



# **THE MINISTRY OF ENVIRONMENT, CLIMATE CHANGE & NATURAL RESOURCES' DEVELOPMENT BUDGET (2020-2023): A QUESTION OF INEFFECTIVE BUDGETING or INACCURATE REPORTING IN THE GAMBIA**

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# Introduction

The report presents a comprehensive analysis of development funding for the Ministry of Environment, Climate Change and Natural Resources (MECCNAR) in The Gambia between 2020 and 2023. It examines how the Government Local Fund, Project Grants, and External Loans were approved and disbursed across the ministry's major development initiatives. The analysis also provides context on the funding sources and underscores the importance of realistic financing to ensure credible project implementation.

## 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 develop the infrastructure for protecting and preserving the environment, The Gambia government, through the Ministry of Environment, Climate Change and Natural Resources, has implemented key projects such as the West African Coastal Resilience Investment Project and the EcoBased Adaptation Project, among others.

### *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 Major Development Projects under The Gambia's Ministry of Environment, Climate Change and Natural Resources (MECCNAR): 2020–2023*

*Table 1: Total Funding Approved vs. Total Funding Received for MECCNAR'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                      | %                             |
| 0576         | Strategy Policy and Management - MECCNAR           | 834,203,280                | 272,526,300                | 32.67%                        |
| 0800         | West African Coastal Resilience Investment Project | 570,000,000                | 0                          | 0.00%                         |
| 0590         | EcoBased Adaptation Project (EBA)                  | 469,678,650                | 0                          | 0.00%                         |
|              | <b>TOTAL</b>                                       | <b>1,873,881,930</b>       | <b>272,526,300</b>         | <b>14.54%</b>                 |

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

<sup>1</sup> 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.

As shown in Table 1 above, between 2020 and 2023, a total of D1.874 billion was approved for three flagship development projects under MECCNAR. However, only D272.53 million (14.54%) is reported to have been secured, all of which went to the Strategy, Policy, and Management project. The West African Coastal Resilience Investment Project and the EcoBased Adaptation Project, despite having approvals of D570 million and D469.68 million, respectively, registered no disbursements. This highlights a significant gap between approved commitments and actual funding, with serious implications for the ministry's ability to implement programs critical to environmental protection and climate resilience.

## Detailed Analysis of Major Development Projects under The Gambia's Ministry of Environment, Climate Change & Natural Resources: 2020–2023

### 1. Strategy, Policy, and Management - MECCNAR

This project mainly aimed to provide consistent contributions to international organizations, fulfilling The Gambia's international commitments.

*Table 2: Funding for the Strategy, Policy, and Management Project: 2020–2023*

| FUNDING (in Dalasi)                   | 2020               | 2021               | 2022               | 2023               | 2020–2023          |
|---------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>Total Funding Approved (GMD/D)</b> | <b>132,000,000</b> | <b>104,000,000</b> | <b>135,800,000</b> | <b>462,403,280</b> | <b>834,203,280</b> |
| Government Local Fund (GLF) approved  | 132,000,000        | 104,000,000        | 135,800,000        | 72,800,000         | <b>444,600,000</b> |
| Project Grants approved               | -                  | -                  | -                  | 389,603,280        | <b>389,603,280</b> |
| External Loans approved               | -                  | -                  | -                  | -                  | -                  |
| <b>Total Funding Received (GMD/D)</b> | <b>32,470,604</b>  | <b>101,416,065</b> | <b>71,509,331</b>  | <b>67,130,300</b>  | <b>272,526,300</b> |
| GLF received                          | 32,470,604         | 101,416,065        | 71,509,331         | 67,130,300         | <b>272,526,300</b> |
| Project Grants received               | -                  | -                  | -                  | 0                  | <b>0</b>           |
| External Loans received               | -                  | -                  | -                  | -                  | -                  |
| <b>% of Approved Funding Secured</b>  | <b>24.60%</b>      | <b>97.52%</b>      | <b>52.66%</b>      | <b>14.52%</b>      | <b>32.67%</b>      |

