



Center for Budget and
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Transparency

**REVENUE MOBILIZATION BY MDAs
(MINISTRIES, DEPARTMENTS, and AGENCIES)
UNDER THE GAMBIA'S CENTRAL GOVERNMENT:
2020 - 2024**

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Introduction

This is a report on revenue collection by the fifteen revenue-collecting MDAs (Ministries, Departments, and Agencies), under the central government of The Gambia, from 2020 to 2024.¹ The Gambia's central government comprises twenty-nine MDAs (as of 2024); fifteen (specifically fourteen state ministries and the Judiciary, listed in Table 1) have been assigned to mobilize domestic revenues alongside the Gambia Revenue Authority (GRA). While GRA collects almost all tax revenues of the central government, and some non-tax revenues, these fifteen MDAs collect primarily the non-tax revenues and on rare occasions some tax revenues too. However, this report only focuses on revenue collection by the fifteen MDAs, not GRA. Furthermore, 2020, 2021, and 2022 figures reflect actual revenue collection, while 2023 and 2024 figures are projections made by the revenue-collecting entities and approved by the National Assembly of The Gambia. Also, the revenues referred to in this report are predominantly non-tax revenues. In other words, 2023-2024 projections are solely based on non-tax revenues, and 98.6% of the total collection in 2020-2022 came from non-tax revenue sources. Grants and Loans are entirely excluded from this report.

Overview of Revenue Mobilization by MDAs: 2020 - 2024

Table 1: Annual Revenue Collections by Entity

<i>Ministry, Department or Agency (MDA)</i>	2020	2021	2022	2023	2024
	Actual GMD	Actual GMD	Actual GMD	Approved GMD	Approved GMD
<i>JUDICIARY</i>	8,122,014	6,747,701	6,718,677	6,100,000	7,300,000
<i>MINISTRY OF INTERIOR</i>	152,184,164	173,405,429	154,181,236	186,550,000	351,316,651
<i>MINISTRY OF FOREIGN AFFAIRS</i>	15,032,778	31,430,824	549,346,846	13,000,000	18,100,000
<i>MINISTRY OF JUSTICE</i>	37,601,378	53,708,354	4,222,198,334	54,063,000	678,610,000
<i>MINISTRY OF FINANCE AND ECONOMIC AFFAIRS</i>	1,231,935,521	460,009,145	219,940,042	415,466,719	1,525,338,082
<i>MINISTRY OF LANDS & REGIONAL GOVERNMENT</i>	37,628,305	46,409,029	38,120,523	52,467,500	68,130,000
<i>MINISTRY OF AGRICULTURE</i>	551,500	1,008,250	966,625	2,142,000	300,000
<i>MINISTRY OF TRANSPORT, WORKS AND INFRASTRUCTURE</i>	288,978,944	246,605,000	611,828,924	600,000,000	0
<i>MINISTRY OF TRADE, INDUSTRY, REG. INTEG. & EMPLOYMENT</i>	508,850	481,260	1,231,965	900,000	700,000
<i>MINISTRY OF HEALTH</i>	638,052	484,535	198,955	1,083,650	50,000
<i>MINISTRY OF ENV., CLIMATE CHANGE & NATURAL RESOURCES</i>	119,520,872	3,956,413	4,236,285	6,109,000	21,066,264
<i>MINISTRY OF INFORMATION</i>	205,756,445	77,317,178	5,380	628,732,479	0
<i>MINISTRY OF FISHERIES AND WATER RESOURCES</i>	0	69,960	155,255,658	75,500,000	84,500,000
<i>MINISTRY OF PETROLEUM & ENERGY</i>	511,100,000	1,806,206,300	154,824,600	85,086,000	175,000,000
<i>MINISTRY OF COMMUNICATIONS AND DIGITAL ECONOMY</i>					569,897,748
TOTAL	2,609,558,823	2,907,839,378	6,119,054,050	2,127,200,348	3,500,308,745

Source: Data extracted from approved central government budgets for FY2022, 2023, & 2024 published by the Directorate of Budget (DoB) at the Ministry of Finance and Economic Affairs (MoFEA), The Gambia.

