

# [Public Finance Management (PFM) Annual Progress Report]

[Assessing Implementation of PFM Reforms for  
2016-2017 Fiscal years]

[Ministry of Finance and Economic Affairs PFM  
Department, The Gambia]

# 2018

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## **Acronyms**

**AfDB: African Development Bank**

**AGD: Accountant General Department**

**BCC: Budget Call Circular**

**BFP: Budget Framework Paper**

**CoA: Chart of Account**

**CSDRMS: Common Wealth Secretariat Debt Recording Management System**

**DSA: Debt Strategy Assessment**

**EU: European Union**

**FY: Fiscal Year**

**GFS: Government Financial Statistic**

**GPPA: Gambia Public Procurement Authority**

**GRA: Gambia Revenue Authority**

**IAD: Internal Audit Directorate**

**IFMIS: Integrated Financial Management Information System**

**IMF: International Monetary Fund**

**MDAs: Ministries Departments Agencies**

**MOFEA: Ministry of Finance and Economic Affairs**

**MTEF: Medium Term Expenditure Framework**

**NAO: National Audit Office**

**PAC/PEC: Public Accounts Committee/Public Enterprise Committee**

**PBB: Programme Based Budgeting**

**PEFA: Public Expenditure and Financial Accountability Framework**

**PFM AIC: Public Finance Management Audit Implementation Committee**

**PFM ARP: Public Finance Management Annual Progress Report**

**PFM: Public Finance Management**

**RCF: Rapid Credit Facility**

**SOEs: State Owned Enterprise**

**TSA: Treasury Single Account**

**WB: World Bank**



## Forward

The Ministry of Finance and Economic Affairs (MOFEA) is pleased to issue the Public Financial Management (PFM) Annual Progress Report for fiscal years 2016/17, which recounts the progress The Gambia has made to strengthen its PFM systems.

Generally, implementing PFM Reform Strategy 2016-2020 has been largely successful, with significant gains in every pillar confirming Government's firm commitment to adopt and institutionalize prudent financial management practices.

Today, we are delighted to report that all Ministries, Departments and Agencies (MDAs) of our public institutions are executing their budgets online using the Integrated Financial Management Information System (IFMIS), accounting for the entire national budget. Moreover, The Gambia Revenue Authority (GRA) has been established and operationalized, while revenue collection and administration processes are being automated with standardized tax administration systems. The budget scrutiny process

The Public Finance Annual Progress Report (PFM –APR) for Fiscal years 2016-2017 has significantly improved owing to improved collaboration among stakeholders, while public hearings are being held consistently on the Auditor General’s reports.

Other accomplishments include the expansion of internal audit and procurement functions to almost all large spending MDAs; the introduction of the procurement act prescribing relevant procurement laws and regulations of international standards; gradually improvement in State Owned Enterprises’ (SOEs) financial reporting.

Building on these achievements attained over the period, the Government of The Gambia is committed to sustaining the improvements in budget credibility and transparency, implementing recommendations from both internal and external audit reports, enhancing functional Local Government Authority (LGAs) treasuries, and strengthening the vetting and implementation process of investment projects.

In these efforts, we remain grateful to our development partners who continue to provide the needed resources in support of our PFM Reform Agenda, ensuring our efficient management of public funds to the benefit of the Gambian people.

**Signed.....**

**Lamin Camara**

**Permanent Secretary**

**Ministry of Finance and Economic Affairs**

## 1.0 Preamble

This Public Financial Management Annual Progress Report (PFM-APR) is the first of its kind using consolidated quarterly PFM spotlight reports produced during the year.<sup>1</sup> It cumulates findings of 2014 PEFA assessment, generated reports of various stakeholders and data collected from sister departments of the ministry. The report seeks to establish an objective assessment of current PFM performance, highlight areas of absolute and relative strength and weakness, thereby enabling stock-taking of the implementation of the 2016-2020 PFM reforms strategy developed by the Government of The Gambia.

Currently, on going PFM reforms are limited at central government level. Therefore, the scope of the report is also limited to these following guidelines of set PEFA indicators, done on six dimensions of an open and orderly PFM system.

