



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

**JANUARY-MAY 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 31st May 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 May 2019 amounted to **D5.9 billion** which represents an increase of 18 percent in comparison to the previous year as shown by Table 1.

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

Budget Class	Jan-May 2019 Expenditure	% of Total Expenditure	Jan-May 2018 Expenditure	% of Total Expenditure	Y-o-Y Growth
Personnel Emoluments	1,659,181,726	28%	1,270,418,046	25%	31%
Goods & Services	1,479,851,251	25%	1,131,042,257	23%	31%
Subventions to Public Corporations	852,819,407	14%	714,326,138	14%	19%
Debt Service	1,696,874,559	29%	1,663,776,171	33%	2%
Capital Development	255,906,743	4%	240,985,100	5%	6%
Total Expenditure	5,944,633,687	100%	5,020,547,713	100%	18%

Personnel Emoluments (PE) and Goods & Services consumed a combined total of 53 percent of total expenditure. PE has increased from D1.27 billion in May 2018 to D1.95 billion in May 2019 representing a year-to-year increase of 31 percent mainly attributed to the 50 percent increase in salaries.

In comparison to last year, Debt Service slightly increased from D1.66 billion in May 2018 to D1.69 billion resulting in a year-to-year growth of 2 percent. Expenditure on development related activities registered an increase of 6 percent as compared to the same period last year; it remains the lowest spending expenditure class consuming only 4 percent of total expenditure as at end

May 2019.

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

Budget Class	Approved Budget	Jan-May 2019 Exp.	% of Approved Budget Spent
Personnel Emoluments	4,218,569,000	1,659,181,726	39%
Goods & Services	4,256,988,000	1,479,851,251	35%
Subventions to Public Corporations	2,422,365,000	852,819,407	35%
Debt Service	4,789,725,000	1,696,874,559	35%
Capital Development	1,411,492,000	255,906,743	18%
Total Expenditure	17,099,139,000	5,944,633,687	35%

Table 2 above compares the different budget classes against the 2019 approved budget highlighting the absorption capacity by budget class. Personnel Emoluments is the highest absorbing spending budget class with 39 percent of its budget spent as at end May 2019. Capital expenditure remains the lowest absorbing spending budget class with only 18 percent of its budget spent as at end May 2019. The different budget classes have consumed 35 percent of the approved budget as at end May 2019.

