.00
28990011300100000000000000000000 0000000221602	Stationery	0.00	0.00	0.00	279,050.000		0.00	0.00	0.00	-100.00
28990011300100000000000000000000 0000000221603	Miscellaneous office expenses	0.00	0.00	0.00	211,209.500		0.00	0.00	0.00	-100.00
28990011300100000000000000000000 0000000221605	Maintenance of website	0.00	0.00	0.00	53,475.000		0.00	0.00	0.00	-100.00
28990011300100000000000000000000 0000000221609	Advertisements and Publications	0.00	0.00	0.00	94,520.000		0.00	0.00	0.00	-100.00
28990011300100000000000000000000 0000000221701	Consultancy	0.00	0.00	0.00	217,000.000		0.00	0.00	0.00	-100.00
28990011300100000000000000000000 0000000222001	Celebration of Events	0.00	0.00	0.00	183,000.000		0.00	0.00	0.00	-100.00
28990011300100000000000000000000 0000000231108	Furniture and Fittings	0.00	0.00	0.00	112,500.000		0.00	0.00	0.00	-100.00
28990011300100000000000000000000 0000000232210	Motor Vehicles	0.00	0.00	0.00	2,040,000.000		0.00	0.00	0.00	-100.00
The Government of The Gambia consolidated Financial Statements 31 December 2018										
28990011300100000000000000000000 0000000232240	Office Equipment	0.00	0.00	0.00	436,577.500		0.00	0.00	0.00	-100.00

STATEMENT OF DETAILS OF Recurrent EXPENDITURE IN LINE WITH APPROPRIATION STRUCTUREAS AT 31-12-2018

Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure 2018	Actual Expenditure 2017	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure
2899001530010000000000000000000000 000000021101	Basic Salary	0.00	0.00	0.00	1,193,912.260	0.00	0.00	0.00	-100.00
2899001530010000000000000000000000 000000021104	Allowances	0.00	0.00	0.00	953,151.210	0.00	0.00	0.00	-100.00
Total Budget Entity		0.00	0.00	0.00	10,691,433.98				
29-Ministry of Petroleum									
2901000530010000000000000000000000 000000021101	Basic Salary	0.00	0.00	-6,016.39	0.000	0.00	0.00	0.00	0.00
2903002130010000000000000000000000 0000000221301	Purchase of fuel and lubricants	172,250.00	172,250.00	172,250.00	0.000	0.00	0.00	0.00	0.00
2903002130010000000000000000000000 0000000221302	Maintenance of vehicles	150,000.00	150,000.00	149,725.25	0.000	0.00	0.18	0.18	0.00
2903002130010000000000000000000000 0000000221401	Maintenance of Buildings and Facilities	58,300.00	58,300.00	17,800.00	0.000	0.00	69.47	69.47	0.00
2903002130010000000000000000000000 0000000221602	Stationery	50,085.00	50,085.00	29,775.00	0.000	0.00	40.55	40.55	0.00
2903002130010000000000000000000000 0000000221603	Miscellaneous office expenses	27,560.00	27,560.00	26,260.00	0.000	0.00	4.72	4.72	0.00
2903002130010000000000000000000000 0000000221609	Advertisements and Publications	106,000.00	106,000.00	25,300.00	0.000	0.00	76.13	76.13	0.00
2903002130010000000000000000000000 0000000221701	Consultancy	100,000.00	100,000.00	56,280.00	0.000	0.00	43.72	43.72	0.00
2903002130010000000000000000000000 0000000222166	Data Storage Facilities and Fees	286,200.00	86,200.00	0.00	0.000	-69.88	100.00	100.00	0.00
2903002530010000000000000000000000 000000021101	Basic Salary	800,000.00	800,000.00	0.00	0.000	0.00	100.00	100.00	0.00
2903002530010000000000000000000000 000000021104	Allowances	300,000.00	300,000.00	9,750.00	0.000	0.00	96.75	96.75	0.00
2903003130010000000000000000000000 0000000221301	Purchase of fuel and lubricants	516,750.00	516,750.00	516,750.00	0.000	0.00	0.00	0.00	0.00
2903003130010000000000000000000000 0000000221601	Purchase of Small Office Equipment	200,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
2903003130010000000000000000000000 0000000221602	Stationery	50,085.00	50,085.00	0.00	0.000	0.00	100.00	100.00	0.00
2903003130010000000000000000000000 0000000221603	Miscellaneous office expenses	27,560.00	27,560.00	27,140.00	0.000	0.00	1.52	1.52	0.00
2903003130010000000000000000000000 0000000221609	Advertisements and Publications	100,000.00	100,000.00	79,350.00	0.000	0.00	20.65	20.65	0.00
2904005130010000000000000000000000 0000000221201	Telecommunication Expenses	53,000.00	53,000.00	0.00	0.000	0.00	100.00	100.00	0.00
2904005130010000000000000000000000 0000000221301	Purchase of fuel and lubricants	106,000.00	106,000.00	106,000.00	0.000	0.00	0.00	0.00	0.00
2904005130010000000000000000000000 0000000221401	Maintenance of Buildings and Facilities	106,000.00	106,000.00	0.00	0.000	0.00	100.00	100.00	0.00
2904005130010000000000000000000000 0000000221501	Conferences, Workshop and Seminars	318,000.00	318,000.00	117,270.00	0.000	0.00	63.12	63.12	0.00
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2904005130010000000000000000000000 0000000221602	Stationery	106,000.00	106,000.00	39,600.00	0.000	0.00	62.64	62.64	0.00

STATEMENT OF DETAILS OF Recurrent EXPENDITURE IN LINE WITH APPROPRIATION STRUCTUREAS AT 31-12-2018

Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure	Actual Expenditure	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure
							2018	2017	
29040051300100000000000000000000 0000000221603	Miscellaneous office expenses	46,000.00	46,000.00	45,980.00	0.000		0.00	0.04	0.04
29040051300100000000000000000000 0000000221607	Printing Expenses	0.00	130,000.00	128,000.00	0.000		0.00	0.00	1.54
29040061300100000000000000000000 0000000221201	Telecommunication Expenses	13,780.00	13,780.00	0.00	0.000		0.00	100.00	100.00
29040061300100000000000000000000 0000000221301	Purchase of fuel and lubricants	530,000.00	530,000.00	530,000.00	0.000		0.00	0.00	0.00
29040061300100000000000000000000 0000000221602	Stationery	79,000.00	79,000.00	0.00	0.000		0.00	100.00	100.00
29040061300100000000000000000000 0000000221603	Miscellaneous office expenses	21,200.00	21,200.00	21,200.00	0.000		0.00	0.00	0.00
29040061300100000000000000000000 0000000221609	Advertisements and Publications	212,000.00	212,000.00	33,675.00	0.000		0.00	84.12	84.12
29040071300100000000000000000000 0000000221201	Telecommunication Expenses	530,000.00	30,000.00	0.00	0.000	-94.34	100.00	100.00	0.00
29040071300100000000000000000000 0000000221301	Purchase of fuel and lubricants	53,000.00	353,000.00	353,000.00	0.000	566.04	-566.04	0.00	0.00
29040071300100000000000000000000 0000000221602	Stationery	79,500.00	79,500.00	32,445.00	0.000	0.00	59.19	59.19	0.00
29040071300100000000000000000000 0000000221603	Miscellaneous office expenses	22,077.00	22,077.00	21,950.00	0.000	0.00	0.58	0.58	0.00
29040071300100000000000000000000 0000000221902	Training	200,000.00	200,000.00	194,664.20	0.000	0.00	2.67	2.67	0.00
29040071300100000000000000000000 0000000232240	Office Equipment	159,000.00	159,000.00	146,000.00	0.000	0.00	8.18	8.18	0.00
29040081300100000000000000000000 0000000221201	Telecommunication Expenses	159,000.00	159,000.00	0.00	0.000	0.00	100.00	100.00	0.00
29040081300100000000000000000000 0000000221501	Conferences, Workshop and Seminars	318,000.00	318,000.00	0.00	0.000	0.00	100.00	100.00	0.00
29040081300100000000000000000000 0000000221601	Purchase of Small Office Equipment	500,000.00	500,000.00	0.00	0.000	0.00	100.00	100.00	0.00
29040081300100000000000000000000 0000000221602	Stationery	636,000.00	636,000.00	0.00	0.000	0.00	100.00	100.00	0.00
29040081300100000000000000000000 0000000221701	Consultancy	530,000.00	530,000.00	0.00	0.000	0.00	100.00	100.00	0.00
29040081300100000000000000000000 0000000221902	Training	300,000.00	300,000.00	18,000.00	0.000	0.00	94.00	94.00	0.00
29050041300100000000000000000000 0000000221201	Telecommunication Expenses	222,600.00	222,600.00	60,109.88	0.000	0.00	73.00	73.00	0.00
29050041300100000000000000000000 0000000221301	Purchase of fuel and lubricants	975,200.00	975,200.00	975,000.00	0.000	0.00	0.02	0.02	0.00
29050041300100000000000000000000 0000000221302	Maintenance of vehicles	500,000.00	200,000.00	198,915.00	0.000	-60.00	60.22	0.54	0.00
29050041300100000000000000000000 0000000221401	Maintenance of Buildings and Facilities	190,800.00	190,800.00	176,962.00	0.000	0.00	7.25	7.25	0.00
29050041300100000000000000000000 0000000221902	The Government of The Gambia consolidated Financial Statements 31 December 2018	402,800.00	1,432,800.00	1,428,228.50	0.000	255.71	-254.58	0.32	0.00
29050041300100000000000000000000 0000000232218	Motorbikes and Bicycles	250,000.00	250,000.00	245,000.00	0.000	0.00	2.00	2.00	0.00

STATEMENT OF DETAILS OF Recurrent EXPENDITURE IN LINE WITH APPROPRIATION STRUCTUREAS AT 31-12-2018

Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure 2018	Actual Expenditure 2017	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure
							(Excess) against Approved Budget	(Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure
29050041300100000000000000000000 0000000232240	Office Equipment	254,400.00	254,400.00	241,695.00	0.000	0.00	4.99	4.99	0.00
29990011300100000000000000000000 0000000221101	Travel Expenses	1,500,000.00	2,200,000.00	2,168,267.70	551,127.080	46.67	-44.55	1.44	293.42
29990011300100000000000000000000 0000000221201	Telecommunication Expenses	765,849.00	765,849.00	318,682.49	190,445.690	0.00	58.39	58.39	67.34
29990011300100000000000000000000 0000000221202	Electricity ,Water & Sewage	1,800,000.00	1,800,000.00	1,140,000.00	484,518.460	0.00	36.67	36.67	135.29
29990011300100000000000000000000 0000000221203	Rents and Rates	0.00	500,000.00	400,000.00	0.000	0.00	0.00	20.00	0.00
29990011300100000000000000000000 0000000221301	Purchase of fuel and lubricants	700,000.00	700,000.00	700,000.00	1,400,000.000	0.00	0.00	0.00	-50.00
29990011300100000000000000000000 0000000221302	Maintenance of vehicles	750,000.00	700,000.00	690,599.95	200,970.780	-6.67	7.92	1.34	243.63
29990011300100000000000000000000 0000000221401	Maintenance of Buildings and Facilities	53,000.00	253,000.00	35,340.00	5,825.000	377.36	33.32	86.03	506.70
29990011300100000000000000000000 0000000221404	Maintenance of Equipment	320,650.00	95,650.00	36,800.00	0.000	-70.17	88.52	61.53	0.00
29990011300100000000000000000000 0000000221501	Conferences, Workshop and Seminars	1,060,000.00	200,000.00	43,000.00	0.000	-81.13	95.94	78.50	0.00
29990011300100000000000000000000 0000000221601	Purchase of Small Office Equipment	63,600.00	63,600.00	13,670.00	30,350.000	0.00	78.51	78.51	-54.96
29990011300100000000000000000000 0000000221602	Stationery	500,000.00	325,000.00	310,093.50	160,785.000	-35.00	37.98	4.59	92.86
29990011300100000000000000000000 0000000221603	Miscellaneous office expenses	500,000.00	500,000.00	488,672.50	620,347.500	0.00	2.27	2.27	-21.23
29990011300100000000000000000000 0000000221605	Maintenance of website	106,000.00	106,000.00	105,382.50	0.000	0.00	0.58	0.58	0.00
29990011300100000000000000000000 0000000221609	Advertisements and Publications	0.00	0.00	0.00	14,100.000	0.00	0.00	0.00	-100.00
29990011300100000000000000000000 0000000221701	Consultancy	106,000.00	291,000.00	100,000.00	483,000.000	174.53	5.66	65.64	-79.30
29990011300100000000000000000000 0000000221804	Uniforms and Protective clothing	0.00	0.00	0.00	37,100.000	0.00	0.00	0.00	-100.00
29990011300100000000000000000000 0000000221815	Land Compensation	0.00	1,900,000.00	1,900,000.00	0.000	0.00	0.00	0.00	0.00
29990011300100000000000000000000 0000000221902	Training	0.00	0.00	0.00	488,536.200	0.00	0.00	0.00	-100.00
29990011300100000000000000000000 0000000232210	Motor Vehicles	0.00	0.00	0.00	1,400,000.000	0.00	0.00	0.00	-100.00
29990011300100000000000000000000 0000000232230	Furniture and Fittings	200,000.00	200,000.00	116,000.00	281,200.000	0.00	42.00	42.00	-58.75
29990011300100000000000000000000 0000000232240	Office Equipment	200,000.00	275,000.00	273,930.00	325,925.000	37.50	-36.97	0.39	-15.95
29990011300100000000000000000000 0000000232313	Testing Fees	530,000.00	0.00	0.00	179,994.600	-100.00	100.00	0.00	-100.00
29990011300100000000000000000000 0000000262101	Contribution to International org. Reg.	100,000.00	100,000.00	100,000.00	100,000.00	100.00	0.00	0.00	0.00
29990015300100000000000000000000 0000000211101	The Government of The Gambia consolidated Financial Statements 31 December 2018	2,800,000.00	2,800,000.00	2,812,067.18	1,295,472.320	0.00	-0.43	-0.43	117.07
				17,727.50	17,727.50				
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STATEMENT OF DETAILS OF Recurrent EXPENDITURE IN LINE WITH APPROPRIATION STRUCTUREAS AT 31-12-2018

Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure 2018	Actual Expenditure 2017	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure
505010013001212919991120000000 0000000241112	Interest on Loans from International Org. & Banks	0.00	0.00	0.00	1,875,986.410	0.00	0.00	0.00	-100.00
505010013001212919991120000000 0000000282213	Principal-Int'l Orgs & Banks Loan	0.00	0.00	0.00	2,692,473.440	0.00	0.00	0.00	-100.00
505010013001212919991130000000 0000000241112	Interest on Loans from International Org. & Banks	2,000,000.00	1,900,000.00	1,821,390.29	0.000	-5.00	8.93	4.14	0.00
505010013001212919991130000000 0000000282213	Principal-Int'l Orgs & Banks Loan	2,900,000.00	1,500,000.00	1,474,152.20	0.000	-48.28	49.17	1.72	0.00
505010013001213020020320000000 0000000241112	Interest on Loans from International Org. & Banks	0.00	0.00	0.00	861,681.820	0.00	0.00	0.00	-100.00
505010013001213020020320000000 0000000282213	Principal-Int'l Orgs & Banks Loan	0.00	0.00	0.00	1,204,171.870	0.00	0.00	0.00	-100.00
505010013001213020021330000000 0000000241112	Interest on Loans from International Org. & Banks	1,000,000.00	1,000,000.00	932,959.44	0.000	0.00	6.70	6.70	0.00
505010013001213020021330000000 0000000282213	Principal-Int'l Orgs & Banks Loan	1,500,000.00	1,400,000.00	1,316,544.31	0.000	-6.67	12.23	5.96	0.00
505010013001213220010250000000 0000000241112	Interest on Loans from International Org. & Banks	4,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
505010013001213220010250000000 0000000282213	Principal-Int'l Orgs & Banks Loan	10,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
505010013001213320010110000000 0000000241112	Interest on Loans from International Org. & Banks	0.00	0.00	0.00	504,822.590	0.00	0.00	0.00	-100.00
505010013001213320010110000000 0000000282213	Principal-Int'l Orgs & Banks Loan	0.00	0.00	0.00	724,312.410	0.00	0.00	0.00	-100.00
505010013001213320010120000000 0000000241112	Interest on Loans from International Org. & Banks	1,100,000.00	1,100,000.00	1,036,545.17	0.000	0.00	5.77	5.77	0.00
505010013001213320010120000000 0000000282213	Principal-Int'l Orgs & Banks Loan	1,600,000.00	1,550,000.00	1,486,665.00	0.000	-3.13	7.08	4.09	0.00
505010013001213320011270000000 0000000241112	Interest on Loans from International Org. & Banks	0.00	0.00	0.00	476,675.150	0.00	0.00	0.00	-100.00
505010013001213320011270000000 0000000282213	Principal-Int'l Orgs & Banks Loan	0.00	0.00	0.00	1,054,315.190	0.00	0.00	0.00	-100.00
505010013001213420020250000000 0000000241112	Interest on Loans from International Org. & Banks	5,000,000.00	4,950,000.00	4,803,302.17	0.000	-1.00	3.93	2.96	0.00
505010013001213420020250000000 0000000282213	Principal-Int'l Orgs & Banks Loan	7,000,000.00	6,950,000.00	6,832,790.66	0.000	-0.71	2.39	1.69	0.00
505010013001213420020270000000 0000000241112	Interest on Loans from International Org. & Banks	0.00	0.00	0.00	4,585,501.420	0.00	0.00	0.00	-100.00
505010013001213420020270000000 0000000282213	Principal-Int'l Orgs & Banks Loan	0.00	0.00	0.00	6,368,510.350	0.00	0.00	0.00	-100.00
505010013001213520030040000000 0000000241112	Interest on Loans from International Org. & Banks	700,000.00	650,000.00	598,804.76	0.000	-7.14	14.46	7.88	0.00
505010013001213520030040000000 0000000282213	Principal-Int'l Orgs & Banks Loan	950,000.00	870,000.00	831,924.07	0.000	-8.42	12.43	4.38	0.00
505010013001213520030340000000 0000000241112	Interest on Loans from International Org. & Banks	0.00	0.00	0.00	287,710.060	0.00	0.00	0.00	-100.00
505010013001213520030340000000 0000000282213	Principal-Int'l Orgs & Banks Loan	0.00	0.00	0.00	43,767.160	0.00	0.00	0.00	-100.00
505010013001213820040630000000 0000000241112	Interest on Loans from International Org. & Banks	0.00	0.00	0.00	4,117,720.530	0.00	0.00	0.00	-100.00

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Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure 2018	Actual Expenditure 2017	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure
505010013001213820040630000000 0000000282213	Principal-Int'l Orgs & Banks Loan	0.00	0.00	0.00	17,890,536.110	0.00	0.00	0.00	-100.00
505010013001213920040630000000 0000000241112	Interest on Loans from International Org. & Banks	5,100,000.00	4,700,000.00	4,369,836.50	2,275,627.400	-7.84	14.32	7.02	92.03
505010013001213920040630000000 0000000282213	Principal-Int'l Orgs & Banks Loan	19,200,000.00	18,700,000.00	18,290,067.08	0.000	-2.60	4.74	2.19	0.00
505010013001214020040610000000 0000000241112	Interest on Loans from International Org. & Banks	180,000.00	160,000.00	148,186.61	70,350.940	-11.11	17.67	7.38	110.64
505010013001214020040610000000 0000000282213	Principal-Int'l Orgs & Banks Loan	250,000.00	250,000.00	203,786.55	96,842.360	0.00	18.49	18.49	110.43
505010013001214520090240000000 0000000241112	Interest on Loans from International Org. & Banks	4,500,000.00	3,700,000.00	3,505,547.23	2,300,722.670	-17.78	22.10	5.26	52.37
505010013001214520090240000000 0000000282203	Settlement of Arrears	16,700,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
505010013001214520090240000000 0000000282213	Principal-Int'l Orgs & Banks Loan	0.00	16,200,000.00	16,122,715.76	15,754,822.940	0.00	0.00	0.48	2.34
505010013001214820170020000000 0000000241112	Interest on Loans from International Org. & Banks	483,317.00	483,317.00	269,767.94	0.000	0.00	44.18	44.18	0.00
50501001300121492016080000000 0000000241112	Interest on Loans from International Org. & Banks	1,500,000.00	1,100,000.00	1,085,845.90	0.000	-26.67	27.61	1.29	0.00
50501001300122082009255000000 0000000282213	Principal-Int'l Orgs & Banks Loan	6,600,000.00	3,500,000.00	3,347,041.50	6,227,525.700	-46.97	49.29	4.37	-46.25
505010013001220920020230000000 0000000241112	Interest on Loans from International Org. & Banks	2,762,061.00	1,800,000.00	1,781,374.13	1,424,567.390	-34.83	35.51	1.03	25.05
505010013001220920020230000000 0000000282213	Principal-Int'l Orgs & Banks Loan	11,594,880.00	11,594,880.00	10,851,680.00	5,233,650.000	0.00	6.41	6.41	107.34
505010013001221020000270000000 0000000241112	Interest on Loans from International Org. & Banks	5,000,000.00	4,200,000.00	4,049,114.86	4,400,425.660	-16.00	19.02	3.59	-7.98
505010013001221020000270000000 0000000282213	Principal-Int'l Orgs & Banks Loan	21,424,160.00	19,100,000.00	18,952,141.29	36,261,340.000	-10.85	11.54	0.77	-47.73
505010013001221119991220000000 0000000241112	Interest on Loans from International Org. & Banks	3,800,000.00	3,800,000.00	3,677,442.46	3,309,520.330	0.00	3.23	3.23	11.12
505010013001221119991220000000 0000000282213	Principal-Int'l Orgs & Banks Loan	34,566,080.00	33,119,310.00	33,022,633.17	16,474,500.000	-4.19	4.47	0.29	100.45
505010013001221220020130000000 0000000241112	Interest on Loans from International Org. & Banks	6,000,000.00	5,150,000.00	4,971,631.64	4,876,455.250	-14.17	17.14	3.46	1.95
505010013001221220020130000000 0000000282213	Principal-Int'l Orgs & Banks Loan	23,768,160.00	23,100,000.00	22,997,280.00	32,931,303.700	-2.81	3.24	0.44	-30.17
505010013001221320010060000000 0000000241112	Interest on Loans from International Org. & Banks	4,300,000.00	3,800,000.00	3,655,718.18	3,832,266.980	-11.63	14.98	3.80	-4.61
505010013001221320010060000000 0000000282213	Principal-Int'l Orgs & Banks Loan	15,500,000.00	8,000,000.00	7,914,130.00	15,184,080.000	-48.39	48.94	1.07	-47.88
505010013001221520040590000000 0000000241112	Interest on Loans from International Org. & Banks	8,000,000.00	7,100,000.00	6,926,806.18	7,644,169.860	-11.25	13.41	2.44	-9.38
505010013001221520040590000000 0000000282213	Principal-Int'l Orgs & Banks Loan	20,000,000.00	10,000,000.00	9,873,160.00	29,429,920.060	-50.00	50.63	1.27	-66.45
505010013001221620080700000000 0000000241112	Interest on Loans from International Org. & Banks	4,000,000.00	4,000,000.00	3,615,392.89	3,419,598.650	0.00	9.62	9.62	5.73
505010013001221820110130000000 0000000241112	Interest on Loans from International Org. & Banks	392,783.00	392,783.00	325,765.72	0.000	0.00	17.06	17.06	0.00

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505010013001221920120040000000 0000000241112	Interest on Loans from International Org. & Banks	1,960,340.00	1,960,340.00	1,579,316.84	634,377.260	0.00	19.44	19.44	148.96
505010013001222020150650000000 0000000241112	Interest on Loans from International Org. & Banks	2,802,029.00	1,700,000.00	1,501,504.81	0.000	-39.33	46.41	11.68	0.00
505010013001222120150690000000 0000000241112	Interest on Loans from International Org. & Banks	400,000.00	400,000.00	227,728.88	235,944.000	0.00	43.07	43.07	-3.48
505010013001222220142200000000 0000000241112	Interest on Loans from International Org. & Banks	244,794.00	244,794.00	21,289.11	0.000	0.00	91.30	91.30	0.00
505010013001230719914770000000 0000000241111	Interest on Loans from Foreign Governments	300,000.00	520,000.00	152,332.54	88,410.890	73.33	49.22	70.71	72.30
505010013001230719914770000000 0000000282212	Principal- Foreign Gov'ts Loans	3,000,000.00	0.00	0.00	1,093,193.200	-100.00	100.00	0.00	-100.00
505010013001230819904760000000 0000000241111	Interest on Loans from Foreign Governments	200,000.00	215,300.00	76,165.69	46,725.550	7.65	61.92	64.62	63.01
505010013001230819904760000000 0000000282212	Principal- Foreign Gov'ts Loans	2,500,000.00	570,376.00	570,375.85	778,571.500	-77.18	77.18	0.00	-26.74
505010013001232319922290000000 0000000241112	Interest on Loans from International Org. & Banks	0.00	0.00	0.00	964,017.930	0.00	0.00	0.00	-100.00
505010013001232319922290000000 0000000282213	Principal-Int'l Orgs & Banks Loan	0.00	0.00	0.00	2,957,071.350	0.00	0.00	0.00	-100.00
505010013001232319980510000000 0000000241112	Interest on Loans from International Org. & Banks	3,600,000.00	3,600,000.00	2,618,812.39	1,347,729.760	0.00	27.26	27.26	94.31
505010013001232319980510000000 0000000282213	Principal-Int'l Orgs & Banks Loan	11,700,000.00	11,700,000.00	3,299,350.95	0.000	0.00	71.80	71.80	0.00
505010013001232419902280000000 0000000241112	Interest on Loans from International Org. & Banks	0.00	0.00	0.00	1,359,441.580	0.00	0.00	0.00	-100.00
505010013001232419902280000000 0000000282213	Principal-Int'l Orgs & Banks Loan	0.00	0.00	0.00	2,029,745.000	0.00	0.00	0.00	-100.00
505010013001232419983580000000 0000000241112	Interest on Loans from International Org. & Banks	663,700.00	663,700.00	517,200.32	0.000	0.00	22.07	22.07	0.00
505010013001232419983580000000 0000000282213	Principal-Int'l Orgs & Banks Loan	2,141,708.00	1,231,076.00	1,083,014.77	0.000	-42.52	49.43	12.03	0.00
505010013001233520011080000000 0000000241112	Interest on Loans from International Org. & Banks	3,772,343.00	2,000,000.00	1,988,927.54	2,092,634.990	-46.98	47.28	0.55	-4.96
505010013001233520011080000000 0000000282213	Principal-Int'l Orgs & Banks Loan	11,765,788.00	6,200,000.00	6,119,747.20	8,899,211.150	-47.30	47.99	1.29	-31.23
505010013001233520040540000000 0000000241112	Interest on Loans from International Org. & Banks	0.00	0.00	0.00	3,839,650.430	0.00	0.00	0.00	-100.00
505010013001233720021120000000 0000000241112	Interest on Loans from International Org. & Banks	4,515,282.00	4,515,282.00	901,476.08	2,355,875.540	0.00	80.03	80.03	-61.73
505010013001233720021120000000 0000000282213	Principal-Int'l Orgs & Banks Loan	13,760,861.00	7,916,456.17	7,015,039.70	6,281,089.740	-42.47	49.02	11.39	11.69
505010013001233919842270000000 0000000241112	Interest on Loans from International Org. & Banks	0.00	0.00	0.00	2,109,750.100	0.00	0.00	0.00	-100.00
505010013001233919842270000000 0000000282213	Principal-Int'l Orgs & Banks Loan	0.00	0.00	0.00	8,581,687.870	0.00	0.00	0.00	-100.00
505010013001233920012250000000 0000000241112	Interest on Loans from International Org. & Banks	3,613,541.00	2,556,060.09	2,556,094.55	2,645,577.910	-29.26	29.26	0.00	-13.22
505010013001233920012250000000 0000000282213	The Government of The Gambia consolidated Financial Statements 31 December 2018	11,155,696.00	5,810,000.00	5,802,422.95	0.000	-47.92	47.99	0.13	0.00

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							2018	2017	
505010013001234020050150000000 0000000241112	Interest on Loans from International Org. & Banks	1,300,000.00	1,300,000.00	967,052.36	0.000	0.00	25.61	25.61	0.00
505010013001234020050150000000 0000000282213	Principal-Int'l Orgs & Banks Loan	4,000,000.00	3,200,000.00	3,119,776.58	12,720,049.380	-20.00	22.01	2.51	-75.47
505010013001234020060060000000 0000000241112	Interest on Loans from International Org. & Banks	0.00	0.00	0.00	803,226.670	0.00	0.00	0.00	-100.00
505010013001234020060060000000 0000000282213	Principal-Int'l Orgs & Banks Loan	0.00	0.00	0.00	11,852,500.000	0.00	0.00	0.00	-100.00
505010013001234719822260000000 0000000241112	Interest on Loans from International Org. & Banks	0.00	0.00	0.00	1,104,176.100	0.00	0.00	0.00	-100.00
505010013001234719822260000000 0000000282213	Principal-Int'l Orgs & Banks Loan	0.00	0.00	0.00	11,215,587.280	0.00	0.00	0.00	-100.00
505010013001234720040550000000 0000000241112	Interest on Loans from International Org. & Banks	700,000.00	700,000.00	331,783.34	0.000	0.00	52.60	52.60	0.00
505010013001234720040550000000 0000000282213	Principal-Int'l Orgs & Banks Loan	1,680,617.00	862,305.00	862,297.01	0.000	-48.69	48.69	0.00	0.00
505010013001235119990010000000 0000000241112	Interest on Loans from International Org. & Banks	2,000,000.00	2,000,000.00	1,820,908.17	540,832.500	0.00	8.95	8.95	236.69
505010013001235119990010000000 0000000282213	Principal-Int'l Orgs & Banks Loan	8,000,000.00	1,810,000.00	1,807,181.44	11,171,257.550	-77.38	77.41	0.16	-83.82
505010013001235420150670000000 0000000241112	Interest on Loans from International Org. & Banks	2,325,318.00	580,000.00	0.00	698,972.280	-75.06	100.00	100.00	-100.00
505010013001235520150200000000 0000000241112	Interest on Loans from International Org. & Banks	100,000.00	100,000.00	0.00	0.000	0.00	100.00	100.00	0.00
505010013001235620141530000000 0000000241112	Interest on Loans from International Org. & Banks	650,316.00	650,316.00	298,860.89	203,816.390	0.00	54.04	54.04	46.63
505010013001235720141520000000 0000000241112	Interest on Loans from International Org. & Banks	1,500,000.00	1,100,000.00	1,001,639.28	473,460.220	-26.67	33.22	8.94	111.56
505010013001235720141520000000 0000000282213	Principal-Int'l Orgs & Banks Loan	2,346,890.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
505010013001235720160080000000 0000000241112	Interest on Loans from International Org. & Banks	0.00	0.00	0.00	1,015,134.680	0.00	0.00	0.00	-100.00
505010013001235920160090000000 0000000241112	Interest on Loans from International Org. & Banks	2,339,023.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
505010013001236020160110000000 0000000241112	Interest on Loans from International Org. & Banks	330,547.00	330,547.00	0.00	0.000	0.00	100.00	100.00	0.00
505010013001236120170010000000 0000000241112	Interest on Loans from International Org. & Banks	37,523.00	37,523.00	0.00	0.000	0.00	100.00	100.00	0.00
505010013001236220170030000000 0000000241112	Interest on Loans from International Org. & Banks	500,000.00	500,000.00	0.00	0.000	0.00	100.00	100.00	0.00
505010013001236320170050000000 0000000241112	Interest on Loans from International Org. & Banks	11,550,062.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
505010013001240020010200000000 0000000282213	Principal-Int'l Orgs & Banks Loan	3,000,000.00	3,000,000.00	2,848,629.00	5,555,304.190	0.00	5.05	5.05	-48.72
505010013001240719942070000000 0000000282213	Principal-Int'l Orgs & Banks Loan	3,800,000.00	3,800,000.00	3,659,667.39	1,800,542.220	0.00	3.69	3.69	103.25
505010013001240819962090000000 0000000282213	Principal-Int'l Orgs & Banks Loan	8,309,000.00	4,002,506.00	4,102,505.38	7,000,838.760	-50.57	50.57	0.00	-41.40
505010013001240919970010000000 0000000282213	Principal-Int'l Orgs & Banks Loan	2,595,863.00	0.00	0.00	6,890,169.860	-100.00	100.00	0.00	-100.00

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							2018	2017	
505010013001241019970020000000 0000000282213	Principal-Int'l Orgs & Banks Loan	11,000,000.00	11,072,000.00	10,976,310.22	9,480,068.020	0.65	0.22	0.86	15.78
505010013001241220020140000000 0000000282213	Principal-Int'l Orgs & Banks Loan	3,800,000.00	3,800,000.00	3,726,035.21	3,613,867.660	0.00	1.95	1.95	3.10
505010013001241320010300000000 0000000282213	Principal-Int'l Orgs & Banks Loan	200,000.00	200,000.00	122,825.24	119,171.370	0.00	38.59	38.59	3.07
50501001300124162000280000000 0000000282213	Principal-Int'l Orgs & Banks Loan	650,000.00	650,000.00	502,567.19	239,914.320	0.00	22.68	22.68	109.48
505010013001241920070130000000 0000000282213	Principal-Int'l Orgs & Banks Loan	23,000,000.00	23,339,000.00	23,137,206.13	22,488,340.870	1.47	-0.60	0.86	2.89
505010013001242220040580000000 0000000241112	Interest on Loans from International Org. & Banks	6,500,000.00	6,500,000.00	6,465,771.50	8,024,761.860	0.00	0.53	0.53	-19.43
505010013001242220040580000000 0000000282213	Principal-Int'l Orgs & Banks Loan	26,400,000.00	26,741,000.00	26,509,512.38	25,966,749.180	1.29	-0.41	0.87	2.09
505010013001242320030030000000 0000000241112	Interest on Loans from International Org. & Banks	0.00	0.00	0.00	386,431.460	0.00	0.00	0.00	-100.00
505010013001242320030030000000 0000000282213	Principal-Int'l Orgs & Banks Loan	5,700,000.00	5,700,000.00	5,473,260.81	5,298,799.220	0.00	3.98	3.98	3.29
505010013001242420050090000000 0000000282213	Principal-Int'l Orgs & Banks Loan	22,300,000.00	22,684,700.00	22,488,527.08	28,205,031.710	1.73	-0.85	0.86	-20.27
505010013001242520060030000000 0000000241112	Interest on Loans from International Org. & Banks	0.00	0.00	0.00	191,700.780	0.00	0.00	0.00	-100.00
505010013001242520060030000000 0000000282213	Principal-Int'l Orgs & Banks Loan	11,450,000.00	8,037,314.00	8,037,309.98	11,053,729.770	-29.81	29.81	0.00	-27.29
505010013001242620060040000000 0000000241112	Interest on Loans from International Org. & Banks	0.00	0.00	0.00	3,533,349.890	0.00	0.00	0.00	-100.00
505010013001242620060040000000 0000000282213	Principal-Int'l Orgs & Banks Loan	22,000,000.00	22,464,000.00	22,268,977.18	10,936,371.980	2.11	-1.22	0.87	103.62
505010013001242720060050000000 0000000241112	Interest on Loans from International Org. & Banks	0.00	0.00	0.00	654,494.000	0.00	0.00	0.00	-100.00
505010013001242720060050000000 0000000282213	Principal-Int'l Orgs & Banks Loan	3,900,000.00	3,900,000.00	3,712,377.25	1,771,557.030	0.00	4.81	4.81	109.55
50501001300124282006010000000 0000000241112	Interest on Loans from International Org. & Banks	0.00	0.00	0.00	1,296,735.030	0.00	0.00	0.00	-100.00
50501001300124282006010000000 0000000282213	Principal-Int'l Orgs & Banks Loan	20,000,000.00	15,257,876.00	15,257,873.46	74,516,515.340	-23.71	23.71	0.00	-79.52
505010013001242820060150000000 0000000282213	Principal-Int'l Orgs & Banks Loan	0.00	0.00	0.00	51,831,977.540	0.00	0.00	0.00	-100.00
505010013001242920050100000000 0000000282213	Principal-Int'l Orgs & Banks Loan	3,800,000.00	3,178,351.00	3,178,350.32	1,750,308.200	-16.36	16.36	0.00	81.59
505010013001243020100260000000 0000000282213	Principal-Int'l Orgs & Banks Loan	40,000,000.00	40,640,000.00	40,288,149.80	19,785,650.000	1.60	-0.72	0.87	103.62
50501001300124332011009000000 0000000241112	Interest on Loans from International Org. & Banks	600,000.00	600,000.00	526,194.09	0.000	0.00	12.30	12.30	0.00
505010013001243420110110000000 0000000241112	Interest on Loans from International Org. & Banks	1,000,000.00	383,618.00	383,616.92	0.000	-61.64	61.64	0.00	0.00
505010013001243420110110000000 0000000282213	Principal-Int'l Orgs & Banks Loan	5,800,000.00	5,800,000.00	5,519,124.00	5,137,000.00	0.00	4.84	4.84	0.00
505010013001243619942070000000 0000000282213	Principal-Int'l Orgs & Banks Loan	0.00	0.00	0.00	1,825,807.860	0.00	0.00	0.00	-100.00

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505010013001243620120020000000 0000000241112	Interest on Loans from International Org. & Banks	0.00	0.00	0.00	2,009,757.310	0.00	0.00	0.00	-100.00
505010013001243720110180000000 0000000241112	Interest on Loans from International Org. & Banks	4,100,000.00	4,100,000.00	3,092,495.05	2,649,615.940	0.00	24.57	24.57	16.71
505010013001243720110180000000 0000000282213	Principal-Int'l Orgs & Banks Loan	41,000,000.00	41,000,000.00	40,736,589.78	36,183,647.170	0.00	0.64	0.64	12.58
505010013001243820100330000000 0000000241112	Interest on Loans from International Org. & Banks	6,400,000.00	4,034,916.00	4,031,912.52	3,554,585.400	-36.95	37.00	0.07	13.43
505010013001243820100330000000 0000000282213	Principal-Int'l Orgs & Banks Loan	0.00	0.00	0.00	19,692,493.950	0.00	0.00	0.00	-100.00
505010013001244220130010000000 0000000241112	Interest on Loans from International Org. & Banks	500,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
505010013001244420130140000000 0000000241112	Interest on Loans from International Org. & Banks	500,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
505010013001244620142900000000 0000000241112	Interest on Loans from International Org. & Banks	1,280,000.00	1,280,000.00	1,208,258.27	0.000	0.00	5.60	5.60	0.00
505010013001244720142910000000 0000000241112	Interest on Loans from International Org. & Banks	498,980.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
505010013001244920080990000000 0000000282213	Principal-Int'l Orgs & Banks Loan	40,450,000.00	40,971,002.00	40,971,000.14	50,749,800.050	1.29	-1.29	0.00	-19.27
505010013001245120100330000000 0000000241112	Interest on Loans from International Org. & Banks	6,400,000.00	6,400,000.00	5,852,214.89	0.000	0.00	8.56	8.56	0.00
505010013001245120100330000000 0000000282213	Principal-Int'l Orgs & Banks Loan	40,000,000.00	40,400,000.00	39,938,236.16	0.000	1.00	0.15	1.14	0.00
505010013001245220080160000000 0000000282213	Principal-Int'l Orgs & Banks Loan	4,900,000.00	4,900,000.00	4,163,004.87	0.000	0.00	15.04	15.04	0.00
505010013001245420090190000000 0000000241112	Interest on Loans from International Org. & Banks	500,000.00	500,000.00	193,114.25	0.000	0.00	61.38	61.38	0.00
505010013001245620110110000000 0000000282213	Principal-Int'l Orgs & Banks Loan	5,800,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
505010013001246320000290000000 0000000282213	Principal-Int'l Orgs & Banks Loan	17,220,660.00	14,900,000.00	14,804,789.77	0.000	-13.48	14.03	0.64	0.00
505010013001246420060150000000 0000000282213	Principal-Int'l Orgs & Banks Loan	41,000,000.00	28,400,000.00	28,325,440.00	0.000	-30.73	30.91	0.26	0.00
505010013001250019842270000000 0000000241112	Interest on Loans from International Org. & Banks	1,000,000.00	1,000,000.00	979,609.59	0.000	0.00	2.04	2.04	0.00
505010013001250019842270000000 0000000282213	Principal-Int'l Orgs & Banks Loan	6,706,948.00	6,706,948.00	4,664,813.22	0.000	0.00	30.45	30.45	0.00
505010013001250119902280000000 0000000241112	Interest on Loans from International Org. & Banks	1,200,000.00	1,200,000.00	1,056,011.03	0.000	0.00	12.00	12.00	0.00
505010013001250119902280000000 0000000282213	Principal-Int'l Orgs & Banks Loan	5,800,000.00	5,800,000.00	5,521,680.06	0.000	0.00	4.80	4.80	0.00
505010013001250219922290000000 0000000241112	Interest on Loans from International Org. & Banks	1,023,208.00	1,023,208.00	934,854.88	0.000	0.00	8.63	8.63	0.00
505010013001250219922290000000 0000000282213	Principal-Int'l Orgs & Banks Loan	4,300,000.00	4,300,000.00	4,263,215.75	0.000	0.00	0.86	0.86	0.00
505010013001250319962300000000 0000000241112	Interest on Loans from International Org. & Banks	909,000.00	800,000.00	577,912.81	45,790.900	0.00	35.79	35.79	1,162.07
505010013001250319962300000000 0000000282213	The Government of The Gambia consolidated Financial Statements as at 31 December 2018	6,965,874.00	6,965,874.00	5,755,393.23	3,390,996.820	0.00	17.38	17.38	69.73

