



Center for Budget and  
Macroeconomic  
Transparency

**EXAMINING THE RECURRENT & DEVELOPMENT  
EXPENDITURES OF REVENUE-GENERATING  
BUDGET ENTITIES (BEs) WITHIN THE GAMBIA'S  
CENTRAL GOVERNMENT: 2020-2024**

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## Introduction

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This article focuses on the spending patterns of 15 entities, under the Central Government of The Gambia, referred to as revenue-generating or revenue-collecting Budget Entities (BEs)/Ministries, Departments, and Agencies (MDAs).<sup>1</sup> Specifically, the report examines budgetary recurrent and development expenditures of the 15 revenue-generating or revenue-collecting BEs/MDAs between 2020 and 2024, both years inclusive. It also captures the funding sources for the expenditures. It should be noted that while 2020–2022 figures represent expenditures already made (actuals), 2023–2024 figures represent expenditure estimates approved or enacted into law by the National Assembly of The Gambia (such estimates may differ from 2023–2024 actual expenditure figures yet to be published). Moreover, the data sets presented in the report have been extracted exclusively from the relevant National Budgets of The Gambia; therefore, extra-budgetary expenditures (or their funding sources) are not captured.

## Expenditure Overview: 2020–2024

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### Government Expenditure (Based on Budget Classification)

The Government of The Gambia has two main expenditure categories: recurrent and development. **The recurrent expenditure** is the administrative expenditure required for managing/running the offices of MDAs – it includes but is not limited to, payment of salaries and allowances, staff travel expenses, staff training expenses, printing expenses, telecommunication expenses, rent and rates, etc.; purchase of office furniture and fittings, office equipment, office vehicles, fuel and lubricants, etc.; maintenance of office buildings and facilities, office equipment, office furniture, official websites, office vehicles, etc. **The development expenditure** is for infrastructure development projects – including but not limited to, the construction of schools, hospitals, laboratories, roads and bridges, office/public buildings and structures, plants or factories, boreholes, markets, irrigation infrastructures, information and communication technology (ICT) infrastructures, etc.; purchase of laboratory and hospital equipment, agricultural machinery and equipment, vehicles, energy generating equipment, etc.; livestock development, research, etc.<sup>2</sup> Therefore, total expenditure is the summation of recurrent and development expenditures.

From 2020 to 2022, revenue-generating Budget Entities (BEs) made a total expenditure of GMD 25.83 billion, of which 68.64% (GMD 17.73 billion) was recurrent expenditure and 31.36% (GMD 8.10 billion) was development expenditure. The same BEs also have an approved total expenditure estimate of GMD 48.39 billion for 2023–2024, comprising 33.13% (GMD 16.03 billion) of recurrent expenditure and 66.87% (GMD 32.36 billion) of development expenditure (based on data shown in the approved [2022](#), [2023](#), and [2024](#) National Budgets published by the Ministry of Finance and Economic Affairs [MoFEA]).

### Sources of Funding for Government Expenditure

The funding sources for The Gambia government’s recurrent and development expenditures are broadly categorized into three main components – Government Local Fund (GLF), project grants, and external/foreign loans. **Government Local Fund (GLF)** is the sum of domestic revenues (tax and non-tax revenues), program grants (budget support), and domestic loans. **Project grants** are money acquired – for development projects – from external donors who do not require repayment of the money. **External/Foreign loans** are money borrowed – for development projects – from external creditors who require repayment of the money with interest. Typically,

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<sup>1</sup> In this report,

- The abbreviations “MDAs” (Ministries, Departments, and Agencies) and “BEs” (Budget Entities) are synonymous. Hence, “MDA” (Ministry, Department, or Agency) is synonymous with “BE” (Budget Entity).
- The terms “revenue-generating BEs/MDAs” and “revenue-collecting BEs/MDAs” are synonymous, and note that neither of these categorizations include the Gambia Revenue Authority (GRA) or State-owned Enterprises (SOEs) or the local governments.

<sup>2</sup> - The phrases “Infrastructure development projects” and “development projects” are used interchangeably.

tax revenues, non-tax revenues, and domestic loans are generated from within the domestic economy; program grants, project grants, and external loans are obtained from foreign governments and institutions.

From 2020 to 2022, the total amount of money raised for the expenditures of revenue-generating BEs was GMD 25.83 billion; 98.06% (GMD 25.33 billion) was raised through GLF, 1.07% (GMD 277.3 million) through project grants, and 0.87% (GMD 225 million) through external/foreign borrowing. For their 2023–2024 fiscal operations, revenue-generating BEs, after the National Assembly’s approval, are meant to receive GMD 22.68 billion in GLF, GMD 20.83 billion in project grants, and GMD 4.88 billion in external loans, thus aiming at a sum of GMD 48.39 billion in two years (based on data shown in the approved [2022](#), [2023](#), and [2024](#) National Budgets published by the Ministry of Finance and Economic Affairs [MoFEA]).<sup>3</sup>

**Table 1: Totals of Actual & Approved Expenditures by Revenue-generating BE/MDA: 2020–2024**

<b>BUDGET ENTITY (BE) CODE</b>	<b>BUDGET ENTITY (BE) / MINISTRY, DEPARTMENT, or AGENCY (MDA)</b>	<b>Actual Expenditure From 2020–2022 (in GMD)</b>	<b>Approved Expenditure For 2023–2024 (in GMD)</b>
<i>BE 03</i>	<i>JUDICIARY</i>	<b>488,506,903</b>	<b>536,318,289</b>
<i>BE 08</i>	<i>MINISTRY OF INTERIOR</i>	<b>3,613,820,201</b>	<b>2,990,863,672</b>
<i>BE 10</i>	<i>MINISTRY OF FOREIGN AFFAIRS</i>	<b>2,499,227,198</b>	<b>2,859,619,681</b>
<i>BE 11</i>	<i>MINISTRY OF JUSTICE</i>	<b>412,299,396</b>	<b>398,565,514</b>
<i>BE 12</i>	<i>MINISTRY OF FINANCE &amp; ECONOMIC AFFAIRS</i>	<b>3,458,413,032</b>	<b>4,004,837,273</b>
<i>BE 16</i>	<i>MINISTRY OF LANDS, REG. GOV. &amp; RELIGIOUS AFFAIRS</i>	<b>525,629,455</b>	<b>936,193,308</b>
<i>BE 17</i>	<i>MINISTRY OF AGRICULTURE</i>	<b>1,326,449,783</b>	<b>6,315,593,146</b>
<i>BE 18</i>	<i>MINISTRY OF TRANSPORT, WORKS &amp; INFRASTRUCTURE</i>	<b>6,498,100,080</b>	<b>8,149,081,701</b>
<i>BE 19</i>	<i>MINISTRY OF TRADE, INDUSTRY, REG. INTEG. &amp; EMPLOY.</i>	<b>270,259,177</b>	<b>494,114,481</b>
<i>BE 21</i>	<i>MINISTRY OF HEALTH</i>	<b>5,580,977,658</b>	<b>7,338,406,008</b>
<i>BE 23</i>	<i>MINISTRY OF ENV., CLIMATE CHANGE &amp; NATURAL RES.</i>	<b>498,243,637</b>	<b>2,053,540,605</b>
<i>BE 24</i>	<i>MINISTRY OF INFORMATION</i>	<b>210,587,881</b>	<b>70,362,140</b>
<i>BE 25</i>	<i>MINISTRY OF FISHERIES &amp; WATER RESOURCES</i>	<b>114,787,172</b>	<b>727,684,007</b>
<i>BE 29</i>	<i>MINISTRY OF PETROLEUM &amp; ENERGY</i>	<b>306,606,833</b>	<b>11,319,633,694</b>
<i>BE 34</i>	<i>MINISTRY OF COMMUNICATIONS &amp; DIGITAL ECONOMY</i>	<b>26,092,060</b>	<b>195,673,677</b>
	<b>TOTAL</b>	<b>GMD 25,830,000,466</b>	<b>GMD 48,390,487,196</b>

Source: Data extracted from approved central government/national budgets for 2022, 2023, & 2024, published by the Ministry of Finance and Economic Affairs (MoFEA), The Gambia.<sup>4</sup>

Table 1 displays revenue-generating BEs/MDAs’ actual spending in 2020–2022 and approved projected spending for 2023–2024.

