



Center for Budget and
Macroeconomic
Transparency

**THE OFFICE OF THE PRESIDENT'S DEVELOPMENT
BUDGET (2020-2023): A QUESTION OF INEFFECTIVE
BUDGETING or INACCURATE REPORTING IN THE
GAMBIA**

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Table of Contents

Introduction	2
Overview	2
<i>What are Government Development Projects?</i>	2
<i>How does The Gambia Government fund its Development Projects?</i>	2
Detailed Analysis of the Major Development Project under Office of the President (The Gambia): 2020–2023	2
1. Social Safety Net Project (Project code in the National Budget - 0685)	2
<i>Table 1: Funding for the Social Safety Net Project: 2020–2023</i>	3
Conclusion, Key Findings, and Recommendations	3
References	4
Disclaimer	5

Introduction

This article examines the development budget of the Office of the President (OP), The Gambia. It presents a thorough budgetary funding analysis of the major development project(s), worth at least D400 million, carried out by OP from 2020 to 2023. The report aims to answer crucial questions such as: How much funding was approved for the project, what type(s) of funding were approved, who was or were expected to provide the funding, and what spending was the funding intended for? How much funding was actually received for the project, who provided the funding and in what form(s), and how was it expended?

Overview

What are Government Development Projects?

These are projects designed or intended for infrastructure development in a country – including but not limited to, the construction or rehabilitation 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.

In its effort to bring about development and improve living conditions in The Gambia, the Office of the President (The Gambia) implemented several development projects from 2020 to 2023. The most expensive among them and the only OP project worth at least D400 million, based on Legislative approvals for the 2020–2023 fiscal years, was the **Social Safety Net Project** with an approved total funding of over one billion Dalasis.

How does The Gambia Government fund its Development Projects?

The funding sources for The Gambia Government's development projects are broadly categorized into three main components or types – 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 foreign lenders who require repayment of the money with interest.

Regarding the Office of the President's Social Safety Net Project, the government relied only on Project Grants and the local fund (GLF) for funding. However, Project Grants were expected to cover over 95% of the project budget, making the initiative largely donor-reliant at the outset.

Detailed Analysis of the Major Development Project under Office of the President (The Gambia): 2020–2023

1. Social Safety Net Project (Project code in the National Budget - 0685)

A project meant “To improve the coordination of social assistance activities, provide temporary social assistance support to rural households in the wake of COVID-19, and increase inclusion of the extreme poor in the Nafa program.” (see [World Bank Group](#)).

Table 1: Funding for the Social Safety Net Project: 2020–2023

FUNDING (in Dalasi)	2020	2021	2022	2023	2020–2023
Total Funding Approved (GMD/D)	260,000,000	260,000,000	260,000,000	468,514,328	1,248,514,328
Government Local Fund (GLF) approved	10,000,000	10,000,000	10,000,000	21,714,328	51,714,328
Project Grants approved	250,000,000	250,000,000	250,000,000	446,800,000	1,196,800,000
External Loans approved	-	-	-	-	-
Total Funding Received (GMD/D)	9,000,000	10,000,000	800,000	16,750,000	36,550,000
GLF received	9,000,000	10,000,000	800,000	16,750,000	36,550,000
Project Grants received	0	0	0	0	0
External Loans received	-	-	-	-	-
% of Approved Funding Secured	3.46%	3.85%	0.31%	3.58%	2.93%

Source: Data extracted from approved Central Government/National Budgets for 2020–2025, published by The Gambia’s Ministry of Finance and Economic Affairs (MoFEA).¹

Based on approved funding for the Social Safety Net Project for the period 2020–2023 (as reported in the approved National Budgets and summarized in Table 1):

- The project’s approved overall funding for the period (2020–2023) was **1.249 billion Dalasis**. **95.86% (D1.197 billion)** of the approved total funding was Project Grants expected from the *International Development Association (IDA)–World Bank*, and **4.14% (D51.7 million)** was Government Local Fund (GLF) expected from the *Central Government of The Gambia*.
- All approved funds (equivalent to D1.249 billion) were budgeted for the *project’s operating costs*.

Based on actual funding for the Social Safety Net Project during 2020–2023 (as reported in the approved National Budgets and summarized in Table 1):

- The project registered only **D36.6 million (2.93%** of the approved D1.249 billion) from 2020 to 2023. All funding reported to have been received was GLF from the *Central Government of The Gambia*.
- Actual Project Grants amounted to zero despite the approval of over D1 billion by the Executive and Legislature.
- The D36.6 million was spent on the *project’s operating costs*.

