

Taxation and The Dynamics of Development: The Gambia Perspective

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ABSTRACT

The study examined taxation and the dynamics of development with focus on The Gambia. The study was guided by two specific objectives which include evaluating the effects of taxation on development in The Gambia as well as investigating the challenges militating against effective taxation in the state. The study adopted a survey research design using two research instruments and 400 randomly selected respondents were sampled from senior and middle management staff of the Ministry of Finance and Economic Affairs (MoFEA), Gambia Revenue Authority (GRA) and taxpayers. Data were collected over a period of six weeks with the aid of a questionnaire and structured interviews. The results showed that taxation have significant effect on development in The Gambia. It was also found that much have not been achieved in terms of development despite the huge tax revenue mobilized on a monthly and yearly basis. Therefore, the study recommended that the government should do more in the creation of industries, provision of quality health care services, affordable housing for low income earners, employment as well as basic infrastructure in The Gambia.

Keywords: Taxation, Tax Administration, Development, Tax System, Tax Revenue

INTRODUCTION

Tax is an imposed and mandatory payment levied on citizens by the government. Revenue generated from taxation enables government to meet the developmental needs of its citizens. These developmental needs includes public goods like hospitals, schools, electricity, water, good roads among other social amenities. According to Jallow (2011), in medieval times there were no formal established structures in the administration of tax in The Gambia. Tax administration in The Gambia before the arrival of colonial rule in 1821 by the British Empire has been preserved to oral traditions where the King's men served as local tax collectors assigned with trust and responsibility by the King. During this epoch, taxes collected by the King's men served as a means of paying homage to the king and in meeting the developmental needs of their kingdoms and communities (Jallow, 2011). This implies that the tax system has been in existence and the imposition of taxes has been in operation in traditional Gambia, during the reign of local traditional rulers (Kings), referred to as "Burr" or "Mansas" in local Gambian languages ("Wolof" and "Mandinka"). The formal imposition of taxes were officially introduced in the Gambia by the British colonial masters in the 1940s as a means of formalizing a system of taxation to support and finance the smooth and effective development and administration of the indirect rule system in The Gambia (Jallow, 2011). This official obligation of taxation gave rise to what we now refer to as the Gambia System of Taxation (GST).

STATEMENT OF THE PROBLEM

The Gambia has a long history of taxation from the medieval times. This can be traced to the enactment of The Gambia Protectorate Ordinance Act, (GPA) 1894. The GPA Act of 1894 has given birth to several ordinance Acts including the current Income and Value Added Tax Act, 2012 (Jallow, 2011; World Bank Group, 2020). Despite this long history of taxation, the World Bank Group report (2020) reveals that the

country has a weak administrative capacity and policy gaps among others adding that the Gambia collects relatively little in taxation to aid the purpose of developing the country. In spite of the Gambia government efforts in addressing these problems, taxation still appears to be highly unsatisfactory in terms of aiding development, revenue mobilization, management and so on till date. Against this background, this study is carried out to evaluate the effect of taxation on development in the Gambia as well as investigate the challenges militating against effective taxation in the state between 2015 and 2020.

Research Questions

To what extent is taxation influencing development in the Gambia?

What are the challenges that hampered taxation in The Gambia?

Research Hypothesis

The following hypothesis was formulated for the study: Taxation have no significant effect on development in the Gambia.

REVIEW OF LITERATURE ON TAXATION

Taxation denotes the compulsory or coercive money collection by a levying authority, usually a government. The term “taxation” applies to all types of non-voluntary levies. According to Taiwo (2002) taxation is defined as “a weapon used by any government to share from the wealth of an individual or corporate body”. This implies that it involves the use of force, imposition and not allowed to be voluntary. Taxation is an important source of revenue to the government of any nation as it aid the funding of development projects and the provision of essential public service delivery. Taxation is seen by Aguolu (2004), as a compulsory levy by the government through its agencies on the income, consumption and capital of its subjects. These levies are made on personal income, such as salaries, business profits, interests, dividends, discounts, royalties among others.

