



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

JANUARY- AUGUST 2019
EXPENDITURE BRIEF

PREPARED BY THE DIRECTORATE OF BUDGET

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I. INTRODUCTION

This brief presents an analysis of central government expenditure from January 2019 to August 2019. It shows 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 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

Government's total expenditure as of end August amounted to **D9.2 billion** which represents an increase of 13% compared to the same period last year, as indicated in Table 1.

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

Budget Class	Jan - August - 2019 Exp.	% of Total Expenditure	Jan - August 2018 Expenditure	% of Total Expenditure ²	Y-o-Y Growth
Personnel Emoluments	2,704,239,244	29%	2,009,609,555	25%	35%
Goods & Services	2,450,570,768	27%	1,822,664,650	22%	34%
Subventions to Public Corporations	1,416,810,653	15%	1,164,260,676	14%	22%
Debt Service	2,239,638,675	24%	2,678,695,208	33%	-16%
Capital Development	369,003,856	4%	435,575,108	5%	-15%
Total Expenditure	9,180,263,195	100%	8,110,805,197	100%	13%

Personnel Emoluments (PE) and Goods & Services consumed a combined 56 percent of total expenditure to date. PE has increased from D2 billion in August 2018 to D2.70 billion in August 2019, representing a yearly growth of 35%, and primarily attributed to the 50 percent increase in salaries. Compared to last year, Debt Service registered a decrease of 16% from D2.67 billion to D2.23 billion, whilst expenditure on Capital Development decreased by 15%.

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

Budget Class	Approved Budget	Jan-August 2019 Exp.	% of Approved Budget Spent
Personnel Emoluments	4,218,569,000	2,704,239,244	64%
Goods & Services	4,256,988,000	2,450,570,768	58%
Subventions to Public Corporations	2,422,365,000	1,416,810,653	58%
Debt Service	4,789,725,000	2,239,638,675	47%
Capital Development	1,411,492,000	369,003,856	26%
Total Expenditure	17,099,139,000	9,180,263,195	54%

Table 2 above compares the different budget classes against the 2019 approved budget, highlighting the absorption capacity by budget class. Personnel Emoluments remains the highest spending budget class with 64% of its budget consumed as at end August 2019, whereas Capital expenditure remains the lowest, absorbing only 26% of its approved budget.

The different budget classes have consumed 54% percent of the approved budget as at end August 2019.

