



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

**JANUARY-MARCH 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 31<sup>st</sup> March 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 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 March 2019 amounted to **D3.24 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 March 2019**

Budget Class	Jan-Mar 2019 Expenditure	% of Total Expenditure	Jan-Mar 2018 Expenditure	% of Total Expenditure	Y-o-Y Growth
Personnel Emoluments	1,020,386,012	31%	778,518,486	29%	31%
Goods & Services	956,589,169	30%	806,311,088	30%	19%
Subventions to Public Corporations	489,824,133	15%	303,900,177	11%	61%
Debt Service	626,221,183	19%	673,751,071	25%	-7%
Capital Development	148,803,241	5%	138,685,247	5%	7%
<b>Total Expenditure</b>	<b>3,241,823,740</b>	<b>100%</b>	<b>2,701,166,068</b>	<b>100%</b>	<b>20%</b>

Personnel Emoluments (PE) and Goods & Services consumed 61 percent of total expenditure. PE has increased from D778 million in March 2018 to D1.02 billion in March 2019 representing a year-to-year increment of 31 percent, which can be attributed to the 50% increase in Basic Salary. In comparison to last year, Debt Service decreased from D673 million in March 2018 to D626 million resulting to a year-to-year growth of -7 percent. Expenditure on development related activities registered an increment of 7 percent as compared to the same period last year; it however remains the lowest spending expenditure class consuming only 5 percent of total

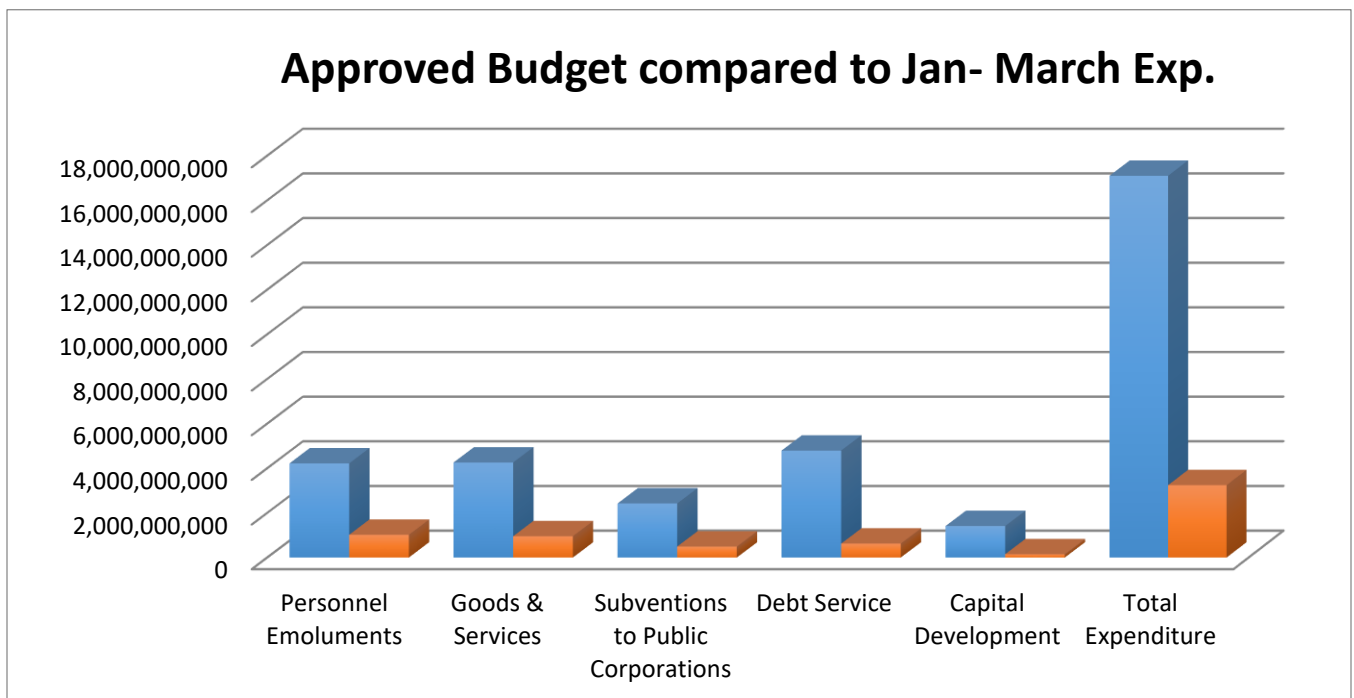
expenditure as at end March 2019.

