



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

FEBRUARY 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 28th February 2019. 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 February 2019 amounted to **D2.14 billion** which represents an increase of 34 percent in comparison to the previous year as shown by Table 1.

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

Budget Class	Jan-Feb 2019 Expenditure	% of Total Expenditure	Jan-Feb 2018 Expenditure	% of Total Expenditure	Y-o-Y Growth
Personnel Emoluments	662,868,531	31%	507,977,527	34%	30%
Goods & Services	695,689,433	32%	443,766,860	45%	57%
Subventions to Public Corporations	338,785,420	16%	281,290,408	15%	20%
Debt Service	375,056,811	17%	315,226,929	5%	19%
Capital Development	72,427,108	3%	53,063,289	2%	36%
Total Expenditure	2,144,827,303	100%	1,601,325,013	100%	34%

Personnel Emoluments (PE) and Goods & Services consumed over 63% of total expenditure for the period under review. PE has increased from D507 million during the same period last year to D662 million this year, representing a year-to-year increment of 30%, which is primarily attributed to the 50% salary increment currently being implemented.

In comparison to last year, Debt Service increased from D315 million in to D375 million,

representing a 19% year-to-year growth. Whilst expenditure on development related activities registered an increment of 36 percent, moving from D53 million to D72 million

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

Budget Class	Approved Annual Budget	Jan-Feb 2019 Exp.	% of Approved Budget Spent
Personnel Emoluments	4,218,569,000	662,868,531	16%
Goods & Services	4,256,988,000	695,689,433	16%
Subventions to Public Corporations	2,422,365,000	338,785,420	14%
Debt Service	4,789,725,000	375,056,811	8%
Capital Development	1,411,492,000	72,427,108	5%
Total Expenditure	17,099,139,000	2,144,827,303	12.5%

Table 2 above compares the different budget classes against the 2019 approved budget, highlighting the absorption capacity by budget class.

Chart 1: Central Government Expenditure for Jan-February 2019 compared to Approved budget, Source: IFMIS