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 Strategy, Policy, and Management 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 **834.2 million Dalasis**. **53.30% (D444.6 million)** of the approved total funding was Government Local Fund (GLF) expected from the *Central Government of The Gambia*, and **46.70% (D389.6 million)** was Project Grants expected from the *United Nations Environment Programme (GEP/UNEP)*.
- The approved funds were intended for the following expenditures:
  - *contribution to international org. – capital* = D421.2 million (D127,000,000 for 2020, D100,000,000 for 2021, D130,000,000 for 2022, & D64,200,000 for 2023);
  - *climate change financing* = D391,603,280 for 2023;
  - *consultancy* = D4.53 million (2,000,000 for 2020, D2,100,000 for 2021, & 430,000 for 2022);
  - *research & development* = D4 million (D1,000,000 for 2022, & D3,000,000 for 2023);
  - *furniture and fittings* = D3.2 million (D2,200,000 for 2020, & D1,000,000 for 2021);
  - *vehicles* = D3,000,000 for 2023;
  - *schools, laboratories and facilities* = D2,500,000 for 2022;
  - *improvement and maintenance of Parks* = D1,450,000 for 2022;
  - *office equipment* = D1.37 million (D400,000 for 2020, D450,000 for 2021, D220,000 for 2022, & D300,000 for 2023);

- *maintenance of buildings and facilities* = D1.35 million (D400,000 for 2020, D450,000 for 2021, D200,000 for 2022, & D300,000 for 2023).

Based on actual funding for the Strategy, Policy, and Management Project during 2020–2023 (as reported in the approved National Budgets and summarized in Table 2):

- The project registered only **D272.53 million (32.67%** of the approved D834.2 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 D389 million by the Executive and Legislature.
- The D272.53 million secured was spent as follows:
  - *contribution to international org. – capital* = D267.56 million (D32,074,429 in 2020, D100,000,000 in 2021, D71,289,956 in 2022, & D64,200,000 in 2023);
  - *vehicles* = D2,449,400 in 2023;
  - *office equipment* = D1.24 million (D396,175 in 2020, D386,675 in 2021, D219,375 in 2022, & D236,900 in 2023);
  - *consultancy* = D637,240 in 2021;
  - *furniture and fittings* = D392,150 in 2021;
  - *maintenance of buildings and facilities* = D244,000 in 2023.

## 2. West African Coastal Resilience Investment Project

A project meant to restore and reprofile the Kotu Stream to prevent flooding and pollution; support sustainable development along the Stream through urban farming initiatives and commercially viable, small-scale businesses; improve national legislative and policy frameworks around disaster risk management, integrated coastal development, natural resource management, and urban resilience; strengthen the capacities of relevant technical government institutions; and build the resilience of communities (see [WACA](#)).

*Table 3: Funding for the West African Coastal Resilience Investment Project: 2020–2023*

| FUNDING (in Dalasi)                   | 2020 | 2021 | 2022 | 2023               | 2020–2023          |
|---------------------------------------|------|------|------|--------------------|--------------------|
| <b>Total Funding Approved (GMD/D)</b> | -    | -    | -    | <b>570,000,000</b> | <b>570,000,000</b> |
| Government Local Fund (GLF) approved  | -    | -    | -    | -                  | -                  |
| Project Grants approved               | -    | -    | -    | 570,000,000        | <b>570,000,000</b> |
| External Loans approved               | -    | -    | -    | -                  | -                  |
| <b>Total Funding Received (GMD/D)</b> | -    | -    | -    | <b>0</b>           | <b>0</b>           |
| GLF received                          | -    | -    | -    | -                  | -                  |
| Project Grants received               | -    | -    | -    | 0                  | <b>0</b>           |
| External Loans received               | -    | -    | -    | -                  | -                  |
| <b>% of Approved Funding Secured</b>  | -    | -    | -    | <b>0%</b>          | <b>0%</b>          |

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 West African Coastal Resilience Investment 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 **570 million Dalasis**, all Project Grants expected from the *World Bank*.
- The approved amount was budgeted for the project's operating costs.

Based on actual funding for the West African Coastal Resilience Investment Project during 2020–2023 (as reported in the approved National Budgets and summarized in Table 3):

- The project registered **D0.00** despite the approval of D570 million by the Executive and Legislature.

### 3. EcoBased Adaptation Project (EBA)

“The EbA is a six-year project that is conceived to revitalize the ecosystems that are mainly degraded in The Gambia and to improve their conditions so that those people whose livelihoods depend on cutting down trees can also improve by growing crops and doing other activities that will not destroy the environment” (see [MECCNAR](#)).