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

Budget Class	Approved Budget	Jan- Mar 2019 Exp.	% of Approved Budget Spent
Personnel Emoluments	4,218,569,000	1,020,386,012	24%
Goods & Services	4,256,988,000	956,589,169	22%
Subventions to Public Corporations	2,422,365,000	489,824,133	20%
Debt Service	4,789,725,000	626,221,183	13%
Capital Development	1,411,492,000	148,803,241	11%
<b>Total Expenditure</b>	<b>17,099,139,000</b>	<b>3,241,823,740</b>	<b>19%</b>

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 11 percent of its budget spent as at end March 2019. The different budget classes have consumed 19 percent of the approved budget as at end March 2019.

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



**Table 3: Composition of Central Government PE Expenditure for End March 2019**

Personnel Emoluments	Jan- Mar 2019 Exp.	% of Total PE	Jan-Mar 2018 Exp.	% of Total PE	Y-o-Y Growth
<b>Basic Salary</b>	492,364,350	48%	324,615,887	42%	52%
<b>Wages</b>	0	0%	942,392	0%	-100%
<b>Allowances</b>	447,952,078	44%	371,743,775	48%	21%
<b>ECA</b>	74,700,705	7%	48,030,579	6%	56%
<b>Social Security Contributions</b>	5,368,880	1%	3,185,852	1%	69%
<b>Total PE</b>	<b>1,020,386,012</b>	<b>100%</b>	<b>778,518,486</b>	<b>100%</b>	<b>31%</b>

Basic Salary and Allowances constitute the highest expenditure components for Personnel Emolument, as highlighted above. Basic Salary constitutes 48 percent of total PE, which registered a growth from D324 million in March 2018 to D492 million in March 2019 primarily due to the 50% increment in Salaries. The total PE has thereby increased by 31 percent compared to the same period last year.