Development

There is no generally accepted definition of development. Different scholars have tried to define the term development from their personal perspective. However, the multiplicity of definitional debate summed up to include the fact that “development encompasses continuous change in a variety of aspects of human society” (Corbridge, 1995: 10). This means that development is a process of change in the trajectory of human society. It involves a change of consciousness overtime to cope with contemporary challenges. Corbridge (1995) further stressed that the dimensions of development are extremely diverse as it include, economic, social, political, legal and institutional structures, technology in various forms (including the physical or natural sciences, engineering and communications), the environment, religion, the arts and culture. Sabelo (2018) evinced that development in Africa can be defined from Marcus Garvey’s perspective as the constant and consistent African search for self-improvement. This connotes that Africa development entails the ability of African to be able to freely search and express themselves in terms of their development trajectory in all areas of human endeavour. First, African should be able to trigger development from within its society. That is create the possibilities and direct the wave of change from within its society. Secondly, African should be able to see development as a synergy of interactive system. This means that African should be able to induce developmental changes as a result of combing factors and potentials within its available resources in the environment.

Theoretical Framework

Social contract theory is employed as the theoretical framework of this research. The main thrust of this theory is anchored on an understanding between the ruled and their rulers, characterizing the right and obligations of everyone accordingly (Hassan, 2012). The Social Contract Theory is relevant to taxation as administered by the Gambia Revenue Authority on behalf of the Gambia government. When the government understands their role towards citizens and citizens on their part also understand their duties and obligations and everyone does his part, then revenue mobilization would be easy for meeting the developmental needs of society. Citizens are eager to pay their taxes so far as government guarantees them sufficient provision of public goods. For example, provision of power/electricity, good roads/streets networking, schools, job opportunities, hospitals/medical facilities, security, maintenance of law and order among others. As a rule the taxpayers are frustrated when government neglects to give these civilities regardless of tremendous tax loads that they bear. Therefore, social contact theory helps the profit standards of taxation which expresses that each taxpayer ought to hold up under tax burden in connection to the benefit which he or she gets from open administrations or public services of the government.

METHODOLOGY

This study adopt the survey research design. As a way of familiarizing with the effect of taxation on development in the Gambia. The sampled respondents will be ensured to be relevant and representative of the total population. The total population for the senior and middle management staff of the Ministry of Finance and Economic Affairs (MoFEA), Gambia Revenue Authority (GRA) and taxpayers is one hundred and sixty four thousand, eight hundred and forty nine (164,849), out of which four hundred (400) was sampled using Taro Yamane (1964) formula. Therefore, the sample size for the study is four hundred (400). Multistage sampling technique was employed for questionnaire administration in the study. First, stratified sampling technique was used and the MoFEA/ GRA/ taxpayers were observed as individual strata. Secondly, the use of purposive sampling technique was adopted to determine the number of respondents to be allotted to each stratum in accordance with their respective population size. Finally, the use of random sampling technique was adopted to distribute questionnaire to each of the respondents as shown in table 3.1 below.

Table 1: Sampled Respondents

Category of Respondents	Population	Respondents Sampled
Senior and middle management staff of the Ministry of Finance and Economic Affairs (MoFEA)	19	10
Gambia Revenue Authority	830	119
Taxpayers	164000	271
Total	164, 849	400

Source: Fieldwork, 2023.

The Ministry of Finance and Economic Affairs (MoFEA) is purposively selected for the study as it is the supervisory ministry overseeing the operation of the Gambia Revenue Authority (GRA).

Variables in the Study

There are two variables in this research. Taxation is the independent variable while development is the dependent variable. By this, the major concern of the study is to see how the taxation has been able to affect development in The Gambia. Two objectives were developed for the study to measure the variables based on Likert rating scale to be able to measure the strength of the respondents' opinions on the research issues.

