



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

JANUARY- JUNE 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 first and second quarter period ending 30th June 2019. This 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 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 June 2019 amounted to **D7.04 billion** which represents an increase of 20 percent in comparison to the previous year as shown by Table 1.

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

Budget Class	Jan-June 2019 Expenditure	% of Total Expenditure	Jan-June 2018 Expenditure	% of Total Expenditure	Y-o-Y Growth
Personnel Emoluments	1,994,090,487	28%	1,495,485,920	26%	33%
Other Charges	1,829,804,433	26%	1,418,908,151	24%	29%
Subventions to Public Corporations	1,034,884,380	15%	853,653,412	15%	21%
Debt Service	1,899,827,453	27%	1,761,627,397	30%	8%
Capital Development	285,770,343	4%	323,793,590	6%	-12%
Total Expenditure	7,044,377,096	100%	5,853,468,471	100%	20%

Personnel Emoluments (PE) and Goods & Services consumed 54 percent of total expenditure. PE has increased from D1.49 billion in June 2018 to D1.94 billion in June 2019 representing a year-to-year increase of 33 percent mainly attributed to the 50 percent increase in salaries.

In comparison to last year, Debt Service slightly increased from D1.76 billion in June 2018 to D1.89 billion resulting in a year-to-year growth of 8 percent. Expenditure on development related activities registered a decrease of 12 percent as compared to the same period last year; it also remains the lowest spending expenditure class consuming 6 percent of the total expenditure as at end June 2019.

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

Budget Class	Approved Budget	Jan-June 2019 Exp.	% of Approved Budget Spent
Personnel Emoluments	4,218,569,000	1,994,090,487	47%
Goods & Services	4,256,988,000	1,829,804,433	43%
Subventions to Public Corporations	2,422,365,000	1,034,884,380	43%
Debt Service	4,789,725,000	1,899,827,453	40%
Capital Development	1,411,492,000	285,770,343	20%
Total Expenditure	17,099,139,000	7,044,377,096	41%

Table 2 above compares the different budget classes against the 2019 approved budget highlighting the absorption capacity by budget class. Personnel Emolument is the highest absorbing spending budget class with 47 percent of its budget spent as at end June 2019. Capital expenditure remains the lowest absorbing budget class with only 20 percent of its budget spent as at end June 2019. The different budget classes have collectively consumed 41 percent of the approved budget as at end June 2019.