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

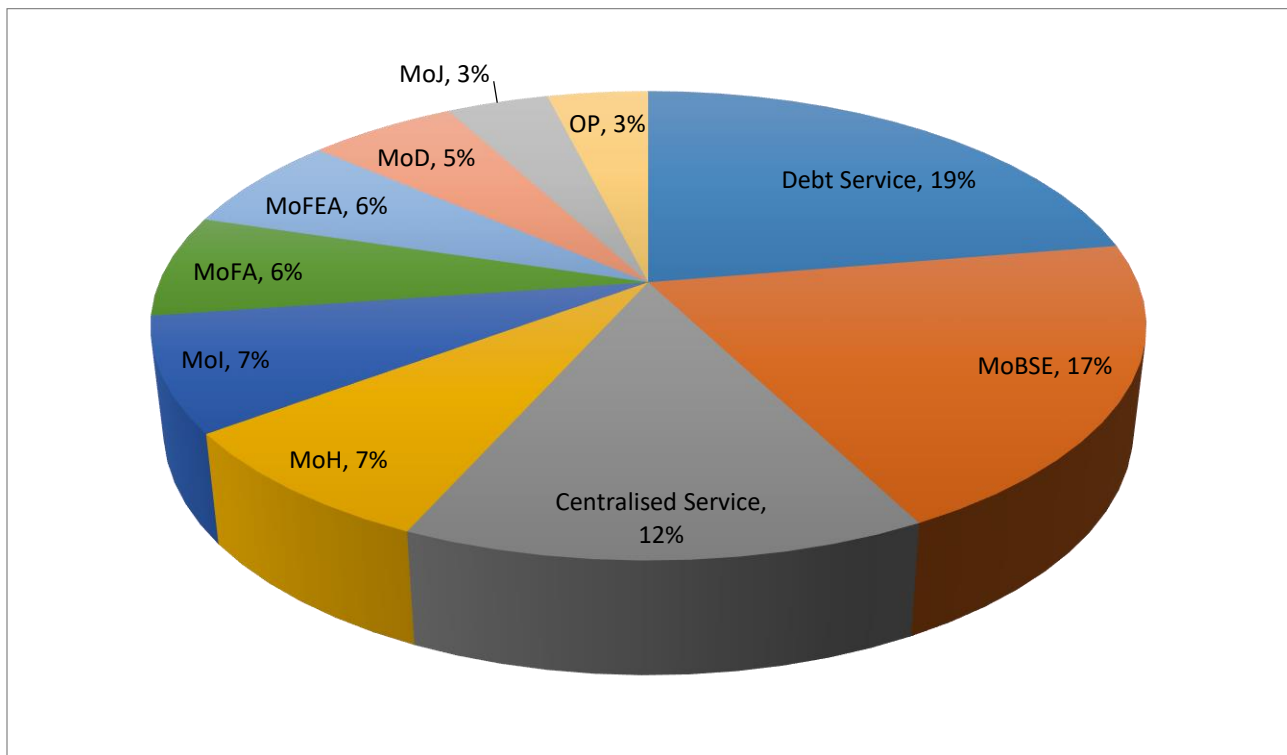
Personnel Emoluments	Approved Budget 2019	Jan-March 2019 Exp.	% of Approved Budget Spent
<b>Basic Salary</b>	2,192,863,000	492,364,350	22%
<b>Wages</b>	0	0	0%
<b>Contingency payroll</b>	15,000,000	0	0%
<b>Allowances</b>	1,601,244,000	447,952,078	28%
<b>ECA</b>	404,212,000	74,700,705	18%
<b>Civil Service Staff Loan</b>	5,000,000	0	0%
<b>Social Security Contributions</b>	15,250,000	5,368,880	35%
<b>Total PE</b>	<b>4,233,569,000</b>	<b>1,020,386,012</b>	<b>24%</b>

### III. TOP TEN SPENDING BUDGET ENTITIES (BEs)

The top ten highest spending entities consumed 88 percent of the total expenditure as at end March 2019. Debt Service and Ministry of Basic and Secondary Education top the list with compositions of 19 and 17 percent respectively as at end March 2019.

Budget Entity	Jan-March 2019 Outturn	% of Total Expenditure
Debt Service	626,221,183	19%
Ministry of Basic & Secondary Ed.	559,863,923	17%
Centralised Service	402,384,463	12%
Ministry of Health	228,128,810	7%
Ministry of Interior	219,982,663	7%
Ministry of Foreign Affairs	196,462,588	6%
Ministry of Finance and Eco. Affairs	185,691,434	6%
Ministry of Defence	161,498,873	5%
Ministry of Justice	111,071,331	3%
Office of The President	109,738,866	3%
<b>Sub Total</b>	<b>2,801,044,135</b>	<b>86%</b>
<b>Total Expenditure</b>	<b>3,241,823,740</b>	<b>100%</b>

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



#### IV. TOP TEN SPENDING BUDGET LINES

The top ten highest spending entities consumed about 86 percent of total expenditure as at end March 2019. Personnel Emoluments and Debt Service incurred the highest expenditure with compositions of 31 percent and 19 percent respectively.