STATEMENT OF DETAILS OF Recurrent EXPENDITURE IN LINE WITH APPROPRIATION STRUCTUREAS AT 31-12-2018

Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure 2018	Actual Expenditure 2017	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure
505010013001250419822260000000 0000000241112	Interest on Loans from International Org. & Banks	920,514.00	920,514.00	0.00	0.000	0.00	100.00	100.00	0.00
505010013001250419822260000000 0000000282213	Principal-Int'l Orgs & Banks Loan	6,694,650.00	6,694,650.00	0.00	0.000	0.00	100.00	100.00	0.00
505010013001250519990030000000 0000000241112	Interest on Loans from International Org. & Banks	2,500,000.00	2,500,000.00	1,578,131.40	3,867,594.510	0.00	36.87	36.87	-59.20
505010013001250519990030000000 0000000282213	Principal-Int'l Orgs & Banks Loan	14,187,906.00	13,123,036.00	13,099,302.25	18,615,902.160	-7.51	7.67	0.18	-29.63
505010013001250620040540000000 0000000241112	Interest on Loans from International Org. & Banks	2,300,000.00	2,300,000.00	2,115,224.47	0.000	0.00	8.03	8.03	0.00
505010013001250620040540000000 0000000282213	Principal-Int'l Orgs & Banks Loan	10,689,488.00	10,689,488.00	7,268,706.55	0.000	0.00	32.00	32.00	0.00
505010013001250720060060000000 0000000241112	Interest on Loans from International Org. & Banks	2,200,000.00	2,200,000.00	2,089,458.44	0.000	0.00	5.02	5.02	0.00
505010013001250720060060000000 0000000282213	Principal-Int'l Orgs & Banks Loan	9,146,644.00	9,146,644.00	7,328,791.14	0.000	0.00	19.87	19.87	0.00
505010013001250820160070000000 0000000241112	Interest on Loans from International Org. & Banks	568,037.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
505010013001258020110060000000 0000000241111	Interest on Loans from Foreign Governments	9,000,000.00	8,413,299.00	8,413,297.06	6,424,311.840	-6.52	6.52	0.00	30.96
505010013001258020110060000000 0000000282212	Principal- Foreign Gov'ts Loans	31,244,987.00	32,667,987.00	32,227,919.63	28,049,905.860	4.55	-3.15	1.35	14.89
505010013001260120010220000000 0000000241111	Interest on Loans from Foreign Governments	4,300,000.00	3,900,000.00	3,840,445.75	0.000	-9.30	10.69	1.53	0.00
505010013001260120010220000000 0000000241112	Interest on Loans from International Org. & Banks	0.00	0.00	0.00	3,606,776.130	0.00	0.00	0.00	-100.00
505010013001260120010220000000 0000000282212	Principal- Foreign Gov'ts Loans	21,111,280.00	18,984,612.00	18,832,937.22	0.000	-10.07	10.79	0.80	0.00
505010013001260120010220000000 0000000282213	Principal-Int'l Orgs & Banks Loan	0.00	0.00	0.00	21,718,264.050	0.00	0.00	0.00	-100.00
505010013001260419973790000000 0000000241111	Interest on Loans from Foreign Governments	6,659,367.00	2,900,000.00	2,752,292.32	1,355,382.300	-56.45	58.67	5.09	103.06
505010013001260520010070000000 0000000241111	Interest on Loans from Foreign Governments	1,300,000.00	1,300,000.00	898,222.19	1,228,626.230	0.00	30.91	30.91	-26.89
505010013001260520010070000000 0000000282212	Principal- Foreign Gov'ts Loans	9,127,524.00	4,700,000.00	4,641,083.96	8,830,441.850	-48.51	49.15	1.25	-47.44
505010013001260719990040000000 0000000241111	Interest on Loans from Foreign Governments	11,000,000.00	11,000,000.00	10,069,676.29	2,756,734.880	0.00	8.46	8.46	265.28
505010013001260719990040000000 0000000282212	Principal- Foreign Gov'ts Loans	28,000,000.00	25,800,000.00	25,774,490.14	14,098,629.890	-7.86	7.95	0.10	82.82
505010013001261220020010000000 0000000241112	Interest on Loans from International Org. & Banks	2,000,000.00	1,483,655.00	814,246.12	721,162.530	-25.82	59.29	45.12	12.91
505010013001261220020010000000 0000000282213	Principal-Int'l Orgs & Banks Loan	18,500,000.00	18,251,123.00	16,136,353.91	16,533,420.800	-1.35	12.78	11.59	-2.40
505010013001261320020100000000 0000000241112	Interest on Loans from International Org. & Banks	850,000.00	497,062.00	496,897.18	0.000	-41.52	41.54	0.03	0.00
505010013001261320020100000000 0000000282213	Principal-Int'l Orgs & Banks Loan	6,250,049.00	3,856,352.00	3,156,391.00	3,677,000.00	-49.50	49.50	0.00	0.00
505010013001262020032610000000 0000000241112	Interest on Loans from International Org. & Banks	2,800,000.00	1,609,890.00	1,609,889.08	552,866.740	-42.50	42.50	0.00	191.19

STATEMENT OF DETAILS OF Recurrent EXPENDITURE IN LINE WITH APPROPRIATION STRUCTUREAS AT 31-12-2018

Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure 2018	Actual Expenditure 2017	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure
505010013001262020032610000000 0000000282213	Principal-Int'l Orgs & Banks Loan	8,594,667.00	4,534,421.00	4,534,420.20	4,252,107.400	-47.24	47.24	0.00	6.64
505010013001262220040510000000 0000000241112	Interest on Loans from International Org. & Banks	3,300,000.00	3,300,000.00	2,818,012.71	1,052,006.430	0.00	14.61	14.61	167.87
505010013001262220040510000000 0000000282213	Principal-Int'l Orgs & Banks Loan	9,045,965.00	4,568,340.00	4,568,328.00	7,112,973.670	-49.50	49.50	0.00	-35.77
505010013001262620000310000000 0000000241111	Interest on Loans from Foreign Governments	6,000,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
505010013001262620000310000000 0000000241112	Interest on Loans from International Org. & Banks	0.00	0.00	0.00	2,079,184.100	0.00	0.00	0.00	-100.00
505010013001262620000310000000 0000000282213	Principal-Int'l Orgs & Banks Loan	16,500,000.00	16,500,000.00	15,795,031.59	7,483,348.300	0.00	4.27	4.27	111.07
505010013001262720020110000000 0000000241111	Interest on Loans from Foreign Governments	17,000,000.00	15,263,766.00	15,263,765.07	26,567,911.690	-10.21	10.21	0.00	-42.55
505010013001262720020110000000 0000000282213	Principal-Int'l Orgs & Banks Loan	72,000,000.00	72,000,000.00	71,194,825.26	60,354,602.300	0.00	1.12	1.12	17.96
505010013001263019873550000000 0000000241112	Interest on Loans from International Org. & Banks	950,000.00	950,000.00	775,751.86	387,342.370	0.00	18.34	18.34	100.28
505010013001263019873550000000 0000000282212	Principal- Foreign Gov'ts Loans	0.00	0.00	0.00	2,443,287.980	0.00	0.00	0.00	-100.00
505010013001263019873550000000 0000000282213	Principal-Int'l Orgs & Banks Loan	3,500,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
505010013001263420050020000000 0000000241111	Interest on Loans from Foreign Governments	5,500,000.00	5,500,000.00	4,801,600.31	0.000	0.00	12.70	12.70	0.00
505010013001263420050020000000 0000000241112	Interest on Loans from International Org. & Banks	0.00	0.00	0.00	3,524,565.790	0.00	0.00	0.00	-100.00
505010013001263420050020000000 0000000282212	Principal- Foreign Gov'ts Loans	0.00	0.00	0.00	30,474,999.850	0.00	0.00	0.00	-100.00
505010013001263420050020000000 0000000282213	Principal-Int'l Orgs & Banks Loan	32,000,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
505010013001264120050130000000 0000000241111	Interest on Loans from Foreign Governments	3,300,000.00	3,300,000.00	2,464,232.79	0.000	0.00	25.33	25.33	0.00
505010013001264120050130000000 0000000241112	Interest on Loans from International Org. & Banks	0.00	0.00	0.00	2,836,819.360	0.00	0.00	0.00	-100.00
505010013001264120050130000000 0000000282212	Principal- Foreign Gov'ts Loans	22,000,000.00	18,100,000.00	17,936,725.24	0.000	-17.73	18.47	0.90	0.00
505010013001264120050130000000 0000000282213	Principal-Int'l Orgs & Banks Loan	0.00	0.00	0.00	10,331,399.850	0.00	0.00	0.00	-100.00
505010013001264220040520000000 0000000241111	Interest on Loans from Foreign Governments	316,344.00	0.00	0.00	14,758.980	-100.00	100.00	0.00	-100.00
505010013001264220040520000000 0000000282212	Principal- Foreign Gov'ts Loans	0.00	0.00	0.00	773,166.360	0.00	0.00	0.00	-100.00
505010013001264220040520000000 0000000282213	Principal-Int'l Orgs & Banks Loan	2,000,000.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
505010013001264520050040000000 0000000241111	Interest on Loans from Foreign Governments	0.00	0.00	0.00	6,909,046.580	0.00	0.00	0.00	-100.00
505010013001264520050040000000 0000000241112	Interest on Loans from International Org. & Banks	7,250,000.00	7,250,000.00	7,050,000.00	6,437,927.65	0.000	0.00	11.20	11.20
505010013001264520050040000000 0000000282213	The Government of The Gambia consolidated Financial Statements 31 December 2018	22,539,396.00	22,539,396.00	22,495,415.71	19,212,390.720	0.00	0.20	0.20	17.09

STATEMENT OF DETAILS OF Recurrent EXPENDITURE IN LINE WITH APPROPRIATION STRUCTURES AT 31-12-2018

Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure 2018	Actual Expenditure 2017	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure
505010013001264620080040000000 0000000241111	Interest on Loans from Foreign Governments	9,407,800.00	9,407,800.00	9,208,607.39	14,685,400.190	0.00	2.12	2.12	-37.29
505010013001264620080040000000 0000000282212	Principal- Foreign Gov'ts Loans	21,732,200.00	11,100,000.00	11,066,299.91	3,223,978.560	-48.92	49.08	0.30	243.25
505010013001264620090040000000 0000000282213	Principal-Int'l Orgs & Banks Loan	0.00	0.00	0.00	5,378,957.490	0.00	0.00	0.00	-100.00
505010013001264720070110000000 0000000241112	Interest on Loans from International Org. & Banks	3,000,000.00	2,422,770.00	2,422,338.70	2,244,925.150	-19.24	19.26	0.02	7.90
505010013001264720070110000000 0000000282213	Principal-Int'l Orgs & Banks Loan	12,600,000.00	6,313,176.00	6,313,175.50	10,533,046.370	-49.90	49.90	0.00	-40.06
505010013001264820070120000000 0000000241112	Interest on Loans from International Org. & Banks	2,900,000.00	2,318,511.00	1,173,680.55	1,263,091.290	-20.05	59.53	49.38	-7.08
505010013001264820070120000000 0000000282213	Principal-Int'l Orgs & Banks Loan	13,000,000.00	12,376,831.00	12,376,500.60	10,556,083.920	-4.79	4.80	0.00	17.25
505010013001265020080090000000 0000000241111	Interest on Loans from Foreign Governments	7,000,000.00	6,800,000.00	6,709,820.12	7,020,074.930	-2.86	4.15	1.33	-4.42
505010013001265020080090000000 0000000282212	Principal- Foreign Gov'ts Loans	31,253,333.00	31,920,000.00	31,891,333.32	30,723,333.020	2.13	-2.04	0.09	3.80
505010013001265120080200000000 0000000241111	Interest on Loans from Foreign Governments	3,000,000.00	1,169,645.00	1,169,641.22	2,150,679.250	-61.01	61.01	0.00	-45.62
505010013001265120080200000000 0000000282213	Principal-Int'l Orgs & Banks Loan	6,200,000.00	6,200,000.00	5,529,369.92	5,064,836.530	0.00	10.82	10.82	9.17
505010013001265220100140000000 0000000241111	Interest on Loans from Foreign Governments	3,000,000.00	1,090,000.00	1,000,807.30	1,645,918.280	-63.67	66.64	8.18	-39.19
505010013001265220100140000000 0000000282213	Principal-Int'l Orgs & Banks Loan	31,046,000.00	31,846,000.00	31,553,474.67	15,606,000.100	2.58	-1.63	0.92	102.19
505010013001265320110050000000 0000000241111	Interest on Loans from Foreign Governments	354,619.00	0.00	0.00	11,505,418.400	-100.00	100.00	0.00	-100.00
505010013001265620090250000000 0000000241112	Interest on Loans from International Org. & Banks	6,800,000.00	5,932,591.00	5,775,102.68	3,156,188.940	-12.76	15.07	2.65	82.98
505010013001265620090250000000 0000000282213	Principal-Int'l Orgs & Banks Loan	25,700,000.00	25,700,000.00	25,403,219.94	15,974,630.770	0.00	1.15	1.15	59.02
505010013001265820100010000000 0000000241111	Interest on Loans from Foreign Governments	3,700,000.00	3,700,000.00	3,524,901.84	2,196,311.130	0.00	4.73	4.73	60.49
505010013001265920110080000000 0000000241112	Interest on Loans from International Org. & Banks	6,300,000.00	5,874,206.00	4,113,558.12	2,358,999.110	-6.76	34.71	29.97	74.38
505010013001265920110080000000 0000000282213	Principal-Int'l Orgs & Banks Loan	18,800,000.00	16,423,470.00	11,438,957.97	15,629,450.330	-12.64	39.15	30.35	-26.81
505010013001265920141680000000 0000000241112	Interest on Loans from International Org. & Banks	0.00	0.00	0.00	88,159.410	0.00	0.00	0.00	-100.00
505010013001265920150220000000 0000000241112	Interest on Loans from International Org. & Banks	0.00	0.00	0.00	1,153,969.750	0.00	0.00	0.00	-100.00
505010013001265920150660000000 0000000241112	Interest on Loans from International Org. & Banks	0.00	0.00	0.00	727,428.610	0.00	0.00	0.00	-100.00
505010013001266020120110000000 0000000241112	Interest on Loans from International Org. & Banks	11,500,000.00	11,500,000.00	10,712,367.74	3,658,652.970	0.00	6.85	6.85	192.80
505010013001266020120110000000 0000000282213	Principal-Int'l Orgs & Banks Loan	37,504,000.00	37,504,000.00	37,503,999.97	37,700.000	0.00	0.00	0.00	0.00
505010013001266120110160000000 0000000241112	Interest on Loans from International Org. & Banks	576,307.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00

STATEMENT OF DETAILS OF Recurrent EXPENDITURE IN LINE WITH APPROPRIATION STRUCTUREAS AT 31-12-2018

Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure 2018	Actual Expenditure 2017	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/2017)*100 % Increase/ (Decrease) in Actual Expenditure
50501001300126612011016000000 0000000282213	Principal-Int'l Orgs & Banks Loan	15,626,042.00	8,881,352.00	8,452,768.68	10,561,433.180	-43.16	45.91	4.83	-19.97
50501001300126632012012000000 0000000241112	Interest on Loans from International Org. & Banks	13,300,000.00	13,600,000.00	13,101,815.13	17,439,884.760	2.26	1.49	3.66	-24.87
50501001300126632012012000000 0000000282213	Principal-Int'l Orgs & Banks Loan	52,755,627.00	51,500,000.00	51,193,140.42	833,199.910	-2.38	2.96	0.60	6,044.16
50501001300126642013011000000 0000000241112	Interest on Loans from International Org. & Banks	66,863.00	66,863.00	0.00	0.000	0.00	100.00	100.00	0.00
50501001300126642013011000000 0000000282213	Principal-Int'l Orgs & Banks Loan	2,812,800.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
50501001300126652009004000000 0000000282213	Principal-Int'l Orgs & Banks Loan	18,750,000.00	12,700,000.00	12,627,600.00	15,057,468.750	-32.27	32.65	0.57	-16.14
50501001300126662013013000000 0000000241112	Interest on Loans from International Org. & Banks	2,300,000.00	2,000,000.00	1,945,155.16	0.000	-13.04	15.43	2.74	0.00
505010013001266620150660000000 0000000241112	Interest on Loans from International Org. & Banks	0.00	0.00	0.00	1,086,859.130	0.00	0.00	0.00	-100.00
505010013001266720142930000000 0000000241112	Interest on Loans from International Org. & Banks	1,744,664.00	1,744,664.00	1,731,337.05	0.000	0.00	0.76	0.76	0.00
505010013001266820150220000000 0000000241112	Interest on Loans from International Org. & Banks	2,718,142.00	540,000.00	0.00	0.000	-80.13	100.00	100.00	0.00
505010013001266920142960000000 0000000241112	Interest on Loans from International Org. & Banks	1,666,116.00	1,666,116.00	1,348,662.35	172,489.710	0.00	19.05	19.05	681.88
505010013001267120090040000000 0000000241112	Interest on Loans from International Org. & Banks	3,200,000.00	3,729,622.00	3,729,620.94	0.000	16.55	-16.55	0.00	0.00
505010013001267520160100000000 0000000241112	Interest on Loans from International Org. & Banks	5,000,000.00	4,500,000.00	4,482,482.32	0.000	-10.00	10.35	0.39	0.00
505010013001267620160120000000 0000000241112	Interest on Loans from International Org. & Banks	443,052.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
505010013001267720160030000000 0000000241112	Interest on Loans from International Org. & Banks	2,300,000.00	1,503,621.00	1,503,620.25	0.000	-34.63	34.63	0.00	0.00
505010013001267820170070000000 0000000241112	Interest on Loans from International Org. & Banks	863,412.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
505010013001267920150660000000 0000000241112	Interest on Loans from International Org. & Banks	4,876,876.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
505010013001268020141680000000 0000000241112	Interest on Loans from International Org. & Banks	441,374.00	0.00	0.00	0.000	-100.00	100.00	0.00	0.00
505010013001270120080190000000 0000000241112	Interest on Loans from International Org. & Banks	18,569,118.00	27,580,719.00	27,580,716.83	33,757,490.880	48.53	-48.53	0.00	-18.30
505010013001270120080190000000 0000000282213	Principal-Int'l Orgs & Banks Loan	46,880,000.00	66,300,000.00	66,283,024.32	41,504,757.200	41.42	-41.39	0.03	59.70
505010013001270220090160000000 0000000241112	Interest on Loans from International Org. & Banks	48,497,943.00	47,904,624.00	47,562,795.66	17,201,548.520	-1.22	1.93	0.71	176.50
505010013001270220090160000000 0000000282213	Principal-Int'l Orgs & Banks Loan	174,357,334.00	112,922,998.41	108,333,946.91	56,597,968.540	-35.23	37.87	4.06	91.41
505010013001270220160100000000 0000000241112	Interest on Loans from International Org. & Banks	0.00	0.00	0.00	415,979.130	0.00	0.00	0.00	-100.00
505010013001270220160100000000 0000000241112	Interest on Loans from International Org. & Banks	12,500,000.00	10,406,431.00	10,406,429.64	11,753,872.060	-16.75	16.75	0.00	-11.46
505010013001270620140010000000 0000000241112	Interest on Loans from International Org. & Banks	2,600,000.00	2,600,000.00	2,552,474.00	2,050,966.440	0.00	1.83	1.83	24.45

STATEMENT OF DETAILS OF Recurrent EXPENDITURE IN LINE WITH APPROPRIATION STRUCTURE AS AT 31-12-2018

Budget Entity / Account Code	Budget Entity / Account Code Description	Approved Budget	Revised Budget	Actual Expenditure		Actual Expenditure 2017	% Revision	% Saving/ (Excess) against Approved Budget	% Saving/ (Excess) against Revised Budget	((2018-2017)/20 17)*100 % Increase/ (Decrease) in Actual Expenditure
				2018	2017					
505010013001270720141510000000 0000000241112	Interest on Loans from International Org. & Banks	8,712,544.00	8,712,544.00	5,872,427.56	0.000		0.00	32.60	32.60	0.00
50501001300127092008028000000 0000000282213	Principal-Int'l Orgs & Banks Loan	18,752,000.00	18,752,000.00	18,395,340.76	14,299,740.010		0.00	1.90	1.90	28.64
505010013001272420150760000000 0000000241112	Interest on Loans from International Org. & Banks	458,845.00	1,258,845.00	513,688.23	465,880.390		174.35	-11.95	59.19	10.26
Total Budget Entity		4,227,690,197.00	4,447,690,197.00	4,309,872,483.93	5,361,121,705.50					
Total Budget Class		12,648,922,691.76	13,259,439,197.09	12,627,325,456.97	11,914,582,586.42					

The difference between Approved Budget and the Revised Budget is as a result of virements or supplementary appropriations that were carried out during the financial year.

ACCOUNTING POLICIES

1. General

These are the specific principles, bases, conventions, rules and practices adopted by the Government of The Gambia in preparing and presenting the financial statements.

The accounting policies have been applied consistently throughout the year

2. Basis of Preparation

The Receipts and Payments statement, the comparison with Budget Summary and Detailed statements and the associated notes have been prepared in accordance with the Cash Basis IPSAS. The measurement basis applied is historical cost. The cash basis of accounting has been used consistently throughout the period.

Under the cash basis of accounting, revenue is recognized when received not when earned, and expenditure is recognized when paid and not when incurred. Similarly, payments for assets [property, plant and equipment] are expensed in the year they are paid for.

Additional disclosures have been made on certain assets and liabilities as permitted under part 2 of the Cash Basis IPSAS. Such additional information has been prepared on a cash basis of accounting. The Cash Basis of Accounting for the Government of The Gambia recognizes transactions only when cash is either paid out or received. The Statement of Financial Position shows financial assets and financial liabilities only.

3. Reporting Entity

The Financial Statements are for the Government of The Gambia which carries out the normal functions of a sovereign government for the benefit and well-being of its constituents. It is governed by a constitution enacted in 1997. The Consolidated Financial Statements encompass all Voted Agencies as specified in sections 61 to 64 of the Public Finance Act.2014. These comprise of:

- (i) Ministries, Departments, Embassies/Missions and Agencies (All Budget Agencies)
- (ii) Government Business Enterprises, trading funds and sub-vented agencies that are under the control of the government to the extent of subventions being made from the Consolidated Fund.

All Ministries, Departments, embassies/missions and agencies, to the extent that they are financed from the Consolidated Fund, are consolidated by line item in the Financial Statements. Corresponding Assets, Liabilities, Revenues and Expenditures are added together line by line. Balances and transactions between these sub-entities are eliminated on consolidation.

Similarly, commitments and contingencies of Ministries, embassies/missions and other agencies, to the extent that they are financed from the Consolidated Fund, are added together on a line item basis, and are presented separately in the Statement of Outstanding Commitments.

ACCOUNTING POLICIES (Continued)

A list of the budget entities making up the reporting entity for Government during the year is as follows;

Office of The President	Ministry of Defense
National Assembly	Ministry of Interior
Judiciary	Ministry of Tourism and Culture
Independent Electoral Commission	Ministry of Foreign Affairs
Public Service Commission	Ministry of Justice
National Audit Office	Ministry of Finance and Economic Affairs
Pensions and Gratuities	Ombudsman
Centralized Services	Ministry of Lands and Regional Government
Ministry of Agriculture	Ministry of Transport, Works and Infrastructure
Ministry of Trade, Industry, Regional Integration and Employment	Ministry of Basic & Secondary Education
Ministry of Health & Social Welfare	Ministry of Youth and Sports
Ministry of Environment, Climate Change, Water Resources and Wildlife	Ministry of Information and Communication Infrastructure
Ministry of Fisheries	Ministry of Petroleum and Energy
Ministry of Higher Education, Research, Science and Technology	National Debt Service
	Ministry of women and children Affairs

4. Payments by Third Parties

The Government may also benefit from goods and services purchased on its behalf as a result of cash payments made by third parties during the period by way of loans and grants. The payments made by third parties do not constitute cash receipts or payments by the government but do benefit government. These should be disclosed in the Payments by Third Parties column in the Consolidated Statement of Cash Receipts and Payments. No disclosures have been made for payments made by third parties on behalf of Government during the financial year, as such payments are currently handled mostly through Self-Accounting Projects which are not consolidated in these financial statements.

ACCOUNTING POLICIES (Continued)

5. Reporting currency

The reporting currency is Gambian Dalasi (GMD), which is the legal tender of the Republic of The Gambia. The amounts are expressed in GMD.

6. Reporting Period

The reporting period for these Financial Statements is the financial year of the Government, which runs from 1 January to 31 December of the same year.

The Budget Estimate is the original budget estimate for the financial year as approved by the National Assembly. The Revised Budget column includes revisions to the originally approved budget arising out of the virement process and supplementary appropriations.

7. Revenue/Receipts

Subject to section 149(1) of the Constitution of the Republic of The Gambia, tax is levied with the authority of the National Assembly.

The Government of The Gambia provides many services and benefits to the public but these do not necessarily give rise to revenue to the Government. Equivalently, payment of tax does not necessarily result into an entitlement to the taxpayer to receive corresponding value of services and benefits because there is no explicit relationship between the payment of tax and receipt of goods and services from the Government of The Gambia.

Tax and Non-Tax revenue collected by the Gambia Revenue Authority (GRA) on behalf of the Government are recognized when received by the GRA. Non-tax and Other revenue collected by Ministries and Departments are recognised when received by the relevant entity of the Government.

Other revenues, social contributions, grants, including investment income are recognized when received in the Consolidated Revenue Fund.

8. Grants

Grants to the government are recognized when received. Similarly, grants from the central government to entities like local governments, agencies, and state enterprises are recognized at the point of disbursement.

9. Foreign Currency Transactions

Cash receipts and payments arising from transactions in a foreign currency are recorded in Gambian Dalasi (GMD) at the exchange rate ruling on the date of the receipts and payments.

ACCOUNTING POLICIES (Continued)

Realized foreign exchange gains and losses resulting from the settlement of foreign exchange transactions are recognized in the Statement of Cash Receipts and payments. Total foreign exchange losses during the year amounted to GMD3, 604,914.90

Unrealized gains and losses arising from changes in foreign currency exchange rates are not cash receipts and payments and are therefore not recognized in the financial statements.

Year end balances are translated at closing exchange rate as at the end of the year (31 December).

10. Expenses

All expenses are recognised when actual payment is made.

11. Property, Plant and Equipment (physical assets or fixed assets)

Physical assets principally comprise land, buildings, plant, equipment, state highways, and specialist military equipment. Following adoption of the cash basis of accounting purchases of property, plant and equipment are expensed in the year of purchase. However, these assets are expected to be recorded in Fixed Asset Registers (maintained by procuring entities) at historical cost as a memorandum record.

Unrealized gains or losses arising from changes in the values of property, plant and equipment are not recognized in the financial statements. Similarly, gains on disposal of these assets are not recognized in the financial statements.

12. Investments

Investments are classified into three groupings, namely: **investments held for trading; investments held-to-maturity; and investments available –for-sale.**

Investments that are acquired principally for the purposes of generating profit from short-term fluctuations in price are classified as “trading investments”, and are therefore, current assets and are treated as monetary assets.

Investments with fixed maturities and there is an intention and ability to hold them to maturity dates are classified as “Investments held-to-maturity”, and are, therefore, non-current assets, and are treated as non- monetary assets.

Investments intended to be held for an indefinite period of time, which may be sold in response to liquidity needs or changes in interest rates, are classified as “investments available-for-sale”, and are therefore non-current assets and are regarded as non-monetary assets. However, if there is an expressed intention to sell these within 12 months, then these are treated as current assets and are monetary assets.

The Government determines appropriate classifications of its investments at the time of purchase and re-evaluates such designation on a regular basis.

All purchases and sales of investments are recognized at the date when payments are effected or when proceeds are received. Any investments in the Statement of Financial Position are carried at historical cost.

13. Employee benefits

Employee benefits include salaries, allowances, pensions and other related-employment costs. These are recognized in the financial statements only when actual payments are made.

ACCOUNTING POLICIES (Continued)

Under section 4 of the First Schedule of the Pension Act, every officer in the public service who is appointed to a pensionable post (Established staff) is entitled to pension. However, pension liabilities at the end of a financial year are not recognised in the financial statements.

14. Contingent Assets and Liabilities

Contingent liabilities are recorded in the Statement of Contingent Liabilities at the point that the contingency is evident. Contingent assets are not disclosed.

15. Commitments

Commitments include operating and capital commitments arising from non-cancelable contractual or statutory obligations. Interest commitments and loans and commitments relating to employment contracts are not included in the Statement of Outstanding Commitments. The statement of outstanding commitments includes amounts relating to the official orders placed with suppliers for the supply of goods and services, outstanding imprests and the unpaid invoices and claims.

16. Cash

Cash comprises cash in hand, demand deposits and cash equivalents. Demand deposits and cash equivalents consist of balances with banks and investments in short-term money market instruments.

17. Borrowings

Borrowings comprise cash inflows from banks, similar lending agencies and commercial institutions and amounts owing in respect of non-cash assistance provided by third parties.

Borrowings are initially recorded in the statement of financial position at the proceeds received, net of transaction costs paid. Unrealized gains or losses including exchange rate gains or losses are not recognised in the financial statements. Interest expense or income on borrowings is recognized when paid or received.

18. Other receipts

Included in other receipts are property income, Sales of Goods and Services, Fines Penalties, Forfeitures and miscellaneous receipts.

19. Other payments/Expenditure

Included in other payments are arrears and guarantees paid and miscellaneous payments.

ACCOUNTING POLICIES (Continued)

20. Accounting treatment of Salary advance (1 X6) and below the line (BTL) Special Project – Dalasi

Accounting treatment of Salary advance (1 X6)

Salary advance (1x6) is treated as a Revolving Fund. The fund is used for the payment of annual 1x6 advances to Government staff.

Accounting treatment of Below the Line (BTL) Special Project –Dalasi

Expenses from the BTL Special Project – Dalasi are charged to the economic classification instead of a debit to the fund balance to ensure the following:

- a. BTL project expenditures are reported in the consolidated government Financial Statements.
- b. The BTL project Managements, were able to obtain detailed expenditure reports.
- c. To facilitate the reconciliation of BTL project transactions with the project Management Teams.

21. Budgetary Basis and Account Classification

The budgetary basis adopted by the Government is the Program Based Budgeting (PBB).

The account classification is based on GFS 2001

22. Authorisation Date

The financial statements were authorized for submission/publication in July 2018 by the Minister of Finance and Economic Affairs.

EXPLANATORY NOTES

Note 1

Functions of government

For presentation of certain information in the financial statements by functions of government, the Government Finance Statistics [GFS] as developed by the Organization for Economic Cooperation and Development [OECD], and as published by the International Monetary Fund [IMF], 2001 has been followed.

Note 2

Exchange rates

All monetary amounts in these financial statements are expressed in Gambian Dalasi, the legal tender. The Gambia Dalasi closing rate (Central Bank of The Gambia middle rate) for major currencies as at 31 December 2018 were:

Description	Actual	Actual	Actual
	2018	2017	2016
	GMD	GMD	GMD
United States Dollar	49.28	47.66	43.77
Euro	57.07	56.51	47.02
British Pound	62.62	63.34	54.96

Note 3

Tax revenues

Tax revenues comprise both direct and indirect taxes levied and collected by the Gambia Revenue Authority [GRA] on behalf of the Government, and are paid into the Consolidated Revenue Fund as required by Section 150 of the 1997 Constitution of the Republic of The Gambia. Details of tax revenues for the year are summarized hereunder:

**EXPLANATORY NOTES (Continued)****REPUBLIC OF THE GAMBIA**

Note 3a

Taxes on Income, Profit and Capital Gain For The Year Ended 31 December 2018

Description	Schedule	Actual Current Year GMD'000'	Budget Current Year GMD'000'	Actual Prior Year GMD'000'
Payable by corporations and other enterprises		1,036,976	1,000,948	975,699
Payable by individuals		756,621	780,630	769,365
Unallocatable- other taxes on income, profits and Capital		30	1,500	328
Total Taxes on Income, Profit and Capital		1,793,627	1,783,077	1,745,391

EXPLANATORY NOTES (Continued)



REPUBLIC OF THE GAMBIA
Note 3b

Taxes on Property For the Year Ended 31 December 2018

Description	Schedule	Current Year Actual GMD'000'	Current Year Budget GMD'000'	Prior Year Actual GMD'000'
Estates inheritance and gift taxes		103,710	49,500	66,243
Total Taxes Property		103,710	49,500	66,243

EXPLANATORY NOTES (Continued)



REPUBLIC OF THE GAMBIA

Note 3c

Taxes on Goods and Services For the Year Ended December 2018

Description	Schedule	Current Year Actual GMD'000'	Current Year Budget GMD'000'	Prior Year Actual GMD'000'
Excises		971,679	835,794	818,594
General Taxes on goods and Services		3,225,486	2,843,606	2,531,217
Taxes on specific Services		221,922	20,945	165,721
Taxes on use of goods and services and on permission		260,006	24,635	264,703
Total Taxation on goods and Services		4,679,092	3,724,979	3,780,235

EXPLANATORY NOTES (Continued)



REPUBLIC OF THE GAMBIA
Note 3d

Taxes on International Trade and Transaction For The Year Ended 31 December 2018

Description	Schedule	Actual Current Year GMD'000'	Budget Current Year GMD'000'	Actual Prior Year GMD'000'
Customs and other import duties		2,082,823	1,859,922	1,970,936
Other taxes on international trade		55,958	31,816	37,394
Taxes on Exports		56	0	0
Total Taxation on International Trade and Transaction		2,138,837	1,891,738	2,008,330

EXPLANATORY NOTES (Continued)**Note 3e
REPUBLIC OF THE GAMBIA****Other Tax es For the Year Ended 31 December 2018**

Description	Schedule	Current Year Actual GMD'000'	Current Year Budget GMD'000'	Prior Year Actual GMD'000'
Payable Solely by business		52,863	27,862	42,038
Total Taxes		52,863	27,862	42,038

EXPLANATORY NOTES (Continued)

Note 3f

REPUBLIC OF THE GAMBIA

Taxes on Payroll and Workforce For The Year Ended 31 December 2018

Description	Schedule	Actual Current Year GMD'000'	Budget Current Year GMD'000'	Actual Prior Year GMD'000'
Pay As You Earn (PAYE)		43,458	47,261	44,699
Total Taxes on Payroll & Workforce		43,458	47,261	44,699

EXPLANATORY NOTES (Continued)**Note 4a****Social Security Contributions For The Year Ended 31 December 2018**

Description	Schedule	Actual Current Year GMD'000'	Budget Current Year GMD'000'	Actual Prior Year GMD'000'
Employee Contribution		472	0	47
Total Contributions Refundable for the Year		472	0	47

EXPLANATORY NOTES (Continued)

Note 5

Grant Received For The Year Ended 31 December 2018

Description	Schedule	Actual Current Year GMD'000'	Budget Current Year GMD'000'	Actual Prior Year GMD'000'
From Foreign Government-Capital				
From International Organisations- Capital		869,782	3,226,310	2,747,609
From Other General Governments- Capital		0	6,985,787	0
Total Grants		869,782	10,212,097	2,747,609

EXPLANATORY NOTES (Continued)**Receipts from Below The Line (BTL) Projects For The Year Ended 31.12.2019**

Description	Schedule	Current Year Actual GMD'000	Current Year Budget GMD'000'	Prior Year Actual GMD'000'
Receipt of Below The Line (BTL) Special		1,649,715	0	508,699
Total Receipts from Below The		1,649,715	0	508,699

EXPLANATORY NOTES (Continued)



REPUBLIC OF THE GAMBIA
Note 5e

Receipts from Short Term T-bills & Other Securities For The Year Ended 31 December 2018

Description	Schedule	Current Year GMD'000	Budget Current Year GMD'000'	Prior Year GMD'000'
Short Term T-bills & Other Government Securities		1,560,000	570,794	0
Total receipts from Short Term T-bills & Other Government Securities		1,560,000	570,794	0

EXPLANATORY NOTES (Continued)



REPUBLIC OF THE GAMBIA

Note 5F

The Consolidated Fund for the period starting 1/1/2018 ending 12/31/2018

Description	Schedule	2018 GMD (000)	Budget GMD (000)	2017 GMD (000)
Receipts from Loans			(1,064,109)	(769,110)
Ending balance as at 31st December		198,656	(1,064,109)	(769,110)



REPUBLIC OF THE GAMBIA

Note 6a

Property Income For the Year Ended 31 December 2018

Description	Schedule	Actual Current Year GMD'000'	Budget Current Year GMD'000'	Actual Prior Year GMD'000'
Dividends				
Rent		44,823	21,579	25,286
Total Property Income		44,823	21,579	25,286

EXPLANATORY NOTES (Continued)



REPUBLIC OF THE GAMBIA
NOTE 6b

Sales of Goods and Services for the Year Ended 31 December, 2018

Description	Schedule	Current Year Actual GMD'000'	Current Year Budget GMD'000'	Prior Year Actual GMD'000'
Administration		756,112	758,801	201,852
Fees,licenses,Permits,Registration				
Income from Government Loans and Investments				
Car Park Fees (Area Councils)		24,316	16,100	22,914
Court and Legal Fees				
Incidental Sales by non- market Establishments		8,680	263,000	5,686
Miscellaneous Receipt				
Registration of food handlers				
Sales by Market Establishment		8,637	213,905	4,993
Livestock Proceeds				
Total		797,744	1,251,806	235,445

EXPLANATORY NOTES (Continued)



Republic of The Gambia

Note 6c

Fines, Penalties and Forfeits For the Year Ended 31 December 2018

Description	Schedule	Actual Current Year GMD'000'	Budget Current Year GMD'000'	Actual Prior Year GMD'000'
Fines		100	5,000	1,587
Penalties		1	0	0
Forfeits		716	1,007	1,206
Total Fines, Penalties and Forfeits		818	6,007	2,792

EXPLANATORY NOTES (Continued)



Republic of The Gambia

Note 6d

Receipt From Public Enterprises For the Year Ended 31 December 2018

Description	Schedule	Actual Current Year GMD'000'	Budget Current Year GMD'000'	Actual Prior Year GMD'000'
Income From Government Loans and Investment		53,370	0.00	0.00
Total Receipt From Public Enterprises		53,370	0.00	0.00

EXPLANATORY NOTES (Continued)

REPUBLIC OF THE GAMBIA

Note 7**Compensation of Employees For the Year Ended 31 December 2018**

Description	Schedule	Actual Current Year GMD'000'	Budget Current Year GMD'000'	Actual Prior Year GMD'000'
Allowances		1,720,029	1,584,489	1,169,884
Basic Salary		1,265,813	1,319,144	1,160,233
Other Personnel Expenditure		55,844	57,550	24,159
Staff Loan				
Sub vented PEs		772,042	794,309	885,105
Wages		6,824	9,025	7,115
Total Employees Cost		3,820,551	3,764,517	3,246,497

EXPLANATORY NOTES (Continued)



REPUBLIC OF THE GAMBIA
Note 8

Goods and Services Consumed For the Year Ended 31 December 2018

Description	Schedule	Actual Current Year GMD'000'	Budget Current Year GMD'000'	Actual Prior Year GMD'000'
Office materials and services		117,880	213,384	148,596
Utilities and rentals of property		446,489	512,171	315,469
Travel expenses		472,302	394,625	258,898
Consulting/Advisory services		73,716	163,587	86,951
Specialized materials and services		258,838	347,498	207,859
Education and training related expenditure		207,292	943,748	214,640
Conference and seminars		27,658	46,648	15,206
Transport maintenance and fuel expenses		259,786	262,184	240,713
National Events		776,719	4,235,677	780,865
Routine maintenance expenses		64,006	84,303	44,668
Miscellaneous and Other Expenditure		256,984	262,635	186,940
Total Cost of Good and Service Consumed		2,961,670	7,466,459	2,500,806

EXPLANATORY NOTES (Continued)



REPUBLIC OF THE GAMBIA
Note 9

Consumption of Fixed Assets For the Year Ended 31 December 2018

Description	Schedule	Actual Current Year GMD'000'	Budget Current Year GMD'000'	Actual Prior Year GMD'000'
Agriculture and Irrigation equipment		1,350	1,350	8,607
Plants, machinery and equipment		0	0	335
Buildings and Structures		399,658	5,404,714	412,716
Furniture and Fittings		32,043	156,509	26,698
ICT Infrastructure, Hardware, Software and Network		7,079	48,471	263
Land		3,836	3,900	5,721
Medical and laboratory Equipment		2,049	2,955	230
Inventories		194	200	84
Mining Equipment		0	0	0
Traffic, Transport, and Road Equipment		0	0	0
Other Fixed Assets		1,603	1,603	2,203
Other Specialized Machinery and Equipment		2,088	2,190	298
Printing and Office Equipment		45,236	48,567	45,053
Transport Equipment		128,217	86,741	208,820
Valuables		0	0	0
Total Value of Property, Plant and Equipment expensed		623,353	5,757,199	711,028

EXPLANATORY NOTES (Continued)**Purchase of Financial Instruments For The Year Ended 31 December 2018**

Description	Schedule	Current Year GMD'000	Budget Current Year GMD'000'	Prior Year GMD'000'
Other Equity Participation		37,625	37,625	21,829
Total Cost of Purchase of Financial instruments		37,625	37,625	21,829

EXPLANATORY NOTES (Continued)

REPUBLIC OF THE GAMBIA

Note 10a

**Consolidated Financial Statement for the Year
Ended 2018**

Description	Schedule	Current Year Actual GMD'000'	Current Year Budget GMD'000'	Prior Year Actual GMD'000'
Interest in residents other than general Government		2,414,926	2,472,625	3,871,249
Loan interest		332,860	364,440	303,392
Total Interests Payables		2,747,786	2,837,065	4,174,641

EXPLANATORY NOTES (Continued)

REPUBLIC OF THE GAMBIA
Note 10b

Amortization For The Year Ended 31 December 2018

Description	Schedule	Current Year Actual GMD'000	Current Year Budget GMD'000'	Prior Year Actual GMD'000'
Principal- Foreign Gov'ts Loans		142,941	143,843	120,726
Principal-Int'l Orgs & Banks Loans		1,419,145	1,466,782	1,065,755
Debt repayment Domestic Principal				
Total Cost of Amortisation		1,562,086	1,610,625	1,186,481

EXPLANATORY NOTES (Continued)



