



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

**JANUARY 2019**  
**EXPENDITURE BRIEF**

**PREPARED BY THE DIRECTORATE OF BUDGET**

**Table of Content**

I. INTRODUCTION .....3

II. TOTAL GOVERNMENT EXPENDITURE.....3

III. TOP TEN SPENDING BUDGET ENTITIES (BEs).....6

IV. TOP TEN SPENDING BUDGET LINES .....7

V. KEY OBSERVATIONS ..... **Error! Bookmark not defined.**

## I. INTRODUCTION

This brief presents the analysis of central government expenditure for the period ending 31<sup>st</sup> January 2019. The brief aims to inform Senior Management about the composition of total expenditures by different classification, highlighting the absorption capacity of different budget entities (BEs) and giving an indication of expenditure trends compared to the same period a year earlier.

It should be noted that all the 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.

## II. TOTAL GOVERNMENT EXPENDITURE

Total expenditure by Central Government as at end January 2019 amounted to **D1.3 billion** which represents an increase of 127% in comparison to the previous year as shown by Table 1.

**Table 1: Composition of Central Government Expenditure for End January 2019**

Budget Class	Jan 2019 Expenditure	% of Total Expenditure	Jan 2018 Expenditure	% of Total Expenditure	Y-o-Y Growth
<b>Personnel Emoluments</b>	328,838,708	25%	195,939,123	34%	68%
<b>Goods &amp; Services</b>	488,754,569	37%	258,810,974	45%	89%
<b>Subventions to Public Corporations</b>	183,711,155	14%	85,786,180	15%	114%
<b>Debt Service</b>	267,309,136	20%	28,688,149	5%	832%
<b>Capital Development</b>	45,153,285	3%	9,268,135	2%	387%
<b>Total Expenditure</b>	1,313,766,853	100%	578,492,561	100%	127%

Personnel Emoluments (PE) and Goods & Services consumed significant portions of the budget; with a combined total of 62% of total expenditure. PE has increased from D195 million in January 2018 to D328 million in January 2019 representing a year-to-year increment of 67%, which can be attributed to the 50% increase in salary.

In comparison to last year, Debt Service increased from D28 million in January 2018 to D267 million resulting to a year-to-year growth of 831%, which is due to the accumulation of interest payments that

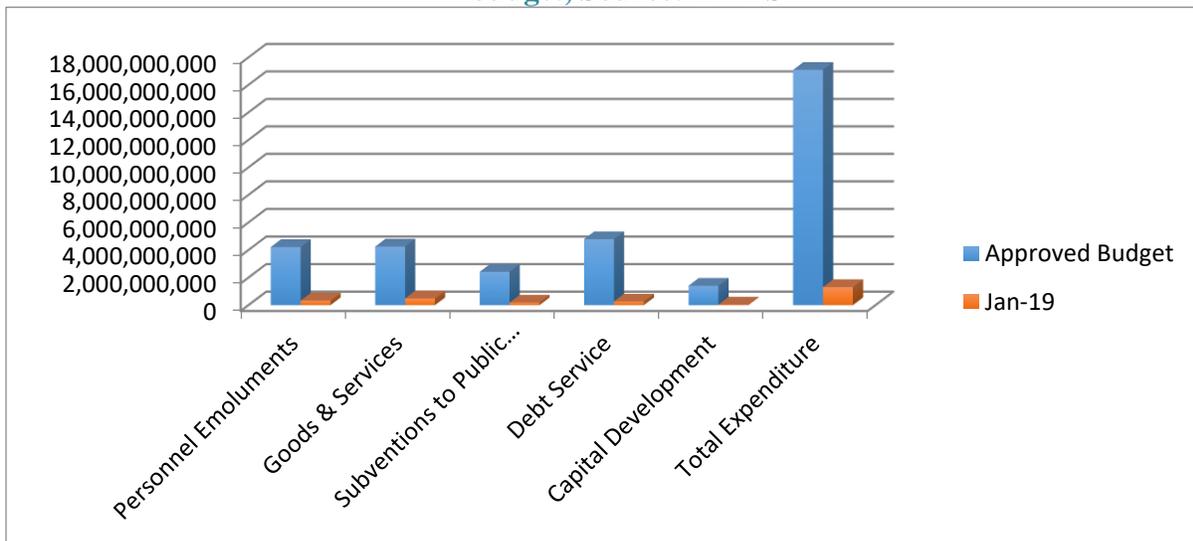
were due in December 2018. Expenditure on development related activities registered an increase of 387% as compared to the same period last year; it however remains the lowest spending expenditure class consuming only 3% of the total expenditure as at January 2019.

