



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

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Introduction

The report focuses on the Government of The Gambia's development initiatives in the health sector, specifically targeting major development projects of the Ministry of Health (MoH) from 2020 to 2023. It outlines key projects implemented by MoH to strengthen essential health services, improve HIV/AIDS and malaria control programs, and expand immunisation coverage across the country. The report also provides detailed budgetary and financial data regarding the funding approved and received, the source(s) of funding, and the type(s) of funding for each major project during the period 2020–2023.

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 an effort to strengthen healthcare delivery in the country, the Government of The Gambia, through the Ministry of Health (MoH), implemented four major development projects between 2020 and 2023. These were the **Gambia Essential Health Service Strengthening Project**, which focused on improving basic health service delivery systems; **the Global Fund HIV/AIDS Project**, designed to support the country's HIV/AIDS control and care programs; **the Malaria Control Services Project**, which aimed at malaria prevention, treatment, and control interventions; and **the Immunisation Project**, intended to strengthen vaccination coverage.

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 external creditors who require repayment of the money with interest.

Summary of Funding for The Gambia's Ministry of Health's Major Development Projects: 2020–2023

As displayed in Table 1 below, D3.893 billion was approved, by the Executive and National Assembly, for a total of four projects under the Ministry of Health (MoH) for the period 2020–2023. Of the approved sum, only D11.12 million, equivalent to 0.29 percent, was secured during the four years.

- The Gambia Essential Health Service Strengthening Project accounted for the largest share of the ministry's approved development funds with D1.365 billion. However, it experienced a complete financing shortfall by receiving none of the resources approved.
- The Global Fund HIV/AIDS Project had the second largest approval, totaling D1.094 billion, but secured only D10.5 million, which is less than one percent of the approved amount.
- Third on the list is the Malaria Control Services Project, which had an approved budget of D926.5 million but registered just D617,230, representing 0.07 percent of the approved allocation.
- The Immunisation Project, the smallest in scale at D507.5 million, also registered a complete shortfall, securing none of the resources approved.

Table 1: Total Funding Approved vs. Total Funding Received for the Ministry of Health's Major Development Projects: 2020–2023

Project Code	Project Name	Funding Approved 2020–2023	Funding Received 2020–2023	% of Approved Funding Secured
		GMD/D	GMD/D	%
0731	<i>The Gambia Essential Health Service Strengthening Project</i>	1,365,241,152	0	0.00%
0597	<i>Global Fund HIV/AIDS</i>	1,093,917,505	10,500,000	0.96%
0552	<i>Malaria Control Services</i>	926,534,487	617,230	0.07%
0550	<i>Immunisation</i>	507,526,922	0	0.00%
	TOTAL	3,893,220,066	11,117,230	0.29%

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

Detailed Analysis of Major Development Projects under The Gambia's Ministry of Health: 2020–2023

1. The Gambia Essential Health Service Strengthening Project

“A project to improve primary healthcare and maternal/child health services.” Areas of focus include strengthening health facilities in rural areas, reducing maternal and child mortality, improving disease surveillance (eg, malaria, tuberculosis), and digital health information systems (see [Ministry of Health](#)).

Table 2: Funding for The Gambia Essential Health Service Strengthening Project: 2020–2023

FUNDING (in Dalasi)	2020	2021	2022	2023	2020–2023
Total Funding Approved (GMD/D)	-	309,795,613	255,445,539	800,000,000	1,365,241,152
Government Local Fund (GLF) approved	-	-	-	-	-
Project Grants approved	-	309,795,613	255,445,539	800,000,000	1,365,241,152
External Loans approved	-	-	-	-	-
Total Funding Received (GMD/D)	-	0	0	0	0
GLF received	-	-	-	-	-
Project Grants received	-	0	0	0	0
External Loans received	-	-	-	-	-
% of Approved Funding Secured	-	0%	0%	0%	0%

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

Based on [approved funding](#) for [The Gambia Essential Health Service Strengthening Project](#) for the period 2020–2023 (as reported in the approved National Budgets and summarized in Table 2):

- The project's approved overall funding for the period (2020–2023) was **1.365 billion Dalasis**, all Project Grants expected from the *International Development Association (IDA)–World Bank*.
- The approved funds were intended for the following expenditures:
 - *laboratory equipment and instruments* = D942 million (D200,000,000 for 2022, & D742,000,000 for 2023);
 - *project operating costs* = D319.8 million (D309,795,613 for 2021, D5,000,000 for 2022, & D5,000,000 for 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.

- *medical and hospital equipment* = D103.4 million (D50,445,539 for 2022, & D53,000,000 for 2023).

