

CSO 2027 CITIZENS' BUDGET

EXECUTIVE BUDGET PROPOSAL 2027

The CSO Citizens' Budget summarizes The Gambia's 2027 Executive Budget Proposal (the Draft 2027 National Budget), submitted to the National Assembly for consideration & approval.

THE GAMBIA

BY:



Center for Budget and
Macroeconomic
Transparency

SEPTEMBER 2026

PROJECTED FUNDS 2027

REVENUE:

Tax Revenue = D31.47 Billion
Non-tax Revenue = D5.92 Billion

GRANTS:

Project Grants = D15.97 Billion
Budget Support = D3.57 Billion



**TOTAL REVENUE & GRANTS =
D56.9 Billion**



TOTAL BUDGET DEFICIT = -D2.3 Billion

PROPOSED SPENDING 2027

EXPENDITURE:

Debt Interest Payments = D9.07 Billion
Personnel Emoluments = D11.21 Billion
Use of Goods & Services = D14.40 Billion
Subsidies & Transfers = D8.31 Billion
Capital Expenditure = D16.04 Billion

NET LENDING:

Lending & Equity Participation = D200 Million



**EXPENDITURE & NET LENDING =
D59.2 Billion**



PROPOSED FINANCING FOR THE BUDGET DEFICIT 2027

Domestic Borrowing/Loans = D7.635 Billion
Foreign Borrowing/Loans = D2.214 Billion

Foreign Amortization = -D5.38 Billion
Domestic Amortization = -D1.722 Billion
Arrears & Guarantees = -D445 Million



FINANCING (NET AMOUNT) = D2.3 Billion

NOTE: The net amount of financing (D2.3 billion) is what the Central Government intends to use to cover the excess spending (budget deficit) that revenue and grants cannot cover.

SOME OF THE FISCAL ADJUSTMENTS PROPOSED FOR 2027

Compared to the revised 2026 approved estimates, the Executive proposes:

- to INCREASE Tax revenue by 16.5% ↑
- to INCREASE Non-tax revenue by 14% ↑
- to INCREASE Debt interest payments by 31.5% ↑
- to INCREASE Personnel emoluments by 8.9% ↑
- to INCREASE Domestic borrowing by 0.22% ↑
- to INCREASE Foreign borrowing by 52% ↑ ; in 2027.

SOME MACROECONOMIC PROJECTIONS FOR 2027

Projected Nominal Gross Domestic Product (GDP) for 2027 = D233 Billion
Expected Nominal Gross Domestic Product (GDP) growth in 2027 = 13%

PROJECTED TOTAL FUNDING FOR 2027 (REVENUE, GRANTS, LOANS) = D66.78 Billion

RECURRENT EXPENDITURE (excluding debt service)



40.64% (D27.14 Billion) of the projected total funding is primarily for managing/running Central Government offices (including subvented institutions) e.g. salaries & allowances, travel expenses, office equipment, office furniture & fittings, office vehicles, and more.

DEVELOPMENT EXPENDITURE



35.14% (D23.47 Billion) of the projected total funding is for public infrastructure development projects meant for public benefit, e.g., construction of roads & bridges, hospitals, schools, office buildings, and more.

DEBT SERVICE EXPENDITURE



24.22% (D16.17 Billion) of the projected total funding is for debt interest payments and debt principal repayments.

GOVERNMENT LOCAL FUND (GLF)

BRIEF DESCRIPTION & ANALYSIS:

- The Government Local Fund (GLF) is the sum of **tax revenues**, **non-tax revenues**, **budget support**, and **domestic loans** = **D48.6 Billion**, shared among 33 Budget Entities (BEs). GLF excludes external loans and project grants.
- The Government Local Fund (GLF) makes up **72.77%** of Total Funds (**D66.78 Billion**) estimated for fiscal year 2027, thus projected to be the biggest funding component for the Central Government in 2027.
- **72.03%** of the total estimated GLF is appropriated to only 7 (out of 33) Budget Entities (BEs) - **The National Debt Service, Ministry of Basic & Secondary Education, Ministry of Health, Ministry of Interior, Ministry of Foreign Affairs, Ministry of Finance & Economic Affairs, and Ministry of Defence** - and the remaining **27.97%** is shared among the rest (26 BEs).
- Debt interest payments & Debt principal repayments alone make up **33.28%** of the total estimated GLF. In other words, National Debt Service has a larger share of the 2027 GLF than any other Budget Entity (BE).
- Only **10.87%** (**D5.28 Billion**) of the total estimated GLF is allocated to Development Projects, and the rest (**D43.31 Billion**) is allocated to overall Recurrent Expenditure (the running of Central Government offices - including subvented institutions - and Debt Service).