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

Budget Class	Approved Budget	Jan 2019 Exp.	% of Approved Budget Spent
Personnel Emoluments	4,218,569,000	328,838,708	8%
Goods & Services	4,256,988,000	488,754,569	11%
Subventions to Public Corporations	2,422,365,000	183,711,155	8%
Debt Service	4,789,725,000	267,309,136	6%
Capital Development	1,411,492,000	45,153,285	3%
<b>Total Expenditure</b>	<b>17,099,139,000</b>	<b>1,313,766,853</b>	<b>36%</b>

Table 2 above compares the different budget classes against the 2019 approved budget highlighting the absorption capacity by budget class. Capital expenditure remains the lowest absorbing spending budget class with only 3% of its budget spent as at end January 2019.

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



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

Personnel Emoluments	January 2019 Exp.	% of Total PE	January 2018 Exp.	% of Total PE	Y-o-Y Growth
<b>Basic Salary</b>	165,019,917	50%	99,260,835	51%	66%
<b>Wages</b>	0	0%	86,280	0%	-100%
<b>Allowances</b>	137,467,030	42%	83,064,098	42%	65%
<b>ECA</b>	24,370,023	7%	13,502,909	7%	80%
<b>Social Security Contributions</b>	1,981,739	1%	25,000	0%	7827%
<b>Total PE</b>	<b>328,838,707.69</b>	<b>100.00%</b>	<b>195,939,122.89</b>	100%	<b>67.83%</b>

Basic salary and allowances constitute the highest expenditure components for Personnel Emoluments, as highlighted above. Basic Salary constitutes 50% of total PE, which registered a significant growth from D99 million in January 2018 to D165 million in January 2019 due to the 50% increment in Salaries. The total PE has thereby increased by 67% compared to the same period last year.