Table 1 shows the yearly revenue mobilization, by The Gambia's Judiciary and fourteen ministries, from 2020 to 2024. These MDAs collected approximately D11.64 billion within three years, between 2020 and 2022. D11.48 billion (98.6%) was non-tax revenue whereas D157.9 million (1.4%) was tax revenue. For the 2023 and 2024 fiscal years, the MDAs have proposed a combined collection of around D5.63 billion (all non-tax). Their biggest annual collection happened in 2022, and their lowest has been estimated for the 2023 fiscal year.²

Approximately D2.6 billion was collected in 2020 which rose to about D2.9 billion in 2021, then to about D6.1 billion in 2022. Nearly half of the total income realized in 2020 (around D1.2 billion) came from the Ministry of

¹ The term MDA (Ministry, Department, or Agency), or MDAs (Ministries, Departments, and Agencies) is a general name for the central government entities. For instance, the Judiciary is an MDA; the Judiciary and Ministry of interior are MDAs etc.

² The Gambia's fiscal year starts at January 1st and ends at December 31st.

Finance and Economic Affairs, and more than half of the total collections in 2021 (over D1.8 billion) and in 2022 (roughly D4.2 billion) came from the Ministry of Petroleum and Energy and the Ministry of Justice, respectively.

The least contributors to the revenues collected in 2020 and 2021 were the Ministry of Fisheries and Water Resources, the Ministry of Trade, the Ministry of Agriculture, and the Ministry of Health, each contributing less than 0.05% of the total revenue attained per year, by the MDAs. In 2022, the Ministry of Information, and once again, the Ministry of Health, the Ministry of Agriculture, and the Ministry of Trade generated the least revenues, each constituting below 0.05% of the entire collection, by the MDAs, for that year. It is worth noting that the Ministry of Communications and Digital Economy was established in 2022 and has been enlisted as a revenue collector, for the first time, in this year's budget (2024).

Regarding the approved revenue projections, around D2.1 billion has been estimated for 2023 and D3.5 billion for 2024. In terms of the key drivers of these forecasts, the Ministry of Information and the Ministry of Transport combined have been projected to mobilize roughly D1.2 billion in 2023, while the Ministry of Finance and Economic Affairs alone is estimated to collect about D1.5 billion in 2024, thus making them the top revenue mobilizers for 2023 and 2024 respectively. Two ministries, the Ministry of Transport and the Ministry of Information, are not collecting revenue in 2024.

Table 2: MDAs' Biggest Revenue Source per Budget Year

Year	Biggest Revenue Source	Amount	Actual/Approved	Collecting Ministry, Department or Agency (MDA)
2020	<i>Janneh Commission Recoveries</i>	706,306,614	Actual	Ministry of Finance and Economic Affairs
2021	<i>Petroleum Importation Licenses</i>	1,803,150,000	Actual	Ministry of Petroleum and Energy
2022	<i>Fees Registrar General</i>	4,222,064,840	Actual	Ministry of Justice
2023	<i>Bridge Toll Fees</i>	500,000,000	Approved	Ministry of Transport, Works and Infrastructure
2024	<i>Bridge Toll Fees</i>	930,000,000	Approved	Ministry of Finance and Economic Affairs

Source: Data extracted from approved central government budgets for FY2022, 2023, & 2024 published by the Directorate of Budget (DoB) at the Ministry of Finance and Economic Affairs (MoFEA), The Gambia.

Table 2 illustrates the biggest source of revenue (for MDAs) in each fiscal year from 2020 to 2024. Janneh Commission recoveries emerged as the lead source of inflow in 2020 with approximately D706.3 million. In 2021, the number one revenue source was petroleum importation licenses with a little over D1.8 billion. Then in 2022, the largest revenue stream became fees from the Registrar General's department with an all-time high of about D4.2 billion. Finally, the bridge tolls have been estimated to generate the most revenue in 2023 (D500 million) and 2024 (D930 million).