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

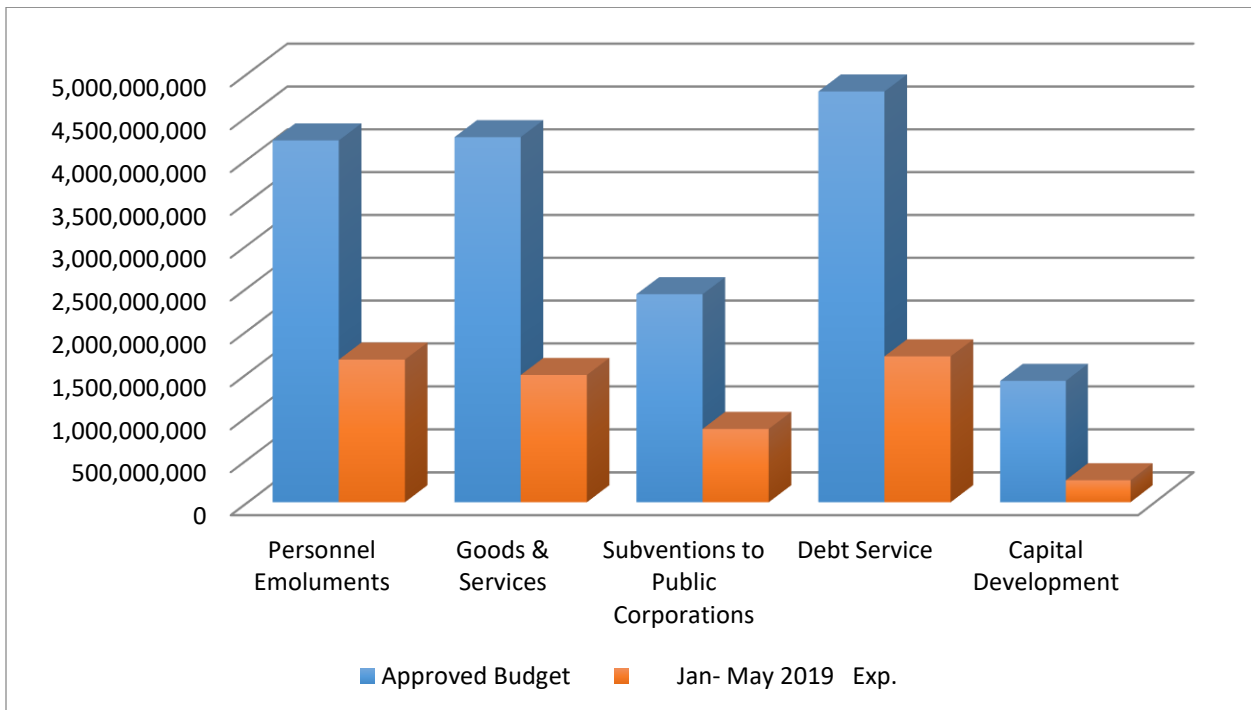


Table 3: Composition of Central Government Expenditure for End May 2019

Personnel Emoluments	Jan- May 2019 Exp.	% of Total PE	Jan-May 2018 Exp.	% of Total PE	Y-o-Y Growth
Basic Salary	796,266,004	48%	536,655,200	42%	48%
Wages	-	0%	2,083,209	0%	-100%
Allowances	732,667,807	44%	609,520,922	48%	20%
ECA	124,349,759	7%	85,607,874	7%	45%
Civil service Loan Scheme	-	0%	30,000,000	2%	-100%
Social Security Contributions	5,898,157	0%	6,543,840	1%	-10%
Total PE	1,659,181,726	100%	1,270,411,046	100%	31%

Personnel Emoluments increased from D1.27 billion in May 2018 to D1.65 billion in May 2019 representing a year-to-year increase of 31 percent. Basic salary and allowances constitute the highest expenditure components for Personnel Emoluments, as highlighted above. Basic Salary constitutes 48 percent of total PE, which registered a significant growth of 46 percent increasing from D536 million in May 2018 to D796 million in May 2019 as a result of the 50% increment in salaries.

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

Personnel Emoluments	Approved Budget 2019	Jan-May 2019 Exp.	% of Approved Budget Spent
Basic Salary	2,192,863,000	796,266,004	36%
Wages	0	0	0%
Contingency payroll	15,000,000	0	0%
Allowances	1,601,244,000	732,667,807	46%
ECA	404,212,000	124,349,759	31%
Civil Service Staff Loan	5,000,000	0	0%
Social Security Contributions	15,250,000	5,898,157	39%
Total PE	4,233,569,000	1,659,181,726	39%

