



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

JANUARY- SEPTEMBER 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 September 2019. It aims to inform Senior Management about the composition of total expenditure 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 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 September amounted to **D10.4 billion**, which represents an increase of 15% compared to the same period last year, as indicated in Table 1.

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

BUDGET CLASS	JAN-SEP 2019 EXP.	% OF TOTAL EXPENDITURE	JAN-SEP 2018 EXP	% OF TOTAL EXP ²	Y-o-Y Growth
Personnel Emoluments	2,934,299,839.03	28%	2,243,511,421.72	25%	31%
Other Current	2,662,591,349.41	26%	2,044,549,401.41	23%	30%
Subventions to Public Corporations	1,588,701,835.91	15%	1,306,130,350.78	14%	22%
Debt Service	2,813,860,790.83	27%	2,992,006,478.93	33%	-6%
Capital Development	404,897,804.59	4%	474,200,451.58	5%	-15%
Total Expenditure	10,404,351,619.77	100%	9,060,398,104.42	100%	15%

Personnel Emoluments (PE) and Goods & Services collectively consumed a total of 56 percent of total expenditure. PE has increased from D2.2 billion in September 2018 to D2.9 billion in September 2019 representing a yearly growth of 31%, which is due to the 50 percent increase in salaries.

In comparison to last year, Debt Service marginally declined by 6% from D2.99 billion to D2.81 billion. Expenditure on Capital Development remains the least consuming expenditure class, registering a decline of 15% relative to last year. Nevertheless, it contributes just 4% of total expenditure as of end September 2019.

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

Budget Class	Approved Budget	JAN-SEP 2019 EXP	% OF APPROVED BUDGET SPENT
Personnel Emoluments	4,218,569,000	2,934,299,839	70%
Other Current	4,256,988,000	2,662,591,349	63%
Subventions to Public Corporations	2,422,365,000	1,588,701,836	66%
Debt Service	4,789,725,000	2,813,860,791	59%
Capital Development	1,411,492,000	404,897,805	29%
Total Expenditure	17,099,139,000	10,404,351,620	61%

Table 2 above compares actual expenditure of the different budget classes against the 2019 approved budget, highlighting their absorption capacities. Personnel Emolument is the highest spending budget class with 70% of its budget consumed as at end September 2019, whilst Capital Expenditure remains the lowest spending budget class absorbing only 29% of its approved budget.

The different budget classes have collectively consumed 61% percent of the approved budget as at end September 2019.

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

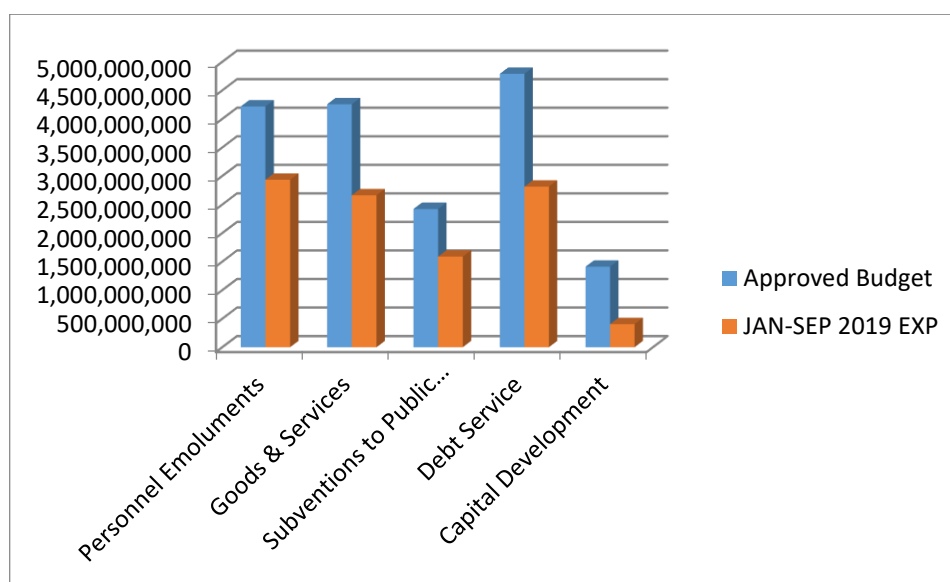


Table 3: Composition of Central Government Expenditure for End September 2019

Personnel Emoluments	JAN-SEPT 2019 EXP	% OF TOTAL PE	JAN-SEP 2018 EXP.	% OF TOTAL PE2	Y-o-Y Growth
Basic Salary	1,450,336,176.09	49%	938,402,070.04	42%	55%
Wages	-	0%	5,394,292.87	0%	-100%
Allowances	1,262,119,056.41	43%	1,095,315,794.03	49%	15%
ECA	211,597,481.19	7%	174,399,264.78	8%	21%
Civil Service Staff Loan	-	0%	30,000,000.00	1%	-100%
Social Security Contributions	10,247,125.34	0%	8,568,684.54	0%	20%
Total PE	2,934,299,839.03	100%	2,243,511,421.72	100%	31%