Analyses of Annual Revenue Collections by MDAs: 2020 - 2024

Table 3: Judiciary

Revenue Source	Revenue Type	2020	2021	2022	2023	2024
		Actual	Actual	Actual	Approved	Approved
		GMD	GMD	GMD	GMD	GMD
Recoveries of overpayments	Non-tax	0	6,275	43,065	0	0
Court fees	Non-tax	7,166,794	5,673,700	5,151,742	4,500,000	4,700,000
Fees – Probate	Non-tax	112,950	445,070	1,047,420	1,000,000	800,000
Court fines	Non-tax	0	311,000	476,350	0	1,700,000
Court Penalties	Non-tax	842,270	311,656	100	600,000	100,000
TOTAL		8,122,014	6,747,701	6,718,677	6,100,000	7,300,000

Source: Data extracted from approved central government budgets for FY2022, 2023, & 2024 published by the Directorate of Budget (DoB) at the Ministry of Finance and Economic Affairs (MoFEA), The Gambia.

Table 3 demonstrates that the Judiciary's revenue collection (actual) weakened over time. The department raised around D8.1 million in 2020, D6.75 million in 2021, and D6.72 million in 2022. In three years, it generated nearly

D21.6 million, and its chief revenue source was court fees, making up more than 75% of its yearly revenue. The Judiciary’s revenue prognoses for 2023 and 2024 are D6.1 million and D7.3 million respectively. Court fees remain the top source of receipts for both years.

Table 4: Ministry of Interior

Revenue Source	Revenue Type	2020	2021	2022	2023	2024
		Actual	Actual	Actual	Approved	Approved
		GMD	GMD	GMD	GMD	GMD
Motor Vehicle Licenses (Registration)	Tax	0	6,000	46,500	0	0
Personal Number Plates	Non-tax	0	0	0	50,000	2,645,920
Ordinary Number Plates	Non-tax	28,973,381	8,714,163	0	7,000,000	19,680,469
Driving licenses	Non-tax	24,078,366	19,034,682	27,111,070	20,000,000	31,638,993
Immigration fees	Non-tax	0	43,700	5,146,850	0	0
Passport Fees	Non-tax	41,226,427	46,838,172	40,907,100	23,000,000	114,986,761
Aliens Identity(ID) Cards	Non-tax	22,899,230	34,333,540	35,450,052	25,000,000	46,056,969
Sales of National Identity(ID) Cards	Non-tax	32,370,160	59,344,172	25,308,870	100,000,000	15,127,791
Mandatory Fine for Motor Traffic Violation	Non-tax	211,100	520,750	16,557,244	11,500,000	8,377,110
Road Tax	Non-tax	0	1,000	0	0	0
Miscellaneous Receipts	Non-tax	0	2,000	1,520	0	0
Naturalisation	Non-tax	11,000	525,000	825,000	0	0
Salary in Lieu of Notice	Non-tax	0	0	46,880	0	0
Visa Fees	Non-tax	2,414,500	4,042,250	2,780,150	0	0
Securiport Fees	Non-tax	0	0	0	0	112,802,638
TOTAL		152,184,164	173,405,429	154,181,236	186,550,000	351,316,651

Source: Data extracted from approved central government budgets for FY2022, 2023, & 2024 published by the Directorate of Budget (DoB) at the Ministry of Finance and Economic Affairs (MoFEA), The Gambia.

As depicted by Table 4, the Ministry of Interior received roughly D152.2 million in revenue in 2020 which improved to over D173 million in 2021 but dropped to almost D154 million in 2022. The ministry’s largest source of inflow during the 3-year duration was ID cards (alien and national), which generated an average of about D69.9 million yearly.

As for the ministry’s revenue forecasts, approximately D186.6 million and D351.3 million have been projected for 2023 and 2024 respectively. 67% of the anticipated amount for 2023 was to be made through ID card sales, and about 65% of the proposed amount for 2024 is to be earned from passport and Securiport fees.

Table 5: Ministry of Foreign Affairs

Revenue Source	Revenue Type	2020	2021	2022	2023	2024
		Actual	Actual	Actual	Approved	Approved
		GMD	GMD	GMD	GMD	GMD
Interest	Non-tax	0	5,823	5,818	0	0
Rent of State Land	Non-tax	0	2,362,091	2,292,261	0	0
Immigration fees	Non-tax	0	17,425	80,494	0	0
Passport Fees	Non-tax	70,145	1,378,637	838,591	0	0
Miscellaneous Receipts	Non-tax	195,073	3,322,875	14,343,270	0	0
Visa Fees	Non-tax	11,147,396	21,714,694	528,858,772	12,000,000	17,000,000
Other Consular Services	Non-tax	3,620,164	1,845,311	2,097,360	1,000,000	1,100,000
Securiport Fees	Non-tax	0	783,968	830,280	0	0
TOTAL		15,032,778	31,430,824	549,346,846	13,000,000	18,100,000

Source: Data extracted from approved central government budgets for FY2022, 2023, & 2024 published by the Directorate of Budget (DoB) at the Ministry of Finance and Economic Affairs (MoFEA), The Gambia.