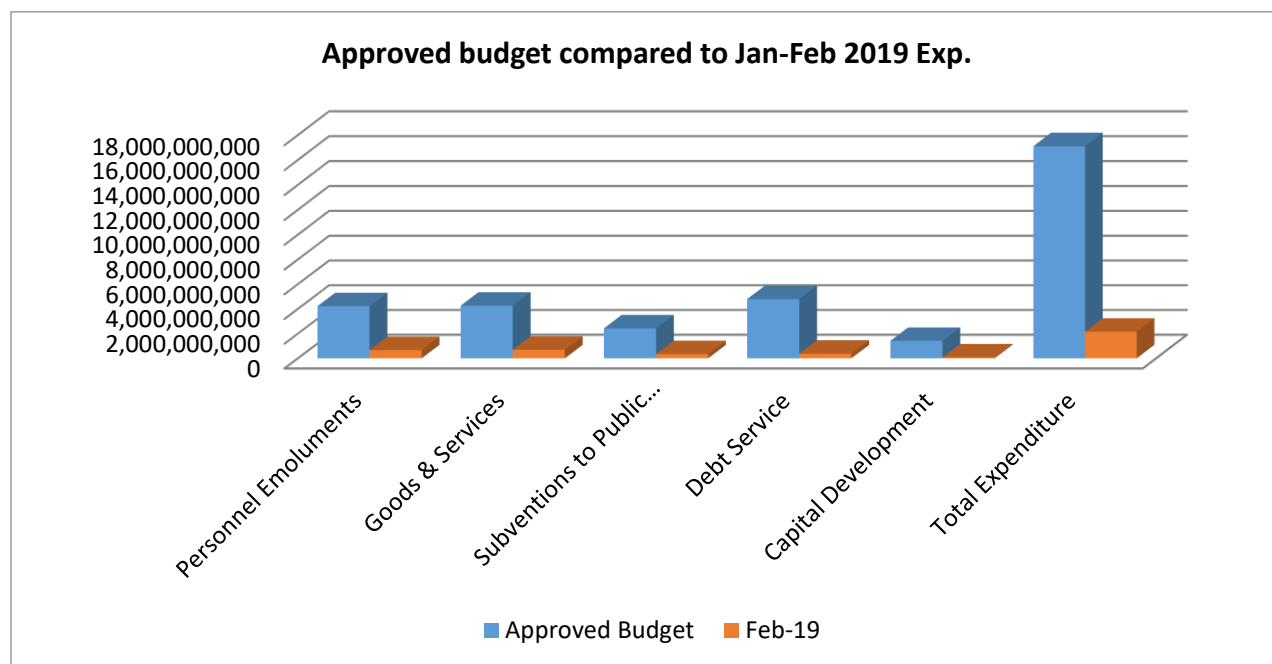


Table 3: Composition of Central Government Expenditure for Jan-February 2019

Personnel Emoluments	Jan-February 2019 Exp.	% of Total PE	Jan-February 2018 Exp.	% of Total PE	Y-o-Y Growth
Basic Salary	315,664,585	48%	228,710,340	45%	38%
Wages	0	0%	733,356	0%	-100%
Allowances	295,996,188	45%	215,099,629	42%	38%
ECA	49,110,001	7%	30,415,850	6%	61%
Social Security Contributions	2,097,757	0%	3,018,352	1%	-30%
Total PE	662,868,531	0%	507,977,527	100%	30%

As highlighted above, Basic salary and Allowances constitute the highest expenditure components for Personnel Emoluments. Basic Salary constitutes 48 percent of total PE, registering a growth from D228 million last year same period to D315 million this year. As earlier mentioned, this is mainly as a result of the 50% Basic Salary increment for civil servants. The total PE has thereby increased by 30 percent compared to the same period last year.

Table 3A: Decomposition of Personnel Emolument for Jan-February 2019 compared to Approved Budget

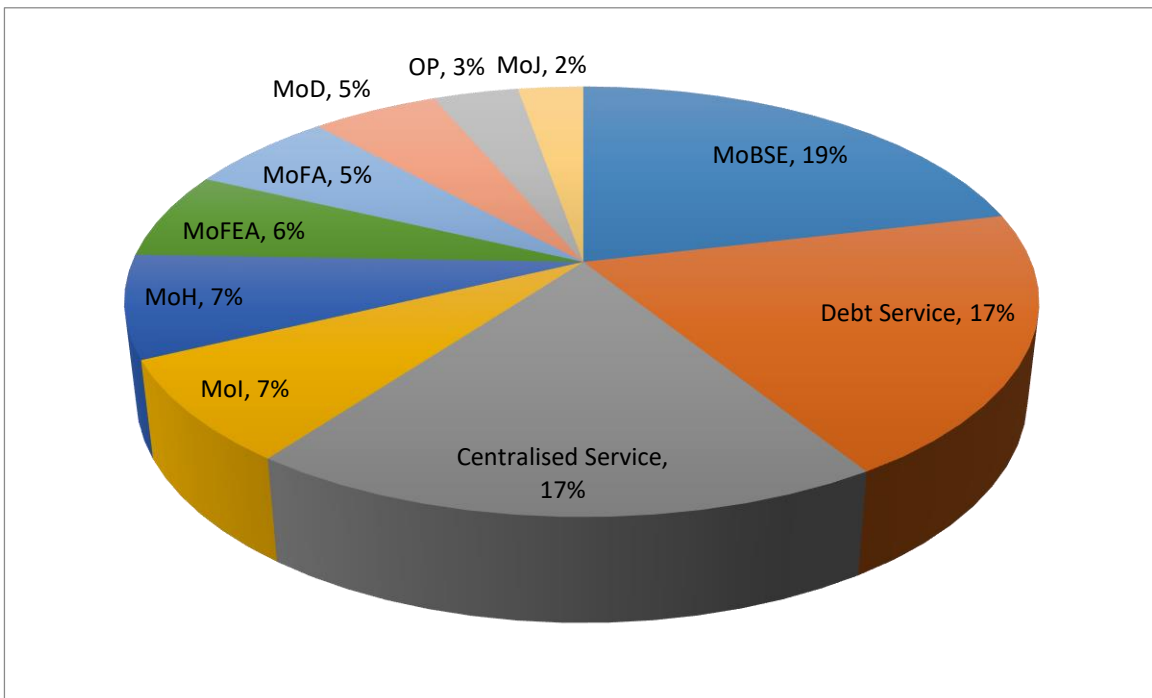
Personnel Emoluments	Approved Budget 2019	Jan-Feb 2019 Exp.	% of Approved Budget Spent
Basic Salary	2,192,863,000	315,664,585	14%
Wages	0	0	0%
Contingency payroll	15,000,000	0	0%
Allowances	1,601,244,000	295,996,188	18%
ECA	404,212,000	49,110,001	12%
Civil Service Staff Loan	5,000,000	0	0%
Social Security Contributions	15,250,000	2,097,757	14%
Total PE	4,233,569,000	662,868,531	16%

