



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

**JANUARY- DECEMBER 2019  
EXPENDITURE BRIEF**

**PREPARED BY THE DIRECTORATE OF BUDGET**

## Table of Content

I. INTRODUCTION .....	3
II. TOTAL GOVERNMENT EXPENDITURE.....	3
III. TOP TEN SPENDING BUDGET ENTITIES (BEs) .....	6
IV. TOP TEN SPENDING BUDGET LINES .....	7
V. KEY OBSERVATIONS .....	<b>Error! Bookmark not defined.</b>

## INTRODUCTION

This brief presents an analysis of central government expenditure from January 2019 to December 2019. It also 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.

### TOTAL GOVERNMENT EXPENDITURE

Government's total expenditure as of end December 2019 amounted to **D15.1 billion**, which represents an increment of 16% compared to the same period last year, as indicated in Table 1.

**Table 1: Composition of Central Government Expenditure for December 2019**

Budget Class	Jan - Dec - 2019 Exp.	% of Total Expenditure	Jan - Dec 2018 Expenditure	% of Total Expenditure	Y-o-Y Growth
<b>Personnel Emoluments</b>	3,957,007,471.24	26%	3,029,469,951.17	23%	31%
<b>Other Current</b>	4,213,028,807.06	28%	3,430,128,752.79	26%	23%
<b>Subventions to Public Corporations</b>	2,188,422,553.27	14%	1,752,819,712.87	13%	25%
<b>Debt Service</b>	3,983,967,770.49	26%	4,148,583,269.75	32%	-4%
<b>Capital Development</b>	786,757,657.45	5%	680,973,766.75	5%	16%
<b>Total Expenditure</b>	<b>15,129,184,259.5</b> <b>1</b>	<b>100%</b>	<b>13,041,975,453.3</b> <b>3</b>	<b>100%</b>	<b>16%</b>

**Source: IFMIS**

Personnel Emolument (PE) and Other Current (OC) collectively consumed 54 percent of total expenditure. Meanwhile, PE has increased from D3.0 billion in December 2018 to D3.9 billion in December 2019, representing a yearly growth of 31%, and mainly attributed to the 50 percent increase in salaries.

In comparison to last year, Debt Service decreased by 4% from D4.14 billion to D3.98 billion whilst expenditure on Capital Development has increased by 16% relative to last year. It also consumed only 5% of the total GLF expenditure as of end December 2019.

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

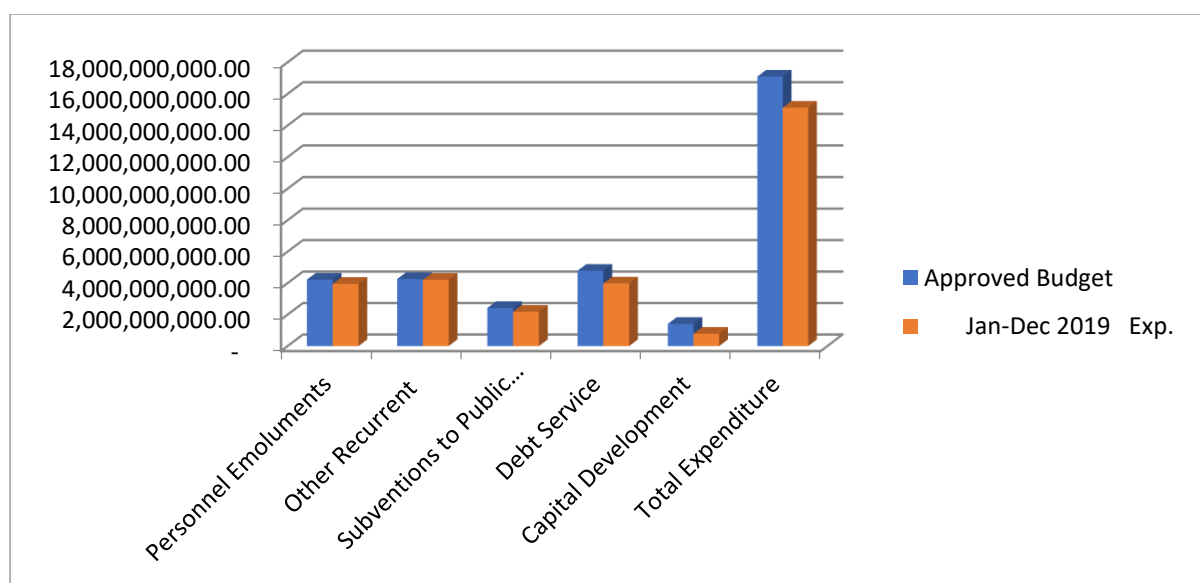
Budget Class	Approved Budget	Jan-Dec 2019 Exp.	% of Approved Budget Spent
Personnel Emoluments	4,218,569,000.00	3,957,007,471.24	94%
Other Recurrent	4,256,988,000.00	4,213,028,807.06	99%
Subventions to Public Corporations	2,422,365,000.00	2,188,422,553.27	90%
Debt Service	4,789,725,000.00	3,983,967,770.49	83%
Capital Development	1,411,492,000.00	786,757,657.45	56%
<b>Total Expenditure</b>	<b>17,099,139,000.00</b>	<b>15,129,184,259.51</b>	<b>88%</b>

