



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

## **JANUARY- OCTOBER 2019 EXPENDITURE BRIEF**

**PREPARED BY THE DIRECTORATE OF BUDGET**

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## INTRODUCTION

This brief presents an analysis of central government expenditure from January 2019 to October 2019. It also aims to inform Senior Management about the composition of total expenditure by different classification, highlighting the absorption capacity of different budget entities (BEs), and give an indication of expenditure trends compared to the same period a year earlier. It should be noted that all expenditure referred to in this brief is solely Government Local Fund (GLF), and the report does not factor any donor funds (loans and grants), including projects across the country.

## TOTAL GOVERNMENT EXPENDITURE

Government's total expenditure as of end October 2019 amounted to **D11.7 billion**, which represents an increment of 15% compared to the same period last year, as indicated in Table 1.

**Table 1: Composition of Central Government Expenditure for October 2019**

Budget Class	Jan - Oct - 2019 Exp.	% of Total Expenditure	Jan - Oct 2018 Expenditure	% of Total Expenditure	Y-o-Y Growth
<b>Personnel Emoluments</b>	3,265,099,793	28%	2,512,324,487	25%	30%
<b>Goods &amp; Services</b>	3,064,114,776	26%	2,398,774,635	24%	28%
<b>Subventions to Public Corporations</b>	1,774,271,353	15%	1,471,515,867	14%	21%
<b>Debt Service</b>	3,136,615,850	27%	3,259,776,951	32%	-4%
<b>Capital Development</b>	480,385,978	4%	517,650,868	5%	-7%
<b>Total Expenditure</b>	<b>11,720,487,751</b>	<b>100%</b>	<b>10,160,042,808</b>	<b>100%</b>	<b>15%</b>

Personnel Emolument (PE) and Other Current (OC) collectively consumed 54 percent of total expenditure. Meanwhile, PE has increased from D2.5 billion in October 2018 to D3.2 billion in October 2019, representing a yearly growth of 30%, and mainly attributed to the 50 percent increase in salaries.

In comparison to last year, Debt Service decreased by 4% from D3.2 billion to D3.1 billion whilst expenditure on Capital Development also decreased by 7% relative to last year. It also consumed 4% of the total expenditure as of end October 2019.

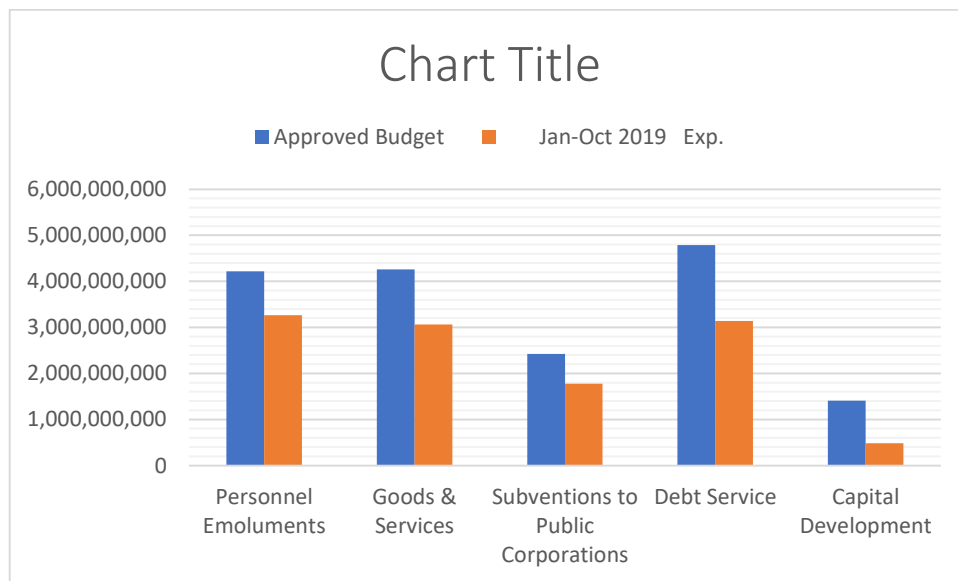
**Table 2: Composition of Central Government Expenditure for October 2019 compared to Approved budget, Source: IFMIS**

