



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

**JANUARY-APRIL 2019
EXPENDITURE BRIEF**

PREPARED BY THE DIRECTORATE OF BUDGET

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I. INTRODUCTION

This brief presents the analysis of central government expenditure for the period ending 30th April 2019. It 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 give 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 April 2019 amounted to **D4.69 billion** which represents an increase of 18 percent in comparison to the previous year as shown by Table 1.

Table 1: Composition of Central Government Expenditure for End April 2019

Budget Class	Jan-Apr. 2019 Expenditure	% of Total Expenditure	Jan-Apr 2018 Expenditure	% of Total Expenditure	Y-o-Y Growth
Personnel Emoluments	1,341,410,112	29%	1,045,477,901	26%	28%
Goods & Services	1,209,832,361	26%	960,612,750	24%	26%
Subventions to Public Corporations	673,657,181	14%	534,094,478	13%	26%
Debt Service	1,293,493,839	28%	1,275,686,482	32%	1%
Capital Development	173,668,364	4%	167,900,618	4%	3%
Total Expenditure	4,692,061,857	100%	3,983,772,229	100%	18%

Personnel Emoluments (PE) and Goods & Services collectively consumed a total of 50 percent of total expenditure. PE has increased from D1.04 billion in April 2018 to D1.34 billion in April 2019 representing a year-to-year increase of 28 percent, mainly attributed to the 50 percent increase in salaries.

In comparison to last year, Debt Service increased from D1.27 billion in April 2018 to D1.29 billion resulting on a year-to-year growth of 1 percent. Expenditure on development related activities registered an increase of 3 percent as compared to the same period last year, and it remains the lowest spending expenditure class consuming 4 percent of the total expenditure during the period under review.

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

Budget Class	Approved Budget	Jan-Apr. 2019 Exp.	% of Approved Budget Spent
Personnel Emoluments	4,218,569,000	1,341,410,112	32%
Goods & Services	4,256,988,000	1,209,832,361	28%
Subventions to Public Corporations	2,422,365,000	673,657,181	28%
Debt Service	4,789,725,000	1,293,493,839	27%
Capital Development	1,411,492,000	173,668,364	12%
Total Expenditure	17,099,139,000	4,692,061,857	27%

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 12 percent of its budget spent as at end April 2019. The total budget absorption rate as at end April reached 27 percent.