Source: IFMIS

Table 2 above compares the different budget classes against the 2019 approved budget, highlighting the absorption capacity by budget class. Other Recurrent is the highest spending budget class with 99% of its budget consumed as at end December 2019, whereas Capital development remains the lowest absorbing budget class with only 56% of its approved budget spent to date.

The different budget classes have collectively consumed 88% percent of the approved budget as at end December 2019.

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



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

Personnel Emoluments	Jan - Dec 2019 Exp.	% of Total PE	Jan - Dec 2018 Exp.	% of Total PE2	Y-o-Y Growth
Basic Salary	1,942,480,312.60	49%	1,267,950,487.33	42%	53%
Wages	-	0%	6,489,350.56	0%	-100%
Allowances	1,739,628,761.94	44%	1,463,765,963.95	48%	19%
Civil Service Staff Loan	5,000,000.00	0%	45,000,000.00	8%	-89%
ECA	258,150,630.68	7%	235,422,099.20	1%	10%
Social Security Contributions	11,747,766.02	0%	10,842,050.13	0%	8%
<b>Total PE</b>	<b>3,957,007,471.24</b>	<b>100%</b>	<b>3,029,469,951.17</b>	<b>100%</b>	<b>31%</b>

Personnel Emolument increased from D3.0 billion in December 2018 to D3.9 billion in December 2019, with a year-to-year growth of 31 percent. Basic Salary constitutes 49 percent of total PE, which registered a growth of 53%, increasing from D1.2 billion in 2018 to D1.9 billion in 2019. Allowance has increased by 19% as compared to the same period last year, from D1.4 billion to D1.7 billion.

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

Personnel Emoluments	Approved Budget 2019	Jan-Dec 2019 Exp.	% of Approved Budget Spent
Basic Salary	2,192,863,000.00	1,942,480,312.60	89%
Contingency payroll	15,000,000.00	-	0%
Allowances	1,601,244,000.00	1,739,628,761.94	109%
ECA	404,212,000.00	258,150,630.68	64%
Civil Service Staff Loan	5,000,000.00	5,000,000.00	100%
Social Security Contributions	15,250,000.00	11,747,766.02	77%
<b>Total PE</b>	<b>4,233,569,000.00</b>	<b>3,957,007,471.24</b>	<b>93%</b>

Source: IFMIS

The table above shows the approved budget for PE as compared to January-December 2019 expenditure. Basic Salary expenditure has consumed 89% of its approved budget, whereas 109% of the Allowance approved vote was consumed.