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

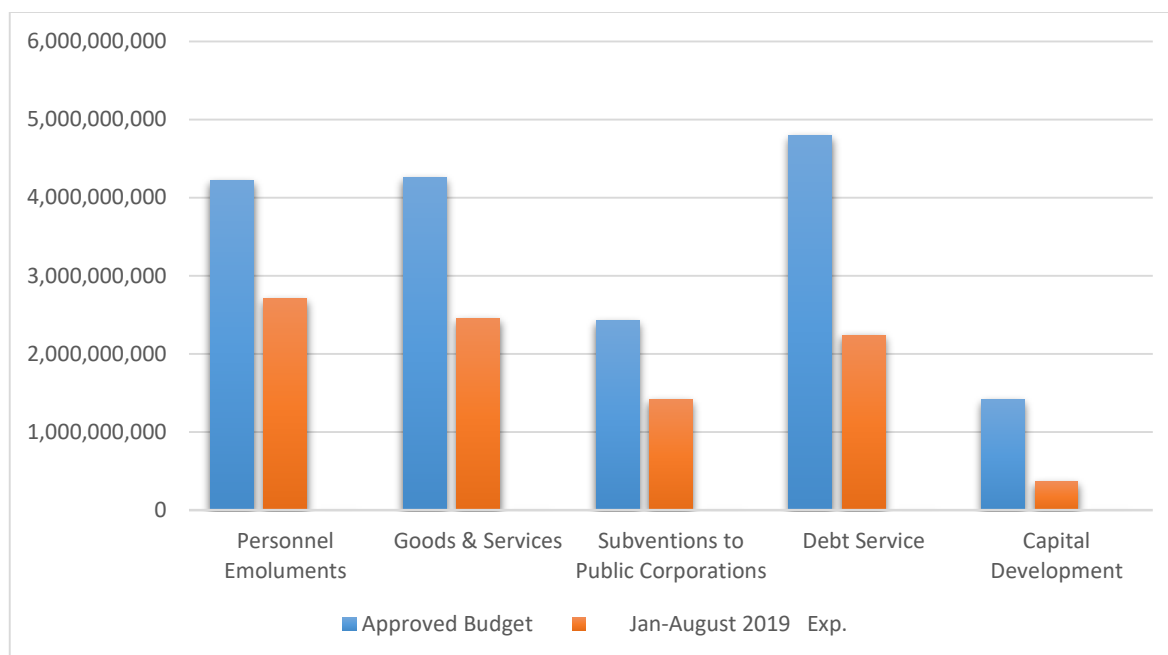


Table 3: Composition of Central Government Expenditure for End August 2019

Personnel Emoluments	Jan - August 2019 Exp.	% of Total PE	Jan - August 2018 Exp.	% of Total PE	Y-o-Y Growth
Basic Salary	1,342,626,254	49.6%	843,576,464	42.0%	59%
Wages	0	0.0%	4,831,858	0.2%	-100%
Allowances	1,165,922,983	43.1%	968,823,886	48.2%	20%
Civil Service Staff Loan	0	-	30,000,000.00	1.5%	-100%
ECA	186,817,117	6.9%	153,808,663	7.7%	21%
Social Security Contributions	8,872,889	0.3%	8,568,685	0.4%	4%
Total PE	2,704,239,244	100.00%	2,009,609,555	100%	35%

Personnel Emoluments increased from D2.01 billion in August 2018 to D2.70 billion in August 2019 with a year-to-year growth of 35 percent. Basic Salary constitutes 49 percent of total PE, and it registered a growth of 59 percent, increasing from D843 million in July 2018 to D1.34 billion by August 2019. Allowances have also increased by 20% as compared to the same period last year.

Table 3A: Decomposition of Personnel Emolument for August 2019 compared to

Approved Budget

Personnel Emoluments	Approved Budget 2019	Jan-August 2019 Exp.	% of Approved Budget Spent
Basic Salary	2,192,863,000	1,342,626,254	61%
Contingency payroll	15,000,000	0	0%
Allowances	1,601,244,000	1,165,922,983	73%
ECA	404,212,000	186,817,117	46%
Civil Service Staff Loan	5,000,000	0	0%
Social Security Contributions	15,250,000	8,872,889	58%
Total PE	4,233,569,000	2,704,239,244	64%

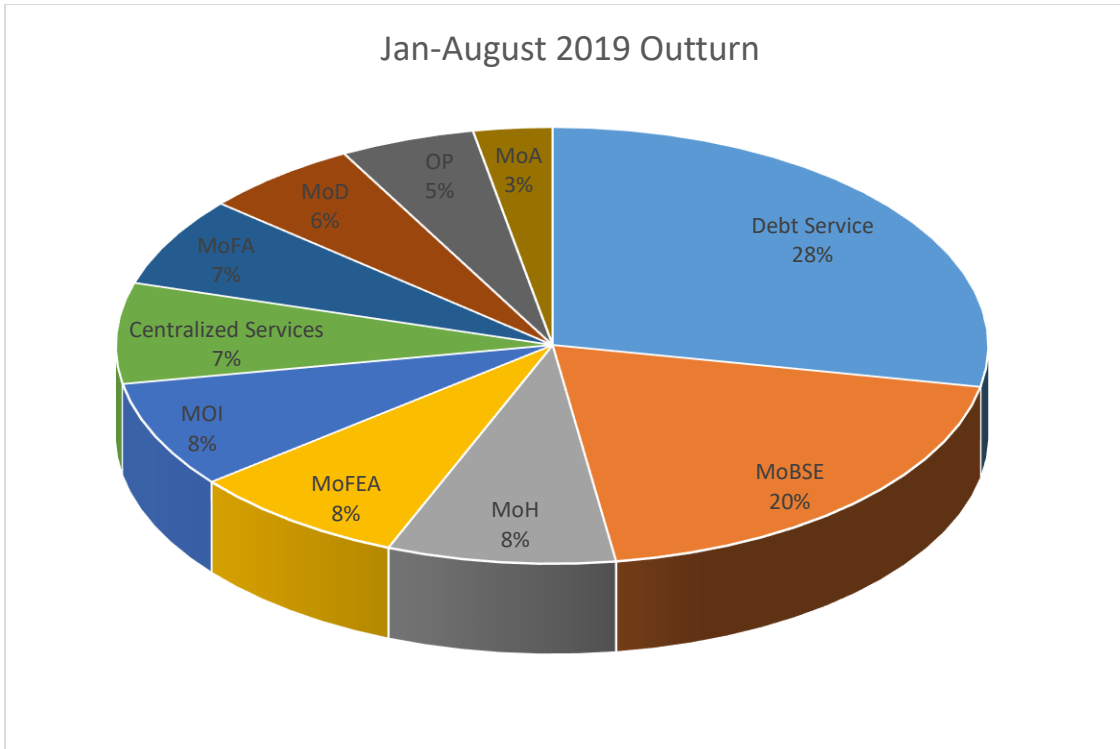
The table above shows the approved budget for Personnel Emolument as compared to August 2019 expenditure. Allowances is the highest absorbing budget line under Personnel Emolument, with 73 percent of its budget spent as of end August 2019.