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

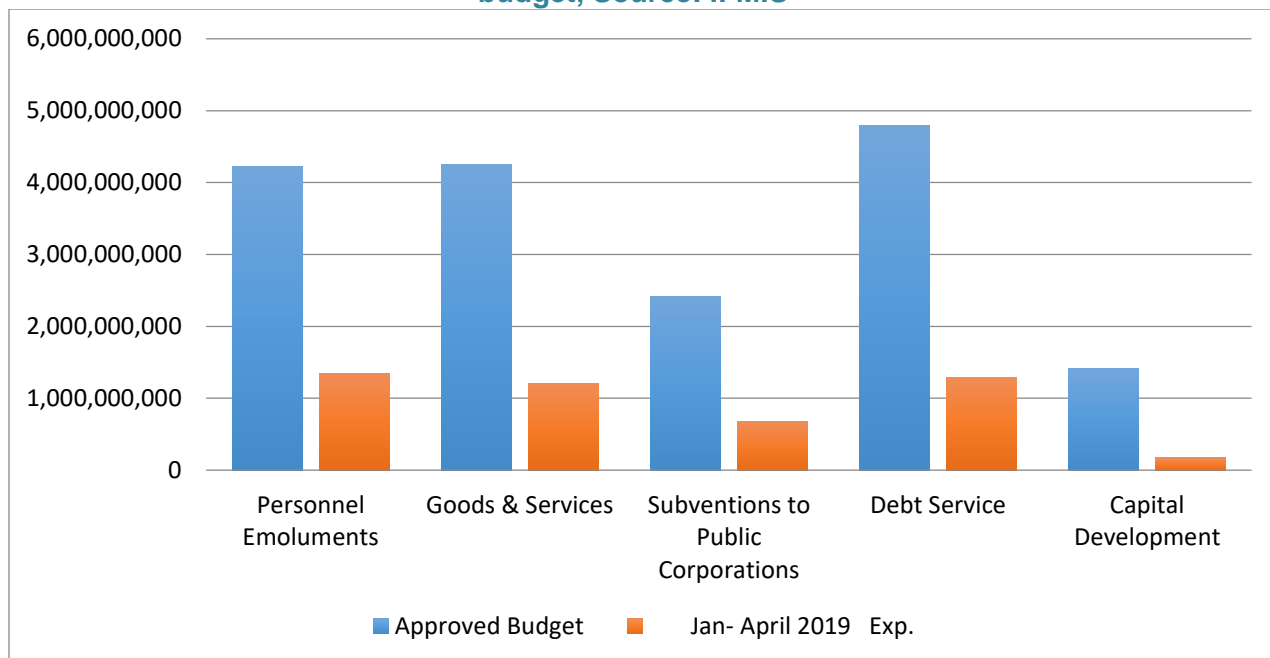


Table 3: Composition of Central Government Expenditure for End April 2019

Personnel Emoluments	Jan- April 2019 Exp.	% of Total PE	Jan-April 2018 Exp.	% of Total PE Spent	Y-o-Y Growth
Basic Salary	644,882,757	48%	441,261,523	42%	46%
Wages	-	0%	1,593,947	0.2%	-100%
Allowances	590,260,193	44%	499,168,472	48%	18%
ECA	100,369,005	7%	66,925,119	6%	50%
Civil service Loan Scheme	-	0%	30,000,000	3%	-100%
Social Security Contributions	5,898,157	0%	6,528,841	0.6%	-10%
Total PE	1,341,410,112	100%	1,045,477,901	100%	28%

Personnel Emolument increased from D1.04 billion in April 2018 to D1.34 billion in April 2019, representing a year-to-year increase of 28 percent. Basic Salary and Allowances constitute the highest expenditure component for Personnel Emoluments, as highlighted above. Basic Salary constitutes 48 percent of total PE, and increased by 46 percent, from D441 million in April 2018 to D644 million in April 2019 mostly due to the 50% increment in salaries.