REPUBLIC OF THE GAMBIA
Note 11

Other transfer Payments For the Year Ended 31 December 2018

Description	Schedule	Actual Current Year GMD'000'	Budget Current Year GMD'000'	Actual Prior Year GMD'000'
To Non-Financial public Corporations/Institu tions		1,126,793	1,144,914	760,624
Total Subsidies for the Year		1,126,793	1,144,914	760,624

EXPLANATORY NOTES (Continued)

REPUBLIC OF THE GAMBIA

Note 12**Consolidated Financial statement For the Year Ended 2018**

Description	Schedule	Actual Current Year GMD'000'	Budget Current Year GMD'000'	Actual Prior Year GMD'000'
To International Organization - Current		208,093	240,618	149,095
To Other general government units - Current		40,840	40,840	9,191
Transfers to local authorities		0	0	0
Contribution to International Org. - Cap		0	150	95
Total grants for the year		248,933	281,608	158,382

EXPLANATORY NOTES (Continued)



REPUBLIC OF THE GAMBIA

Note 13

Social Benefits For the Year Ended 31 December 2018

Description	Schedule	Actual Current Year GMD'000'	Budget Current Year GMD'000'	Actual Prior Year GMD'000'
Social security Benefits-Cash		157,663	162,761	183,264
Contribution to Injuries Compensation Fund		0	743	10,000
Total Social Benefits for the year		157,663	163,504	193,264

EXPLANATORY NOTES (Continued)

REPUBLIC OF THE GAMBIA

Note 13b**Arrears and Guarantees for the Year Ended 31 December, 2018**

Description	Schedule	Current Year GMD'000	Budget Current Year GMD'000'	Prior Year GMD'000'
NAWEC Arrears				
Settlement of Arrears				
IDB Debt-Liquidation- (Local Currency)				
Settlement of Outstanding Confirmed Debt		639,957	640,734	181,055
Liquidation of Trust Bank Guarantee				
Total Cost of Arrears and Guarantees		639,957	640,734	181,055



**ADDITIONAL STATEMENTS
AND
SUPPLEMENTARY INFORMATION**



REPUBLIC OF THE GAMBIA

Consolidated Fund Statement of Financial Position As At 31st December 2018

Description	Notes	Current Year Acctual	Prior Year Acctual
Cash and Cash Equivalents	15	5,488,397	35,521,566
Receivables	17	3,190,019	1,351,265
Total Assets		8,678,416	36,872,832
<hr/>			
Financial Liabilities and Equity			
Accounts Payable	21	1,289,157	1,551,171
Borrowings	19a	7,771,329	9,808,362
Consolidated Revenue Fund	19b	15,699	51,834
Deposits	20	340,588	475,412
Accumulated Surplus/(Deficit)		(738,358)	24,986,052
Total Liabilities		8,678,416	36,872,832
<hr/>			

EXPLANATORY NOTES – STATEMENT OF FINANCIAL POSITION (Continued)



**Note 15
Cash at the end of the Year For the**

Description	Schedule	Current Year GMD'000	Prior Year GMD'000'
<u>Domestic</u>			
Consolidated Revenue Bank Account		(25,640)	1,031,963
Revenue Bank Account		(110,743)	49,800
Treasury Main Account		681,915	1,585,356
Special Project Bank Account		695,511	770,904
Revenue Collection Account		124,056	127,226
Special Deposit Bank Account		203,449	257,604
Treasury Bills Bank Account		(171,297)	1,666,820
NAO Operational Bank Account		57,880	48,302
Transfer of Cash from CRF to TMA			25,816,406
Transfer of Cash from CRF to Special Dep		0	0
Sukuk Al-Salaam		153,471	323,993
Old Treasury Main Account		0	0
Embassy Revenue Cash Account		0	0
Dormant Special Project Bank A/C-GMD		357	5,063
Receipts in Bank not in Cash Book		(2)	(2)
Payments in Bank not in Cash Book		0	0
Judiciary Operational Bank Account		155,834	69,970
Judiciary Special Project Bank Account		10,896	8,141
Transfer from Drought Relief Account to		(121,562)	(121,562)
Judiciary Special Deposit Bank Account		7,659	6,941
Tobaski Sheep Collection Account		19	19
Transfers to Special Deposits		0	0
Transfers to Special Projects		0	0
Transfer From Subtreasury		163,496	115,367
Transfer From DOS		(10,592)	(10,694)
Transfer From GRA		0	0
Transfers from MOFEA		0	0
Transfers from Judiciary		52,293	52,293
Transfers from Interior		0	0
Transfers from Justice		0	0
Transfers from Local Government		0	0

Transfers from Health		0	0
Transfers from Fisheries		0	0
Transfers from Trade		0	0
Industry		0	0
Transfers from Forestry		0	0
Transfer from DOSCIT		0	0
FISH LANDING ACCOUNT 1		897	897
Transfer to NAO		0	69,146
Sheriff Division Deposit Bank Account		177,683	92,519
Transfer to Judiciary Operational Bank Account		0	0
Control Account		(909,879)	(1,086,064)
Transfers From CRF to TMA		0	0
Custom Revenue GRA		0	0
Collection Bank Accou		0	0
Bank Transfer Clearance Account		0	0
AR Intertcompany		13,019	(13,421)
Sub-Treasury transfers to CRF		0	0
AP Intertcompany		(654,713)	(260,567)
Dos transfers to CRF		(1,500)	()
Transfer to special Deposit		0	0
Dummy Account		1,051	1,051
Sub-Treasury transfers to CRF		(3)	(3)
Clearance Account		911	911
SUB TREASURY TRANSFER TO CRF		0	0
Transfers From CRF to TMA		4,689,907	4,689,907
Cash Allocation Received-PE		()	()
Transfers to NAO		0	4,041
Cash Allocation Received-OC		(1)	(1)
Cash Allocation Received-DV		(1)	(1)
Cash Allocation Received - SP		11,717	11,717
Sub-total cash and cash equivalents-domestic		5,196,087	35,314,042

Foreign			
Special Project \$ Bank Account		303,206	183,075
Dormant Special Project Bank A/C-USD		0	24,016
Dormant Special Project Bank A/C-USD Tourism Levey		0	1,297
Dormant Special Project A/C-EURO Tourism Levey		0	2,450
Dormant Special Project A/C-GBP Tourism Levey		0	4,828
Sub-total cash and cash		303,206	215,666

equivalents-Foreign			
Total cash and cash equivalents		5,499,293	35,529,708

EXPLANATORY NOTES – STATEMENT OF FINANCIAL POSITION (Continued)



Note 17

Receivables of the Consolidate Fund For the Year Ended 31 December 2018

Description	Schedule	Current Year GMD'000	Prior Year GMD'000'
Advances		1,032,915	533,894
Other Accounts Receivable		2,157,104	817,372
Transfers to Special Deposits			
Total receivables		3,190,019	1,351,265

EXPLANATORY NOTES – STATEMENT OF FINANCIAL POSITION (Continued)



REPUBLIC OF THE GAMBIA

Note 19a

Security other than shares For the Year Ended 31 December 2018

Description	Schedule	Current Year GMD'000	Prior Year GMD'000'
Domestic			
Treasury Bills		7,771,329	9,808,362
Total		7,771,329	9,808,362

EXPLANATORY NOTES – STATEMENT OF FINANCIAL POSITION (Continued)



REPUBLIC OF THE GAMBIA

Note 19b

Consolidated Revenue Fund For The Year Ended 31 December 2018

Description	Schedule	Current Year Actual GMD'000	Prior Year Actual GMD'000'
Other Equity Participation		15,699	51,834
Total Consolidated Revenue Fund		15,699	51,834

EXPLANATORY NOTES – STATEMENT OF FINANCIAL POSITION (Continued)



REPUBLIC OF THE GAMBIA

Note 20

Statement of Deposits as at 31st December 2018

Description	Balance as at 31st December Prior Year GMD'000	Current Year Received GMD'000	Current Year Repaid GMD'000'	Balance as at 31st December Current year GMD'000
Recovery of overpayment of hardship Allow	(2,816)	9	0	(2,855)
Special Project Creditors	80	13,437	13,385	(111)
Special Project Dalasi	3,639	0	0	3,639
Special Project Dollar	(125,302)	219,616	288,741	(85,135)
TMA Unknown Deposits	(1,385)	0	0	0
Stale Cheques	(18,086)	0	33	(18,820)
Dormant Special Project-GMD	(5,177)	0	0	(357)
Dormant Special Project-USD	(24,028)	1,972	0	0
Dormant Special Project-USD Tourism Levey	(1,297)	106	0	0
Dormant Special Project-EURO Tourism Levey	(2,450)	412	0	0
Dormant Special Project-GBP Tourism Levey	(4,828)	639	0	0
Payable to Pristine Consulting	0	0	0	0
Vaccination of International Travellers	0	56	825	0
Judiciary Court Deposit	(10,748)	8,423	4,558	(9,664)
Sale of Bidding Documents	(89)	33	0	(136)
Cabinet Revolving Loan Scheme Fund	4,981	3,270	9,978	4,819
Widows & Orphans Pensions	()	0	0	()
National Biodiversity Trust Fund	(1,527)	672	0	(2,177)
Social Security Housing	(18)	4	5	(18)
Proceeds From the Sale of Printed Forms	(40)	12	0	0
Member's share	0	0	0	0
Savings	0	0	0	0
Tobaski Sheep	(191)	2	2	(191)

MOSHW CREDIT UNION LOAN	()	23,439	23,438	(2)
Army & Gendarmerie Welfare Funds	0	0	0	0
Police Estate	0	3,416	3,416	0
Police Welfare Funds	0	26,140	26,920	()
Block Saving Scheme	0	25	25	0
Overseas Allotment	(830)	0	0	(830)
Nat. Assembly Revolving loan Scheme	(4,017)	4,586	1,173	(487)
Teachers` Credit Union	(2)	7,478	7,478	(3)
Nat. Assem Personal Loan Recovery	(2)	1,245	2,175	(3)
Teachers` Union Subscriptions	0	0	0	0
Car Loan Recovery	(40)	24	0	(40)
Police Canteen	()	7,460	7,463	(1)
Immigration Kombo Real Estate Scheme	0	633	678	27
Army Advances	0	260	340	0
Unclaimed Allotment	(2)	0	0	(2)
Credit Union-Fire Service & Police	(11)	100,160	100,603	(18)
Supersonicz The Micro Finance	0	400	400	(55)
Army TV Set Credit	0	2,487	2,487	0
Sheriff Deposit	(23,078)	23,424	8,586	(13,702)
Ex-Servicemen Fund	()	1,264	1,352	()
Car Loan	(165)	1,993	1,829	(189)
GAPHO Subscription	(26)	117	117	(26)
Police Bicycle Loan	(8)	0	0	(8)
Personal Loan	(50)	7,027	7,090	(83)
APRC Contribution	(128)	679	679	(214)
Family Allotment	(4)	4,100	4,421	(1)
Police Bicycle Loan	0	514	515	0
Motor Cycle Loan		0		
Rice Credit Facility	0	3	16	0
Salary Advance/ 1 x 6	(54,887)	285,186	253,149	24,019
Net Salary Suspense	(66,382)	1,751,254	1,723,135	(73,135)
Pensions Suspense Account	()	0	0	()
WOPS Contribution	(55,714)	21,436	15,018	(55,578)
Local Authorities Car Park Fees	(127)	60,513	46,698	(15,864)
Electricity & Water Recovery	(6)	0	0	(6)
Miscellaneous Other Deductions	(35)	2,992	3,274	(35)
Credit Union Repayments	(500)	252,276	256,175	(833)
Majority Leader Loan	0	0	0	0
Government House Loan	(38)	1,649	1,702	(42)
Overpay Recovery	(1,529)	435	2,817	(1,713)
AU Vehicle Recovery	(86)	0	0	(86)
Rounding	()	0	0	()

Negative Pay Adjustment	(4)	0	0	(4)
Environmental Tax	()	988	1,055	(1)
Mid Month Deduction	()	0	0	()
Fines/Penalties/Misconduct	(3)	879	931	(3)
Asset Mag.t Recovery Corporation	(2,892)	0	0	(2,892)
Ecowas Levy	0	0	0	0
Gov.t Dep.Tourism Levy	(313)	0	0	(313)
Unclaimed Salary	(36,216)	9,626	2,533	(42,707)
Unclaimed Pension	(5,308)	5,561	4,133	(5,449)
Cabinet Members Contribution	(9)	48	50	(9)
Civil Servant Revolving Fund	(17,299)	213	290	(17,202)
Operation and Maint. of Patrol Vessels	(117)	7	0	(168)
Operation and Maint. of Patrol Vessels	(5,685)	0	0	(5,685)
Trust Fund for Needy Student	(164)	28,483	28,886	(197)
Fisheries Development Fund	(12,181)	0	0	(13,687)
Court Deposit	(39)	0	0	(39)
Operation and Ex-Gratia for Navy	0	0	0	0
Operation and Army Training Fund	0	0	0	0
Operation and Emergency Standby Facility	0	0	0	0
Operation and Operation of the Navy	0	0	0	0
Medical Treatment	0	0	0	0
Settlement of 2006 Stale Cheques	(210)	0	0	(210)
GID Land Scheme	0	4,614	4,614	0
1 X 6 Overpay Recovery	(1)	0	0	(1)
NIA Staff Welfare Fund	0	717	717	0
Recovery of Other Cost	(1)	0	0	(1)
Muslim Court	0	0	0	(7,494)
Cabinet Revolving Loan Scheme	8,000	52	52	8,000
Settlement of 2006 Unpresented Cheques	0	0	0	0
Consultancy Fees Clearing A/c	(543)	0	0	(543)
NAO Recovery of travel grant	0	0	0	(57)
Mobile Phone Rental	0	0	0	0
Unclaimed Wages	(1,253)	379	41	(1,567)
Civil Servants Revolving Loan	(15)	8,933	8,953	(20)

Royalty to Brikama Area Council	(3,321)	0	0	0
Specialised Equipments for the Police	()	0	0	()
Old Treasury Main Account Balance	(885)	0	0	0
Proceeds From Timbers	0	0	0	0
Recovery of Unretired Imprest	0	0	0	(351)
UDP Hon Members Contribution	0	0	0	(72)
Total	(475,413)	2,901,775	2,872,950	(340,590)

EXPLANATORY NOTES – STATEMENT OF FINANCIAL POSITION (Continued)



REPUBLIC OF THE GAMBIA

Note 21

Account Payables for the Period Ended 31- December 2018

Description	Schedule	Current Year Actual GMD'000'	Prior Year Actual GMD'000'
<u>Domestic</u>			
Wages Payable		83	574
Deposit Creditors		247	239
Development Creditors		15	52
General Accounts		(2,802)	(2,746)
Payables		0	0
Payable to Pristine Consulting		0	0
Imprest Clearance Account		(2,943)	(2,943)
Income Tax Payable		2,313	1,862
Receipts in Bank not in Cash Book		0	60,682
Recurrent Creditors		1,287,599	1,483,659
Joint Officer's Mess		0	0
With holding Tax Payable		4,645	9,793
Prison C.U.G		0	0
GaNMA Subscriptions		0	0
Vat Refund		0	0
Member's Share		0	0
Savings		0	0
Total Domestic		1,289,157	1,551,171
Total Payable		1,289,157	1,551,171



REPUBLIC OF THE GAMBIA

Consolidated Fund Statement of Payments by Functions of Government For the Year Ended 31 Dec 2018

	2018		2017	
	Payments Controlled by entity GMD '000	Payments Controlled by third party GMD'000	Payments Controlled by entity GMD '000	Payments Controlled by third party GMD'000
PAYMENTS/EXPENDITURES:				
Recurrent				
General Public Services	3,798,003	0	2,922,141	0
Defence	598,558	0	525,462	0
Public Order & Safety	799,449	0	571,308	0
Education	1,579,015	0	1,180,821	0
Health	816,402	0	779,803	0
Housing & Community Amenities	150,617	0	128,995	0
Recreational, Cultural & Religious Affairs	81,650	0	51,844	0
Fuel & Energy	0	0	9,571	0
Agriculture, Forestry, Fishing & Hunting	253,289	0	210,046	0
Mining & Mineral Resources	14,530	0	8,834	0
Transportation & Communication	24,744	0	15,919	0
Other Economic Affairs	117,047	0	94,743	0
Other Expenditures	4,268,127	0	5,211,839	0
Total Payments/Expenditures:	12,501,430.33	0	11,711,325	0
PAYMENTS/EXPENDITURES:				
Development				
General Public Services	160,944	0	175,045	0
Defence	11,823	0	2,000	0
Public Order & Safety	11,594	0	478	0
Education	155,168	0	102,106	0
Health	33,767	0	2,805	0
Housing & Community Amenities	1,347	0	0	0
Recreational, Cultural & Religious Affairs	26,575	0	128,417	0
Agriculture, Forestry, Fishing & Hunting	147,565	0	86,854	0
Mining & Mineral Resources	1,500	0	0	0
Transportation & Communication	166,110	0	179,057	0
Other Economic Affairs	16,508	0	5,862	0
Total Payments/Expenditures:	732,901.09	0	682,622	0
Grand Total:	13,234,331	0	12,393,947	0



REPUBLIC OF THE GAMBIA

Consolidated Summary of Loans and Advances For the Year Ended 31 December 2018

Description	Balance at 01/01/2018 GMD'000	Lending 2018 GMD'000	Payments 2018 GMD'000	Balance at 31/12/2018 GMD'000
Advances				
Imprest	76,257.82	621,130.94	(420,983.77)	276,404.99
Other Advances	105,803.05	107,142.97	0.00	212,946.02
Total Advances	182,060.87	728,273.91	(420,983.77)	489,351.01
Loans				
Lending to Government Enterprises	0.00	0.00	0.00	0.00
Total Loans	0.00	0.00	0.00	0.00
Total Loans and Advances	182,060.87	728,273.91	(420,983.77)	489,351.01



REPUBLIC OF THE GAMBIA

Summary Statement Revenue-Ministries, Agencies/Embassies and

Entity	Current Year Estimated Revenue GMD'000'	Current Year Actual Revenue GMD'000'	Current Year Surplus/(Short fall) GMD'000'	Prior Year Estimated Revenue GMD'000'	Prior Year Actual Revenue GMD'000'	Prior Year Surplus/(Short fall) GMD'000'
Ministries	2,328,672	1,528,147	800,525	956,324	253,530	702,795
Agencies	20,666,169	10,809,088	9,857,081	13,337,549	11,213,674	2,123,875
Total for all	22,994,842	12,337,235	10,657,606	14,293,874	11,467,204	2,826,670



REPUBLIC OF THE GAMBIA

Statement of Revenue by Ministries for the Year Ended 31 December 2018 as submitted by Vote Controllers

Name of Minstries	Current Year Estimated Revenue GMD'000'	Current Year Actual Revenue GMD'000'	Current Year Surplus/(Short fall) GMD'000'	Prior Year Estimated Revenue GMD'000'	Prior Year Actual Revenue GMD'000'	Prior Year Surplus/(Short fall) GMD'000'
Office of the President	0	147	(147)	0	436	(436)
Ministry of Agriculture	600	1,464	(864)	1,000	1,263	(263)
Ministry of Defence	0	373	(373)	0	412	(412)
Ministry of Communication, Information and Technology	937,425	44	937,381	554,079	48	554,031
Ministry of Interior	60,695	16,326	44,368	90,875	7,498	83,377
Ministry of Education	0	1,832	(1,832)	0	1,523	(1,523)
Ministry of Tourism and Culture	0	0	0	0	0	0
Ministry of Finance and Economic Affairs	1,156,010	1,277,670	(121,660)	10	142,756	(142,746)
Ministry of H/Education	0	0	0	0	341	(341)
Ministry of Fisheries and Water Resources	0	87,723	(87,723)	0	23,803	(23,803)
Ministry of Energy	0	0	0	0	0	0
Ministry of Foreign Affairs (Excluding Embassies and Missions)	0	33,111	(33,111)	0	26,525	(26,525)
Ministry of Transport, Works & Infrastru	0	95	(95)	0	15	(15)
Ministry of Forestry and the Environment	29,592	5,139	24,453	2,250	9,348	(7,098)
Ministry of Petroleum	40,000	43,000	(3,000)	0	0	0
Ministry of Health and Social Welfare	0	1,433	(1,433)	2,000	1,568	432
Ministry of Youths and Sports	0	46	(46)	0	40	(40)
Ministry of Justice	60,151	24,644	35,507	38,810	20,022	18,788
Ministry of Local Government, Lands and Religious Affairs	44,000	31,921	12,079	267,000	17,528	249,472
Ministry of Trade, Industry and Employment.	200	399	(199)	300	372	(72)
Total for Ministries	2,328,672	1,525,368	803,304	956,324	253,499	702,826



THE REPUBLIC OF THE GAMBIA

Statement of Revenues by Agencies for the Year Ended 31 December 2018 as submitted by Vote Controllers

Name of the Agency	Current Year Estimated Revenue GMD'000'	Current Year Actual Revenue GMD'000'	Surplus/(Short fall) GMD'000	Prior Year Estimated Revenue GMD'000'	Prior Year Actual Revenue GMD'000'	Prior Year Surplus/(Short fall)
Judiciary	10,500	14,052	(3,552)	23,000	11,658	11,342
National Audit Office	0	0	0	0	0	0
Ombudsman	0	0	0	0	0	0
Pensions and Gratuities	0	31	(31)	0	26	(26)
Public Service Commission	0	0	0	0	0	0
National Revenue Database	20,655,669	10,795,005	9,860,664	13,314,549	11,201,989	2,112,560
Independent Electoral Commission	0	0	0	0	0	0
Total for all Agencies	20,666,169	10,809,088	9,857,081	13,337,549	11,213,674	2,123,875



REPUBLIC OF THE GAMBIA

Summary Statement of Expenditure for the Year ended 31 December 2018 as submitted by vote controllers

Name of the Department of State	Approved Estimates GMD'000	Estimates Variation GMD'000	Revised Estimates GMD'000	Current Year Actual Expenditure GMD'000	Saving/Excess GMD'000	Prior Year Actual Expenditure GMD'000
Agencies	6,192,888	176,177	6,016,711	5,678,593	338,118	6,202,375
Embassies and Missions	631,654	(79,925)	711,579	698,256	13,323	475,977
Ministries	16,880,706	(96,252)	16,976,959	7,385,471	9,591,488	6,240,704
Total for Ministries current Year	23,705,249	0	23,705,249	13,762,320	9,942,929	12,919,056
Total for Ministries Prior Year	15,804,027	0	15,804,027	12,919,056	2,884,971	0



REPUBLIC OF THE GAMBIA

Statement of Expenditure by Ministries for the Year ended 31 December 2018 as submitted by vote controllers

Name of the Department of State	Approved Estimates GMD'000	Estimates Variation GMD'000	Revised Estimates GMD'000	Current Year Actual Expenditure GMD'000	Saving/Excess GMD'000	Prior Year Actual Expenditure GMD'000
Office of The President	541,234	(157,836)	699,070	666,770	32,300	848,511
Ministry of Defence	607,209	(4,445)	611,654	764,475	(152,822)	635,187
Ministry of Interior	800,031	(5,546)	805,577	839,185	(33,608)	670,867
Ministry of Tourism and Culture	62,030	19,550	42,480	37,729	4,751	25,434
Ministry of Foreign Affairs	240,945	(6,845)	247,790	166,282	81,508	92,569
Attorney General's Chambers & Ministry of Justice	109,275	(35,800)	145,075	137,220	7,855	72,201
Ministry of Finance	1,237,256	(193,636)	1,430,892	877,323	553,569	733,206
Ministry of Local Government and Lands	109,926	(3,807)	113,733	77,123	36,609	52,993
Ministry of Agriculture	1,878,404	237,696	1,640,708	304,311	1,336,397	229,677
Ministry of Works, Construction & Infrastructure	5,014,710	110,315	4,904,395	218,215	4,686,179	247,537
Ministry of Trade, Industry & Employment	135,250	1,652	133,598	88,407	45,191	74,685
Ministry of Basic and Secondary Education	2,223,713	(129,894)	2,353,607	1,658,244	695,363	1,244,967
Ministry of Health	1,592,435	(13,478)	1,605,912	986,056	619,856	800,154
Ministry of Youth & Sports	68,291	(10,000)	78,291	77,707	584	54,239
Ministry of Environment, Climate Change, W/Resouces, W	1,258,883	102,138	1,156,744	159,502	997,242	215,588
Ministry of Comm, Info & Info Tech	30,208	(1,060)	31,268	26,808	4,460	16,654
Ministry of Fisheries	35,801	(314)	36,116	32,711	3,405	16,209
Ministry of Tertiary & Higher Education	906,013	(4,564)	910,577	244,752	665,825	190,013
Ministry of Energy	0	0	0	0	0	10,691
Ministry of Petroleum and Energy	29,093	(380)	29,473	22,649	6,824	9,322
Total for Ministries current Year	16,880,706	(96,252)	16,976,959	7,385,471	9,591,488	6,240,704
Total for Ministries Prior Year	9,086,950	418,673	8,668,277	6,240,704	2,427,573	0



REPUBLIC OF THE GAMBIA

Statement of Expenditure by Agencies for the Year ended 31 December 2018 as submitted by vote controllers

Name of the Department of State	Approved Estimates GMD'000	Estimates Variation GMD'000	Revised Estimates GMD'000	Current Year Actual Expenditure GMD'000	Saving/Excess GMD'000	Prior Year Actual Expenditure GMD'000
National Assembly	116,935	(8,050)	124,985	119,040	5,946	120,549
Judiciary	98,527	(5,753)	104,281	85,728	18,553	70,579
Independent Electoral Commission	61,946	(19,359)	81,305	76,010	5,295	45,472
Public Service Commission	8,100	(1,800)	9,900	9,060	840	5,406
National Audit Office	55,956	(5,000)	60,956	53,821	7,135	57,232
Pensions and Gratuties	163,000	239	162,761	157,663	5,098	183,264
Ombudsman	18,182	0	18,182	14,434	3,747	14,139
Centralized Services	1,442,552	435,900	1,006,652	852,966	153,686	344,613
National Debt Service	4,227,690	(220,000)	4,447,690	4,309,872	137,818	5,361,122
Total for Agencies current Year	6,192,888	176,177	6,016,711	5,678,593	338,118	6,202,375
Total for Agencies Prior Year	6,160,998	(418,886)	6,579,883	6,202,375	377,508	0



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Statement of Expenditure by Embassies/Missions for the Year ended 31 December 2018 as submitted by vote controllers

Name of the Department of State	Approved Estimates GMD'000	Estimates Variation GMD'000	Revised Estimates GMD'000	Current Year Actual Expenditure GMD'000	Saving/Excess GMD'000	Prior Year Actual Expenditure GMD'000
Consulate General Jeddah	18,263	(675)	18,938	15,130	3,808	14,678
Embassy Addis Ababa	11,643	(3,574)	15,217	11,789	3,427	10,413
Embassy Algeria	19,940	(4,734)	24,674	19,029	5,645	0
Embassy Bissau	18,840	3,360	15,480	174,570	(159,090)	61,008
Embassy Brussels	39,101	(692)	39,793	26,660	13,133	27,239
Embassy China	33,111	(4,479)	37,590	32,159	5,431	26,915
Embassy Dubai	19,940	100	19,840	11,865	7,975	0
Embassy Havana	22,000	(3,029)	25,029	19,887	5,141	15,545
Embassy India	29,150	(1,478)	30,628	26,169	4,459	25,656
Embassy Morocco	19,348	1,200	18,148	14,464	3,683	14,172
Embassy Nouakchott	13,450	1,550	11,900	9,738	2,162	10,023
Embassy of Kuala Lampur	15,242	(2,350)	17,592	14,992	2,600	11,802
Embassy Paris	19,112	(22,700)	41,812	36,095	5,717	17,230
Embassy Qatar	19,940	(700)	20,640	13,125	7,515	0
Embassy Riyadh	19,822	(4,555)	24,377	21,489	2,889	19,287
Embassy Russia	15,877	(8,684)	24,561	20,480	4,081	15,643
Embassy Spain	23,530	(2,650)	26,180	20,506	5,674	19,583
Embassy Venezuela	0	0	0	0	0	7,055
Embassy Washington	28,544	(5,254)	33,797	26,236	7,561	20,622
Gambia Embassy-Ankara	24,510	(700)	25,210	19,503	5,707	20,541
Gambia Embassy-South Africa	18,890	(490)	19,380	16,072	3,308	18,120
High Commission Abuja	16,712	1,568	15,144	12,764	2,380	10,809
High Commission Dakar	72,885	(6,321)	79,206	41,470	37,736	48,621
High Commission Freetown	13,488	4,894	8,594	5,996	2,598	6,395
High Commission London	41,777	(16,803)	58,580	35,580	23,000	27,283
Mission to The United Nations	32,420	700	31,720	29,621	2,099	27,337
Mission to United Nation Geneva	24,120	(3,429)	27,549	22,865	4,684	0
Total for Emb/Miss current Year	631,654	(79,925)	711,579	698,256	13,323	475,977
Total for Emb/Miss Prior Year	556,079	212	555,867	475,977	79,890	0



REPUBLIC OF THE GAMBIA

Summary Statement Of Outstanding Commitments for the Year Ended 31 December 2018 as submitted by Vote Controller

Ministry, Agencies and Embassies/Missions.

Description	Operating Commitments GMD'000'	Capital Commitments GMD'000'	Total Commitments 2018 GMD'000'	Total Commitments 2017 GMD'000'
Agencies	419	35	471	447
Embassies and Missions	250,006	17,729	267,735	77,840
Ministries	59,860	129,711	189,571	23,150
Total Outstanding commitments	310,301	147,,475	457,776	101,437
	68,355	31,576		101,437



REPUBLIC OF THE GAMBIA
Statement Of Outstanding Commitments by Ministry for the Year Ended 31
December 2018 as submitted by Vote Controller

Name of Ministries	Operating Commitments GMD'000'	Capital Commitments GMD'000'	Total Commitments 2018 GMD'000'	Total Commitments 2017 GMD'000'
Office of The President	16,304	137	16,440	4,534
Ministry of Defence	11,152	98	11,250	312
Ministry of Interior	3,609	89	3,697	1,655
Ministry of Tourism and Culture	0	0	0	(29)
Ministry of Foreign Affairs	753	125,135	125,887	15,137
Attorney General's Chambers & Ministry of Justice	1,639	0	1,639	65
Ministry of Finance	4,858	40	4,898	889
Ministry of Local Government and Lands	12,876	1,886	14,762	106
Ministry of Agriculture	777	2,211	2,988	1,593
Ministry of Works, Construction & Infrastructure	125	0	125	7
Ministry of Trade, Industry & Employment	803	0	803	74
Ministry of Basic and Secondary Education	452	0	452	136
Ministry of Health	5,067	88	5,155	(1,248)
Ministry of Youth & Sports	0	0	0	53
Ministry of Environment, Climate Change, W/Resouces, W	1,161	0	1,161	(258)
Ministry of Comm, Info & Info Tech	57	0	57	3
Ministry of Fisheries	40	27	68	4
Ministry of Tertiary & Higher Education	110	0	110	81
Ministry of Energy	0	0	0	6
Ministry of Petroleum and Energy	78	0	78	30
Total for Ministries	59,860	129,711	189,571	23,150
Total for FY 2017	4,866	17,508		23,150



REPUBLIC OF THE GAMBIA

Statement Of Outstanding Commitments by Agencies for the Year Ended 31 December 2018 as submitted by Vote Controllers

Name of Agency	Operating Commitments GMD'000	Capital Commitment GMD'000	Total Commitments 2018 GMD'000	Total Commitments 2017 GMD'000
National Assembly	87	30	117	226
Judiciary	137	5	142	114
Public Service Commission	0	0	0	0
National Audit Office	212	0	212	107
Total for All Agencies	436	35	471	447
Total for FY 2017	447	0		447



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Summary Statement Of Outstanding Commitments by Missions/Embassies for the Year Ended 31 December 2018 as submitted by Vote Controller

Name of Embassy/Mission	Operating Commitments GMD'000	Capital Commitments GMD'000	Total Commitments 2018 GMD'000	Total Commitments 2017 GMD'000
Consulate General Jeddah	7,711	0	7,711	2,462
Embassy Addis Ababa	7,238	1,932	9,170	6,662
Embassy Algeria	(9,405)	357	(9,048)	0
Embassy Bissau	2,443	0	2,443	597
Embassy Brussels	12,847	0	12,847	5,554
Embassy China	17,795	63	17,858	9,323
Embassy Dubai	7,070	500	7,570	0
Embassy Havana	10,932	1,350	12,282	3,868
Embassy India	17,879	1,139	19,018	(1,855)
Embassy Morocco	8,990	200	9,190	1,297
Embassy Nouakchott	6,129	750	6,879	4,154
Embassy of Kuala Lampur	7,681	225	7,906	5,077
Embassy Paris	20,972	250	21,222	16,096
Embassy Qatar	9,220	(1,491)	7,729	0
Embassy Riyadh	11,212	0	11,212	(1,128)
Embassy Russia	12,016	200	12,216	0
Embassy Spain	8,420	153	8,573	1,808
Embassy Venezuela	0	0	0	556
Embassy Washington	10,139	0	10,139	2,936
Gambia Embassy-Ankara	8,850	200	9,050	6,497
Gambia Embassy-South Africa	9,387	250	9,637	2,152
High Commission Abuja	10,133	300	10,433	(180)
High Commission Dakar	5,983	5,952	11,935	1,955
High Commission Freetown	5,035	0	5,035	3,890
High Commission London	13,868	200	14,068	2,069
Mission to The United Nations	20,862	0	20,862	4,052
Mission to United Nation Geneva	6,600	5,200	11,800	0
Total for All Embassies/Missions	250,006	17,729	267,735	77,840
Total for FY 2017	63,772	14,068		77,840



REPUBLIC OF THE GAMBIA

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Summary Statement of Expenditure Re-allocated from Un-allocated headings during the year ended 31 December 201

Account Code	Description	Notes	2018 GMD'000	2017 GMD'000
<u>Un-allocated Expenditure</u>				
15-00-000-2-3-001-0269-0000000-00-0000-000000-00-232120	Construction Of Office Buildings		0.00	0.00
15-01-000-1-3-001-0000-0000000-00-0000-000000-00-221203	Rents and Rates		0.00	0.00
15-01-000-1-3-001-0000-0000000-00-0000-000000-00-221606	Official Entert&Hotel Accommodation		0.00	0.00
15-01-000-1-3-001-0000-0000000-00-0000-000000-00-222102	Arbitration and Court Awards		0.00	0.00
15-01-000-1-3-001-0000-0000000-00-0000-000000-00-222155	Embassies & Missions Establ Expenses		0.00	0.00
15-01-000-1-3-001-0000-0000000-00-0000-000000-00-232281	Port Equipment and Installations		0.00	0.00
15-01-000-1-3-001-0000-0000000-00-0000-000000-00-271105	Contributions to injuries Compensation fund		0.00	0.00
15-01-000-5-3-001-0000-0000000-00-0000-000000-00-211106	Civil Service Staff Loan		0.00	0.00
15-02-000-1-3-001-0000-0000000-00-0000-000000-00-222154	Settlement of Confirmed Debts		0.00	0.00
15-15-100-1-3-001-0000-0000000-00-0000-000000-00-221203	Rents and Rates		20,000.00	10,000.00
15-15-100-1-3-001-0000-0000000-00-0000-000000-00-221606	Official Entert&Hotel Accommodation		0.00	10,000.00
15-15-100-1-3-001-0000-0000000-00-0000-000000-00-222102	Arbitration and Court Awards		110,000.00	60,000.00
15-15-100-1-3-001-0000-0000000-00-0000-000000-00-222124	Refund of Rev Collected in Previous Yrs		5,000.00	0.00
15-15-100-1-3-001-0000-0000000-00-0000-000000-00-222154	Settlement of Confirmed Debts		452,551.88	180,000.00
15-15-100-1-3-001-0000-0000000-00-0000-000000-00-222155	Embassies & Missions Establ Expenses		5,000.00	20,000.00
15-15-100-1-3-001-0000-0000000-00-0000-000000-00-232210	Motor Vehicles		50,000.00	0.00
15-15-100-1-3-001-0000-0000000-00-0000-000000-00-232281	Port Equipment and Installations		0.00	63,000.00
15-15-100-1-3-001-0000-0000000-00-0000-000000-00-251101	Subve To Non-Fin Public Corp./Instit? OC		460,000.00	0.00
15-15-100-1-3-001-0000-0000000-00-0000-000000-00-251104	Input Subsidy		250,000.00	0.00
15-15-100-1-3-001-0000-0000000-00-0000-000000-00-271105	Contributions to injuries Compensation fund		30,000.00	20,000.00
15-15-100-5-3-001-0000-0000000-00-0000-000000-00-211101	Basic Salary		0.00	15,000.00
15-15-100-5-3-001-0000-0000000-00-0000-000000-00-211106	Civil Service Staff Loan		60,000.00	15,000.00
			1,442,551.88	393,000.00



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Re-allocation of Un-allocated Expenditure

Summary Statement of Expenditure Re-allocated from Un-allocated headings during the year ended 31 December 201

Account Code	Description	Notes	2018 GMD'000	2017 GMD'000
	Budget Entity 001			
01-00-000-2-3-001-0004-0000000-00-0000-000000-00-222150	Operating Costs		5,069.49	0.00
01-00-000-2-3-001-0004-0000000-00-0000-000000-00-232120	Construction Of Office Buildings		10,000.00	0.00
01-01-000-1-3-001-0000-0000000-00-0000-000000-00-221301	Purchase of fuel and lubricants		0.00	0.00
01-99-001-1-3-001-0000-0000000-00-0000-000000-00-221301	Purchase of fuel and lubricants		2,586.21	0.00
01-99-001-1-3-001-0000-0000000-00-0000-000000-00-221302	Maintenance of vehicles		20.00	0.00
01-99-001-1-3-001-0000-0000000-00-0000-000000-00-221603	Miscellaneous office expenses		600.00	0.00
01-99-001-1-3-001-0000-0000000-00-0000-000000-00-221902	Training		9,000.00	0.00
01-99-001-1-3-001-0000-0000000-00-0000-000000-00-232210	Motor Vehicles		4,923.00	18,000.00
01-99-002-1-3-001-0000-0000000-00-0000-000000-00-222107	Upkeep of State Guards		324.60	0.00
01-99-002-1-3-001-0000-0000000-00-0000-000000-00-222136	Upkeep of State House		1,006.21	0.00
01-99-004-1-3-001-0000-0000000-00-0000-000000-00-251102	Subve To Non-Financial Public Corpo./Institute? PE		9,710.11	0.00
	Total Budget Entity 001		44,039.61	18,000.00
	Budget Entity 002			
02-01-000-1-3-001-0000-0000000-00-0000-000000-00-221302	Maintenance of vehicles		0.00	0.00
	Total Budget Entity 002		0.00	0.00
	Budget Entity 003			
03-01-000-1-3-001-0000-0000000-00-0000-000000-00-232230	Furniture and Fittings		0.00	0.00
	Total Budget Entity 003		0.00	0.00
	Budget Entity 004			
04-02-002-1-3-001-0000-0000000-00-0000-000000-00-222117	Elections		0.00	4,300.00
	Total Budget Entity 004		0.00	4,300.00
	Budget Entity 008			
08-06-003-5-3-001-0000-0000000-00-0000-000000-00-211104	Allowances		0.00	12,000.00
	Total Budget Entity 008		0.00	12,000.00
	Budget Entity 009			
09-99-001-1-3-001-0000-0000000-00-0000-000000-00-232210	Motor Vehicles		0.00	1,900.00
09-99-001-1-3-001-0000-0000000-00-0000-000000-00-232230	Furniture and Fittings		0.00	200.00
09-99-001-1-3-001-0000-0000000-00-0000-000000-00-232240	Office Equipment		0.00	90.00
	Total Budget Entity 009		0.00	2,190.00



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Summary Statement of Expenditure Re-allocated from Un-allocated headings during the year ended 31 December 201

Account Code	Description	Notes	2018 GMD'000	2017 GMD'000
Budget Entity 010				
10-01-000-1-3-001-0000-0000000-00-0000-000000-00-251101	Subve To Non-Fin Public Corp./Instit? OC		0.00	0.00
10-04-000-1-3-001-0000-0000000-00-0000-000000-00-221101	Travel Expenses		200.00	0.00
10-04-000-1-3-001-0000-0000000-00-0000-000000-00-221302	Maintenance of vehicles		250.00	0.00
10-04-000-1-3-001-0000-0000000-00-0000-000000-00-221606	Official Entert&Hotel Accommodation		150.00	0.00
10-40-003-1-3-001-0000-0000000-00-0000-000000-00-262101	Contribution to International org - Rec		12,743.68	0.00
10-40-017-1-3-001-0000-0000000-00-0000-000000-00-221302	Maintenance of vehicles		0.00	155.00
10-40-017-1-3-001-0000-0000000-00-0000-000000-00-232210	Motor Vehicles		1,900.00	0.00
Total Budget Entity 010			15,243.68	155.00
Budget Entity 011				
11-99-001-1-3-001-0000-0000000-00-0000-000000-00-222188	Commission of Enquiry Into Land Confiscations By		20,000.00	0.00
Total Budget Entity 011			20,000.00	0.00
Budget Entity 012				
12-14-006-1-3-001-0000-0000000-00-0000-000000-00-232210	Motor Vehicles		0.00	4,500.00
12-15-007-1-3-001-0000-0000000-00-0000-000000-00-221606	Official Entert&Hotel Accommodation		0.00	463.00
12-99-000-1-3-001-0000-0000000-00-0000-000000-00-262101	Contribution to International org - Rec		56,147.39	0.00
Total Budget Entity 012			56,147.39	4,963.00
Budget Entity 016				
16-99-001-5-3-001-0000-0000000-00-0000-000000-00-211101	Basic Salary		0.00	1,450.00
16-99-001-5-3-001-0000-0000000-00-0000-000000-00-211102	Wages		0.00	90.00
16-99-001-5-3-001-0000-0000000-00-0000-000000-00-211104	Allowances		0.00	30.00
Total Budget Entity 016			0.00	1,570.00
Budget Entity 017				
17-99-001-1-3-001-0000-0000000-00-0000-000000-00-221902	Training		0.00	900.00
Total Budget Entity 017			0.00	900.00
Budget Entity 018				
18-00-000-2-3-001-0507-0000000-00-0000-000000-00-221701	Consultancy		0.00	0.00
18-00-000-2-3-001-0591-0000000-00-0000-000000-00-222150	Operating Costs		0.00	0.00
Total Budget Entity 018			0.00	0.00