Budget Class	Approved Budget	Jan-Oct 2019 Exp.	% of Approved Budget Spent
<b>Personnel Emoluments</b>	4,218,569,000	3,265,099,793	77%
<b>Goods &amp; Services</b>	4,256,988,000	3,064,114,776	72%
<b>Subventions to Public Corporations</b>	2,422,365,000	1,774,271,353	73%
<b>Debt Service</b>	4,789,725,000	3,136,615,850	65%
<b>Capital Development</b>	1,411,492,000	480,385,978	34%
<b>Total Expenditure</b>	<b>17,099,139,000</b>	<b>11,720,487,751</b>	<b>69%</b>

Table 2 above compares the different budget classes against the 2019 approved budget, highlighting the absorption capacity by budget class. Personnel Emolument remains the highest spending budget class with 77% of its budget consumed as at end October 2019, whereas Capital expenditure remains the lowest absorbing budget class with only 34% of its approved budget spent to date.

The different budget classes have collectively consumed 69% percent of the approved budget as at end October 2019.

**Chart 1: Central Government Expenditure for End October 2019 compared to Approved budget, Source: IFMIS**



**Table 3: Composition of Central Government Expenditure for End October 2019**

Personnel Emoluments	Jan - Oct 2019 Exp.	% of Total PE	Jan - Oct 2018 Exp.	% of Total PE	Y-o-Y Growth
<b>Basic Salary</b>	1,614,458,223	49%	1,056,640,805	42%	53%
<b>Wages</b>	0	0%	5,552,543	0%	-100%
<b>Allowances</b>	1,399,695,940	43%	1,215,178,568	48%	15%
<b>Civil Service Staff Loan</b>	5,000,000	0%	30,000,000	1%	-83%
<b>ECA</b>	234,806,864	7%	194,495,813	8%	21%
<b>Social Security Contributions</b>	11,138,766	0%	10,456,758	0%	7%
<b>Total PE</b>	<b>3,265,099,793</b>	<b>100%</b>	<b>2,512,324,487</b>	<b>100%</b>	<b>30%</b>

Personnel Emolument increased from D2.5 billion in October 2018 to D3.2 billion in October 2019 with a year-to-year growth of 30 percent. Basic Salary constitutes 49 percent of total PE, which registered a growth of 53%, increasing from D1.05 billion in October 2018 to D1.6 billion in October 2019. Allowance has increased by 15% as compared to same period last year, from D1.2 billion to D1.39 billion.

**Table 3A: Decomposition of Personnel Emolument for October 2019 compared to Approved Budget**

Personnel Emoluments	Approved Budget 2019	Jan-Oct 2019 Exp.	% of Approved Budget Spent
Basic Salary	2,192,863,000	1,614,458,223	74%
Contingency payroll	15,000,000	0	0%
Allowances	1,601,244,000	1,399,965,940	87%
ECA	404,212,000	234,806,864	58%
Civil Service Staff Loan	5,000,000	5,000,000	100%
Social Security Contributions	15,250,000	11,138,766	73%
<b>Total PE</b>	<b>4,233,569,000</b>	<b>3,265,099,793</b>	<b>77%</b>

