



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

DECEMBER 2018
EXPENDITURE BRIEF
(Accumulated January- December 2018)

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 31st December 2018. 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 December 2018 amounted to **D13,041,975,453** which represents an increase of 19% in comparison to the previous year as shown by Table 1 below.

Table 1: Composition of Central Government Expenditure for End December 2018
Source: IFMIS

Budget Class	Jan-Dec 2018 Exp.	% of Total Exp.	Jan-Dec 2017 Expenditure	% of Total Expenditure	Jan-Nov 2018 Exp.	Y-o-Y Growth
Personnel Emoluments	3,029,469,951	23%	2,286,298,648	21%	2,755,956,553	33%
Goods & Services	3,430,128,753	26%	2,830,580,563	26%	3,048,797,612	21%
Subventions to Public Corporations	1,752,819,713	13%	1,453,699,382	13%	1,169,097,850	21%
Debt Service	4,148,583,270	32%	3,777,746,829	35%	3,597,195,158	10%
Capital Development	680,973,767	5%	565,939,854	5%	598,815,702	20%
Total Expenditure	13,041,975,453	100%	10,914,265,276	100%	11,169,862,876	19%

Debt Service and Personnel Emoluments (PE) continue to consume significant portions of the budget; with a combined total of 55% of total expenditure. PE has increased from D2,286,298,648 in December 2017 to D3,029,469,951 in December 2018 representing an increment of 33%.

Capital expenditure registered an increase of 20% as compared to the same period last year; it however remains the lowest spending expenditure class consuming only 5% of the total

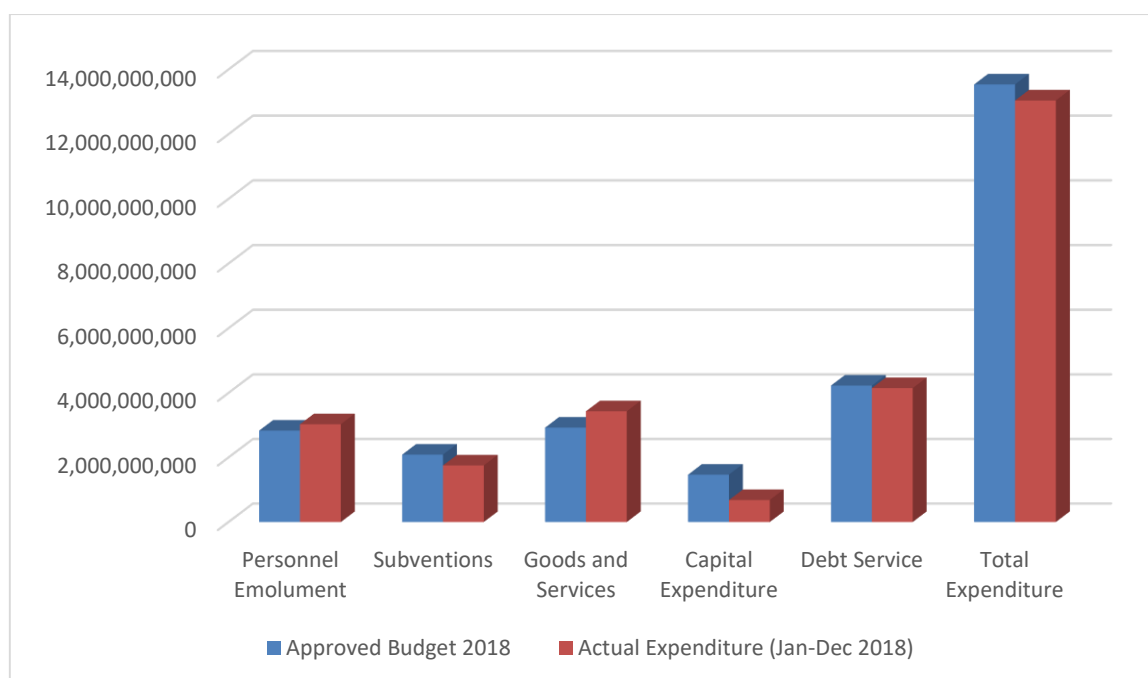
expenditure as at end December 2018. Whereas Goods and Services registered an increase of 21% as compared to the same period last year.