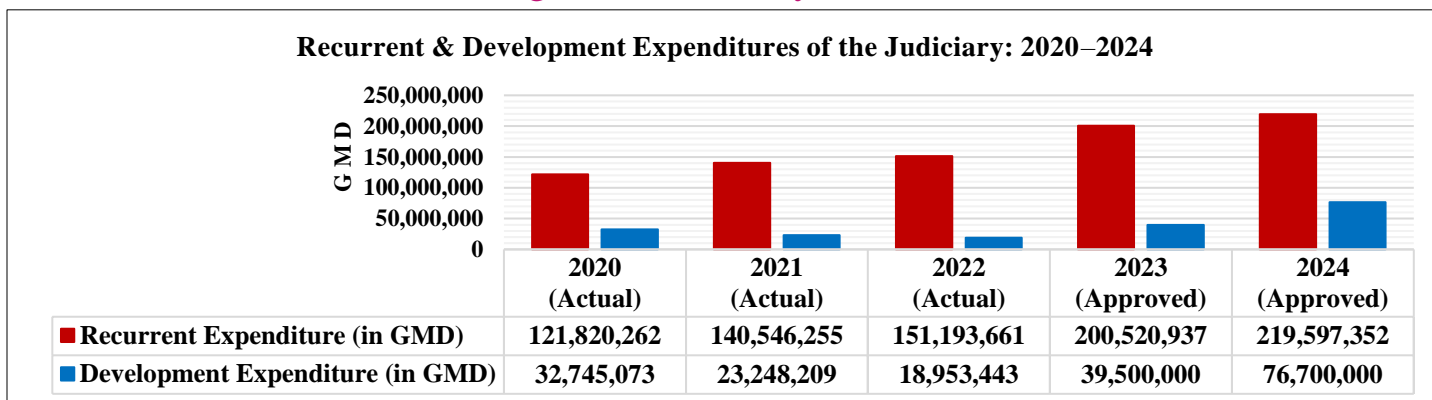
During 2020–2022, revenue-generating BEs collectively spent nearly GMD 26 billion, equivalent to a yearly average of GMD 8.61 billion. The top three spending BEs were the Ministry of Transport, Works and Infrastructure, the Ministry of Health, and the Ministry of Interior—they carried out over 60% of total spending by the 15 BEs. Conversely, the Ministry of Communications and Digital Economy, the Ministry of Fisheries and Water Resources, and the Ministry of Information were the three lowest-spending BEs.

From 2023 to 2024, revenue-generating BEs are authorized to spend up to GMD 48.39 billion (if the funds are available), averaging GMD 24.2 billion annually. The Ministry of Petroleum and Energy has the largest approved spending, followed by the Ministry of Transport, Works and Infrastructure and the Ministry of Health. The first three ministries with the least approved spending are the Ministry of Information, the Ministry of Communications and Digital Economy, and the Ministry of Justice.

<sup>3</sup> All actual funds and approved fund estimates described in this article are budgetary funds only.

<sup>4</sup> NOTE: The term “central government budget” is synonymous with the term “national budget”. An “approved central government/national budget” is a budget legislated or enacted into law by the National Assembly of The Gambia. The word “approved” means “authorized, legislated or enacted into law by the National Assembly”; all approved figures are estimates or projections, not actuals.

## Figure 1: Judiciary (BE 03)



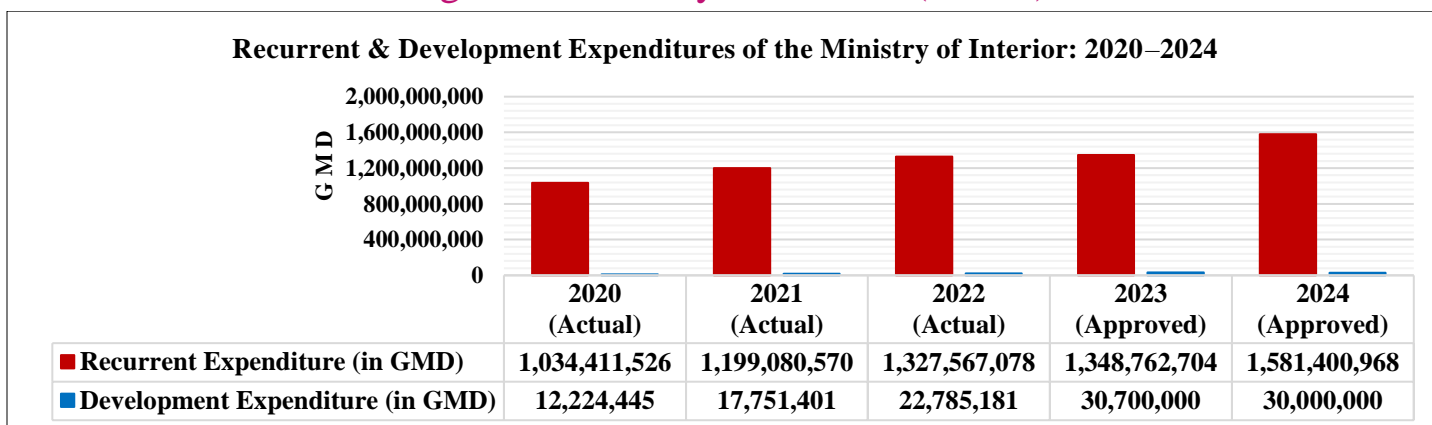
Source: Data extracted from approved central government/national budgets for 2022, 2023, & 2024, published by the Ministry of Finance and Economic Affairs (MoFEA), The Gambia.

Figure 1 provides information on the Judiciary’s recurrent and development expenditures for 2020–2024. The recurrent expenditure shows an upward trend for the entire period, whereas the development expenditure shows a decrease for the first three years and an increase for the last two. There is also a mismatch between the two spending categories, with the recurrent expenditure continually exceeding the development expenditure, yearly.

Between 2020 and 2022, the Judiciary’s total spending amounted to GMD 488.5 million, using GLF as its only funding source.<sup>6</sup> Its recurrent expenditure in 2020 was GMD 121.8 million, which increased steadily to over GMD 151 million in 2022. Meanwhile, its development expenditure was reduced from GMD 32.7 million to below GMD 19 million. This means the Judiciary’s recurrent spending was rising when its development spending was declining, meaning an upsurge in administrative/running costs and a decline in development project activities.

Regarding the 2023–2024 fiscal operations, during which both its expenditure components are anticipated to rise, an estimate of GMD 536.3 million (in GLF) has been approved for the Judiciary – GMD 420.1 million for running the offices and GMD 116.2 million for infrastructure development projects, indicating more recurrent spending than development.

## Figure 2: Ministry of Interior (BE 08)



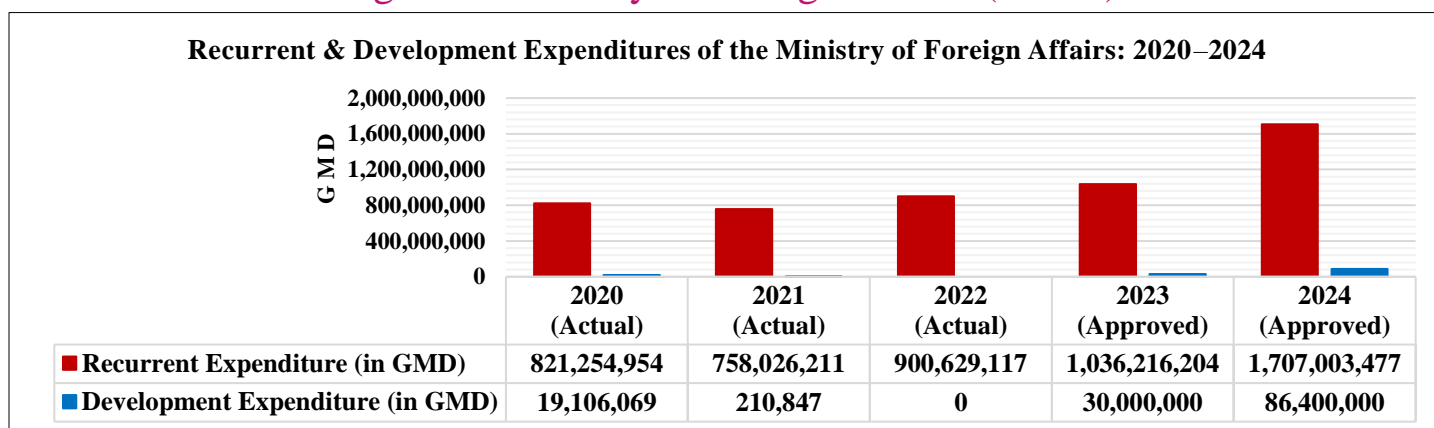
Source: Data extracted from approved central government/national budgets for 2022, 2023, & 2024, published by the Ministry of Finance and Economic Affairs (MoFEA), The Gambia.