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

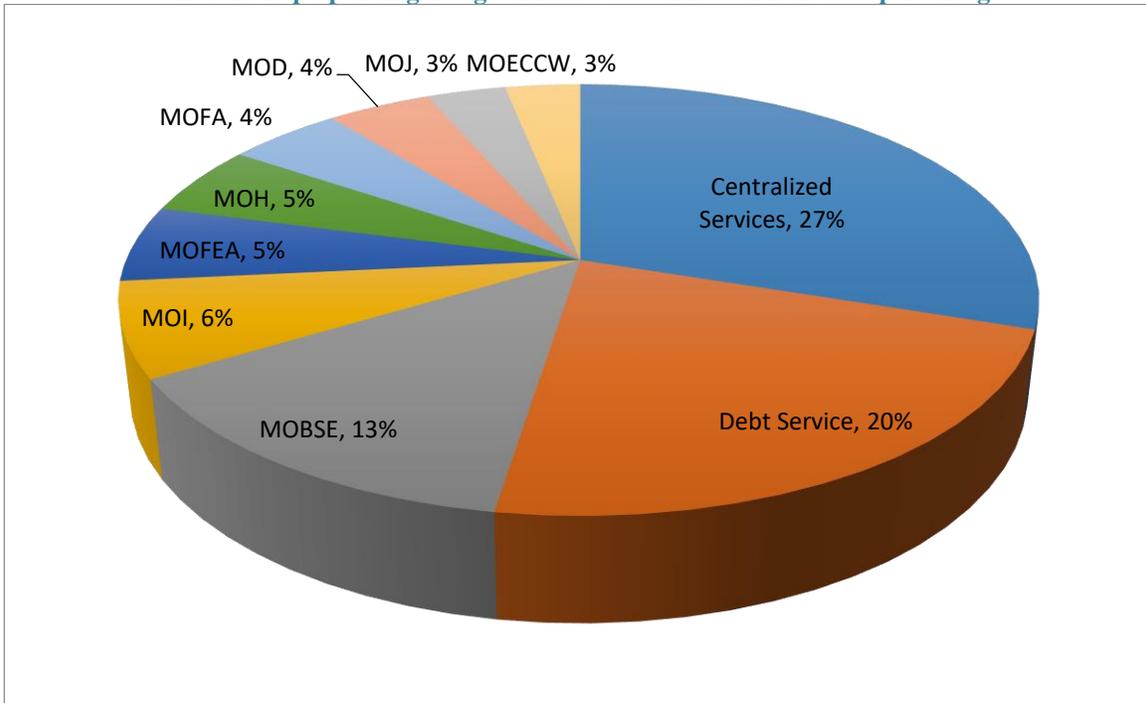
Personnel Emoluments	Approved Budget 2019	Jan 2019 Exp.	% of Approved Budget Spent
<b>Basic Salary</b>	2,192,863,000	165,019,917	7.53%
<b>Wages</b>	0	0	0.00%
<b>Allowances</b>	1,601,244,000	137,467,030	8.59%
<b>ECA</b>	404,212,000	24,370,023	6.03%
<b>Civil Service Staff Loan</b>	5,000,000	0	0.00%
<b>Social Security Contributions</b>	15,250,000	1,981,739	13.00%
<b>Total PE</b>	<b>4,218,569,000</b>	<b>3,029,469,951</b>	<b>35%</b>

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

The top ten highest spending entities consumed about 91% of the total expenditure as at end January 2019. Centralized Services and Debt Service top the table with compositions of 27% and 20% respectively as at 31<sup>st</sup> January 2019.

Budget Entity	Jan 2019 Outturn	% of Total Expenditure
Centralized Services	359,310,815.77	27%
Debt Service	267,309,136.44	20%
Ministry of Basic and Secondary Education	165,604,910.23	13%
Ministry of Interior	84,770,926.84	6%
Ministry of Finance and Eco. Affairs	68,217,508.35	5%
Ministry of Health	63,263,185.83	5%
Ministry of Foreign Affairs	56,935,605.32	4%
Ministry of Defence	51,922,562.54	4%
Ministry of Justice	39,354,928.32	3%
Ministry of Environment, CC & Wildlife	37,495,272.08	3%
<b>Sub-total</b>	<b>1,194,184,851.72</b>	<b>91%</b>
<b>Total Expenditure</b>	<b>1,313,766,852.54</b>	<b>100%</b>

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



#### IV. TOP TEN SPENDING BUDGET LINES

The top ten highest spending entities consumed about 94.32% of the total expenditure as at end January 2019. Debt Service and Personnel emoluments top the table with compositions of 25.03% and 20.35% respectively.

**Table 4: Top ten spending Line Items for end January 2019 - Source: IFMIS**

Line Item	Approved Budget	Jan 2019 Exp.	% of Total Exp.	Jan 2018 Exp.	Y-o-Y Growth
<b>Settlement of Confirmed Debts</b>	440,000,000	339,425,816	26%	39,862,301	751%
<b>Personnel Emoluments</b>	4,233,569,000	328,838,708	25%	195,939,123	68%
<b>Debt Service</b>	4,673,569,000	267,309,136	20%	28,688,149	832%
<b>Subvention</b>	2,442,365,000	183,711,155	14%	85,786,180	114%
<b>Contribution to International org</b>	215,339,000	42,099,824	0%	2,989,399	1308%
<b>Motor Vehicles</b>	187,800,000	26,325,000	3%	0	0%
<b>Constitutional Review Commission</b>	0	20,000,000	2%	0	0%
<b>General Pensions Benefits</b>	300,000,000	16,380,543	2%	6,714,353	144%
<b>Truth, Recon. &amp; Repara, Commission</b>	0	15,000,000	1%	0	0%
<b>Operating Cost</b>	264,717,000	11,223,836	1%	7,616,383	47%
<b>Total for top spending budget lines</b>		1,239,090,181	94%	<b>367,595,888</b>	0%
<b>Total Expenditure</b>		<b>1,313,766,853</b>	<b>100%</b>	<b>578,495,561</b>	<b>127%</b>