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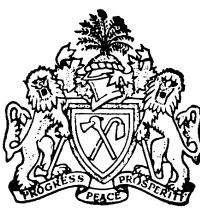
Summary Statement of Expenditure Re-allocated from Un-allocated headings during the year ended 31 December 201

Account Code	Description	Notes	2018 GMD'000	2017 GMD'000
Budget Entity 020				
20-04-0001-3-001-0000-000000-00-0000-000000-00-222126	Fees and Handling Charges		0.00	0.00
20-07-000-1-3-001-0000-000000-00-0000-000000-00-221806	Specialized and Technical Materials		0.00	0.00
20-08-011-1-3-001-0000-000000-00-0000-000000-00-221811	Teaching Aid and Learning Materials		0.00	0.00
20-08-012-1-3-001-0000-000000-00-0000-000000-00-221401	Maintenance of Buildings and Facilities		0.00	0.00
20-08-012-1-3-001-0000-000000-00-0000-000000-00-222141	Payment for School Bus Service to GPTC		0.00	0.00
20-08-013-1-3-001-0000-000000-00-0000-000000-00-221401	Maintenance of Buildings and Facilities		0.00	0.00
20-09-015-1-3-001-0000-000000-00-0000-000000-00-251102	Subv To Non-Financial Public Corpo./Institute? PE		30,300.00	0.00
20-99-001-1-3-001-0000-000000-00-0000-000000-00-221202	Electricity ,Water & Sewage		0.00	0.00
20-99-002-1-3-001-0000-000000-00-0000-000000-00-221101	Travel Expenses		0.00	0.00
Total Budget Entity 020			30,300.00	0.00
Budget Entity 021				
21-00-000-2-3-001-0548-000000-00-0000-000000-00-232147	Other Major Rehabilitation Works		0.00	0.00
21-00-000-2-3-001-2720-000000-00-0000-000000-00-221806	Specialized and Technical Materials		0.00	0.00
21-70-021-1-3-001-0000-000000-00-0000-000000-00-221806	Specialized and Technical Materials		0.00	0.00
21-99-001-1-3-001-0000-000000-00-0000-000000-00-221701	Consultancy		5,783.02	0.00
21-99-001-1-3-001-0000-000000-00-0000-000000-00-251101	Subv To Non-Fin Public Corp./Instit? OC		800.00	0.00
21-99-005-1-3-001-0000-000000-00-0000-000000-00-251101	Subv To Non-Fin Public Corp./Instit? OC		6,000.00	0.00
21-99-005-1-3-001-0000-000000-00-0000-000000-00-251102	Subv To Non-Financial Public Corpo./Institute? PE		46,400.00	0.00
Total Budget Entity 021			58,983.02	0.00
Budget Entity 022				
22-99-001-1-3-001-0000-000000-00-0000-000000-00-222002	Sports and Sporting Activities		6,000.00	0.00
Total Budget Entity 022			6,000.00	0.00
Budget Entity 023				
23-00-000-2-3-001-0533-000000-00-0000-000000-00-262101	Contribution to International org - Rec		0.00	5,945.00
23-99-001-1-3-001-0000-000000-00-0000-000000-00-262101	Contribution to International org - Rec		6,667.65	0.00
Total Budget Entity 023			6,667.65	5,945.00
Budget Entity 029				

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Summary Statement of Expenditure Re-allocated from Un-allocated headings during the year ended 31 December 201

Account Code	Description	Notes	2018 GMD'000	2017 GMD'000
29-01-000-1-3-001-0000-0000000-00-0000-000000-00-221203	Rents and Rates		0.00	0.00
29-99-001-1-3-001-0000-0000000-00-0000-000000-00-221202	Electricity ,Water & Sewage		0.00	910.00
29-99-001-1-3-001-0000-0000000-00-0000-000000-00-221301	Purchase of fuel and lubricants		0.00	650.00
29-99-001-1-3-001-0000-0000000-00-0000-000000-00-221401	Maintenance of Buildings and Facilities		0.00	55.00
29-99-001-1-3-001-0000-0000000-00-0000-000000-00-221602	Stationery		0.00	94.50
29-99-001-1-3-001-0000-0000000-00-0000-000000-00-221603	Miscellaneous office expenses		0.00	52.00
29-99-001-1-3-001-0000-0000000-00-0000-000000-00-221609	Advertisements and Publications		0.00	150.00
29-99-001-1-3-001-0000-0000000-00-0000-000000-00-221701	Consultancy		0.00	500.00
29-99-001-1-3-001-0000-0000000-00-0000-000000-00-222166	Data Storage Facilities and Fees		0.00	270.00
Total Budget Entity 029			0.00	2,681.50
Budget Entity 050				
50-00-000-1-3-001-2005-0000000-00-0000-000000-00-242001	Interest on Treasury Bills & Other Gvt Securities		0.00	0.00
50-50-100-1-3-001-2005-0000000-00-0000-000000-00-242001	Interest on Treasury Bills & Other Gvt Securities		300,000.00	0.00
Total Budget Entity 050			300,000.00	0.00
Total Re-allocation of Un-allocated Expenditure			537,381.35	52,704.50



Republic of the Gambia

Summary statement of losses of public moneys and stores reported during the year ended 31st December 2018				
Description	Losses of public money (cash and cash equivalents) GMD'000	Values of losses of stores GMD'000	2018 Losses reported GMD'000	Total accumulated losses to 2017 reported GMD'000
Kerewan sub treasury				2,136.00
Janjanbureh sub treasury				521.00
Accountant General's Dept.				4,064.00
Brikama Health Centre				402.00
Brikama sub treasury				6,592.00
Ministry of Forestry				839.50
Gambia Embassy Guinea Bissau				390.32
Gambia Embassy Paris				1,549.35
Gambia Immigration Department (Sea Port)			602,000.00	
Total losses for the year			602,000.00	602,000.00
Losses/claims for prior year 2017				16,494.17

Note: *

1. The total loses for Brikama Health Center was D402, 674.00. However an amount of D129, 000 was paid. Therefore the balance outstanding is D273, 674.00.
2. The loses for Ministry of forestry was D839, 500.00. However, an amount of D510, 060.00 was paid. Therefore, the outstanding balance is D 329,500.00.



REPUBLIC OF THE GAMBIA
Statement of Public Debt Balances as at 31 December 2018 (In Dalasi)

Creditor	Instrument Id	Instrument Title	2017	2018
ABU DABI FUND FOR ARAB ECON. DEVELOP	2011006	Mandinaba - Soma Road Project	411,456,800.00	395,666,100.00
	2014151	RECONSTRUCTION AND UPGRADING OF THE LAMINKOT-PASSIM	31,124,200.00	136,734,800.00
ADB/NIGERIAN TRUST FUND	2001227	Artisanal Fisheries Dev. Project	167,757,000.00	163,138,300.00
ADB/NIGERIAN TRUST FUND	2004063	Participatory Integrated Watershed Management Project	247,728,500.00	242,120,100.00
ADB/NIGERIAN TRUST FUND	2009024	Supplementary Loan Agreement to Finance the Artisan	220,784,500.00	213,115,400.00
African Development Fund	1996138	JPY- Lowlands Agric. Development(LADEP)	14,033,400.00	14,469,100.00
	1998131	JPY-Health Services Development II	64,685,500.00	66,773,300.00
	1998132	EUR-Health Services Development II	133,977,600.00	129,947,200.00
	1998134	USD-Health Services Development II	21,930,300.00	22,074,000.00
	1999112	EUR- Peri-Urban Smallholder Improv. Proj	150,445,500.00	149,310,500.00
	1999113	USD- Peri-Urban Agricultural Development Project	37,634,800.00	38,752,300.00
	1999114	JPY- Peri-Urban Agricultural Development Project	68,846,100.00	72,719,600.00
	2000002	EUR-COMMUNITY SKILLS IMPROVEMENT PROJECT	63,136,900.00	62,660,600.00
	2000003	JPY-COMMUNITY SKILLS IMPROVEMENT PROJECT	19,979,600.00	21,090,400.00
	2000004	USD - COMMUNITY SKILLS IMPROVEMENT PROJECT - ADF	91,128,400.00	93,857,300.00
	2001011	JPY- RURAL ELECTRIFICATION PROJECT	75,641,700.00	79,911,500.00
	2001012	USD- RURAL ELECTRIFICATION PROJECT	24,806,700.00	25,551,100.00
	2001025	JPY-COASTAL PROTECTION PROJ. ADF	235,700.00	249,100.00
	2001127	EUR -Rural Electrification Project	35,042,800.00	34,782,600.00
	2002025	USD-BASIC EDUCATION PROJECT (EDUCATION III)	181,160,700.00	186,650,300.00
	2002027	EUR-BASIC EDUCATION PROJECT (EDUCATION III)	269,070,200.00	267,133,100.00
	2002028	JPY-BASIC EDUCATION PROJECT (EDUCATION III)	188,081,300.00	198,732,000.00
	2002032	EUR - Natural Resource Dev.& Managt. PJ.(OMVG)	173,833,400.00	172,572,200.00
	2002133	USD-Natural Resource Dev.& Managt. PJ.(OMVG)	10,802,600.00	11,129,300.00
	2002134	JPK - Natural Resource Dev.& Management. PJ (OMVG)	21,588,000.00	22,809,200.00
	2003004	USD-Nerica Rice Dessemination Project (Consolidation of two US	2,124,600.00	2,189,200.00
	2003033	GBP- Neric Rice Dissemination project	488,100.00	480,800.00
	2003034	EUR - Nerica Rice Dessemination Project	99,558,400.00	98,852,600.00
	2003035	JPY- Nerica Rice Dessemination Project	51,649,500.00	54,580,300.00
	2004061	EUR- Invasive Aquatic Weeds project	19,208,900.00	19,074,800.00
	2004062	GBP- Invasive Aquatic Weeds Project	243,200.00	239,500.00
	2005012	USD-Farmer Managed Rice Irrigation Project	196,821,300.00	202,830,000.00
	2005014	EUR-Farmer Managed Rice Irrigation Project	63,313,700.00	62,875,000.00
	2005016	JPY-Farmer Managed Rice Irrigation Project	72,699,200.00	76,832,900.00
	2017002	INCLUSIVE GROWTH PROMOTION INSTITUTIONAL SUPPORT PR	0.00	0.00
	2015076002	Gambia River Basin Development Organization (OMVG Energy Pr	1,391,100.00	9,257,400.00
	1996139	EUR-Lowland Agric.Development(LADEP)	6,652,300.00	6,674,700.00
	2016008002	Agriculture Value Chain Development Project (Tr.2 - USD)	56,989,800.00	62,296,100.00



REPUBLIC OF THE GAMBIA
Statement of Public Debt Balances as at 31 December 2018 (In Dalasi)

Creditor	Instrument Id	Instrument Title	2017	2018
ARAB BANK FOR ECONOMIC DEV. IN AFRICA	1999122	Banjul Intl. Airport Dev. Proj	86,972,500.00	55,147,900.00
	2000027	Traditional Fishing Development Project	164,017,500.00	148,182,200.00
	2001006	Rural Electrification Project - BADEA	184,062,500.00	175,088,400.00
	2002013	Farafenni - Laminkoto Road Project 2	249,042,500.00	234,242,600.00
	2002023	Third Education Program	177,206,400.00	173,439,400.00
	2004059	Mandinaba - Soma Road Project BADEA	345,800,000.00	339,295,600.00
	2008007	Brikama- Dimbaya- Darsilami Road Project	355,850,600.00	370,534,100.00
	2011013	Gambia University Project	24,186,600.00	58,253,000.00
	2012004	Kotu Power Generation Plant Expansion Project	319,415,700.00	391,115,600.00
	2014220	Support to Basic and Secondary Schools Education Project	1,926,600.00	19,148,500.00
	2015065	Construction of Laminkoto-Passimus Road Project	98,000,100.00	232,568,500.00
	2009255	Kombo Coastal Roads Project BADEA	109,201,400.00	110,363,000.00
	2015069	Line of Credit for the Social Development Fund	42,752,800.00	98,920,000.00
Banco de Des. Econ. y Social Venezuela	2009016	Upgrading Electricity Network in Greater Banjul	856,709,400.00	892,059,900.00
			0.00	0.00
ECOWAS BANK FOR INVESTMENT AND DEV	2008019	Rural Electrification Extension Project	813,882,900.00	779,203,900.00
	2011007	Reconstruction and Upgrading of Mandinaba-Soma Project	327,665,200.00	334,895,600.00
	2014001	Second Phase of the Rural Electrification Project	0.00	421,946,000.00
			0.00	0.00
Erste Bank (GiroCredit)	1991477	Urban Water Supply Cr. Fac.1991 Lot 10	176,574,200.00	176,600,800.00
	1990476	Urban Water Supply cr.fac1990 Lot 4	113,028,400.00	112,841,400.00
Export - Import Bank of India	2005013	Assembly Plant for Tractors Project	139,193,600.00	127,885,700.00
	2008009	Construction of the National Assembly Building Complex	380,000,000.00	362,706,700.00
	2012012	Completion of National Assembly Building	790,746,900.00	770,254,600.00
	2014293	Replacement of Asbestos Water Peipes with UPVC Pipes in the G	11,264,600.00	296,332,300.00
	2014296	LOC: USD22.5million: Electrification Expansion Project for Great	9,524,900.00	217,038,600.00
Export-Import Bank of Republic of China	2017008	Gambia National Broadband Network Project	0.00	1,236,500,000.00
GOVERNMENT OF BELGIUM	2006016	Financial Assistance for Global Maritime Disaster and Safety S	31,753,000.00	31,859,700.00



REPUBLIC OF THE GAMBIA
Statement of Public Debt Balances as at 31 December 2018 (In Dalasi)

Creditor	Instrument Id	Instrument Title	2017	2018
International Development Association	1998051	PARTICIPATORY HEALTH & NUTRITION PROJECT	263,389,700.00	259,170,500.00
	1998358	Third Education Sector Project 3128	88,351,300.00	88,060,700.00
	1999001	Poverty Alleviation Capacity Bldg3176	252,548,300.00	251,739,600.00
	2001108	HIV/AIDS Rapid Response Project	513,203,900.00	518,336,500.00
	2001225	Capacity Building for Economic Management Project 3555	492,009,500.00	489,629,200.00
	2002112	Gateway Project. 3606	610,500,500.00	609,838,900.00
	2005015	Poverty Alleviation & Capacity Bldg Proj-3176-1GM	86,313,600.00	84,547,000.00
	2005026	Africa Emergency Locust Project	80,123,900.00	80,149,600.00
	2014152	Commercial Agriculture and Value Chain Management Project - 2	254,589,300.00	322,180,100.00
	2014153	Africa Higher Education Centers of Excellence Project - 2014153	81,500,000.00	89,115,000.00
	2015020	Additional Financing for the Maternal and Child Nutrition and He	0.00	72,115,400.00
	2015067	OMVG Interconnection Project	142,536,700.00	424,565,300.00
	2016011	Second Additional Financing for Integrated Financial Managemen	43,159,500.00	114,692,300.00
	2016013	Electricity Support Project	433,787,500.00	541,676,400.00
	1999011	Energy and Water Infrastructure Development Project PPF	3,452,200.00	3,594,600.00
	2017005	Emergency Development Policy Financing - 2017005	1,495,661,000.00	1,528,665,000.00
International Monetary Fund	1984227	2ND.AGRICULTURAL DEV.(ADPII)Ifad-144GA	85,039,400.00	79,962,500.00
	1990228	SMALL SCALE WATER CONTROL PROJECT IFAD.	96,853,200.00	94,495,400.00
	1992229	AGRICULTURAL SERTVCES PROJECT IFAD312	104,836,600.00	102,884,500.00
	1996230	Lowlands Agricultural Development - LADEP	95,936,100.00	90,866,200.00
	1999003	Rural Fin. & Community Initiatives Proj.	309,509,000.00	301,666,700.00
	2004054	Participatory Integrated Watershed Management Project	277,259,500.00	269,972,800.00
	2006006	Rural Finance Project (RFP) - 2006006	265,706,600.00	262,262,200.00
	2016007	National Agricultural Land and Water Management Development	34,202,700.00	108,178,300.00
International Monetary Fund	2017006	IMF Rapid Credit Facility	782,203,900.00	799,464,400.00



REPUBLIC OF THE GAMBIA
Statement of Public Debt Balances as at 31 December 2018 (In Dalasi)

Creditor	Instrument Id	Instrument Title	2017	2018
Islamic Development Bank	1994207	Integrated Rural Development for L/Stock	25,117,700.00	22,004,500.00
	1996209	Middle School Development Project IDB	64,923,800.00	58,061,800.00
	1997002	Participatory Urgent Assistance in the Health Sector 2	102,382,100.00	93,626,400.00
	2000028	FOOD SECURITY PROJECT (SOUTH-SOUTH) (L) CO-OP	6,159,500.00	5,791,800.00
	2001020	Equip.Furniture & Drugs for Bwiam Hosp.	37,692,200.00	35,670,300.00
	2001030	GUNJUR RURAL WATER SUPPLY	1,023,600.00	923,100.00
	2002014	Lower Basic Education Support Project	51,127,800.00	48,523,400.00
	2003003	OMVG Agro-Pastoral Development Project	59,417,300.00	55,243,600.00
	2004058	Kotu Ring Rural Water Supply System	299,435,000.00	279,430,100.00
	2005009	EXPANSION OF HEALTH FACILITIES PROJECT -55	172,963,000.00	154,203,900.00
	2005010	Expansion of Health Facilities Project - 0056	56,911,300.00	54,983,200.00
	2006001	Brikama Power Station Project IDB	194,481,300.00	183,482,600.00
	2006004	LOWLAND DEVELOPMENT PROJECT-61	295,282,000.00	279,442,500.00
	2006005	LOWLAND DEVELOPMENT PROJECT-62	67,314,000.00	65,080,500.00
	2006015	Leasing Brikama Power Station-0058	262,082,700.00	226,941,300.00
	2007013	WESTFIELD-SUKUTA ROAD PROJECT	329,520,100.00	313,564,400.00
	2008016	Rural Water Supply in Gunjur Project	190,547,500.00	189,883,400.00
	2009019	Support to Malaria Prevention and Control Project	53,852,800.00	55,041,200.00
	2009267	Gambia HIPC Master File	966,708,000.00	946,909,900.00
	2010026	IsDB-DEVELOPMENT OF THE UNIVERSITY OF THE GAMBIA	63,840,400.00	78,166,600.00
	2010033	COMMUNITY-BASED INFRASTRUCTURE AND LIVELIHOOD IMPR	689,237,300.00	664,192,300.00
	2011009	20MW Brikama II Power Project	72,964,200.00	80,440,000.00
	2011011	Implementation of ECOWAN Program	97,406,300.00	94,024,800.00
	2011017	Istisna-a: National Component of the Ecowan Programme	789,543,800.00	822,122,900.00
	2011018	Lease Agreement Brikama Power II	140,592,000.00	146,393,300.00
	2012002	The Bilingual Education Support Project	379,932,100.00	443,392,200.00
	2013001	Enhancing value in the Groundnut Sector	26,764,400.00	27,355,000.00
	2013002	Istisna-a - Enhancing Value Addition in the Groundnut Secto	467,484,900.00	477,800,600.00
	2013014	CONSTRUCTION OF SUKUTA-JAMBANJELLY ROAD PROJECT	246,505,800.00	472,617,900.00
	2013015	ISTISNA-A SUKUTA-JAMBANJELLY ROAD	324,731,300.00	424,636,200.00
	2014290	The Building Resilience to Recurring Food Insecurity Project ID 2.	37,915,900.00	54,688,500.00
	2014291	The Building Resilience to Recurring Food Insecurity Project Ordin	5,818,100.00	6,058,200.00
	2014294	The Building Resilience to Recurring Food Insecurity Project Istina	5,818,100.00	6,058,200.00
	2006003	PROVISION OF 100 WATER POINT IN FOUR DIVISION	207,212,800.00	200,337,400.00
KUWAIT FUND FOR ARB ECONOMIC DEVELO	1997379	KOMBO COASTAL ROAD PROJECT (HIPC RELIEF	269,635,100.00	279,073,100.00
	1999004	Banjul International Airport Improv. Pj.	72,436,900.00	45,373,800.00
	2001007	Irrigated Rice Development Project	47,882,800.00	39,996,200.00
	2001022	Farafenni - Laminkoto Road Project KFED	193,584,200.00	178,242,500.00
	2005004	Mandinaba - Soma Road Project KFED	296,598,600.00	283,366,500.00
	2008004	Banjul International Airport Improvement Project PH II	476,103,900.00	470,000,700.00
	2010014	KF-University of The Gambia Project	-15,405,900.00	4,902,600.00
	2013013	LAMINKOTO - PASSIMUS ROAD PROJECT KFD	9,038,900.00	285,373,400.00
	2016010	THE GAMBIA SEGMENT OF OMVG INTERCONNECTION PROJECT	0.00	219,554,800.00



REPUBLIC OF THE GAMBIA
Statement of Public Debt Balances as at 31 December 2018 (In Dalasi)

Creditor	Instrument Id	Instrument Title	2017	2018
OPEC FUND FOR INTERNATIONAL DEVELOPMENT	2002001	Coastal Protection Project	73,220,300.00	57,183,700.00
	2002010	Enhanced HIPC Debt Initiative Relief	25,340,300.00	19,791,900.00
	2003261	Serekunda - Mandinaba Road Project II	43,548,000.00	36,277,900.00
	2004051	Mandina Ba-Soma Road Project-OPEC	59,583,900.00	52,498,700.00
	2007011	THIRD PUBLIC WORKS PROJECT	120,335,100.00	112,111,500.00
	2007012	HIGHWAY AND STREETS LIGHTING PROJECT	121,973,100.00	114,361,100.00
	2009025	Banjul Airport Rehabilitation Project-Phase II	290,882,400.00	276,372,200.00
	2011008	Energy Development and access expansion Project	250,908,900.00	241,909,500.00
	2011016	The University of The Gambia Project OFID	59,501,900.00	49,186,900.00
	2012011	Kotu Power Generation Expansion Project OFID	397,053,000.00	453,695,700.00
	2014168	Support to Basic and Secondary Education School Project	9,232,800.00	24,519,300.00
	2015022	Rural Infrastructure Development Project	73,765,400.00	257,212,000.00
	2015066	LAMINKOTO- PASSIMUS ROAD PROJECT	166,321,400.00	410,935,600.00
			0.00	0.00
Republic of China (Taiwan)	2004052	Micro Finance & Capacity Building Project	11,083,300.00	9,892,000.00
	2008020	Technical and Vocational Education and Training - 2008020	76,882,900.00	74,339,900.00
	2000031	NAWEC POWER SUPPLY CONTRACT PROJECT	55,416,100.00	41,216,000.00
	2002011	ROC-IMP/EXP BNK GEN.SETS2&3plus UPG NTW	677,987,900.00	631,651,400.00
SAUDI FUND FOR DEVELOPMENT	1987355	Support for Economic Development	77,613,000.00	79,140,000.00
	2005002	Mandinaba - Soma Road Project SFD	252,400,000.00	247,312,500.00
	2009004	Banjul International Airport Rehabilitation and Upgrading Phase I	406,995,000.00	425,377,500.00
	2010001	Brikama-Darsilami-Dimbya Road Project	354,937,500.00	370,968,700.00
	2011005	The University of The Gambia Project SFD	190,579,000.00	283,547,500.00
	2016003	Construction of Laminkoto-Passimus Road Project	426,669,700.00	664,683,700.00
	2017007	The Rehabilitation of Banjul International Airport Project Phase II	236,614,800.00	324,339,700.00
Libyan Arab Jamahiriya	2008028	Libya Restructuring of Outstanding Loans	187,625,000.00	195,367,000.00
African Legal Facility	2013011	Technical Advice Relating to The Asutsuare Water Project	12,825,000.00	13,354,200.00
Grant Total			28,799,383,800.00	33,512,607,500.00



REPUBLIC OF THE GAMBIA

Statement of Government loans contracted and onlended to State Owned Enterprises as at 31st December 2018

Agreement Date	Borrower	Instrument Name	Amount in USD	Amount in GMD	Grace Period in years after agreement date	Repayment Period in years
28-Mar-08	Gambia Civil Aviation Autho	Banjul International Airport improvement Project	10,000,000.00	512,200,000.00		
10-May-13	Gambia Telecommunication	GAMTEL Broadband Network Project	25,000,000.00	1,280,500,000.00	13	
					-	
					Amount in Euros	
22-Jan-16	GAMBIA Ports Authority	Banjul Ports Expansion Project	8,088,035.00	461,665,037.80	10	



REPUBLIC OF THE GAMBIA

Statement of Onlending receivables as at 31st December 2018

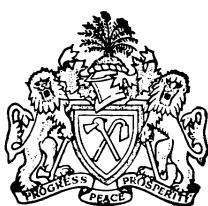
Item No.	Name of State Owned Ente	Instrument Name	Amount in GMD
1	GAMBIA Ports Authority	Banjul Ports Expansion Project	298,582,313.51

Undrawn External Assistance

Undrawn external assistance loans and grants consist of amounts which have been specified in a binding agreement with external assistance agencies but have not been utilized at reporting date, and are subject to terms and conditions that have been satisfied in the past and it is anticipated will be satisfied in the future. External assistance loans cancelled or expired resulted from overestimation of the cost of development projects. Changes in the amount of undrawn assistance loans and grants are presented in the entity's reporting currency

Statement of Undrawn External Assistance as at 31st December, 2018

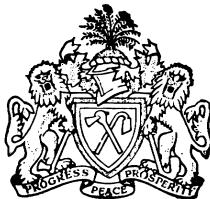
	Development Assistance	Emergency Assistance	Other	Total 2018	Total 2017
<i>Opening balance</i>	GMD'000	GMD'000	GMD'000	GMD'000	GMD'000
loans	15,718,207,168.13	0.00	0.00	15,718,207,168.13	16,719,508,868.13
Grants	0.00	0.00	0.00	0.00	0.00
<i>Approved in period</i>					
		0	0.00	0.00	0.00
loans	3,458,040,000.00	0.00	0.00	3,458,040,000.00	4,882,766,500.00
Grants	0.00	0.00	0.00	0.00	0.00
<i>Total Available</i>	19,176,247,168.13	0.00	0.00	19,176,247,168.13	21,602,275,368.13
Loans drawn down	6,912,655,800.00	0.00	0.00	6,912,655,800.00	5,884,068,200.00
Grants drawn down	0.00	0.00	0.00	0.00	0.00
Loans cancelled/expired	0	0.00	0.00	0.00	0.00
Grants cancelled/expired	0.00	0.00	0.00	0.00	0.00
<i>Closing balance- Loans</i>	12,263,591,368.13	0.00	0.00	12,263,591,368.13	15,718,207,168.13
<i>Closing balance- Grants</i>	0.00	0.00	0.00	0.00	0.00



Republic of the Gambia

STATEMENT OF CONTIGENT LIABILITIES AS AT 31 DECEMBER 2018

Description of case	Court	Amount in US \$	Rate	Amount in Dalasi
Nogoi Njie vs The Attorney General, Ministry of Interior, Inspector	High Court, The Gambia	-		20,000,000.00
Alhagie Abdoulie Ceesay vs The Republic of The Gambia	High Court, The Gambia	5,000,000.00	49.28	246,400,000.00
Keba EA Touray, Yaya Marong and Dr. P.D Wade, Dr Isatou Bah, Sheikh Zayad Regional Eye Cent	-			10,000,000.00
Ousainou Darboe and 31 others vs Republic of the Gambia	ECOWAS Court	-		1,240,000,000.00
Carnegie Mining VS The Gambia	International Arbitrator	23,144,798.00	49.28	1,140,575,645.44
Momodou Iamin Jarjue Rongo VS and 10 other	High Court, The Gambia	-		30,200,000.00
Insist Global V NRS & Others	High Court, The Gambia	434,600.00	49.28	21,417,088.00
Insist Global V NRS & Others	High Court, The Gambia			4,224,000.00



Republic of the Gambia
STATEMENT OF LIABILITIES AS 31 DECEMBER 2018

Description of case	Details	Amount in US \$	Rate	Amount in Dalasi
Conapro vs Republic of The Gambia	Hight Court, England	600,000.00	49.28	29,568,000.00
Abdoul Aziz Jeng vs Republic of the Gambia	High Court, The Gambia	-		100,000.00
Musa Saidykhana & Other VS The Reblci of the Gambia	Ecowas Court,	200,000.00	49.28	9,856,000.00
Faderation of Journalist,Fatou Camara, Fatou Jaw Manneh &Alhagie Jobe VS The Gamb	Ecowas Court,	-		1,000,000.00
Joseph Wowo V The Gambia	High Court, The Gambia	200,000.00	49.28	9,856,000.00
		Amount in EURO		
Galia Holding VS The Gambia	London High Court of Mariti	500,000.00	57.07	28,535,000.00



Republic of the Gambia

Statement of Arrears as at 31 December 2018

Description	Total Arrears 2018	Total Arrears 2017
	GMD'000	GMD'000
Arrears on Shares taken by Government of The Gambia in BSIC Group (EUR 9,717,470.00 @ 56.51) (EURO 9,717,470 @ 57.07)	554,576.01	549,134.23
Total Arrears	554,576.01	549,134.23



REPUBLIC OF THE GAMBIA

Note 23

The Consolidated Fund for the period starting 01 January 2018 ending 31 December 2018

Description	Schedule	2018 GMD	2017 GMD
Opening balance as at 1st January		2,616,726	3,010,950
Increase (Decrease) during the year		(1,961,045)	(394,103)
Ending balance as at 31st December		655,681	2,616,847



Republic of the Gambia

Note 24

Contingency Fund For the Period Starting 01 January 2018 and Ending 31 December 2018

The Contingency Fund is set up under the provisions of section 154 of the Constitution for purposes of meeting unforeseen and urgent expenditure for which no other provision exists. The balance at the year/period end is represented by the budget balance for the contingency amounts that remain unutilised at the end of the Year/Period. Movements during the year/period are as follows:

Description	Schedule	Budget 2018 GMD'000	Budget 2017 GMD'000
Opening Balance as at 01 January 2018		340,295.50	302,554.00
Additions through appropriations		1,442,551.88	393,000.00
Withdrawals for national emergencies		537,381.35	52,704.50
Ending Balance as at 31 December 2018		905,170.53	340,295.50



REPUBLIC OF THE GAMBIA

Statement of Net-worth of State Owned Enterprises as at 31 December 2018

Description	2018 GMD'000	2017 GMD'000
Gambia Ports Authority	3,167,818.00	2,723,061.00
Gambia Ports Authority- Ferry Services (Note 1)	0.00	0.00
Social Security and Housing Finance Corporation:	0.00	0.00
1. Federated Pension Fund	0.00	0.00
2. National Provident Fund	0.00	0.00
3. Housing Finance Fund	0.00	0.00
4. Industrial Injuries Compensation Fund	0.00	0.00
Gambia Telecommunication Celluar Company Limited (Note 1)	0.00	0.00
Gambia Telecommunication Company Limited (Note 1)	1,047,923.00	1,107,026.00
Asset Management and Recovery Corporation	316,845.21	320,726.64
National Water and Electricity Company Limited (Note 1)	0.00	290,960.00
Gambia Revenue Authority (Note 2)	0.00	0.00
Gambia International Airlines (Note 2)	(3,105.00)	0.00
Gambia Civil Aviation Authority (Note 1)	675,522.00	798,710.00
Gambia Printing and Publishing Corporation (Note 1)	88,099.47	91,212.16
Gambia Postal Services Corporation	0.00	0.00
Gambia Radio and Teveision Services(Note 1)	96,676.14	1,047,393.23
Gambia Groundnut Corporation (Note 1)	0.00	0.00
Public Utilities Regulatory Authority (PURA)	0.00	0.00
Gambia National Petroleum Company (Note 2)	0.00	0.00
Total	5,389,778.82	6,379,089.03

Note 1:

The 2018 Financial Statements for most of the Public Enterprises were not available as at the date of preparing this account.



REPUBLIC OF THE GAMBIA

Statement of Investment Held by Government
For the year Ended 31 December, 2018

Description	Opp. Balance	Invested	Exchange	Repaid	Balance
	2018	2018	GMD'000	2018	31/12/2018
	GMD'000	GMD'000	GMD'000	GMD'000	GMD'000
Shares in Public Corporation	5,389,779	0	0	0	5,389,779
Gambia Ports Authority (100% shareholding)	3,167,818.00	0	0	0	3,167,818.00
Gambia Ports Authority Ferry (100% shareholding)		0	0	0	0.00
Social Security and Housing Finance Corporation		0	0	0	0.00
1. Federated Pension Fund		0	0	0	0.00
2. National Provident Fund		0	0	0	0.00
3. Housing Finance Fund		0	0	0	0.00
4. Industrial Injuries Compensation Fund		0	0	0	0.00
Gambia Telecommunication(100% shareholding)	1,047,923.00	0	0	0	1,047,923.00
Gambia Telecommunication(100% shareholding)		0	0	0	0.00
Asset Management and (100% shareholding)	316,845.21	0	0	0	316,845.21
National Water and Electricity(100% shareholding)		0	0	0	-
Gambia International Airlines(100% shareholding)	(3,105)	0	0	0	(3,105.00)
Gambia Civil Aviation Authority (100% shareholding)	675,522.00	0	0	0	675,522.00
Gambia Pinting and publishing (100% shareholding)	88,099.47	0	0	0	88,099.47
Gambia National Petroleum (100% shareholding)	-	0	0	0	-
Gambia Postal Services Corporation (GAMPOST)		0	0	0	-
Public Utilities Regulatory Authority (PURA)		0	0	0	-
Gambia Radio and Television Services (GRTS)	96,676.14	0	0	0	96,676.14
Gambia Groundnut Corporation	-				-
Share in Other Entities	-	-	-	-	-
Central Bank of the Gambia (CBG) 100% Shareholding					
Total Domestic	5,389,778.82	0.00	0.00	0.00	5,389,778.82
TOTAL INVESTMENT	5,389,778.82	0.00	0.00	0.00	5,389,778.82
Analysed between:					
Investment held for- trading	5,389,778.82	0.00	0.00	0.00	5,389,778.82
Investment held for sale	0.00	0.00			0.00
Investment held to-maturity	0.00	0.00			0.00
Total Investment	5,389,778.82	0.00	0.00	0.00	5,389,778.82

	Amount in Euros	2018 Rate	2017 Rate	Current year 31 December 2018	Prior year 31 December 2017
Gambia Government investment at BSIC				GMD	GMD
	17,500,000	57.07	56.51	998,725,000.00	988,925,000.00



REPUBLIC OF THE GAMBIA

Summary Statement of Arrears of Revenue as at 31 December 2018 as submitted by Vote

Description	Estimates Revenue Collection GMD'000'	Actual Revenue Collection GMD'000'	ShortFall /(Surplus) Collection GMD'000'	Current Year Revenue Due But Uncollected [Arrears of revenue] GMD'000'	Prior Year Revenue Due But Uncollected [Arrears of revenue] GMD'000'
Ministries	2,288,672	1,272,698	(1,015,974)	0	0
Agencies and Embassies	20,666,169	10,802,848	(9,863,322)	0	0
Total For the Year	22,954,842	12,075,546	(10,879,295)	0	0
Prior for the FY2017	14,293,874	11,465,815	(2,828,059)	0	0



REPUBLIC OF THE GAMBIA

Summary Statement of Stores and Other Assets Physical Assets Purchased by Ministries and Agencies During the Year ended 31 December 2018 as submitted by vote controllers

Name of Budget Agency	Property-land Building-High Ways GMD'000	Plant Machinery Trucks GMD'000	Equipment, Computer, Furniture Copiers GMD'000	Current Year Total of Property, Plant & Machinery and Equipments Purchased GMD'000	Accumulated Years from 2013 Total of Property, Plant & Machinery and Equipments Purchased GMD'000
Agencies	25,710	34,806	6,286	66,803	160,520
Ministries	379,581	93,411	83,558	556,550	3,224,219
Total for current Year	405,291	128,217	89,845	623,353	3,384,738
Total for Prior Year	420,544	209,155	81,329	711,028	

Note:

No arrears of revenue were reported at the Year End by Ministries, Departments and Agencies. Government services are payable on demand. Meaning the beneficiary pays for the service first before the service is provided.

The Government of the Gambia uses the cash basis of accounting in preparing its Financial Statement. Under the cash basis of accounting, revenue is recognized when received not when earned.



REPUBLIC OF THE GAMBIA

Statement of Stores and Other Physical Assets Purchased by Agencies During the Year ended 31 December 2018 as submitted by vote controllers

Name of Budget Agency	Property-land Building-High Ways GMD'000	Plant Machinery Trucks GMD'000	Equipment, Computer, Furniture Copiers GMD'000	Current Year Total of Property, Plant & Machinery and Equipments Purchased GMD'000	Accumulated Years from 2013 Total of Property, Plant & Machinery and Equipments Purchased GMD'000
National Assembly	0	0	2,088	2,088	88,509
Judiciary	1,832	0	2,453	4,285	18,983
Independent Electoral Commission	0	0	0	0	110
Public Service Commission	0	2,485	182	2,667	2,081
National Audit Office	23,878	0	365	24,243	42,557
Ombudsman	0	0	1,199	1,199	3,847
Centralized Services	0	32,321	0	32,321	4,433
Total for Agencies current Year	25,710	34,806	6,286	66,803	160,520
Total for Agencies Prior Year	36,661	11,919	13,018	61,597	

The Government of the Gambia uses the Cash Basis of accounting in preparing its accounts. Under the cash basis of accounting, revenue is recognized when received not when earned, Expenditure is recognized when paid and not when incurred. Similarly, payments for assets (Property, Plant and Equipments) are expensed in the year they are paid for.

Furthermore Consumables are bought on demand that is as and when they are needed.



REPUBLIC OF THE GAMBIA

Statement of Stores and Other Physical Assets Purchased by Ministries During the Year ended 31 December 2018 as submitted by vote controllers

Name of Budget Ministry	Property-land Building-High Ways GMD'000	Plant Machinery Trucks GMD'000	Equipment, Computer, Furniture Copiers GMD'000	Current Year Total of Property, Plant & Machinery and Equipments Purchased GMD'000	Accumulated Years from 2013 Total of Property, Plant & Machinery and Equipments Purchased GMD'000
Office of The President	9,350	14,256	7,657	31,263	551,474
Ministry of Defence	11,823	0	12,498	24,322	198,822
Ministry of Interior	11,068	26,142	8,289	45,499	226,890
Ministry of Tourism and Culture	2,000	0	373	2,373	13,173
Ministry of Foreign Affairs	52,113	15,551	5,935	73,598	272,846
Attorney General's Chambers & Ministry of Justice	1,241	2,875	1,679	5,795	10,260
Ministry of Finance	900	259	4,950	6,109	92,976
Ministry of Local Government and Lands	0	3,358	6,775	10,132	44,191
Ministry of Agriculture	8,304	1,139	16,115	25,558	241,128
Ministry of Works, Construction & Infrastructure	154,108	0	891	154,999	1,078,788
Ministry of Trade, Industry & Employment	0	0	2,523	2,523	9,694
Ministry of Basic and Secondary Education	27,500	0	3,693	31,193	177,577
Ministry of Health	12,794	0	1,570	14,364	82,939
Ministry of Youth & Sports	7,500	0	1,750	9,250	31,672
Ministry of Environment, Climate Change, W/Resouces, W	11,797	29,540	3,035	44,372	52,893
Ministry of Comm, Info & Info Tech	0	48	1,480	1,528	5,222
Ministry of Fisheries	2,483	0	1,353	3,836	26,950
Ministry of Tertiary & Higher Education	66,600	0	2,214	68,814	88,708
Ministry of Energy	0	0	0	0	9,173
Ministry of Petroleum and Energy	0	245	778	1,023	8,843
Total for Ministries current Year	379,581	93,411	83,558	556,550	3,224,219
Total for Ministries Prior Year	383,883	197,236	68,311	649,430	

Note:

The Government of the Gambia uses the Cash Basis of accounting in preparing its accounts. Under the cash basis of accounting, revenue is recognised when received not when earned, Expenditure is recognized when paid and not when incurred. Similarly, payments for assets (Property, Plant and Equipments) are expensed in the year they are paid for.

Furthermore Consumables are bought on demand that is as and when they are needed.