<sup>5</sup> Note that all the annual recurrent and development expenditure figures in Figures 1-15 have been arrived at by adding the line-item expenditure figures in the approved National Budgets to ensure data accuracy. Note that figures in the paragraphs are rounded off.

<sup>6</sup> The phrases “between 2020 and 2022”, “from 2020 to 2022”, “during 2020–2022” and “in 2020–2022” mean the same thing.

Similarly, in Figure 2, the Ministry of Interior’s annual recurrent expenditure constantly surpasses its annual development expenditure; except this time, the yearly recurrent expenditure is in billions and rising, while the development spending for the entire five years, although generally rising too, is less than half a quarter billion. In other words, the Interior Ministry’s recurrent expenditure was GMD 1.03 billion in 2020 which scaled up to GMD 1.2 billion in 2021 and GMD 1.33 billion in 2022. It has also been authorized to spend GMD 1.35 billion and GMD 1.58 billion in 2023 and 2024, respectively. On the other hand, the ministry’s total development spending for the five years (2020–2024) is at GMD 113.5 million. Like the Judiciary, the Interior Ministry’s only source of finance for the five-year duration is the Government Local Fund (GLF).

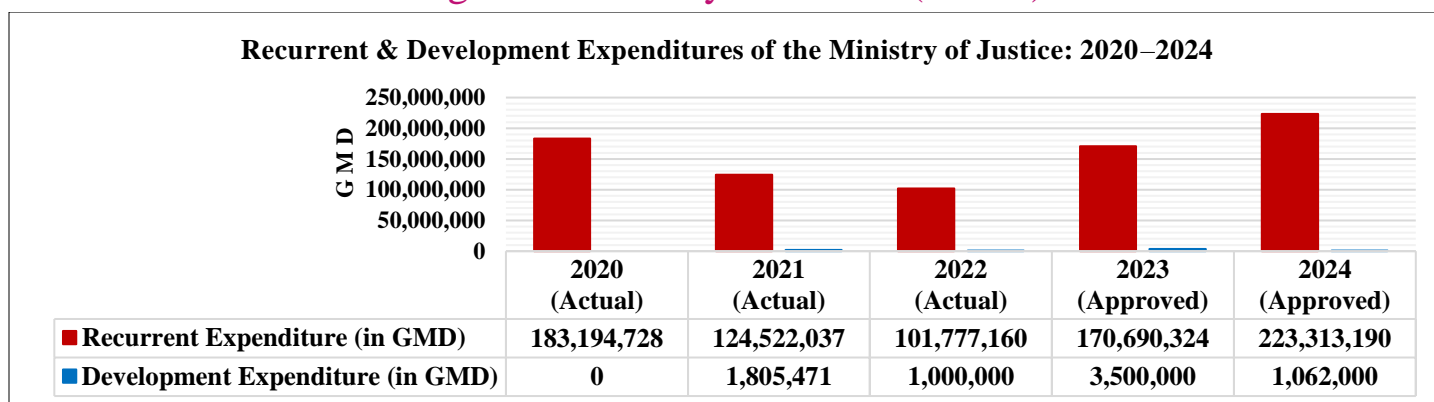
**Figure 3: Ministry of Foreign Affairs (BE 10)**



Source: Data extracted from approved central government/national budgets for 2022, 2023, & 2024, published by the Ministry of Finance and Economic Affairs (MoFEA), The Gambia.

Figure 3 also resembles Figures 1 and 2 with respect to the recurrent expenditure dominating the development expenditure. From 2020 to 2022, the Ministry of Foreign Affairs (MoFA) exhausted GMD 2.48 billion running its offices but spent GMD 19.3 million on infrastructure development projects. Furthermore, MoFA’s approved expenditures for 2023 and 2024 include GMD 2.74 billion intended for recurrent expenses and GMD 116.4 million for infrastructure development projects. The ministry’s development expenditure is lesser and has experienced more volatility than its recurrent expenditure. All its budgetary funds, disbursed or approved, are GLF too.

**Figure 4: Ministry of Justice (BE 11)**



Source: Data extracted from approved central government/national budgets for 2022, 2023, & 2024, published by the Ministry of Finance and Economic Affairs (MoFEA), The Gambia.

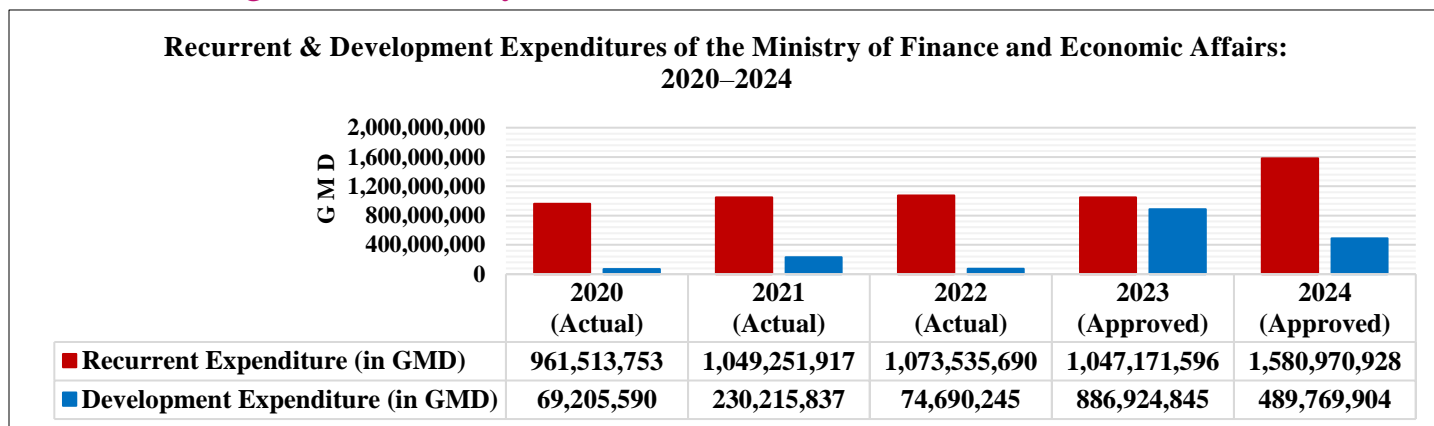
A similar spending pattern appears in Figure 4 whereby the Ministry of Justice or MoJ’s recurrent payments regularly exceed its infrastructure development expenses. Between 2020 and 2022, MoJ’s recurrent expenditures averaged GMD 136.5 million per year, whereas its development expenditures averaged GMD 935 thousand per

year. In addition, the ministry’s approved recurrent spending for 2023–2024 is estimated to be a little above GMD 394 million, while its approved development spending for the same period is not even up to GMD 5 million. The Justice Ministry’s development spending has been significantly low and volatile.

MoJ, unlike the BEs in Figures 1–3, has had two funding sources – GLF and project grants. For example, in 2020–2022, the ministry spent a total of GMD 412.3 million, of which GMD 989 thousand was project grants and GMD 411.3 million was GLF. Likewise, its approved funding projections for 2023–2024 comprise GMD 1.5 million in project grants and GMD 397.1 million in GLF.