## VI. ANNEX

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

BE	APPROVED BUDGET	Jan 2019 Exp.	% Budget Absorbed	Jan 2018 Exp.
BE01 - Office of The President	697,663,751	29,043,309	4%	32,930,922
BE02 - National Assembly	139,273,419	5,365,414	4%	6,392,284
BE03 - Judiciary	164,091,692	6,667,177	4%	3,827,676
BE04 - Independent Electoral Commission	29,800,723	900,000	3%	40,800,000
BE05 - Public Service Commission	9,900,000	479,435	5%	188,953
BE06 - National Audit Office	59,426,230	2,238,966	4%	229,070
BE07 - Ministry of Defence	726,557,843	51,922,563	7%	26,882,632
BE08 - Ministry of Interior	996,904,978	84,770,927	9%	45,739,642
BE09 - Ministry of Tourism and Culture	43,039,165	2,092,863	5%	321,319
BE10 - Ministry of Foreign Affairs	1,257,882,799	56,935,605	5%	14,248,638
BE11 - Attorney General's Chambers & Ministry of Justice	346,162,635	39,354,928	11%	3,304,588
BE12 - Ministry of Finance	837,127,837	68,217,508	8%	52,649,689
BE13 - Pensions and Gratuities	375,678,000	19,776,220	5%	8,670,470
BE14 - Ombudsman	20,241,000	369,908	2%	856,530
BE15 - Centralized Services	1,340,000,000	359,310,816	27%	39,862,301
BE16 - Ministry of Local Government and Lands	175,381,997	2,731,547	2%	2,500,424
BE17 - Ministry of Agriculture	441,536,840	15,837,751	4%	10,111,757
BE18 - Ministry of Works, Construction & Infrastructure	327,949,083	11,176,275	3%	2,949,224
BE19 - Ministry of Trade, Industry & Employment	111,062,020	4,481,821	4%	3,942,496
BE20 - Ministry of Basic and Secondary Education	2,069,170,828	165,604,910	8%	186,370,135
BE21 - Ministry of Health and Social Welfare	1,164,067,500	63,263,186	5%	50,151,808
BE22 - Ministry of Youth & Sports	141,276,190	3,533,536	3%	6,426,921
BE23 - Ministry of Environment, Climate Change & Nat. Resources	252,645,495	37,495,272	15%	4,595,403
BE24 - Ministry of Comm, Info & Info Tech	63,577,479	254,514	0%	3,820,397
BE25 - Ministry of Fisheries, Water Res. & NA Matters	62,420,000	921,530	1%	589,356
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	341,339,522	9,129,850	3%	370,998
BE29 - Ministry of Petroleum & Energy	56,951,387	1,397,469	2%	1,073,779
BE31 - Ministry of Women, Children and Social Welfare	58,285,475	368,222	1%	0
BE50 - National Debt Service	4,789,724,934	267,309,136	6%	28,688,149
<b>Grand Total</b>	<b>17,099,138,822</b>	<b>1,310,950,660</b>	<b>8%</b>	<b>578,495,561</b>