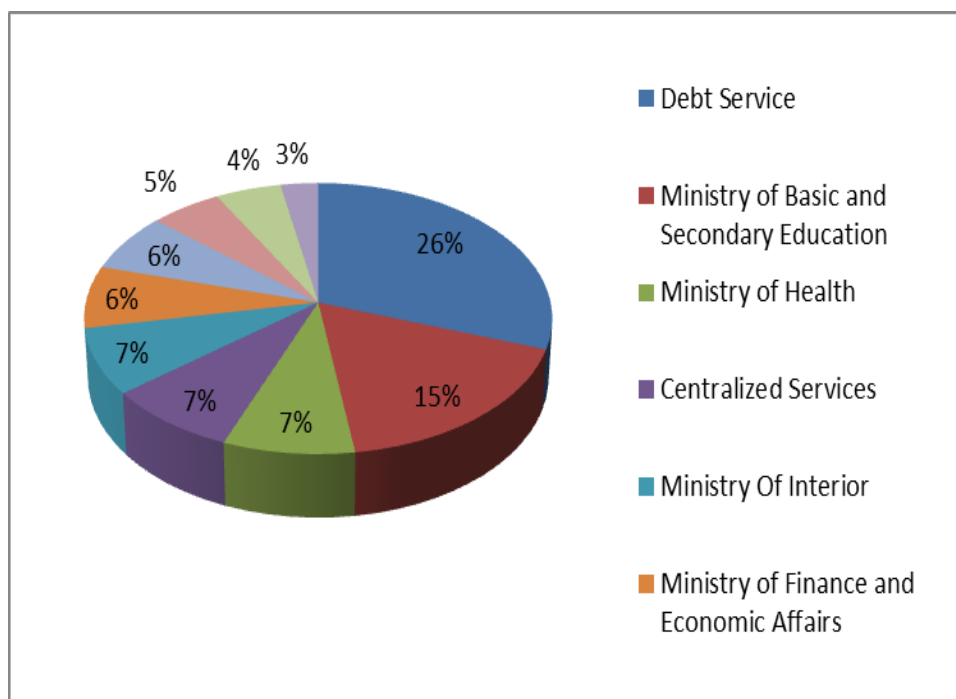
#### I. TOP TEN SPENDING BUDGET ENTITIES (BEs)

The top ten highest spending Budget Entities collectively consumed 86% of total expenditure as of end December 2019. Debt Service and Ministry of Basic and Secondary Education top the list with compositions of 26% and 15% respectively.

Budget Entity	Jan-Dec 2019 Outturn	% of Total Expenditure
Debt Service	3,983,967,770.49	26%
Ministry of Basic and Secondary Education	2,255,224,711.08	15%
Ministry of Health	1,063,801,205.69	7%
Centralized Services	1,080,430,150.15	7%
Ministry Of Interior	1,022,172,271.05	7%
Ministry of Finance and Economic Affairs	971,165,484.86	6%
Ministry of Foreign Affairs	922,518,810.50	6%
Ministry of Defense	722,292,204.07	5%
Office of The President	665,283,605.90	4%
Ministry of Agriculture	379,994,920.24	3%
Sub Total	13,066,851,134.03	86%
<b>Total Expenditure</b>	<b>15,129,184,259.51</b>	<b>100%</b>

Source: IFMIS

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



## II. TOP TEN SPENDING BUDGET LINES

Electricity, Water and Sewages, and Settlement of Confirmed Debt registered as the highest expenditure line items with 156% and 155% of their budgets spent respectively. Travel expenses remains one of the highest expenditure line items, with 110% of the total Travel budget consumed as of end December 2019.