Research Instrument and Validation Procedures

Two research instruments were used for the study. The first was a self-designed 12-item questionnaire with a 5-likert scale of strongly agree (SA), agree (A), undecided (U), disagree (D), and strongly disagree (SD). The instrument has two parts labelled A to B. Part A contained six (6) items covering the effect of taxation on development in The Gambia while part B contained six (6) items on the challenges of effective taxation in the study area. All the items were positively stated. The second instrument comprised five (5) structured interview questions on the three dependent variables in the study. The instruments were validated study to ensure that they are reliable to provide adequate measurement of the respondents' opinion. First, the instruments were designed such that they contain relevant and clear questions in order to avoid ambiguity. In addition, necessary steps were also taken to ensure that the contents were scrutinized by experts in the area of study. Administration of the instruments and the process of data collection lasted a period of six weeks.

RESULTS AND DISCUSSIONS

Table 2 shows respondents rate of returned questionnaire. A total of four hundred (400) copies of questionnaire were distributed of which three hundred and eighty four (384) copies of the questionnaire were retrieved representing 96% of the total administered, while sixteen (16) copies were missing indicating the balance 4%.

Respondents' Rate of Returned Questionnaires

Category of Respondents	Number of Questionnaire Administered	Number of Questionnaire Returned	% of Questionnaire Returned
Senior and middle management staff of the Ministry of Finance and Economic Affairs (MoFEA)	10	9	90
Gambia Revenue Authority	119	116	97.5
Taxpayers	271	259	95.6
Total	400	384	96

Source: Field Work, (2023)

Data presentation on the effect of taxation on development in The Gambia.

Table 3: Respondents' views on the effect of taxation on development in The Gambia.

Effects	Strongly Agree	Agree	Undecided	Disagree	Strongly Disagree	Total	Mean
Taxation aid government in providing quality health care services in the Gambia.	49 (12.8)	95 (24.7)	5 (1.3)	19 (4.9)	216 (56.3)	384 (100)	4.10
Government provide affordable housing for low income earners through the aid of taxation	43 (11.2)	50 (13)	30 (7.8)	50 (13)	211 (55)	384 (100)	4.06
Free education for primary and secondary education is guarantee with aid of taxation in The Gambia.	117 (30.5)	162 (42.2)	60 (15.6)	45 (11.7)		384 (100)	4.02
Taxation help government support self reliance and job creation projects through the GTTI TVET programme in the Gambia.	106 (27.6)	9 (2.3)	20 (5.2)	165 (42.9)	84 (22)	384 (100)	4.07
Water, electricity and sanitation are available and affordable in The Gambia.	181 (47.1)	125 (32.6)		78 (20.3)		384 (100)	4.70
The annual increase in gross domestic product (GDP) represent a decent standard of living in The Gambia.	114 (29.7)	14 (3.7)	50 (13)	50 (13)	156 (40.6)	384 (100)	3.99
Grand mean							4.16

Source: Fieldwork (2023)

Table 3 above presents and summarizes the analysis of the findings on the effect of taxation on development in The Gambia. Efforts were made to gather information on whether taxation aid government in providing quality health care services in The Gambia. To this statement, a total of 144 respondents, representing 37.5%, strongly agreed and agreed with the statement that taxation aid government in providing quality health care services in The Gambia, 5 respondents, representing 1.3% were undecided and could not comment while 235 respondents, representing 61.2% disagreed and strongly disagreed with the viewpoint. This implies that majority of the respondents were of the opinion that taxation does not aid government in providing quality health care services in The Gambia. The respondents were asked whether government provide affordable housing for low income earners through the aid of taxation, 93 of the respondents, representing 24.2%, strongly agreed and agreed that government provide affordable housing for low income earners through the aid of taxation, 30 respondents, representing 7.8% were undecided, while 261 respondents, representing 68% disagreed and strongly disagreed with the viewpoint. This denotes that majority of the respondents were of the viewpoint that government does not provide affordable housing for low income earners through the aid of taxation. Regarding whether free education for primary and secondary education is guarantee with aid of taxation in The Gambia, 279 of the respondents, representing 72.7%, strongly agreed and agreed that free education for primary and secondary school is guarantee with aid of taxation in The Gambia, 60 respondents, representing 15.6% were undecided while 45 of the respondents, representing 11.7%, disagreed with the viewpoint. This suggests that free education for primary and secondary education is guarantee with aid of taxation in The Gambia. The information collected showed that (115) of the respondents (29.9%) revealed that taxation help government support self reliance and job creation projects through the Gambia Technical Training Institute (GTTI) TVET