*It should be kept in mind that recurrent expenditures of the Justice Ministry and all the other revenue-generating BEs/MDAs are funded through GLF only. Development expenditures of the BEs/MDAs, on the other hand, are financed through GLF, project grants, and/or external loans (based on the approved 2022, 2023, and 2024 National Budget data).*

**Figure 5: Ministry of Finance and Economic Affairs (BE 12)**



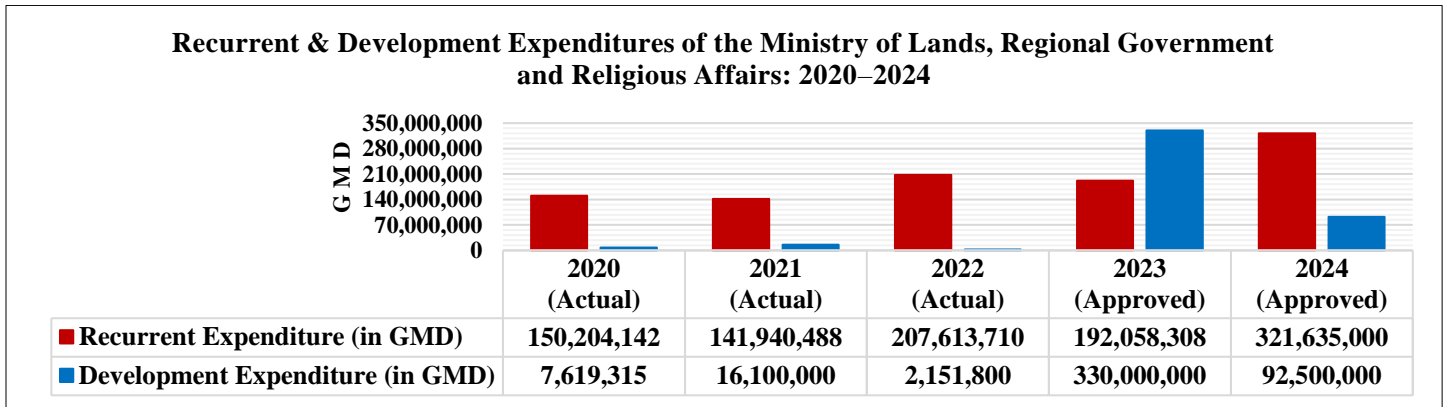
Source: Data extracted from approved central government/national budgets for 2022, 2023, & 2024, published by the Ministry of Finance and Economic Affairs (MoFEA), The Gambia.

Over the initial three years, the Ministry of Finance and Economic Affairs or MoFEA’s annual recurrent expenditure was considerably higher and exhibited an increasing trend, while its yearly development expenditure was much smaller and saw fluctuations. The ministry’s recurrent spending in 2020 was GMD 961.5 million which grew to GMD 1.05 billion in 2021 and GMD 1.07 billion in 2022. Its development spending was GMD 69.2 million in 2020 which increased to GMD 230.2 million in 2021 followed by a steep decline to GMD 74.7 million in 2022. Evidently, MoFEA made more funds available for recurrent payments than development investments; so did the BEs in Figures 1–4.

For the remainder of the years, 2023–2024, both expenditure categories of the ministry are expected to fluctuate, with the recurrent expenditure dropping slightly in 2023 before increasing to a record high in 2024 and the development expenditure (while still below the recurrent spending) reaching a record high in 2023 and a sharp decline in 2024 (see Figure 5).

Regarding its funding from 2020 to 2022, MoFEA gathered GMD 3.33 billion in GLF and GMD 128.6 million in project grants. Moreover, it is estimated to attain GMD 4 billion from 2023 to 2024 – GMD 3.45 billion in GLF and GMD 555.3 million in project grants.

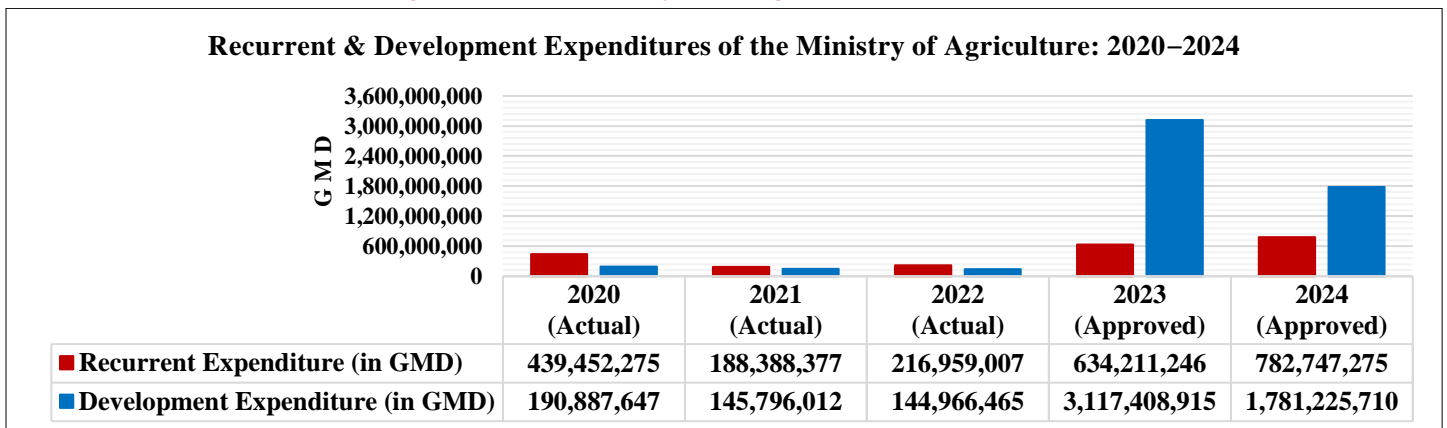
**Figure 6: Ministry of Lands, Regional Government, and Religious Affairs (BE 16)**



Source: Data extracted from approved central government/national budgets for 2022, 2023, & 2024, published by the Ministry of Finance and Economic Affairs (MoFEA), The Gambia.

A new trend emerges in Figure 6 with the Ministry of Lands, Regional Government and Religious Affairs’ approved development expenditure surpassing its approved recurrent expenditure by GMD 137.9 million, for fiscal year 2023, marking the first instance of such a shift in spending pattern. However, even though the ministry’s development expenditure is expected to have received more funding in 2023, its approved projected total funding for 2023–2024, comprising GMD 603.7 million in GLF and GMD 332.5 million in project grants, still favors administrative expenses more, since almost 55% is for recurrent payments. Furthermore, in 2020–2022, the ministry (MoLRG) disbursed GMD 525.63 million (GLF only) – GMD 499.76 million was for administrative purposes, and GMD 25.87 million was for developmental purposes.

**Figure 7: Ministry of Agriculture (BE 17)**



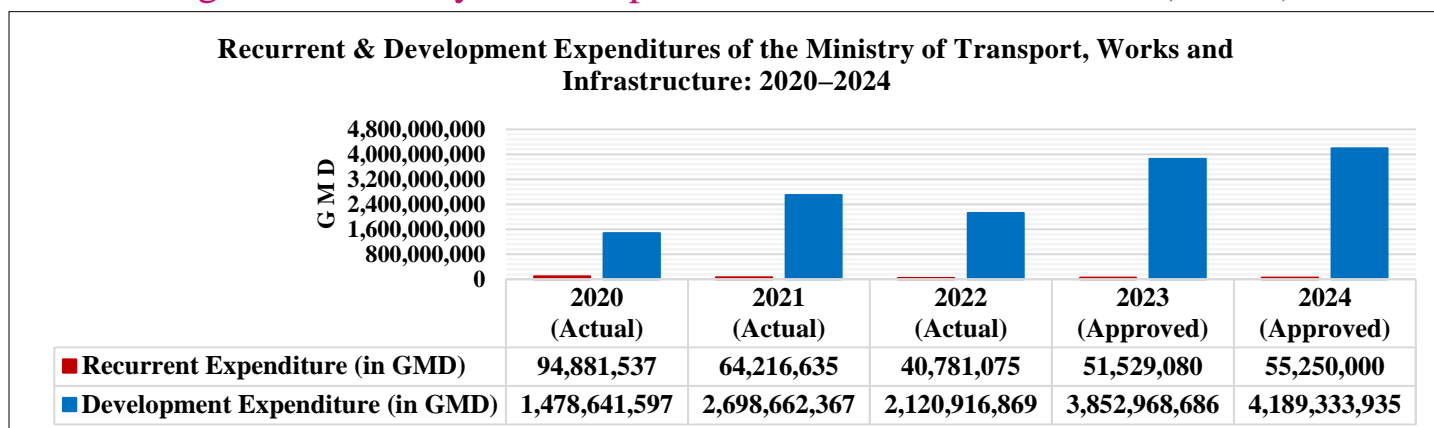
Source: Data extracted from approved central government/national budgets for 2022, 2023, & 2024, published by the Ministry of Finance and Economic Affairs (MoFEA), The Gambia.