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

Line Item	Approved Budget	Jan-Mar 2019 Exp.	% of Total Exp.	Jan-Mar 2018 Exp.	Y-o-Y Growth
<b>Personnel Emoluments</b>	4,233,569,000.00	1,020,386,012	31%	778,518,486	31%
<b>Debt Service</b>	4,233,569,000.00	626,221,183	19%	673,751,071	-7%
<b>Subvention</b>	2,442,365,000.00	489,824,133	15%	303,900,177	106%
<b>Settlement of conf. debt</b>	440,000,000.00	382,399,463	12%	106,149,161	260%
<b>Contribution to International org - Rec</b>	215,339,000.00	65,436,019	2%	67,798,553	-3%
<b>Travel Expenses</b>	335,510,000.00	53,439,483	2%	71,954,196	-174%
<b>General Pensions Benefits</b>	300,000,000.00	50,576,385	2%	42,118,495	0%
<b>Purchase of Fuel &amp; Lubricants</b>	193,363,000.00	39,079,569	1%	36,907,431	-15%
<b>Motor Vehicle</b>	187,800,000.00	31,248,000	1%	-	0%
<b>Operating Cost</b>	264,717,000.00	34,402,843	1%	34,327,692	0%
Total for top spending budget lines- March 2019		<b>2,793,013,091</b>	<b>86%</b>	<b>2,115,425,262</b>	<b>32%</b>
Total Expenditure		<b>3,241,823,740</b>	<b>100%</b>	<b>2,701,173,068</b>	<b>20%</b>

## VI. ANNEX

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

BE	APPROVED BUDGET	Jan- March 2019 Exp.	% Budget Absorbed	Jan-March 2018 Exp.
BE01 - Office of The President	697,663,751	109,738,866	16%	67,983,185
BE02 - National Assembly	139,273,419	22,471,346	16%	13,086,495
BE03 - Judiciary	164,091,692	21,897,975	13%	14,049,305
BE04 - Independent Electoral Commission	29,800,723	3,587,016	12%	2,687,016
BE05 - Public Service Commission	9,900,000	1,210,416	12%	838,730
BE06 - National Audit Office	59,426,230	18,961,249	32%	11,212,693
BE07 - Ministry of Defence	726,557,843	161,498,873	22%	101,101,607
BE08 - Ministry of Interior	996,904,978	219,982,663	22%	145,944,988
BE09 - Ministry of Tourism and Culture	43,039,165	8,996,881	21%	4,544,450
BE10 - Ministry of Foreign Affairs	1,257,882,799	196,462,588	16%	117,954,686
BE11 - Attorney General's Chambers & Ministry of Justice	346,162,635	111,071,331	32%	52,033,370
BE12 - Ministry of Finance	837,127,837	185,691,434	22%	123,134,022
BE13 - Pensions and Gratuties	375,678,000	62,569,688	17%	39,266,498
BE14 - Ombudsman	20,241,000	4,630,689	23%	1,202,606
BE15 - Centralized Services	1,340,000,000	402,384,463	30%	359,410,816
BE16 - Ministry of Local Government and Lands	175,381,997	12,139,277	7%	5,805,008
BE17 - Ministry of Agriculture	441,536,840	78,830,739	18%	34,497,529
BE18 - Ministry of Works, Construction & Infrastructure	327,949,083	46,486,239	14%	16,404,902
BE19 - Ministry of Trade, Industry & Employment	111,062,020	15,659,197	14%	9,922,931
BE20 - Ministry of Basic and Secondary Education	2,069,170,828	559,863,923	27%	402,781,553
BE21 - Ministry of Health and Social Welfare	1,164,067,500	228,128,810	20%	145,633,601
BE22 - Ministry of Youth & Sports	141,276,190	13,706,112	10%	8,716,818
BE23 - Ministry of Enviroment,Climate Change & Nat. Resouces	252,645,495	61,502,018	24%	41,644,320
BE24 - Ministry of Comm,Info & Info Tech	63,577,479	2,849,298	4%	1,485,855
BE25 - Ministry of Fisheries, Water Res. & NA Matters	62,420,000	3,883,916	6%	2,686,749
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	341,339,522	45,669,571	13%	36,548,012
BE29 - Ministry of Petroleum & Energy	56,951,387	4,769,446	8%	3,356,325
BE31 - Ministry of Women, Children and Social Welfare	58,285,475	7,967,958	14%	2,997,638
BE50 - National Debt Service	4,789,724,934	626,221,183	13%	375,056,811
<b>Grand Total</b>	<b>17,099,138,822</b>	<b>3,238,833,164</b>	<b>19%</b>	<b>2,141,988,522</b>