Table 2: Composition of Central Government Expenditure for End December 2018 compared to Approved budget, Source: IFMIS

Budget Class	Approved 2018 Budget	Jan-Dec 2018 Actual Expenditure	% of Approved Budget Spent
Personnel Emoluments	2,830,669,000	3,029,469,951	107%
Goods & Services	3,043,635,000	3,430,128,753	113%
Subventions to Public Corporations	1,966,537,000	1,752,819,713	89%
Debt Service	4,227,691,000	4,148,583,270	98%
Capital Development	1,467,522,000	680,973,767	46%
Total Expenditure	13,536,054,000	13,041,975,453	96%

Table 2 above compares the different budget classes against the 2018 approved budget, highlighting the absorption capacity by budget class. Goods and Services is the highest spending budget class as seen in the table above; overshooting its approved ceiling by 13%. This was made possible through virements from other budget classes (mainly Capital Development Expenditure). Capital expenditure and Subvention remained the lowest absorbing spending budget class with only 46% and 89% respectively of their budgets spent as at end December 2018.

Chart 1: Central Government Expenditure for End December 2018 compared to Approved budget, Source: IFMIS



Basic salary and allowances constitute the highest expenditure components for Personnel Emoluments, as highlighted in Table 3 below. Allowances constitutes 48% of total PE, which continues to register significant growth from D940 million in December 2017 to D1.46 billion in December 2018. This is primarily attributed to the implementation of the motor vehicle policy (increment in car and transport allowances), the reinstatement of previously dismissed personnel back into the civil service as well as paying their drawbacks for the duration of time they were dismissed, and finally, the posting of additional personnel to the foreign missions that were not budgeted. The total PE has thereby increased by 33% compared to the same period last year.

Table 3: Decomposition of Personnel Emoluments for End December 2018/7- Source: IFMIS

Personnel Emoluments	Jan-Dec 2018 Exp.	% of Total PE	Jan-Dec 2017 Exp.	% of Total PE	Jan-Nov 2018 Exp.	Y-o-Y Growth
Basic Salary	1,267,950,487	42%	1,180,929,185	52%	1,153,925,607	7%
Wages	6,489,351	0%	6,597,835	0%	5,973,855	-2%
Allowances	1,463,765,964	48%	940,586,089	41%	1,339,480,330	56%
ECA	235,422,099	8%	133,520,896	6%	215,734,711	76%
Civil Service Staff Loan	45,000,000	1%	15,000,000	1%	30,000,000	200%
Social Security Contributions	10,842,050	0%	9,664,643	0%	10,842,050	12%
Total PE	3,029,469,951	100%	2,286,298,648	100%	2,755,956,553	33%

Table 3A: Decomposition of Personnel Emolument Budget vs Actual Expenditure

Personnel Emoluments	Approved Budget (Dalasis)	Jan-Dec 2018 Actual Expenditure (Dalasis)	% of Approved Budget Spent
Basic Salary	1,277,608,000	1,267,950,487	99.2%
Wages	7,525,000	6,489,351	86.2%
Allowances	1,301,259,000	1,463,765,964	112.4%
ECA	169,727,000	235,442,099	138.7%
Civil Service Staff Loan	60,000,000	45,000,000	75%
Social Security Contributions	14,550,000	10,842,050	74.5%
Total PE	2,830,669,000	3,029,469,951	107%