Actual expenditures of the Ministry of Agriculture (MoA) from 2020 to 2022 each comprised more recurrent spending (just like the BEs in Figures 1–6); but, the ministry’s approved expenditure estimates for 2023 and 2024 each reflect more development spending. For instance, in 2020, MoA’s recurrent expenditure outgrew its development expenditure by GMD 248.6 million. The recurrent expenditure continued to prevail over the development expenditure in the subsequent two years although the gap between them narrowed – GMD 42.6 million in 2021 and GMD 72 million in 2022 – due to a decline in the ministry’s recurrent spending. For the period 2023–2024, MoA’s development spending is anticipated to take up more, with GMD 3.12 billion and GMD 1.78 billion approved for development investments, and less than GMD 1.5 billion, altogether, approved for recurrent payments (see Figure 7).



MoA’s actual funding during 2020–2022 included GMD 950 thousand in project grants and GMD 1.33 billion in GLF. Its approved projected funding for 2023–2024 consists of GMD 3.43 billion in project grants, GMD 1.57 billion in GLF, and GMD 1.32 billion in external loans, making it one of the only three revenue-generating BEs authorized by the legislature to acquire external loans during 2023–2024. The other two are BE 18 and BE 29.

**Figure 8: Ministry of Transport, Works and Infrastructure (BE 18)**

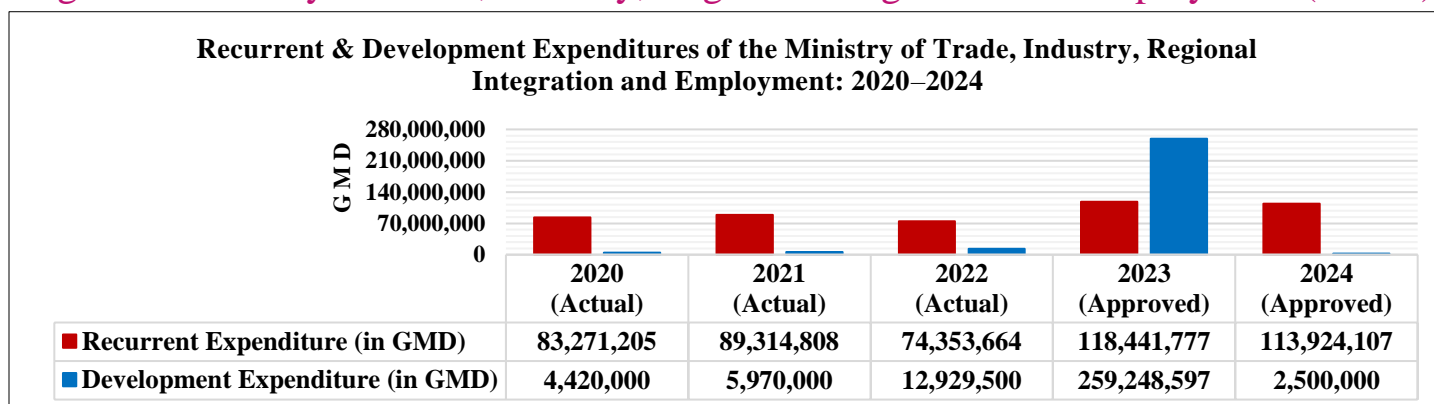


Source: Data extracted from approved central government/national budgets for 2022, 2023, & 2024, published by the Ministry of Finance and Economic Affairs (MoFEA), The Gambia.

The Ministry of Transport, Works and Infrastructure (MoTWI) demonstrates a spending behavior that differs from that observed in all other revenue-generating BEs, simply because it is the only revenue-generating BE whose development spending has consistently overtaken its recurrent expenditure (see Figure 8). From 2020 to 2022, MoTWI’s actual recurrent outflows amounted to GMD 199.9 million, while its actual development expenses totaled GMD 6.3 billion accounting for 77.8% of revenue-generating BE’s total development expenditures and 70% of the central government’s entire development expenditures (budgetary) for the three years. This ranked MoTWI as the biggest investor in infrastructure development among all BEs (including the revenue-generating ones). Furthermore, the ministry’s approved development spending for 2023–2024 is over GMD 8 billion, which is way above its approved recurrent expenditure for the same period, GMD 106.8 million.

Of the resources MoTWI expended between 2020 and 2022, GMD 6.17 billion was GLF, GMD 225 million was external loans, and GMD 100.6 million was project grants. It was the only revenue-generating BE that actually expended external loans during 2020–2022. Also, the total funds approved for the ministry’s 2023–2024 spending comprise GMD 3.51 billion in external loans, in addition to GMD 4.64 billion in GLF, making it the second revenue-generating BE, so far, authorized by the National Assembly to acquire external loans in 2023–2024.

**Figure 9: Ministry of Trade, Industry, Regional Integration and Employment (BE 19)**

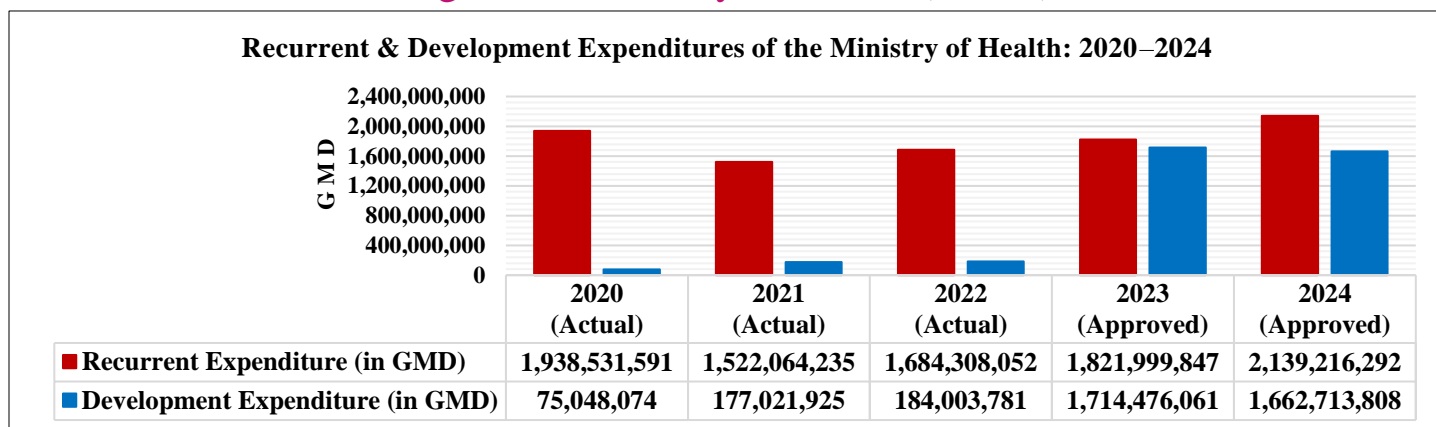


Source: Data extracted from approved central government/national budgets for 2022, 2023, & 2024, published by the Ministry of Finance and Economic Affairs (MoFEA), The Gambia.

Figure 9 shows that the Ministry of Trade, Industry, Regional Integration and Employment bears a similar spending pattern with the Ministry of Lands, Regional Government and Religious Affairs (MoLRG), in the sense that the annual recurrent expenditure is greater than the yearly development expenditure except for 2023. However, for the Ministry of Trade..., the approved total development spending exceeds the approved overall recurrent spending, for the period 2023–2024, which is the opposite case for MoLRG.

During the years 2020–2022, the Ministry of Trade... acquired GMD 270.3 million – GMD 264.5 million in GLF and GMD 5.8 million in project grants. Like many other BEs including MoLRG, the Trade Ministry spent a major chunk of these funds on managing its offices (GMD 247 million), leaving GMD 23.3 million for development projects. For its 2023–2024 spending, the ministry anticipates GMD 494.1 million in total – GMD 253.9 million as GLF and GMD 240.2 million as project grants. 52.97% of the total anticipated money is for development projects and 47.03% is for recurrent overheads.