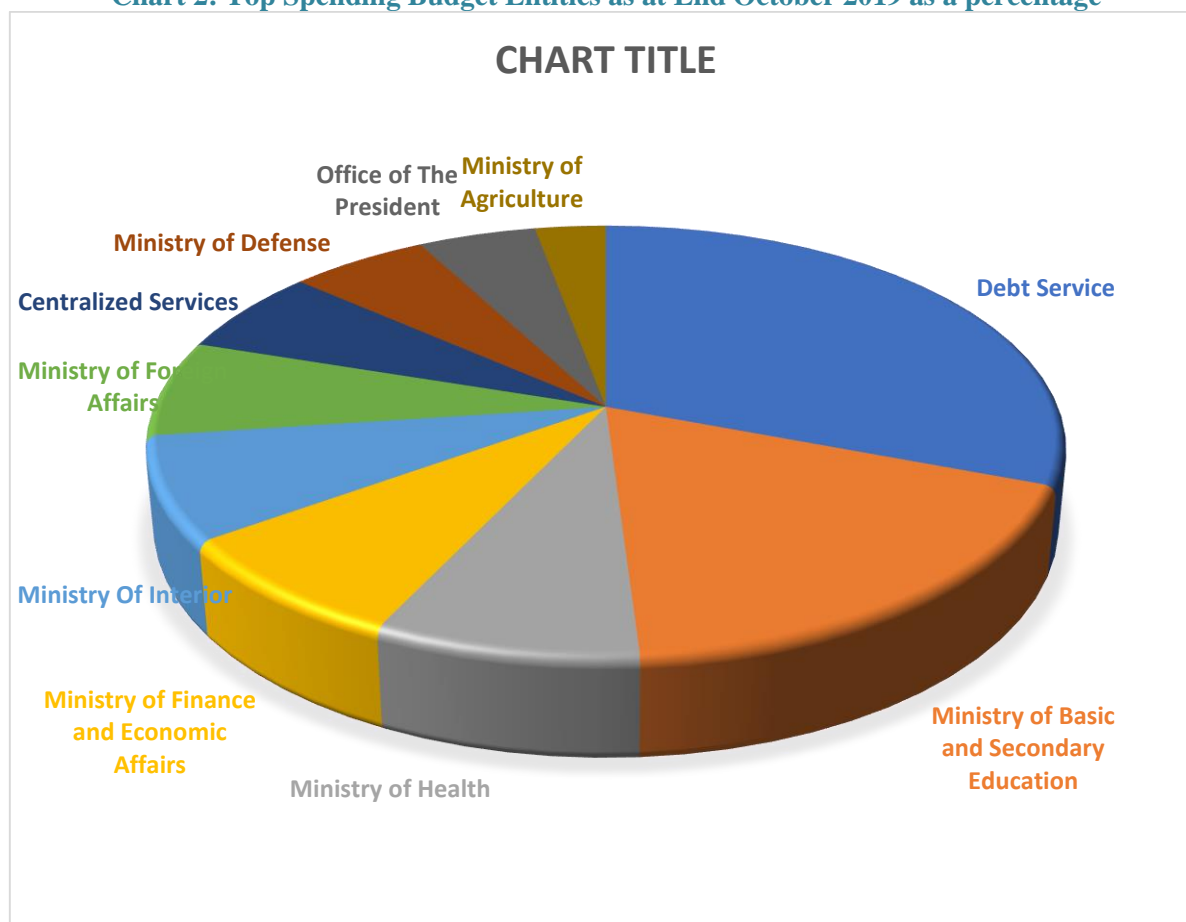
The table above shows the approved budget for PE as compared to January-October 2019 expenditure. Basic Salary expenditure has consumed 74% of its approved budget, whereas 87% of the Allowance approved vote has been consumed.

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

The top ten highest spending entities consumed 87% of total expenditure as of end October 2019. Debt Service and Ministry of Basic and Secondary Education top the list with compositions of 27% and 16% respectively.

Budget Entity	Jan-Oct 2019 Outturn	% of Total Expenditure
Debt Service	3,136,615,850	27%
Ministry of Basic and Secondary Education	1,855,832,359	16%
Ministry of Health	831,075,670	7%
Ministry of Finance and Economic Affairs	812,983,748	7%
Ministry Of Interior	790,762,705	7%
Ministry of Foreign Affairs	733,646,074	6%
Centralized Services	651,458,679	6%
Ministry of Defense	585,097,045	5%
Office of The President	497,766,073	4%
Ministry of Agriculture	298,044,278	3%
Sub Total	10,193,282,481	87%
Total Expenditure	11,720,487,750.94	100%

Chart 2: Top Spending Budget Entities as at End October 2019 as a percentage



## II. TOP TEN SPENDING BUDGET LINES

Subvention to Public Corporation and Settlement of Confirmed Debt registered as the highest expenditure line items with 73% and 109% of their budgets spent respectively. Travel expenses remains one of the highest expenditure line items, with 80% of the total Travel budget consumed as of end October 2019. However expenditure on Travel has decreased by 9% relative to the same period last year.