Personnel Emolument (PE) registered a growth of 31%, from D2.2 billion in September 2018 to D2.9 billion in September 2019. Basic Salary constitutes 49 percent of total PE, increasing by 55%, from D938 million in September 2018 to D1.45 billion in September 2019. Meanwhile, Allowance has increased by 15% relative to last year and is the highest absorbing spending budget line under PE, with 79 percent of its budget spent as of end September 2019

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

Personnel Emoluments	Approved Budget 2019	Jan-Sep 2019 Exp.	% of Approved Budget Spent
Basic Salary	2,192,863,000	1,450,336,176	66%
Contingency payroll	15,000,000	0	0%
Allowances	1,601,244,000	1,262,119,056	79%
ECA	404,212,000	211,597,481	52%
Civil Service Staff Loan	5,000,000	0	0%
Social Security Contributions	15,250,000	10,247,125	67%
Total PE	4,233,569,000	2,934,299,839	69%

The table above shows the approved budget for P.E as compared to September 2019 expenditure.

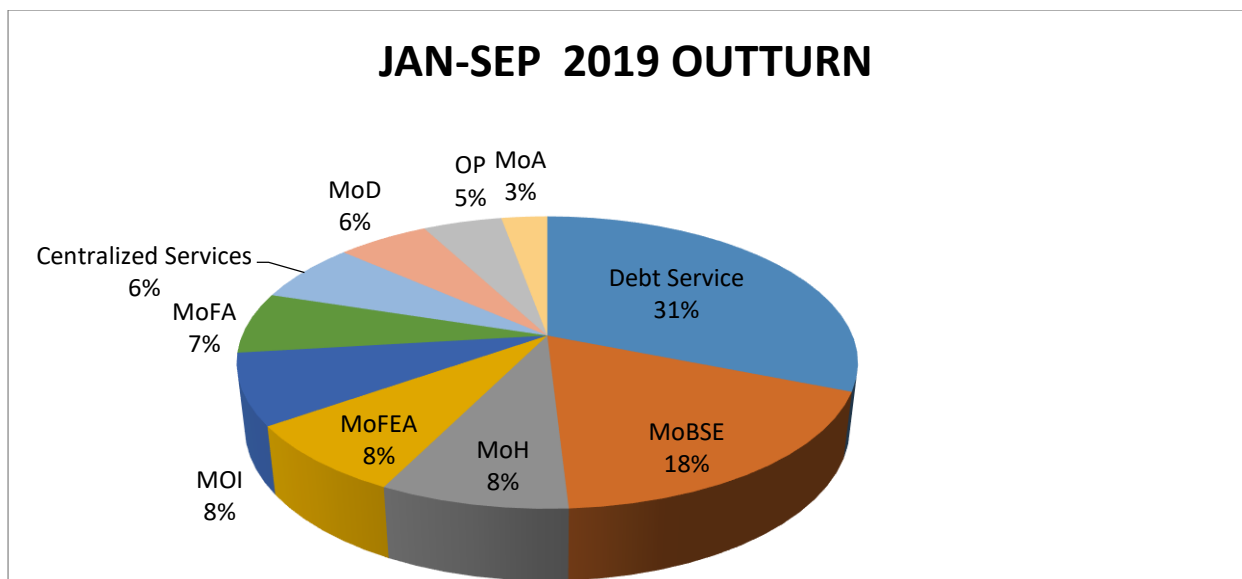
III. TOP TEN SPENDING BUDGET ENTITIES (BEs)

The top ten highest spending Budget Entities consumed 87% of the total expenditure as of end

September 2019. Debt Service and the Ministry of Basic and Secondary Education top the table with compositions of 31 and 18 percent respectively as of end September 2019.

Budget Entity	Jan-Sep 2019 Outturn	% of Total Expenditure
Debt Service	2,813,860,791	31%
MoBSE	1,635,486,546	18%
MoH	750,873,973	8%
MoFEA	715,823,979	8%
MOI	710,902,032	8%
MoFA	613,983,880	7%
Centralized Services	600,343,013	6%
MoD	517,563,559	6%
OP	446,523,349	5%
MoA	259,305,827	3%
Sub Total	9,064,666,949	87%
Total Expenditure	10,404,351,620	100%

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



IV. TOP TEN SPENDING BUDGET LINES

Subvention to Public Corporation and Settlement of Confirmed Debt recorded the highest consumption budget line items, absorbing 65 and 109 percent of their budgets respectively. Travel expenses continues to be among the top ten spending budget lines, with 68 percent of its budget spent as of end September 2019. However, expenditure on travel expenses has decreased by 15 percent as compared to the same period last year.