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

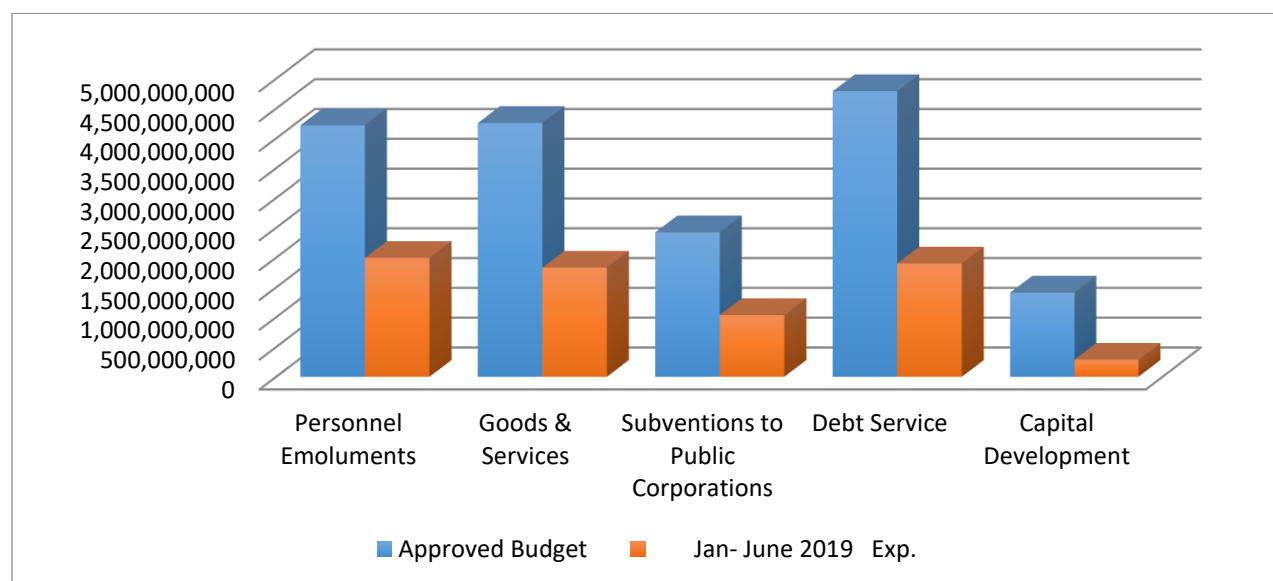


Table 3: Composition of Central Government Expenditure for End June 2019

Personnel Emoluments	Jan- June 2019 Exp.	% of Total PE	Jan-June 2018 Exp.	% of Total PE	Y-o-Y Growth
Basic Salary	969,066,437	49%	631,381,198	42%	53%
Wages	-	0%	2,637,379	0%	-100%
Allowances	886,219,328	44%	720,494,587	48%	23%
ECA	130,742,521	7%	104,477,484	7%	25%
Civil service Loan Scheme	-	0%	30,000,000	2%	-100%
Social Security Contributions	8,062,201	0%	6,495,271	0%	24%
Total PE	1,994,090,487	100%	1,495,485,920	100%	33%

Personnel Emoluments increased from D1.49 billion in June 2018 to D1.99 billion in June 2019 representing a year-to-year increase of 33 percent. Basic Salary constitutes 48 percent of total PE, which registered a significant growth of 53 percent increasing from D631 million in June 2018 to D969 million in June 2019. Allowances has also increased by 23 percent as compared to the same period last year.

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

Personnel Emoluments	Approved Budget 2019	Jan-June 2019 Exp.	% of Approved Budget Spent
Basic Salary	2,192,863,000	969,066,437	44%
Contingency payroll	15,000,000	0	0%
Allowances	1,601,244,000	886,219,328	55%
ECA	404,212,000	130,742,521	32%
Civil Service Staff Loan	5,000,000	0	0%
Social Security Contributions	15,250,000	8,062,201	53%
Total PE	4,233,569,000	1,994,090,487	47%

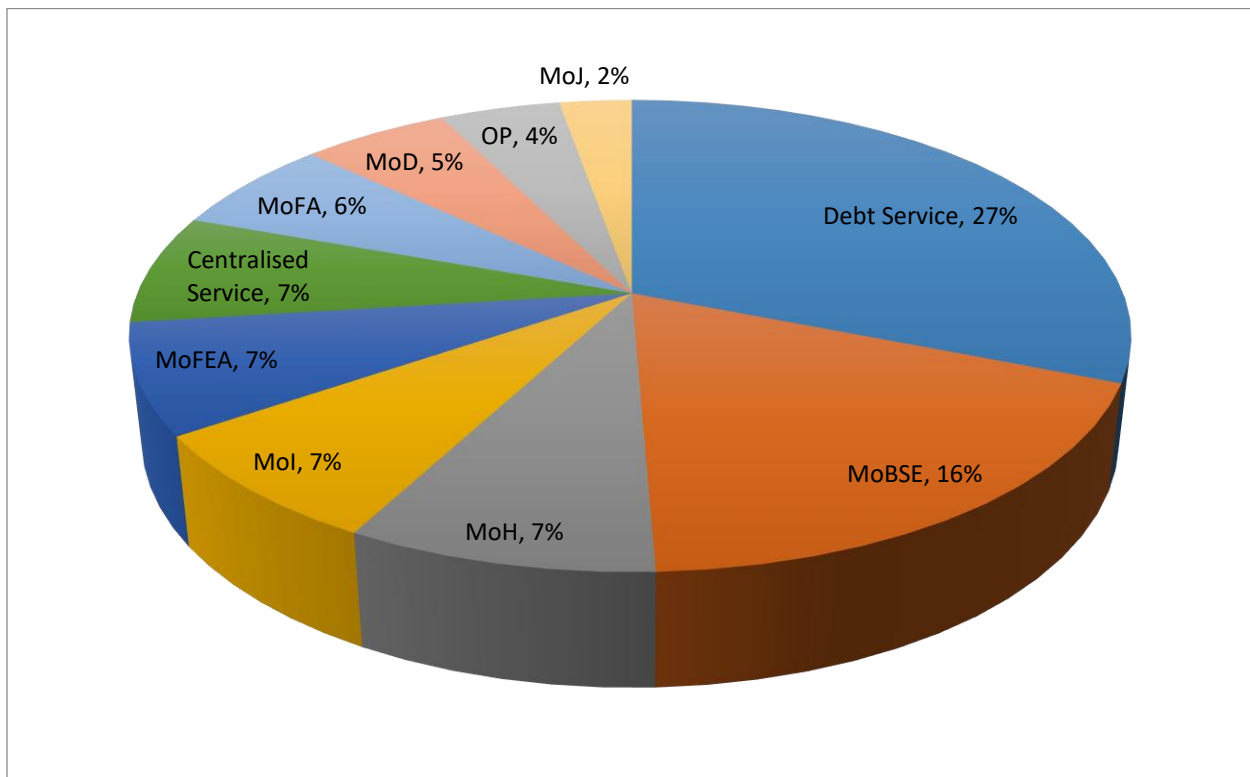
The table above shows the approved budget for P.E as compared to June 2019 expenditure. Allowance is the highest absorbing spending budget line under P.E with 55 percent of its budget spent as at end June 2019.