**Table 4: Top ten budget spending lines for end October 2019 - Source: IFMIS**

Line Item	Approved Budget for 2019	Jan - Oct 2019 Exp.	% of Budget Line Spent	Jan - Oct 2018 Exp.	Y-o-Y Growth (%)
Subvention	2,442,365,000	1,774,271,353	73%	1,471,515,867	21%
Settlement of Confirmed Debts	440,000,000	481,622,848	109%	189,825,751	154%
Travel Expenses	335,510,000	269,745,723	80%	295,024,566	-9%
Electricity ,Water & Sewage	238,756,000	212,056,318	89%	116,888,975	81%
Rents and Rates	268,313,000	190,242,447	71%	164,901,751	15%
General Pensions Benefits	300,000,000	173,981,902	58%	101,629,908	71%
Operating Costs	264,717,000	173,846,623	66%	182,859,489	-5%
School Improvement Grant	190,800,000	163,195,067.00	86%	184,182,491	-11%
Training	197,314,000	152,349,174	77%	139,001,268	10%
Purchase of fuel and lubricants	193,363,000	147,058,470	76%	145,073,949	1%
Total for top spending budget lines-August 2019	4,871,138,000	3,738,369,926	77%	2,990,904,016	25%
Total Expenditure	17,099,138,822	11,720,487,751	69%	10,160,042,808	15%

## ANNEX

### Annex 1: Budget Absorption by BE for End October 2019 - Source: IFMIS

BE	APPROVED BUDGET GLF 2019	JAN-OCT 2019 EXP.	% OF BUDGET ABSORBED	JAN-OCT 2018 EXP.
BE01 - Office of The President	697,663,751	497,766,073	71%	538,997,798
BE02 - National Assembly	139,273,419	88,483,047	64%	95,704,481
BE03 - Judiciary	164,091,692	89,941,295	55%	56,192,068
BE04 - Independent Electoral Commission	29,800,723	18,352,990	62%	73,580,654
BE05 - Public Service Commission	9,900,000	6,278,367	63%	8,083,243
BE06 - National Audit Office	59,426,230	40,078,144	67%	45,902,956
BE07 - Ministry of Defence	726,557,843	585,097,045	81%	503,635,957
BE08 - Ministry of Interior	996,904,978	790,762,705	79%	647,587,541
BE09 - Ministry of Tourism and Culture	43,039,165	28,831,835	67%	30,567,191
BE10 - Ministry of Foreign Affairs	1,257,882,799	733,646,074	58%	623,384,360
BE11 - Attorney General's Chambers & Ministry of Justice	346,162,635	233,993,669	68%	95,817,713
<b>BE12 - Ministry of Finance</b>	<b>837,127,837</b>	<b>812,983,748</b>	<b>97%</b>	<b>705,808,432</b>
BE13 - Pensions and Gratuities	375,678,000	217,968,135	58%	128,790,329
BE14 - Ombudsman	20,241,000	14,584,447	72%	13,719,132
BE15 - Centralized Services	1,340,000,000	651,458,679	49%	325,898,600
BE16 - Ministry of Local Government and Lands	175,381,997	70,941,142	40%	48,595,195
BE17 - Ministry of Agriculture	441,536,840	298,044,278	68%	232,302,277
BE18 - Ministry of Works, Construction & Infrastructure	327,949,083	156,940,021	48%	183,277,197
BE19 - Ministry of Trade, Industry & Employment	111,062,020	67,588,372	61%	72,412,379
<b>BE20 - Ministry of Basic and Secondary Education</b>	<b>2,069,170,828</b>	<b>1,855,832,359</b>	<b>90%</b>	<b>1,392,871,602</b>
BE21 - Ministry of Health and Social Welfare	1,164,067,500	831,075,670	71%	666,131,165
BE22 - Ministry of Youth & Sports	141,276,190	78,905,317	56%	67,465,516
BE23 - Ministry of Environment, Climate Change & Nat. Resources	252,645,495	114,007,429	45%	78,871,655
BE24 - Ministry of Comm, Info & Info Tech	63,577,479	16,751,467	26%	18,117,820
BE25 - Ministry of Fisheries, Water Res. & NA Matters	62,420,000	28,625,825	46%	22,979,710
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	341,339,522	210,315,916	62%	206,239,094
BE29 - Ministry of Petroleum & Energy	56,951,387	24,214,920	43%	17,685,814
BE31 - Ministry of Women, Children and Social Welfare	58,285,475	20,402,931	35%	0
BE50 - National Debt Service	4,789,724,934	3,136,615,850	65%	3,259,776,951
Grand Total	17,099,138,822	11,720,487,751	69%	10,160,396,831