**1. Credibility of the budget:** How realistic is the budget implemented as planned?

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<sup>1</sup> 2014 PEFA Assessment for the Government of The Gambia

**2. Comprehensiveness and transparency:** How compressive are budget fiscal risk covered and budget information accessible to the public? <sup>[L]</sup><sub>[SEP]</sub>

**3. Policy-based budgeting:** How well is the budget prepared with due regard to government policy? <sup>[L]</sup><sub>[SEP]</sub>

**4. Predictability and control in budget execution on:** How is the budget implemented in an orderly and predictable manner and what arrangements are for the exercise of control and stewardship in the use of public funds?

**5. Accounting, recording and reporting:** How adequate are records and information produced, maintained and disseminated to meet decision-making control, management and reporting purposes.

**6. External scrutiny and audit:** What arrangements are in place to scrutinize public finances and follow up made by the executive on audit recommendation?

## *2.0 Pillar 1: Economic and Budget Management:*

### **A. Credibility of the budget**

Budget credibility as measured by deviations in primary expenditure compared to budgeted expenditure has for the period under review slightly improved particularly in 2017 owing to budget support by donors. This applies to credibility measured both by the overall deviation in expenditure and by the deviation in the composition of expenditure as evidenced by deviations over 10-12 % in 2016 and in 2017 stood at about 1-2%.<sup>2</sup> Additionally, there are deviations of 3% in 2016 and 18% in 2017 for planned and actual revenues.<sup>3</sup> This brought about high domestic borrowing to finance supplementary expenditure appropriations to the budget in 2016 and a revised and significant budget cuts in 2017 to meet the targeted fiscal aggregates.

The reasons for low budget credibility can be on two folds. First, Non-performing SOEs and expenditure commitment outside the IFMIS System causing extra budgetary spending for Government which creates difficulties

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<sup>2</sup> Estimates of Revenue and Expenditure 2016, 2017 and 2018

<sup>3</sup> IFMIS Report and revenue figures from



The Public Finance Annual Progress Report (PFM –APR) for Fiscal years 2016-2017 in budget planning, particularly expenditure management thus leading to high domestic borrowing, accumulated arrears and high interest and debt repayment.

The In FY 2016, SOE's capital reserves stood slightly above 6.8 billion GMD and their total liabilities was about 3.8 billion GMD. <sup>4</sup> Government arrears remained not quantified, systematically monitored and largely unreported with full amount not established.<sup>5</sup> However, significant steps are being taken to addressing this problem. See details on report on arrears by IAD.

## **B. Comprehensiveness and transparency**

The budget is not fully comprehensive. Neither the medium term fiscal framework nor the annual budget provides information on the extra-budgetary operation particularly on SOEs thereby greatly compromising its practicality. The rapid growth in unreported extra-budgetary financing of government on SOEs greatly compromises the accuracy of the information in the annual budgetary estimates and reduces fiscal transparency. Domestic borrowing equivalent to 10-12 percent of GDP in 2016 mainly

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<sup>4</sup> Report on SOEs by Resident Adviser of the Ministry of Finance, on SOEs Financial highlights. See Annex 1 for additional details.

<sup>5</sup> PEFA Report 2014

finances these extra- budgetary activities.<sup>6</sup>

Budget planning on the other hand has gradually improved but feeble and inconsistencies fiscal forecast coupled with IFMIS not realizing its fullest potential undermines and reduces the quality of fiscal information as some expenditure and activity related to program based budget cannot be reported. This is worsening by related weaknesses in the limited oversight fiscal risk of State-Owned Enterprises (SOEs).

While SOEs are required by law to produce, annual audited financial statements, these statements are often presented in very voluminous documents and are not complemented with an overview of the fiscal risks stemming from their operations.