III. TOP TEN SPENDING BUDGET ENTITIES (BEs)

The top ten highest spending entities consumed 87% of total expenditure as of end August 2019. Debt Service and Ministry of Basic and Secondary Education top the table with compositions of 24 percent and 17 percent respectively.

Budget Entity	Jan-August 2019 Outturn	% of Total Expenditure
Debt Service	2,239,638,675	24%
MoBSE	1,564,309,676	17%
MoH	673,573,936	7%
MoFEA	646,891,735	7%
MOI	630,888,100	7%
Centralized Services	595,563,833	6%
MoFA	529,342,137	6%
MoD	465,326,253	5%
OP	399,070,809	4%
MoA	233,428,876	3%
Sub Total	7,978,034,029	87%
Total Expenditure	9,180,263,195	100%

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



IV. TOP TEN SPENDING BUDGET LINES

Subvention to Public Corporation and Settlement of Confirmed Debt are the top spending budget line items with compositions of 58 percent and 109 percent of their budget spent respectively. Travel expenses continues to be among the top ten spending budget lines with 58 percent of its budget spent as of end August 2019. However, expenditure on travel has decreased by 16 percent as compared to the same period last year.

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

Line Item	Approved Budget for 2019	Jan - August 2019 Exp.	% of Budget Line Spent	Jan - August 2018 Exp.	Y-o-Y Growth (%)
Subvention	2,442,365,000.00	1,416,810,653.44	58%	1,164,260,676.27	22%
Settlement of Confirmed Debts	440,000,000.00	481,074,422.10	109%	189,825,751.04	153%
Travel Expenses	335,510,000.00	193,493,660.13	58%	230,998,657.10	-16%
General Pensions Benefits	300,000,000.00	152,959,484.46	51%	102,107,085.57	50%
Electricity ,Water & Sewage	238,756,000.00	151,734,317.53	64%	60,675,746.35	150%
Operating Costs	264,717,000.00	126,194,918.26	48%	138,966,552.04	-9%
Rents and Rates	268,313,000.00	120,088,643.93	45%	70,954,970.32	69%
Purchase of fuel and lubricants	193,363,000.00	116,285,239.66	60%	115,696,869.23	1%
Training	197,314,000.00	113,121,842.19	57%	104,981,910.65	8%
School Improvement Grant	190,800,000.00	107,213,346.00	56%	118,235,083.00	-9%
Total for top spending budget lines-August 2019	4,871,138,000.00	2,978,976,527.70	61%	2,220,443,629.21	34%
Total Expenditure	17,099,138,822.00	9,180,263,195	54%	8,110,805,196.88	13%