## Annex 2: Salaries and Allowances by Budget Entity for October 2019 compared to End October 2018 - Source: IFMIS

BE	Basic Salaries (BS)		BS Variation	Allowances		Allowance Variation
	Jan - Oct 2019	Jan - Oct 2018		Jan - Oct 2019	Jan - Oct 2018	
BE01 - Office of The President	46,050,080.55	29,069,054.70	58%	37,039,868.57	36,739,651.00	1%
BE02 - National Assembly	17,566,884.67	11,659,251.07	51%	31,475,927.24	30,014,921.84	5%
BE03 - Judiciary	22,085,994.66	15,885,096.73	39%	49,050,095.89	31,024,379.84	58%
BE04 - Independent Electoral Commission	5,089,500.00	3,861,327.00	32%	4,626,516.00	3,800,327.00	22%
BE05 - Public Service Commission	1,405,190.33	989,146.89	42%	1,068,332.22	978,424.79	9%
BE06 - National Audit Office	4,739,054.68	7,838,790.71	-40%	4,980,650.04	6,578,414.84	-24%
BE07 - Ministry of Defence	182,589,997.46	119,758,773.21	52%	223,946,164.38	219,169,227.69	2%
BE08 - Ministry of Interior	315,576,687.47	223,094,732.38	41%	245,262,094.11	216,176,877.19	13%
BE09 - Ministry of Tourism and Culture	1,633,581.45	1,072,187.87	52%	1,116,586.35	1,149,375.09	-3%
BE10 - Ministry of Foreign Affairs	133,841,448.30	95,459,831.94	40%	115,675,929.46	98,583,853.49	17%
BE11 - Attorney General's Chambers & Ministry of Justice	9,053,494.51	4,082,167.02	122%	7,295,537.69	7,638,057.50	-4%
BE12 - Ministry of Finance	16,280,347.09	10,153,876.97	60%	18,057,491.20	18,459,328.26	-2%
BE14 - Ombudsman	3,506,693.67	2,252,660.50	56%	6,651,421.41	4,998,130.75	33%
BE16 - Ministry of Local Government and Lands	25,182,472.90	17,513,139.57	44%	11,699,480.16	8,681,482.37	35%
BE17 - Ministry of Agriculture	38,139,981.25	25,621,300.33	49%	24,694,125.95	22,468,723.89	10%
BE18 - Ministry of Works, Construction & Infrastructure	5,123,077.69	3,573,010.70	43%	3,699,803.65	4,374,925.18	-15%
BE19 - Ministry of Trade, Industry & Employment	5,293,194.01	3,604,775.49	47%	3,582,910.13	3,401,653.56	5%
BE20 - Ministry of Basic and Secondary Education	629,460,495.26	397,100,931.09	59%	445,704,656.67	370,585,094.11	20%
BE21 - Ministry of Health and Social Welfare	115,291,524.30	68,692,513.89	68%	136,048,384.37	102,004,644.01	33%
BE22 - Ministry of Youth & Sports	2,919,681.34	2,209,455.86	32%	1,786,061.34	1,777,805.00	0%
BE23 - Ministry of Environment, Climate Change & Nat. Resources	15,730,393.01	4,037,772.99	290%	13,964,846.39	17,134,212.56	-18%
BE24 - Ministry of Comm, Info & Info Tech	3,539,601.41	2,206,507.45	60%	2,564,133.52	2,188,481.02	17%
BE25 - Ministry of Fisheries, Water Res. & NA Matters	4,553,347.59	2,838,120.52	60%	3,203,849.06	2,849,921.96	12%
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	5,670,536.39	2,157,659.43	163%	2,908,654.04	2,107,841.43	38%
BE29 - Ministry of Petroleum & Energy	4,134,963.21	2,280,764.00	81%	3,404,420.34	2,370,962.45	44%
BE31 - Ministry of Women, Children and Social Welfare				188,000.00		
<b>Total</b>	<b>1,614,458,223.20</b>	<b>1,057,012,848.31</b>		<b>1,399,695,940.18</b>	<b>1,215,256,716.82</b>	<b>15%</b>