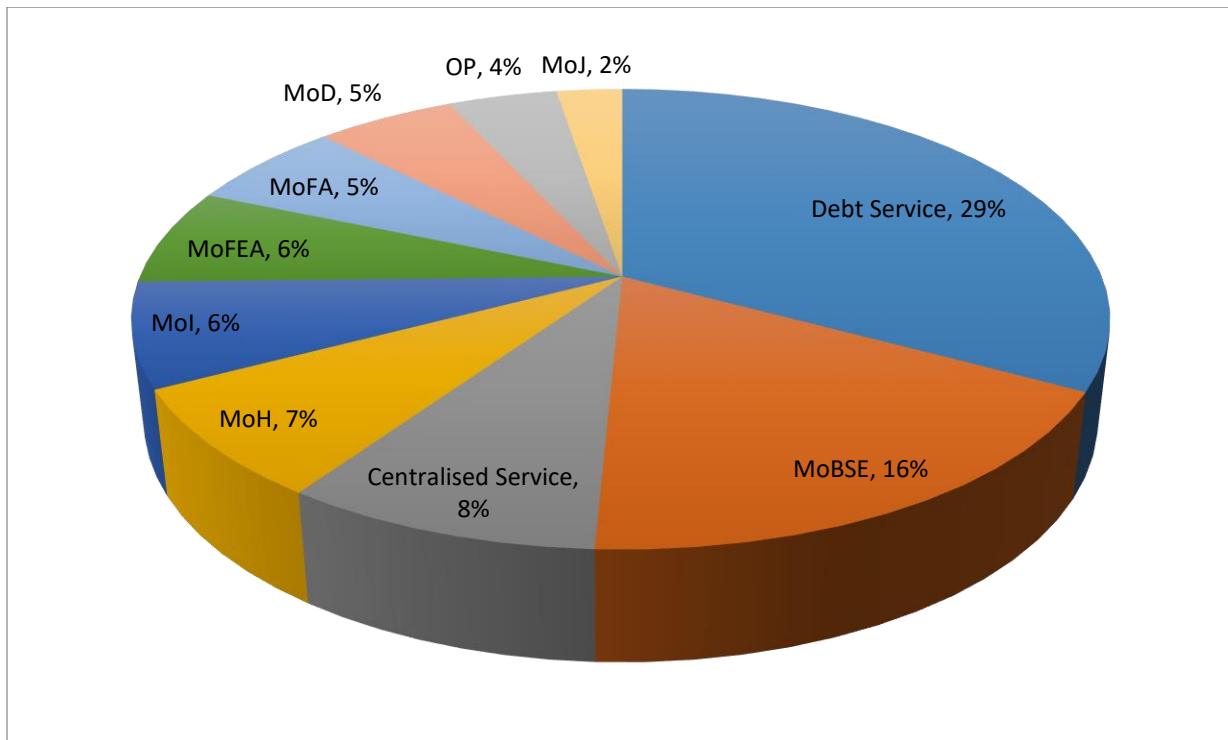
The table above shows the approved budget for P.E as compared to Jan-May 2019 expenditure. Allowances is the highest absorbing spending budget line under P.E with 46 percent of its budget spent as at end May 2019. If expenditure on allowances retains the same trend, then the allowance vote will exhausted by October/November 2019.

III. TOP TEN SPENDING BUDGET ENTITIES (BEs)

The top ten highest spending entities consumed 87 percent of total expenditure as at end May 2019. Debt Service and Ministry of Basic and Secondary Education top the table with compositions of 28 percent and 16 percent respectively as at end May 2019.

Budget Entity	Jan-May 2019 Outturn	% of Total Expenditure
Debt Service	1,696,874,559	29%
MoBSE	923,050,490	16%
Centralized Service	457,976,616	8%
MoH	397,254,728	7%
Mol	378,115,832	6%
MoFEA	349,494,615	6%
MoFA	321,014,629	5%
MoD	283,306,466	5%
OP	222,258,542	4%
MoJ	133,812,782	2%
Sub Total	5,163,159,259	87%
Total Expenditure	5,944,633,687	100%

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



IV. TOP TEN SPENDING BUDGET LINES

Debt Service and Personnel Emolument top the table with compositions of 35 percent and 39 percent of their budgets spent respectively. The budget for Settlement of confirmed debt has been spent by 96 percent as at end May 2019 whilst the TRRC budget line will likely be exhausted before the end of the third quarter, as 82 percent of it's budget has been spent as at end May 2019.