During 2020-2022, the Ministry of Foreign Affairs experienced an upward trend in its revenue mobilization, starting with a collection of about D15 million in 2020 which more than doubled in 2021. Then in 2022, the ministry’s annual revenue rose sharply to around D549.3 million. The lead cause of this massive jump was the

sudden increase in visa fees. However, the ministry's revenue forecasts have fallen short of its 2022 figure, indicating D13 million for 2023 and D18.1 million for 2024, which is largely due to fewer expected receipts from the visa services and the fact that only two income streams have been stated for both years (see Table 5).

Table 6: Ministry of Justice

Revenue Source	Revenue Type	2020	2021	2022	2023	2024
		Actual	Actual	Actual	Approved	Approved
		GMD	GMD	GMD	GMD	GMD
Recoveries of overpayments	Non-tax	0	290,750	125,205	0	0
Fees Registrar General	Non-tax	37,601,378	43,865,547	4,222,064,840	33,063,000	49,060,000
Miscellaneous Receipts	Non-tax	0	145,757	8,289	0	0
Business Registration	Non-tax	0	9,406,300	0	21,000,000	9,550,000
Arbitration Settlement	Non-tax	0	0	0	0	620,000,000
TOTAL		37,601,378	53,708,354	4,222,198,334	54,063,000	678,610,000

Source: Data extracted from approved central government budgets for FY2022, 2023, & 2024 published by the Directorate of Budget (DoB) at the Ministry of Finance and Economic Affairs (MoFEA), The Gambia.

In 2022, the Ministry of Justice made a shocking collection of roughly D4.2 billion, through the registrar general's department, causing an increase of over 9000% from the previous year's collection of D43.9 million. Since 2020, this has been the biggest non-tax income ever collected from a single revenue source, leading to the biggest yearly collection by a single MDA - also around D4.2 billion. But, such an annual total was a one-time phenomenon, as the ministry gathered only about D37.6 million and D53.7 million two years prior, and has forecast below D55 million for 2023 and D679 million for 2024. The projected revenue growth in 2024, not like in 2022 but significant, is mainly credited to the new income stream, arbitration settlement (see Table 6).

Table 7: Ministry of Finance and Economic Affairs

Revenue Source	Revenue Type	2020	2021	2022	2023	2024
		Actual	Actual	Actual	Approved	Approved
		GMD	GMD	GMD	GMD	GMD
Dividend	Non-tax	0	0	0	360,000,000	0
Sale of Bid/Tender Documents	Non-tax	3,000	12,200	76,500	0	0
Janneh Commission Recoveries	Non-tax	706,306,614	277,966,000	100,000,000	0	0
Recoveries of overpayments	Non-tax	2,252,154	695,558	15,850,833	0	0
Miscellaneous Receipts	Non-tax	54,258,189	55,636,680	10,000	2,000,000	512,478,082
Salary in Lieu of Notice	Non-tax	0	107,456	79,493	0	0
Duty Waiver Fees	Non-tax	1,645,750	1,719,000	1,918,000	2,500,000	4,200,000
Scanning Proceeds	Non-tax	467,469,814	107,391,661	63,698,295	50,966,719	78,660,000
Disposal of Government Asset	Non-tax	0	16,480,590	14,604,000	0	0
Bridge Toll Fees	Non-tax	0	0	0	0	930,000,000
Securiport Fees	Non-tax	0	0	23,702,921	0	0
TOTAL		1,231,935,521	460,009,145	219,940,042	415,466,719	1,525,338,082

Source: Data extracted from approved central government budgets for FY2022, 2023, & 2024 published by the Directorate of Budget (DoB) at the Ministry of Finance and Economic Affairs (MoFEA), The Gambia.