## Annex 3: Salaries and Allowances by Budget Entity for October 2019 compared to Approved Budget 2019 - Source: IFMIS

BE	Basic Salaries (BS)			Allowances		
	Approved Budget	Oct-19	% of Budget Spent	Approved Budget	Oct-19	% of Budget Spent
BE01 - Office of The President	54,689,551.00	46,050,080.55	84%	46,216,500.00	37,039,868.57	80%
BE02 - National Assembly	24,966,000.00	17,566,884.67	70%	38,307,419.00	31,475,927.24	82%
BE03 – Judiciary	23,936,506.00	22,085,994.66	92%	51,405,186.00	49,050,095.89	95%
BE04 - Independent Electoral Commission	8,418,479.00	5,089,500.00	60%	5,303,619.00	4,626,516.00	87%
BE05 - Public Service Commission	2,400,000.00	1,405,190.33	59%	2,000,000.00	1,068,332.22	53%
BE06 - National Audit Office	20,701,169.00	4,739,054.68	23%	11,599,161.00	4,980,650.04	43%
BE07 - Ministry of Defence	230,861,704.00	182,589,997.46	79%	202,934,712.00	223,946,164.38	110%
BE08 - Ministry of Interior	439,467,987.00	315,576,687.47	72%	256,810,799.00	245,262,094.11	96%
BE09 - Ministry of Tourism and Culture	2,769,165.00	1,633,581.45	59%	2,100,000.00	1,116,586.35	53%
BE10 - Ministry of Foreign Affairs	190,445,739.00	133,841,448.30	70%	145,579,080.00	115,675,929.46	79%
BE11 - Attorney General's Chambers & Ministry of Justice	99,600,000.00	9,053,494.51	9%	41,952,941.00	7,295,537.69	17%
BE12 - Ministry of Finance	24,079,596.00	16,280,347.09	68%	27,600,000.00	18,057,491.20	65%
BE14 - Ombudsman	6,576,000.00	3,506,693.67	53%	7,905,000.00	6,651,421.41	84%
BE16 - Ministry of Local Government and Lands	50,885,375.00	25,182,472.90	49%	29,526,622.00	11,699,480.16	40%
BE17 - Ministry of Agriculture	49,545,000.00	38,139,981.25	77%	30,000,000.00	24,694,125.95	82%
BE18 - Ministry of Works, Construction & Infrastructure	8,731,164.00	5,123,077.69	59%	6,000,000.00	3,699,803.65	62%
BE19 - Ministry of Trade, Industry & Employment	7,536,485.00	5,293,194.01	70%	4,000,000.00	3,582,910.13	90%
BE20 - Ministry of Basic and Secondary Education	777,168,546.00	629,460,495.26	81%	475,247,037.00	445,704,656.67	94%
BE21 - Ministry of Health and Social Welfare	127,537,500.00	115,291,524.30	90%	133,000,000.00	136,048,384.37	102%
BE22 - Ministry of Youth & Sports	4,576,190.00	2,919,681.34	64%	2,900,000.00	1,786,061.34	62%
BE23 - Ministry of Environment, Climate Change & Nat. Resources	10,245,495.00	15,730,393.01	154%	23,000,000.00	13,964,846.39	61%
BE24 - Ministry of Comm,Info & Info Tech	4,859,630.00	3,539,601.41	73%	3,867,849.00	2,564,133.52	66%
BE25 - Ministry of Fisheries, Water Res. & NA Matters	7,950,000.00	4,553,347.59	57%	3,800,000.00	3,203,849.06	84%
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	8,001,311.00	5,670,536.39	71%	5,438,211.00	2,908,654.04	53%
BE29 - Ministry of Petroleum & Energy	5,325,000.00	4,134,963.21	78%	3,750,000.00	3,404,420.34	91%
BE31 - Ministry of Women, Children and Social Welfare	1,389,375.00		0%	1,000,000.00	188,000.00	19%
Total	2,191,273,592	1,614,458,223		1,561,244,136	886,219,328	