Budget transparency remain moderate under the periods been reviewed. The Budget Framework Paper (BFP) is submitted to only cabinet and not to parliament for deliberation for approval, Public disclosure of fiscal information has been steadily increasing and now includes the annual budget estimates submission to parliament, in-year budget execution reports published on MOFEA website, year-end financial statements and

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<sup>6</sup> Financial statement of the Central Bank

The Public Finance Annual Progress Report (PFM –APR) for Fiscal years 2016-2017 external audit reports of SOEs. However, the citizen Budget produced in 2014/2015 remains missing for its audience. Literally, the annual budget process hasn't realized its fullest documentary requirements.<sup>7</sup>

### **C. Policy-based budgeting**

The National Development Plan <sup>8</sup> provides an overall policy anchor for the budget and the MTEF, to which sector strategies can also be aligned. Most MDAs have costed strategies however; the costed strategies remain broadly inconsistent with fiscal forecasts and not updated. Investments are selected on the basis of the NDP for these MDAs. Recurrent cost implications are reasonably included in overall forward budget estimates. The size of primary expenditures for which costed strategies are formulated will increase as more MDAs costed strategies are aligned to the NDP, and so will the inclusion of recurrent cost implications in forward fiscal aggregates. However, the multi-year perspective in fiscal planning, expenditure policy and budgeting, has also improved. Overall forecasts of fiscal aggregates are now developed and presented in the BFP. They are developed for three years on a rolling basis; expenditure forecasts detailed

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<sup>7</sup> PEFA Report 2014

<sup>8</sup> Please note the NDP for the period under review was the Program for Accelerated Growth and Employment. (PAGE)

by administrative and economic category. A Debt Sustainability Analysis (DSA) was undertaken and a medium term debt strategy is developed.

These in its results have provided good inputs for budget preparation. Generally, budget preparation process has also improved. However, the budget calendar that presents clear time lines is not adhered. On the other hand, the Budget Call Circular (BCC) provides adequate guidance to MDAs in the preparation of budget submissions. It includes ceilings, which, since the introduction of the Budget Framework Paper (BFP), are also pre-approved by Cabinet. This particular development represents a progress compared to previous years. The annual budget is approved by Parliament before the start of the new FY.

#### **D. Predictability and control in budget execution**

Predictability in the availability of funds for commitment of expenditures has remained mostly moderate driven by GRA's expectations.

A yearly-consolidated cash forecast was not usually issued, with the cash forecasting unite function of the Accountant General's office left hanging on the balance. Ambitious cash forecast are developed for the year by MDAs and updated quarterly/monthly; Information to MDAs for committing expenditures is provided on not adequate a notice, one month

in advance. Commitments are done on the basis of the commitment released to MDAs. Up to 75 % of in-year reallocations (virements) are allowed between budget line items guided by MDAs under the Ministry of Finance's approval. These in-year reallocations are too frequent and not undertaken with sufficient transparency. Domestic and foreign debt records are quite comprehensive, updated and reconciled regularly. In addition, most cash balances are left not calculated and consolidated by the end of every week. Reporting on actual cash flows are also rare and infrequent for inclusion into government consolidated financial statements. Central government's contracting of loans and issuance of guarantees are made against transparent criteria and fiscal targets and always approved by a single responsible government entity. Overall, recording and management of cash balances, debt and guarantees has slightly improved but remained constrained by systems (IFMIS and CSDRMS interface) failure. Delays sometimes occur between changes in the personnel records and changes in the payroll, but these are usually operated within a month and rarely beyond three months. Controls on the payroll are adequate and authority to change the personnel and payroll records is clear and

restricted. The Personnel Management Office has undertaken complete audits or staff surveys. Ghost workers cleared out of the system

The Gambian tax and customs legislation is fairly comprehensive and clear and includes certain limited discretionary powers. Taxpayers have access to information on tax liabilities and administrative procedures, but the usefulness of the information is limited due to the coverage of selected taxes only. The Gambia Revenue Authority (GRA) regularly undertakes taxpayer education and dissemination campaigns. A Tax appeals mechanism designated by the law that meets required criteria was instituted; Taxpayers are registered in databases for individual taxes, which are not however fully linked. Penalties for non-compliance exist in the law for almost all relevant tax areas. Routine compliance tax audits and fraud investigations are conducted regularly, but audits are not yet based on clear risk-based assessment criteria. Insufficient attention is paid to a systematic monitoring of tax arrears collection. A complete reconciliation between revenue collected and transferred takes place at more frequent bases at least on weekly bases. However, the reconciliation does not

The Public Finance Annual Progress Report (PFM –APR) for Fiscal years 2016-2017 include total tax assessed compared to tax collected and remitted to the Treasury and tax outstanding.