III. TOP TEN SPENDING BUDGET ENTITIES (BEs)

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

Budget Entity	Jan-February 2019 Outturn	% of Total Expenditure
Ministry of Basic Education	402,781,553	19%
Debt Service	375,056,811	17%
Centralized Service	359,410,816	17%
Ministry of Interior	145,944,988	7%
Ministry of Health	145,633,601	7%
Ministry of Finance	123,134,022	6%
Ministry of Foreign Affairs	117,954,686	5%
Ministry of Defence	101,101,607	5%
Office of The President	67,983,185	3%
Ministry of Justice	52,033,370	2%
Sub Total	1,891,034,640	88%
Total Expenditure	2,144,827,303	100%

Chart 2: Top Spending Budget Entities as at Jan-Feb 2019 as a percentage



IV. TOP TEN SPENDING BUDGET LINES

The top ten highest spending budget lines consumed about 89 percent of the total expenditure as at end February 2019. Personnel emoluments and settlement of confirmed debts recorded the highest expenditure items, with compositions of 31 percent and 16 percent respectively.

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

Line Item	Approved Annual Budget	Jan-Feb 2019 Exp.	% of Total Exp.	Jan-Feb 2018 Exp.	Y-o-Y Growth
Personnel Emoluments	4,233,569,000	662,868,531	31%	507,977,527	30%
Settlement of Confirmed Debts	440,000,000	339,425,816	16%	48,776,651	596%
Debt Service	4,673,569,000	375,056,811	17%	315,226,929	19%
Subvention	2,442,365,000	338,785,420	16%	192,411,672	76%
Contribution to International org - Rec	215,339,000	52,422,087	2%	9,237,107	468%
General Pensions Benefits	300,000,000	32,753,462	2%	14,616,124	-324%
Motor Vehicles	187,800,000	28,786,500	1%	0	0%
Travel Expenses	335,510,000	25,775,903	1%	43,574,732	-41%
Purchase of Fuel & Lubricants	193,363,000	24,538,649	1%	23,703,361	4%
Operating Cost	264,717,000	23,253,102	1%	17,318,260	34%
Total for top spending budget lines-Feb. 2019		1,903,666,281	89%	1,291,386,801	0%
Total Expenditure		2,144,827,303	100%	1,512,449,277	42%

VI. ANNEX

Annex 1: Budget Absorption by BE for Jan-February 2019 - Source: IFMIS

BE	APPROVED BUDGET	Jan-Feb 2019 Exp.	% Budget Absorbed	Jan-Feb 2018 Exp.
BE01 - Office of The President	697,663,751	67,983,185	9.74%	29,043,309
BE02 - National Assembly	139,273,419	13,086,495	9.40%	5,365,414
BE03 – Judiciary	164,091,692	14,049,305	8.56%	6,667,177
BE04 - Independent Electoral Commission	29,800,723	2,687,016	9.02%	900,000
BE05 - Public Service Commission	9,900,000	838,730	8.47%	479,435
BE06 - National Audit Office	59,426,230	11,212,693	18.87%	2,238,966
BE07 - Ministry of Defence	726,557,843	101,101,607	13.92%	51,922,563
BE08 - Ministry of Interior	996,904,978	145,944,988	14.64%	84,770,927
BE09 - Ministry of Tourism and Culture	43,039,165	4,544,450	10.56%	2,092,863
BE10 - Ministry of Foreign Affairs	1,257,882,799	117,954,686	9.38%	56,935,605
BE11 - Attorney General's Chambers & Ministry of Justice	346,162,635	52,033,370	15.03%	39,354,928
BE12 - Ministry of Finance	837,127,837	123,134,022	14.71%	68,217,508
BE13 - Pensions and Gratuties	375,678,000	39,266,498	10.45%	19,776,220
BE14 - Ombudsman	20,241,000	1,202,606	5.94%	369,908
BE15 - Centralized Services	1,340,000,000	359,410,816	26.82%	359,310,816
BE16 - Ministry of Local Government and Lands	175,381,997	5,805,008	3.31%	2,731,547
BE17 - Ministry of Agriculture	441,536,840	34,497,529	7.81%	15,837,751
BE18 - Ministry of Works,Construction & Infrastructure	327,949,083	16,404,902	5.00%	11,176,275
BE19 - Ministry of Trade,Industry & Employment	111,062,020	9,922,931	8.93%	4,481,821
BE20 - Ministry of Basic and Secondary Education	2,069,170,828	402,781,553	19.47%	165,604,910
BE21 - Ministry of Health and Social Welfare	1,164,067,500	145,633,601	12.51%	63,263,186
BE22 - Ministry of Youth & Sports	141,276,190	8,716,818	6.17%	3,533,536
BE23 - Ministry of Enviroment,Climate Change & Nat. Resouces	252,645,495	41,644,320	16.48%	37,495,272
BE24 - Ministry of Comm,Info & Info Tech	63,577,479	1,485,855	2.34%	254,514
BE25 - Ministry of Fisheries, Water Res. & NA Matters	62,420,000	2,686,749	4.30%	921,530
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	341,339,522	36,548,012	10.71%	9,129,850
BE29 - Ministry of Petroleum & Energy	56,951,387	3,356,325	5.89%	1,397,469
BE31 - Ministry of Women, Children and Social Welfare	58,285,475	2,997,638	5.14%	368,222
BE50 - National Debt Service	4,789,724,934	375,056,811	7.83%	267,309,136
Grand Total	17,099,138,822	2,141,988,522	12.53%	1,310,950,660