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

Line Item	Approved Budget	Jan-May 2019 Exp.	% of budget spent	Jan-May 2018 Exp.	Y-o-Y Growth
Debt Service	4,789,725,000	1,696,874,559	35%	1,663,776,171	2%
Personnel Emoluments	4,218,569,000	1,659,181,726	39%	1,270,418,046	31%
Subvention	2,442,365,000	852,819,407	28%	714,326,138	19%
Settlement of confirmed debt	440,000,000	423,724,616	96%	149,426,132	184%
Travel Expenses	335,510,000	101,148,607	30%	153,450,497	-34%
General Pensions Benefits	300,000,000	84,063,294	27%	47,026,637	70%
Contribution to International org - Rec	215,339,000	80,152,054	39%	99,387,600	-15%
Purchase of Fuel and Lubricants	193,363,000	72,751,793	38%	69,384,060	5%
School Improvement Grant	190,800,000	65,188,180	29%	79,837,600	-18%
Truth, Recon. & Repara, Commission	79,630,000	56,062,138	82%	-	-
Total for top spending budget lines-April 2019	13,205,301,000	5,091,966,375	39%	4,247,032,882	

VI. ANNEX

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

BE	APPROVED BUDGET	Jan- May 2019 Exp.	% Budget Absorbed	Jan-May 2018 Exp.
BE01 - Office of The President	697,663,751	222,258,542	32%	151,813,090
BE02 - National Assembly	139,273,419	37,127,931	27%	29,690,638
BE03 - Judiciary	164,091,692	40,003,968	24%	31,105,665
BE04 - Independent Electoral Commission	29,800,723	5,926,466	20%	4,487,016
BE05 - Public Service Commission	9,900,000	3,120,380	32%	2,684,083
BE06 - National Audit Office	59,426,230	24,903,853	42%	24,030,410
BE07 - Ministry of Defence	726,557,843	283,306,466	39%	221,645,261
BE08 - Ministry of Interior	996,904,978	377,553,382	38%	297,135,612
BE09 - Ministry of Tourism and Culture	43,039,165	12,715,310	30%	12,092,847
BE10 - Ministry of Foreign Affairs	1,257,882,799	321,014,629	26%	258,265,039
BE11 - Attorney General's Chambers & Ministry of Justice	346,162,635	133,812,782	39%	129,730,137
BE12 - Ministry of Finance	837,127,837	349,494,615	42%	265,314,245
BE13 - Pensions and Gratuities	375,678,000	108,649,341	29%	85,206,784
BE14 - Ombudsman	20,241,000	7,706,189	38%	5,403,272
BE15 - Centralized Services	1,340,000,000	457,976,616	34%	402,384,463
BE16 - Ministry of Local Government and Lands	175,381,997	29,238,120	17%	20,579,143
BE17 - Ministry of Agriculture	441,536,840	150,923,131	34%	104,764,387
BE18 - Ministry of Works, Construction & Infrastructure	327,949,083	60,952,509	19%	55,081,259
BE19 - Ministry of Trade, Industry & Employment	111,062,020	31,009,076	28%	24,667,392
BE20 - Ministry of Basic and Secondary Education	2,069,170,828	923,050,490	45%	743,184,383
BE21 - Ministry of Health and Social Welfare	1,164,067,500	397,254,728	34%	316,962,203
BE22 - Ministry of Youth & Sports	141,276,190	31,272,824	22%	21,994,511
BE23 - Ministry of Environment, Climate Change & Nat. Resources	252,645,495	75,198,003	30%	69,129,293
BE24 - Ministry of Comm, Info & Info Tech	63,577,479	5,979,441	9%	4,260,654
BE25 - Ministry of Fisheries, Water Res. & NA Matters	62,420,000	17,907,590	29%	6,002,365
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	341,339,522	113,638,702	33%	93,629,976
BE29 - Ministry of Petroleum & Energy	56,951,387	11,742,444	21%	8,833,573
BE31 - Ministry of Women, Children and Social Welfare	58,285,475	10,630,266	18%	8,490,316
BE50 - National Debt Service	4,789,724,934	1,696,874,559	35%	1,293,493,839
Grand Total	17,099,138,822	5,941,242,352	35%	4,692,061,857

