

**MANAGING COVID FUNDS  
COUNTRY BRIEF**

**GAMBIA**

# INTRODUCTION

Shortly after the first case of COVID-19 in Gambia was reported in March 2020, the country closed its borders. On March 27, Gambian President Adama Barrow declared a state of emergency and ordered the closure of schools, non-essential shops, and places of worship. He also ordered a national price freeze on essential commodities such as rice, meat, fish, cooking oil, soap, sanitizers, and cement.

The pandemic challenged the government in unprecedented ways and required unprecedented interventions. The government responded with two key emergency spending measures. The first was a D500 million COVID-19 Emergency Respond Fund introduced through an emergency decree in March 2020. This fund was a swift reallocation from the 2021 budget to prevent and control the spread of the virus. The second was a Supplementary Appropriation Bill (Supplementary Budget) totaling D2.845 billion, which the National Assembly approved in July 2020. D363 million was allocated to Covid-19-related costs, including the payment of quarantine arrears owed to hotels, financial assistance to Gambian students abroad, recovery of the tourism sector, and support to farmers.

Gambia's economy was severely impacted by the pandemic, with the trade and tourism sectors being the hardest hit. In most cases, women and girls bore the brunt of the pandemic economic fallout. Despite the gravity of the economic challenges, the government's role in assisting families and businesses to weather the storm was paramount.

Responding in an open and accountable manner to the pandemic is not only important for the government to show its commitment to the well-being of its citizens, but also because open budgets have real [benefits](#), from reducing the risks of corruption to ensuring more equitable and effective policy outcomes. Shortcuts and limitations are neither necessary nor inevitable. Even during historic crises, accountability works when everyone does their part in an open and collaborative manner. An urgent and speedy response, in other words, does not have to come at the expense of accountability.

As such, civil society partners across 120 countries, including Gambia, worked with the International Budget Partnership (IBP) to undertake a [rapid assessment](#) of "emergency fiscal policy packages" from March to September 2020. This resulted in new approaches to policy initiatives like the stimulus package adopted in Gambia, aimed at addressing the impact of the COVID-19 emergency. The goal of this assessment is to identify how countries can improve both during and after the crisis.

**Although there was minimal transparency and citizen engagement opportunities, the legislature's involvement in approving emergency measures and the implementation of recent open budget practices more generally provide a strong foundation for improvement.**

The findings of our Gambia assessment show that the overall transparency and participation in the management of COVID-19 funds was limited. The executive and legislature branches of government stepped up their roles as the pandemic unfolded. This took the form of a vital accountability role as evidenced by the establishment of the special COVID-19 Finance and Procurement committee. The government had existing mechanisms such as pre-budget deliberations and an online public procurement portal that could be integrated to create more opportunities for citizens to participate in the formulation, implementation, and oversight of existing and new policies. Our three key findings are as follows:

# KEY FINDINGS

## **1. Decision-making on the formulation and implementation of the stimulus and response packages included little to no input from the public, especially from those most impacted by the crisis.**

Citizen participation in the formulation and implementation of the emergency measures did not take place, excluding the public from having a voice in decisions on priority setting during the pandemic and depriving the government of contributions that could greatly improve the effectiveness of their actions.

Gambia conducted pre-budget deliberations with local councils made up of both elected officials and representatives from the community. As such, the government could have re-purposed these existing participation mechanisms for citizens to give input during the formulation of the Supplementary Estimates 2020.

The legislature's Finance and Public Accounts Committee and the Health Committee played a crucial oversight role on both the Covid-19 funds and the effectiveness of the government's response to the pandemic. The executive established a special COVID-19 Finance and Procurement committee. Such committees should include representatives from civil society and focus on monitoring specific portions of the stimulus package, such as health spending.

## **2. The government did not adopt key measures to enhance accountability such as transparency on the implementation of the COVID-19 policy and fiscal response as well as transparency on procurement of services.**

Transparency on implementation provides clarity on how policies have been implemented and what has been achieved. There was minimal reporting in the January - September 2020 expenditure briefs (monthly budget execution reports), which highlighted the government's total expenditure on COVID-19 activities. These reports focused solely on government funds and did not include any loans or grants or disclosure information on actual sources of financing used or nonfinancial information performance. The lack of effective public reporting on the implementation of the stimulus packages and related policy initiatives hampers efforts to hold government accountable for the effectiveness of their crisis response.

The pandemic forced the government to authorize emergency procurement procedures intended to circumvent normal rules. The government published minimal information on the introduction and use of simplified pandemic-related procurement procedures, making it difficult to assess if the country was getting value in purchases of medical equipment or other goods and services. The government also published very little information on the actual procurement of tenders, awards, and suppliers, and on the implementation of the package, via the Gambia Public Procurement web portal.

# KEY FINDINGS

Emergency procurement procedures should be fully transparent, particularly on procurement where the government awards contracts to service providers and where risks of irregularities are heightened. These practices could be enhanced to include clear criteria for the use of emergency procurement and strengthening the relevance of the platform by including all appropriate information about procurement and contracts.

### **3. The legislature was minimally involved in the debate and approval of the second COVID-19 response package**

In many countries, governments did not always use the normal legislative approval process when developing and approving COVID-19 response packages, reducing both public debate and accountability.

The initial COVID-19 response package, the Emergency Response Fund, was not subject to parliamentary approval in Gambia, as the parliament considered the first reallocation of D500 million to be 'illegal'. The Minister of Finance requested for more funds from Parliament for the second response package through the supplementary budget which, as required by law for a supplementary budget, was [debated upon and approved](#) by the National Assembly. This step was important and demonstrated that even in times of crisis, it is possible to follow due process and maintain basic and functional accountability processes.

# RECOMMENDATIONS: ACCOUNTABILITY BEYOND THE CRISIS

The open budgeting practices noted in the findings are critical beyond the crisis.

Achieving levels of transparency, participation, and oversight over the long term is crucial both for government accountability and to ensure that resources are used effectively and equitably. The 2019 OBS found that there was significant [room for improvement](#) in Gambia, especially on transparency and public participation.

The Ministry of Finance and Economic Affairs acknowledged the challenges it faced in fiscal transparency. It has made great strides to progress and encourage transparency in the budget process. Steps taken include working with budget stakeholders including civil society to craft a roadmap to achieve fiscal transparency and publishing key budget documents such as the Executive Budget Proposal, Enacted Budget, and Citizen's Budget. This shift presents various opportunities to strengthen fiscal policy responses, both during the crisis and beyond.

We call on the government to work with civil society to take the following steps:

## **Recommendation 1: Act now to strengthen accountability in ongoing responses to the COVID-19 crisis.**

- Put in place adequate mechanisms for citizen participation in the formulation, approval, and execution of additional emergency fiscal policy packages
- Put in place specific guidance on the use of emergency procurement procedures and make them available publicly.
- Empower the National Audit Office to adapt its auditing approaches and practices to conduct expedited audits on emergency spending programs.
- Publish COVID-19 expenditures covering all funds.
- Report on how specific COVID-19 donations received from individuals and institutions have been used to finance COVID-19 activities.

## **Recommendation 2: Implement existing legislation to improve transparency and citizen engagement, while strengthening follow-up on audit findings by the Auditor General.**

- Ensure the audit findings by the National Audit Office relating to COVID-19 spending are acted upon swiftly and that substantive audit follow-up is strengthened beyond the emergency.