PROPOSED GOVERNMENT LOCAL FUND (GLF) APPROPRIATION TO BUDGET ENTITIES (BEs) - 2027

BUDGET ENTITY (BE)	PROPOSED GLF APPROPRIATION (GMD) - 2027	SHARE of TOTAL GLF (%)
OFFICE OF THE PRESIDENT	723,795,234	1.49%
NATIONAL ASSEMBLY	645,887,457	1.33%
JUDICIARY	439,395,782	0.90%
INDEPENDENT ELECTORAL COMMISSION	669,704,458	1.38%
PUBLIC SERVICE COMMISSION	22,712,997	0.05%
NATIONAL AUDIT OFFICE	542,601,849	1.12%
MINISTRY OF DEFENCE	1,875,835,036	3.86%
MINISTRY OF INTERIOR	2,381,269,590	4.90%
MINISTRY OF TOURISM & CULTURE	59,411,360	0.12%
MINISTRY OF FOREIGN AFFAIRS	2,232,844,341	4.59%
MINISTRY OF JUSTICE	243,828,817	0.50%
MINISTRY OF FINANCE & ECONOMIC AFFAIRS	2,183,501,178	4.49%
PENSIONS & GRATUITIES	719,900,000	1.48%
OMBUDSMAN	57,286,642	0.12%
CENTRALIZED SERVICES	1,447,613,442	2.98%
MINISTRY OF LANDS, REGIONAL GOVERNMENT...	387,514,865	0.80%
MINISTRY OF AGRICULTURE	1,765,174,517	3.63%
MINISTRY OF TRANSPORT, WORKS & INFRASTRUCTURE	1,809,449,996	3.72%
MINISTRY OF TRADE, INDUSTRY, REGIONAL INTEG...	228,178,511	0.47%
MINISTRY OF BASIC & SECONDARY EDUCATION	6,062,483,968	12.47%
MINISTRY OF HEALTH	4,095,980,640	8.43%
MINISTRY OF YOUTH & SPORTS	146,680,225	0.30%
MINISTRY OF ENVIRONMENT, CLIMATE CHANGE & NAT...	312,837,048	0.64%
MINISTRY OF INFORMATION	75,758,402	0.16%
MINISTRY OF FISHERIES & WATER RESOURCES	72,388,815	0.15%
MINISTRY OF HIGHER EDUCATION, RESEARCH, SCI...	507,523,840	1.04%
MINISTRY OF PETROLEUM, ENERGY & MINES	1,359,461,967	2.80%
MINISTRY OF GENDER, CHILDREN & SOCIAL WELFARE	120,068,875	0.25%
NATIONAL HUMAN RIGHTS COMMISSION	91,250,319	0.19%
MINISTRY OF COMMUNICATIONS & DIGITAL ECONOMY	111,738,272	0.23%
MINISTRY OF PUBLIC SERVICE, ADMIN. REFORMS, POLICY...	654,947,031	1.35%
OFFICE OF THE VICE PRESIDENT	378,128,070	0.78%
NATIONAL DEBT SERVICE	16,174,300,372	33.28%
TOTAL GLF	48,599,453,916	

MAJOR DEVELOPMENT PROJECTS PROPOSED FOR 2027

AGRICULTURE

1. Gambia Inclusive Agric. Value Chain Project (GIRAV): D1.418 Billion

- **Roads and Bridges** = D600 million in Project Grant expected from the International Development Association (IDA)-World Bank.
- **Land Levelling and Fencing** = D400 million in Project Grant expected from IDA-World Bank.
- **Wells, Boreholes, Water Points & Reticulation Sys.** = D300 million in Project Grant expected from IDA-World Bank.
- **Agricultural Inputs** = D108 million in Project Grant expected from IDA-World Bank.
- **Operating Costs** = D10 million [D5 million in Project Grant expected from IDA-World Bank, and D5 million in Government Local Fund (GLF)].

2. Roots Project: D1.35 Billion

- **Land Development** = D800 million in Project Grant expected from the International Fund for Agricultural Development (IFAD).
- **Land Levelling and Fencing** = D209.6 million in Project Grant expected from IFAD.
- **Agricultural Equipment and Machinery** = D150 million in Project Grant expected from IFAD.
- **Agricultural Inputs** = D134.96 million in Project Grant expected from IFAD.
- **Consultancy** = D50 million in Project Grant expected from IFAD.
- **Operating Costs** = D9 million [D5 million in Project Grant expected from IFAD, and D4 million in Government Local Fund (GLF)].

3. Regional Resilience Rice Value Chain Development West Africa Project: D1.205 Billion

- **Land Development** = D700 million in Project Grant expected from the African Development Bank (ADB).
- **Agricultural Equipment and Machinery** = D250 million in Project Grant expected from ADB.
- **Agricultural Inputs** = D150 million in Project Grant expected from ADB.
- **Consultancy** = D100 million in Project Grant expected from ADB.
- **Operating Costs** = D5 million in Government Local Fund (GLF).