As shown in Table 7, the Ministry of Finance and Economic Affairs experienced a steep downward trend in revenue collection over the first three years. For instance, the ministry mobilized around D1.2 billion in 2020 but made less than half in 2021, about D460 million. Then in 2022, it raised roughly D219.9 million, thus reaching less than half of its 2021 figure. This sharp fall was largely due to the decline in Janneh Commission recoveries.

Notwithstanding, the ministry's projected revenues for the ensuing years show an upward trend, with close to D415.5 million expected in 2023 and over D1.5 billion in 2024. Key components of the approved estimates are dividends, bridge toll proceeds, and miscellaneous receipts.

Table 8: Ministry of Lands and Regional Government

Revenue Source	Revenue Type	2020	2021	2022	2023	2024
		Actual	Actual	Actual	Approved	Approved
		GMD	GMD	GMD	GMD	GMD
Rent of State Land	Non-tax	1,554,253	13,085,582	29,280,184	0	0
Sale of Maps and Misc. Publications	Non-tax	0	1,500	11,500	20,000	20,000
Lease application	Non-tax	0	144,350	316,650	16,395,000	10,000,000
Survey Fees	Non-tax	127,750	3,603,265	7,826,280	15,000,000	20,000,000
Miscellaneous Receipts	Non-tax	35,701,837	28,350,609	39,500	587,500	1,660,000
Development Permits	Non-tax	244,465	1,223,723	606,409	13,000,000	15,000,000
Change of Land Use	Non-tax	0	0	0	7,000,000	7,000,000
Local and International NGO Registration	Non-tax	0	0	40,000	465,000	450,000
Certificate License	Non-tax	0	0	0	0	2,000,000
Land Premium Residential	Non-tax	0	0	0	0	12,000,000
TOTAL		37,628,305	46,409,029	38,120,523	52,467,500	68,130,000

Source: Data extracted from approved central government budgets for FY2022, 2023, & 2024 published by the Directorate of Budget (DoB) at the Ministry of Finance and Economic Affairs (MoFEA), The Gambia.

While the Ministry of Lands and Regional Government’s yearly revenues fluctuated, its annual revenue forecasts indicate a steady increase. In 2020, the ministry’s total collection was around D37.6 million which went up to about D46.4 million in 2021, then declined to almost D38 million in 2022. On the other hand, the 2023 projection has been set at around D52.5 million, and 2024’s at about D68.1 million. The ministry’s top revenue sources were miscellaneous receipts in 2020 and 2021, and state land rental in 2022. Its proposed top revenue sources for 2023 and 2024 are lease applications and survey fees respectively.

Table 9: Ministry of Agriculture

Revenue Source	Revenue Type	2020	2021	2022	2023	2024
		Actual	Actual	Actual	Approved	Approved
		GMD	GMD	GMD	GMD	GMD
Miscellaneous Receipts	Non-tax	0	0	0	642,000	0
Meat Inspection and Livestock Permits	Non-tax	551,500	1,008,250	966,625	1,500,000	300,000
TOTAL		551,500	1,008,250	966,625	2,142,000	300,000

Source: Data extracted from approved central government budgets for FY2022, 2023, & 2024 published by the Directorate of Budget (DoB) at the Ministry of Finance and Economic Affairs (MoFEA), The Gambia.

The Ministry of Agriculture had only one revenue source from 2020 to 2022, meat inspection and livestock permits, which generated D551.5 thousand in 2020. The figure increased to about D1 million in 2021 but fell to nearly D966 thousand in 2022. Only for its 2023 projection did the ministry have two revenue streams (miscellaneous receipts; meat inspection and livestock permits), estimated to generate around D2.1 million. Yet for 2024, it has only proposed a collection of just D300 thousand, through meat inspection and livestock permits (see Table 9).

Table 10: Ministry of Transport, Works and Infrastructure

Revenue Source	Revenue Type	2020	2021	2022	2023	2024
		Actual	Actual	Actual	Approved	Approved
		GMD	GMD	GMD	GMD	GMD
Immigration fees	Non-tax	0	0	0	100,000,000	0
Bridge Toll Fees	Non-tax	288,978,944	246,605,000	610,916,294	500,000,000	0
Securiport Fees	Non-tax	0	0	912,630	0	0
TOTAL		288,978,944	246,605,000	611,828,924	600,000,000	0

Source: Data extracted from approved central government budgets for FY2022, 2023, & 2024 published by the Directorate of Budget (DoB) at the Ministry of Finance and Economic Affairs (MoFEA), The Gambia.