III. TOP TEN SPENDING BUDGET ENTITIES (BEs)

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

Budget Entity	Jan-June 2019 Outturn	% of Total Expenditure
Debt Service	1,899,827,453	27%
MoBSE	1,124,152,834	16%
MoH	518,114,757	7%
Mol	468,743,834	7%
MoFEA	462,453,104	7%
Centralised Service	459,110,930	7%
MoFA	396,539,645	6%
MoD	344,518,529	5%
OP	282,497,652	4%
MoJ	169,887,394	2%
Sub Total	6,125,846,132	87%
Total Expenditure	7,044,377,096	100%

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



IV. TOP TEN SPENDING BUDGET LINES

Debt Service and Personnel Emolument top the table with compositions of 40 percent and 47 percent of their budgets spent respectively. The budget for Settlement of confirmed debt has been spent by 96 percent as at end June 2019. Travel expenses is one of the top ten spending budget lines with 40 percent of its budget spent as at end June 2019. However expenditure on travel expense has decreased by 25 percent as compared to the same period last year. Expenditure on the purchase of motor vehicles has increased by almost 250 percent as compared to the same period last year.

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

Line Item	Approved Budget	Jan-June 2019 Exp.	% of budget spent	Jan-June 2018 Exp.	Y-o-Y Growth
Debt Service	4,789,725,000	1,899,827,453	40%	1,761,627,397	8%
Personnel Emoluments	4,218,569,000	1,994,090,487	47%	1,495,485,920	33%
Subvention	2,442,365,000	1,034,884,380	42%	853,653,412	21%
Settlement of confirmed debt	440,000,000	424,008,050	96%	149,426,132	184%
Travel Expenses	335,510,000	132,591,943	40%	177,835,460	-25%
General Pensions Benefits	300,000,000	103,588,686	35%	60,732,375	33%
Contribution to International org - Rec	215,339,000	80,578,550	37%	151,816,334	-32%
Purchase of Fuel and Lubricants	193,363,000	87,159,321	45%	80,730,419	8%
School Improvement Grant	190,800,000	107,213,346	56%	79,837,600	34%
Motor Vehicles	187,800,000	77,918,658	41%	22,346,600	249%
Total for top spending budget lines-April 2019	13,313,471,000	5,941,860,873	45%	4,833,491,648	

VI. ANNEX

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

BE	APPROVED BUDGET	Jan- June 2019 Exp.	% Budget Absorbed	Jan-June 2018 Exp.
BE01 - Office of The President	697,663,751	282,497,652	40%	299,749,721
BE02 - National Assembly	139,273,419	46,140,829	33%	48,358,157
BE03 - Judiciary	164,091,692	47,771,902	29%	29,409,909
BE04 - Independent Electoral Commission	29,800,723	6,626,466	22%	70,104,654
BE05 - Public Service Commission	9,900,000	3,521,001	36%	2,880,458
BE06 - National Audit Office	59,426,230	28,495,006	48%	27,927,841
BE07 - Ministry of Defence	726,557,843	344,518,529	47%	292,648,001
BE08 - Ministry of Interior	996,904,978	468,743,834	47%	373,539,761
BE09 - Ministry of Tourism and Culture	43,039,165	16,926,869	39%	15,495,368
BE10 - Ministry of Foreign Affairs	1,257,882,799	396,539,645	32%	307,593,249
BE11 - Attorney General's Chambers & Ministry of Justice	346,162,635	169,887,394	49%	39,696,902
BE12 - Ministry of Finance	837,127,837	462,453,104	55%	435,304,795
BE13 - Pensions and Gratuities	375,678,000	131,484,209	35%	73,828,102
BE14 - Ombudsman	20,241,000	8,907,022	44%	10,159,132
BE15 - Centralized Services	1,340,000,000	459,110,930	34%	254,256,332
BE16 - Ministry of Local Government and Lands	175,381,997	36,414,434	21%	27,054,240
BE17 - Ministry of Agriculture	441,536,840	174,856,297	40%	151,209,965
BE18 - Ministry of Works, Construction & Infrastructure	327,949,083	86,033,360	26%	107,417,811
BE19 - Ministry of Trade, Industry & Employment	111,062,020	37,710,311	34%	41,984,960
BE20 - Ministry of Basic and Secondary Education	2,069,170,828	1,124,152,834	54%	853,279,711
BE21 - Ministry of Health and Social Welfare	1,164,067,500	518,114,757	45%	376,372,987
BE22 - Ministry of Youth & Sports	141,276,190	36,808,918	26%	43,429,488
BE23 - Ministry of Enviro., Climate Change & Nat. Resources	252,645,495	82,268,527	33%	53,186,726
BE24 - Ministry of Comm, Info & Info Tech	63,577,479	7,463,137	12%	11,401,181
BE25 - Ministry of Fisheries, Water Res. & NA Matters	62,420,000	19,302,122	31%	10,895,783
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	341,339,522	122,190,303	36%	123,167,939
BE29 - Ministry of Petroleum & Energy	56,951,387	13,775,637	24%	11,487,902
BE31 - Ministry of Women, Children and Social Welfare	58,285,475	11,834,614	20%	-
BE50 - National Debt Service	4,789,724,934	1,899,827,453	40%	1,761,627,397
Grand Total	17,099,138,822	7,044,377,096	41%	5,853,468,471

