



Training & Dialogue on The Gambia's National Budget Cycle

An Initiative for Enhancing Citizens' Readiness to Participate in Public Financial Management (PFM).

Report Period: May 3rd & 4th, 2025

Introduction

Like in many other countries, the national budget process consists of four stages – budget formulation, budget approval, budget execution, and budget oversight. One important principle of this process is ensuring effective public participation, which for the central government of The Gambia has been very low. The International Budget Partnership (IBP) reports in its latest Open Budget Survey (OBS) that The Gambia's participatory budgeting score stands at 26 out of 100, indicating limited formal opportunities for public participation in the national budget process.

While it is obvious The Gambia government must immediately improve its citizen engagement and inclusion in the national budget process to ensure citizen-centered development, it is equally important to ensure that citizens have sufficient prior knowledge of the budget process when engaged, thus facilitating well-balanced, informed consultations and meaningful public participation.

In an effort to increase citizen knowledge and readiness to partake meaningfully in the national (central government) budget process or PFM cycle, CBMT conducted a two-day training and dialogue, dissecting the key stages, key documents produced, and avenues for public participation during the process/cycle.



A group photo on Day 1 of the PFM cycle training, May 3, 2025.

Problem Statement

In The Gambia, citizens have limited knowledge of the national budget process, making it difficult for them to understand how the second most important national document, the national budget, is formulated, approved, implemented, and monitored, let alone participate. This, coupled with the government's unwillingness or lack of effort to facilitate meaningful public participation, has led to a non-participatory budgeting practice and a national budget that serves the interests of a select few. Such a budget is unlikely to bring about inclusive and sustainable growth and development. It is therefore imperative to educate the public on the budget, enhancing citizen understanding, interest, and readiness to participate in the budget process, so we can formulate a budget that focuses on "development for all".

Overall Goal & Specific Objectives of the Training & Dialogue

Overall Goal

The overall goal of this training & dialogue is to enhance citizens' understanding and readiness to participate meaningfully in the annual national budget process.

Specific objectives

- To increase participants' knowledge of the national budget process and key national budget documents.
- To enhance participants' readiness to participate and effectively represent their communities during budget consultations.
- To enable participants to monitor and keep track of the annual budget process and key budget documents, ensuring transparency and accountability.
- To facilitate participants' contribution to knowledge-driven public discourse on the budget.

Project Launch and Community Support

The initiative began with a public call for support. We reached out to individuals, local businesses, and organizations to contribute to the success of

this initiative. We express our heartfelt gratitude to those who believed in the vision and donated towards materials and logistics. Your generosity is an investment in The Gambia's future.

Day 1 – May 3rd, 2025

Day 1 was centered on the first two stages of the national budget process – **budget formulation and approval**. Participants received a thorough guide on how the national budget is prepared by the Executive and submitted to the Legislature for consideration and approval. They examined how the national budget preparation, led by the Ministry of Finance and Economic Affairs (MoFEA), is conducted in accordance with Section 152(1) of the 1997 Constitution and Section 21(1) of the Public Finance Act, 2014.



Lamin Dibba, CBMT Executive Director, delivering a lecture on The Gambia's National Budget Process on Day 1.

Firstly, the session covered what a national budget is, the laws governing the budget process, the key documents produced during the budget process, and the structure of The Gambia's central government, which includes 29 Ministries, Departments, and Agencies (MDAs) and three additional budget entities (pensions & gratuities, centralized services, and national debt service), making up 32 budget entities in total.

Participants learned that budget formulation involves the preparation of a Pre-Budget Statement (MTEFF), issuance of a Budget Call Circular to MDAs, consultations, bilateral meetings, and the compilation of draft MDA budgets into the Executive's Budget Proposal

(EBP), accompanied by a Citizens' Budget. Participants also learned that the national budget is a document outlining government plans to raise and spend funds to improve service delivery, economic development, and living standards over a fiscal year (January to December), and that it is rooted in the broader implementation of the National Development Plan (NDP).

Furthermore, participants were introduced to the budget approval process, which consists of tabling the EBP before the National Assembly at least 60 days before the end of the fiscal year, committee engagements with MDAs, submission of the FPAC report, parliamentary debate, and approval. This is followed by the preparation and enactment of the Appropriation Bill.

Day 2 – May 4th, 2025

Day 2 of the training commenced with a brief recap of the previous day's discussions on budget formulation and approval, setting the stage for an in-depth exploration of the remaining two stages of The Gambia's Public Financial Management (PFM) cycle: **budget execution and oversight**. The participants were taken through the detailed process of how the national budget is executed once it has been approved and enacted into law.



Participants fully focused on Day 2 of the training & dialogue.

They learned that execution officially begins when the Minister of Finance signs a general warrant, authorizing MDAs to start spending using the approved budget documents as the guide. While MoFEA is primarily responsible for execution, it can delegate accounting and payment tasks to

MDAs, who must regularly report to both MoFEA and the Accountant General in accordance with Section 33 of the Public Finance Act 2014. Participants were introduced to the various revenue sources – tax and non-tax revenues collected by GRA and other MDAs, project grants managed by MDAs, and budget support and loans overseen by MoFEA.

The session also added on the strict procedures around public fund management. All public monies are held in the Consolidated Revenue Fund (CRF) at the Central Bank of The Gambia, as mandated by Section 150(1) of the 1997 Constitution and Section 7(1) of the Public Finance Act, with the exception of a few. Spending from the CRF requires a structured allocation process: MDAs submit annual cash plans to MoFEA and must submit formal requests each time they need funds. These requests go through several layers of review, from the Permanent Secretary of MoFEA to the Directorate of Budget (DoB), the Accountant General's Department (AGD), and the Internal Audit, before the Central Bank releases the funds.