**Annex 3: Subvention by Budget Entity for End October 2019 compared to End October 2018**  
**Source: IFMIS**

BE	2019	2018	Variation
<b>BE01 Office of The President</b>	<b>100,998,765</b>	<b>52,620,208</b>	<b>92%</b>
BE07 Ministry Of Defense	2,500,000	1,745,965	43%
BE08 Ministry Of Interior	95,512,592	76,394,200	25%
BE09 Ministry Of Tourism and Culture	17,500,000	20,000,000	-13%
BE11 Ministry Of Justice	16,057,499	13,148,890	22%
BE12 Ministry of Finance and Economic Affairs	504,068,832	405,304,573	24%
BE16 Ministry of Local Government and Lands	4,000,000		
BE17 Ministry Of Agriculture	39,760,881	33,673,597	18%
BE18 Ministry of Works, Construction & Infrastructure	35,157,210	40,660,000	-14%
BE19 Ministry of Trade, Industry & Employment	36,064,053	38,773,697	-7%
BE20 Ministry of Basic and Secondary Education	378,850,855	202,150,094	87%
BE21 Ministry of Health and Social Welfare	414,761,469	290,784,486	43%
<b>BE22 Ministry of Youth Sports</b>	<b>37,470,864</b>	<b>16,329,575</b>	<b>129%</b>
BE23 Ministry of Environment, Climate Change & Nat. Resources	20,000,000	19,572,750	2%
BE27 Ministry of Higher Edu., Research, Sci. & Tech.	71,568,334	46,649,717	53%
<b>Total Subventions</b>	<b>1,774,271,353</b>	<b>1,257,807,751</b>	<b>41%</b>

**Annex 4: Subvention by Budget Entity for End October 2019 compared to approved budget**  
**Source: IFMIS**

BE	Approved Budget	JAN-OCT 2019 EXP.	% OF BUDGET ABSORBED
BE01 Office of The President	132,500,000.00	100,998,764.79	76%
BE07 Ministry Of Defense	3,000,000.00	2,500,000.00	83%
<b>BE08 Ministry Of Interior</b>	<b>94,000,000.00</b>	<b>95,512,592.16</b>	<b>102%</b>
BE09 Ministry Of Tourism and Culture	21,000,000.00	17,500,000.00	83%
BE11 Ministry Of Justice	25,000,000.00	16,057,499.34	64%
<b>BE12 Ministry of Finance and Economic Affairs</b>	<b>500,000,000.00</b>	<b>504,068,831.68</b>	<b>101%</b>
BE16 Ministry of Local Government and Lands	8,000,000.00	4,000,000.00	50%
BE17 Ministry Of Agriculture	55,406,940.00	39,760,880.60	72%
BE18 Ministry of Works, Construction & Infrastructure	36,000,000.00	35,157,210.00	98%
BE19 Ministry of Trade, Industry & Employment	57,807,976.00	36,064,053.00	62%
<b>BE20 Ministry of Basic and Secondary Education</b>	<b>327,029,653.00</b>	<b>378,850,855.12</b>	<b>116%</b>
BE21 Ministry of Health and Social Welfare	480,000,000.00	414,761,468.61	86%
BE22 Ministry of Youth Sports	62,820,000.00	37,470,864.19	60%
BE23 Ministry of Environment, Climate Change & Nat. Resources	27,800,000.00	20,000,000.00	72%
BE27 Ministry of Higher Edu., Research, Sci. & Tech.	120,000,000.00	71,568,334.00	60%
<b>Total Subventions</b>	<b>1,942,364,569.00</b>	<b>1,774,271,353.49</b>	<b>91%</b>