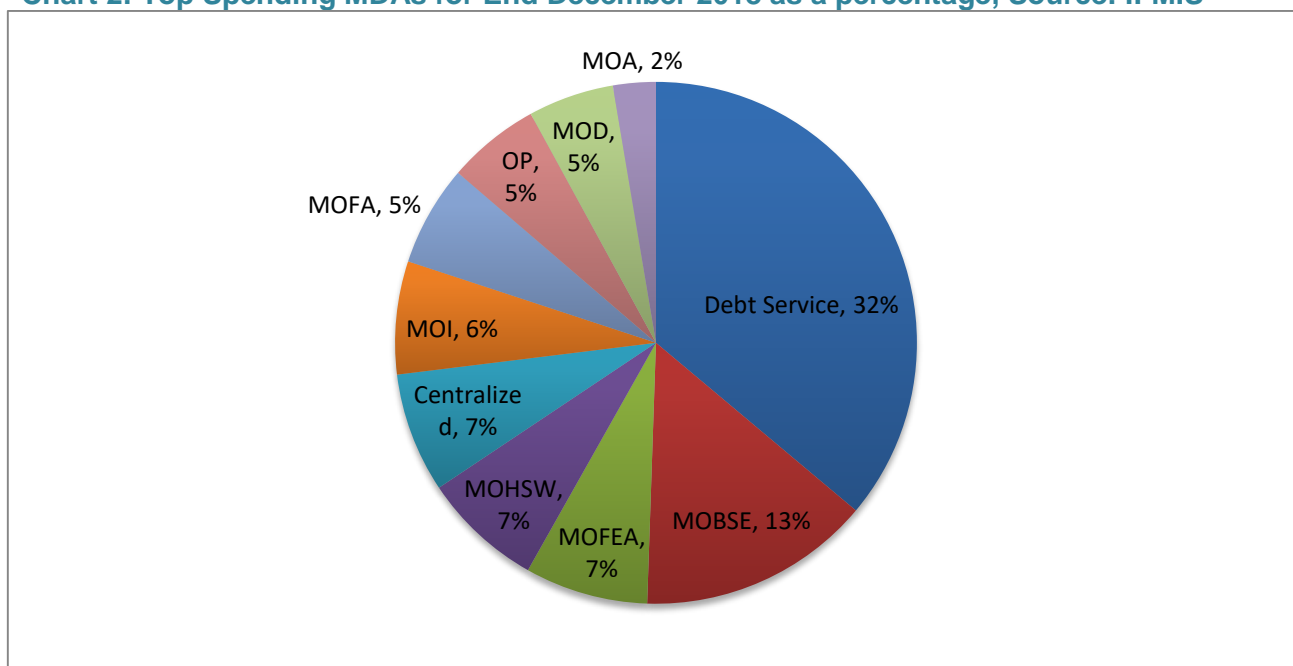
III. TOP TEN SPENDING BUDGET ENTITIES (BEs)

The top ten highest spending entities consumed about 88% of the total expenditure as at end December 2018. Debt Service and MoBSE top the table with compositions of 32% and 13% respectively as at end December 2018.

Table 4: Top ten spending BEs for end December 2018 - Source: IFMIS

Budget Entity	Jan-Dec 2018 Exp. Outturn	% of Total Expenditure
Debt Service	4,148,583,270	32%
Ministry of Basic and Secondary Education	1,658,143,765	13%
Ministry of Finance & Economic Affairs	876,168,511	7%
Ministry of Health and Social Welfare	857,810,359	7%
Centralized Services	852,965,704	7%
Ministry of Interior	804,288,429	6%
Ministry of Foreign Affairs	717,269,734	5%
Office of The President	658,713,131	5%
Ministry of Defence	611,491,010	5%
Ministry of Agriculture	304,312,625	2%
Sub-total	11,489,746,537	88%

Chart 2: Top Spending MDAs for End December 2018 as a percentage, Source: IFMIS



IV. TOP TEN SPENDING BUDGET LINES

A detailed look at the budgetary expenditure by line item shows that Debt Service, Personnel Emolument and Subvention to Government Agencies continue to consume the bulk of Government expenditures. Total expenditure by the top ten spending budget lines amounted to D10.9 billion, which represents 84% of total expenditure. As can be observed from Table 5 below, Debt Service & PE remain the key pressure points, with shares of 32% and 23% of total expenditure respectively over the period. Collectively, Debt Service, PE and Subvention incurred 68% of Government expenditure for the year.

Table 5: Top ten spending Line items for end December 2018- Source: IFMIS

Line Item	Approved 2018 Budget	Jan-Dec. 2018 Exp.	% of Total Expenditure	Jan-Dec. 2017 Exp.	Y-o-Y Growth (%)
Debt Service	4,227,690,000.00	4,148,583,270	32%	3,777,746,829	10%
Personnel Emoluments	2,830,669,000.00	3,029,469,951	23%	2,286,298,648	33%
Subventions to Public Corporations	1,966,537,000.00	1,752,819,713	13%	1,453,699,382	21%
Settlement of Confirmed Debts	200,000,000.00	639,956,854	5%	181,054,855	253%
Travel Expenses	243,680,000.00	360,193,370	3%	244,233,514	47%
Operating Costs	350,572,000.00	224,273,031	2%	144,966,197	55%
Contribution to Int'l Orgs-Recurrent	183,182,000.00	195,636,911	2%	149,040,433	31%
Rent and Rates	233,775,000.00	191,565,420	1%	131,171,224	46%
Purchase of Fuel & Lubricants	130,715,000.00	187,765,890	1%	166,185,183	13%
School Improvement Grant	180,000,000.00	184,182,491	1%	122,049,473	51%
Sub-Total	10,546,820,000.00	10,914,446,901	84%	8,656,445,739	