Table 10 presents revenue mobilization by the Ministry of Transport, Works and Infrastructure. In 2020, the ministry attained around D289 million in revenue, which declined close to D246 million the following year.

During this period, 2020-2021, the ministry had only one source of inflow, the bridge toll. This was also the primary contributor to the ministry's record collection of about D611.8 million in 2022 and its D600 million projection for the 2023 fiscal year. Another contributor to the 2023 estimate was the immigration fee, projected to bring in D100 million. However, the 2024 budget indicates that the ministry is not collecting revenue in 2024.

Table 11: Ministry of Trade, Industry, Regional Integration and Employment

Revenue Source	Revenue Type	2020	2021	2022	2023	2024
		Actual	Actual	Actual	Approved	Approved
		GMD	GMD	GMD	GMD	GMD
Verification Fees	Non-tax	508,850	481,260	1,231,965	900,000	700,000
TOTAL		508,850	481,260	1,231,965	900,000	700,000

Source: Data extracted from approved central government budgets for FY2022, 2023, & 2024 published by the Directorate of Budget (DoB) at the Ministry of Finance and Economic Affairs (MoFEA), The Gambia.

Since 2020, the Ministry of Trade, Industry, Regional Integration and Employment has listed only one revenue stream, the verification fee (the budgets do not specify what kind of verification). The ministry made its biggest collection in 2022, about D1.2 million, and its smallest in 2021, around D481 thousand. Moreover, it has proposed to raise D900 thousand in 2023 and D700 thousand in 2024, both estimates below a million Dalasis (see Table 11).

Table 12: Ministry of Health

Revenue Source	Revenue Type	2020	2021	2022	2023	2024
		Actual	Actual	Actual	Approved	Approved
		GMD	GMD	GMD	GMD	GMD
Sale of Bid/Tender Documents	Non-tax	0	80,000	0	0	0
Births and deaths recording fee	Non-tax	399,758	314,535	94,105	230,000	50,000
Vaccination Fees	Non-tax	29,850	90,000	104,850	0	0
Miscellaneous Receipts	Non-tax	204,895	0	0	853,650	0
Salary in Lieu of Notice	Non-tax	3,549	0	0	0	0
TOTAL		638,052	484,535	198,955	1,083,650	50,000

Source: Data extracted from approved central government budgets for FY2022, 2023, & 2024 published by the Directorate of Budget (DoB) at the Ministry of Finance and Economic Affairs (MoFEA), The Gambia.

Like the Ministry of Agriculture and the Ministry of Trade, the Ministry of Health is among the most unproductive MDAs regarding revenue generation. Its overall collection (actual) dropped steadily, from approximately D638 thousand in 2020 to roughly D199 thousand in 2022. Although the ministry's 2023 projection (about D1 million) showed improvement, the opposite has happened with its 2024 forecast of only D50,000 (see Table 12).

Table 13: Ministry of Environment, Climate Change and Natural Resources

Revenue Source	Revenue Type	2020	2021	2022	2023	2024
		Actual	Actual	Actual	Approved	Approved
		GMD	GMD	GMD	GMD	GMD
Hunting Permit	Non-tax	0	0	0	2,009,000	10,567,871
Sale of Forestry Produce	Non-tax	32,500	0	0	0	0
Forestry Inspectorate Earnings	Non-tax	119,482,268	3,614,518	2,665,655	1,300,000	5,351,489
Abuko Nature Reserve - Zoo Entry Fee	Non-tax	0	339,770	1,570,630	1,300,000	3,600,000
Miscellaneous Receipts	Non-tax	0	2,125	0	1,500,000	1,546,904
Salary in Lieu of Notice	Non-tax	6,104	0	0	0	0
TOTAL		119,520,872	3,956,413	4,236,285	6,109,000	21,066,264

Source: Data extracted from approved central government budgets for FY2022, 2023, & 2024 published by the Directorate of Budget (DoB) at the Ministry of Finance and Economic Affairs (MoFEA), The Gambia.

Even though the Ministry of Environment, Climate Change and Natural Resources raised about D119.5 million in 2020, it made less than 8% of that during the next two years, around D8.2 million. This huge disparity is attributed to the drastic decline in forestry inspectorate earnings.