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

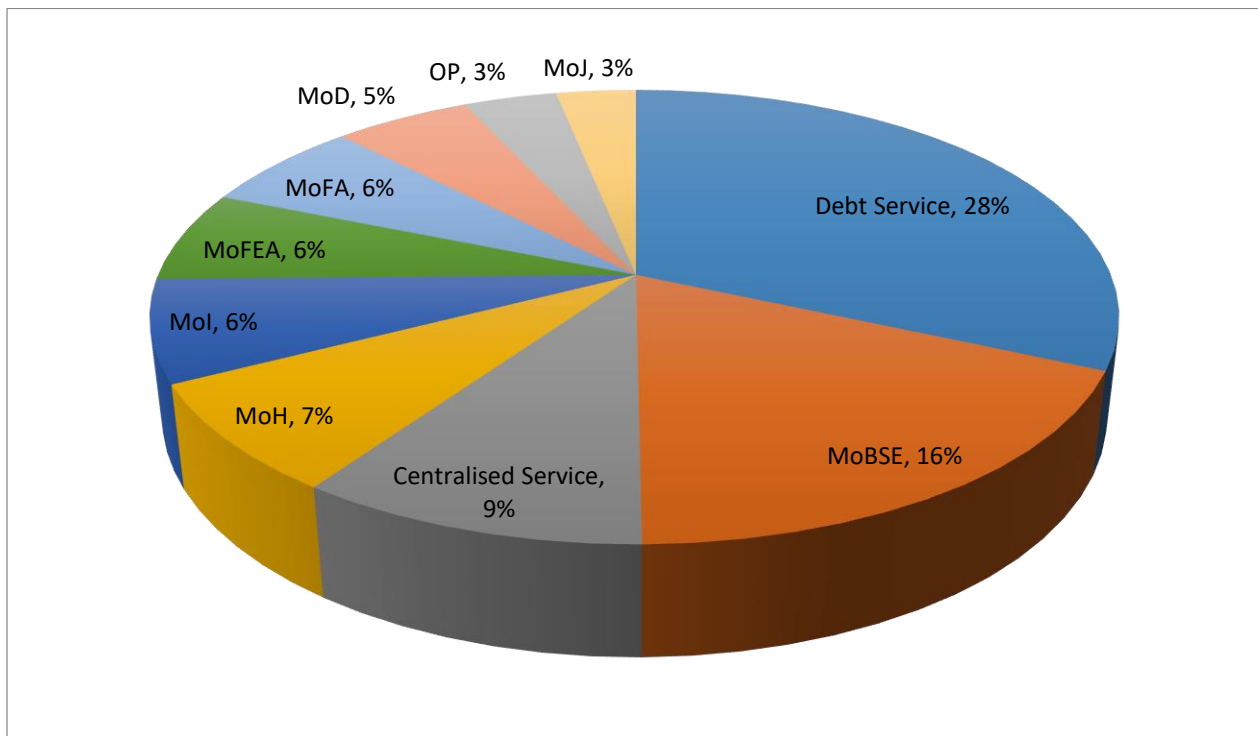
Personnel Emoluments	Approved Budget 2019	Jan-April 2019 Exp.	% of Approved Budget Spent
Basic Salary	2,192,863,000	644,882,757	29%
Wages	0	0	0%
Contingency payroll	15,000,000	0	0%
Allowances	1,601,244,000	590,260,193	37%
ECA	404,212,000	100,369,005	25%
Civil Service Staff Loan	5,000,000	0	0%
Social Security Contributions	15,250,000	5,898,157	39%
Total PE	4,233,569,000	1,341,410,112	32%

III. TOP TEN SPENDING BUDGET ENTITIES (BEs)

The top ten highest spending entities consumed 87 percent of total expenditure as at end April 2019. Debt Service and Ministry of Basic and Secondary Education top the table with compositions of 28 percent and 16 percent respectively as at end April 2019.

Budget Entity	Jan-April 2019 Outturn	% of Total Expenditure
Debt Service	1,293,493,839	28%
MoBSE	743,184,383	16%
Centralised Service	402,384,463	9%
MoH	316,962,203	7%
Mol	297,135,612	6%
MoFEA	265,314,245	6%
MoFA	258,265,039	6%
MoD	221,645,261	5%
OP	151,813,090	3%
MoJ	129,730,137	3%
Sub Total	4,079,928,273	87%
Total Expenditure	4,692,061,857	100%

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



IV. TOP TEN SPENDING BUDGET LINES

Debt Service and Personnel Emolument were the highest spending line items with compositions of 31 percent and 28 percent of their budget spent respectively. Settlement of Confirmed Debts and the TRRC budget lines will likely be exhausted before the end of the year going by the current trend, with both absorbing 87% and 65% of their budgets respectively as at end April 2019.