VI. ANNEX

Annex 1: Budget Absorption by BE for End December 2018 - Source: IFMIS

BE	APPROVED BUDGET	Jan-Dec 2018 Exp.	% Budget Absorbed	Jan-Dec. 2017 Exp.
BE01 - Office of The President	541,233,948	658,713,131	122%	581,026,694
BE02 - National Assembly	116,935,268	118,385,663	101%	105,331,807
BE03 - Judiciary	98,527,401	83,043,069	84%	60,885,043
BE04 - Independent Electoral Commission	61,945,935	76,009,635	123%	75,209,635
BE05 - Public Service Commission	8,100,000	9,216,063	114%	8,380,649
BE06 - National Audit Office	55,955,954	53,821,217	96%	48,543,786
BE07 - Ministry of Defence	574,708,794	611,491,010	106%	556,110,778
BE08 - Ministry of Interior	766,658,022	804,288,429	105%	713,054,478
BE09 - Ministry of Tourism and Culture	62,030,000	37,729,478	61%	32,740,184
BE10 - Ministry of Foreign Affairs	872,599,433	717,269,734	82%	651,821,185
BE11 - Attorney General's Chambers & Ministry of Justice	86,975,000	122,493,688	141%	105,805,211
BE12 - Ministry of Finance	730,437,227	876,168,511	120%	789,658,535
BE13 - Pensions and Gratuities	163,000,000	157,706,767	97%	143,996,875
BE14 - Ombudsman	18,181,630	14,434,132	79%	13,719,132
BE15 - Centralized Services	1,060,000,000	852,965,704	80%	387,834,600
BE16 - Ministry of Local Government and Lands	109,925,818	68,958,475	63%	55,614,699
BE17 - Ministry of Agriculture	526,067,392	304,312,625	58%	252,741,387
BE18 - Ministry of Works, Construction & Infrastructure	348,306,815	217,830,954	63%	203,515,389
BE19 - Ministry of Trade, Industry & Employment	105,250,047	88,591,392	84%	81,641,771
BE20 - Ministry of Basic and Secondary Education	1,413,247,960	1,658,143,765	117%	1,507,144,681
BE21 - Ministry of Health and Social Welfare	955,171,920	857,810,359	90%	755,085,673
BE22 - Ministry of Youth & Sports	68,290,784	77,979,790	114%	75,519,334
BE23 - Ministry of Environment, Climate Change & Nat. Resources	229,769,529	99,402,841	43%	85,504,712
BE24 - Ministry of Info & Communications Tech	30,207,602	26,808,617	89%	19,110,300
BE25 - Ministry of Fisheries, Water Res. & NA Matters	35,801,328	32,714,289	91%	26,750,565
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	239,941,950	244,756,482	102%	217,788,119
BE29 - Ministry of Petroleum & Energy	29,093,248	22,346,363	77%	19,291,140
BE50 - National Debt Service	4,221,664,000	4,148,583,270	98%	3,597,195,158
Grand Total	13,530,027,005	13,041,975,453	96%	11,171,021,521

Annex 2: Subvention by Budget Entity for End December 2018 compared to End December 2017 Source: IFMIS

BE	2018	2017	Variation
OP	132,069,804	175,336,849	-25%
MOD	2,951,384	1,996,292	48%
MOI	91,394,200	1,590,000	5648%
MOTC	23,500,000	7,750,000	203%
MOFA		6,815,000	
MOJ	16,208,240	14,929,714	9%
MoFEA	474,224,609	434,755,083	9%
MoLRG		367,200	
MOA	46,681,151	41,317,350	13%
MOTWI	27,120,000	45,218,000	-40%
MOTRIE	46,816,343	45,843,697	2%
MOBSE	329,088,919	230,130,129	43%
MOHSW	427,635,234	352,990,651	21%
MOYS	37,180,000	19,895,950	87%
MECCNAR	26,949,829	24,000,000	12%
MOHERST	71,000,000	50,763,467	40%
Total Subventions	1,752,819,713	1,453,699,382	21%