VI. ANNEX

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

BE	APPROVED BUDGET GLF 2019	Jan-August 2019 Expenditure	% of Budget Absorbed	July 2018 Expenditure
BE01 - Office of The President	697,663,751.00	399,070,809.26	57%	422,197,491.92
BE02 - National Assembly	139,273,419.00	64,347,904.78	46%	75,700,216.16
BE03 - Judiciary	164,091,692.00	64,233,798.37	39%	42,293,389.13
BE04 - Independent Electoral Commission	29,800,723.00	12,038,290.00	40%	71,980,654.00
BE05 - Public Service Commission	9,900,000.00	5,012,979.13	51%	4,056,049.36
BE06 - National Audit Office	59,426,230.00	33,111,857.10	56%	33,618,265.91
BE07 - Ministry of Defence	726,557,843.00	465,326,252.63	64%	394,603,227.38
BE08 - Ministry of Interior	996,904,978.00	630,888,099.73	63%	505,399,415.65
BE09 - Ministry of Tourism and Culture	43,039,165.00	22,683,571.77	53%	22,929,311.77
BE10 - Ministry of Foreign Affairs	1,257,882,799.00	529,342,136.92	42%	451,452,125.38
BE11 - Attorney General's Chambers & Ministry of Justice	346,162,635.00	199,552,792.55	58%	56,413,540.17
BE12 - Ministry of Finance	837,127,837.00	646,891,735.39	77%	558,254,582.80
BE13 - Pensions and Gratuities	375,678,000.00	191,282,944.67	51%	102,107,085.57
BE14 - Ombudsman	20,241,000.00	12,394,690.06	61%	12,289,132.25
BE15 - Centralized Services	1,340,000,000.00	595,563,833.10	44%	295,255,951.04
BE16 - Ministry of Local Government and Lands	175,381,997.00	51,617,414.78	29%	36,094,568.30
BE17 - Ministry of Agriculture	441,536,840.00	233,428,875.80	53%	183,741,592.86
BE18 - Ministry of Works, Construction & Infrastructure	327,949,083.00	111,542,033.25	34%	158,779,521.21
BE19 - Ministry of Trade, Industry & Employment	111,062,020.00	54,385,089.98	49%	58,322,169.73
BE20 - Ministry of Basic and Secondary Education	2,069,170,828.00	1,564,309,675.71	76%	1,090,303,048.34
BE21 - Ministry of Health and Social Welfare	1,164,067,500.00	673,573,936.07	58%	514,044,137.53
BE22 - Ministry of Youth & Sports	141,276,190.00	46,103,120.74	33%	54,109,317.74
BE23 - Ministry of Environment, Climate Change & Nat. Resources	252,645,495.00	94,823,817.74	38%	64,643,247.93
BE24 - Ministry of Comm, Info & Info Tech	63,577,479.00	10,830,915.52	17%	14,288,410.23
BE25 - Ministry of Fisheries, Water Res. & NA Matters	62,420,000.00	23,177,911.63	37%	16,182,321.28
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	341,339,522.00	169,655,080.61	50%	179,198,971.96
BE29 - Ministry of Petroleum & Energy	56,951,387.00	18,827,894.23	33%	13,852,243.75
BE31 - Ministry of Women, Children and Social Welfare	58,285,475.00	16,607,059.03	28%	-
BE50 - National Debt Service	4,789,724,934.00	2,239,638,674.68	47%	2,678,695,207.53
Grand Total	17,099,138,822.00	9,180,263,195.23	54%	8,110,805,196.88