programme in The Gambia, 20 respondents, representing 5.2% were undecided while 249 of the respondents, representing 64.9% disagreed and strongly disagreed with the viewpoint. When questions were asked, if water, electricity and sanitation are available and affordable in The Gambia, 306 of the respondents, representing 79.7%, strongly agreed and agreed that water, electricity and sanitation are available and affordable in The Gambia while 78 respondents, representing 20.3%, disagree with the viewpoint. This implies that from the opinion of majority of the respondents water, electricity and sanitation are available and affordable in The Gambia. Lastly, majority of the respondents (206), representing 53.6%, disagreed and strongly disagreed with the statement that the annual increase in gross domestic product (GDP) represent a decent standard of living in The Gambia, 50 of the respondents, representing 13%, were undecided and could not make comments while 128 respondents, representing 33.4%, disagreed with the viewpoint. Therefore, it follows that the annual increase in gross domestic product (GDP) does not represent a decent standard of living in The Gambia. The grand mean was 4.16. This is a sign that responses tend towards the “agreed” option of all the effect of taxation on development in The Gambia. However, out the six effect of taxation on development in The Gambia outlined, five effect of taxation on development in The Gambia had a mean score that is lower than the grand mean, while one effect of taxation on development in The Gambia had a mean score that is greater than the grand mean. Deductively, the effect of taxation on development in The Gambia from the perspective of respondents can be said to be negative. To corroborate the findings above, the interview revealed that the Gambia Revenue Authority meets its annual and monthly revenue target (see Appendix 1) of revenue mobilization. However, the interview revealed that successive increase in tax revenue collected over the years does not reflect in the creation of industries, employment as well as basic infrastructure in the country.

Data Presentation on the challenges militating against taxation in the Gambia.

Challenges/Constraints	Strongly Agree	Agree	Undecided	Disagree	Strongly Disagree	Total	Mean
Low skill level of staff constitute a challenge against taxation	200 (52.1)	45 (11.7)	33 (8.6)	6 (1.6)	100 (26)	384 (100)	4.04
Taxation is hampered by weak institutional structure	190 (49.5)	50 (13)	67 (17.5)	27 (7)	50 (13)	384 (100)	3.68
Lack of adequate resources to sustain and facilitate the operation of tax authorities hinders effective taxation	90 (23.4)	30 (7.8)	6 (1.6)	108 (28.1)	150 (39.1)	384 (100)	3.98
High level illiteracy on the part of taxpayers militates against taxation	130 (33.9)	84 (21.9)	44 (11.5)	70 (18.2)	56 (14.5)	384 (100)	1.62
Corrupt practices by tax officials act against taxation and development.	200 (52.1)	57 (14.8)	15 (4)	12 (3.1)	100 (26)	384 (100)	3.63
Complexity of tax laws leads to greater non-compliance by taxpayers in The Gambia.	170 (44.3)	50 (13)	23 (6)	66 (17.2)	75 (19.5)	384 (100)	4.45
Grand Mean							3.60

Source: Fieldwork (2023)