*Table 4: Funding for the EcoBased Adaptation Project: 2020–2023*

| FUNDING (in Dalasi)                   | 2020               | 2021               | 2022              | 2023 | 2020–2023          |
|---------------------------------------|--------------------|--------------------|-------------------|------|--------------------|
| <b>Total Funding Approved (GMD/D)</b> | <b>201,360,000</b> | <b>204,000,000</b> | <b>64,318,650</b> | -    | <b>469,678,650</b> |
| Government Local Fund (GLF) approved  | -                  | -                  | -                 | -    | -                  |
| Project Grants approved               | 201,360,000        | 204,000,000        | 64,318,650        | -    | <b>469,678,650</b> |
| External Loans approved               | -                  | -                  | -                 | -    | -                  |
| <b>Total Funding Received (GMD/D)</b> | <b>0</b>           | <b>0</b>           | <b>0</b>          | -    | <b>0</b>           |
| GLF received                          | -                  | -                  | -                 | -    | -                  |
| Project Grants received               | 0                  | 0                  | 0                 | -    | <b>0</b>           |
| External Loans received               | -                  | -                  | -                 | -    | -                  |
| <b>% of Approved Funding Secured</b>  | <b>0%</b>          | <b>0%</b>          | <b>0%</b>         | -    | <b>0%</b>          |

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 *EcoBased Adaptation 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 **469.68 million Dalasis**, all Project Grants expected from the *Green Climate Fund (GCF)*.
- The approved funds were intended for the following expenditures:
  - *project operating costs* = D405.36 million (D201,360,000 for 2020, & D204,000,000 for 2021);
  - *irrigation equipment* = D30,318,650 for 2022;
  - *land development* = D20,310,000 for 2022;
  - *plants, machinery and equipment* = D13,690,000 for 2022.

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

- The project registered **D0.00** despite the approval of over D469 million by the Executive and Legislature.

## Conclusion, Key Findings, and Recommendations

Reports in the National Budgets indicate that **D1.874 billion** was authorized, by the Executive and Legislature, for The Gambia’s Ministry of Environment, Climate Change and Natural Resources (MECCNAR) to implement three major development projects from **2020 to 2023**. The same reports reveal that of the grand figure approved, **14.54% (D272.53 million)** was attained during project execution. The data shows that only a small percentage of the approved funding was realized, with two of three major projects (West African Coastal Resilience Investment Project and EcoBased Adaptation Project) registering zero receipts.

- For fiscal year 2020, D333.36 million got approved for MECCNAR’s three major development projects. However, in 2020, merely D32.47 million was obtained. For 2021, D308 million got approved, with an actual of D101.42 million. D200.12 million got approved for 2022 but D71.51 million was realized in the course of the year. For 2023, over D1 billion got approved, despite which only D67.13 million was secured (based on data presented in the approved National Budgets 2020–2025).
- The **Project Grants** approved for the ministry’s three projects amounted to **D1.429 billion** (D201.36 million for 2020, D204 million for 2021, D64.32 million for 2022, and D959.6 million for 2023).

Nevertheless, it has been reported in the National Budgets that no Project Grants were secured for the three initiatives from 2020 to 2023.

- The **Government Local Fund (GLF)** approved for the three projects totaled **D444.6 million** (D132 million for 2020, D104 million for 2021, D135.8 million for 2022, and D72.8 million for 2023). Actual GLF was **D272.53 million** (D32.47 million in 2020, D101.42 million in 2021, D71.51 million in 2022, and D67.13 million in 2023).
- The approved **external funders** of MECCNAR's three development projects from 2020 to 2023 were the **World Bank** (expected to provide D570 million in Project Grants), **GCF** (expected to provide D469.68 million in Project Grants), and **GEP/UNEP** (expected to provide D389.6 million in Project Grants). However, none of these approved funds were received (the budgets reveal).

### *Key findings and recommendations:*

#### ➤ **Heavy reliance on external resources**

Like the Ministry of Tourism & Culture, the Ministry of Agriculture, the Ministry of Petroleum & Energy, and MoHERST, MECCNAR also depended heavily on external funding to implement development projects from 2020 to 2023. Over 75% of the approved funding for MECCNAR's three development initiatives for the period was expected through foreign aid.

**Recommendation:** To reduce the heavy 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)—to improve revenue generation capacity, tracking, and allocation to development projects.

#### ➤ **Substantial funding deficits reported**

None of the approved D1.429 billion external funding was realized (the budgets report), thus rendering MECCNAR's development budget “NOT CREDIBLE” over the years. Either the ministry or the government did poor budgeting 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 on the analyses, monitoring, and evaluation of project funding estimates and actuals, and the reporting on all project implementations to ensure credible budgeting, transparency, and accountability.

#### ➤ **Large project operating costs**

The funding approved for the running or operational costs of MECCNAR's three major projects is unreasonably high. About D975 million of the projects' approved total funding for the period was budgeted for operating costs.

**Recommendation:** The government needs to reevaluate how projects are managed at MECCNAR and devise more cost-effective yet efficient ways of operating projects to ensure that more funds are channeled toward capital or fixed asset expenditures for long-term gains and accelerated development.

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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 effective public participation in government budgetary affairs and macroeconomic dialogues; and promoting inclusive, transparent, and sustainable economic growth and development in The Gambia.

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