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

BE	Basic Salaries (BS)		BS Variation	Allowances		Allowance Variation
	Aug-19	Aug-18		Aug-19	Aug-18	
BE01 - Office of The President	36,756,918.44	23,226,608.00	58%	29,737,683.49	28,365,724.92	5%
BE02 - National Assembly	14,018,216.22	9,348,849.15	50%	24,836,507.36	23,900,339.74	4%
BE03 – Judiciary	17,205,160.51	12,523,210.11	37%	39,267,223.28	24,276,320.73	62%
BE04 - Independent Electoral Commission	4,000,500.00	3,181,327.00	26%	3,429,516.00	3,125,327.00	10%
BE05 - Public Service Commission	1,114,720.38	812,151.19	37%	863,333.80	775,403.73	11%
BE06 - National Audit Office	4,559,054.68	6,083,651.58	-25%	4,953,150.04	5,023,814.84	-1%
BE07 - Ministry of Defence	146,168,933.34	95,906,090.37	52%	183,292,813.69	174,761,205.50	5%
BE08 - Ministry of Interior	253,330,151.53	181,676,109.52	39%	194,506,141.34	167,169,617.00	16%
BE09 - Ministry of Tourism and Culture	1,301,563.44	864,933.53	50%	902,454.43	936,652.71	-4%
BE10 - Ministry of Foreign Affairs	97,921,984.60	74,226,652.94	32%	92,025,102.57	86,344,745.75	7%
BE11 - Attorney General's Chambers & Ministry of Justice	7,753,978.77	3,281,230.71	136%	5,796,971.43	6,132,050.48	-5%
BE12 - Ministry of Finance	12,963,047.14	8,136,616.47	59%	14,796,522.41	14,596,724.15	1%
BE14 - Ombudsman	3,058,276.67	2,052,660.50	49%	5,851,421.41	3,768,130.75	55%
BE16 - Ministry of Local Government and Lands	20,026,037.76	13,724,448.10	46%	9,368,234.75	6,618,087.06	42%
BE17 - Ministry of Agriculture	30,405,881.16	20,595,749.20	48%	19,632,134.71	17,397,931.93	13%
BE18 - Ministry of Works, Construction & Infrastructure	4,098,044.40	2,861,986.98	43%	3,034,058.37	3,570,124.40	-15%
BE19 - Ministry of Trade, Industry & Employment	4,232,402.74	2,590,362.59	63%	2,882,345.71	2,385,839.47	21%
BE20 - Ministry of Basic and Secondary Education	565,810,501.20	315,644,277.77	79%	399,026,551.63	297,062,306.30	34%
BE21 - Ministry of Health and Social Welfare	89,970,262.10	54,468,440.22	65%	110,022,755.87	80,338,277.70	37%
BE22 - Ministry of Youth & Sports	2,357,103.09	1,619,413.37	46%	1,450,971.92	1,247,450.65	16%
BE23 - Ministry of Environment, Climate Change & Nat. Resources	12,153,175.60	3,201,672.70	280%	11,450,336.68	13,522,168.05	-15%
BE24 - Ministry of Comm, Info & Info Tech	2,785,265.44	1,763,449.04	58%	2,024,997.34	1,754,139.32	15%
BE25 - Ministry of Fisheries, Water Res. & NA Matters	3,593,558.35	2,250,002.99	60%	2,453,482.96	2,238,068.20	10%
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	3,795,091.19	1,726,914.45	120%	1,826,835.81	1,664,227.19	10%
BE29 - Ministry of Petroleum & Energy	3,246,425.49	1,809,655.24	79%	2,419,436.34	1,849,208.71	31%
BE31 - Ministry of Women, Children and Social Welfare				7,200.00		
Total	1,342,626,254.24	843,576,463.72		1,165,858,183.34	968,823,886.28	20%