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

Basic Salaries (BS)			Allowances			
BE	Jan- June 2019	Jan-June 2018	BS Variation	Jan-June 2019	Jan-June 2018	Allowance Variation
BE01 - Office of The President	27,555,015	17,655,725	56%	21,699,044	20,740,928	5%
BE02 - National Assembly	10,468,769	7,027,797	49%	18,788,431	11,913,436	58%
BE03 - Judiciary	12,656,641	9,251,474	37%	29,154,418	18,070,092	61%
BE04 - Independent Electoral Commission	2,720,000	2,371,327	15%	2,367,016	2,299,327	3%
BE05 - Public Service Commission	818,548	641,523	28%	578,220	596,635	-3%
BE06 - National Audit Office	4,009,730	4,461,784	-10%	4,898,150	3,484,532	41%
BE07 - Ministry of Defence	109,315,553	72,032,064	52%	138,680,430	129,889,949	7%
BE08 - Ministry of Interior	187,758,769	139,627,754	34%	145,915,730	117,486,184	24%
BE09 - Ministry of Tourism and Culture	1,133,329	657,704	72%	769,708	694,980	11%
BE10 - Ministry of Foreign Affairs	84,362,870	50,845,007	66%	97,816,556	70,527,740	39%
BE11 - Attorney General's Chambers & Ministry of Justice	5,879,459	2,478,422	137%	4,262,506	4,640,067	-8%
BE12 - Ministry of Finance	9,713,049	6,067,655	60%	10,538,559	10,922,322	-4%
BE14 - Ombudsman	2,408,277	1,398,923	72%	4,053,004	3,014,781	34%
BE16 - Ministry of Local Government and Lands	15,132,338	10,031,716	51%	7,002,546	4,909,367	43%
BE17 - Ministry of Agriculture	22,489,054	15,380,004	46%	14,468,091	12,949,317	12%
BE18 - Ministry of Works, Construction & Infrastructure	3,099,044	2,143,342	45%	2,222,691	2,699,681	-18%
BE19 - Ministry of Trade, Industry & Employment	3,193,946	1,902,904	68%	2,172,478	1,763,485	23%
BE20 - Ministry of Basic and Secondary Education	378,277,939	238,109,975	59%	282,320,643	229,991,212	23%
BE21 - Ministry of Health	67,362,366	40,167,442	68%	82,165,693	57,392,629	43%
BE22 - Ministry of Youth & Sports	1,771,085	1,219,989	45%	1,030,661	925,265	11%
BE23 - Ministry of Environment, Climate Change & Nat. Resources	8,633,891	2,301,050	275%	9,004,493	10,093,744	-11%
BE24 - Ministry of Comm,Info & Info Tech	2,072,145	1,268,592	63%	1,381,812	1,154,480	20%
BE25 - Ministry of Fisheries, Water Res. & NA Matters	2,692,205	1,670,855	61%	1,838,403	1,684,990	9%
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	3,121,105	1,293,415	141%	1,302,708	1,251,502	4%
BE29 - Ministry of Petroleum & Energy	2,421,310	1,374,756	76%	1,787,336	1,397,944	28%
BE31 - Ministry of Women, Children and Social Welfare	-	-	-	-	-	-
Total	969,066,437	631,381,198	53%	886,219,328	720,494,587	23%