**REPUBLIC OF THE GAMBIA****LIST OF GOVERNMENT BANK ACCOUNTS AS AT 31ST DECEMBER, 2018****ACCESS BANK GAMBIA LIMITED**

SN	ACCOUNT NUMBER	ACCOUNT NAME	BALANCE AT DECMBER 31, 2018
1	10010009456	AMRC	11.12
2	11010005763	DEPT. OF WATER RESOURCES	58,242.10
3	10010010637	DOCUMENTARIES ON THE GAMBIA	13.50
4	10010012166	G.T.T.I	12,248.01
5	12010000386	G.I.A HAJJ	3.16
6	40010000551	G.T.M.I	140,523.12
7	10010008883	GAMBIA NATIONAL PETROLEUM CORPORATION	8,024,489.80
8	10040000177	GAMBIA NATIONAL PETROLEUM CORPORATION	1,038.23
9	11010003101	GAMBIA NATIONAL PETROLEUM CORPORATION	20,913.46
10	11010008036	GAMBIA NATIONAL PETROLEUM CORPORATION	4,190.83
11	10010008169	GAMBIA PORTS AUTH.	12,646,423.90
12	10010002027	GAMBIA PUBLIC PROCUREMENT AUTHORITY	446,484.11
13	11010008499	GAMBIA T SERVICES	1,537.95
14	10010004372	GAMBIA TOURISM BOARD	1,492.70
15	11060000910	GAMCEL	1,993.82
16	10010002399	GAMCEL	171,978.67
17	10010002435	GAMTEL	1,135,395.91
18	11060000411	GARDA	1.83
19	10010006980	GARDA	13.21
20	11010000883	GIEPA PROJECT ACC.	1,334.76
21	10160001908	GRA CUSTOM DUTIES	9.31
22	10160001919	GRA DOMESTIC TAXES	1,668,330.56
23	10160001930	GRA KEREWAN AREA COUNCIL	254,528.25
24	10160001985	GRA CUSTOMS COLLECTION ACCOUNT	7,379,032.00
25	10160001996	GRA DOMESTIC TAXES COLLECTION ACCOUNT	1,607,238.28
26	10160002004	GRA NATIONAL EDU TECH TRAINING LEVY	-4.95
27	10160002015	GRA EOWAS LEVY COLLECTION ACCOUNT	185,979.00
28	10160002037	GRA AFIRCAN UNION	37,379.00
29	11510062617	GRA 1*6 DEPOSIT ACCOUNT	4,550,010.00
30	10010007971	GAMBIA REV. AUTHORITY	18,652,422.64
31	10040010353	GRTS	14,969.00
32	20010000126	KEREWAN AREA COUNCIL	9627.79
33	10010010127	NARI PROJECT	62.81
34	10040000188	NARI PROJECT	-1
35	1001001632	NAWEC	11,298,370.31
36	10010001057	SOCIAL SECURITY	8,192,287.15
37	10010006491	SSHFC(BRUSUBI)	3,189,477.39
38	10010002639	SSHFC STUDENT LOAN	320,854.76
39	10010013395	FOOD SAFETY & QUALITY (FOOD FORTIFICATION)	686,528.12
40	10010016950	FOOD SAFETY & QUALITY (FOOD FORTIFICATION)	335,581.69
41	10040000359	FOOD SAFETY & QUALITY	10,374,944.66
42	11010008003	FOOD SAFETY & QUALITY	13,006.99
		Total	91,436,136.49



REPUBLIC OF THE GAMBIA
INVESTMENTS

ACCESS BANK GAMBIA LIMITED

SN	ACCOUNT NAME	ACCOUNT NUMBER	AMOUNT GMD
1	SOCIAL SECURITY	13020000384	25,000,000.00
2	SOCIAL SECURITY	13020000384	45,000,000.00
3	SOCIAL SECURITY	13020000384	7,000,000.00
4	SOCIAL SECURITY	13020000384	9,000,000.00
5	SOCIAL SECURITY	13020000384	14,000,000.00
6	SOCIAL SECURITY	13020000384	31,700,000.00
7	GAMBIA REV AUTHORITY	13020005515	6,652,200.00
8	GAMBIA REV AUTHORITY	13020005515	4,547,200.00
9	GAMBIA REV AUTHORITY	13020005515	12,000,000.00



REPUBLIC OF THE GAMBIA

LIST OF GOVERNMENT BANK ACCOUNTS AS AT 31 DECEMBER,2018

SKYE BANK GAMBIA LTD

S\N	ACCOUNT NAME	ACCOUNT NUMBER	BALANCE AT DEC. 31st, 2018 (GMD)
1	SOCIAL SECURITY AND HOUSING FINANCE CORPORATION (SSHFC)	1011770002647	345,299.39
2	NATIONAL WATER AND ELECTRICITY COMPANY(NAWEC)	1100770036172	2,704,364.09
3	NATIONAL AGRICULTURAL RESEARCH INSTITUTE(NARI)	1011770031146	-1,086.08
4	MASTER OF THE HIGH COURT	1021770038481	1,713.25
5	GAMBIA FOOTBALL FEDERATION	1011770018487	533.2
6	GAMBIA TELECOMMUNICATION COMPANY(GAMTEL)	1011770010237	1,437,396.08
7	NATIONAL FOOD SECURITY PROCESSING AND MARKETING (FORMER GGC)	1011770011588	2,926,305.60
8	GAMBIA PORTS AUTHORITY (GPA)	1011770010328	16,931,358.67
9	GRA CUSTOM DUTIES COLLECTION	1011770074557	-
10	GRA TAX COLLECTION	1011770074568	12,300.00
11	MINISTRY OF HEALTH WORLD BANK EBOLA ACCOUNT	1011770069284	14,630.65
12	GAMBIA POLICE FORCE(GMD)	1011770069852	4,144.96
13	GAMBIA POLICE FORCE(USD)	1012520069852	770.66
14	GAMWORKS AGENCY	1011770044807	365,198.61
15	SHERIFF OF THE COURT SUGUFARA ESTATE	1011770046752	164,950.00
16	KANIFING MUNICIPAL COUNCIL	1011770005292	8,714.16
17	GAMPOST	101177001121	2,059,710.61
18	GAMBIA NATIONAL PETROLEUM CORPORATION	1011770031538	8,152,874.47
19	GAMBIA NATIONAL PETROLEUM CORPORATION	1022520055538	13,619.49
20	PRINCIPAL REGISTRAR OF THE HIGH	1011770060122	1,100,755.82
21	THE GAMBIA CHAMBER OF COMMERCE	1011770069954	23,920.12
Total			36,267,473.75



REPUBLIC OF THE GAMBIA

LIST OF GOVERNMENT BANK ACCOUNTS AS AT 31 DECEMBER,2018

FIBANK (GAMBIA)		BALANCE AS AT 31st
		Dec-18
GAMBIA PORTS AUTHORITY	ACCOUNT NAME	ACCOUNT NUMBER
		00.101-006415-01
		00.106-006415-24(FIXED DEPOSIT ACCOUNT)
GAMBIA PORTS AUTHORITY(FERRY SERVICE)		GMD 10,500,000.00
		GMD71,409.27
SSHF (TUJERENG)		00.101-70810-01
		04.101-600465-06
		04.106-600465-31(FIXED DEPOSIT ACCOUNT)
		GMD3,406,022.26
		04.106-600465-06(FIXED DEPOSIT ACCOUNT)
		GMD608,001.08
		04.106-600465-32(FIXED DEPOSIT ACCOUNT)
		GMD22,000,000.00
		04.106-600465-33(FIXED DEPOSIT ACCOUNT)
		GMD2,940,869.30
		04.106-600465-34(FIXED DEPOSIT ACCOUNT)
		GMD35,000,000.00
SOCIAL SECURITY AND HOUSING FINANCE CORPORATION		04.106-600465-35(FIXED DEPOSIT ACCOUNT)
		GMD28,000,000.00
		04.106-600465-36(FIXED DEPOSIT ACCOUNT)
		GMD35,000,000.00
		04.106-600465-37(FIXED DEPOSIT ACCOUNT)
		GMD105,000,000.00
		04.106-600465-38(FIXED DEPOSIT ACCOUNT)
		GMD73,000,000.00
		04.106-000499-136(FIXED DEPOSIT ACCOUNT)
		GMD17,000,000.00
		04.106-000499-137(FIXED DEPOSIT ACCOUNT)
		GMD15,000,000.00
		04.106-000499-138(FIXED DEPOSIT ACCOUNT)
		GMD44,000,000.00
		04.108-606374-01
		GMD3,767,662.63
GAMBIA TRANSPORT SERVICE COMPANY LTD		04.108-606374-00
		GMD42,853.15
		04.108-606374-10
		GMD11,121.32
		04.108-606374-12(FIXED DEPOSIT ACCOUNT)
		GMD6,000,000.00
		04.108-606374-13(FIXED DEPOSIT ACCOUNT)
		GMD2,500,000.00
GAMBIA CIVIL AVIATION AUTHORITY(GCAA)		04.101-607566-01
		GMD99,768.09
GAMBIA PRINTING AND PUBLISHING CORPORATION		04.101-606458-01
		GMD0.00
GRA COLLECTION ACCOUNT(ID CARDS AND DRIVER'S LICENSE)		04.101-601922-01
		GMD163,600.00
BRIKAMA AREA COUNCIL		03.101-403320-01
		GMD776,345.39
NATIONAL WATER AND ELECTRICITY CO. LTD		00.101-01382-01
		GMD1,981,586.02
		00.101.001382.03
		GMD1,200,000.00
GAMBIA TELECOMMUNICATION CO. LTD		0.101-04966-01
		GMD661,300.19
NATIONAL FOOD SECURITY PROCESSING AND MARKETING CORPORATION		00.101-008665-01
		GMD-81,583,915.25
		00.101-008665-08
		GMD1,498,404.00
GAMBIA TELECOMS CELLULAR CO.LTD(GAMCEL)		00.101-05715-01
		GMDD 563,099.36
GAMBIA NATIONAL PETROLEUM CO. LTD		04.101-606300-01
		GMD 36,625,905.40
GAMBIA NATIONAL TRAVEL AND HAJJ AGENCY		04.108-606300-02
GAMBIA NATIONAL TRAVEL AND HAJJ AGENCY		04.101-608455-01
		GMD 191,629.13
GAMBIA TOURISM BOARD		04.101-606321-01
		GMD3,153.54
Total		463,255,775.59



REPUBLIC OF THE GAMBIA

LIST OF OPERATIONAL GOVERNMENT BANK ACCOUNTS

ECOBANK (GAMBIA) LTD

S\N	ACCOUNT NAME	ACCOUNT NUMBER	ENDING BALANCE AS
			OF 31/12/2017
1	MINISTRY OF FINANCE AND ECONOMIC AFFAIRS	10014901025601	0.00
2	MINISTRY OF FINANCE AND ECONOMIC AFFAIRS	10014901025602	32,408.42



REPUBLIC OF THE GAMBIA

LIST OF OPERATIONAL GOVERNMENT BANK ACCOUNTS

AGIB BANK		SING BALANCE AS AT DECEMBER, 2018
ITEM NO.	ACCOUNT NAME	ACCOUNT NUMBER
1	NATIONAL ENVIRONMENT AGENCY	3101211040420150
2	NATIONAL FOOD SECURITY PROCESSING AND MARKETING	3201010193565190
3	GOVERNOR'S OFFICE POLITICAL ACCOUNT	3301211012639110
4	BRIKAMA AREA COUNCIL	3301211090206940
5	REGIONAL EDUCATION OFFICE(R2)	3301211032105980
6	NATIONAL EDUCATION RESEARCH INSTITUTE	3301221034020170
Total		GMD330,905.92
		370,469.78



REPUBLIC OF THE GAMBIA
LIST OF OPERATIONAL GOVERNMENT BANK ACCOUNTS

MEGA

Account	Account Number	Closing Balances
		31st December 2018
Name		
Banjul City Council	001102000951	38,000.86
Gambia Telecommunications Co. Ltd	001102000030	530,244.13
Gambia Immigration Dept.	001102001045	370.27
Gambia Ports Authority	001102000032	2,625,476.79
National Federation Of Gambian Women's Bureau	001102000936	860.17
National Reconciliation	001109000095	35,357.70
NDEA Staff Welfare Fund	001102001075	141,102.62
Gambia Groundnut Corporation	001131000002	80,128.54
Asset Management And Recovery Corporation	001102000861	884,013.70
Gambia Immigration Dept	001102001045	370.27
Gambia Police Force	001140000264	25,810.33
RFH Bus Account	001200011030	7,602,452.17
Gamcotrap	005106000002	5,060.83
Future In Our Hands	001102001071	59,795.15
Future In Our Hands	001102001074	1,474,522.39
Future In Our Hands	001200011117	147,969.67
Friends Consult Limited	002140000072	6,895,981.53
National Public Health Laboratory(EDCTP)	002102000247	4,560.67
National Public Health Laboratory(TB)	002102000248	1,200.00
National Public Health Laboratory(HIV)	002102000249	1,134.04
National Public Health Laboratory(FP 7)	002102000289	316.80
National Public Health Laboratory	002102000323	674.54
National Public Health Laboratory(IHP)	002102000257	772.99
National Enterprise for Development Initiative	002102000194	404,827.60
National Enterprise for Development Initiative (Vendor)	002102000265	432,364.93
Gambia Hajj Commission Airline	003102000333	6,341.46
Jolie Riders Foundation	003102000350	3,266.00
National Farmers Platform	003102000238	1,118.08
National Farmers Platform	003102000391	2,985.42
University of The Gambia	004102000155	20,800.14
University of The Gambia	004102000157	1,960,147.26
University of The Gambia	004102000161	100,274.50
University of The Gambia	004102000164	93,586.08
University of The Gambia	004102000168	748,935.09
University of The Gambia	004102000172	352,929.53
University of The Gambia	004140000138	2,882.48
University of The Gambia	004102000160	4,122.86
University of The Gambia	004102000163	139,750.18
University of The Gambia	004102000165	79,278.63
University of The Gambia	004102000169	199,662.13



REPUBLIC OF THE GAMBIA
LIST OF OPERATIONAL GOVERNMENT BANK ACCOUNTS

MEGA

University of The Gambia	004109000008	2.53
University of The Gambia	004140000152	187,492.48
Gamworks Agency	004133000007	1,312,782.41
Gamworks Agency	004102000260	551.50
Independent Electoral Commission	004106000009	4,942.54
Independent Electoral Commission	004140000108	49.70
Kanifing Municipal Council	001102001060	324,202.75
Kanifing Municipal Council	004102000136	102,920.53
GAMCOTRAP	005106000002	5,060.83
PCU Min Of Basic & Secondary Education	005102000051	14,814.73
GAMCEL	003102000105	173,407.73
NAWEC	001102000076	1,502,818.95
	001102000035	2,761,211.23



REPUBLIC OF THE GAMBIA
LIST OF OPERATIONAL GOVERNMENT BANK ACCOUNTS

Trust Bank

ACCOUNT NO.	ACCOUNT NAME	BAL AS AT Dec 31- 2018
10003022602	GAMBIA TOURISM AUTHORITY	0
10007510001	GFPA/HARRP MASS MEDIA CAMPAIGN	0
10009466503	GIEPA EMPRETEC PROJECT ACCOUNT	0
10009466504	GIEPA LOAN ACCOUNT	132,543.12
10009466505	GIEPA MAIN ACCOUNT	4,235,549.51
10010980201	COMMISSIONER OF CUSTOMS REVENUE	142,057.86
10010980301	COMMISSIONER OF DOMESTIC TAXES	734,539.52
10011096903	GAMPOST WESTERN UNION	147,694.72
10011462401	GAMBIA COMPETITION AND CONSUMERS	210,818.42
10011683402	EIF PROGRAMME	3,258,002.40
10011747001	CUSTOMS ECO-LEVY ACCOUNT	11,439.86
10012122101	NATIONAL ROADS AUTHORITY	1,541,899.35
10012122104	TRANS-GAMBIA TOLL BRIDGE	0
10012158101	GAMBIA TOURISM BOARD	1,158,465.63
10012838501	TAX RECOVERY ACCOUNT	0
10013426201	AFRICAN UNION (AU) LEVY	-270.05
10048066402	KIJI MANAGEMENT LTD	304,107.95
10048066403	KIJI MANAGEMENT LTD	84,026.61
10055479401	CRD OPERATIONAL ACCT	1,913.24
10060025301	INDEPENDENT ELECTORAL COMM	-5,399.09
10060196901	NERICA RICE DISSEMINATION PROJECT	714,042.60
10090118701	GOVERNOR REVENUE OFFICE LRD	0
11000089901	NAT.INVEST.PRO.AUTHORITY	6,302.22
11000098701	KINDERDORF BOTTROP TECHNICAL H	47.74
11000163901	NAT.INVEST.PRO.AUTHORITY	288,053.40
11000359201	GAMBIA LAW FOUNDATION	2,977.56
11000488701	BUREAU WOMENS	1,032.28
11002001301	NATIONAL AGRIC. RESEARCH PROJECT	1,475,903.45
11002001302	NATIONAL AGRIC. RE	-260,255.65
11002001303	NATIONAL AGRIC. RE	597,336.47
11002001304	NATIONAL AGRIC RESEARCH INSTITU	1,835.34



REPUBLIC OF THE GAMBIA
LIST OF OPERATIONAL GOVERNMENT BANK ACCOUNTS

Trust Bank

ACCOUNT NO.	ACCOUNT NAME	BAL AS AT Dec 31- 2018
11006254301	DEPARTMENT OF LIVESTOCK SERVIC	304,797.80
11007259201	NATIONAL CONSUL. FERAP-CILLS GA	2,050.00
11007414801	THE NATIONAL TRADE FAIR FOR THE	-77,173.50
11007736201	KANILAI FAMILY FARM ABATTIOR	0
11007736202	KANILAI FAMILY FARM - ABATTIOR	0
11008050301	NATIONAL MEDIA COMMISSION	3,261.67
11008111701	BWIAM GENERAL HOSPITAL	51,674.11
11008111704	DRUG REVOLVING FUND (DRF)	0
11008111705	BWIAM GENERAL HOSPITAL DEVELO	0
11008167801	DEVELOPMENT FUND PRESIDENTS O	0
11008181601	THE COACH FUND	0
11008822801	HAJJ COMMISSION	970.5
11008914601	GOVERNMENT OF THE GAMBIA	0
11008917601	PERMANENT SECR. DEPT OF STATE	0
11009135101	EC SUPPORT TO EDUCATION SEC PR	41,491.66
11009286801	BANJUL SHIPYARD CO LTD	48,274.78
11009458101	NATIONAL ENVIROMENT AGENCY	118.18
11009458103	NATIONAL ENVIROMENT AGENCY	402.52
11009458104	NATIONAL ENVIROMENT AGENCY	113,817.06
11009458105	NATIONAL ENVIROMENT AGENCY	
11009519501	DOSE STUDY TECHNOLOGY ACCOUN	47,873.05
11009839801	GAMBIA RADIO TELEVISION SERVIC	0
11009839802	GAMBIA RADIO AND TV	1,914,101.00
11009892801	INTEGRATED FRAMEWORK	3,390.22
11009927901	GAMBIA PUBLIC PROCUREMENT AUT	1,407,252.70
11010070901	DOSE AGRICULTURAL PROJECT	4,335.00
11010097601	GAMBIA NATIONAL PETROLEUM COR	24,421.08
11010105001	PERMANENT SECRETARY DOST	37,628.94
11010122301	ECOWAS NATIONAL OFFICE C/O MOT	6,516,826.34
11010224101	NATIONAL MALARIA CONTROL PROG	26,293.41



REPUBLIC OF THE GAMBIA
LIST OF OPERATIONAL GOVERNMENT BANK ACCOUNTS

Trust Bank

ACCOUNT NO.	ACCOUNT NAME	BAL AS AT Dec 31-2018
11010269601	TOURISM MASTER PLAN	0.09
11010425801	HIV/AIDS SENSITIZATION SUB PROJECT	200.67
11010429301	EDWARD FRANCIS SMALL TEACHING	24,869.25
11010462801	SITTANUNKU BASIC CYCLE SCHOOL	490
11010858501	PREDAS GAMBIA	138.38
11011013501	SAFETY AT SEA PROJECT	1,714.98
11011037101	FMRIP-NEA	-502.8
11011037201	PIWAMP-NEA	74,458.85
11011139402	SZRECC GLAUCOMA RESEARCH ACCOUNT	0
11011144601	FERTILIZER PROCEEDS FOR THE YEAR	0
11011185701	HOSP FOR THE TREATMENT OF HIV A	0
11011339801	GROUNDNUT SEEDS SALES(DOSA)	11,928.91
11011374801	ALTERNATIVE DISPUTE RESOLUTION	2,113,273.01
11011374802	ALTERNATIVE DISPUTE RESOLUTION	-114.39
11011418001	JULY 22 BOOK ACCOUNT	0
11011544301	THE GAMBIA NATIONAL EYE CARE PR	0
11011547101	PRESIDENTIAL FUND RAISING COMM	0
11011556201	GRTS TECHNICAL ASSISTANCE	19,933.43
11011606801	EDCTP	0
11011612501	NATIONAL ENVIRONMENTAL AGENCY	-402.81
11011612601	NATIONAL ENVIRONMENT -TPMP	-402.81
11011617001	SHERIFF OPERATIONS ACCOUNT	0
11011638302	STATE INTELLIGENCE SERVICE	37,409,727.50
11011640401	NEA SUPPORT TO THE ENV.AND ENER	-870.7
11011712401	KANIFING GENERAL HOSPITAL	529,226.87
11011820501	NATIONAL AGENCY FOR LEGAL AID	160,883.90
11011820502	NATIONAL AGENCY FOR LEGAL AID	64,141.49
11011828501	EURO AFRICAN CHAMBER OF COMER	0
11012122103	LAMINKOTO PASSIMUS ROAD PROJE	757,814.51
11012256801	THE GAM NETWORK OF PARLIAMENT	2,995.82



REPUBLIC OF THE GAMBIA
LIST OF OPERATIONAL GOVERNMENT BANK ACCOUNTS

Trust Bank

11012424601	DLEAG STAFF DEVELOPMENT FUND A	4,743,788.81
11012589201	BANJUL FISHERIES JETTY PROJECT	4,574,850.00
11012652601	SSHFC ICF	4,909,556.25
11012721302	CABINET CREDIT UNION	3,616.92
11012788001	THE GAMBIA NATIONAL EYE HEALTH	620,904.22
11012959901	MOTIE/GIEPA MSME NEWSLETTER	107,399.86
11013069501	MATERNAL AND CHILD NUTRITION AN	573,190.55
11013109701	NATIONAL AGENCY AGAINST TRAFIC	131,480.28
11013117601	NATIONAL AGENCY FOR LEGAL AID /	45,991.92
11013166601	GRA DOMESTIC TAXES	0
11013166701	GRA CUSTOMS DUTIES	0
11013197701	ROTARY CENTENNIAL SCIENCE LABO	1,820,910.10
11013243601	GAMBIA POLICE FORCE OPERATION	0
11013306801	THE GAMBIA TECHNICAL COOPERATI	7,287,908.55
11013314301	MINISTRY OF PETROLEUM AND ENER	0
11013323301	MEDICINES CONTROL AGENCY	378,960.30
11013351301	O P E T T	0
11013383501	ECOWAS GENDER DEVELOPMENT	2,476.76
11013638701	GAMBIA GOVERNMENT- COMFORT A	0
11013638702	GAMBIA GOVERNMENT- COMFORT A	0
11013646801	LANDS COMMISSION	0
11020000001	GAMBIA LIVESTOCK MARKETING AGE	1,049,415.57
11020869001	FAJIKUNDA MAJOR HEALTH CENTRE	639.98
11024092201	THE GAM BIODIVERSITY MANAGEME	689.98
11033438902	GAMBIA FERRY SERVICES(TRANSGA	0
11033848301	TRACTOR PLOUGHING PROCEEDS	2,235.00
11033852701	FERTILIZER PROCEEDS ACCOUNT	0
11033857401	C R R DISASTER RELIEF FUND	209.74
11033883801	THE GAMBIA SOCIAL DEV. FUND EPM	0
11034163402	KAUR MINOR HEALTH CENTER	335,142.46



REPUBLIC OF THE GAMBIA
LIST OF OPERATIONAL GOVERNMENT BANK ACCOUNTS

Trust Bank

ACCOUNT NO.	ACCOUNT NAME	BAL AS AT Dec 31- 2018
11034163601	AFPRC GENERAL HOSPITAL FDSS AC	0
11034175001	FARAFENNI HOSPITAL HOME BASE C	980
11034175101	AFPRC HOSPITAL DOMESTIC ACCOU	0
11034192601	FARAFENNI GENERAL HOSPITAL RBF	1,631,858.56
11034216701	REGIONAL LIVESTOCK DIR. CRR NOR	2,947.47
11034218801	FARAFENNI FIRE AND RESCUE STATION	338.6
11040048201	GAMCOTRAP/OSIWA	0
11041197401	KANILAI ALTERNATIVE MEDICAL CLIN	0
11055510501	FERTILIZER PROCEEDS URR	0
11055510601	FERTILIZER PROCEEDS URR	0
11055591901	NAWFA	1,407.04
11055883802	BANSANG HOSPITAL HBC	61.56
11055923701	REGIONAL HEALTH MANAGEMENT TE	229.27
11056003201	BANSANG HOSPITAL DONATION	464,481.58
11056003301	BANSANG HOSPITAL SUBVENTION	-278,201.95
11056003401	BANSANG HOSPITAL D.R.F.	167,361.22
11060936001	GSMMP	948.55
11060953301	GRITS USER FEES	0.01
11061433301	S/K MARKET RECONST. RELIEF FUND	4,390.00
11061881002	REFORM COMM. NATIONAL FARMER	3,595.62
11063801701	KAPPA CDDP	0.02
11064584201	N.A.C.C.U.G	0
11065153601	RBF COMMITTEE, MOHSW	18,852.43
11077310801	NAYAFS	80.85
11078258201	NAT. AGRIC. RES. INST.	0
11078894801	REGIONAL EDU OFFICE REGION 2	0
11079191001	BRIKAMA DISTRICT HOSPITAL	0
11079244901	REGIONAL LIVESTOCK DIRECTORATE	2,168.14
11080247701	CRR-N TRACTORS (DOA)	276,905.50
11090073801	REGIONAL EDUCATION DIRECTORAT	-46.32



REPUBLIC OF THE GAMBIA
LIST OF OPERATIONAL GOVERNMENT BANK ACCOUNTS

Trust Bank

11090231401	REGIONAL HEALTH TEAM	46.1
11090574701	KAIAF HEALTH CENTRE	198,896.00
11090574801	PAKALIBA HEALTH CENTRE	136,205.77
11090575101	BURENG HEALTH CENTRE	208,995.45
11090575301	KWENELLA HEALTH CENTRE	100,739.39
11090575801	KIANG KARANTABA HEALTH CENTRE	106,009.94
11090576001	REGIONAL HEALTH DIRECTORATE	153,597.52
11090576101	SOMA DISTRICT HOSPITAL(MCNHRP)	181,592.23
11090577201	REGIONAL HEALTH DIRECTORATE(AN)	85,982.56
11090595901	DEPARTMENT OF COMMUNITY DEVELOPMENT	80,823.76
11090596801	EMPRETEC FAMILY FORUM LRR CHA	42,794.00
11090626801	REGIONAL LIVESTOCK DIRECTORATE	1,838.33
11090626901	REGIONAL AGRICULTURAL DIRECTORATE	30,098.94
11090650201	REGIONAL YOUTH FARM (LRR)	1,000.00
11095182901	KERR CHERNO HEALTH CENTER R.B.F	229,175.26
11095183101	KUNTAYA HEALTH CENTER RBF	373,351.91
11095183301	ALBREDA HEALTH CENTER A N C	0.0
11095183401	ALBREDA HEALTH CENTER R B F	220,503.26
11095202901	ESSAU HEALTH CENTRE (C.A.C)	4,850.00
11095222401	REGIONAL A.N.C / RBF	121,485.50
11095232501	COMMUNITY DEVELOPMENT OFFICE	71,327.23
11100675102	EDWARD FRANCIS SMALL TEACHING	941,761.85
11100830302	A M R C	783,941.16
11108108002	(NAQAA)	10,816,937.90
11108171302	GAMWORKS FTI EDUCATION PROJECT	000
11110286003	PUBLIC UTILITIES REGULATORY AUTHORITY	10,904.01
11110292202	EDWARD FRANCIS SMALL TEACHING	-2,053.46
11110358101	NAO SYSTEM SUPPORT UNIT	00.0
11111638301	STATE INTELLIGENCE SERVICE	1,564,762.09
11111718101	KGI INTERNATIONAL(RICE 2010)	00.00



REPUBLIC OF THE GAMBIA
LIST OF OPERATIONAL GOVERNMENT BANK ACCOUNTS

Trust Bank

ACCOUNT NO.	ACCOUNT NAME	BAL AS AT Dec 31-2018
11112841901	SUPPORT TO IMP GAM-EU CORP PEO	00.00
11112968401	ESCROW ECOWAS ENERGY PROJEC	175,910.55
11200358801	GAMBIA FAMILY PLANNING AS	1,095.48
11201173601	A F P R C TRAVEL A/C	10,351.37
11209002101	NATIONAL AGRICULTURAL RESEARCH	32,321.21
11209242201	NATIONAL COUNCIL, FOR LAW REPO	3,369,694.65
11209886001	ARMED FORCES BARRACKS REHAB	11,806.30
11209927906	GAMBIA PUBLIC PROCUREMENT AUTI	142,588.54
11210713901	THE MASTER AND REGISTRAR OF TH	751.67
11211139401	SHEIKH ZAYED REGIONAL EYE CARE	1,277,794.57
11211185703	Hospital For The Treatment Of Hiv Aids	0.00
11211621901	NATIONAL DISASTER MANAGEMENT A	12,915,158.35
11212532101	NATIONAL SECURITY PROJECT	18,562.74
11212721301	CABINET CREDIT UNION	0.00
11212734601	JUDICIARY COOPERATIVE CREDIT UN	916.88
11213482901	ATTORNEY GENERAL & ALH YAHYA A	8,455,977.76
11213495501	SHERIFF OF THE GAMBIA (GALP VS A	96,404.06
11234163401	KAUR MINOR HEALTH CENTER	140
11242035801	OMBUDSMAN STAFF WELFARE FUND	21,302.82
11255640901	YEROBAWOL HEALTH CENTRE	3,947.99
11255785201	BASSE MAGISTRATE COURT	338.94
11255883801	BANSNAG HOSPITAL HBC	00.0
11255965701	BAJAKUNDA HEALTH CENTER	96,787.69
11264790001	SERRKUNDA MINOR HEALTH CENTR	226.77
11278138301	GOVERNOR'S OFFICE TRACTOR ACC	176,353.73
11278195301	HANDS ON CARE	500.17
11280412101	MRI PRESIDENTIAL PROJECT	510
11290127701	IMMIGRATION DEPT. LRD DEV.FUND	878.24
11290566701	LOWER RIVER REGION YOUTH COMM	2,150.57
11295202902	ESSAU HEALTH CENTRE	768,457.08
11295215701	NATIONAL YOUTH PARLIAMENT(N.B.R	4,525.70
11900675103	EDWARD FRANCIS SMALL TEACHING	35,113,968.35



REPUBLIC OF THE GAMBIA
LIST OF OPERATIONAL GOVERNMENT BANK ACCOUNTS

Standard Chartered

Account	Account Number	Closing Balance
Edware Francis Small Teaching Hospital	0100130217200	461,191.47
Department of Agric Service	0100150034000	1,050.00
Office of the Ombudsman	0100130278900	5,162,593.85
Master of the High Court	0140030285500	7,062.94
The Gambia College	0100130251700	914,261.78
General Legal Council	0100130238100	1,265,544.02
Regional Education 6	0100150034400	169.80
The law Reform Commission	0150130953300	9,540.47
Youth Development	0150140653000	141,828.26
Edware Francis Small Teaching Hospital	0100130235900	7,207.75
Edware Francis Small Teaching Hospital	0100130236000	91,136.18
The Gambia College	0100130251700	914,261.78
Banjul City Council	0100130247200	11.65



REPUBLIC OF THE GAMBIA
LIST OF OPERATIONAL GOVERNMENT BANK ACCOUNTS

Zenith

Account	Account Number	Closing Balances
Collecting Society Of The Gambia	6010108241	25,562.79
ADWAC/ GCCA - SGP	6010103681	3,140.54
Assets Management & Recovery Corporatio	6010100789	13,406.83
Banjul international Airport Improvement	4070104100	635,226.10
DPWM- Research and Monitoring Project	6010106230	2,279,474.74
G.I.D Staff Bus Services Scheme	6010114160	485,024.11
G.I.D Staff Hosing Scheme	6010114152	280.88
G.T.T.I SDF Training Account	6010105277	270,409.83
GAF Bus Service Scheme	6010200121	134,045.67
GAF- Deceased Families Welfare Fund	6010200350	274,363.55
GAF Engineering Company	6010200466	128,951.72
GAF Fundraising Account	6010200309	11,741.86
GAMBIA CIVIL AVIATION AUTHORITY	6010102383	(9,156,760.25)
GAMBIA CIVIL AVIATION AUTHORITY	3700000085	2,875,250.00
GAMBIA CIVIL AVIATION AUTHORITY	4080103581	-
GAMBIA CIVIL AVIATION AUTHORITY	4070106529	-
Gambia Civil AV AUTH (ADF-LOCAL)	6010103797	91,525.06
Gambia Competition & Consumer, Protectio	6010500532	413,048.84
Gambia International Airlines LTD	6010107619	(6,041,496.37)
Gambia International Airlines LTD	5040100095	-
Gambia International Airlines LTD	5040100079	492,800.00
Gambia International Airlines LTD	4070101276	836,102.71
Gambia International Airlines LTD	4080101651	6,514,631.81
Gambia National Petroleum Coporation	6010103819	19,537,318.90
Gambia Police Force- Car park Fees	6010400589	1,695.31
Gambia Police Force- CIVPOL Procurement	6010400538	24,266.80
Gambia Police Force-Interpol, Operational	6010400562	75.33
Gambia Printing & Publishing Coporation	6010105382	(296,921.20)
Gambia Radio and Television Services	6010106779	5,762.59
Gambia Telecommunication Co.Ltd	6010103975	677,174.37
Gambia Tourism Board	2080104438	-
GambiaTourism Board	6010106397	3,409.82
GAMCEL	6010110149	10,238.07



REPUBLIC OF THE GAMBIA
LIST OF OPERATIONAL GOVERNMENT BANK ACCOUNTS

Zenith

Account	Account Number	Closing Balances
Gampost	6010500028	4,175.39
Gampost	4070101349	49,923.10
Gameworks (Gamtel Project Account)	6010103762	-
Gameworks Agency (NANA Project)	6010301378	91,065,422.20
GIA Cargo Project (GIA)	4070101667	187,256.61
GIA Cargo Project(GIA)	6010109299	190,371.68
GIA Corporate Complex (GIA)	370000060	56,792,115.56
GTII- Tuition Fee A/C	6010106966	3,311,685.40
Immigration Rewards & Fines Welfare Fund	6010114098	2,118,397.65
Independent Electoral Commission	6010113490	451.80
Management Development Institute	6010109000	12,539,608.61
National Disaster Management Agency	6010110602	2,265,718.00
National Environment Agency	6010102375	107,410.86
National Sports Council Subvention ACC	6010400805	1,049.66
NAWEC	6010114004	1,319,240.82
NEA Development Funds Account	6010113008	5,970.38
S.S.H.F.C Fund (TUJERENG / JABANG) Projec	6010103924	1,941,082.98
S.S.H.F.C Provident Fund	6010100232	6,461,461.07
SSHFC (FPS)	6010200997	6,111,936.57
The Gambia Immigration CIVPOL A/C	4070100776	226,133.60
The Gambia Natgional Library Service	4010110260	57,634.47
The Gambia Ports Authority	2080104330	-
The Gambia Ports Authority	2080103431	9,976,956.98
The Gambia Ports Authority	6010102472	18,187,688.66
The Gambia Ports Authority	4070200282	69,235.44
The Gambia Ports Authority	4080200102	67,249,682.62
The University Of The Gambia	6010107148	482,761.79
The University Of The Gambia Development	6010108969	985,060.98
Trade Facilitation (GIA) (EIF)- Tier 2	6010108640	85,641.88
Trade Facilitation (GIA) (EIF)- Tier 2	4070101268	1,739.09



REPUBLIC OF THE GAMBIA

THE LIST OF GOVERNMENT BANK ACCOUNTS AT CBG AS AT 31 DECEMBER, 2018

Account Num	Account Name	BALANCE
1101000083	National Health Dev. Project	2,059,959.39
1101000090	Curator of Intestate Estate	25,605,963.96
1101000117	Post	27,048.06
1101004249	WAPP AND AGRIC SEC DEV PRO(GL	1,736.54
1101004256	RESILIENCE BUILDING ACCOUNT	8,728,695.00
1101004263	AGRICULTURAL SERVICES CENTRE	691,452.58
1101000193	Japanese Aid Sale of WheatFlou	738,732.58
1101004098	Gambia Renewable Energy Centre	88,720.00
1101004816	NAWEC BOND ESCROW ACCOUNT	36,067,428.93
1101001619	HIPC ACCOUNT	2,051,353.81
1101002647	CARNEGIE MINING ACCOUNT	110,630.47
1101003228	UNIVERSITY OF THE GAMBIA	70,246.02
1101003589	GAMBIA GOVERNMENT FUNDS	4,108.60
1101003606	UNIV.OF HT GAMBIA-DEV.A/C	132,259.65
1101004830	VISION 2016 FAST TRACK ACCOUNT	0.83
1101004892	FISH LANDING ACCOUNT 1	4,479,470.63
1101001413	ADP Comm/Skill Improv.A/c No.3	4,987.00
1103001242	GRTS SAT/SANKULAY KUNDA BRIGDE	50,000.00
1103001376	GLOBAL ENVIRONMENT FACILITY	193.11
1103002177	BADEA TECHNICAL ASSISTANCE TO	0.65
1103002720	MCNHRP H	71,640.15
1103001840	INTERNATIONAL GATEWAY ACCOUNT	292.37
1103002074	STATE AIRCRAF SPECIAL ACCOUNT	22,663.19
1103002074	THE SPECIAL PROJECT FUND	22,663.19
1101000430	AFROSAI	769,513.90
1101000502	Japanese Non Grant Aid YRG a/c	1,000,000.00
1101000681	Independent Electoral Comm.	599,076.75
1101000832	Rural Water Supp.and Sanitation	2,671,014.98
1101001035	Roots Homecoming Festival	2,084,067.49
1101001176	GLF Education III	166,645.78
1101001224	Special Deposit Treasury Bills	196,679,944.75
1101001255	NAT COUNCIL FOR CIVIC HR EDUC.	672,967.72
1101001389	National Audit Office	3,833,830.79
1101001482	Japanese Grant 2KR Programme	631,625.49
1101001592	NAT.NUTRITION AGENCY (NANA)	745,074.83
1101001633	UNICEF PRIMARY EDUC.PROJECT	3,792,395.58
1101001695	HIV/AIDS RAPID RESP.PROJ	4,609.67
1101001767	JAP GRANT 2KR 1999 A/C B	14,725.00
1101001774	JAP GRANT 2KR 2000 A/C C	643,772.13
1101001918	JAPANESE GRANT 2KR 2001	160,707.35
1101002111	SALE OF JAPANESE RICE	44,753,200.00
1101002317	KR 2005 JAPANESE FOOD AID	2,309,415.00
1101002403	NATIONAL ENVIRONMENT AGENCY	692,854.81
1101002410	GAMBIA ROADS AUTHORITY	258,658.96

1101002441	NATIONAL BUREAU OF STATISTICS	8,042,340.44
1101002472	GAMPOST	901,913.39
1101002537	KR 2004 RICE FOOD AID	957,609.35
1101002568	THE GAMBIA ROADS FUND	65,661,346.85
1101002582	GAMBIA REVENUE AUTHORITY	16,769,224.30
1101002678	NATIONAL TRAINING LEVY A/C	33,997,172.62
1101002692	IDA 3RD EDUC PHASE II GLF	144,551.85
1101002702	SPECIAL DEPOSIT JUDICIARY	5,578,618.75
1101002719	JAPANESE FOOD AID 2006	3,348,514.78
1101002771	NAT.SPORTS DEVELOPMENT A/C	70,076.02
1101002805	NAT.COUNCIL CIVIC EDUC.ADB	326.24
1101002829	CDDP-GLF DALASI ACCOUNT	132,481.21
1101002881	ProjImpl.Mngmt A/C PIMA	536,308.09
1101002898	ALT.DISPUTE RESOLUTION ACCOUNT	630.24
1101002977	JUDICIARY PROJECTS ACCOUNT	6,490,023.88
1101003022	HEAVY MINERALS OPERATION BK/AC	754.93
1101003046	HOUSEHOLD SURVEY ACCOUNT	832,434.17
1101003101	GBIA P/EMPLOYMENT PRO.GAMJOBS	3,568,416.68
1101003118	JAPANESE FOOD AID 2007	724,890.00
1101003132	SALE OF FERTILIZER 2KR 2006	19,051,055.90
1101003156	UNICEF (NANA)	4,874,167.34
1101003163	SALE OF FERTILIZER 2KR 2007	24,235,582.00
1101003211	NAT/DISASTER MNGMT AGENCY	6,815,350.07
1101003266	INDICATOR CLUSTER SURVEY(MICS)	70,246.05
1101003307	HACT PERSONNEL MNGMT OFFICE	7,282.02
1101003479	GBA ELECTRICITY NETWORK UPGRD	116,698.03
1101003493	NaNas Operating Account	203,351.05
1101003510	DCD/CDDP	648.46
1101003534	BIOD.MNGMT/INST.STR.PROJECT	25.38
1101003541	2KR 2008	51,027,910.00
1101003596	IDB RURAL WATER SUPPLY PROJECT	0.05
1101003613	GRA REVOLVING LOAN ACCOUNT	3,570,799.62
1101003620	DRUG LAW ENFORCEMENT AGENCY	17,364,082.30
1101003637	KR 2009	71,520,625.63
1101003644	2KR 2009	5,580,000.00
1101003668	2013 CENSUS MAPPING EXERCISE	3,091.10
1101003709	ACE PROJECT	133,306,685.20
1101003716	JUDICIARY OPERATIONAL BK A/C	5,323,863.52
1101003723	UTG FARABA BANTANG CAMPUS PROJECT	99,501.96
1101003747	INST. SUPP. FOR ECO. FIN. GOV II	496,425.65
1101003754	THIRD NATIONAL COMMUNICATION PROJ.	3,016,960.00
1101003761	AFDB/GOTG SNWSRP	0.13
1101003819	JANANESE FOOD AID KR 2009	3,720,000.00
1101003833	GUNJUR RURAL WATER SUPPLY PRO	592.27
1101003857	JOIN OPERATION CENTRE ACCOUNT	17,000.00
1101003864	UNIDO COUNTRY PROGRAMME	834,279.18
1101003950	JAPANESE FOOD AID KR 2010 RICE	25,992,711.11
1101004005	TRANSGAMBIA BRIDGE - ESCROW ACCOUNT	7,605,335.00
1101004067	Nat. Agric. Land Water Mgmt. Dev.	1,138,990.79
1101004139	SAND MINING ROYALITIES	118,735.40