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

BE	Basic Salaries (BS)			Allowances		
	Approved Budget	Aug-19	% of Budget Spent	Approved Budget	Aug-19	% of Budget Spent
BE01 - Office of The President	54,689,551.00	36,756,918.44	67%	46,216,500.00	29,737,683.49	64%
BE02 - National Assembly	24,966,000.00	14,018,216.22	56%	38,307,419.00	24,836,507.36	65%
BE03 – Judiciary	23,936,506.00	17,205,160.51	72%	51,405,186.00	39,267,223.28	76%
BE04 - Independent Electoral Commission	8,418,479.00	4,000,500.00	48%	5,303,619.00	3,429,516.00	65%
BE05 - Public Service Commission	2,400,000.00	1,114,720.38	46%	2,000,000.00	863,333.80	43%
BE06 - National Audit Office	20,701,169.00	4,559,054.68	22%	11,599,161.00	4,953,150.04	43%
BE07 - Ministry of Defence	230,861,704.00	146,168,933.34	63%	202,934,712.00	183,292,813.69	90%
BE08 - Ministry of Interior	439,467,987.00	253,330,151.53	58%	256,810,799.00	194,506,141.34	76%
BE09 - Ministry of Tourism and Culture	2,769,165.00	1,301,563.44	47%	2,100,000.00	902,454.43	43%
BE10 - Ministry of Foreign Affairs	190,445,739.00	97,921,984.60	51%	145,579,080.00	92,025,102.57	63%
BE11 - Attorney General's Chambers & Ministry of Justice	99,600,000.00	7,753,978.77	8%	41,952,941.00	5,796,971.43	14%
BE12 - Ministry of Finance	24,079,596.00	12,963,047.14	54%	27,600,000.00	14,796,522.41	54%
BE14 - Ombudsman	6,576,000.00	3,058,276.67	47%	7,905,000.00	5,851,421.41	74%
BE16 - Ministry of Local Government and Lands	50,885,375.00	20,026,037.76	39%	29,526,622.00	9,368,234.75	32%
BE17 - Ministry of Agriculture	49,545,000.00	30,405,881.16	61%	30,000,000.00	19,632,134.71	65%
BE18 - Ministry of Works, Construction & Infrastructure	8,731,164.00	4,098,044.40	47%	6,000,000.00	3,034,058.37	51%
BE19 - Ministry of Trade, Industry & Employment	7,536,485.00	4,232,402.74	56%	4,000,000.00	2,882,345.71	72%
BE20 - Ministry of Basic and Secondary Education	777,168,546.00	565,810,501.20	73%	475,247,037.00	399,026,551.63	84%
BE21 - Ministry of Health and Social Welfare	127,537,500.00	89,970,262.10	71%	133,000,000.00	110,022,755.87	83%
BE22 - Ministry of Youth & Sports	4,576,190.00	2,357,103.09	52%	2,900,000.00	1,450,971.92	50%
BE23 - Ministry of Environment, Climate Change & Nat. Resources	10,245,495.00	12,153,175.60	119%	23,000,000.00	11,450,336.68	50%
BE24 - Ministry of Comm,Info & Info Tech	4,859,630.00	2,785,265.44	57%	3,867,849.00	2,024,997.34	52%
BE25 - Ministry of Fisheries, Water Res. & NA Matters	7,950,000.00	3,593,558.35	45%	3,800,000.00	2,453,482.96	65%
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	8,001,311.00	3,795,091.19	47%	5,438,211.00	1,826,835.81	34%
BE29 - Ministry of Petroleum & Energy	5,325,000.00	3,246,425.49	61%	3,750,000.00	2,419,436.34	65%
BE31 - Ministry of Women, Children and Social Welfare	1,389,375.00		0%	1,000,000.00	7,200.00	1%
Total	2,191,273,592	969,066,437		1,561,244,136	886,219,328	

Annex 4: Subvention by Budget Entity for End August 2019 compared to End August 2018
Source: IFMIS

BE	BE	Aug-19	Aug-18	Variation
1	OP	81,168,764.79	97,127,601.53	20%
7	MOD	2,000,000.00	1,464,064.50	-27%
8	MOI	76,512,592.16	61,394,200.00	-20%
9	MOTC	14,000,000.00	16,500,000.00	18%
11	MOJ	16,669,999.34	8,997,510.00	-46%
12	MoFEA	408,710,525.03	317,425,109.00	-22%
17	MOA	32,570,880.60	27,130,030.44	-17%
18	MOTWI	29,757,210.00	18,240,000.00	-39%
19	MOTRIE	29,064,053.00	22,025,866.84	-24%
20	MOBSE	305,074,490.14	284,771,585.82	-7%
21	MOHSW	328,454,636.13	198,563,751.30	-40%
22	MOYS	24,059,168.25	27,635,086.33	15%
23	MECCNAR	16,000,000.00	17,991,231.80	12%
27	MOHERST	56,768,334.00	26,120,000.00	-54%
	Total Subventions	1,420,810,653.44	1,125,386,037.56	-21%