**Table 4: Top ten budget spending lines for end December 2019**

Line Item	Approved Budget for 2019	Jan - Dec 2019 Exp.	% of Budget Line Spent	Jan - Dec 2018 Exp.	Y-o-Y Growth (%)
Subvention	2,442,365,000	2,188,422,553	90%	1,752,819,713	25%
Settlement of Confirmed Debts	440,000,000	680,522,253	155%	639,956,854	6%
Electricity, Water & Sewage	238,756,000	373,549,269	156%	141,269,285	164%
Travel Expenses	335,510,000	368,927,092	110%	360,193,370	2%
Rents and Rates	268,313,000	231,959,398	86%	191,565,420	21%
General Pensions Benefits	300,000,000	210,410,587	70%	121,785,186	73%
Operating Costs	264,717,000	209,668,406	79%	224,273,031	-7%
Training	197,314,000	195,254,927	99%	165,449,443	18%
Purchase of fuel and lubricants	193,363,000	193,657,631	100%	187,765,890	3%
School Improvement Grant	190,800,000	191,056,890	100%	184,182,491	4%
Food and Food Services	140,690,000	142,505,260	101%	135,899,020	5%
Total for top spending budget lines- August 2019	5,011,828,000	4,985,934,266	99%	4,105,159,704	21%

Source: IFMIS



## ANNEX

### Annex 1: Budget Absorption by BE for End December 2019

BE	APPROVED BUDGET GLF	Jan-Dec. 2019 Expenditure	% of Budget Absorbed	Jan-Dec. 2018 Exp.
BE01 - Office of The President	697,663,751.00	665,283,605.90	95.4%	658,713,130.54
BE02 - National Assembly	139,273,419.00	118,488,465.82	85.1%	118,385,662.60
BE03 - Judiciary	164,091,692.00	121,877,701.24	74.3%	83,043,069.49
BE04 - Independent Electoral Commission	29,800,723.00	21,212,893.00	71.2%	76,009,635.00
BE05 - Public Service Commission	9,900,000.00	8,485,169.93	85.7%	9,216,062.99
BE06 - National Audit Office	59,426,230.00	50,655,624.35	85.2%	53,821,217.25
BE07 - Ministry of Defence	726,557,843.00	722,292,204.07	99.4%	611,491,009.64
BE08 - Ministry of Interior	996,904,978.00	1,022,172,271.05	102.5%	804,288,428.98
BE09 - Ministry of Tourism and Culture	43,039,165.00	41,427,010.19	96.3%	37,729,478.13
BE10 - Ministry of Foreign Affairs	1,257,882,799.00	922,518,810.50	73.3%	717,269,733.70
BE11 - Attorney General's Chambers & Ministry of Justice	346,162,635.00	282,891,388.65	81.7%	122,493,687.76
BE12 - Ministry of Finance	837,127,837.00	971,165,484.86	116.0%	876,168,511.20
BE13 - Pensions and Gratuities	375,678,000.00	263,756,907.27	70.2%	157,706,767.46
BE14 - Ombudsman	20,241,000.00	18,593,197.73	91.9%	14,434,132.25
BE15 - Centralized Services	1,340,000,000.00	1,080,430,150.15	80.6%	852,965,703.91
BE16 - Ministry of Local Government and Lands	175,381,997.00	113,338,609.30	64.6%	68,958,475.11
BE17 - Ministry of Agriculture	441,536,840.00	379,994,920.24	86.1%	304,312,625.41
BE18 - Ministry of Works, Construction & Infrastructure	327,949,083.00	191,388,093.49	58.4%	217,830,954.07
BE19 - Ministry of Trade, Industry & Employment	111,062,020.00	95,210,083.23	85.7%	88,591,392.13
BE20 - Ministry of Basic and Secondary Education	2,069,170,828.00	2,255,224,711.08	109.0%	1,658,143,764.97
BE21 - Ministry of Health and Social Welfare	1,164,067,500.00	1,063,801,205.69	91.4%	857,810,358.68
BE22 - Ministry of Youth & Sports	141,276,190.00	113,209,393.24	80.1%	77,979,789.57
BE23 - Ministry of Environment, Climate Change & Nat. Resour	252,645,495.00	179,504,532.56	71.0%	99,402,841.09
BE24 - Ministry of Comm, Info & Info Tech	63,577,479.00	39,304,023.05	61.8%	26,808,617.42
BE25 - Ministry of Fisheries, Water Res. & NA Matters	62,420,000.00	44,898,257.64	71.9%	32,714,288.63
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	341,339,522.00	294,352,296.29	86.2%	244,756,482.25
BE29 - Ministry of Petroleum & Energy	56,951,387.00	34,414,069.17	60.4%	22,346,363.35
BE31 - Ministry of Women, Children and Social Welfare	58,285,475.00	29,325,409.33	50.3%	-
BE50 - National Debt Service	4,789,724,934.00	3,983,967,770.49	83.2%	4,148,583,269.75
<b>Grand Total</b>	<b>17,099,138,822.00</b>	<b>15,129,184,259.51</b>	<b>88.5%</b>	<b>13,041,975,453.33</b>