Table 3 above summarized the challenges militating against taxation in the Gambia. The information gathered that low skill level of staff members constitute a challenge against taxation, 245 of the respondents, representing 63.8%, agreed and strongly agreed that low skill level of staff constitute a challenge against taxation, 33 respondents, representing 8.6%, were undecided while 106 respondents, representing 27.6%, disagree with the statement. This implies that majority of the respondents were of the opinion that low skill level of staff constitute a challenge against taxation in The Gambia. The analysis of the findings from the questionnaire on whether taxation is hampered by weak institutional structure, 240 of the respondents, representing 62.5%, agree that taxation is hampered by weak institutional structure, 27 of the respondents, representing 17.5% were undecided and therefore could not comment while 77 of the respondents, representing 20%, disagree and strongly disagree with the statement. This denotes that majority of the respondents are of the viewpoint that taxation is hampered by weak institutional structure in The Gambia. Regarding whether lack of adequate resources to sustain and facilitate the operation of tax authorities hinders effective taxation, 120 of the respondents, representing 31.2%, strongly agreed and agree that lack of adequate resources to sustain and facilitate the operation of tax authorities hinders effective taxation, 6 of the respondents, representing 1.6% were undecided and therefore could not comment while 258 respondents, representing 67.2% disagreed and strongly disagreed with the statement. This points to the fact that lack of adequate resources to sustain and facilitate the operation of tax authorities does not hinders taxation in The Gambia. The information collected showed the majority (210) of the respondents (55.8%) revealed high level illiteracy on the part of taxpayers militates against taxation, 44 of the respondents, representing 11.5% were undecided and could not comment while 126 of the respondents, representing 32.7%, disagreed and strongly disagreed with the statement. This implies that actually high level illiteracy on the part of taxpayers militates against taxation in The Gambia. When questions were asked, if corrupt practices by tax officials act against taxation and development, 257 of the respondents, representing 66.9%, agree that corrupt practices by tax officials act against taxation and development, 15 of the respondents, representing 4% were undecided and could not comment, while 112 of the respondents, representing 29.1%, disagreed and strongly disagreed with the statement. This implies that corrupt practices by tax officials act against taxation and development in The Gambia. Lastly, majority of the respondents (220), representing 57.3%, strongly agreed and agreed that complexity of tax leads to greater non-compliance by taxpayers in The Gambia, 23 of the respondents, representing 6%, were undecided and as such cannot make comments, while 141 of the respondents, representing 36.7%, disagreed and strongly disagreed with the statement. Therefore, it implies from the majority of the respondents that complexity of tax leads to greater non-compliance by taxpayers in The Gambia. The grand mean was 3.60. This is a sign that responses tend towards the “agreed” option of all the challenges militating against taxation in the Gambia. However, out the six challenges militating against taxation in the Gambia outlined, five challenges militating against taxation in the Gambia had a mean score that is higher than the grand mean, while one challenge militating against taxation in the Gambia had a mean score that is lower than the grand mean. Deductively, the challenges militating against tax reforms in the Gambia from the perspective of respondents can be said to be positive.

Test of Hypothesis

This section is set out to test the hypothesis of the study with a view to taking a stand on either the null or alternate hypothesis. The study seeks to evaluate the effect of taxation on development in The Gambia. The Chi square statistical tests were used to show how much the dependent variable will change as a result of change in the independent variable. Stated below was the hypothesis adopted by the study: H0: Taxation have no significant effect on development in The Gambia.

Respondents views on taxation have no significant effect on development in the Gambia.

Table 5: Frequency Distribution on taxation have no significant effect on development in the Gambia.		
Responses	Observed Frequency (OF)	Expected Frequency (EF)
Undecided	19	128
Disagree	216	128
Strongly disagree	149	128
Total	384	

Source: Fieldwork (2023)

Calculating the expected frequency (EF) = 384/3= 128

Table 6: Computation of Chi Square Statistical test					
Responses	OF	EF	OF-EF	(OF —EF) ²	(OF-EF) ² /EF
Undecided	19	128	-109	11881	92.82
Agree	216	128	88	7744	60.5
Strongly Agree	149	128	21	441	3.45
Total	384				156.77

Source: Fieldwork (2023)

$$\begin{aligned}
 \text{Degree of freedom} &= (R - 1) \times (C-1) \\
 &= (3 - 1) \times (2 - 1) \\
 &= 2 \times 1
 \end{aligned}$$

Therefore, Degree of Freedom for the hypothesis = 2

Level of Significance = 5% (0.05)

Degree of Freedom= 2 under 0.05 = 2

Critical value = 91.183

Calculated value= 156.77

Table 7: Chi-Square Tests			
	Value	DF	Asymp. Sig. (2-sided)
Pearson Chi-Square	91.183	2	.000
Likelihood Ratio	106.422	2	.000
Linear-by-Linear Association	17.763	1	.000
N of Valid Cases	384		
Source: Fieldwork (2023)			

Decision Rule

Accept H₀ and reject H₁ if critical value is greater than calculated value and accept H₁ to reject H₀ if calculated value is greater than the critical value.