Based on [actual funding](#) for [The Gambia Essential Health Service Strengthening Project](#) during 2020–2023 (as reported in the approved National Budgets and summarized in Table 2):

- The project registered **D0.00** despite the approval of D1.365 billion by the Executive and Legislature.

2. Global Fund HIV/AIDS

A project “...aimed at reducing the prevalence of HIV/AIDS and providing care for those living with the disease.” (see [Ministry of Health](#)).

Table 3: Funding for the Global Fund HIV/AIDS Project: 2020–2023

FUNDING (in Dalasi)	2020	2021	2022	2023	2020–2023
Total Funding Approved (GMD/D)	163,444,328	577,554,121	163,444,328	189,474,728	1,093,917,505
Government Local Fund (GLF) approved	-	995,000	-	15,000,000	15,995,000
Project Grants approved	163,444,328	576,559,121	163,444,328	174,474,728	1,077,922,505
External Loans approved	-	-	-	-	-
Total Funding Received (GMD/D)	0	0	0	10,500,000	10,500,000
GLF received	-	0	-	10,500,000	10,500,000
Project Grants received	0	0	0	0	0
External Loans received	-	-	-	-	-
% of Approved Funding Secured	0%	0%	0%	5.54%	0.96%

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

Based on [approved funding](#) for the [Global Fund HIV/AIDS Project](#) for the period 2020–2023 (as reported in the approved National Budgets and summarized in Table 3):

- The project’s approved overall funding for the period (2020–2023) was **1.094 billion Dalasis**. **98.54% (D1.078 billion)** of the approved total funding was Project Grants expected from the *Global Fund (GF)*, and **1.46% (D15.995 million)** was Government Local Fund (GLF) expected from the *Central Government of The Gambia*.
- The approved funds were intended for the following expenditures:
 - *project operating costs* = D767.9 million (D163,444,328 for 2020, D576,559,121 for 2021, D8,445,000 for 2022 & D19,475,400 for 2023);
 - *drugs, dressing, and medical supplies* = D320.5 million (D500,000 for 2021, D154,999,328 for 2022, & D164,999,328 for 2023);
 - *specialized and technical materials* = D5.5 million (D495,000 for 2021, & D5,000,000 for 2023).

Based on [actual funding](#) for the [Global Fund HIV/AIDS Project](#) during 2020–2023 (as reported in the approved National Budgets and summarized in Table 3):

- The project registered only **D10.5 million (0.96%** of the approved D1.094 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 D10.5 million secured was spent as follows:
 - *drugs, dressing, and medical supplies* = D10,000,000 in 2023;
 - *specialized and technical materials* = D500,000 in 2023.

3. Malaria Control Services

A project for malaria surveillance, prevention, and treatment (see [Ministry of Health](#)).

Table 4: Funding for the Malaria Control Services Project: 2020–2023

FUNDING (in Dalasi)	2020	2021	2022	2023	2020–2023
Total Funding Approved (GMD/D)	209,036,160	174,665,824	378,129,050	164,703,453	926,534,487
Government Local Fund (GLF) approved	-	1,000,000	5,500,000	2,750,000	9,250,000
Project Grants approved	209,036,160	173,665,824	372,629,050	161,953,453	917,284,487
External Loans approved	-	-	-	-	-
Total Funding Received (GMD/D)	0	0	0	617,230	617,230
GLF received	-	0	0	617,230	617,230
Project Grants received	0	0	0	0	0
External Loans received	-	-	-	-	-
% of Approved Funding Secured	0%	0%	0%	0.37%	0.07%

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

Based on approved funding for the Malaria Control Services Project for the period 2020–2023 (as reported in the approved National Budgets and summarized in Table 4):

- The project's approved overall funding for the period (2020–2023) was **926.53 million Dalasis**. **99.002% (D917.28 million)** of the approved total funding was Project Grants expected from the *Global Fund (GF)*, and **0.998% (D9.25 million)** was Government Local Fund (GLF) expected from the *Central Government of The Gambia*.
- The approved funds were intended for the following expenditures:
 - *project operating costs* = D554.655 million (D209,036,160 for 2020, D173,665,824 for 2021, D10,000,000 for 2022 & D161,953,453 for 2023);
 - *drugs, dressing, and medical supplies* = D368.379 million (D500,000 for 2021, D365,129,050 for 2022, & D2,750,000 for 2023);
 - *specialized and technical materials* = D3.5 million (D500,000 for 2021, & D3,000,000 for 2022).

Based on actual funding for the Malaria Control Services Project during 2020–2023 (as reported in the approved National Budgets and summarized in Table 4):

- The project registered only **D617.23 thousand (0.07%** of the approved D926.53 million) 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 D917 million by the Executive and Legislature.
- The D617.23 thousand secured was spent on *drugs, dressing, and medical supplies* in 2023.