Source: IFMIS

## Annex 2: Salaries and Allowances by Budget Entity for December 2019 compared to End December 2018

BE	Basic Salaries (BS)		BS Variation	Allowances		Allowance Variation
	Jan - Dec 2019	Jan - Dec 2018		Jan - Dec 2019	Jan - Dec 2018	
BE01 - Office of The President	55,438,537.82	34,698,155.12	60%	45,119,155.27	44,413,790.79	2%
BE02 - National Assembly	21,763,479.71	13,993,622.98	56%	37,833,704.74	36,225,506.82	4%
BE03 - Judiciary	26,748,657.85	19,257,896.57	39%	59,492,376.96	42,299,886.68	41%
BE04 - Independent Electoral Commission	6,106,500.00	4,819,405.00	27%	5,509,419.00	5,011,230.00	10%
BE05 - Public Service Commission	1,703,772.54	1,163,864.50	46%	1,399,268.51	1,221,272.05	15%
BE06 - National Audit Office	5,324,054.68	9,569,954.46	-44%	5,035,650.04	8,128,714.84	-38%
BE07 - Ministry of Defence	218,735,873.89	143,406,581.79	53%	271,292,798.55	265,676,336.40	2%
BE08 - Ministry of Interior	378,347,563.75	266,365,519.68	42%	306,326,147.81	265,867,073.74	15%
BE09 - Ministry of Tourism and Culture	1,974,659.07	1,273,332.11	55%	1,387,196.47	1,383,201.63	0%
BE10 - Ministry of Foreign Affairs	144,677,589.54	101,608,337.34	42%	159,463,098.51	105,689,136.58	51%
BE11 - Attorney General's Chambers & Ministry of Justice	9,704,978.26	4,911,299.45	98%	9,374,850.57	9,189,788.33	2%
BE12 - Ministry of Finance	19,746,486.32	12,166,829.81	62%	23,815,718.10	26,073,658.56	-9%
BE14 - Ombudsman	5,699,361.00	2,412,660.50	136%	7,490,588.08	5,553,130.75	35%
BE16 - Ministry of Local Government and Lands	30,439,491.45	21,064,485.25	45%	14,082,949.93	10,606,130.42	33%
BE17 - Ministry of Agriculture	45,712,451.17	30,573,184.84	50%	29,959,246.95	27,025,968.38	11%
BE18 - Ministry of Works, Construction & Infrastructure	6,081,280.50	4,315,824.55	41%	4,365,278.26	5,196,795.33	-16%
BE19 - Ministry of Trade, Industry & Employment	6,340,378.81	3,934,839.22	61%	4,328,926.32	3,697,724.98	17%
BE20 - Ministry of Basic and Secondary Education	775,888,380.51	489,975,297.64	58%	553,852,142.48	438,599,500.64	26%
BE21 - Ministry of Health and Social Welfare	139,223,126.35	82,990,177.15	68%	164,071,222.80	127,911,631.54	28%
BE22 - Ministry of Youth & Sports	3,467,697.71	2,407,877.06	44%	2,287,938.86	2,227,553.33	3%
BE23 - Ministry of Environment, Climate Change & Nat. Resources	18,241,786.48	5,584,144.73	227%	17,999,996.09	20,161,399.39	-11%
BE24 - Ministry of Comm, Info & Info Tech	4,659,258.03	2,664,481.17	75%	3,365,654.42	2,683,548.25	25%
BE25 - Ministry of Fisheries, Water Res. & NA Matters	5,459,422.98	3,404,627.45	60%	3,899,988.28	3,492,334.30	12%
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	6,013,876.71	2,582,038.17	133%	3,380,595.37	2,529,884.88	34%
BE29 - Ministry of Petroleum & Energy	4,983,331.51	2,806,050.79	78%	4,067,849.57	2,900,765.34	40%
BE31 - Ministry of Women, Children and Social Welfare	-	-		427,000.00	-	
<b>Total</b>	<b>1,942,481,996.64</b>	<b>1,267,950,487.33</b>	<b>53%</b>	<b>1,739,628,761.94</b>	<b>1,463,765,963.95</b>	<b>19%</b>