1101004160	ECOWAS SPAIN MIGRATION FUND	24,760.00
1101004177	ECOWAS SPAIN MIGRATION FUND	4,230.06
1101004201	FOOD AND AGRIC SEC DEV PROJ(GLF)	362,595.00
1101004218	MINISTRY OF INTERIOR BILATERAL AIDS	14,045.30
1101004225	FOOD SAFETY AND QUALITY AUTHORITY	108,955.16
1101004270	GAMBIA FINANCIAL INTELLIGENCE UNIT	6,923,765.70
1101004304	IFMIS ADDITIONAL FINANCING PROJECT	1,348,584.35
1101004328	VAT REFUND	9,457,832.53
1101004335	UNDP SUPPORT STATISTICAL ACTIVITIES	1,893,999.55
1101004380	CONSTRUCTION OF A LAUNDRY AT EFTHS	22,728.16
1101004407	NEA GEF LDCF PROJECT	2,874,018.13
1101004438	UN-HABITAT PART. SLUM UPGRADING PRO	152,581.50
1101004483	COMMERCIAL AGRICULTURE AND VALUE	863,050.29
1101004548	JAPANESE FOOD AID KR 2011 RICE	4,105,099.59
1101004586	JAPANESE FOOD AID KR 2012 RICE	105,690.19
1101004593	RENEWABLE ENERGY FUND ACCOUNT	2,612,143.25
1101004610	ACE-AFRICA HIGHER EDUCATION CENTRES	445,002.22
1101004627	GBOS LOANS/DEPOSIT ACCOUNT	588,575.82
1101004672	BUILDING RESILIENCE TO RECURRING	1,625,846.30
1101004689	BUILDING RESILIENCE AGAINST FOOD	559,202.48
1101004713	CAPITAL MARKET DEVELOPMENT ACCOUNT	712,745.40
1101004847	MEDICINES CONTROL AGENCY	9,145,806.37
1101004854	SHERIFFS DIVISION DEPOSIT ACCOUNT	35,755,094.35
1101004902	NDEMBAN PROJECT	469,515.24
1101004919	MAJOR TENDER BOARD	165,133.20
1101004971	WFP SUPPORT TO MOBSE	45,244.00
1101004988	ISEFG III DALASI ACCOUNT	546,929.97
1101005002	THE GAMBIA INITIAL BIENNIAL UPDATE	3,396,802.00
1101005026	SCANNING FEES	14,382,998.23
1101005064	AGRICULTURAL VALUE CHAIN PROJECT	103,657.18
1101005095	ACTION AGAINST DESERTIFICATION	3,276,776.00
1101005136	ACTION AGAINST DESERTIFICATION	70,336.40
1101005150	NATIONAL SEED SECRETARIAT	1,000,990.30
1101005174	UNFPA SUPPORT TO MOBSE	16,210.00
1101005215	GNPC INVEST ACCOUNT DALASIS	82,408,029.86
1101005239	INCLUSIVE GROWTH PROMOTION ISP	314,917.68
1101005246	MINISTRY OF HEALTH NUTRITION	7,732,917.42
1101005370	Green Mini-Grid Country Program	106,538.75
1101005428	LARGE SCALE ECOSYSTEM BASED	3,110,811.39
1101005466	UNDP ECONOMIC MANAGEMENT	1,264,425.70
1101005473	SUPPORT TO ENTREPRENEURSHIP AND	3,851,048.60
1101005480	AFDB-ICP SUPPORT PROGRAM ACCOUNT	31257.94
1101005507	OIC SUMMIT DALASIS ACCOUNT	470,859.15
1101005514	SUPPORT TO ENTREPRENEURSHIP AND PRIVATE SECTOR DEV	547,984.56
1101005521	PILOT PROGRAM ON CLIMATE RESILENCE PROJECT	2,012.50
1101005569	UNDP ECONOMIC MANAGEMENT PROJECT DONOR FUND	2377569.32
1101005590	UNICEF MOHSW	24,600,025.98
1101005600	TRUTH AND RECOILITION COMMISSION	6,489,779.56
1101005624	CONSTITUTIONAL REVIEW COMMISSION	15,188,785.88
1101005686	UNICEF COMMUNITY DEVELOPEMENT	836,650.00

1101005765	UNDP TRANSITIONAL JUSTICE	461,550.00
1101005772	JAPANESE FOOD ASSISTANCE KR 2017	4,500,000.00
1103000678	UNITED NATIONS P/KEEPING FORCE	2,829,934.69
1103000685	GLOBAL FUND MALARIA	693,515.36
1103000805	SCANNING SYSTEM LTD	131,038.20
1103001163	GAMICO TRAINING ACCOUNT	6,175.53
1103001228	NATIONAL COORDINATING COMMITTEE	2,633.82
1103001338	NEW MOFA BUILDING COMPLEX	493,863.74
1103001390	COM.BASED INFR.LIV/IMPRV.PROJ	0.07
1103001400	UTG FARABA BANTANG CAMPUS PROJ	888.06
1103001572	GAMBIA DEMOGRAPHIC & HEALTH SURVEY	827.31
1103001613	THE BILINGUAL EDU. SUPPORT PROJECT	132.07
1103001668	BIODIVERSITY MAGMT INSTITUTE PROJEC	0.17
1103001716	GUNJUR RURAL WATER SUPPLY PROJECT	89.75
1103001747	Nat.Agric. Land and Water Dev.	651,315.40
1103001754	Trans-Gambia Corridor Project	5,963.97
1103001785	FOOD AND AGRIC SEC DEV PROJ(ADB)	481.99
1103001888	EMERGENCY ELECTRIC POWER SUPPLY	2,681.63
1103001895	GAMBIA FINANCIAL INTELLIGENCE UNIT	11,554.82
1103001912	IFMIS ADDITIONAL FINANCING PROJECT	251,373.04
1103001974	READ PROJECT	2,766.95
1103001981	MOICI SPECIAL DEPOSIT A/C	899,578.86
1103001998	COMMERCIAL AGRICULTURE AND VALUE	35,012.46
1103002005	COMMERCIAL AGRICULTURE AND VALUE	7,103.52
1103002067	COMMERCIAL AGRICULTURE AND VALUE	134,859.95
1103002081	MATERNAL AND CHILD NUT. AND HEALTH	35.09
1103002122	MATERNAL AND CHILD NUT. AND HEALTH	8,921.76
1103002146	ACE Africa Higher Education Centres	84,514.29
1103002153	Kaur GEF 60KW Plant Project	3,417.00
1103002160	NATIONAL AUDIT OFFICE	2510.67
1103002191	SECOND PHASE EARLY WARNING UNEP	338,891.30
1103002201	BUILDING RESILIENCE TO RECURRING	392,449.23
1103002218	BUILDING RESILIENCE AGAINST FOOD	418,664.62
1103002232	NAS GLOBAL FUND GRANT ACCOUNT	617,410.50
1103002249	GAMBIA STATISTICAL CAPACITY	29.93
1103002256	TB/HSS GRANT	198,087.74
1103002287	ISEFG III DOLLAR ACCOUNT	363,080.01
1103002304	OFID SUPPORT TO BASIC AND SECONDARY	14,681.23
1103002328	MCNHRP C	142,833.61
1103002335	MCNHRP D	255,064.14
1103002342	MCNHRP E	3.16
1103002359	MCNHRP F	0.93
1103002397	(ASAP) CHOSO PROJECT NO 1643	338,890.33
1103002414	AGRICULTURAL VALUE CHAIN DEVELOPMEN	318,239.67
1103002438	GAMBIA ELECTRICITY SUPPORT PROJECT	1,882,120.48
1103002445	GREEN CLIMATE FUND READINESS	2,783.68
1103002452	READ PROJECT ADDITIONAL FINANCING	50,440.55
1103002469	GAMTEL INTERNATIONAL GATEWAY	3,080,973.69
1103002476	IFMIS ADDITIONAL FINANCING 2	364,359.49
1103002490	KOTU POWER GENERATOR EXPANSION	196,868.84



1103002517	GNPC INVEST ACCOUNT USD DOLLAR	4,733,478.44
1103002548	INCLUSIVE GROWTH PROMOTION ISP	131,531.30
1103002627	THE GAMBIA NATIONAL BROADBAND	286,159.78
1103002634	LARGE SCALE ECOSYSTEM BASED	601,594.55
1103002665	THE GAMBIA EDUCATION SECTOR SUPPORT	1,067.94
1103002689	MOPE/GNPC INSTITUTIONAL SUPPORT TRAINING AND RESOU	356,210.37
1103002706	GAMBIA AGRICULTURE TRANSFORMATION PROGRAMME (GATP)	1,241,748.04
1103002713	OIC SUMMIT USD ACCOUNT	276,002.18
1103002751	CONSTITUTIONAL REVIEW COMMISSION	4,240.50
1103002830	THE GAMBIA EDUCATION SUPPORT SUPPORT PROGRAM	921,300.00
1103002854	GAMBIA ANGOLA CHINA GLOBAL GROUP (GACH)	99,970.00
1103002861	EDUCATION SECTOR SUPPORT PROGRAM	2,808,114.62
1103002878	GAMBIA ELECTRICITY RESTORATION AND MODERNISATION FUND	2,476,268.16
1109000120	ECOWAS SPAIN MIGRATION DEVELOPMENT	513.07
1109000247	OMVG NATIONAL COORDINATION THE	123.16
1109000278	THE GAMBIA FRENCH DEVELOPMENT AGENCY (AFD) HEALTH	2,350,000.00
1201000024	TREASURY MAIN EXPENDITURE	(93,753,167.20)
1301000010	SPECIAL PROJECT A/C	599,582,785.66
1303000014	SPECIAL PROJECT A/C	1,323,067.49
1401000020	SPECIAL DEPOSIT SUKUK AL-SALAM	125,444,590.27
1401000044	SPECIAL DEPOSIT A/C	68,110,423.12
1401000123	GAMBIA GOVERMENT BOND	33,656,630.58
1501000016	CONSOLIDATED REVENUE FUND	712,638.24
1601000208	DOS TRADE INDUSTRY/EMPLOYMENT	8500
1601000363	ASSETS RECOVERY FROM JANNEHS	11,155.00
1601000370	MINISTTRY OF HIGHER EDUCATION	303,050.00
1603000013	ASSETS RECOVERY FROM JANNEHS	0.25
Total		1,901,785,144.02

REPUBLIC OF THE GAMBIA
Statement of External Assistant Received During the year 2018

Creditor	Instrument Id	Instrument Title	2018	2017
ABU DABI FUND FOR ARAB ECON. DEVEL	2014151	RECONSTRUCTION AND UPGRADING OF THE LAMINKOT-PASSIN	102,967,000.00	30,798,600.00
African Development Fund	2016008002	Agriculture Value Chain Development Project (Tr.2 - USD)	2,827,800.00	24,999,800.00
ARAB BANK FOR ECONOMIC DEV. IN AFR	2015065	Construction of Laminkoto-Passimus Road Project	127,022,700.00	58,995,200.00
	2012004	Kotu Power Generation Plant Expansion Project	55,985,000.00	289,513,800.00
	2011013	Gambia University Project	32,066,600.00	23,906,600.00
	2014220	Support to Basic and Secondary Schools Education Project	16,679,300.00	1,918,200.00
	2015069	Line of Credit for the Social Development Fund	52,707,100.00	14,106,900.00
Export - Import Bank of India	2014296	LOC: USD22.5million: Electrification Expansion Project for Great	207,355,100.00	5,120,600.00
Kuwaiti Fund	2016010	THE GAMBIA SEGMENT OF OMVG INTERCONNECTION PROJECT	212,688,400.00	-
	2010014	KF-University of The Gambia Project	35,973,500.00	304,600.00
	2013013	LAMINKOTO - PASSIMUS ROAD PROJECT KFD	268,633,000.00	8,987,900.00
Export-Import Bank of Republic of China	2017008	Gambia National Broadband Network Project	1,206,602,900.00	-
International Development Association	2016011	Second Additional Financing for Integrated Financial Management	77,011,600.00	61,185,300.00
	2015067	OMVG Interconnection Project	271,198,800.00	117,590,300.00
	2015020	Additional Financing for the Maternal and Child Nutrition and Hea	72,059,700.00	-
	2016013	Electricity Support Project	97,319,900.00	364,813,800.00
	2013014	CONSTRUCTION OF SUKUTA-JAMBANJELLY ROAD PROJECT	218,062,300.00	202,727,800.00
	2014290	-The Building Resilience to Recurring Food Insecurity Project ID 2	105,130,700.00	40,320,000.00
	2014153	Africa Higher Education Centers of Excellence Project	6,497,400.00	15,813,600.00
		Commercial Agriculture and Value Chain Management Project	60,786,300.00	52,310,100.00
International Fund for Agricultural Developm	2016007	kuwait	42,276,700.00	72,826,100.00
Islamic Development Bank	2011009	20MW Brikama II Power Project	5,864,800.00	194,852,500.00
	2010026	IsDB-DEVELOPMENT OF THE UNIVERSITY OF THE GAMBIA	53,473,000.00	100,434,200.00
	2012002	The Bilingual Education Support Project	53,380,100.00	183,657,300.00
	2013015	ISTISNA-A SUKUTA-JAMBANJELLY ROAD	82,704,700.00	265,533,900.00
OPEC FUND FOR INTERNATIONAL DEVELOP	2014168	Support to Basic and Secondary Education School Project	14,585,700.00	8,948,500.00
	2011016	The University of The Gambia Project OFID	3,618,100.00	42,245,900.00
	2015022	Rural Infrastructure Development Project	174,260,000.00	53,576,400.00
	2015066	LAMINKOTO - PASSIMUS ROAD PROJECT	232,052,300.00	103,179,100.00
	2012011	Kotu Power Generation Expansion Project OFID	76,382,700.00	57,498,900.00
SAUDI FUND FOR DEVELOPMENT	2011005	The University of The Gambia Project SFD	80,284,800.00	90,984,500.00
	2016003	Construction of Laminkoto-Passimus Road Project	212,806,300.00	415,850,500.00
	2017007	The Rehabilitation of Banjul International Airport Project Phase II	73,833,400.00	236,037,300.00



REPUBLIC OF THE GAMBIA

GAMBIA BUDGET PERFORMANCE REPORT ADMINISTRATIVE FOR YEAR ENDING ON 31-Dec-2018

For be00 to be50	Loans, Grants, and GLF								GMD'000s		
	BUD	VAR	TOT	Q1	Q2	Q3	Q4	Target Bud%	Actual Exp%	Spend Exp/Bud%	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)				
BE01 - Office of The President	699,069.97	38,815.24	660,254.73	138,736.18	164,060.22	185,552.38	171,905.96	2.95%	4.94%	94.45%	
Recurrent	664,012.58	30,571.53	633,441.05	138,736.18	163,310.22	171,164.48	160,230.18				
01-00 NA	0.00	(268.83)	268.83	-707.12	-218.32	-547.54	1,741.80				
01-01 Office of The President	0.00	108.19	-108.19	-0.36	0.00	-106.46	-1.37				
01-02 President's Household Division	0.00	0.71	-0.71			-0.71					
01-09 Office of the Vice President	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
01-18 Office Of The Vice President And National Assembly	112,549.25	12,664.06	99,885.20	23,008.01	23,279.17	23,922.08	29,675.94				
01-19 HUMAN RESOURCE MANAGEMENT	72,142.90	3,032.81	69,110.09	14,265.41	17,538.76	18,488.18	18,817.74				
01-99 Strategy, Policy and Management	479,320.43	15,034.59	464,285.84	102,170.23	122,711.31	129,408.22	109,996.07				
Development	35,057.39	8,243.71	26,813.68	0.00	750.00	14,387.91	11,675.78				
01-0002 Office of The Vice President	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
01-0004 Divisional Administration - CRD	31,257.39	8,193.71	23,063.68	0.00	0.00	11,387.91	11,675.78				
01-0477 National Records Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
01-0541 Women's Bureau	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
01-0584 Strategy Policy and Management - OP	3,800.00	50.00	3,750.00	0.00	750.00	3,000.00	0.00				
BE02 - National Assembly	124,985.27	6,324.53	118,660.73	20,111.07	28,082.56	37,116.38	33,350.73	0.53%	0.89%	94.94%	
Recurrent	124,985.27	6,324.53	118,660.73	20,111.07	28,082.56	37,116.38	33,350.73				
02-00 NA	0.00	(225.07)	225.07	-10.27	-204.26	-548.03	987.63				
02-02 Enactment of Bills, Ratification of Treaties & Ag	6,950.00	931.11	6,018.89	241.00	1,346.76	2,759.39	1,671.75				
02-03 Social Audit & Networking	9,550.00	878.65	8,671.35	819.98	780.19	1,833.81	5,237.37				
02-04 Oversight and Scrutiny Functions	7,550.00	333.32	7,216.68	1,985.82	2,157.86	-70.60	3,143.60				
02-99 Strategy, Policy Management	100,935.27	4,406.53	96,528.74	17,074.55	24,002.01	33,141.81	22,310.38				

GAMBIA BUDGET PERFORMANCE REPORT ADMINISTRATIVE FOR YEAR ENDING ON 31-Dec-2018

For be00 to be50		Loans, Grants, and GLF							GMD'000s		
		BUD	VAR	TOT	Q1	Q2	Q3	Q4	Target Bud%	Actual Exp%	Spend Exp/Bud%
		(A)	(B)	(C)	(D)	(E)	(F)	(G)			
Development		0.00	0.00	0.00	0.00	0.00	0.00	0.00			
02-0000 NA		0.00	0.00	0.00	0.00	0.00	0.00	0.00			
BE03 - Judiciary		104,280.87	25,646.15	78,634.72	12,123.68	19,035.39	20,500.35	26,975.29	0.44%	0.59%	75.41%
Recurrent		94,280.87	17,490.15	76,790.72	12,123.68	19,035.39	19,408.75	26,222.89			
03-00 NA		0.00	6,139.65	-6,139.65	-4,844.45	-202.56	-372.60	-720.04			
03-01 Chief Justice Office		0.00	(0.09)	0.09				0.09			
03-06 Court Management		5,400.00	2,066.88	3,333.12	85.50	738.49	370.77	2,138.36			
03-07 Access to Judiciary system		4,450.00	1,479.16	2,970.84	108.22	571.37	997.56	1,293.69			
03-08 Indigenization of Judiciary		6,300.00	4,413.06	1,886.94	0.00	250.00	0.00	1,636.94			
03-99 Strategy, policy and Management		78,130.87	3,391.48	74,739.38	16,774.41	17,678.10	18,413.02	21,873.86			
Development		10,000.00	8,156.00	1,844.00	0.00	0.00	1,091.60	752.40			
03-0582 Strategy Policy and Management - JUDICIARY		10,000.00	8,156.00	1,844.00	0.00	0.00	1,091.60	752.40			
BE04 - Independent Electoral Commission		81,304.94	5,295.30	76,009.64	42,535.00	27,569.65	2,676.00	3,228.98	0.34%	0.57%	93.49%
Recurrent		81,184.94	5,175.30	76,009.64	42,535.00	27,569.65	2,676.00	3,228.98			
04-01 Office of the Electoral Commission		0.00	(45.00)	45.00	45.00						
04-02 ELECTION MANAGEMENT		64,679.00	100.00	64,579.00	40,100.00	24,479.00	0.00	0.00			
04-99 STRATEGY, POLICY AND MANAGEMENT		16,505.94	5,120.30	11,385.64	2,390.00	3,090.65	2,676.00	3,228.98			
Development		120.00	120.00	0.00	0.00	0.00	0.00	0.00			
04-0580 Strategy Policy and Management - IEC		120.00	120.00	0.00	0.00	0.00	0.00	0.00			
BE05 - Public Service Commission		9,900.00	849.69	9,050.31	1,735.77	966.56	4,243.64	2,104.34	0.04%	0.07%	91.42%
Recurrent		9,900.00	849.69	9,050.31	1,735.77	966.56	4,243.64	2,104.34			
05-00 NA		0.00	9.44	-9.44	-14.30	-163.83	-252.95	421.64			
05-03 PUBLIC SERVICE ADMINISTRATION		2,910.00	434.81	2,475.19	783.14	320.87	883.77	487.41			
05-99 STRATEGY, POLICY AND MANAGEMENT		6,990.00	405.44	6,584.56	966.93	809.53	3,612.81	1,195.29			
BE06 - National Audit Office		60,955.95	6,951.42	54,004.53	11,825.95	17,926.99	12,522.34	11,729.25	0.26%	0.40%	88.60%
Recurrent		34,207.13	4,080.78	30,126.35	6,808.34	7,864.90	6,390.05	9,063.06			
06-00 NA		0.00	(183.31)	183.31	853.56	971.53	-2,346.41	704.63			

GAMBIA BUDGET PERFORMANCE REPORT ADMINISTRATIVE FOR YEAR ENDING ON 31-Dec-2018

For be00 to be50		Loans, Grants, and GLF							GMD'000s		
		BUD	VAR	TOT	Q1	Q2	Q3	Q4	Target Bud%	Actual Exp%	Spend Exp/Bud%
		(A)	(B)	(C)	(D)	(E)	(F)	(G)			
06-03	External Audit Service	5,774.30	2,497.63	3,276.67	547.18	1,541.06	662.86	525.57			
06-99	STRATEGY, POLICY AND MANAGEMENT	28,432.83	1,766.47	26,666.36	5,407.60	5,352.30	8,073.60	7,832.86			
Development		26,748.82	2,870.64	23,878.18	5,017.61	10,062.09	6,132.29	2,666.19			
06-0562	National Audit (Construction of Office Building)	26,748.82	2,870.64	23,878.18	5,017.61	10,062.09	6,132.29	2,666.19			
BE07 - Ministry of Defence		611,653.50	164.62	611,488.88	136,370.52	155,043.58	152,532.34	167,542.44	2.58%	4.57%	99.97%
Recurrent		599,829.03	163.60	599,665.42	134,963.92	153,621.41	151,351.98	159,728.12			
07-00	NA	0.00	(25.34)	25.34	-878.51	144.61	-1,566.86	2,326.10			
07-02	Armed Forces	0.00	(2,363.48)	2,363.48		2,333.55	13.04	16.89			
07-07	NATIONAL DEFENCE SECURITY	581,443.71	(870.74)	582,314.45	132,439.10	147,393.54	149,717.35	152,764.47			
07-99	STRATEGY, POLICY MANAGEMENT	18,385.32	3,423.16	14,962.15	3,403.33	3,749.71	3,188.45	4,620.66			
Development		11,824.48	1.02	11,823.46	1,406.60	1,422.17	1,180.37	7,814.32			
07-0154	Army Camp	8,824.48	0.99	8,823.48	542.82	26.68	588.89	7,665.10			
07-0581	Strategy Policy and Management - DEFENCE	3,000.00	0.03	2,999.97	863.78	1,395.50	591.48	149.23			
BE08 - Ministry of Interior		805,576.70	-1,745.26	807,321.95	185,712.26	192,577.23	211,304.88	217,727.58	3.40%	6.04%	100.22%
Recurrent		790,132.65	(5,219.99)	795,352.64	185,264.66	190,347.92	205,735.05	214,005.01			
08-00	NA	0.00	(2,895.81)	2,895.81	3,060.23	52.85	13.76	-231.03			
08-02	Police Force	0.00	36.74	-36.74	-7.90	4.00	-24.70	-8.14			
08-05	Prisons	0.00	6.75	-6.75	-6.75						
08-06	Law Enforcement and Crime Prevention	412,814.92	2,037.24	410,777.67	92,303.07	94,106.44	106,473.58	117,894.59			
08-07	National And Non-Nat Documentation,Migrants & Bord	77,876.90	4,383.86	73,493.04	22,829.20	23,764.81	23,373.84	3,525.19			
08-08	Fire And safety Management	95,075.97	(11,566.03)	106,642.00	19,483.29	24,548.86	26,151.02	36,458.83			
08-09	Custodial Rehabilitation And Administration	75,968.10	361.57	75,606.53	17,618.08	17,965.31	19,717.66	20,305.47			
08-99	Strategy, Policy And Management	128,396.77	2,415.69	125,981.08	29,985.45	29,905.65	30,029.89	36,060.10			
Development		15,444.05	3,474.73	11,969.31	447.60	2,229.31	5,569.83	3,722.57			
08-0008	Police Stations and Posts	6,020.00	86.03	5,933.97	0.00	912.89	2,138.54	2,882.54			
08-0009	Ministry of Interior	375.00	0.04	374.97	0.00	301.99	72.98	0.00			

GAMBIA BUDGET PERFORMANCE REPORT ADMINISTRATIVE FOR YEAR ENDING ON 31-Dec-2018

For be00 to be50	Loans, Grants, and GLF								GMD'000s		
	BUD	VAR	TOT	Q1	Q2	Q3	Q4	Target Bud%	Actual Exp%	Spend Exp/Bud%	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)				
08-0010 Fire Services	1,050.00	0.55	1,049.45	0.00	566.46	282.99	200.00				
08-0011 Immigration Department	1,999.05	1,525.64	473.41	0.00	0.00	450.10	23.32				
08-0012 Prison Department	6,000.00	1,862.48	4,137.53	447.60	447.98	2,625.23	616.72				
BE09 - Ministry of Tourism and Culture	42,480.00	4,750.78	37,729.22	8,541.49	6,935.40	10,892.19	11,360.14	0.18%	0.28%	88.82%	
Recurrent	40,480.00	4,750.78	35,729.22	8,541.49	6,935.40	8,892.19	11,360.14				
09-00 NA	0.00	0.26	-0.26	-39.71	21.23	3.78	14.44				
09-02 Sustainable Tourism Management	12,000.00	0.00	12,000.00	3,000.00	3,000.00	2,000.00	4,000.00				
09-03 Arts And Culture Management	11,500.00	0.00	11,500.00	2,250.00	2,250.00	4,000.00	3,000.00				
09-99 Strategy, policy and management	16,980.00	4,750.52	12,229.48	3,331.20	1,664.17	2,888.41	4,345.70				
Development	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00	0.00				
09-0577 Development and Rehabilitation of Tourism Facil	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00	0.00				
BE10 - Ministry of Foreign Affairs	959,369.56	98,771.72	860,597.84	155,630.27	207,983.21	205,157.70	291,826.66	4.05%	6.44%	89.70%	
Recurrent	830,346.19	21,860.91	808,485.29	155,630.27	207,983.21	205,157.70	239,714.11				
10-00 NA	0.00	3,939.91	-3,939.91	2,588.75	-65.17	-12,686.71	6,223.23				
10-01 Ministry of Foreign Affairs	0.00	3.25	-3.25				-3.25				
10-04 High Commission Freetown	600.00	600.00	0.00	0.00	0.00	0.00	0.00				
10-12 Embassy Taipei, Republic Of China	0.00	(50.00)	50.00				50.00				
10-15 Embassy Havana	0.00	352.42	-352.42				-352.42				
10-26 Embassy Spain	0.00	28.55	-28.55				-28.55				
10-40 Embassy Management	710,369.99	12,114.18	698,255.82	132,825.51	144,831.83	200,971.55	219,626.93				
10-99 Strategy, Policy and Management	119,376.20	4,872.59	114,503.61	20,216.02	63,216.55	16,826.11	14,244.93				
Development	129,023.36	76,910.81	52,112.55	0.00	0.00	0.00	52,112.55				
10-0000 NA	2,839.20	2,839.20	0.00	0.00	0.00	0.00	0.00				
10-0544 Gambia Embassy - Freetown	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
10-0546 Gambia Embassy - Abuja	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
10-0558 Gambia Embassy Brussels	24,460.34	24,460.34	0.00	0.00	0.00	0.00	0.00				
10-0559 Gambia Embassy Mauritania	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
10-0560 Gambia Embassy Riyadh	101,723.83	49,611.28	52,112.55	0.00	0.00	0.00	52,112.55				

GAMBIA BUDGET PERFORMANCE REPORT ADMINISTRATIVE FOR YEAR ENDING ON 31-Dec-2018

For be00 to be50										GMD'000s	
Loans, Grants, and GLF											
Page 5 of 20		BUD	VAR	TOT	Q1	Q2	Q3	Q4	Target Bud%	Actual Exp%	Spend Exp/Bud%
		(A)	(B)	(C)	(D)	(E)	(F)	(G)			
BE11 - Attorney General's Chambers & Ministry of Justice		145,075.00	22,703.86	122,371.14	14,048.21	24,982.76	27,746.44	55,593.73	0.61%	0.92%	84.35%
Recurrent		143,285.00	22,154.73	121,130.27	14,048.21	24,982.76	26,916.92	55,182.38			
11-00	NA	0.00	(196.87)	196.87	-60.41	-770.52	175.44	852.36			
11-03	Strengthening Litigation And Legal Advice Process	5,193.85	1,513.01	3,680.84	1,297.09	576.34	776.15	1,031.27			
11-04	Documentation And Improvement Of Legislation Draft	1,625.00	990.50	634.50	0.00	345.00	0.00	289.50			
11-05	Quality Registration Service To The Public	4,148.00	2,065.48	2,082.52	69.36	413.20	1,245.67	354.29			
11-06	Provision Of Intestate Services	1,005.00	449.69	555.31	7.00	188.50	93.30	266.51			
11-99	Strategy, policy and Management	131,313.15	17,332.92	113,980.23	12,735.17	24,230.24	24,626.36	52,388.46			
Development		1,790.00	549.13	1,240.88	0.00	0.00	829.53	411.35			
11-0563	Ministry Of Justice	1,790.00	549.13	1,240.88	0.00	0.00	829.53	411.35			
BE12 - Ministry of Finance		1,430,891.55	540,457.05	890,434.50	224,541.06	187,997.13	197,116.01	280,780.30	6.04%	6.66%	62.23%
Recurrent		867,766.54	33,650.90	834,115.64	206,211.57	184,646.17	194,226.30	249,031.60			
12-00	NA	0.00	(13,665.98)	13,665.98	-22,649.30	-708.10	22,108.91	14,914.47			
12-01	Ministry of Finance and Economic Affairs	0.00	134.15	-134.15	-126.31		-7.84				
12-09	Financial Systems And Government Accounting	0.00	0.10	-0.10	-0.10						
12-13	Macroeconomic Management	7,793.41	2,491.32	5,302.09	1,275.85	309.06	677.53	3,039.64			
12-14	Financial Systems and Government Accounting	148,184.61	6,028.37	142,156.24	29,238.37	34,566.16	27,651.39	50,700.32			
12-15	Resource Mobilization and Aid Coordination	3,925.00	2,346.48	1,578.52	149.26	78.23	866.14	484.90			
12-16	Economic Cooperation	2,760.00	1,179.84	1,580.16	61.13	37.86	446.70	1,034.47			
12-17	Internal Audit Services	12,743.06	1,222.33	11,520.74	2,100.11	2,594.00	2,839.06	3,987.57			
12-99	Strategy, Policy and Management	692,360.46	33,914.29	658,446.17	196,162.56	147,768.97	139,644.42	174,870.22			
Development		563,125.01	506,806.15	56,318.86	18,329.49	3,350.96	2,889.71	31,748.70			
12-0280	Financial Governance ISEFG II Project	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
12-0422	IFMIS AF	111,791.25	111,791.25	0.00	0.00	0.00	0.00	0.00			
12-0509	Strategy , policy And Management	37,883.65	0.00	37,883.65	10,000.00	258.75	0.00	27,624.90			

GAMBIA BUDGET PERFORMANCE REPORT ADMINISTRATIVE FOR YEAR ENDING ON 31-Dec-2018

For be00 to be50		Loans, Grants, and GLF							GMD'000s		
		BUD	VAR	TOT	Q1	Q2	Q3	Q4	Target Bud%	Actual Exp%	Spend Exp/Bud%
		(A)	(B)	(C)	(D)	(E)	(F)	(G)			
12-0511	Economic Cooperation	10,234.09	9,000.00	1,234.09	0.00	0.00	0.00	1,234.09			
12-0538	ISEFG Project	42,943.52	37,435.54	5,507.98	4,018.71	496.43	496.43	496.43			
12-0539	IFMIS Additional Financing Project	100,974.16	95,935.92	5,038.24	1,297.06	1,382.06	1,179.56	1,179.56			
12-0567	Inclusive Growth Promotion Institutional Support	167,377.47	162,718.87	4,658.60	2,447.15	737.15	737.15	737.15			
12-0587	UNDP - Economic Management Project	91,920.88	89,924.58	1,996.30	566.58	476.58	476.58	476.58			
BE13 - Pensions and Gratuties		162,760.80	1,255.15	161,505.65	33,888.88	42,615.16	43,396.91	41,604.70	0.69%	1.21%	99.23%
Recurrent		162,760.80	1,255.15	161,505.65	33,888.88	42,615.16	43,396.91	41,604.70			
13-00	NA	0.00	(3,843.06)	3,843.06	2,137.73	562.06	724.33	418.93			
13-13	PENSIONS AND GRATUITIES	162,760.80	5,098.21	157,662.59	31,751.14	42,053.10	42,672.57	41,185.77			
BE14 - Ombudsman		18,181.63	3,747.50	14,434.13	4,834.43	5,324.70	2,845.00	1,430.00	0.08%	0.11%	79.39%
Recurrent		18,181.63	3,747.50	14,434.13	4,834.43	5,324.70	2,845.00	1,430.00			
14-01	Office of the Ombudsman	0.00	(658.00)	658.00	658.00						
14-03	Dispensation Of Administrative Justice	2,225.00	941.67	1,283.33	108.33	700.00	220.00	255.00			
14-99	Strategy, Policy and Management	15,956.63	3,463.83	12,492.80	4,068.10	4,624.70	2,625.00	1,175.00			
BE15 - Centralized Services		1,006,651.60	154,303.11	852,348.49	138,010.00	114,123.97	67,006.09	533,208.43	4.25%	6.37%	84.67%
Recurrent		1,006,651.60	154,303.11	852,348.49	138,010.00	114,123.97	67,006.09	533,208.43			
15-00	NA	0.00	617.21	-617.21	-2,122.36		2,122.36	-617.21			
15-15	CENTRALISED SERVICES	1,006,651.60	153,685.90	852,965.70	140,132.36	114,123.97	64,883.73	533,825.64			
BE16 - Ministry of Local Government and Lands		113,732.64	36,197.90	77,534.74	12,187.19	15,575.00	15,902.81	33,869.74	0.48%	0.58%	68.17%
Recurrent		112,732.64	35,197.90	77,534.74	12,187.19	15,575.00	15,902.81	33,869.74			
16-00	NA	0.00	(411.25)	411.25	-308.50	18.24	815.15	-113.63			
16-01	Ministry of Lands & Reg. Government	27,604.82	12,389.97	15,214.85	677.08	1,238.89	1,673.72	11,625.15			
16-08	Land Resources Management	28,958.93	8,660.40	20,298.53	3,478.95	3,232.89	4,146.08	9,440.61			
16-09	Community Development and Good Governance	25,728.73	11,764.48	13,964.25	3,356.46	3,328.94	2,612.33	4,666.53			
16-10	NGO Coordination	3,710.00	1,575.83	2,134.17	83.07	157.21	869.12	1,024.76			
16-99	Strategy, Policy and Management	26,730.15	1,218.47	25,511.68	4,900.12	7,598.84	5,786.41	7,226.30			
Development		1,000.00	1,000.00	0.00	0.00	0.00	0.00	0.00			

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For be00 to be50		Loans, Grants, and GLF							GMD'000s		
		BUD	VAR	TOT	Q1	Q2	Q3	Q4	Target Bud%	Actual Exp%	Spend Exp/Bud%
		(A)	(B)	(C)	(D)	(E)	(F)	(G)			
16-0000	NA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16-0586	Strategy Policy and Management - LANDS	1,000.00	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BE17 - Ministry of Agriculture		1,640,707.72	1,336,638.75	304,068.97	48,703.14	102,747.34	54,627.84	97,990.65	6.92%	2.27%	18.53%
Recurrent		188,443.68	22,402.60	166,041.09	33,068.84	48,495.19	38,276.38	46,200.69			
17-00	Ministry of Agriculture DEV	0.00	241.72	-241.72	-229.05	-369.72	342.82	14.23			
17-20	LIVESTOCK PRODUCTION AND PRODUCTIVITY	0.00	(35.12)	35.12			35.12				
17-23	CROP PRODUCTION AND PRODUCTIVITY	31,727.00	8,008.05	23,718.95	3,634.31	6,490.83	3,675.46	9,918.36			
17-24	Livestock Production and Productivity	12,575.00	4,954.95	7,620.05	1,212.07	2,494.79	1,416.69	2,496.51			
17-25	Develop. of Agric. Value Chain & market Prom	6,427.00	1,461.89	4,965.11	0.00	0.00	2,819.72	2,145.39			
17-26	Research and Development	27,000.00	315.40	26,684.60	6,405.83	6,562.23	6,160.00	7,556.54			
17-99	Strategy, Policy and Management	110,714.68	7,455.71	103,258.98	22,045.69	33,317.06	23,826.56	24,069.67			
Development		1,452,264.04	1,314,236.15	138,027.89	15,634.30	54,252.15	16,351.47	51,789.97			
17-0263	Central Project Co-ordination Unit	8,400.00	67.00	8,333.00	1,900.00	2,770.50	1,376.50	2,286.00			
17-0479	National Agricultural Land and Water Mgt Project	369,624.55	362,338.12	7,286.43	1,680.31	2,865.12	801.00	1,940.00			
17-0483	Food & Agric. Sector Deve. Proj. FASDEP	199,203.79	190,534.79	8,669.00	1,565.00	4,900.00	1,000.00	1,204.00			
17-0490	Department of Livestock	5,102.75	536.19	4,566.56	486.00	480.00	696.75	2,903.81			
17-0522	Gambia Commercial Agricultural Value Chain (GCAV)	307,784.48	268,592.58	39,191.90	2,221.00	32,081.50	1,909.40	2,980.00			
17-0523	Building Resilience Against Food and Nutrition Ins	272,440.18	257,912.97	14,527.21	1,384.21	1,615.00	0.00	11,528.00			
17-0536	Build ReslietorecurringFood InsecuprojectTheGambia	213,783.00	211,102.59	2,680.41	99.21	0.00	601.20	1,980.00			
17-0542	Agriculture Value Chain Development Project	13,063.00	6,500.00	6,563.00	2,215.20	2,547.80	800.00	1,000.00			
17-2716	PRODUCTION AND PRODUCTIVTY PROJECT	29,849.74	7,537.95	22,311.78	624.68	2,229.36	5,666.46	13,791.28			
17-2717	Strategy Policy and Management Development Project	20,196.05	4,732.49	15,463.56	3,034.93	4,162.87	2,330.54	5,935.22			
17-2718	Development of Agriculture Value Chain and Market	7,616.50	4,281.46	3,335.04	330.27	0.00	769.62	2,235.15			

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For be00 to be50		Loans, Grants, and GLF							GMD'000s		
		BUD	VAR	TOT	Q1	Q2	Q3	Q4	Target Bud%	Actual Exp%	Spend Exp/Bud%
		(A)	(B)	(C)	(D)	(E)	(F)	(G)			
17-2719	Research and Development Project	5,200.00	100.00	5,100.00	93.50	600.00	400.00	4,006.50			
BE18 - Ministry of Works, Construction & Infrastructure		4,904,394.63	4,686,583.44	217,811.19	45,511.82	61,814.35	56,171.28	54,313.74	20.69%	1.63%	4.44%
Recurrent		61,644.34	7,878.73	53,765.61	11,566.78	12,010.71	12,797.28	17,390.84			
18-00	NA	0.00	(19.32)	19.32	-103.98	10.62	51.54	61.14			
18-11	Road Transport Management	6,972.94	1,580.74	5,392.20	758.53	1,214.51	938.92	2,480.24			
18-12	Road Infrastructure Management	27,120.00	0.00	27,120.00	6,334.00	7,350.00	7,092.00	6,344.00			
18-99	Strategy, Policy and Management	27,551.40	6,317.31	21,234.09	4,578.23	3,435.59	4,714.83	8,505.46			
Development		4,842,750.29	4,678,704.71	164,045.58	33,945.04	49,803.64	43,374.01	36,922.90			
18-0000	NA	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
18-0068	Road Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
18-0283	Banjul Int'l Airport Improvement Project	4,000.00	0.00	4,000.00	0.00	0.00	0.00	4,000.00			
18-0284	Brikama-Dimbaya-Darsilami Rd Project	2,000.00	18.84	1,981.16	0.00	0.00	0.00	1,981.16			
18-0286	Bamba-Tenda Yelli-Tenda Transgambia Bridge	1,643,304.25	1,643,304.25	0.00	0.00	0.00	0.00	0.00			
18-0493	Sukuta - Jambanjelly	1,794,121.25	1,696,150.00	97,971.25	20,944.33	34,044.50	42,982.42	0.00			
18-0494	Banjul Roads Project	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
18-0506	Government Infrastructure Management	7,665.66	709.26	6,956.40	0.00	156.80	0.00	6,799.60			
18-0507	Road Transport Management	10,000.08	10,000.08	0.00	0.00	0.00	0.00	0.00			
18-0540	Laminkoto-Passimass Road Project	1,379,159.05	1,327,022.28	52,136.77	13,000.71	14,602.33	391.59	24,142.14			
18-0557	Strategy Policy & management	1,000.00	0.00	1,000.00	0.00	1,000.00	0.00	0.00			
18-0591	Sotuma- Gambisarra Project	1,500.00	1,500.00	0.00	0.00	0.00	0.00	0.00			
18-0592	Hagan Street Project	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
18-0593	Sting Corner Project	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
BE19 - Ministry of Trade, Industry & Employment		133,597.85	45,182.23	88,415.62	17,392.35	24,533.19	24,302.03	22,188.05	0.56%	0.66%	66.18%
Recurrent		98,597.85	15,182.23	83,415.62	17,392.35	19,533.19	24,302.03	22,188.05			
19-00	NA	0.00	(8.92)	8.92	-33.54	-66.61	-40.67	149.74			
19-01	Ministry of Trade, Indus, Rag.Intag. & Empl	0.00	5.00	-5.00			-5.00				