Nonetheless, the ministry has proposed to scale up its revenue mobilization to over D6 million in 2023 and nearly D21.1 million in 2024, primarily due to the anticipated increase in revenue from hunting permits (see Table 13).

Table 14: Ministry of Information

Revenue Source	Revenue Type	2020	2021	2022	2023	2024
		Actual	Actual	Actual	Approved	Approved
		GMD	GMD	GMD	GMD	GMD
Cellular Network Operations	Non-tax	0	0	0	200,000,000	0
Miscellaneous Receipts	Non-tax	0	0	0	10,000,000	0
VSAT License Fees	Non-tax	0	0	0	240,022,479	0
Radio Broadcasting License	Non-tax	0	0	0	2,000,000	0
ISP License Fees	Non-tax	0	0	0	2,460,000	0
Cable TV License Fees	Non-tax	0	0	0	3,000,000	0
Amateur Radio	Non-tax	0	0	0	100,000	0
VHF Walkie-Talkie	Non-tax	0	0	0	150,000	0
International Gateway	Non-tax	205,756,445	77,317,178	0	126,000,000	0
Repayment from GSM	Non-tax	0	0	0	45,000,000	0
Salary in Lieu of Notice	Non-tax	0	0	5,380	0	0
TOTAL		205,756,445	77,317,178	5,380	628,732,479	0

Source: Data extracted from approved central government budgets for FY2022, 2023, & 2024 published by the Directorate of Budget (DoB) at the Ministry of Finance and Economic Affairs (MoFEA), The Gambia.

Through the international gateway, the Ministry of Information collected almost D206 million in 2020 which fell to virtually D77 million in 2021. It got much worse in 2022 when the ministry received only D5,380 from an unusual source of inflow, salary in lieu of notice, while making no money from the international gateway or any other revenue line.

Despite its lowest collection in 2022, the ministry has forecast a whopping sum of nearly D629 million for 2023. The main drivers of this projection comprised VSAT license fees, cellular network operations, and the international gateway. But for 2024, the ministry is set to collect no revenue after a transfer of its revenue lines to the Ministry of Communications and Digital Economy (see Tables 14 and 17).

Table 15: Ministry of Fisheries and Water Resources

Revenue Source	Revenue Type	2020	2021	2022	2023	2024
		Actual	Actual	Actual	Approved	Approved
		GMD	GMD	GMD	GMD	GMD
Fishing License and Registration Fees	Non-tax	0	0	146,350,658	72,000,000	70,000,000
Disposal of Government Asset	Non-tax	0	69,960	0	0	0
Fines for Infringement	Non-tax	0	0	8,905,000	3,500,000	10,000,000
Revenue from EU-Gambia Agreement	Non-tax	0	0	0	0	4,500,000
TOTAL		0	69,960	155,255,658	75,500,000	84,500,000

Source: Data extracted from approved central government budgets for FY2022, 2023, & 2024 published by the Directorate of Budget (DoB) at the Ministry of Finance and Economic Affairs (MoFEA), The Gambia.

Based on the 2022 and 2023 approved budgets, the Ministry of Fisheries and Water Resources made no revenue in 2020 and generated only D69,960 in 2021 by selling public assets. Then in 2022, as shown in the 2024 approved budget, the ministry's revenue mobilization improved significantly, collecting nearly D155.3 million via fishing licenses & registration fees, and infringement fines.

However, the two revenue sources from 2022 have been estimated to earn the ministry only D75.5 million in 2023 and D80 million in 2024. D4.5 million is also estimated to come from the EU-Gambia fisheries agreement, during the 2024 fiscal year (see Table 15).

Table 16: Ministry of Petroleum and Energy

Revenue Source	Revenue Type	2020	2021	2022	2023	2024
		Actual	Actual	Actual	Approved	Approved
		GMD	GMD	GMD	GMD	GMD
Quarrying Royalties (Gravel & Sand)	Tax	0	3,056,300	0	0	0
Petroleum Importation Licenses	Non-tax	511,100,000	1,803,150,000	0	0	0
Quarrying Royalties	Non-tax	0	0	0	50,000,000	65,000,000
Mining Royalties	Non-tax	0	0	0	35,086,000	40,000,000
Mining Royalties (Heavy Mineral)	Tax	0	0	154,824,600	0	0
Signature Bonus- Petroleum	Non-tax	0	0	0	0	70,000,000
TOTAL		511,100,000	1,806,206,300	154,824,600	85,086,000	175,000,000

Source: Data extracted from approved central government budgets for FY2022, 2023, & 2024 published by the Directorate of Budget (DoB) at the Ministry of Finance and Economic Affairs (MoFEA), The Gambia.