Source: IFMIS

### Annex 3: Salaries and Allowances by Budget Entity for December 2019 compared to Approved Budget 2019

	Basic Salary			Allowances		
	Approved Budget	Jan-Dec 2019	% of Budget Spent	Approved Budget	Jan-Dec 2019	% of Budget Spent
BE01 - Office of The President	54,689,551.00	55,438,537.82	101%	46,216,500.00	45,119,155.27	98%
BE02 - National Assembly	24,966,000.00	21,763,479.71	87%	38,307,419.00	37,833,704.74	99%
BE03 - Judiciary	23,936,506.00	26,748,657.85	112%	51,405,186.00	59,492,376.96	116%
BE04 - Independent Electoral Commission	8,418,479.00	6,106,500.00	73%	5,303,619.00	5,509,419.00	104%
BE05 - Public Service Commission	2,400,000.00	1,703,772.54	71%	2,000,000.00	1,399,268.51	70%
BE06 - National Audit Office	20,701,169.00	5,324,054.68	26%	11,599,161.00	5,035,650.04	43%
BE07 - Ministry of Defence	230,861,704.00	218,735,873.89	95%	202,934,712.00	271,292,798.55	134%
BE08 - Ministry of Interior	439,467,987.00	378,347,563.75	86%	256,810,799.00	306,326,147.81	119%
BE09 - Ministry of Tourism and Culture	2,769,165.00	1,974,659.07	71%	2,100,000.00	1,387,196.47	66%
BE10 - Ministry of Foreign Affairs	190,445,739.00	144,677,589.54	76%	145,579,080.00	159,463,098.51	110%
BE11 - Attorney General's Chambers & Ministry of Justice	99,600,000.00	9,704,978.26	10%	41,952,941.00	9,374,850.57	22%
BE12 - Ministry of Finance	24,079,596.00	19,746,486.32	82%	27,600,000.00	23,815,718.10	86%
BE14 - Ombudsman	6,576,000.00	5,699,361.00	87%	7,905,000.00	7,490,588.08	95%
BE16 - Ministry of Local Government and Lands	50,885,375.00	30,439,491.45	60%	29,526,622.00	14,082,949.93	48%
BE17 - Ministry of Agriculture	49,545,000.00	45,712,451.17	92%	30,000,000.00	29,959,246.95	100%
BE18 - Ministry of Works, Construction & Infrastructure	8,731,164.00	6,081,280.50	70%	6,000,000.00	4,365,278.26	73%
BE19 - Ministry of Trade, Industry & Employment	7,536,485.00	6,340,378.81	84%	4,000,000.00	4,328,926.32	108%
BE20 - Ministry of Basic and Secondary Education	777,168,546.00	775,888,380.51	100%	475,247,037.00	553,852,142.48	117%
BE21 - Ministry of Health and Social Welfare	127,537,500.00	139,223,126.35	109%	133,000,000.00	164,071,222.80	123%
BE22 - Ministry of Youth & Sports	4,576,190.00	3,467,697.71	76%	2,900,000.00	2,287,938.86	79%
BE23 - Ministry of Environment, Climate Change & Nat. Resources	10,245,495.00	18,241,786.48	178%	23,000,000.00	17,999,996.09	78%
BE24 - Ministry of Comm, Info & Info Tech	4,859,630.00	4,659,258.03	96%	3,867,849.00	3,365,654.42	87%
BE25 - Ministry of Fisheries, Water Res. & NA Matters	7,950,000.00	5,459,422.98	69%	3,800,000.00	3,899,988.28	103%
BE27 - Ministry of Higher Edu., Research, Sci. & Tech.	8,001,311.00	6,013,876.71	75%	5,438,211.00	3,380,595.37	62%
BE29 - Ministry of Petroleum & Energy	5,325,000.00	4,983,331.51	94%	3,750,000.00	4,067,849.57	108%
BE31 - Ministry of Women, Children and Social Welfare	1,389,375.00	-	0%	1,000,000.00	427,000.00	43%
Total	2,192,662,967.00	1,942,481,996.64	89%	1,561,244,136.00	1,739,628,761.94	111%