GAMBIA BUDGET PERFORMANCE REPORT ADMINISTRATIVE FOR YEAR ENDING ON 31-Dec-2018

For be00 to be50		Loans, Grants, and GLF							GMD'000s		
		BUD	VAR	TOT	Q1	Q2	Q3	Q4	Target Bud%	Actual Exp%	Spend Exp/Bud%
Page 9 of 20		(A)	(B)	(C)	(D)	(E)	(F)	(G)			
19-06	Strategy Policy Management	0.00	6.85	-6.85					-6.85		
19-10	Trade Development	20,942.60	5,360.29	15,582.31	3,461.46	3,875.98	4,173.31	4,071.56			
19-11	Industrial and Enterprise Management	41,260.99	7,006.30	34,254.69	7,590.83	8,146.28	7,700.00	10,817.58			
19-12	Employment Creation and Labor Administration	4,847.00	847.30	3,999.70	137.38	635.59	1,001.19	2,225.55			
19-99	Strategy, Policy and Management	31,547.25	1,965.42	29,581.84	6,236.22	6,941.94	11,473.20	4,930.48			
Development		35,000.00	30,000.00	5,000.00	0.00	5,000.00	0.00	0.00			
19-0520	Empretec Project	30,000.00	30,000.00	0.00	0.00	0.00	0.00	0.00			
19-0598	Strategy Policy and Management (MOTIE)	5,000.00	0.00	5,000.00	0.00	5,000.00	0.00	0.00			
BE20 - Ministry of Basic and Secondary Education		2,353,607.28	695,869.86	1,657,737.42	465,191.73	383,324.22	421,071.66	388,149.81	9.93%	12.40%	70.43%
Recurrent		1,553,529.64	(24,940.04)	1,578,469.68	448,191.73	351,045.84	406,077.65	373,154.46			
20-00	NA	0.00	507.04	-507.04	-7,625.37	1,284.00	5,175.84	658.49			
20-01	Education Management	0.00	19.29	-19.29	-19.29						
20-02	Basic Education	0.00	192.66	-192.66	-16.51	-59.75	29.45	-145.86			
20-03	Secondary Education	0.00	23.30	-23.30	-23.30						
20-04	Standards and Quality Assurance	0.00	0.00	0.00	0.00						
20-08	Basic Education Management	1,075,656.36	(54,480.04)	1,130,136.40	299,728.43	297,363.53	283,961.59	249,082.84			
20-09	Secondary Education Management	337,251.49	15,257.28	321,994.21	103,795.33	41,019.46	85,896.11	91,283.31			
20-99	Strategy, policy and Management	140,621.79	13,540.42	127,081.37	52,352.44	11,438.59	31,014.65	32,275.68			
Development		800,077.64	720,809.90	79,267.74	17,000.00	32,278.38	14,994.01	14,995.35			
20-0000	NA	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
20-0084	Gambia/ADF Education III Project	7,981.90	0.00	7,981.90	0.00	5,866.16	1,968.00	147.74			
20-0093	Third Education Project - Mgt of External Sector	0.00	10.65	-10.65			-5.99	-4.65			
20-0573	Strategy Policy and Management - MOBSE	87,992.09	83,992.09	4,000.00	0.00	0.00	0.00	4,000.00			
20-0574	Basic Education Management	667,555.16	634,255.16	33,300.00	17,000.00	10,240.22	5,157.00	902.78			
20-0575	Secondary Education Management	36,548.49	2,552.00	33,996.49	0.00	16,172.00	7,875.00	9,949.49			
BE21 - Ministry of Health		1,605,912.42	747,668.68	858,243.73	170,452.33	208,653.37	207,899.92	271,238.10	6.77%	6.42%	53.44%
Recurrent		924,737.13	107,923.43	816,813.70	163,865.07	206,653.37	200,702.67	245,592.58			

GAMBIA BUDGET PERFORMANCE REPORT ADMINISTRATIVE FOR YEAR ENDING ON 31-Dec-2018

For be00 to be50		Loans, Grants, and GLF							GMD'000s		
		BUD	VAR	TOT	Q1	Q2	Q3	Q4	Target Bud%	Actual Exp%	Spend Exp/Bud%
Printed on 09 Jul 2020 8:41		(A)	(B)	(C)	(D)	(E)	(F)	(G)			
21-00	NA	0.00	(411.28)	411.28	353.10	15.03	137.73	-94.58			
21-01	Ministry of Health and Social Welfare	0.00	9.75	-9.75		-5.70	-17.49	13.44			
21-03	Planning and Information	0.00	6.30	-6.30	-6.30						
21-10	Basic Health Services	0.00	146.37	-146.37	-34.38	-24.14	-15.43	-72.42			
21-68	HEALTH PROGRAM	3,225.00	1,630.55	1,594.45	0.00	417.47	691.55	485.43			
21-69	FAMILY HEALTH	27,965.00	715.51	27,249.49	0.00	26,781.11	248.99	219.40			
21-70	SOCIAL WELFARE	4,306.98	3,076.05	1,230.93	283.12	100.00	25.65	822.16			
21-71	DISEASE CONTROL	120,865.65	92,063.35	28,802.30	0.00	891.55	855.30	27,055.45			
21-99	STRATRGY, POLICY AND MANAGEMENT	768,374.50	10,686.83	757,687.67	163,269.52	178,478.06	198,776.38	217,163.71			
Development		681,175.29	639,745.26	41,430.03	6,587.26	2,000.00	7,197.25	25,645.52			
21-0106	Health Facilities Project	0.00	4.00	-4.00	-4.00						
21-0335	Ministry of Health and Social Welfare	0.00	3.00	-3.00	-3.00						
21-0499	Reproductive And Family Health Program	900.00	900.00	0.00	0.00	0.00	0.00	0.00			
21-0500	Disease Control	5,875.00	(954.22)	6,829.22	0.00	2,000.00	0.00	4,829.22			
21-0548	General Administration	15,500.00	5,005.74	10,494.26	6,594.26	0.00	0.00	3,900.00			
21-0549	RCH Commodity Security	1,100.00	1,000.00	100.00	0.00	0.00	0.00	100.00			
21-0550	Immunisation	127,768.19	120,101.89	7,666.30	0.00	0.00	0.00	7,666.30			
21-0551	Social Protection Services	750.00	0.00	750.00	0.00	0.00	0.00	750.00			
21-0552	Malaria Control Services	75,978.24	69,780.99	6,197.25	0.00	0.00	2,997.25	3,200.00			
21-0570	Leprosy and Tuberculosis Control Services	1,500.00	1,000.00	500.00	0.00	0.00	0.00	500.00			
21-0571	Diagnostic Services (Lab Blood Transf & Imag)	750.00	(450.00)	1,200.00	0.00	0.00	0.00	1,200.00			
21-0572	Basic Health Care Services (Primary & Secondary)	500.00	50.00	450.00	0.00	0.00	0.00	450.00			
21-0596	Maternal Child and Health Results (MCHNRP)	100,000.00	100,000.00	0.00	0.00	0.00	0.00	0.00			
21-0597	Global Fund HIV/AIDS	196,829.77	196,829.77	0.00	0.00	0.00	0.00	0.00			
21-2720	Strategic Policy and management Project	153,724.10	146,474.10	7,250.00	0.00	0.00	4,200.00	3,050.00			
BE22 - Ministry of Youth & Sports		78,290.78	623.28	77,667.50	30,339.50	13,076.12	13,148.54	21,103.35	0.33%	0.58%	99.20%

GAMBIA BUDGET PERFORMANCE REPORT ADMINISTRATIVE FOR YEAR ENDING ON 31-Dec-2018

For be00 to be50		Loans, Grants, and GLF							GMD'000s		
		BUD	VAR	TOT	Q1	Q2	Q3	Q4	Target Bud%	Actual Exp%	Spend Exp/Bud%
		(A)	(B)	(C)	(D)	(E)	(F)	(G)			
Recurrent		65,590.78	623.28	64,967.50	25,339.50	11,076.12	11,148.54	17,403.35			
22-00	NA	0.00	39.38	-39.38	-147.41	133.54	-22.38	-3.13			
22-01	Ministry of Youth and Sports	0.00	46.82	-46.82					-46.82		
22-03	Support to Youth and Enterprise Development	28,400.00	0.00	28,400.00	11,261.63	5,474.50	4,750.00	6,913.87			
22-04	Promotion and Development of Sports	8,780.00	0.00	8,780.00	4,842.73	2,006.23	800.00	1,131.04			
22-99	Strategy, Policy and Management	28,410.78	537.08	27,873.70	9,382.55	3,461.85	5,620.92	9,408.38			
Development		12,700.00	0.00	12,700.00	5,000.00	2,000.00	2,000.00	3,700.00			
22-0109	Ministry of Youth and Sports	200.00	0.00	200.00	0.00	0.00	0.00	200.00			
22-0190	Biosafety Project	3,000.00	0.00	3,000.00	3,000.00	0.00	0.00	0.00			
22-2721	Gambia Songhai Initiative Project	9,500.00	0.00	9,500.00	2,000.00	2,000.00	2,000.00	3,500.00			
BE23 - Ministry of Environment, Climate Change,W/Resources,W		1,156,744.37	1,057,243.06	99,501.31	15,832.71	36,065.90	17,148.78	30,453.93	4.88%	0.74%	8.60%
Recurrent		83,531.28	4,122.32	79,408.95	15,832.71	15,982.34	17,139.98	30,453.93			
23-00	NA	0.00	(98.81)	98.81	-449.90	-838.22	-842.37	2,229.29			
23-09	Sound Environment Management	0.00	6.29	-6.29				-6.29			
23-11	Sound Environment Management	31,838.09	660.66	31,177.43	7,324.90	7,759.83	7,665.10	8,427.60			
23-12	National Biodiversity Conservation and Management	9,350.00	919.04	8,430.96	979.82	1,647.26	1,966.86	3,837.01			
23-99	Strategy, Policy and Management	42,343.18	2,635.15	39,708.04	7,977.89	7,413.46	8,350.38	15,966.31			
Development		1,073,213.10	1,053,120.74	20,092.36	0.00	20,083.56	8.80	0.00			
23-0000	NA	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
23-0130	Department of Water Resources	659,820.00	659,820.00	0.00	0.00	0.00	0.00	0.00			
23-0174	Co-ordi of European Commu Prog -Forestry	8,196.28	8,196.28	0.00	0.00	0.00	0.00	0.00			
23-0444	Implement Quality Mgt System-Central Forecasting	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
23-0518	Sound Environment	100.00	7.64	92.36	0.00	83.56	8.80	0.00			
23-0535	OMVG Energy Project	44,000.00	24,000.00	20,000.00	0.00	20,000.00	0.00	0.00			
23-0554	Protection, Manag & Conservation of Flora & Fauna	20,737.20	20,737.20	0.00	0.00	0.00	0.00	0.00			
23-0555	Ministry of Environment Climate Change Natural Re	340,359.62	340,359.62	0.00	0.00	0.00	0.00	0.00			

GAMBIA BUDGET PERFORMANCE REPORT ADMINISTRATIVE FOR YEAR ENDING ON 31-Dec-2018

For be00 to be50		Loans, Grants, and GLF							GMD'000s		
		BUD	VAR	TOT	Q1	Q2	Q3	Q4	Target Bud%	Actual Exp%	Spend Exp/Bud%
Page 12 of 20		(A)	(B)	(C)	(D)	(E)	(F)	(G)			
23-0576	Strategy Policy and Management - MECCCNA	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
23-0590	Eba GCF Project	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
BE24 - Ministry of Comm,Info & Info Tech		31,267.60	4,454.67	26,812.93	6,704.77	4,685.14	4,985.17	10,437.86	0.13%	0.20%	85.75%
Recurrent		28,267.60	3,518.87	24,748.74	6,704.77	4,685.14	4,985.17	8,373.66			
24-00	NA	0.00	(5.23)	5.23	-31.57	-9.71	24.50	22.00			
24-01	Ministry of Info,Commun. & Infrastrurure	0.00	0.00	0.00				0.00			
24-04	Information Services	0.00	0.00	0.00				0.00			
24-05	Information and Communication Technology	2,675.00	880.15	1,794.85	131.50	1,107.48	0.00	555.87			
24-99	Strategy, Policy and Management	25,592.60	2,643.94	22,948.66	6,604.84	3,587.37	4,960.66	7,795.79			
Development		3,000.00	935.81	2,064.19	0.00	0.00	0.00	2,064.19			
24-0123	Information, Communication and Technology	3,000.00	935.81	2,064.19	0.00	0.00	0.00	2,064.19			
BE25 - Ministry of Fisheries		36,115.73	3,406.75	32,708.98	3,563.35	7,180.06	7,989.15	13,976.43	0.15%	0.24%	90.57%
Recurrent		25,090.63	518.04	24,572.59	3,224.35	5,332.63	7,665.91	8,349.71			
25-00	NA	0.00	2.06	-2.06	-54.51	-154.07	75.93	130.59			
25-06	Fisheries Development and Management	7,711.94	233.80	7,478.14	531.46	1,681.10	1,924.41	3,341.18			
25-99	Strategy, Policy and Management	17,378.69	282.18	17,096.51	2,747.41	3,805.60	5,665.56	4,877.94			
Development		11,025.10	2,888.71	8,136.39	339.00	1,847.43	323.24	5,626.72			
25-0129	Rural Wells and Boreholes	325.00	73.15	251.85	0.00	0.00	0.00	251.85			
25-0130	Department of Water Resources	1,844.50	0.00	1,844.50	0.00	0.00	0.00	1,844.50			
25-0306	Rural Water Supply and Sanitation	1,380.50	33.25	1,347.25	339.00	322.36	323.24	362.65			
25-0444	Implement Quality Mgt System-Central Forecasting	350.00	5.71	344.29	0.00	0.00	0.00	344.29			
25-0585	Strategy Policy and Management - FISHERIES	7,125.10	2,776.59	4,348.51	0.00	1,525.08	0.00	2,823.44			
BE27 - Ministry of Tertiary & Higher Education		910,577.27	665,829.34	244,747.92	66,113.35	56,988.26	68,605.72	53,040.59	3.84%	1.83%	26.88%
Recurrent		173,655.95	2,808.03	170,847.92	32,613.35	56,988.26	35,105.72	46,140.59			
27-00	NA	0.00	4.37	-4.37	-150.92	84.59	55.71	6.25			
27-08	Human Capital Formation	150,884.66	759.15	150,125.51	29,607.18	52,296.36	29,434.95	38,787.02			

GAMBIA BUDGET PERFORMANCE REPORT ADMINISTRATIVE FOR YEAR ENDING ON 31-Dec-2018

For be00 to be50		Loans, Grants, and GLF							GMD'000s		
		BUD	VAR	TOT	Q1	Q2	Q3	Q4	Target Bud%	Actual Exp%	Spend Exp/Bud%
		(A)	(B)	(C)	(D)	(E)	(F)	(G)			
27-99	Strategy, Policy and Programme Management	22,771.29	2,044.50	20,726.79	3,157.09	4,607.32	5,615.06	7,347.32			
Development		736,921.32	663,021.32	73,900.00	33,500.00	0.00	33,500.00	6,900.00			
27-0000	NA	250.00	250.00	0.00	0.00	0.00	0.00	0.00			
27-0258	University of The Gambia Campus Project	705,498.79	641,498.79	64,000.00	32,000.00	0.00	32,000.00	0.00			
27-0454	Technical and Vocational Education & Training-ROC	6,600.00	0.00	6,600.00	0.00	0.00	0.00	6,600.00			
27-0561	African Centers of Excellence	24,572.53	21,272.53	3,300.00	1,500.00	0.00	1,500.00	300.00			
BE29 - Ministry of Petroleum and Energy		29,473.25	7,206.37	22,266.88	4,807.30	6,676.61	4,072.50	6,710.47	0.12%	0.17%	75.55%
Recurrent		27,923.25	7,156.37	20,766.88	3,307.30	6,676.61	4,072.50	6,710.47			
29-00	NA	0.00	12.44	-12.44	-28.22	4.22	-19.87	31.43			
29-01	Ministry of Petroleum	0.00	6.02	-6.02			-6.02				
29-03	Petroleum Development And Administration	2,544.79	1,434.41	1,110.38	212.25	17.25	551.32	329.57			
29-04	Access to Energy	5,007.56	3,219.77	1,787.78	145.98	425.46	242.70	973.65			
29-05	Management of Geology and Mineral Resources	3,525.80	199.89	3,325.91	270.10	1,271.37	250.45	1,533.99			
29-99	Strategy, Policy and Management	16,845.10	2,283.84	14,561.25	2,707.18	4,958.32	3,053.92	3,841.83			
Development		1,550.00	50.00	1,500.00	1,500.00	0.00	0.00	0.00			
29-0594	Demo on RE-UNIDO-GEF5 Project	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
29-0595	Counterpart Funding for Green Mini Grid Prog. AfDB	1,550.00	50.00	1,500.00	1,500.00	0.00	0.00	0.00			
BE50 - National Debt Service		4,447,690.20	137,817.71	4,309,872.48	673,751.07	1,087,876.33	1,230,379.08	1,317,866.01	18.76%	32.23%	96.90%
Debt		4,447,690.20	137,817.71	4,309,872.48	673,751.07	1,087,876.33	1,230,379.08	1,317,866.01			
50-2005	Treasury Bills	2,201,819.16	57,698.97	2,144,120.19	302,559.18	680,321.48	410,421.64	750,817.90			
50-2014	3 Year Government Bond 12%	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
50-2015	3 Year Government Bond 12%	530,619.72	0.02	530,619.70	0.00	0.00	453,337.36	77,282.34			
50-2105	USD-Farmer Managed Rice Irrigation Proj.	4,850.00	109.89	4,740.11	2,996.44	0.00	1,743.67	0.00			
50-2122	JPY- Lowlands Agric. Development(LADEP)	646.00	25.16	620.84	311.42	0.00	309.43	0.00			
50-2124	JPY-Health Services Development II	9,455.00	64.53	9,390.47	1,776.83	2,982.42	4,631.22	0.00			

GAMBIA BUDGET PERFORMANCE REPORT ADMINISTRATIVE FOR YEAR ENDING ON 31-Dec-2018

For be00 to be50		Loans, Grants, and GLF							GMD'000s		
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		(A)	(B)	(C)	(D)	(E)	(F)	(G)			
50-2127	Artisanal Fisheries Dev. Project	15,000.00	238.52	14,761.48	7,321.26	0.00	7,440.22	0.00			
50-2128	EUR-COMMUNITY SKILLS IMPROVEMENT PROJECT	3,360.00	62.06	3,297.94	1,660.43	0.00	1,637.50	0.00			
50-2129	EUR- Peri-Urban Smallholder Improv. Proj	3,400.00	104.46	3,295.54	2,501.80	0.00	793.75	0.00			
50-2130	EUR-Nat.Resource Dev.&Managt.PJ.(OMVG)	2,400.00	150.50	2,249.50	1,145.39	0.00	1,104.12	0.00			
50-2132	JPY-COASTAL PROTECTION PROJ. ADF	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
50-2133	JPY- RURAL ELECTRIFICATION PROJECT	2,650.00	126.79	2,523.21	1,256.18	0.00	1,267.04	0.00			
50-2134	USD-BASIC EDUCATION PROJ.(EDUCATION III)	11,900.00	263.91	11,636.09	6,917.10	0.00	4,413.15	305.84			
50-2135	USD-Nerica Rice Dessemination Project	1,520.00	89.27	1,430.73	717.98	0.00	712.75	0.00			
50-2139	Particip. Intg W/shed Management Project	23,400.00	740.10	22,659.90	11,321.57	0.00	11,338.33	0.00			
50-2140	EUR- Invasive Aquatic Weeds project	410.00	58.03	351.97	178.19	0.00	173.78	0.00			
50-2145	Suppl.Ln.Agremt to Fin. Art.Fish.Dev.pj	19,900.00	271.74	19,628.26	9,170.17	0.00	10,458.09	0.00			
50-2148	Inclusive Growth Promotion Institutional Support	483.32	213.55	269.77	0.00	269.77	0.00	0.00			
50-2149	Agriculture Value Chain Development Proj -2016008	1,100.00	14.15	1,085.85	0.00	0.00	1,085.85	0.00			
50-2208	Kombo Coastal Roads Project BADEA	3,500.00	152.96	3,347.04	0.00	0.00	0.00	3,347.04			
50-2209	THIRD EDUCATION PROGRAM	13,394.88	761.83	12,633.05	6,192.98	0.00	0.00	6,440.08			
50-2210	TRADITIONAL FISHING DEVELOPMENT PROJECT	23,300.00	298.74	23,001.26	0.00	12,799.45	10,201.80	0.00			
50-2211	Banjul Intl. Airport Dev. Proj	36,919.31	219.23	36,700.08	16,919.30	0.00	18,523.95	1,256.83			
50-2212	Farafenni - Laminkoto Road Project	28,250.00	281.09	27,968.91	0.00	14,438.02	11,067.60	2,463.30			
50-2213	RURAL ELECTRIFICATION PROJECT - BADEA	11,800.00	230.15	11,569.85	0.00	9,746.27	1,823.58	0.00			
50-2215	Mandinaba - Soma Road Project	17,100.00	300.03	16,799.97	0.00	13,308.82	0.00	3,491.14			
50-2216	Brikama- Dimbaya- Darsilami Road Project	4,000.00	384.61	3,615.39	0.00	1,765.10	0.00	1,850.29			
50-2218	Gambia University Project	392.78	67.02	325.77	0.00	111.27	214.50	0.00			

GAMBIA BUDGET PERFORMANCE REPORT ADMINISTRATIVE FOR YEAR ENDING ON 31-Dec-2018

For be00 to be50 Consolidated Financial Statement For the Year Ended 31-Dec-2018		Loans, Grants, and GLF							USD'000s		
		BUD	VAR	TOT	Q1	Q2	Q3	Q4	Target Bud%	Actual Exp%	Spend Exp/Bud%
		(A)	(B)	(C)	(D)	(E)	(F)	(G)			
50-2219	Kotu Power Generation Plant Exp. Project	1,960.34	381.02	1,579.32	0.00	1,579.32	0.00	0.00			
50-2220	Cconstruction of Laminkoto-Passimus Road Project	1,700.00	198.50	1,501.50	448.34	0.00	313.97	739.20			
50-2221	Line of Credit for the Social Development Fund	400.00	172.27	227.73	0.00	227.73	0.00	0.00			
50-2222	Support to Basic and Secondary Education	244.79	223.50	21.29	0.00	6.78	14.50	0.00			
50-2307	Urban Water Supply Cr. Fac.1991 Lot 10	520.00	367.67	152.33	94.26	0.00	0.00	58.08			
50-2308	Urban Water Supply cr.fac1990 Lot 4	785.68	139.13	646.54	48.29	0.00	0.00	598.26			
50-2323	PARTICIPATORY HEALTH&NUTRITION PROJECT	15,300.00	9,381.84	5,918.16	4,355.35	0.00	0.00	1,562.81			
50-2324	Third Education Sector Project 3128	1,894.78	294.56	1,600.22	1,600.22	0.00	0.00	0.00			
50-2335	HIV/AIDS Rapid Response Project	8,200.00	91.33	8,108.67	0.00	8,108.67	0.00	0.00			
50-2337	Gateway Project. 3606	12,431.74	4,515.22	7,916.52	0.00	7,916.52	0.00	0.00			
50-2339	Capac.Build.for Economic Mgt Project	8,366.06	7.59	8,358.47	0.00	8,358.47	0.00	0.00			
50-2340	Poverty Alleviation & Capacity Bldg Proj	4,500.00	413.17	4,086.83	0.00	4,086.83	0.00	0.00			
50-2347	African Emergency Locust Project	1,562.31	368.22	1,194.08	1,194.08	0.00	0.00	0.00			
50-2351	Poverty Alleviation&Capac.Bldg Proj 3176	3,810.00	181.91	3,628.09	1,820.91	1,807.18	0.00	0.00			
50-2354	OMVG Interconnection Project	580.00	580.00	0.00	0.00	0.00	0.00	0.00			
50-2355	Additional Financing for the Child Maternal and Nu	100.00	100.00	0.00	0.00	0.00	0.00	0.00			
50-2356	African Higher Education Centres of Excellence Pro	650.32	351.46	298.86	298.86	0.00	0.00	0.00			
50-2357	Commercial Agriculture and Value Chain Management	1,100.00	98.36	1,001.64	0.00	1,001.64	0.00	0.00			
50-2359	Electricity Support Project -IDA	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
50-2360	Second Additional Financing for IFMIS Project-IDA	330.55	330.55	0.00	0.00	0.00	0.00	0.00			
50-2361	Second Additional Financing for MCH Results -IDA	37.52	37.52	0.00	0.00	0.00	0.00	0.00			
50-2362	Adv. for Preparation of Proposed WARFP Phasell-IDA	500.00	500.00	0.00	0.00	0.00	0.00	0.00			

GAMBIA BUDGET PERFORMANCE REPORT ADMINISTRATIVE FOR YEAR ENDING ON 31-Dec-2018

For be00 to be50	Loans, Grants, and GLF								GMD'000s	
	BUD	VAR	TOT	Q1	Q2	Q3	Q4	Target Bud%	Actual Exp%	Spend Exp/Bud%
	(A)	(B)	(C)	(D)	(E)	(F)	(G)			
50-2363 Emergency Development Policy Financing-IDA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50-2400 Equip.Furniture & Drugs for Bwiam Hosp.	3,000.00	151.37	2,848.63	0.00	1,411.41	0.00	1,437.22			
50-2407 Integrated Rural Development for L/Stock	3,800.00	140.33	3,659.67	0.00	1,812.58	0.00	1,847.09			
50-2408 Middle School Development Project IDB	4,102.51	0.00	4,102.51	0.00	4,102.51	0.00	0.00			
50-2409 Partic.Urgent Asst.in the Health Sector1	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
50-2410 Partic.Urgent Asst.in the Health Sector2	11,072.00	95.69	10,976.31	0.00	5,447.98	0.00	5,528.33			
50-2412 Lower Basic Education Support Project	3,800.00	73.96	3,726.04	0.00	1,846.14	0.00	1,879.90			
50-2413 GUNJUR RURAL WATER SUPPLY	200.00	77.17	122.83	0.00	60.83	0.00	61.99			
50-2416 FOOD SECURITY PROJ.(SOUTH-SOUTH)C0-OP	650.00	147.43	502.57	0.00	248.91	0.00	253.65			
50-2419 WESTFIELD-SUKUTA ROAD PROJ.	23,339.00	201.79	23,137.21	0.00	11,479.66	0.00	11,657.55			
50-2422 KOTU RING RURAL WATER SUPPLY SYSTEM	33,241.00	265.72	32,975.28	0.00	16,198.15	0.00	16,777.13			
50-2423 OMVG Agro-Pastoral Development Project	5,700.00	226.74	5,473.26	0.00	2,710.83	0.00	2,762.43			
50-2424 EXP. OF HEALTH FACILITIES PROJECT - 55	22,684.70	196.17	22,488.53	0.00	11,157.81	0.00	11,330.71			
50-2425 PROVI.OF 100 WATER POINT IN 4 DIVISIONS	8,037.31	0.00	8,037.31	0.00	2,271.63	0.00	5,765.68			
50-2426 LOWLAND DEVELOPMENT PROJECT-61	22,464.00	195.02	22,268.98	0.00	11,048.88	0.00	11,220.09			
50-2427 LOWLAND DEVELOPMENT PROJECT-62	3,900.00	187.62	3,712.38	0.00	1,839.37	0.00	1,873.01			
50-2428 Brikama Power Station Project	15,257.88	0.00	15,257.87	0.00	7,557.00	0.00	7,700.87			
50-2429 EXP. OF HEALTH FACILITIES PROJECT - 56	3,178.35	0.00	3,178.35	0.00	1,574.78	0.00	1,603.57			
50-2430 IsDB-DEVELOP.OF THE UNIV.OF THE GAMBIA	40,640.00	351.85	40,288.15	0.00	19,989.20	0.00	20,298.95			
50-2433 20MW Brikama II Power Project	600.00	73.81	526.19	0.00	0.00	0.00	526.19			
50-2434 Implementation of ECOWAN Program	6,183.62	280.83	5,902.79	0.00	3,117.18	0.00	2,785.61			

GAMBIA BUDGET PERFORMANCE REPORT ADMINISTRATIVE FOR YEAR ENDING ON 31-Dec-2018

For be00 to be50		Loans, Grants, and GLF							GMD'000s		
		BUD	VAR	TOT	Q1	Q2	Q3	Q4	Target Bud%	Actual Exp%	Spend Exp/Bud%
		(A)	(B)	(C)	(D)	(E)	(F)	(G)			
50-2437	Lease Agreement: Brikama II Power	45,100.00	1,270.92	43,829.08	20,590.68	0.00	20,145.91	3,092.50			
50-2438	Comm.Based Infras.&Livelihood Impro.Proy	4,034.92	3.00	4,031.91	0.00	722.28	2,574.15	735.49			
50-2442	Enhancing Value In The Groundnut Sector-GM 0080	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
50-2444	Sukuta-Jambanjelly Road Project	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
50-2446	The Building Resilience to Rec. Food Insecu.2.52M	1,280.00	71.74	1,208.26	0.00	516.74	0.00	691.51			
50-2447	The Building Resilie to Rec. Food Insecu.proj.3.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
50-2449	Gambia HIPC Master File	40,971.00	0.00	40,971.00	0.00	20,328.00	0.00	20,643.00			
50-2451	Community-Based Infrastructu & Livelihood Imp-IDB	46,800.00	1,009.55	45,790.45	0.00	22,724.57	0.00	23,065.88			
50-2452	Rural Water Supply In Gunjur Project-IDB	4,900.00	737.00	4,163.00	0.00	0.00	0.00	4,163.00			
50-2454	Support to Malaria Prevention and Control Pr-IDB	500.00	306.89	193.11	0.00	193.11	0.00	0.00			
50-2456	Implementation of ECOWAN Program-IDB	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
50-2463	Rural Electrification Project - 2000029	14,900.00	95.21	14,804.79	0.00	0.00	0.00	14,804.79			
50-2464	Leasing Brikama Power Station - (2006015)	28,400.00	74.56	28,325.44	0.00	0.00	0.00	28,325.44			
50-2500	2ND.AGRICULTURAL DEV.(ADPII)Ifad-144GA	7,706.95	2,062.53	5,644.42	0.00	0.00	0.00	5,644.42			
50-2501	SMALL SCALE WATER CONTROL PROJECT	7,000.00	422.31	6,577.69	0.00	0.00	0.00	6,577.69			
50-2502	AGRICULTURAL SERTVCES PROJECT IFAD312	5,323.21	125.14	5,198.07	0.00	2,654.29	0.00	2,543.78			
50-2503	Lowlands Agricultural Devlop.-LADEP	7,865.87	1,532.57	6,333.31	0.00	4,080.48	0.00	2,252.83			
50-2504	JAHALLY-PACHAR SMALL HOLDER PROJ.	7,615.16	7,615.16	0.00	0.00	0.00	0.00	0.00			
50-2505	Rural Fin. & Community Intiatives Proj.	15,623.04	945.60	14,677.43	4,033.28	10,644.16	0.00	0.00			
50-2506	Particip. Intg W/shed Management Project	12,989.49	3,605.56	9,383.93	0.00	8,413.53	0.00	970.40			
50-2507	Rural Fin. & Community Intiatives Proj.	11,346.64	1,928.39	9,418.25	0.00	0.00	0.00	9,418.25			

GAMBIA BUDGET PERFORMANCE REPORT ADMINISTRATIVE FOR YEAR ENDING ON 31-Dec-2018

For be00 to be50	Loans, Grants, and GLF								GMD'000s	
	BUD	VAR	TOT	Q1	Q2	Q3	Q4	Target Bud%	Actual Exp%	Spend Exp/Bud%
	(A)	(B)	(C)	(D)	(E)	(F)	(G)			
50-2508 National Agricultural Land and Water Mgt.Dev-IFAD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50-2580 Mandinaba - Soma Road Project	41,081.29	440.07	40,641.22	0.00	19,987.27	0.00	20,653.95			
50-2601 Farafenni - Laminkoto Road Project	22,884.61	211.23	22,673.38	0.00	12,642.13	4,647.85	5,383.41			
50-2604 KOMBO COASTAL ROAD PROJECT	2,900.00	147.71	2,752.29	0.00	0.00	1,356.41	1,395.88			
50-2605 Irrigated Rice Development Project	6,000.00	460.69	5,539.31	4,970.57	0.00	415.90	152.84			
50-2607 Banjul International Airport Improv. Pj.	36,800.00	955.83	35,844.17	0.00	0.00	22,711.86	13,132.30			
50-2612 Coastal Protection Project	19,734.78	2,784.18	16,950.60	7,774.50	9,128.23	0.00	47.87			
50-2613 Enhanced HIPC Debt Initiative Relief	3,653.41	0.17	3,653.25	3,421.58	0.00	0.00	231.67			
50-2620 II Serekundda - Mandinaba Road Project	6,144.31	0.00	6,144.31	0.00	0.00	0.00	6,144.31			
50-2622 Mandina Ba - Soma Road Project-OPEC	7,868.34	482.00	7,386.34	5,180.56	0.00	0.00	2,205.78			
50-2626 NAWEC POWER SUPPLY CONTRACT PROJECT	16,500.00	704.97	15,795.03	7,890.02	0.00	7,905.02	0.00			
50-2627 ROC-IMP/EXP BNK GEN.SETS2&3plus UPG NTW	87,263.77	805.18	86,458.59	50,827.37	0.00	35,631.22	0.00			
50-2630 Support for Economic Development	950.00	174.25	775.75	392.65	0.00	383.10	0.00			
50-2634 Mandinaba - Soma Road Project	5,500.00	698.40	4,801.60	2,401.60	0.00	2,400.00	0.00			
50-2641 Assembly Plant for Tractors Project	21,400.00	999.04	20,400.96	9,444.90	0.00	10,956.06	0.00			
50-2642 Micro Finance & Capacity Building Proj.	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
50-2645 Mandinaba - Soma Road Project	29,789.40	856.05	28,933.34	0.00	15,855.48	0.00	13,077.86			
50-2646 Banjul Int. Airport Improv. Proj. PH II	20,507.80	232.89	20,274.91	0.00	0.00	16,576.23	3,698.68			
50-2647 THIRD PUBLIC WORKS PROJECT	8,735.95	0.43	8,735.51	7,546.75	0.00	0.00	1,188.77			
50-2648 HIGHWAY AND STREETS LIGHTING PROJECT	14,695.34	1,145.16	13,550.18	7,226.43	0.00	0.00	6,323.75			
50-2650 Const.of the Nat. Assembly Build.Complex	38,720.00	118.85	38,601.15	19,192.09	0.00	19,409.06	0.00			
50-2651 Tech.& Vocational Education and Training	7,369.65	670.63	6,699.01	3,923.35	0.00	2,775.66	0.00			
50-2652 University of The Gambia Campus Project(KFAED)	32,936.00	381.72	32,554.28	16,652.54	0.00	119.27	15,782.47			
50-2653 KF-University of The Gambia Project	0.00	0.00	0.00	0.00	0.00	0.00	0.00			

GAMBIA BUDGET PERFORMANCE REPORT ADMINISTRATIVE FOR YEAR ENDING ON 31-Dec-2018

For be00 to be50		Loans, Grants, and GLF							GMD'000s		
Consolidated Financial Statement For the Year Ended 31-Dec-2018		BUD	VAR	TOT	Q1	Q2	Q3	Q4	Target Bud%	Actual Exp%	Spend Exp/Bud%
		(A)	(B)	(C)	(D)	(E)	(F)	(G)			
50-2656	BJL Airport Rehabilitation Proj.-Ph. II	31,632.59	454.27	31,178.32	15,623.20	0.00	15,555.13	0.00			
50-2658	Brikama-Darsilami-Dimbaya Road Project	3,700.00	175.10	3,524.90	3,524.90	0.00	0.00	0.00	0.00	0.00	
50-2659	Energy Development and access exp.Proj.	22,297.68	6,745.16	15,552.52	0.00	0.00	0.00	0.00	15,552.52		
50-2660	Kotu Power Generation Expansion Project	49,004.00	787.63	48,216.37	28,346.85	18,564.00	0.00	0.00	1,305.52		
50-2661	The University of The Gambia Project	8,881.35	428.58	8,452.77	7,891.35	0.00	0.00	0.00	561.42		
50-2663	Completion of National Assembly Building	65,100.00	805.04	64,294.96	32,457.21	0.00	25,781.84	0.00	6,055.91		
50-2664	Technical Advice Relat to Assutsuare Water Proj	66.86	66.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
50-2665	Banjul International Airport Rehab & upgrd Phasell	12,700.00	72.40	12,627.60	0.00	0.00	0.00	0.00	12,627.60		
50-2666	Laminkoto-Passimus Road Project	2,000.00	54.84	1,945.16	0.00	1,945.16	0.00	0.00	0.00	0.00	
50-2667	Replacement of Asbestos Water Pipe With UPVC Pipe	1,744.66	13.33	1,731.34	132.51	585.83	138.34	0.00	874.66		
50-2668	Rural Infrastructure Development project	540.00	540.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
50-2669	Electrification Expansion project for Greater banj	1,666.12	317.45	1,348.66	518.01	40.83	28.34	0.00	761.48		
50-2671	Banjul International Airport Rehabilitati & uP-SFD	3,729.62	0.00	3,729.62	0.00	0.00	2,055.94	0.00	1,673.68		
50-2675	The Gambia Segment of OMVG Interconnection Project	4,500.00	17.52	4,482.48	0.00	0.00	989.04	0.00	3,493.44		
50-2676	Developing Basic and Secondary Education Project	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
50-2677	Construction of Laminkoto - Passimas - 2016003	1,503.62	0.00	1,503.62	0.00	0.00	1,503.62	0.00	0.00	0.00	
50-2678	The Rehabilitation of Banjul Int'l Airport Phase 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
50-2679	Construction of Laminkoto - Passimas Road- 2015066	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
50-2680	Support to Basic and Secondary Education Project	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
50-2701	Rural Electrification Extension Project	93,880.72	16.98	93,863.74	0.00	55,038.26	4,309.24	0.00	34,516.23		

GAMBIA BUDGET PERFORMANCE REPORT ADMINISTRATIVE FOR YEAR ENDING ON 31-Dec-2018

For be00 to be50	Loans, Grants, and GLF								GMD'000s	
	BUD	VAR	TOT	Q1	Q2	Q3	Q4	Target Bud%	Actual Exp%	Spend Exp/Bud%
	(A)	(B)	(C)	(D)	(E)	(F)	(G)			
50-2702 Upgrading, Rehab. & Expansion of T&D Network	160,827.62	4,930.88	155,896.74	0.00	9,588.61	73,736.18	72,571.96			
50-2704 Mandinaba - Soma Road Project	10,406.43	0.00	10,406.43	5,160.52	0.00	5,245.91	0.00			
50-2706 Second Phase of Rural Electrification Project 092	2,600.00	47.53	2,552.47	2,552.47	0.00	0.00	0.00			
50-2707 Reconstruction & Upgrading of Laminkoto-Passimus R	8,712.54	2,840.12	5,872.43	4,873.35	999.08	0.00	0.00			
50-2709 Libya Restructuring of Outstanding loan	18,752.00	356.66	18,395.34	18,395.34	0.00	0.00	0.00			
50-2724 OMVG Energy Project	1,258.85	745.16	513.69	0.00	513.69	0.00	0.00			
Grand Total	23,705,249.07	10,333,012.92	13,372,236.14	2,689,195.37	3,204,420.36	3,306,913.16	4,171,707.25			



REPUBLIC OF THE GAMBIA

GAMBIA BUDGET PERFORMANCE REPORT- ECONOMIC FOR YEAR ENDING ON 31-Dec-2018

For be00 to be50		Loans, Grants, and GLF								GMD'000s	
		BUD	VAR	TOT	Q1	Q2	Q3	Q4	Target Bud%	Actual Exp%	Spend Exp/Bud%
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
21	Compensation of Employee	2,971,207.99	(48,337)	3,019,544.54	779,185.91	718,109.92	757,588.29	764,660.41	12.53%	22.58%	101.63%
211	Wages And Salaries	2,957,658	(51,045)	3,008,702.49	776,000.06	714,800.51	755,514.88	762,387.05	12.48%	22.50%	101.73%
2111	Wages and Salarie	2,957,658	(51,045)	3,008,702	776,000	714,801	755,515	762,387	12.48%	22.50%	101.73%
212	Social Contributions	13,550	2,708	10,842.05	3,185.85	3,309.42	2,073.41	2,273.37	0.06%	0.08%	80.02%
2121	Actual Social Contributions	13,550	2,708	10,842	3,186	3,309	2,073	2,273	0.06%	0.08%	80.02%
22	Use of Goods and Services	7,844,557.64	4,815,654	3,028,903.97	492,600.52	669,536.28	584,356.79	1,282,410.38	33.09%	22.65%	38.61%
221	General Expenses	2,968,147	1,332,030	1,636,117.50	227,319.55	399,059.10	415,300.14	594,438.71	12.52%	12.24%	55.12%
2211	Travel expenses	394,625	27,432	367,193	74,712	110,918	88,909	92,655	1.66%	2.75%	93.05%
2212	Utilities&rentals of prop	512,171	73,928	438,243	29,330	95,913	138,204	174,795	2.16%	3.28%	85.57%
2213	Transport maintenance&fuel exp	262,184	13,590	248,594	45,028	59,055	64,889	79,622	1.11%	1.86%	94.82%
2214	Routine maintenance expenses	84,303	27,835	56,468	5,611	10,387	13,184	27,287	0.36%	0.42%	66.98%
2215	Conferences and seminars	46,648	21,334	25,314	1,771	8,404	6,168	8,971	0.20%	0.19%	54.27%
2216	Office materials and services	213,384	105,983	107,401	22,702	26,646	24,592	33,462	0.90%	0.80%	50.33%
2217	Consulting /Advisory services	163,587	93,626	69,961	11,661	12,721	13,744	31,835	0.69%	0.52%	42.77%
2218	Specialized materials&services	347,498	226,196	121,302	1,466	35,461	9,314	75,061	1.47%	0.91%	34.91%
2219	Ed&training related exp	943,748	742,106	201,641	35,038	39,555	56,297	70,751	3.98%	1.51%	21.37%
222	Other General Expenses	4,876,410	3,483,624	1,392,786.47	265,280.98	270,477.18	169,056.65	687,971.67	20.57%	10.42%	28.56%
2220	National Events	23,315	3,244	20,071	6,342	1,730	3,817	8,183	0.10%	0.15%	86.09%
2221	Other Expenditure	4,853,095	3,480,380	1,372,715	258,939	268,748	165,240	679,788	20.47%	10.27%	28.29%
23	Consumption of Fixed Capital	5,757,199.35	5,208,054	549,145.39	100,029.54	108,563.66	146,395.70	194,156.49	24.29%	4.11%	9.54%
231	Depreciation	12,537	7,119	5,417.80	0.00	376.51	1,209.42	3,831.87	0.05%	0.04%	43.21%
2311	Depreciation Charge	12,537	7,119	5,418	0	377	1,209	3,832	0.05%	0.04%	43.21%
232	Fixed Assets	5,740,562	5,198,028	542,534.04	100,029.54	108,160.75	144,161.26	190,182.50	24.22%	4.06%	9.45%
2321	Buildings and structures	5,404,714	5,013,924	390,790	89,911	69,094	102,754	129,031	22.80%	2.92%	7.23%
2322	Machinery and equipment	334,246	184,105	150,141	8,732	39,066	41,191	61,152	1.41%	1.12%	44.92%
2323	Other Fixed Assets	1,603	0	1,603	1,386	0	217	0	0.01%	0.01%	100.00%