### **3.0. Pillar 2: Public Procurement Management:**

#### **A. The Gambia Public Procurement Authority and The Directorate of Public Procurement**

Progress in public procurement for the period under review was nonetheless made as part of the on-going PFM reform programme. This has gain significant donor attention and support. Tremendous capacity building was embarked upon. The legal and regulatory framework for procurement based on the Gambia Public Procurement Authority Act (GPPA Act 2014) and its Regulations are developed and precedence is clearly established on internationally agreed procurement standards. Frameworks for public procurement are excellent. The Directorate of Public Procurement establishes procurement officers across MDAs who facilitates open competition as the preferred method of procurement and clearly defines the situations in which other methods can be used, and the justification required as to their use. However, the only information made public through appropriate means relates to the bidding opportunities.

Also, a Complaints Review Board was established in 2017. The Board opens up to establish fair competition in the procurement process. Expectations are to have its structures fully established to support its operations by end 2018. A price index database is also established for government commonly purchased items guiding procurement of goods. Plans are to extend the list to services.

#### **4.0. Pillar 3: Financial Management:**

##### **A. Accounting, recording and reporting**

The Integrated Financial Management Information System (IFMIS) is the main commitment control tool for Government. It is characterized with several non-financial modules that are not put to use. It has been upgraded from EPICO 7 to EPICO 9 and plans are to upgrade further to EPICO 10 due to systematic failures emanating from the new updated version. MDAs commit and pay for expenditure using the central payment system. However, controls and the quality of other expenditure data has been a concern. Expenditure are committed outside IFMIS has accumulated to huge expenditure arrears. In addition, the IFMIS is yet to



The Public Finance Annual Progress Report (PFM –APR) for Fiscal years 2016-2017 realise its fully potentials in rolling out to Embassies and self accounting projects. The procurement module is not been fully utilised and HR module is also redundant leaving payroll data not fully harmonised with salary expenditure. The MTEF component accommodating non-financial information of the PBB is not being put to use. However, plans are to have these modules functional on EPICO 10 including a macro fiscal forecasting, document, electronic funds transfers’ modules.

The road map for Treasury Single Account (TSA) is developed and Government is in the process of consolidating all banks accounts to facilitate the establishment of the TSA. The cash management module of IFMIS has a direct interface with the Central Bank banking platform that allows real time cash positions held at any point in time to be ascertained. Bank reconciliation takes place on all bank accounts held by the Treasury within a month after the end of the preceding year, including commercial bank accounts. Reconciliation of public enterprise bank accounts as well as donor funded project/programme accounts do not form part of the monthly Treasury reconciliation process. Reconciliation of advances and suspense accounts takes place within two months after year-end but with significant un-cleared balances. The chart of accounts (CoA), at present, is

functional and capable of capturing financial information up to the sub-vote level. Even though it has functionality for a sub-sub-vote level, it is currently inactive. Plans are to upgrade the CoA to Government Financial Statistics (GFS) 2014.

The rollout of IFMIS to all line ministries at central government level has improved in-year budget reporting. However, concerns have been raised referencing data quality but these do not generally affect the usefulness of financial information. Efforts are being considered to align local government financial report system on a similar platform for ease of integration with IFMIS.