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

Line Item	Approved Budget for 2019	JAN-SEP 2019 EXP.	% OF TOTAL EXP	JAN-SEPT 2018 EXP.	Y-o-Y Growth (%)
Subvention	2,442,365,000.00	1,588,701,835.91	65%	1,306,130,350.78	22%
Settlement of Confirmed Debts	440,000,000.00	481,622,847.90	109%	189,825,751.04	154%
Travel Expenses	335,510,000.00	227,765,118.02	68%	268,698,897.07	-15%
Electricity ,Water & Sewage	300,000,000.00	156,923,635.40	52%	79,473,170.50	97%
General Pensions Benefits	238,756,000.00	153,730,883.72	64%	92,999,909.08	65%
Rents and Rates	264,717,000.00	140,681,589.60	53%	107,366,418.02	31%
Operating Costs	268,313,000.00	140,492,447.75	52%	153,144,534.24	-8%
Training	193,363,000.00	134,701,591.25	70%	122,921,337.29	10%
Purchase of fuel and lubricants	197,314,000.00	132,316,566.82	67%	125,875,324.54	5%
Motor Vehicles	190,800,000.00	109,774,250.59	58%	41,279,485.00	166%
Sub-Total	4,871,138,000.00	3,266,710,766.96	67%	2,487,715,177.56	31%
Total Expenditure	17,099,138,822.00	10,404,351,619.77	61%	9,060,398,104.42	15%

VI. ANNEX

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

BE	APPROVED BUDGET GLF 2019	JAN-SEP 2019 EXP.	% OF BUDGET ABSORBED	JAN-SEP 2018 EXP.
BE01 - Office of The President	697,663,751	446,523,348	64%	484,240,976
BE02 - National Assembly	139,273,419	74,674,226	54%	86,022,568
BE03 - Judiciary	164,091,692	87,558,081	53%	47,295,720
BE04 - Independent Electoral Commission	29,800,723	16,792,990	56%	72,780,654
BE05 - Public Service Commission	9,900,000	5,260,612	53%	7,377,046
BE06 - National Audit Office	59,426,230	37,259,447	63%	42,787,393
BE07 - Ministry of Defence	726,557,843	517,563,559	71%	446,206,300
BE08 - Ministry of Interior	996,904,978	710,902,031	71%	577,972,335
BE09 - Ministry of Tourism and Culture	43,039,165	25,443,824	59%	26,383,774
BE10 - Ministry of Foreign Affairs	1,257,882,799	613,983,879	49%	512,010,590
BE11 - Attorney General's Chambers & Ministry of Justice	346,162,635	204,727,719	59%	64,077,405
BE12 - Ministry of Finance	837,127,837	715,823,979	86%	610,210,166
BE13 - Pensions and Gratuties	375,678,000	196,740,613	52%	115,281,467
BE14 - Ombudsman	20,241,000	12,394,690	61%	13,004,132
BE15 - Centralized Services	1,340,000,000	600,343,013	45%	319,140,064
BE16 - Ministry of Local Government and Lands	175,381,997	59,337,457	34%	40,663,095
BE17 - Ministry of Agriculture	441,536,840	259,305,827	59%	206,777,188
BE18 - Ministry of Works,Construction & Infrastructure	327,949,083	130,238,007	40%	163,539,277
BE19 - Ministry of Trade,Industry & Employment	111,062,020	60,965,556	55%	65,955,705
BE20 - Ministry of Basic and Secondary Education	2,069,170,828	1,635,486,546	79%	1,220,763,756
BE21 - Ministry of Health and Social Welfare	1,164,067,500	750,873,973	65%	584,242,290
BE22 - Ministry of Youth & Sports	141,276,190	61,500,432	44%	56,600,409
BE23 - Ministry of Enviroment,Climate Change & Nat. Resouces	252,645,495	104,924,397	42%	71,169,070
BE24 - Ministry of Comm,Info & Info Tech	63,577,479	14,236,634	22%	16,391,845
BE25 - Ministry of Fisheries, Water Res. & NA Matters	62,420,000	26,142,297	42%	18,784,837
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	341,339,522	181,346,188	53%	191,717,951
BE29 - Ministry of Petroleum & Energy	56,951,387	22,090,431	39%	15,577,278
BE31 - Ministry of Women, Children and Social Welfare	58,285,475	18,051,064	31%	2,992,006,478
BE50 - National Debt Service	4,789,724,934	2,813,860,790	59%	-
Grand Total	17,099,138,822	10,404,351,619	61%	9,068,979,781