GAMBIA BUDGET PERFORMANCE REPORT- ECONOMIC FOR YEAR ENDING ON 31-Dec-2018

For be00 to be50										GMD'000s	
Loans, Grants, and GLF											
	BUD	VAR	TOT	Q1	Q2	Q3	Q4	Target Bud%	Actual Exp%	Spend Exp/Bud%	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	
233 Inventories	200	6	193.55	0.00	26.40	25.03	142.13	0.00%	0.00%	0.00%	96.78%
2331 Strategic stocks	0	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
2332 Other inventories	200	6	194	0	26	25	142	0.00%	0.00%	0.00%	96.78%
234 Valuables	0	0	0.00	0.00	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%
2341 Valuables	0	0	0	0	0	0	0	0.00%	0.00%	0.00%	0.00%
235 Non-produced assets	3,900	2,900	1,000.00	0.00	0.00	1,000.00	0.00	0.02%	0.01%	25.64%	
2351 Land	3,900	2,900	1,000	0	0	1,000	0	0.02%	0.01%	25.64%	
24 Interest	2,837,065.35	89,279	2,747,786.41	387,931.51	741,087.70	775,193.74	843,573.47	11.97%	20.55%	96.85%	
241 To Non-residents	364,440	31,580	332,860.50	85,372.33	60,766.22	93,966.38	92,755.57	1.54%	2.49%	91.33%	
2411 Loan Interest&Other Charges	364,440	31,580	332,860	85,372	60,766	93,966	92,756	1.54%	2.49%	91.33%	
242 To residents Other thn gvt	2,472,625	57,699	2,414,925.92	302,559.18	680,321.48	681,227.36	750,817.90	10.43%	18.06%	97.67%	
2420 Interest T-Bill and Others	2,472,625	57,699	2,414,926	302,559	680,321	681,227	750,818	10.43%	18.06%	97.67%	
25 Subsidies	1,939,222.39	186,403	1,752,819.71	428,361.70	425,291.71	452,476.94	446,689.36	8.18%	13.11%	90.39%	
251 Transfers Public Corp /Inst	1,939,222	186,403	1,752,819.71	428,361.70	425,291.71	452,476.94	446,689.36	8.18%	13.11%	90.39%	
2511 Non-fin public corp/inst	1,459,091	183,447	1,275,644	303,900	306,763	341,219	323,762	6.16%	9.54%	87.43%	
2512 Non-fin public corp/inst	480,131	2,955	477,176	124,462	118,528	111,258	122,928	2.03%	3.57%	99.38%	
26 Grant	281,607.91	32,675	248,932.80	112,127.90	80,588.36	15,833.23	40,383.31	1.19%	1.86%	88.40%	
262 To International Org	281,608	32,675	248,932.80	112,127.90	80,588.36	15,833.23	40,383.31	1.19%	1.86%	88.40%	
2621 Current;	240,618	32,525	208,093	71,288	80,588	15,833	40,383	1.02%	1.56%	86.48%	
2622 Capital;	150	150	0	0	0	0	0	0.00%	0.00%	0.00%	
2623 To International Organisation	40,840	0	40,840	40,840	0	0	0	0.17%	0.31%	100.00%	
27 Social Benefits	163,503.80	5,841	157,662.59	31,751.14	42,053.10	42,672.57	41,185.77	0.69%	1.18%	96.43%	
271 Social Security Benefits	163,504	5,841	157,662.59	31,751.14	42,053.10	42,672.57	41,185.77	0.69%	1.18%	96.43%	
2711 Social Security Benefit	163,504	5,841	157,663	31,751	42,053	42,673	41,186	0.69%	1.18%	96.43%	
28 Other Expense	1,910,884.65	54,189	1,856,695.15	388,703.17	419,658.22	519,814.48	528,519.28	8.06%	13.88%	97.16%	
282 Miscellaneous other expenses	1,910,885	54,189	1,856,695.15	388,703.17	419,658.22	519,814.48	528,519.28	8.06%	13.88%	97.16%	
2821 Current,	262,635	5,651	256,984	92,884	72,870	64,629	26,602	1.11%	1.92%	97.85%	
2822 Miscellaneous Other Expenses	1,648,250	48,539	1,599,711	295,820	346,789	455,185	501,917	6.95%	11.96%	97.06%	
41	0.00	(10,746)	10,745.58	-31,496.02	-468.59	12,581.41	30,128.78	0.00%	0.08%	0.00%	
411	0	(10,746)	10,745.58	-31,496.02	-468.59	12,581.41	30,128.78	0.00%	0.08%	0.00%	
4115	0	39	(39)	(5)	(12)	(14)	(9)	0.00%	0.00%	0.00%	
4118	0	(4,661)	4,661	295	(983)	(3,399)	8,747	0.00%	0.03%	0.00%	
4119	0	(6,124)	6,124	(31,787)	526	15,994	21,390	0.00%	0.05%	0.00%	

GAMBIA BUDGET PERFORMANCE REPORT- ECONOMIC FOR YEAR ENDING ON 31-Dec-2018

For be00 to be50	Loans, Grants, and GLF								GMD'000s	
	BUD	VAR	TOT	Q1	Q2	Q3	Q4	Target Bud%	Actual Exp%	Spend Exp/Bud%
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
Grand Total:	23,705,249	10,333,013	13,372,236	2,689,195	3,204,420	3,306,913	4,171,707			56.41%



REPUBLIC OF THE GAMBIA

GAMBIA BUDGET PERFORMANCE REPORT- FUNCTIONS FOR YEAR ENDING ON 31-Dec-2018

For BE00 to BE50	Loans, Grants, and GLF								GMD'000s		
	BUD	VAR	TOT	Q1	Q2	Q3	Q4	Target Bud%	Actual Exp%	Spend Exp/Bud%	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)				
GENERAL	6,297,454.12	917,082	5,380,372.12	1,106,259.24	1,234,749	1,182,582	1,856,781	26.50%	40.17%	85.44%	
General Public Services	4,867,705	908,758	3,958,946.76	792,219.25	892,155	823,257	1,451,316				
Execut., Legislative, Financial, Fiscal, External	4,543,491	889,502	3,653,989	704,833	794,369	772,510	1,382,277				
General Services	324,214	19,256	304,958	87,386	97,786	50,747	69,039				
Defence	610,544	162	610,381.74	137,249.03	154,899	154,099	164,135				
Military & Civil Defence Administration	610,544	162	610,382	137,249	154,899	154,099	164,135				
Public Order & Safety	819,206	8,162	811,043.62	176,790.96	187,696	205,226	241,331				
Police & Fire Protection	102,146	(11,443)	113,589	19,475	26,032	28,548	39,533				
Law Courts	94,281	11,395	82,885	16,968	19,238	19,781	26,898				
Prison Administration & Operation	81,968	2,231	79,737	18,059	18,413	22,343	20,922				
Public Order & Safety NEC	540,811	5,978	534,832	122,289	124,012	134,554	153,978				
SOCIAL	4,389,426.66	1,544,886	2,844,540.46	740,931.95	665,510	713,498	724,600	18.48%	21.25%	64.80%	
Education	3,092,279	1,358,096	1,734,182.46	506,317.10	382,040	451,396	394,429				
Pre-primary & Primary Education	2,509	2,702	(193)	(17)	(60)	29	(146)				
Education Services not Defined by Level	736,449	648,594	87,855	16,977	32,278	17,000	21,600				
Subsidary Education Services	715,799	648,499	67,300	33,500	0	33,500	300				
Education Services NEC	1,637,522	58,302	1,579,220	455,857	349,822	400,866	372,675				
Health	968,650	118,480	850,169.15	170,102.23	208,638	207,762	263,666				
Health Services NEC	968,650	118,480	850,169	170,102	208,638	207,762	263,666				
Housing & Community Amenities	192,990	41,026	151,963.77	35,663.89	39,644	38,785	37,871				
Housing & Community Development	1,000	1,000	0	0	0	0	0				
Water Supplies	1,381	33	1,347	339	322	323	363				
Housing & Community Development NEC	190,610	39,993	150,617	35,325	39,322	38,462	37,509				
Recreational, Cultural & Religious Affairs	135,508	27,283	108,225.08	28,848.74	35,188	15,555	28,633				
Recreational, Cultural & Religious Affairs	135,508	27,283	108,225	28,849	35,188	15,555	28,633				

GAMBIA BUDGET PERFORMANCE REPORT- FUNCTIONS FOR YEAR ENDING ON 31-Dec-2018

For BE00 to BE50	Loans, Grants, and GLF								GMD'000s		
	BUD	VAR	TOT	Q1	Q2	Q3	Q4	Target Bud%	Actual Exp%	Spend Exp/Bud%	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)				
ECONOMIC	8,477,979.10	7,736,687	741,291.99	141,236.74	212,822	162,820	224,414	35.74%	5.53%	8.74%	
Agriculture, Forestry, Fishing & Hunting	2,771,253	2,370,399	400,854.61	70,131.84	125,090	77,555	128,078				
Agriculture	2,669,821	2,365,510	304,311	48,932	103,117	54,285	97,976				
Forestry	27,452	502	26,950	6,760	6,760	6,725	6,705				
Fishing & Hunting	73,981	4,386	69,594	14,440	15,213	16,545	23,397				
Mining & Mineral Resources	19,965	3,935	16,029.62	4,419.43	3,460	3,817	4,333				
Mining & Mineral Resources, Excluding Fuel	19,965	3,935	16,030	4,419	3,460	3,817	4,333				
Transportation & Communication	4,874,018	4,683,165	190,853.28	40,681.37	54,498	48,335	47,339				
Road Transport	4,842,750	4,678,705	164,046	33,945	49,804	43,374	36,923				
Communications	31,268	4,460	26,808	6,736	4,695	4,961	10,416				
Other Economic Affairs	812,743	679,188	133,554.48	26,004.09	29,774	33,113	44,663				
Distri Trade, Storage, Warehousing, Hotels & Rest	57,446	2,459	54,987	11,624	11,087	18,352	13,925				
Tourism	16,980	4,751	12,229	3,331	1,664	2,888	4,346				
Multi-purpose Development Projects	3,500	0	3,500	0	0	0	3,500				
General Economic & Commercial	672,613	659,605	13,008	(3)	5,000	0	8,011				
General Labour Affairs	20,943	5,367	15,575	3,461	3,876	4,173	4,065				
Other Economic Affairs NEC	41,261	7,006	34,255	7,591	8,146	7,700	10,818				
OTHER	4,405,258.99	137,132	4,268,126.85	646,366.73	1,087,876	1,219,716	1,314,167	18.57%	31.91%	96.89%	
Other Expenditures	4,405,259	137,132	4,268,126.85	646,366.73	1,087,876	1,219,716	1,314,167				
Debt Service	4,405,259	137,132	4,268,127	646,367	1,087,876	1,219,716	1,314,167				
Grand Total:	23,570,119	10,335,787	13,234,331	2,634,795	3,200,958	3,278,616	4,119,963				



REPUBLIC OF THE GAMBIA

GAMBIA BUDGET PERFORMANCE REPORT POVERTY FOR YEAR ENDING ON 31-Dec-2018

For BE00 to BE50	Loans, Grants, and GLF								GMD'000s		
	BUD	VAR	TOT	Q1	Q2	Q3	Q4	Target Bud%	Actual Exp%	Spend Exp/Bud%	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)				
Discretionary	5,933,400.97	1,079,907	4,853,494.25	989,663.69	1,100,380.33	1,076,124.53	1,687,325.70	24.98%	36.24%	81.80%	
DISCRETIONARY	5,933,401	1,079,907	4,853,494.25	989,663.69	1,100,380.33	1,076,124.53	1,687,325.70				
Arrears & Guarantees	640,734	777	639,957	106,149	43,277	40,400	450,131				
Acquof Land&Intangible Assets	1,000	0	1,000	0	0	1,000	0				
Acquis of Fixed Capital Assets	1,008,578	826,287	182,292	6,703	31,198	41,954	102,438				
Current Transfers	1,293,869	177,678	1,116,191	258,990	305,726	273,322	278,153				
Goods and Services	1,599,059	123,705	1,475,355	239,312	384,020	360,315	491,708				
Employer's Soc Security Contr	12,250	1,708	10,542	3,061	3,144	2,063	2,273				
Salaries, Wages and Other PE	1,377,911	(50,247)	1,428,158	375,449	333,016	357,071	362,622				
Poverty Program	13,231,458.90	9,118,749	4,112,710.32	998,764.24	1,012,701.34	982,775.21	1,118,469.53	55.75%	30.70%	31.08%	
AGRICULTURE AND NATURAL RESOURCES	2,792,842	2,377,107	415,734.90	69,266.95	127,784.61	79,040.29	139,643.05				
Acquof Land&Intangible Assets	2,900	2,900	0	0	0	0	0				
Acquis of Fixed Capital Assets	31,979	5,551	26,428	1,654	3,541	3,289	17,944				
Current Transfers	92,042	2,323	89,719	16,800	25,455	21,152	26,312				
Goods and Services	2,572,826	2,364,571	208,255	28,548	76,400	30,992	72,315				
Salaries, Wages and Other PE	93,094	1,762	91,332	22,265	22,388	23,608	23,072				
ICT RESEARCH AND DEVELOPMENT	30,968	4,335	26,632.70	6,736.34	4,694.84	4,960.66	10,240.86				
Acquis of Fixed Capital Assets	1,835	438	1,397	208	1,106	0	83				
Current Transfers	3,000	11	2,989	2,989	0	0	0				
Goods and Services	20,525	3,626	16,899	2,304	2,400	3,417	8,777				
Salaries, Wages and Other PE	5,608	260	5,347	1,235	1,188	1,544	1,381				
DECENT & LOCAL GV CAPACITY BUILDING	181,148	40,897	140,251.22	32,859.71	36,484.34	35,446.41	35,460.76				
Acquis of Fixed Capital Assets	14,264	3,644	10,620	848	2,999	1,979	4,794				
Current Transfers	2,315	2,315	0	0	0	0	0				
Goods and Services	63,888	18,655	45,232	6,302	7,598	7,122	24,211				
Salaries, Wages and Other PE	100,681	16,283	84,398	25,709	25,888	26,345	6,456				

GAMBIA BUDGET PERFORMANCE REPORT POVERTY FOR YEAR ENDING ON 31-Dec-2018

For BE00 to BE50	Loans, Grants, and GLF							GMD'000s		
	BUD	VAR	TOT	Q1	Q2	Q3	Q4	Target Bud%	Actual Exp%	Spend Exp/Bud%
	(A)	(B)	(C)	(D)	(E)	(F)	(G)			
GOVC & CIVIL SERVICE REFORM PROGRAM	603,991	68,555	535,436.05	123,543.13	139,738.86	124,727.75	147,426.31			
Acquis of Fixed Capital Assets	48,884	10,506	38,377	5,490	12,557	10,570	9,761			
Current Transfers	34,722	16,146	18,576	3,823	5,633	4,403	4,717			
Goods and Services	349,214	35,236	313,978	78,644	83,569	63,333	88,432			
Employer's Soc Security Contr	1,300	1,000	300	125	165	10	0			
Salaries, Wages and Other PE	169,872	5,667	164,205	35,462	37,815	46,412	44,516			
EDUCATION	3,102,279	1,358,073	1,744,205.76	509,340.41	385,040.22	451,395.82	398,429.31			
Amortisation	184,247	65	184,182	79,838	37,788	60,810	5,747			
Acquis of Fixed Capital Assets	512,700	414,907	97,793	39,713	6,261	37,683	14,136			
Current Transfers	386,267	588	385,678	125,676	84,321	84,155	91,526			
Goods and Services	1,117,847	974,309	143,538	18,954	31,780	46,226	46,578			
Salaries, Wages and Other PE	901,218	(31,796)	933,014	245,160	224,890	222,523	240,442			
HEALTH	1,430,048	561,228	868,819.84	171,584.02	227,521.24	204,980.83	264,733.74			
Acquis of Fixed Capital Assets	18,738	6,074	12,664	6,869	110	149	5,537			
Current Transfers	471,400	25,515	445,885	99,116	119,448	119,659	107,663			
Goods and Services	726,026	526,676	199,351	16,262	59,715	28,451	94,923			
Salaries, Wages and Other PE	213,883	2,964	210,920	49,337	48,249	56,722	56,612			
INFRASTRUCTURE PROGRAM	4,174,395	3,956,603	217,791.88	45,615.80	61,803.73	56,119.75	54,252.60			
Acquis of Fixed Capital Assets	4,044,157	3,889,331	154,826	33,945	48,665	43,676	28,540			
Current Transfers	27,120	0	27,120	6,334	7,350	7,092	6,344			
Goods and Services	93,267	66,912	26,355	2,568	3,704	3,075	17,007			
Salaries, Wages and Other PE	9,851	360	9,491	2,768	2,085	2,276	2,362			
SOCIAL FUND FOR POVERTY REDUCTION	265,158	241,337	23,820.51	-3.00	7,000.00	4,200.00	12,623.51			
Acquis of Fixed Capital Assets	4,500	(450)	4,950	0	0	0	4,950			
Current Transfers	1,768	18	1,750	0	0	1,200	550			
Goods and Services	258,890	241,766	17,124	0	7,000	3,000	7,124			
Salaries, Wages and Other PE	0	3	(3)	(3)	0	0	0			
IMPLEMENTATION & MONITORING OF SPAII	647,432	510,614	136,817.47	36,820.88	22,633.50	21,903.70	55,459.39			
Lending & Equity Participation	37,625	0	37,625	10,000	0	0	27,625			
Acquis of Fixed Capital Assets	37,181	35,322	1,859	1,600	259	0	0			
Goods and Services	487,085	471,640	15,445	6,603	3,092	2,890	2,860			
Salaries, Wages and Other PE	85,541	3,652	81,889	18,618	19,283	19,014	24,975			
SUPPORT TO CROSS-CUTTING PROGRAMS	3,200	0	3,200.00	3,000.00	0.00	0.00	200.00			
Acquis of Fixed Capital Assets	3,000	0	3,000	3,000	0	0	0			

GAMBIA BUDGET PERFORMANCE REPORT POVERTY FOR YEAR ENDING ON 31-Dec-2018

For BE00 to BE50	Loans, Grants, and GLF								GMD'000s	
	BUD	VAR	TOT	Q1	Q2	Q3	Q4	Target Bud%	Actual Exp%	Spend Exp/Bud%
	(A)	(B)	(C)	(D)	(E)	(F)	(G)			
Goods and Services	200	0	200	0	0	0	200			
Grand Total:	19,164,859.87	10,198,655.30	8,966,204.57	1,988,427.93	2,113,081.67	2,058,899.73	2,805,795.23			
MEMORANDUM										
Debt Service	4,447,690.20	137,818	4,309,872.48	673,751.07	1,087,876.33	1,230,379.08	1,317,866.01	18.75%	32.22%	96.90%
DEBT SERVICE	4,447,690	137,818	4,309,872.48	673,751.07	1,087,876.33	1,230,379.08	1,317,866.01			
Amortisation	1,610,625	48,539	1,562,086	285,820	346,789	455,185	474,293			
Debt Interest	2,837,065	89,279	2,747,786	387,932	741,088	775,194	843,573			
Grand Total:	4,447,690.20	137,817.71	4,309,872.48	673,751.07	1,087,876.33	1,230,379.08	1,317,866.01			



REPUBLIC OF THE GAMBIA
CONSOLIDATED TIAL BALANCE AS AT 31DECEMBER, 2018

GFS CODES	ACCOUNT DESCRIPTION	DEBIT GMD	CREDIT GMD
111101	Income tax personal		755,728,547.20
111102	Environment tax on individuals		892,669.30
111201	Income tax payable by Corporations		1,031,536,446.02
111204	Informal Sector Tax		5,439,399.50
111301	Miscellaneous taxes		30,033.95
112101	Payroll Tax		43,457,908.36
113301	Capital Gains Taxes		103,710,393.40
114110	VAT		1,147,152,358.78
114112	Excise Tax (Telecommunication)		192,264,346.05
114121	Import sales tax on oil		778,881,436.70
114122	Import sales tax on non-oil Items		1,095,399,128.93
114123	Domestic sales tax		11,788,306.20
114202	Import Excise tax		587,751,051.68
114203	Domestic Excise Duty		71,456,870.20
114204	Excise Tax (Telecommunication)		11,248,425.83
114208	Customer Processing Fees		301,109,113.15
114209	Over time Receipts		113,105.00
114401	Entertainment tax		124,747.17
114404	Pools betting		2,155,895.12
114406	Air Transport Tax		20,361,996.04
114407	Fuel Levy		112,140,402.17
114408	GSM Levy		85,971,655.67
114409	Green Tea Levy		1,167,214.00
114511	Road tax		36,950.00
114512	Motor vehicle licenses		60,789,393.50
114521	Casino,Gaming and Machine Licenses		5,102.08
114523	Business registration		500.00
114524	Development permits		6,384,490.77
114525	Meat inspection and livestock permits		800,500.00
114527	Fishing license and registration fees		87,710,911.56
114528	Firearms and game licenses		522,700.00
114533	GSM License fees/Spectrum fees&others		162,947,906.10
114534	Royalties		32,682.00
114536	Cattle Tax		6,795.00
115101	Import duty on oil		459,580,767.42
115102	Import duty on non-oil items		1,622,066,860.16
115103	Customs penalties and forfeitures		1,175,000.00
115201	Export duties		56,323.00
115602	Environment tax on imports		55,958,225.30
116104	Stamp duties cutting across multiple prod		52,863,040.29
121101	Pension contrib of seconded officers		472,327.95
133201	HIPC /BUDGET SUPPORT		869,782,104.80
141105	Interest receipt from GPA		20,717,992.45
141215	Dividends from GPA		8,000,000.00
141501	Rent of State Land		10,228,469.94
141605	Principal receipt from GPA		24,652,203.19
141943	Car Park Fees (Area Council)		24,315,757.40
142116	Gambia daily' receipts		35,060.00
142118	Customs auction sales		4,118,165.00
142120	Sale of Bid/Tender Documents		197,400.00
142125	Rental Income		34,594,042.09
142201	Personal number plates		88,500.00
142202	Ordinary number plates		4,777,500.00



REPUBLIC OF THE GAMBIA
CONSOLIDATED TRIAL BALANCE AS AT 31DECEMBER, 2018

GFS CODES	ACCOUNT DESCRIPTION	DEBIT	CREDIT
		GMD	GMD
142203	Driving licenses		25,963,400.00
142204	International driving licenses		278,000.00
142205	Intel certificate for motor vehicles		12,000.00
142207	Miscellaneous licenses ?Gambia Police		7,455,650.00
142211	Verification fees		383,125.00
142212	Immigration fees		11,763,525.00
142214	Work permit fees		22,729,500.00
142216	Births and deaths recording fee		506,123.50
142217	Aliens identity(ID)-cards		7,220,400.00
142218	Sales of national identity(ID) cards		2,777,940.00
142221	Forestry Inspectorate Earnings		3,555,703.75
142222	Abuko Nature Reserve Zoo entry fee		1,488,745.00
142223	Recoveries of overpayments		5,040,021.56
142230	Mandatory Fine for Motor Traffic Violat		716,342.00
142231	Road Tax		35,663,636.10
142234	Vaccination Fees		99,450.00
142236	Court fees		5,050,808.82
142237	Fees ? Probate		173,790.46
142238	Fees Registrar General		20,098,990.50
142239	Curator fees		192,200.00
142249	Mining Royalties (Heavy Minerals)		22,000,000.00
142250	Miscellaneous Receipts		155,529,661.69
142255	Salary in lieu of notice		41,498.00
142256	Scanning proceeds (revenue)		342,812,282.00
142257	Sand Mining and Quarrying		21,000,000.00
142259	Business Registration		4,286,000.00
142262	Development Permits		51,943.45
142316	Sheriff Sale of Movables		1,498,715.35
142317	Sheriff Sale of Immovables		7,181,703.01
143101	Court fines		100,449.96
143201	Court penalties		1,000.00
144202	Short Term T-bills&Other Govt Securities		1,560,000,000.00
144206	Livestock Proceeds		124,875.00
144207	Olending Recepts		198,656,007.56
145302	Dos transfers to CRF		1,500,000.00
145904	Cash Allocation Received - SP	11,716,870.22	
192222	BTL Special Project Receipts		1,488,834,320.94
192223	BTL Special Project Receipts Dollar		160,880,899.95
211101	Basic Salary	1,265,812,672.62	
211102	Wages	6,823,592.92	
211104	Allowances	1,484,606,447.32	
211105	Exchange Concession Allowance (ECA)	235,422,099.20	
211106	Civil Service Staff Loan	45,000,000.00	
212102	Social Security Contributions	10,843,715.13	
221101	Travel Expenses	472,302,049.11	



REPUBLIC OF THE GAMBIA
CONSOLIDATED TRIAL BALANCE AS AT 31DECEMBER, 2018

GFS CODES	ACCOUNT DESCRIPTION	DEBIT	CREDIT
		GMD	GMD
221201	Telecommunication Expenses	56,414,374.95	
221202	Electricity ,Water & Sewage	145,884,076.49	
221203	Rents and Rates	244,190,270.60	
221301	Purchase of fuel and lubricants	196,815,787.25	
221302	Maintenance of vehicles	57,618,954.40	
221303	Operation and Maintenance of Boats	5,351,582.02	
221401	Maintenance of Buildings and Facilities	33,170,332.82	
221402	Maintenance of plant and machinery	58,280.32	
221403	Maintenance of furniture	339,450.00	
221404	Maintenance of Equipment	17,730,803.82	
221406	Development of horticulture	1,000,000.00	
221407	Civil maintenance works	2,999,600.00	
221409	Improvement and maintenance of parks	3,412,660.00	
221411	Purchase of Generator	5,294,602.50	
221501	Conferences, Workshop and Seminars	27,658,303.99	
221601	Purchase of Small Office Equipment	2,771,042.50	
221602	Stationery	29,868,147.90	
221603	Miscellaneous office expenses	34,209,622.14	
221605	Maintenance of website	200,332.50	
221606	Official Entert&Hotel Accommodation	9,286,419.00	
221607	Printing Expenses	34,302,682.29	
221608	Project evaluation and Monitoring	2,096,349.10	
221609	Advertisements and Publications	4,820,832.50	
221610	Printing Expenses	294,595.00	
221614	Advertisement	29,925.00	
221701	Consultancy	73,265,862.65	
221704	Advisory Support For Statistical Capacity Building	450,000.00	
221801	Drugs,Dressing and Medical supplies	148,242,611.71	
221802	Vaccines	37,425,076.28	
221803	Insecticide and Biolavicide	259,000.00	
221804	Uniforms and Protective clothing	35,114,339.26	
221805	Arms and Ammunition	3,829,500.00	
221806	Specialized and Technical Materials	24,866,002.30	
221808	Agricultural Inputs	3,065,000.00	
221810	Postage,Stamps and Courier Services	5,000.00	
221811	Teaching Aid and Learning Materials	150,000.00	
221815	Land Compensation	5,881,160.00	
221901	Library	875,268.26	
221902	Training	171,165,301.06	
221903	Education Services	2,759,175.50	



**REPUBLIC OF THE GAMBIA
CONSOLIDATED TRIAL BALANCE AS AT 31DECEMBER, 2018**

GFS CODES	ACCOUNT DESCRIPTION	DEBIT GMD	CREDIT GMD
221905	Research	6,600,000.00	
221911	Strengthening Mgt& Instit. capacity	597,500.03	
221922	Hajj Expenses	500,000.00	
221923	School Feeding	24,795,033.80	
222001	Celebration of Events	6,131,826.75	
222002	Sports and Sporting Activities	15,002,395.60	
222003	Youth Exchange Programme	440,000.00	
222101	Food and Food services	142,905,044.76	
222102	Arbitration and Court Awards	106,716,700.00	
222103	Animal Breeding Scheme	287,500.00	
222105	Juvenile Activity Expenses	199,985.00	
222107	Upkeep of State Guards	19,039,638.00	
222108	VIP Lounge Charges	107,500.00	
222109	General Services Expenses	25,717,502.21	
222110	Special Services Expenses	4,691,792.50	
222113	Visit of Foreign Heads of State	1,733,280.50	
222115	Field Investigation	5,850.00	
222116	Insurance	6,416,218.49	
222117	Elections	64,479,000.00	
222118	Industrial Promotion	125,000.00	
222120	Bilateral and other Aid ? local cost	550,900.00	
222123	Bank Charges and Bank Related Costs	1,299,547.19	
222124	Refund of Rev Collected in Previous Yrs	834,291.09	
222126	Fees and Handling Charges	11,979,343.96	
222131	Expenses of Committees	14,185,009.75	
222133	Payment to Witnesses	60,000.00	
222136	Upkeep of State House	21,734,575.00	
222137	Upkeep of VP Residence	718,550.00	
222138	Presidential Lounge Expenses	110,000.00	
222139	Disease Control	1,050,250.00	
222140	Number Plates	11,499,999.00	
222141	Payment for School Bus Service to GPTC	13,200,000.00	
222143	Exchange Difference	3,604,914.90	
222144	Studies and Surveys	812,885.00	
222148	National Security Operations	150,000.00	
222150	Operating Costs	235,931,440.66	
222153	Supervision	92,950.00	
222154	Settlement of Confirmed Debts	639,956,854.46	
222182	Expatriate Quota	557,084.00	
222184	Civil Services Reforms	700,000.00	
222185	Truth, Recon. & Repara, Commission	3,889,311.16	
222186	CONSTITUTIONAL REVIEW COMMISSION	25,667,100.00	
222188	Commission of Enquiry Into Land Confiscations By	34,091,430.25	



REPUBLIC OF THE GAMBIA
CONSOLIDATED TRIAL BALANCE AS AT 31DECEMBER, 2018

GFS CODES	ACCOUNT DESCRIPTION	DEBIT GMD	CREDIT GMD
231108	Furniture and Fittings	3,073,600.00	
231109	ICT infrast,hardware, network&facilities	2,344,196.40	
232120	Construction Of Office Buildings	51,778,669.81	
232121	Schools, Laboratories and Facilities	79,099,635.90	
232125	Military Barracks, Facilities and Structures	8,824,366.75	
232130	Highways	55,157,023.03	
232131	Roads, and Bridges	94,951,000.00	
232142	Wells,Boreholes,Water Points & Reticulation Sys.	1,345,220.00	
232144	Fish Ponds and Water Breeding Facilities	386,255.00	
232147	Other Major Rehabilitation Works	56,003,458.60	
232151	Construction Of Chancery	52,112,550.52	
232203	Irrigation Equipment	349,528.60	
232210	Motor Vehicles	114,833,776.02	
232218	Motorbikes and Bicycles	13,383,557.09	
232221	Telecomms, Infrastructure, Networks and Equipment	972,260.39	
232222	Hardware: Servers and Equipment	700,000.00	
232223	Application Software Systems and Licenses	881,375.20	
232225	Audio Visual,Radio Equipment and Installations	2,181,218.00	
232230	Furniture and Fittings	28,969,517.40	
232240	Office Equipment	45,235,957.05	
232250	Laboratory Equipment and Instruments	1,079,140.00	
232251	Medical and Hospital Equipment and Installations	970,200.00	
232263	Irrigation Equipment	1,000,000.00	
232294	Musical Instruments	2,087,596.02	
232301	Livestock	702,750.00	
232312	Other Intangible Fixed Assets	900,000.00	
233201	Materials and Supplies	193,550.00	
235105	Land Levelling and Fencing	2,836,416.25	
235110	Construct. of Irrigation Infrastructure &Land Dev.	1,000,000.00	
241111	Interest on Loans from Foreign Governments	70,345,807.88	
241112	Interest on Loans from International Org. & Banks	262,514,687.21	
242001	Interest on Treasury Bills & Other Gvt Securities	2,144,120,192.75	
242002	Interest on Bonds	270,805,725.29	
251101	Subve To Non-Fin Public Corp./Instit? OC	538,526,505.10	
251102	Subve To Non-Financial Public Corpo./Institute? PE	772,042,439.98	
251104	Transfer to VAT Account	15,680,000.00	
251201	Subve To Fin Public Corp/Instit ? OC	245,710,492.75	



REPUBLIC OF THE GAMBIA
CONSOLIDATED TRIAL BALANCE AS AT 31DECEMBER, 2018

GFS CODES	ACCOUNT DESCRIPTION	DEBIT GMD	CREDIT GMD
251202	Subve To Fin Public Corpor/Instit ? PE	231,465,500.00	
251203	Transfer Of Vat to GRA	3,807,531.33	
251204	Transfer of Fuel Levy to Gmbia Roads Fund	55,992,324.59	
251205	Transfer of GSM Levy to GRTS	35,610,267.27	
262101	Contribution to International org - Rec	208,093,130.18	
262301	Contributions To Other Gen Gvt Units - Current	40,839,667.00	
271101	General Pensions Benefits	121,687,134.78	
271102	Gratuities	35,975,455.01	
282101	Bursaries to Students	1,498,897.50	
282102	Open Scholarships	62,476,378.84	
282103	Incidental awards	95,000.00	
282104	Contribution to local organisations	6,267,113.00	
282105	Support to Local Organisations	700,000.00	
282106	Welfare of Gambians/refugees	1,764,299.81	
282112	School Improvement Grant	184,182,491.00	
282210	Other Equity Participation	37,624,898.81	
282212	Principal- Foreign Gov'ts Loans	142,941,165.27	
282213	Principal-Intl Orgs & Banks Loan	1,419,144,905.53	
321101	Consolidated Revenue Bank Account		
321102	Revenue Bank Account		
321103	Treasury Main Account	681,321,113.82	
321104	Special Project Bank Account	590,394,800.17	
321106	Revenue Collection Account	123,245,927.27	
321110	Special Deposit Bank Account	187,709,525.64	
321112	Special Project \$ Bank Account	303,206,296.53	
321114	Treasury Bills Bank Account	0.00	
321118	NAO Operational Bank Account	57,880,495.67	
321119	Transfer of Cash from CRF to TMA	232.77	
321126	Sukuk Al-Salaam	153,470,798.60	
321131	Dormant Special Project Bank A/C-GMD		
321132	Dormant Special Project Bank A/C-USD		
321133	Dormant Special Project A/C-USD Tourism Levey		
321134	Dormant Special Project A/C-EURO Tourism Levey		
321135	Dormant Special Project A/C-GBP Tourism Levey		
321137	Receipts in Bank not in Cash Book		
321140	Judiciary Operational Bank Account	155,834,253.58	
321147	Judiciary Special Project Bank Account	10,896,069.55	
321149	Transfer from Drought Relief Account to		
321150	Judiciary Special Deposit Bank Account	7,659,471.20	
321151	FISH LANDING ACCOUNT 1	897,043.25	



REPUBLIC OF THE GAMBIA
CONSOLIDATED TRIAL BALANCE AS AT 31DECEMBER, 2018

GFS CODES	ACCOUNT DESCRIPTION	DEBIT GMD	CREDIT GMD
321152	Sheriff Division Deposit Bank Account	177,683,248.26	
321155	MRI Presidential Project Collection Account	19,227.01	
321164	Transfer From Subtreasury	144,109,529.84	
321165	Transfer From DOS		310,835,373.82
321168	Transfers from Judiciary	52,293,234.06	
321177	Transfer to NAO		
321810	Imprest Control Account	1,024,380,646.84	
321901	Tax Receivable	916,772,390.36	
321909	Pristine Advance	6,082,034.00	
321910	AR Clearance Account	1,209,296,926.88	
411202	T-Bills Liability		5,726,835,928.32
411500	Recovery of overpayment of hardship Allow		2,855,248.34
411805	Withholding Tax Account		4,195,263.33
411809	Income Tax Payable		795,275.27
411810	Deposit Creditors		213,087.86
411811	Development Creditors		14,526.00
411812	Recurrent Creditors		1,287,384,948.76
411813	Special Project Creditors		199,858.73
411815	General Accounts Payable		
411816	Imprest Clearance Account	3,016,677.08	0.00
411818	Special Project Dalasi	4,516,879.06	0.00
411819	Special Project Dollar		14,139,296.78
411820	TMA Unknown Deposits	1,385,008.92	0.00
411821	Stale Cheques		733,967.77
411822	Dormant Special Project-GMD	1,738,087.82	
411823	Dormant Special Project-USD	16,623,747.48	
411824	Dormant Special Project-USD Tourism Levey	1,296,854.81	
411825	Dormant Special Project-EURO Tourism Levey	2,450,386.62	
411826	Dormant Special Project-GBP Tourism Levey	4,827,505.61	
411830	Receipts in Bank not in Cash Book		
411833	Judiciary Court Deposit		9,663,787.94
411834	Sale of Bidding Documents		136,000.00
411840	National Biodiversity Trust Fund		2,176,857.00
411841	Cabinet Revolving Loan Scheme Fund		161,760.21
411843	Proceeds From the Sale of Printed Forms		0.00
411844	NAO Recovery of travel grant		57,431.20
411845	MOSHW CREDIT UNION LOAN		1,554.00
411901	Widows & Orphans Pensions		128.70
411902	Social Security Housing		17,786.53
411906	Tobaski Sheep		190,849.13
411908	Police Welfare Funds		485.00



REPUBLIC OF THE GAMBIA
CONSOLIDATED TRIAL BALANCE AS AT 31DECEMBER, 2018

GFS CODES	ACCOUNT DESCRIPTION	DEBIT GMD	CREDIT GMD
411909	Overseas Allotment		829,940.95
411910	Teachers` Credit Union		2,765.00
411912	Police Canteen		730.00
411914	Credit Union-Fire Service & Police		17,855.00
411917	Car Loan		33,965.24
411919	Ex-Servicemen Fund		4.00
411922	Personal Loan		81,630.27
411923	Nat. Assembly Revolving loan Scheme		486,673.28
411924	Personal Loan Recovery		3,259.18
411925	APRC Contribution		213,950.00
411926	Family Allotment	389.00	0.00
411928	Motor Cycle Loan	239.94	0.00
411930	Salary Advance/ 1 x 6	79,692,377.13	0.00
411931	Net Salary Suspense		72,719,922.40
411932	Pensions Suspense Account		41.36
411933	WOPS Contribution	125,354.03	0.00
411934	Local Authorities Car Park Fees		15,861,406.19
411935	Electricity & Water Recovery		5,976.00
411936	Car Loan Recovery		1,540.00
411937	Miscellaneous Other Deductions		31,933.20
411938	Credit Union Repayments		810,313.53
411940	Government House Loan		42,182.59
411941	Overpay Recovery		1,554,518.69
411942	AU Vehicle Recovery		86,436.20
411943	Rounding		347.73
411944	Negative Pay Adjustment		4,378.16
411945	Environmental Tax		1,016.00
411946	Mid Month Deduction		12.00
411947	Wages Payable		68,677.90
411951	Fines/Penalties/Misconduct		2,775.00
411955	Unclaimed Salary		39,067,311.22
411956	Unclaimed Pension		5,417,184.49
411957	Cabinet Members Contribution		9,300.00
411958	Civil Servant Revolving Fund	96,995.45	
411959	Lateness and Absenteeism		167,798.45
411960	Operation and Maint. of Patrol Vessels		5,685,138.07
411961	Trust Fund for Needy Student		34,348.00
411963	Fisheries Development Fund		13,687,437.06
411964	Unclaimed Wages		1,566,658.72



REPUBLIC OF THE GAMBIA
CONSOLIDATED TRIAL BALANCE AS AT 31 DECEMBER, 2018

GFS CODES	ACCOUNT DESCRIPTION	DEBIT GMD	CREDIT GMD
411966	Immigration kombo real estate	26,756.77	
411967	Recovery of Unretired Imprest		351,000.00
411968	UDP Hon Members Contribution		72,000.00
411969	Court Deposit		39,332.00
411975	Settlement of 2006 Stale Cheques		3,025.30
411976	Unclaimed Allotment		1,697.64
411984	Supersonicz The Micro Finance		54,756.77
411986	Sheriff Deposit		13,702,365.07
411990	Muslim Courts		7,494,229.02
411993	Civil Service Credit Union		20,230.00
411994	Cabinet Revolving Loan Scheme	8,000,000.00	
411996	Royalty to Brikama Area Council		
411998	Specialised Equipments for the Police		
411999	Old Treasury Main Account Balance	885,115.89	
511101	Consolidated Revenue Fund		4,747,304.68
520001	Transfers From CRF to TMA	4,640,621,094.83	
520005	Transfer To NAO		
520007	Transfers To Deposit	1.00	
520008	Clearance Account	796,460.25	
999993	Control Account		1,051,007,529.57
999994	AP Intertcompany	5,825,460,106.19	
999995	AR ntertcompany		698,867,302.56
999997	Dummy	1,018,511.91	
999998	Retained Earnings		6,861,017,060.62
999999	Income Summary	277,133,435.47	
GRAND TOTAL		30,610,998,054.16	30,610,978,053.32