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

BE	Basic Salaries (BS)			Allowances		
	Feb. 2019	Feb. 2018	BS Variation	Feb. 2019	Feb. 2018	Allowance Variation
Office of The President	4,330,946	5,815,602	-26%	7,072,255	6,289,202	12%
National Assembly	3,493,167	1,400,134	149%	6,390,074	2,086,657	206%
Judiciary	4,058,306	3,056,037	33%	9,478,459	5,664,436	67%
Independent Electoral Commission	1,240,000	335,000	270%	1,047,016	335,000	213%
Public Service Commission	277,684	190,798	46%	196,628	176,895	11%
National Audit Office	1,828,102	1,489,626	23%	2,293,000	1,164,836	0%
Ministry of Defence	35,490,284	24,052,001	48%	44,050,825	39,497,334	12%
Ministry of Interior	61,003,348	57,498,531	6%	47,311,063	26,217,049	80%
Ministry of Tourism and Culture	322,027	228,955	41%	236,239	276,376	-15%
Ministry of Foreign Affairs	28,023,383	23,111,534	21%	44,804,168	6,116,392	633%
Attorney General's Chambers & Ministry of Justice	1,221,119	857,550	42%	1,456,082	1,613,691	-10%
Ministry of Finance	3,154,945	1,988,063	59%	3,217,405	4,138,465	-22%
Ombudsman	194,526	333,527	-42%	638,172	1,299,781	-51%
Ministry of Local Government and Lands	3,365,794	3,069,421	10%	1,933,389	1,682,268	15%
Ministry of Agriculture	7,310,151	5,183,916	41%	4,702,692	4,323,576	9%
Ministry of Works, Construction & Infrastructure	1,006,039	711,261	41%	653,268	585,484	12%
Ministry of Trade, Industry & Employment	975,138	612,541	59%	651,771	568,614	15%
Ministry of Basic and Secondary Education	125,159,927	82,342,513	52%	93,246,377	88,710,420	5%
Ministry of Health	21,865,416	13,414,279	63%	317,126	18,837,948	-98%
Ministry of Youth & Sports	590,110	405,084	46%	2,302,075	308,450	646%
Ministry of Environment, Climate Change & Nat. Resources	3,366,781	744,327	352%	428,729	3,393,359	-87%
Ministry of Comm, Info & Info Tech	679,818	441,705	54%	589,081	399,426	47%
Ministry of Fisheries, Water Res. & NA Matters	854,853	537,022	59%	116,692	555,061	-79%
Ministry of Higher Edu., Research, Sci. & Tech.	786,029	430,744	82%	314,052	432,654	-27%

Ministry of Petroleum & Energy	772,244	590,716	31%	307,479	426,257	-28%
Ministry of Women, Children and Social Welfare						
Total	315,664,585	228,840,886	38%	273,754,117	215,099,629	27%

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

BE	Feb 2019	Feb 2018	Variation
OP	20,798,204	17,490,264	19%
MOD	0	462,000	-100%
MOI	19,112,592	15,697,000	22%
MOTC	3,500,000	3,500,000	0%
MOJ	2,457,500	2,457,500	0%
MoFEA	82,800,000	88,787,736	-7%
MOA	8,646,975	6,074,716	42%
MOTWI	13,245,210	4,056,000	227%
MOTRIE	6,500,000	7,250,000	-10%
MOBSE	75,629,553	49,500,000	53%
MOHSW	81,745,386	66,957,065	22%
MOYS	3,900,000	4,532,628	-14%
MECCNAR	4,000,000	4,560,500	-12%
MOHERST	16,450,000	10,390,000	58%
Total Subventions	338,785,420	281,715,408	20%