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

Basic Salaries (BS)			Allowances			
BE	Jan- May 2019	Jan-May 2018	BS Variation	Jan-May 2019	Jan-May 2018	Allowance Variation
BE01 - Office of The President	22,883,793	14,787,226	55%	18,088,670	17,430,345	4%
BE02 - National Assembly	8,801,729	5,859,096	50%	14,904,383	9,436,567	58%
BE03 - Judiciary	10,457,788	7,722,286	35%	24,268,658	15,134,092	60%
BE04 - Independent Electoral Commission	2,350,000	1,971,327	19%	2,037,016	1,886,327	8%
BE05 - Public Service Commission	697,108	552,226	26%	492,580	512,607	-4%
BE06 - National Audit Office	3,840,406	3,718,743	3%	4,829,650	2,907,582	66%
BE07 - Ministry of Defence	90,755,214	60,107,298	51%	119,108,260	108,388,530	10%
BE08 - Ministry of Interior	155,477,827	119,113,891	31%	121,656,486	95,266,448	28%
BE09 - Ministry of Tourism and Culture	813,324	550,363	48%	560,461	591,325	-5%
BE10 - Ministry of Foreign Affairs	59,681,775	49,281,537	21%	76,161,776	67,808,873	12%
BE11 - Attorney General's Chambers & Ministry of Justice	4,391,475	2,078,774	111%	3,576,798	3,883,071	-8%
BE12 - Ministry of Finance	8,091,129	5,052,778	60%	9,041,047	9,116,411	-1%
BE14 - Ombudsman	1,933,277	998,923	94%	3,327,171	2,799,781	19%
BE16 - Ministry of Local Government and Lands	12,540,644	8,113,909	55%	5,953,593	4,108,291	45%
BE17 - Ministry of Agriculture	18,471,586	12,854,727	44%	11,866,095	10,813,945	10%
BE18 - Ministry of Works, Construction & Infrastructure	2,588,134	1,792,465	44%	1,676,448	1,630,845	3%
BE19 - Ministry of Trade, Industry & Employment	2,665,931	1,583,993	68%	1,839,520	1,470,644	25%
BE20 - Ministry of Basic and Secondary Education	315,220,128	199,350,192	58%	234,797,807	194,026,442	21%
BE21 - Ministry of Health and Social Welfare	55,782,283	33,585,231	66%	66,369,769	48,542,403	37%
BE22 - Ministry of Youth & Sports	1,475,654	1,016,784	45%	859,953	772,422	11%
BE23 - Ministry of Environment, Climate Change & Nat. Resources	8,638,579	1,902,076	354%	5,999,800	8,423,268	-29%
BE24 - Ministry of Comm,Info & Info Tech	1,704,189	1,057,027	61%	1,135,600	962,145	18%
BE25 - Ministry of Fisheries, Water Res. & NA Matters	2,254,050	1,389,721	62%	1,534,893	1,403,379	9%
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	2,734,017	1,073,818	155%	1,090,690	1,044,254	4%
BE29 - Ministry of Petroleum & Energy	2,015,964	1,147,789	76%	1,490,681	1,160,926	28%
BE31 - Ministry of Women, Children and Social Welfare	-			-		
Total	796,266,004	536,662,200	48%	732,667,807	609,520,922	20%

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

BE	Jan-May 2019	Jan- May 2018	Variation
OP	41,470,462	48,009,611	-14%
MOD	950,000	930,315	2%
MOI	47,612,592	38,197,000	25%
MOTC	7,000,000	8,750,000	-20%
MOJ	7,588,749	6,550,010	16%
MoFEA	231,600,000	204,665,527	13%
MOA	19,931,348	18,997,799	5%
MOTWI	21,579,210	11,148,000	94%
MOTRIE	17,862,169	18,025,867	-1%
MOBSE	190,110,773	132,461,009	44%
MOHSW	204,538,448	167,379,664	22%
MOYS	16,380,656	22,085,086	-26%
MECCNAR	10,000,000	11,266,250	-11%
MOHERST	36,195,000	25,860,000	40%
Total Subvention	852,819,407	714,326,138	19%