Table 4: Top ten spending BEs for end April 2019 - Source: IFMIS

Line Item	Approved Budget	Jan-April 2019 Exp.	% of budget spent	Jan-April 2018 Exp.	Y-o-Y Growth
Debt Service	4,233,569,000	1,293,493,839	31%	1,275,686,482	1%
Personnel Emoluments	4,256,988,000	1,209,832,361	28%	1,045,477,901	16%
Subvention	2,442,365,000	673,657,181	28%	575,927,478	17%
Settlement of confirmed debt	440,000,000	382,399,463	87%	149,426,132	156%
Travel Expenses	335,510,000	76,397,512	23%	122,210,703	-37%
Contribution to International org - Rec	215,339,000	75,660,977	35%	79,352,487	-5%
General Pensions Benefits	300,000,000	67,291,352	22%	57,437,586	17%
Purchase of Fuel and Lubricants	193,363,000	53,916,723	28%	36,907,431	46%
Truth, Recon. & Repara, Commission	79,630,000	51,407,920	65%	-	0%
School Improvement Grant	190,800,000	31,986,815	17%	79,837,600	-60%
Total for top spending budget lines-April 2019		3,916,044,144	100%	3,422,263,801	

VI. ANNEX

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

BE	APPROVED BUDGET	Jan- April 2019 Exp.	% Budget Absorbed	Jan-April 2018 Exp.
BE01 - Office of The President	697,663,751	151,813,090	22%	109,738,866
BE02 - National Assembly	139,273,419	29,690,638	21%	22,471,346
BE03 - Judiciary	164,091,692	31,105,665	19%	21,897,975
BE04 - Independent Electoral Commission	29,800,723	4,487,016	15%	3,587,016
BE05 - Public Service Commission	9,900,000	2,684,083	27%	1,210,416
BE06 - National Audit Office	59,426,230	24,030,410	40%	18,961,249
BE07 - Ministry of Defence	726,557,843	221,645,261	31%	161,498,873
BE08 - Ministry of Interior	996,904,978	297,135,612	30%	219,982,663
BE09 - Ministry of Tourism and Culture	43,039,165	12,092,847	28%	8,996,881
BE10 - Ministry of Foreign Affairs	1,257,882,799	258,265,039	21%	196,462,588
BE11 - Attorney General's Chambers & Ministry of Justice	346,162,635	129,730,137	37%	111,071,331
BE12 - Ministry of Finance	837,127,837	265,314,245	32%	185,691,434
BE13 - Pensions and Gratuities	375,678,000	85,206,784	23%	62,569,688
BE14 - Ombudsman	20,241,000	5,403,272	27%	4,630,689
BE15 - Centralized Services	1,340,000,000	402,384,463	30%	183,409,332
BE16 - Ministry of Local Government and Lands	175,381,997	20,579,143	12%	12,139,277
BE17 - Ministry of Agriculture	441,536,840	104,764,387	24%	78,830,739
BE18 - Ministry of Works,Construction & Infrastructure	327,949,083	55,081,259	17%	46,486,239
BE19 - Ministry of Trade,Industry & Employment	111,062,020	24,667,392	22%	15,659,197
BE20 - Ministry of Basic and Secondary Education	2,069,170,828	743,184,383	36%	559,863,923
BE21 - Ministry of Health and Social Welfare	1,164,067,500	316,962,203	27%	228,128,810
BE22 - Ministry of Youth & Sports	141,276,190	21,994,511	16%	13,706,112
BE23 - Ministry of Enviroment,Climate Change & Nat. Resouces	252,645,495	69,129,293	27%	61,502,018
BE24 - Ministry of Comm,Info & Info Tech	63,577,479	4,260,654	7%	2,849,298
BE25 - Ministry of Fisheries, Water Res. & NA Matters	62,420,000	6,002,365	10%	3,883,916
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	341,339,522	93,629,976	27%	45,669,571
BE29 - Ministry of Petroleum & Energy	56,951,387	8,833,573	16%	4,769,446
BE31 - Ministry of Women, Children and Social Welfare	58,285,475	8,490,316	15%	7,967,958
BE50 - National Debt Service	4,789,724,934	1,293,493,839	27%	626,221,183
Grand Total	17,099,138,822	4,692,061,857	27%	3,238,833,164