Conclusion, Key Findings, and Recommendations

Reports in The Gambia’s National Budgets indicate that the Executive and Legislature authorized **D1.249 billion** for the Office of the President (OP) to implement a major development project (the Social Safety Net Project) from **2020 to 2023**. The same reports reveal that of the grand figure approved, **2.93%** (precisely **D36.55 million**) was attained during project execution, thus showing that only a small percentage of the approved funding was realized.

- For fiscal years 2020, 2021, and 2022, D260 million got approved annually toward the Social Safety Net Project. However, the project always received below 5% of the approved figure (D9 million in 2020, D10 million in 2021, and merely D800 thousand in 2022). For 2023, D468.5 million got approved, but again, less than 5% (exactly D16.75 million) was secured during the year (based on data presented in the approved National Budgets 2020–2025).
- The **Project Grants** approved for the Social Safety Net Project (2020–2023) amounted to **D1.197 billion** (D250 million for 2020, D250 million for 2021, D250 million for 2022, and D446.8 million for 2023), all expected from IDA-World Bank. Despite the consecutive huge approvals, it has been reported in the National Budgets that no Project Grants were secured for the initiative from 2020 to 2023.

¹ NOTE: The term “Central Government Budget” is synonymous with the term “National Budget”. An “approved Central Government Budget” or “approved National Budget” is an annual budget legislated or enacted into law by the National Assembly (NA) and assented to by the President of The Gambia. The word “approved”, herein, means “authorized, legislated or enacted into law by NA and assented to by the President”, and all approved figures are estimates or projections, not actuals.

- The **Government Local Fund (GLF)** approved for the Social Safety Net Project (2020–2023) totaled **D51.7 million** (D10 million for 2020, D10 million for 2021, D10 million for 2022, and D21.7 million for 2023). Based on actual receipts, as reported in the National Budgets, **D36.55 million** in GLF was secured for the project (D9 million in 2020, D10 million in 2021, D800 thousand in 2022, and D16.75 million in 2023).

Key findings and recommendations:

- **Extreme reliance on external resources**

Like the Ministry of Tourism & Culture, the Ministry of Agriculture, the Ministry of Petroleum & Energy, and the Ministry of Higher Education, Research, Science, & Technology, the Office of the President (OP) relied heavily on external funding to implement its major development project from 2020 to 2023. For instance, over 95% of approved funding for the Social Safety Net Project was in the form of foreign aid.

Recommendation: To reduce extreme dependence on outside assistance, The Gambia Government must strengthen domestic revenue mobilization by substantially investing in and re-structuring government revenue-generating Ministries, Departments, and Agencies (MDAs)—including State-Owned Enterprises (SOEs) and the Gambia Revenue Authority (GRA)—to improve revenue generation capacity, tracking, and allocation.

- **Substantial external funding deficit reported**

Out of the approved D1.197 billion external funding, zero was realized (the budgets report), rendering OP’s development budget “NOT CREDIBLE” over the years. Either OP or the government did not budget effectively, or there has been inaccurate budget reporting.

Recommendation: The government, particularly the Ministry of Finance and Economic Affairs and the National Assembly’s Finance and Public Accounts Committee (FPAC), must improve their analysis, monitoring, and evaluation of donor fund estimates and actuals, as well as their reporting on all project implementations to ensure credible budgeting, transparency, and accountability.

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Disclaimer

The numerical datasets in this report have been extracted exclusively from The Gambia's 2020, 2021, 2022, 2023, 2024, and 2025 National Budgets, produced by the Directorate of Budget at the Ministry of Finance and Economic Affairs (MoFEA) and approved or enacted into law by the National Assembly and President of The Gambia. Table 1 above has been constructed using STRICTLY the data from approved 2020–2025 annual National Budgets published by MoFEA. Although the government may have published similar budget data through different public institutions or directorates of the same public institution, CBMT would like to firmly assert that it cannot guarantee absolute CONSISTENCY among all the budget datasets published by the different public institutions or directorates. Also, note that the percentages and some other figures in the texts are rounded off, which may cause slight but acceptable variations.

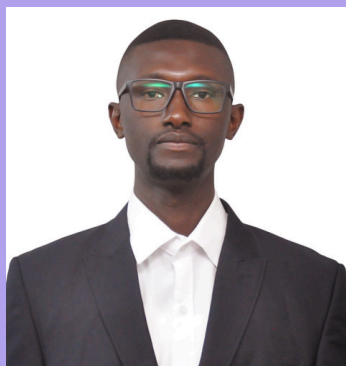


BACKGROUND

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

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