**Figure 10: Ministry of Health (BE 21)**

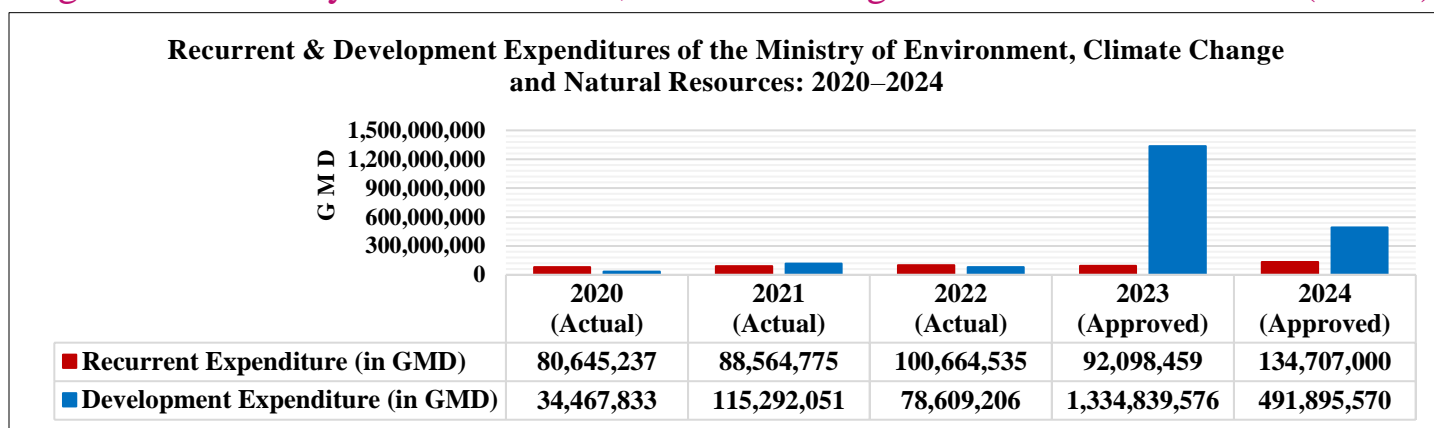


Source: Data extracted from approved central government/national budgets for 2022, 2023, & 2024, published by the Ministry of Finance and Economic Affairs (MoFEA), The Gambia.

Similar to Figures 1-5 and contrary to Figure 8, Figure 10 portrays a spending habit whereby the recurrent expenditure is continuously prioritized over the development expenditure. For instance, the Ministry of Health (MoH) was allocated a sum of GMD 5.58 billion in the first three years, 2020–2022. GMD 5.145 billion (averaging GMD 1.715 billion annually) went into recurrent payments whereas GMD 436.07 million (averaging about GMD 145.36 million annually) went into development projects. For the remaining two years (2023–2024), the ministry’s approved aggregate spending is GMD 7.34 billion – with its recurrent expenditures projected at GMD 1.822 billion for 2023 and GMD 2.139 billion for 2024 and its development expenditures estimated at GMD 1.714 billion for 2023 and GMD 1.663 billion for 2024, showing more recurrent spending than development. MoH was the most expensive revenue-generating BE to run or manage in 2020, 2021, and 2022; it is expected to remain as such in 2023 and 2024.

The Ministry’s funding for 2020–2022 consisted of GMD 5.574 billion in GLF and GMD 7.03 million in project grants. Its approved funding sources for 2023–2024 are also GLF (GMD 4.252 billion) and project grants (GMD 3.086 billion).

**Figure 11: Ministry of Environment, Climate Change and Natural Resources (BE 23)**

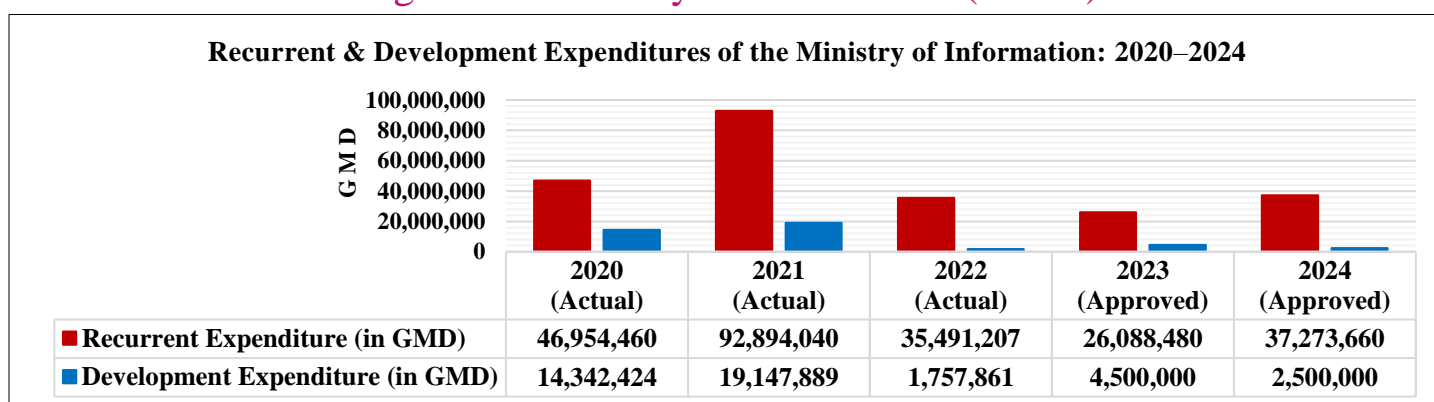


Source: Data extracted from approved central government/national budgets for 2022, 2023, & 2024, published by the Ministry of Finance and Economic Affairs (MoFEA), The Gambia.

The Ministry of Environment, Climate Change and Natural Resources carried out a steady but increasing recurrent spending, alongside a fluctuating development spending, from 2020 to 2022. In 2021 particularly, the Ministry of Environment... and the Ministry of Transport... were the only revenue-generating BEs that registered more development expenditure than recurrent spending. Nonetheless, during the three years, the Environment Ministry’s annual recurrent expenditure increased gradually from GMD 80.6 million to GMD 100.7 million; its yearly development outlay rose abruptly from GMD 34.5 million to GMD 115.3 million and dropped to GMD 78.6 million. In total, nearly GMD 270 million (in GLF) was spent on administrative expenses, and GMD 228.4 million (comprising GMD 217.5 million in GLF and GMD 10.9 million in project grants) was spent on development projects. Even though the Environment Ministry’s development expenditure was greater in 2021, its overall recurrent expenses still surpassed its total development expenditures (actuals).

Conversely, the ministry’s overall development spending for the succeeding period (2023–2024) is set to be much bigger, since its approved development investments equal GMD 1.827 billion and its approved recurrent overheads equal GMD 226.8 million (see Figure 11). Its authorized funding sources for the two years are GLF (projected at GMD 491.6 million) and project grants (estimated at GMD 1.562 billion).

**Figure 12: Ministry of Information (BE 24)**

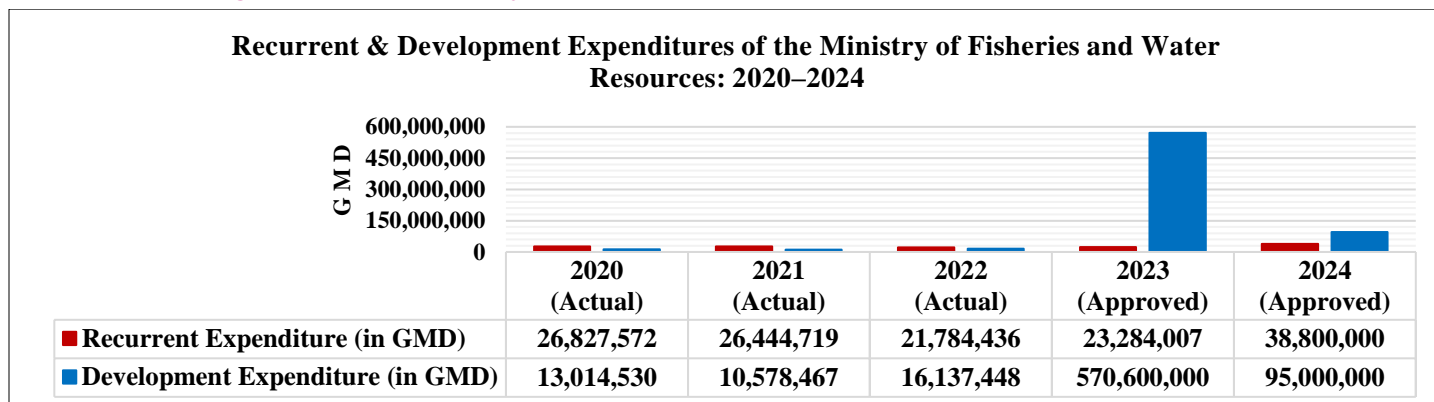


Source: Data extracted from approved central government/national budgets for 2022, 2023, & 2024, published by the Ministry of Finance and Economic Affairs (MoFEA), The Gambia.