Participants also discussed procedures for adjusting the budget post-approval, including the legal framework for virement (transfers between budget lines), and supplementary appropriation in cases of unforeseen expenditure as allowed under Section 153 of the Constitution.

The final part of day 2 focused on budget oversight. Participants were introduced to the role of oversight institutions, the National Assembly and National Audit Office (NAO), in monitoring how public resources are used. During budget execution, In-Year Reports (IYRs) are produced and scrutinized by the NA's Finance and Public Accounts Committee (FPAC), while post-execution oversight involves the annual Audit Report submitted by the Auditor General to the National Assembly, based on financial statements prepared by the Accountant General.

The training and dialogue concluded with closing remarks and a vote of thanks, wrapping up a

comprehensive and interactive two-day learning experience.

Activity Evaluation Assessment

The training and dialogue on The Gambia's national Public Financial Management (PFM) cycle began with a public call for online registration, inviting interested individuals to apply for participation. As part of the selection process, a pre-test was administered to assess applicants' baseline knowledge of the national budget process and to determine whether they had previously attended similar training. Based on the responses, 26 committed participants were selected. The results of the pre-test revealed a low average knowledge score of 3.2 out of 10, confirming that while participants were enthusiastic and willing to learn, they had limited prior exposure to the subject matter and had never received formal training in the PFM process.

At the end of the training, a post-test was conducted to measure knowledge gained. The results showed an increase in participants' understanding, with the average score rising to 8 out of 10, a significant improvement of nearly five points from the pre-training assessment. This clearly demonstrated the training's impact in enhancing participants' knowledge and confidence in navigating and understanding The Gambia's national budget process.



CBMT offered certificates to all 26 participants for completing the training & dialogue.

Certificates were issued only after the post-test, ensuring that participants had meaningfully engaged with and absorbed the training content.

Activity Outcome and Impact

- All 26 participants significantly improved their understanding of the national PFM cycle, with post-test scores rising from an average of 3.2 to 8 out of 10.
- The training directly empowered participants with skills in budget analysis, legal interpretation, and tracking public expenditure.
- Over 130 individuals are expected to benefit indirectly as participants share knowledge within their communities and professional networks.
- Participants are now better positioned to engage in public finance dialogues and consultations and advocate for transparency and accountability in governance.
- The training fostered practical and increased understanding of key budget stages and documents.

Reflections and the Road Ahead

The dedication shown by a predominantly youthful group of participants in learning and understanding the national budget process was nothing short of remarkable, signaling a vibrant, youthful population driven by knowledge and a vision for a developed Gambia. However, this two-day session revealed the need for more similar engagements to improve public understanding of how public funds are mobilized, allocated, and spent, because even at the apex levels of the country's education system, practical knowledge of The Gambia's PFM system is limited. Helping to bridge this gap is the ultimate goal of this project.

As CBMT plans to conduct many more series of budget training, we call on more **partners, donors, and educators** to join us. We invite both financial

and strategic partners to co-create initiatives to strengthen the civic space and public participation in decision-making.

This initiative is not just a one-off training session; it is the beginning of many.

Special Thanks

We extend our sincere appreciation to every individual, donor, fellow CSO, and participant who made this initiative possible. Together, we are building a stronger, more informed Gambia.

Annex: Some of the Recommendations put forward by Participants

Question: What can The Gambia Government do better to improve the national budget process?

1. *"To improve The Gambia's national budget process, the government can consider enhancing transparency, increase public participation, strengthen oversight and adopt digital tools for real time budget tracking with the aim of improving effectiveness and efficiency."*
2. *"...the government should focus on increasing transparency by making budget documents publicly accessible, enhancing public participation, and improving forecasting and planning..."*
3. *"Make information entirely accessible to the public"*
4. *"The government needs to broaden its public consultations in the process of budget initiation..."*
5. *"Involve citizens, civil society, and local communities more actively in the budget planning and monitoring phases."*
6. *"There should be a law that encourages the involvement of citizens and civil society in pre-budget consultations, town halls, and post-budget discussions reviews."*
7. *"...Adopting performance-based budgeting to link funding to outcomes, strengthening oversight through legislative and audit roles, and using digital tracking tools are essential. Additionally, establishing feedback mechanisms for regular review and aligning budgets with long-term sustainability goals will be beneficial."*
8. *"...Ensure that during the execution of the budget, funds must not all be spend on recurrent expenditure. The spending of the budget must be evenly distributed as needed. Misplaced priorities of spending must be not be allowed. By the way, a law could be enacted to prevent such."*
9. *"The Gambia Government should reduces the re-current expenditures at the respective MDAs and starts prioritising development expenditure..."*
10. *"...focusing on sustainable debt management, equitable resource allocation, and improving inter-ministerial coordination will help ensure a more efficient and effective budget process."*
11. *"Fight corruption and ensure funds are used correctly , monitor and evaluate budget spending better , and also to communicate clearly to explain the budget and its effect to everyone"*
12. *"The National Assembly (NAMs) should engage the Ministry of Finance to mandate the use of audit findings to influence future budgets allocations."*
13. *"...The Gambia Government should open broader platforms for the effective consultation of the national budget. It should be translated into our major languages to inform the public. This will break the communication barrier and put into consideration of concerns raised by the public."*
14. *"...improve macroeconomic forecasting for efficient execution."*

To collaborate, support, or learn more, contact us at:

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