Annex 3: Salaries and Allowances by Budget Entity for June 2019 compared to the approved budget - Source: IFMIS

Basic Salaries (BS)				Allowances		
BE	Approved Budget	Jan-June 2019	% of Budget spent	Approved Budget	Jan-June 2019	% of Budget spent
BE01 - Office of The President	54,689,551	27,555,015	50%	46,216,500	21,699,044	47%
BE02 - National Assembly	24,966,000	10,468,769	42%	38,307,419	18,788,431	49%
BE03 - Judiciary	23,936,506	12,656,641	53%	51,405,186	29,154,418	57%
BE04 - Independent Electoral Commission	8,418,479	2,720,000	32%	5,303,619	2,367,016	45%
BE05 - Public Service Commission	2,400,000	818,548	34%	2,000,000	578,220	29%
BE06 - National Audit Office	20,701,169	4,009,730	19%	11,599,161	4,898,150	42%
BE07 - Ministry of Defence	230,861,704	109,315,553	47%	202,934,712	138,680,430	68%
BE08 - Ministry of Interior	439,467,987	187,758,769	43%	256,810,799	145,915,730	57%
BE09 - Ministry of Tourism and Culture	2,769,165	1,133,329	41%	2,100,000	769,708	37%
BE10 - Ministry of Foreign Affairs	190,445,739	84,362,870	44%	145,579,080	97,816,556	67%
BE11 - Attorney General's Chambers & Ministry of Justice	99,600,000	5,879,459	6%	41,952,941	4,262,506	10%
BE12 - Ministry of Finance	24,079,596	9,713,049	40%	27,600,000	10,538,559	38%
BE14 - Ombudsman	6,576,000	2,408,277	37%	7,905,000	4,053,004	51%
BE16 - Ministry of Local Government and Lands	50,885,375	15,132,338	30%	29,526,622	7,002,546	24%
BE17 - Ministry of Agriculture	49,545,000	22,489,054	45%	30,000,000	14,468,091	48%
BE18 - Ministry of Works, Construction & Infrastructure	8,731,164	3,099,044	35%	6,000,000	2,222,691	37%
BE19 - Ministry of Trade, Industry & Employment	7,536,485	3,193,946	42%	4,000,000	2,172,478	54%
BE20 - Ministry of Basic and Secondary Education	777,168,546	378,277,939	49%	475,247,037	282,320,643	59%
BE21 - Ministry of Health	127,537,500	67,362,366	53%	133,000,000	82,165,693	62%
BE22 - Ministry of Youth & Sports	4,576,190	1,771,085	39%	2,900,000	1,030,661	36%
BE23 - Ministry of Environment, Change & Nat. Resources	10,245,495	8,633,891	84%	23,000,000	9,004,493	39%
BE24 - Ministry of Comm,Info & Info Tech	4,859,630	2,072,145	43%	3,867,849	1,381,812	36%
BE25 - Ministry of Fisheries, Water Res. & NA Matters	7,950,000	2,692,205	34%	3,800,000	1,838,403	48%
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	8,001,311	3,121,105	39%	5,438,211	1,302,708	24%
BE29 - Ministry of Petroleum & Energy	5,325,000	2,421,310	45%	3,750,000	1,787,336	48%
BE31 - Ministry of Women, Children and Social Welfare	1,389,375		0%	1,000,000		0%
Total	2,191,273,592	969,066,437		1,561,244,136	886,219,328	

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

BE	Jan-June 2019	Jan- June 2018	Variation
OP	48,315,462	62,159,611	-22%
MOD	1,250,000	991,315	26%
MOI	57,112,592	46,394,200	23%
MOTC	10,500,000	10,500,000	0%
MOJ	9,282,499	7,778,760	19%
MoFEA	292,100,000	241,998,527	21%
MOA	23,615,336	21,635,030	9%
MOTWI	24,357,210	13,684,000	78%
MOTRIE	21,362,169	22,025,867	-3%
MOBSE	227,823,961	159,667,765	43%
MOHSW	245,977,177	198,563,751	24%
MOYS	18,492,973	23,585,086	-22%
MECCNAR	12,000,000	13,519,500	-11%
MOHERST	42,695,000	31,150,000	37%
Total Subvention	1,034,884,380	853,653,412	21%

Notes

- Subvention to MOTWI (NRA) has increased by 78 percent as compared to the same period last year