Like the BEs/MDAs portrayed in Figures 1-5 and 10, the Ministry of Information’s recurrent expenditure has consecutively received more yearly allocation than its development expenditure. For example, the ministry’s recurrent expenditure in 2020 was almost GMD 47 million, while its development expenditure was less than GMD 15 million. In 2021, the recurrent expenditure increased to GMD 92.9 million and the development

expenditure to GMD 19.1 million. Both declined drastically in 2022 but the recurrent spending (GMD 35.5 million) was still above the development spending (GMD 1.8 million). Additionally, the Information Ministry’s approved recurrent estimates are well above its approved development estimates (see Figure 12). All the budgetary funds disbursed by the ministry from 2020 to 2022 were GLF; so are the projected funds approved for its 2023 and 2024 expenses.

**Figure 13: Ministry of Fisheries and Water Resources (BE 25)**

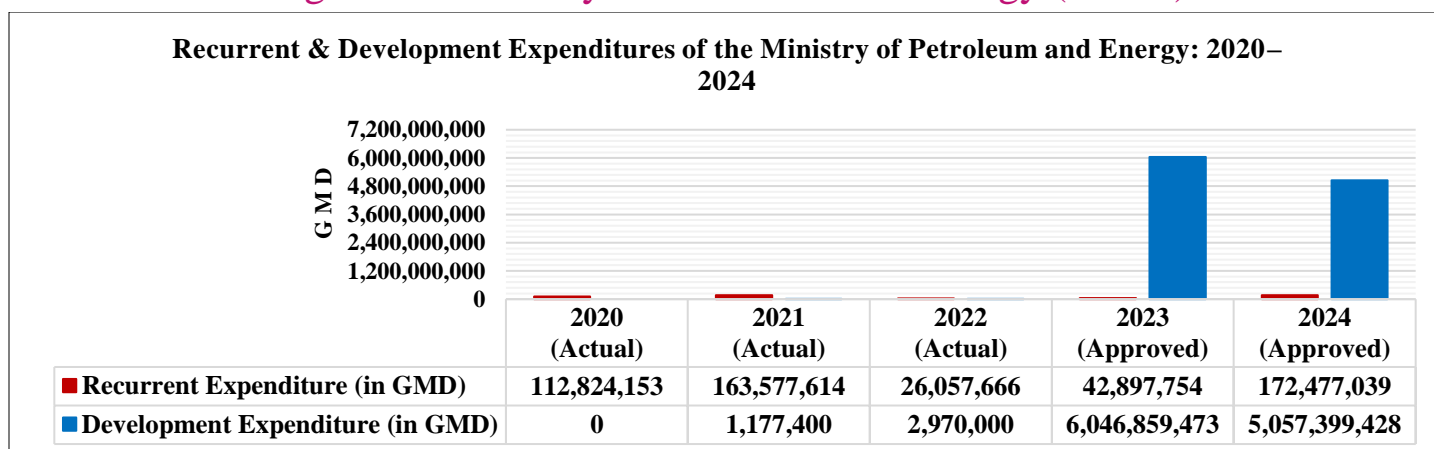


Source: Data extracted from approved central government/national budgets for 2022, 2023, & 2024, published by the Ministry of Finance and Economic Affairs (MoFEA), The Gambia.

The Ministry of Fisheries and Water Resources (MoFWR) was among the least spenders during 2020–2022 considering the total amount it expended, under GMD 115 million. Over half of the amount (GMD 75.1 million) went into the ministry’s running costs, and the remainder (GMD 39.7 million) went into development projects. However, according to the 2023–2024 figures, MoFWR’s development programs are expected to receive more funding, since an estimated GMD 665.6 million has been approved for the development programs and only 9.33% of that (GMD 62.1 million) has been approved for the recurrent expenses (See Figure 13).

MoFWR’s recurrent outlays between 2020 and 2022 were funded through GLF; its development projects for the same period were financed through GLF (GMD 19.5 million) and project grants (GMD 20.2 million). There are two authorized funding sources for the ministry’s 2023–2024 spending as well – GLF (projected at GMD 101.7 million) and project grants (estimated at GMD 626 million).

**Figure 14: Ministry of Petroleum and Energy (BE 29)**



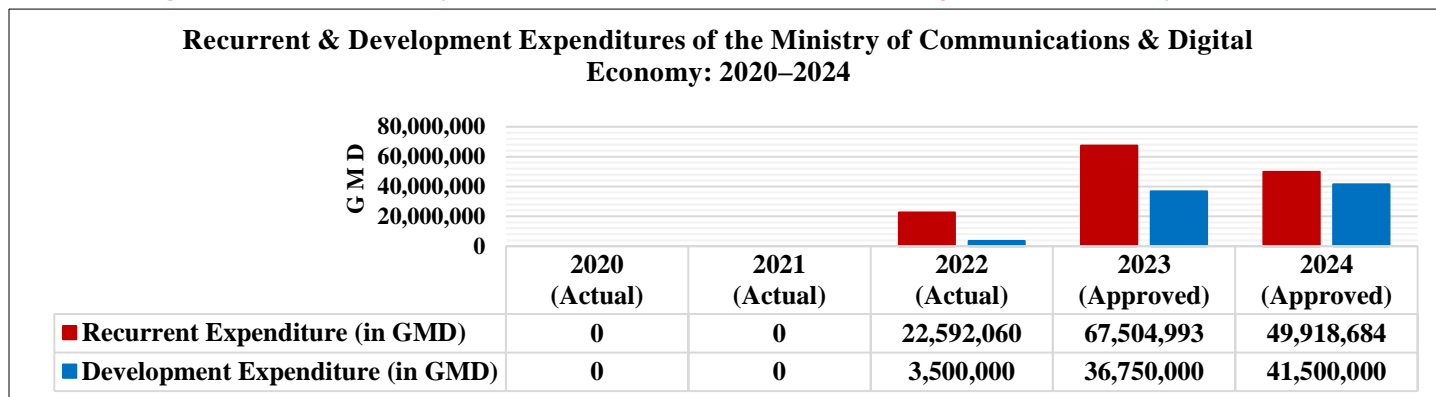
Source: Data extracted from approved central government/national budgets for 2022, 2023, & 2024, published by the Ministry of Finance and Economic Affairs (MoFEA), The Gambia.

From 2020 to 2022, the Ministry of Petroleum and Energy (MoPE) concentrated almost all its budgetary funds on recurrent overheads, just like the Ministry of Justice, etc., leaving very few for infrastructure development

projects. However, given the 2023–2024 fiscal period, MoPE is anticipated to emerge as the largest investor in infrastructure development, with GMD 11.1 billion (98.1%) of its approved total funds earmarked for infrastructure development projects (see Figure 14).

MoPE’s 2020–2022 actual budgetary funds included GLF amounting to GMD 304.36 million and project grants totaling GMD 2.25 million. Its approved funding for 2023–2024 is composed of nearly GMD 11 billion in project grants, GMD 269.2 million in GLF, and GMD 53.1 million in external loans, making it the last of the three revenue-generating BEs approved for external loans in 2023–2024.

**Figure 15: Ministry of Communications and Digital Economy (BE 34)**



Source: Data extracted from approved central government/national budgets for 2022, 2023, & 2024, published by the Ministry of Finance and Economic Affairs (MoFEA), The Gambia.

Because it was established in 2022, the Ministry of Communications and Digital Economy (MoCDE) made no expenditure in 2020 or 2021, causing it to rank as the lowest spender between 2020 and 2022. When the ministry made its first expenditure in 2022, it consisted of GMD 22.6 million in recurrent spending and GMD 3.5 million in development spending, representing more recurrent expenditure than development. In addition, MoCDE’s approved recurrent expenses for 2023 and 2024 are each greater than its corresponding approved development expenses, thus registering as the eighth revenue-generating BE whose yearly recurrent expenditure has always exceeded its annual development expenditure (2020–2024). At the end of 2024, the ministry will have expended a little over GMD 140 million running its offices, and GMD 81.75 million implementing its infrastructure development projects, based on current data (see Figure 15). All budgetary funds disbursed by MoCDE in 2022 were GLF, and all estimated funds approved for its 2023–2024 budget implementation are GLF too.