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

Basic Salaries (BS)			Allowances			
BE	Jan- March 2019	Jan-March 2018	BS Variation	Jan-March 2019	Jan-March 2018	Allowance Variation
Office of The President	13,464,715	8,621,488	56%	10,753,028	9,438,751	14%
National Assembly	5,262,699	3,522,477	49%	9,555,909	5,151,725	85%
Judiciary	6,197,900	4,641,223	34%	14,271,192	9,163,006	56%
Independent Electoral Commission	1,610,000	1,015,000	59%	1,377,016	940,000	46%
Public Service Commission	420,144	283,652	48%	298,462	260,185	15%
National Audit Office	2,812,500	2,232,663	26%	3,546,650	1,753,682	0%
Ministry of Defence	54,664,398	36,243,869	51%	66,290,129	62,441,257	6%
Ministry of Interior	93,864,492	77,850,702	21%	70,992,066	49,267,181	44%
Ministry of Tourism and Culture	487,444	335,961	45%	338,897	384,021	-12%
Ministry of Foreign Affairs	53,624,898	24,810,140	116%	63,853,807	50,683,262	26%
Attorney General's Chambers & Ministry of Justice	1,822,205	1,270,776	43%	2,178,651	2,377,226	-8%
Ministry of Finance	4,798,284	3,029,614	58%	5,119,949	5,765,316	-11%
Ombudsman	1,333,277	566,225	135%	1,954,588	1,799,781	9%
Ministry of Local Government and Lands	5,684,094	4,743,132	20%	3,251,844	2,480,803	31%
Ministry of Agriculture	10,997,124	7,748,707	42%	7,058,669	6,495,573	9%
Ministry of Works, Construction & Infrastructure	1,515,852	1,079,388	40%	982,156	1,683,858	-42%
Ministry of Trade, Industry & Employment	1,570,349	927,689	69%	969,496	883,264	10%
Ministry of Basic and Secondary Education	188,831,689	121,126,323	56%	140,024,960	123,289,078	14%
Ministry of Health	32,915,124	20,034,254	64%	37,991,922	29,284,184	30%
Ministry of Youth & Sports	879,168	604,748	45%	475,767	461,065	3%
Ministry of Environment, Climate Change & Nat. Resources	5,119,858	1,128,087	354%	3,550,302	5,014,817	-29%
Ministry of Comm, Info & Info Tech	1,018,831	646,984	57%	699,057	587,864	19%
Ministry of Fisheries, Water Res. & NA Matters	1,352,075	822,699	64%	915,625	828,764	10%
Ministry of Higher Edu., Research, Sci. & Tech.	933,529	640,380	46%	631,720	635,589	-1%
Ministry of Petroleum & Energy	1,183,701	696,705	70%	870,214	673,523	29%
Ministry of Women, Children and S.Welfare						
<b>Total</b>	<b>492,364,350</b>	<b>324,622,887</b>		<b>447,952,078</b>	<b>371,743,775</b>	<b>21%</b>

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

<b>BE</b>	<b>Jan-March 2019</b>	<b>Jan- March 2018</b>	<b>Variation</b>
OP	23,248,204	28,709,611	-19%
MOD	378,700	462,000	-18%
MOI	26,612,592	23,197,000	15%
MOTC	5,250,000	5,250,000	0%
MOJ	4,201,250	3,812,510	10%
MoFEA	120,800,000	123,999,527	-3%
MOA	12,630,962	10,040,410	26%
MOTWI	16,023,210	6,334,000	153%
MOTRIE	10,650,000	10,750,000	-1%
MOBSE	114,381,767	74,346,946	54%
MOHSW	121,312,449	99,115,597	22%
MOYS	5,100,000	16,104,353	-68%
MECCNAR	6,000,000	6,759,750	-11%
MOHERST	23,235,000	15,480,000	50%
<b>Total Subventions</b>	<b>489,824,133</b>	<b>424,361,704</b>	<b>15%</b>