DISCUSSION OF FINDING

Based on the results obtained from the Pearson Chi-Square tests, with the critical value of 91.183 lesser than the calculated value of 156.77; the likelihood ratio is 106.422; while Linear by Linear Association is 17.763. Consequently, the study accepted the alternate hypothesis and rejected the null hypothesis, which means that taxation have significant effect on development in The Gambia. This finding is consistent with the study of Ajala and Afolabi (2021) who also assessed the effect of taxation on development of Nigeria. They argue further that development in Nigeria could be felt better if tax administration system is enhance to generate more revenue melt for development purposes.

Summary of Results

Findings from the perspective of respondents revealed that taxation does not have much effect on development in The Gambia. Meaning that much have not been achieved in terms of development despite the huge tax revenue mobilized on a monthly and yearly basis. The respondents believe that successive increase in tax revenue collected over the years does not reflect in the creation of industries, quality health care services, affordable housing for low income earners, employment as well as basic infrastructure in the country. Although, the analysis and results obtained from the Pearson Chi-Square tests showed that the critical value of 91.183 lesser than the calculated value of 156.77; the likelihood ratio is 106.422; while Linear by Linear Association is 17.763. this does not reflect on what is on the ground. Consequently, the study still accepted the alternate hypothesis and rejected the null hypothesis, which means that taxation have significant effect on development in The Gambia.

CONCLUSION

The study explored the effect of taxation on development in The Gambian. Two objectives were achieved by the study. First, it examined the effects of taxation on development in The Gambia. Lastly, it assessed the challenges militating against taxation in The Gambia. Two research instruments, two research questions and one hypothesis were used in the study. The research design adopted was a survey and a total of 400 respondents from MoFEA/ GRA/ taxpayers participated in the study. Data were collected with the aid of questionnaires and structured interview and the result revealed that taxation had significant effect on development in The Gambian.

Implications/Contributions to Knowledge

Based on the findings of the study, the following are some of the implications and recommendations:

1. There is the need for training on a continuous basis because low skill level of staff members of the Gambia Revenue Authority constitute a challenge against taxation in The Gambia.
2. Tax administration need to be strengthen on good structure as taxation in The Gambia is hampered by weak institutional structure.
3. Government need to support the Gambia Revenue Authority with adequate resources to sustain and facilitate the operation of the tax authority in The Gambia.
4. The Gambia Revenue Authority need to increase its effort in sensitizing taxpayers of their lawful obligation to pay tax in The Gambia.

5. As a justification for the tax revenue collected over the years, the Gambia government need to invest more in public goods like good roads with drainage system, affordable and accessible health care services, low cost housing, creation of employment opportunities for the youth among others.

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APPENDIX 1

Table Showing Monthly and Annual Revenue Against Set Target From 2015 to 2020						
YEAR	CUSTOMS & EXCISE DEPARTMENT		DOMESTIC TAXES DEPARTMENT		GRA	
	TARGET	REVENUE	TARGET	REVENUE	TARGET	REVENUE
2015	4,200,067,692	4,393,786,420.18	3,358,489,098	3,222,343,890.54	7,558,556,790	7,616,130,310.72
2016	4,808,247,910	4,558,459,534.12	3,552,852,240	3,336,972,348.22	8,361,100,150	7,895,431,882.34
2017	3,970,023,654	4,563,088,595.53	3,030,084,130	3,407,504,322.86	7,000,107,784	7,970,592,918.39
2018	4,285,161,520	5,248,749,642.92	3,766,326,760	3,884,864,111.28	8,051,488,280	9,133,613,754.20
2019	6,128,132,990	6,175,165,019.22	4,572,770,950	4,829,336,021.85	10,700,903,940	11,004,501,041.07
2020	6,024,647,888	6,746,123,516.01	4,064,129,956	5,061,801,544.94	10,088,777,844	11,807,925,060.95

Source: GRA, (2022).