FINANCE AND ECONOMIC AFFAIRS

4. Resilience Inclusion Skills and Equity Project (RISE): D1.249 Billion

- **Capital Expenditure on Colleges and Other Tertiary Institutions** = D1 billion in Project Grant expected from the International Development Association (IDA)-World Bank.
- **Social Expenses** = D239.3 million in Project Grant expected from IDA-World Bank.
- **Operating Costs** = D3.5 million in Government Local Fund (GLF).
- **Expenses of Committees** = D3 million in GLF.
- **Project Evaluation and Monitoring** = D3 million in GLF.

TRANSPORT,WORKS AND INFRASTRUCTURE

5. Road Transport Management: D1.1 Billion

- **Roads and Bridges** = D1 billion in Government Local Fund (GLF).
- **Land Compensation** = D50 million in GLF.
- **Consultancy** = D50 million in GLF.

ENVIRONMENT CLIMATE CHANGE & NATURAL RESOURCES

6. West African Coastal Resilience Investment Project: **D1.541 Billion**

- **Roads and Bridges** = D1.467 billion in Project Grant expected from the International Development Association (IDA)-World Bank.
- **Consultancy** = D50 million in Project Grant expected from IDA-World Bank.
- **Land Compensation** = D24 million in Government Local Fund (GLF).

PETROLEUM & ENERGY

7. Water Supply Project in the Greater Banjul (WASIB): **D2.247 Billion**

- **Plants, Machinery and Equipment** = D900 million in Project Grant expected from France.
- **Survey Equipment and Installations** = D600 million in Project Grant expected from France.
- **Wells, Boreholes, Water Points & Reticulation Sys.** = D746.78 million in Project Grant expected from France.

PROPOSED SALARIES FOR TOP-RANKING PUBLIC OFFICIALS (excluding allowances) - 2027

TOP-RANKING PUBLIC OFFICIAL	MONTHLY SALARY (GMD) - 2027	ANNUAL SALARY (GMD) - 2027
PRESIDENT	255,000	3,060,000
VICE PRESIDENT	150,000	1,800,000
SPEAKER	150,000	1,800,000
CHIEF JUSTICE	100,000	1,200,000
DEPUTY SPEAKER	105,000	1,260,000
AUDITOR GENERAL	175,425.33	2,105,104
MAJORITY LEADER (NATIONAL ASSEMBLY MEMBER)	87,835.5	1,054,026
MINORITY LEADER (NATIONAL ASSEMBLY MEMBER)	82,875	994,500
1 NATIONAL ASSEMBLY MEMBER (a standard NAM)	78,000	936,000
1 MINISTER	65,000	780,000
IEC CHAIRMAN	46,959.83	563,518
OMBUDSMAN	40,250	483,000
CHAIRPERSON OF NATIONAL HUMAN RIGHTS COMMIS.	30,910	370,920
CHAIRPERSON OF PUBLIC SERVICE COMMISSION	50,505	606,060

PROPOSED CHANGES IN THE ANNUAL SALARIES OF TOP-RANKING PUBLIC OFFICIALS - 2027

TOP-RANKING PUBLIC OFFICIAL	Revised APPROVED 2026 SALARY (GMD)	PROPOSED 2027 SALARY (GMD)	ANNUAL INCREASE (%)
PRESIDENT	3,060,000	3,060,000	0%
VICE PRESIDENT	1,800,000	1,800,000	0%
SPEAKER	1,800,000	1,800,000	0%
CHIEF JUSTICE	941,850	1,200,000	27.4%
DEPUTY SPEAKER	1,260,000	1,260,000	0%
AUDITOR GENERAL	2,112,854	2,105,104	-0.367%
MAJORITY LEADER (NAM)	1,054,026	1,054,026	0%
MINORITY LEADER (NAM)	994,500	994,500	0%
A single NAM	936,000	936,000	0%
A single MINISTER	780,000	780,000	0%
CHAIRMAN OF IEC	563,518	563,518	0%
OMBUDSMAN	483,000	483,000	0%
CHAIRPERSON OF NHRC	370,920	370,920	0%
CHAIRPERSON OF PSC	606,060	606,060	0%

Note: Approved and revised approved 2026 salary figures are the same for all except the Auditor General, whose approved salary for 2026 was GMD 706,250, and revised approved salary for the same year is GMD 2,112,854

SOURCE:

Data extracted from the [2027 Executive Budget Proposal \(EBP\)](#) produced by The Gambia's Ministry of Finance and Economic Affairs, and submitted to the National Assembly for Approval.

DISCLAIMER: Some of the figures are mathematically rounded off to ease readers' understanding of the report.



BACKGROUND

CBMT is an independent Civil Society Organization (CSO) committed to promoting budget and macroeconomic research, transparency, and accountability in The Gambia. CBMT empowers civil society actors and the public to engage meaningfully in government budgeting processes and economic management, promoting inclusive national development.

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+220 3110624



info@cbmtgambia.org

www.cbmtgambia.org