Source: IFMIS

#### Annex 4: Subvention by Budget Entity for End December 2019 compared to End December 2018

BE	2019	2018	Variation
BE01 OP	115,241,264.79	132,069,804.03	-13%
BE07 MOD	3,000,000.00	2,951,383.75	2%
BE08 MOI	114,512,592.16	91,394,200.00	25%
BE09 MOTC	21,000,000.00	23,500,000.00	-11%
BE11 MOJ	19,987,811.67	16,208,240.00	0%
BE12 MoFEA	589,411,844.49	474,224,609.00	24%
BE15 CENTRALIZED SERVICES	42,199,997.80	-	0%
BE16 MoLRG	6,000,000.00	-	0%
BE17 MOA	51,526,419.47	46,681,151.22	10%
BE18 MOTWI	40,563,944.73	27,120,000.00	50%
BE19 MOTRIE	43,128,893.00	46,816,342.84	-8%
BE20 MOBSE	446,065,957.24	329,088,919.47	36%
BE21 MOHSW	522,618,073.07	427,635,233.94	22%
BE22 MOYS	53,797,420.85	37,180,000.00	45%
BE23 MECCNAR	24,000,000.00	26,949,828.62	-11%
BE27 MOHERST	95,368,334.00	71,000,000.00	34%
<b>Total Subventions</b>	<b>2,188,422,553.27</b>	<b>1,752,819,712.87</b>	<b>25%</b>

#### Annex 5: Subvention by Budget Entity for End December 2019 compared to approved budget

BE	Approved Budget	JAN-DEC 2019 EXP.	% OF BUDGET ABSORBED	JAN-DEC 2018 EXP.
BE01 OP	132,500,000.00	115,241,264.79	87%	132,069,804.03
BE07 MOD	3,000,000.00	3,000,000.00	100%	2,951,383.75
BE08 MOI	94,000,000.00	114,512,592.16	122%	91,394,200.00
BE09 MOTC	21,000,000.00	21,000,000.00	100%	23,500,000.00
BE11 MOJ	25,000,000.00	19,987,811.67	80%	16,208,240.00
BE12 MoFEA	500,000,000.00	589,411,844.49	118%	474,224,609.00
BE15 CENTRALIZED SERVICES	500,000,000.00	42,199,997.80	8%	
BE16 MoLRG	8,000,000.00	6,000,000.00	75%	-
BE17 MOA	55,406,940.00	51,526,419.47	93%	46,681,151.22
BE18 MOTWI	36,000,000.00	40,563,944.73	113%	27,120,000.00
BE19 MOTRIE	57,807,976.00	43,128,893.00	75%	46,816,342.84
BE20 MOBSE	327,029,653.00	446,065,957.24	136%	329,088,919.47
BE21 MOHSW	480,000,000.00	522,618,073.07	109%	427,635,233.94
BE22 MOYS	62,820,000.00	53,797,420.85	86%	37,180,000.00
BE23 MECCNAR	27,800,000.00	24,000,000.00	86%	26,949,828.62
BE27 MOHERST	120,000,000.00	95,368,334.00	79%	71,000,000.00
<b>Total Subventions</b>	<b>1,942,364,569.00</b>	<b>2,188,422,553.27</b>	<b>113%</b>	<b>1,752,819,712.87</b>

**Source: IFMIS**