Table 16 shows in 2020, the Ministry of Petroleum and Energy realized more than half a billion in revenue, D511.1 million, which rose by approximately 252% to a record high of about D1.8 billion in 2021. Suddenly, in 2022, the ministry experienced a drop in revenue to almost D154 million, principally because its largest revenue source, petroleum importation licenses, brought in zero. The fall continued with the 2023 forecast of around D85.1 million but the 2024 projection of D175 million signals optimistic improvement in the ministry’s resource mobilization.

Table 17: Ministry of Communications and Digital Economy

Revenue Source	Revenue Type	2020	2021	2022	2023	2024
		Actual	Actual	Actual	Approved	Approved
		GMD	GMD	GMD	GMD	GMD
Cellular Network Operations	Non-tax	0	0	0	0	220,000,000
Miscellaneous Receipts	Non-tax	0	0	0	0	10,000,000
VSAT License Fees	Non-tax	0	0	0	0	12,000,000
Radio Broadcasting License	Non-tax	0	0	0	0	2,000,000
ISP License Fees	Non-tax	0	0	0	0	2,400,000
Cable TV License Fees	Non-tax	0	0	0	0	3,000,000
Amateur Radio	Non-tax	0	0	0	0	100,000
VHF Walkie-Talkie	Non-tax	0	0	0	0	150,000
International Gateway	Non-tax	0	0	0	0	126,000,000
Repayment from GSM	Non-tax	0	0	0	0	74,247,748
IMEI Registration	Non-tax	0	0	0	0	80,000,000
Payment Gateway	Non-tax	0	0	0	0	40,000,000
TOTAL		0	0	0	0	569,897,748

Source: Data extracted from approved central government budgets for FY2022, 2023, & 2024 published by the Directorate of Budget (DoB) at the Ministry of Finance and Economic Affairs (MoFEA), The Gambia.

The Ministry of Communications and Digital Economy was created in 2022 and has been added to the list of revenue-collecting MDAs, for the first time, in the 2024 national budget. This is why there was no activity from 2020 to 2023. The ministry has projected a total collection of virtually D569.9 million for 2024. About 60.7% is estimated to come from cellular network operations and the international gateway, while the remaining 39.3% will come from the rest.

Conclusion

The 2022, 2023, and 2024 central government budgets narrate that revenue-generating MDAs, on average, collected roughly D3.88 billion per year from 2020 to 2022. Also, the MDAs have proposed a yearly average collection of about D2.81 billion from 2023 to 2024. Therefore, total revenue for 2020-2024 is expected to reach

approximately D17.3 billion at the end of 2024, and the MDAs are about D5.6 billion away from achieving this target. But will they meet their target, fall short, or exceed it? Do they have what it takes and more?

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Disclaimer

The datasets in this report have been extracted exclusively from the approved or enacted national budgets for the 2022, 2023, and 2024 fiscal years, produced and published by The Gambia's Ministry of Finance and Economic Affairs (MoFEA) (See the links in the references section above). All the tables have been constructed, with calculations and analyses done using, STRICTLY, the data in 2022, 2023, and 2024 budgets approved or enacted by The Gambia's National Assembly. The same datasets are posted on our social media platforms. Although the government may have published similar budget data through different public institutions or directorates, CBMT would like to firmly assert that it cannot guarantee absolute CONSISTENCY among all the budget datasets published by these different public institutions or directorates of the same public institutions.



BACKGROUND

Center for Budget and Macroeconomic Transparency (CBMT) is a non-profit organization that conducts budget and macroeconomic research - aimed at increasing awareness around Public Financial Management and the macroeconomy, fostering effective public participation in government budgetary processes and macroeconomic dialogues, promoting inclusive and sustainable economic growth and development in The Gambia.

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