4. Immunisation

A project to strengthen immunisation coverage in The Gambia, ensuring vaccine availability and accessibility to children and vulnerable people (see [Ministry of Health](#)).

Table 5: Funding for the Immunisation Project: 2020–2023

FUNDING (in Dalasi)	2020	2021	2022	2023	2020–2023
Total Funding Approved (GMD/D)	127,768,185	128,913,537	132,845,200	118,000,000	507,526,922
Government Local Fund (GLF) approved	-	-	-	-	-
Project Grants approved	127,768,185	128,913,537	132,845,200	118,000,000	507,526,922
External Loans approved	-	-	-	-	-
Total Funding Received (GMD/D)	0	0	0	0	0
GLF received	-	-	-	-	-
Project Grants received	0	0	0	0	0
External Loans received	-	-	-	-	-
% of Approved Funding Secured	0%	0%	0%	0%	0%

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

Based on [approved funding](#) for the [Immunisation Project](#) for the period 2020–2023 (as reported in the approved National Budgets and summarized in Table 5):

- The project's approved overall funding for the period (2020–2023) was **507.5 million Dalasis**, all Project Grants expected from GAVI.
- The approved funds were budgeted for *vaccines* only.

Based on [actual funding](#) for the [Immunisation Project](#) during 2020–2023 (as reported in the approved National Budgets and summarized in Table 5):

- The project registered **D0.00** despite the approval of over D507 million by the Executive and Legislature.

Conclusion, Key Findings, and Recommendations

Reports in the National Budgets indicate that D3.893 billion was authorized by the Executive and Legislature for The Gambia's Ministry of Health (MoH) to implement four major development projects from 2020 to 2023. Of this approved sum, only 0.29% (D11.12 million) was secured during project execution, signifying an extraordinary shortfall in the ministry's four-year development funding.

- For fiscal year 2020, D500.2 million had been approved for the Ministry of Health's four major development projects. However, the projects received zero Dalasi in 2020. For 2021, D1.191 billion had been approved but nothing was secured during the year. The same goes for 2022, with D929.86 million approved and none received. In 2023, D11.12 million was attained out of the approved D1.272 billion (based on data presented in the approved National Budgets 2020–2025).
- The Project Grants approved for the four major projects amounted to D3.868 billion (D500.2 million for 2020, D1.189 billion for 2021, D924.36 million for 2022, and D1.254 billion for 2023). However, data shows that none of these approved Project Grants came through during 2020–2023.
- No External Loans were approved or received for the four major projects during the period under study.
- The Government Local Fund (GLF) approved for the four projects amounted to D25.2 million (D1.995 million for 2021, D5.5 million for 2022, and D17.75 million for 2023). Based on actual receipts, a total of D11.12 million in GLF was secured for the said projects (in 2023).
- The approved **external funders** of MoH's four major projects from 2020 to 2023 were **IDA** (expected to provide D1.365 billion in Project Grants), **the Global Fund** (expected to provide D1.995 billion in Project Grants), and **GAVI** (expected to provide D507.5 million in Project Grants). Nonetheless, all external receipts for the four projects were reported as zero (the budgets show).

Key findings and recommendations:

- **Over-dependence on external funding to implement major development projects**
The Ministry of Health's four major development projects were almost entirely dependent on external funding, with D3.868 billion of the approved D3.893 billion expected from donors such as the International Development Association (IDA)–World Bank, the Global Fund, and GAVI.
Recommendation: To reduce over-dependence on external funding, the Government of The Gambia must strengthen domestic revenue mobilization. This includes improving revenue generation, tracking, and allocation to development, such as health sector development, to ensure sustainability.
- **Low external funding inflow reported**
The Ministry of Health appears to have realized zero donor funds for all four major projects over the four years, despite the approval of D3.868 billion in Project Grants.
Recommendation: The Government, particularly the Ministry of Finance and Economic Affairs and relevant parliamentary oversight committees, must improve monitoring and engagement with project

implementing units. This should include regular follow-ups, ensuring compliance with donor requirements, and timely reporting, while maintaining accurate budgetary reporting and accountability.

➤ **Project operating costs too high**

The money allocated to the four major projects' operating costs reached D1.642 billion, which is about 42% of the projects' approved budget of D3.893 billion.

Recommendation: The Government and Ministry of Health need to reevaluate project operational models and identify cost-efficient approaches to running programs. This will ensure that available funds, domestic or external, are more effectively directed toward strategic capital expenditures, thereby maximizing impact on health outcomes.

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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. All the tables have been constructed, with numerical calculations and analyses done, 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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