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

BE	BASIC SALARY (BS)	Column1	BS VARIATION	ALLOWANCE	Column2	ALLOWANCE VARIATION
	JAN-SEP 2019	JAN-SEP 2018		JAN-SEP 2019	JAN-SEP 2018	
BE01 - Office of The President	41,417,988.93	26,067,093	59%	33320605.77	23226608	43%
BE02 - National Assembly	15,794,054.49	10,501,218	50%	28264852.63	9348849.15	202%
BE03 - Judiciary	21,775,837.49	14,222,311	53%	48647645.68	12523210.11	288%
BE04 - Independent Electoral Commission	4,581,000.00	3,521,327	30%	3992016	3181327	25%
BE05 - Public Service Commission	1,260,007.42	900,616	40%	965679.68	812151.19	19%
BE06 - National Audit Office	4,739,054.68	6,954,098	-32%	4973150.04	6083651.58	-18%
BE07 - Ministry of Defence	164,354,978.64	107,740,469	53%	203711342.7	95906090.37	112%
BE08 - Ministry of Interior	284,819,356.47	202,434,736	41%	219120486.8	181676109.5	21%
BE09 - Ministry of Tourism and Culture	1,468,625.23	968,549	52%	1010349.68	864933.53	17%
BE10 - Ministry of Foreign Affairs	119,000,963.24	75164445.82	58%	270430752.1	74226652.94	264%
BE11 - Attorney General's Chambers & Ministry of Justice	8,408,310.71	3,679,687	129%	6546558.33	3281230.71	100%
BE12 - Ministry of Finance	14,645,086.58	9150917.63	60%	57178885.66	8136616.47	603%
BE14 - Ombudsman	3,058,276.67	2,252,661	36%	5851421.41	2052660.5	185%
BE16 - Ministry of Local Government and Lands	22,164,913.16	15,514,850	43%	10531441.88	13724448.1	-23%
BE17 - Ministry of Agriculture	34,299,597.60	23,110,819	48%	22158757.74	20595749.2	8%
BE18 - Ministry of Works, Construction & Infrastructure	5,123,306.46	3,221,035	59%	3702644.25	2861986.98	29%
BE19 - Ministry of Trade, Industry & Employment	4,772,030.47	2,930,040	63%	3231909.66	2590362.59	25%
BE20 - Ministry of Basic and Secondary Education	565,996,847.84	354,529,167	60%	402290707.8	315644277.8	27%
BE21 - Ministry of Health and Social Welfare	101,414,778.93	61,595,221	65%	123076635.3	54468440.22	126%
BE22 - Ministry of Youth & Sports	2,636,879.73	1,815,699	45%	1617627.08	1619413.37	0%
BE23 - Ministry of Environment, Climate Change & Nat. Resources	13,894,487.30	3,618,376	284%	12677587.8	3201672.7	296%
BE24 - Ministry of Comm, Info & Info Tech	3,154,118.44	1,985,113	59%	2318613.25	1763449.04	31%
BE25 - Ministry of Fisheries, Water Res. & NA Matters	4,068,703.80	2,556,060	59%	2873386.3	2250002.99	28%
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	3,774,749.90	1,941,237	94%	2410580.37	1726914.45	40%
BE29 - Ministry of Petroleum & Energy	3,713,905.95	2039315.76	82%	2740899.78	1809655.24	51%
BE31 - Ministry of Women, Children and Social Welfare	0.00	0	0%	72000	0	0%
TOTAL	1,450,337,860.13	938415063	55%	1473716538	843576463.7	75%

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

BE	Jan-Sep 2019	Jan- Sep 2018	Variation
OP	89,128,764.79	103,377,601.53	-14%
MOD	2,250,000.00	1,490,064.50	51%
MOI	86,012,592.16	68,894,200.00	25%
MOTC	15,750,000.00	16,500,000.00	-5%
MOJ	14,363,749.34	11,653,710.00	23%
MoFEA	457,333,100.03	352,758,109.00	30%
MOA	36,315,880.60	33,780,030.44	8%
MOTWI	32,457,210.00	20,776,000.00	56%
MOTRIE	32,564,053.00	33,025,866.84	-1%
MOBSE	341,113,644.61	241,562,807.26	41%
MOHSW	370,639,839.13	318,222,393.08	16%
MOYS	33,404,668.25	29,135,086.33	15%
MECCNAR	18,000,000.00	20,244,481.80	-11%
MOHERST	59,368,334.00	53,510,000.00	11%
Total Subventions	1,588,701,835.91	1,304,930,350.78	22%