## Conclusion, Key Findings, and Recommendations

The total budgetary expenditures of the 15 revenue-generating Budget Entities (BEs) are estimated at **GMD 74.22 billion** for the period 2020–2024. Their recurrent expenses (bankrolled through GLF only) are projected to reach **GMD 33.76 billion**, while their development expenditures (funded through multiple means—GLF, project grants, and external loans) are estimated to reach **GMD 40.46 billion**, at the end of the fifth year 2024. This implies more development spending than recurrent payments, due to expected high inflows of project grants for the infrastructure development projects revenue-generating BEs have planned for 2023–2024. However, taking into account the budgetary expenditures made by these revenue-generating BEs from 2020 to 2022 only, recurrent expenses exceeded development expenses by an amount of GMD 9.63 billion, signifying the extent to which **infrastructure development projects were underfunded during actual spending.**

Based on revenue-generating BEs' 2020–2024 budgetary spending, the following key findings and recommendations have been made:

- **Overall, the Government Local Fund (GLF) is directed more toward recurrent expenses than development expenditures during budget implementation**

From 2020 to 2022, revenue-generating BEs were allocated GMD 25.33 billion in GLF; they spent GMD 17.73 billion of it on recurrent expenses and GMD 7.6 billion on development projects, causing a spending gap of GMD 10.13 billion between recurrent and development expenditures which project grants and external loans, combined, could not fill.

**Recommendation:** More GLF should be allocated to development spending to close the gap between the two expenditure categories. The National Assembly of The Gambia should legislate a law that clearly states how much GLF should go into the annual recurrent and development expenditures of each central government Budget Entity (BE), and see to it that the law is fully applied before approving the National Budget and fully enforced during budget execution.

- **There is a strong likelihood that project grants have been overestimated for 2023 and 2024:**

Revenue-generating BEs are estimated to obtain project grants amounting to GMD 20.83 billion in two years from 2023 to 2024; however, they could only secure GMD 277.3 million in project grants in three years from 2020 to 2022. Clearly, there is a huge disparity between what was achieved in three years and what is said to be achieved in two. Taking this disparity into consideration, there is a huge risk of shortfalls attached to the 2023–2024 development project funding since project grants are typically a source of funding for development projects only.

**Recommendation:** The National Assembly should ensure that all estimates of project grants in the draft National Budget are vetted thoroughly before approving the budget, by imposing a condition on all Ministries, Departments, and Agencies (MDAs) to provide up-to-date, tangible, written proofs from donor partners (a commitment letter, for instance) justifying each grant estimate.

- **Revenue-generating BEs could not sustain themselves if they relied solely on the local funds they generate:**

During 2020–2022, revenue-generating BEs generated GMD 11.64 billion in Government Local Fund (GLF) but spent over GMD 25 billion of GLF. From 2023 to 2024, they are estimated to generate GMD 5.63 billion in GLF but need GMD 22.68 billion of GLF for their expenditures (see Annexes 1 and 2). This makes them a liability to the GLF instead of an asset.

**Recommendation:** Revenue-generating BEs must aim to generate more local funds than they consume by adequately enhancing their resource mobilization and management capacities. They are mainly responsible for non-tax revenue generation which has been significantly low over the years but has the potential to grow exponentially and help reduce revenue shortfalls in the public sector.

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## Annex 1: How Much Revenue-generating BEs/MDAs Contributed to Government Local Fund (GLF) vs How Much GLF They Expended: 2020–2022

BE CODE	REVENUE-GENERATING BE/MDA	BE/MDA's Actual Contribution to GLF	BE/MDA's Actual GLF Spending	Difference
		From 2020–2022	From 2020–2022	
		(in GMD)	(in GMD)	
BE 03	JUDICIARY	21,588,392	488,506,903	-466,918,511
BE 08	MINISTRY OF INTERIOR	479,770,829	3,613,820,201	-3,134,049,372
BE 10	MINISTRY OF FOREIGN AFFAIRS	595,810,448	2,499,227,198	-1,903,416,750
BE 11	MINISTRY OF JUSTICE	4,313,508,066	411,310,661	3,902,197,405
BE 12	MINISTRY OF FINANCE & ECONOMIC AFFAIRS	1,911,884,708	3,329,840,390	-1,417,955,682
BE 16	MINISTRY OF LANDS, REG. GOV. & RELIGIOUS AFFAIRS	122,157,857	525,629,455	-403,471,598
BE 17	MINISTRY OF AGRICULTURE	2,526,375	1,325,499,786	-1,322,973,411
BE 18	MINISTRY OF TRANSPORT, WORKS & INFRASTRUCTURE	1,147,412,868	6,172,498,027	-5,025,085,159
BE 19	MINISTRY OF TRADE, INDUSTRY, REG. INTEG. & EMPLOY.	2,222,075	264,491,677	-262,269,602
BE 21	MINISTRY OF HEALTH	1,321,542	5,573,949,658	-5,572,628,116
BE 23	MINISTRY OF ENV., CLIMATE CHANGE & NATURAL RES.	127,713,570	487,351,501	-359,637,931
BE 24	MINISTRY OF INFORMATION	283,079,003	210,587,881	72,491,122
BE 25	MINISTRY OF FISHERIES & WATER RESOURCES	155,325,618	94,558,655	60,766,963
BE 29	MINISTRY OF PETROLEUM & ENERGY	2,472,130,900	304,356,833	2,167,774,067
BE 34	MINISTRY OF COMMUNICATIONS & DIGITAL ECONOMY	0	26,092,060	-26,092,060
	<b>TOTAL</b>	<b>GMD 11,636,452,251</b>	<b>GMD 25,327,720,886</b>	<b>-13,691,268,635</b>

Source: Data extracted from approved central government/national budgets for 2022, 2023, & 2024, published by the Ministry of Finance and Economic Affairs (MoFEA), The Gambia.

## Annex 2: How Much Revenue-generating BEs/MDAs Plan to Contribute to GLF vs How Much GLF They Plan to Expend: 2023–2024

BE CODE	REVENUE-GENERATING BE/MDA	BE/MDA's Estimated Contribution to GLF	BE/MDA's Estimated GLF Spending	Difference
		From 2023–2024	From 2023–2024	
		(in GMD)	(in GMD)	
BE 03	JUDICIARY	13,400,000	536,318,289	-522,918,289
BE 08	MINISTRY OF INTERIOR	537,866,651	2,990,863,672	-2,452,997,021
BE 10	MINISTRY OF FOREIGN AFFAIRS	31,100,000	2,859,619,681	-2,828,519,681
BE 11	MINISTRY OF JUSTICE	732,673,000	397,065,514	335,607,486
BE 12	MINISTRY OF FINANCE & ECONOMIC AFFAIRS	1,940,804,801	3,449,542,039	-1,508,737,238
BE 16	MINISTRY OF LANDS, REG. GOV. & RELIGIOUS AFFAIRS	120,597,500	603,693,308	-483,095,808
BE 17	MINISTRY OF AGRICULTURE	2,442,000	1,567,671,611	-1,565,229,611
BE 18	MINISTRY OF TRANSPORT, WORKS & INFRASTRUCTURE	600,000,000	4,641,181,203	-4,041,181,203
BE 19	MINISTRY OF TRADE, INDUSTRY, REG. INTEG. & EMPLOY.	1,600,000	253,865,884	-252,265,884
BE 21	MINISTRY OF HEALTH	1,133,650	4,251,935,219	-4,250,801,569
BE 23	MINISTRY OF ENV., CLIMATE CHANGE & NATURAL RES.	27,175,264	491,642,459	-464,467,195
BE 24	MINISTRY OF INFORMATION	628,732,479	70,362,140	558,370,339
BE 25	MINISTRY OF FISHERIES & WATER RESOURCES	160,000,000	101,684,007	58,315,993
BE 29	MINISTRY OF PETROLEUM & ENERGY	260,086,000	269,246,567	-9,160,567
BE 34	MINISTRY OF COMMUNICATIONS & DIGITAL ECONOMY	569,897,748	195,673,677	374,224,071
	<b>TOTAL</b>	<b>GMD 5,627,509,093</b>	<b>GMD 22,680,365,270</b>	<b>-17,052,856,177</b>

Source: Data extracted from approved central government/national budgets for 2022, 2023, & 2024, published by the Ministry of Finance and Economic Affairs (MoFEA), The Gambia.

## Disclaimer

The datasets in this report have been extracted exclusively from The Gambia's 2022, 2023, and 2024 National Budgets, produced by the Directorate of Budget at the Ministry of Finance and Economic Affairs (MoFEA) and approved or enacted by the National Assembly of The Gambia. All the tables and graphs have been constructed, with calculations and analyses done using, STRICTLY, the data from the approved 2022, 2023, and 2024 National Budgets published by MoFEA. 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.**

**OCTOBER 2024**