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

Basic Salaries (BS)				Allowances		
BE	Jan. 2019	Jan. 2018	BS Variation	Jan. 2019	Jan. 2018	Allowance Variation
BE01 - Office of The President	4,330,946.45	3,001,229.70	44%	3,429,375.96	2,129,359.39	61.05%
BE02 - National Assembly	1,749,277.15	1,165,827.10	50%	3,282,139.27	1,225,849.39	167.74%
BE03 - Judiciary	2,028,803.60	1,518,609.18	34%	4,638,373.48	2,309,067.13	100.88%
BE04 - Independent Electoral Commission	370,000.00	335,000.00	10%	330,000.00	335,000.00	-1.49%
BE05 - Public Service Commission	122,445.89	103,049.02	19%	88,285.70	85,904.47	2.77%
BE06 - National Audit Office	895,702.34	-		1,108,000.00		0.00%
BE07 - Ministry of Defence	17,979,607.63	12,018,926.59	50%	23,078,132.60	12,074,703.42	91.13%
BE08 - Ministry of Interior	30,948,480.15	23,437,646.99	32%	24,353,967.86	9,058,308.54	168.86%
BE09 - Ministry of Tourism and Culture	156,908.59	92,590.83	69%	104,041.48	65,239.49	59.48%
BE10 - Ministry of Foreign Affairs	21,286,340.57	999,632.24	2029%	13,293,764.94	572,555.76	2221.83%
BE11 - Attorney General's Chambers & Ministry of Justice	600,354.41	411,532.69	46%	739,123.91	657,862.90	12.35%
BE12 - Ministry of Finance	1,517,704.83	999,704.96	52%	1,536,655.67	1,187,242.00	29.43%
BE14 - Ombudsman		333,527.00	-100%	-	467,083.00	-100.00%
BE16 - Ministry of Local Government and Lands	1,632,151.19	1,392,474.12	17%	938,156.07	567,555.08	65.30%
BE17 - Ministry of Agriculture	3,689,907.84	2,570,548.25	44%	2,355,290.72	1,599,451.75	47.26%
BE18 - Ministry of Works, Construction & Infrastructure	510,194.83	355,277.00	44%	325,555.06	166,312.02	95.75%
BE19 - Ministry of Trade, Industry & Employment	492,217.30	301,151.94	63%	315,153.29	191,904.87	64.22%
BE20 - Ministry of Basic and Secondary Education	62,495,762.67	41,947,283.40	49%	45,144,423.56	40,669,046.24	11.00%
BE21 - Ministry of Health and Social Welfare	10,802,793.42	6,759,210.07	60%	10,110,749.21	7,696,754.64	31.36%
BE22 - Ministry of Youth & Sports	285,621.69	202,361.07	41%	154,645.66	112,119.88	37.93%
BE23 - Ministry of Environment, Climate Change & Nat.	1,659,871.06	370,830.98	348%	1,123,301.75	1,252,679.05	-10.33%

Resouces						
BE24 - Ministry of Comm,Info & Info Tech	339,358.60	236,753.93	43%	212,811.46	143,961.02	47.83%
BE25 - Ministry of Fisheries, Water Res. & NA Matters	427,805.11	266,633.62	60%	291,225.05	170,818.21	70.49%
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	310,141.94	199,964.20	55%	206,377.99	171,033.80	20.67%
BE29 - Ministry of Petroleum & Energy	387,519.34	244,070.27	59%	307,478.87	154,286.29	99.29%
BE31 - Ministry of Women, Children and Social Welfare						
<b>Total</b>	<b>165,019,917</b>	<b>99,263,835</b>		<b>137,467,030</b>	<b>83,064,098</b>	<b>1</b>

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

<b>BE</b>	<b>2019</b>	<b>2018</b>	<b>Variation</b>
OP	10,282,632		
MOD	0		
MOI	18,612,592		
MOTC	1,750,000		
MOFA			
MOJ	1,228,750		
MoFEA	43,500,000		
MoLRG	0		
MOA	4,662,987		
MOTWI	10,028,000		
MOTRIE	3,000,000		
MOBSE	37,850,000		
MOHSW	38,396,193		
MOYS	2,700,000		
MECCNAR	4,000,000		
MOHERST	7,700,000		
<b>Total Subventions</b>	<b>183,711,155</b>		