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

Basic Salaries (BS)			Allowances			
BE	Jan- April 2019	Jan-April 2018	BS Variation	Jan-April 2019	Jan-April 2018	Allowance Variation
BE01 - Office of The President	18,284,831	11,668,318	57%	14,385,671	13,142,912	9%
BE02 - National Assembly	7,043,204	4,691,247	50%	12,255,212	7,643,746	60%
BE03 - Judiciary	8,350,238	6,146,770	36%	19,274,290	11,958,441	61%
BE04 - Independent Electoral Commission	1,980,000	1,355,000	46%	1,707,016	1,275,000	34%
BE05 - Public Service Commission	558,569	373,919	49%	395,521	344,551	15%
BE06 - National Audit Office	3,831,406	2,975,703	29%	4,829,650	2,330,632	107%
BE07 - Ministry of Defence	72,606,758	48,084,897	51%	94,439,511	87,363,355	8%
BE08 - Ministry of Interior	124,713,176	98,317,722	27%	95,956,782	72,582,183	32%
BE09 - Ministry of Tourism and Culture	650,985	443,123	47%	454,120	487,673	-7%
BE10 - Ministry of Foreign Affairs	58,083,937	48,386,745	20%	68,883,478	66,044,652	4%
BE11 - Attorney General's Chambers & Ministry of Justice	3,774,902	1,680,883	125%	2,881,609	3,136,585	-8%
BE12 - Ministry of Finance	6,419,130	4,038,498	59%	6,741,504	7,765,417	-13%
BE14 - Ombudsman	1,333,277	798,923	67%	2,727,171	2,299,781	19%
BE16 - Ministry of Local Government and Lands	8,003,521	6,452,559	24%	4,663,460	3,302,604	41%
BE17 - Ministry of Agriculture	14,622,531	10,290,634	42%	9,393,660	8,658,681	8%
BE18 - Ministry of Works, Construction & Infrastructure	2,074,811	1,436,525	44%	1,344,202	2,049,905	-34%
BE19 - Ministry of Trade, Industry & Employment	2,135,483	1,265,482	69%	1,486,205	1,177,810	26%
BE20 - Ministry of Basic and Secondary Education	251,757,001	159,928,509	57%	187,162,736	158,445,619	18%
BE21 - Ministry of Health and Social Welfare	44,646,692	26,876,550	66%	51,672,574	38,178,658	35%
BE22 - Ministry of Youth & Sports	1,166,150	812,068	44%	629,149	617,129	2%
BE23 - Ministry of Environment, Climate Change & Nat. Resources	6,853,268	1,496,909	358%	4,769,901	6,707,295	-29%
BE24 - Ministry of Comm, Info & Info Tech	1,363,191	851,890	60%	919,694	773,005	19%
BE25 - Ministry of Fisheries, Water Res. & NA Matters	1,798,729	1,109,414	62%	1,220,726	1,120,786	9%
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	1,232,815	858,597	44%	881,576	840,779	5%
BE29 - Ministry of Petroleum & Energy	1,598,154	920,639	74%	1,184,777	921,275	29%
BE31 - Ministry of Women, Children and Social Welfare						
Total	644,882,757	441,254,523	46.15%	590,260,193	499,168,472	18%

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

BE	Jan-April 2019	Jan- April 2018	Variation
OP	32,973,204	40,259,611	-18%
MOD	950,000	850,315	12%
MOI	38,112,592	30,697,000	24%
MOTC	7,000,000	7,000,000	0%
MOJ	5,894,999	5,321,260	11%
MoFEA	180,600,000	127,499,527	42%
MOA	16,614,949	14,019,105	19%
MOTWI	18,801,210	8,870,000	112%
MOTRIE	14,150,000	14,250,000	-1%
MOBSE	151,275,046	105,646,946	43%
MOHSW	161,125,721	132,494,129	22%
MOYS	9,164,460	17,603,586	-48%
MECCNAR	8,000,000	9,013,000	-11%
MOHERST	28,995,000	20,570,000	41%
Total Subventions	673,657,181	534,094,478	26%