## **5.0. Pillar 4: External scrutiny and audit:**

### **A. The Internal Audit, National Audit Office and National Assembly**

Internal audit functions are centralised in the Ministry of Finance and Economic Affairs (MoFEA). There has been great improvements over the period under review, it remains largely an ex post function and plan audit coverage is about 60 percent.<sup>9</sup> Although, Its been currently capacitated but

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<sup>9</sup> Annual Risk Based Internal Audit Plans for 2016-2017

MDAs lack of understanding affects its overall function; the internal audit directorate undertakes at least one internal audit activity in most line ministries annually. The Audit Implementation Committee establishes executive commitment to support internal and external audit findings and recommendations, following the issuance of annual audit reports.

Even though the general INTOSAI auditing standards are adhered to, both the financial and operational independence of the Auditor-General and the National Audit Office (NAO) are seriously undermined by the fact that the NAO is not fully independent. Its operations are largely focus on financial audit, with no system and few performance audits. It is further constrained by human capacity to carry out required performance and system audit; Therefore, efforts to build technical staff capacity in this regard can't be over emphasize. The backlogs referencing the preparation of consolidated annual financial statements over the past years have now been cleared and 2016 financial statements are sent to NAO and envisaged for end June 2018. Due to lack of capacity, The NAO is further constrained to complete annual external audit of State-Owned Enterprises thus sourcing it out to the

few existing local audit firms thereby impacting negatively on the timely submission of audit reports of these SOEs to the National Assembly.

In addition, there is little evidence of executive action on both recommendations from Auditor General and the Public Accounts Committee/Public Enterprises Committee (PAC/PEC), PAC/PEC recommendations remain unresolved despite the pressure from both AGD and PFM AIC. Internal control weaknesses, poor asset management and weak budget execution performance mainly characterize audit queries. Public hearings occur with the summoning of public officials whose audit reports have a qualified opinion.<sup>10</sup>

Improvements are expected with internal audit functions extended to most MDAs. However, the Ministry of Finance as a large spending ministry is left out of these services.

## 6.0. Aid Coordination and Donor Practices

The Aid Coordination Directorate under the Ministry of Finance is responsible for all aid coordination in the country. Part of efforts made for

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<sup>10</sup> PAC \_PEC recommendations for audited financial statements 2011-2013

effective coordination is the establishment of aid database recording most aid inflows in the country. In addition is the establishment of an Aid Coordination Committee (ACC) that meets quarterly to discussion aid related matters. However, capturing bilateral aid inflows remain a hectic task for the directorate.

On the other hand, donor budget support was not to its best or virtually missing for the past years. However, with the new dispensation renewed incentives are found with our traditional partners (EU, AfDB, WB, IMF) donors providing significant budget support particularly for social service programmes to the government for inclusion into the budget. The EU, WB and AfDB provided the sums of 25 million euros, 56 and 7 million dollars, respectively in 2017. A new RCF is in place with the IMF.

The likes of Islamic Development Bank has the country's portfolio restructured and payment postponed for the next three years. Others like China and the Paris Club have their loans payment waived. However, The use of country PFM systems in aid disbursement stood at 29 million US\$ in 2016 and 118 million US\$ in 2017. <sup>11</sup>

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<sup>11</sup> Data provided by Aid Coordination of the Ministry of Finance and Economic Affairs –The Gambia

## 7.0. Recommendation and Conclusion:

The pace and quality of the PFM reforms continue to point to an urgent need for the components and their technical departments to be more assertive, as drivers of implementation. Every stage of the process has consistently confirmed that the components and the departments are the critical bearers of the actual implementation, and indeed eventually, the determinants of the reform sustainability.

PFM activities should include addressing the expected impacts of the reforms to minimize implementation risks and resistance in order to support the accomplishment of lasting and continuous performance improvement.

In the end, the paradox of real change in the PFM reforms implementation seems to always revolve around the continuum of the need to make improvements on:

- ❖ Increase fiscal discipline
- ❖ Improve revenue administration to support increased revenue generation

- ❖ Monitoring and evaluation of the State Owned Enterprises (SOEs) with the view to assessing the performance against the strategic objectives on which they were established in the first place and government's fiscal exposure to contingent liabilities created by the SOEs.
- ❖ Automation and strengthening internal auditing & procurement processes for effective internal controls;
- ❖ Further developing the price database for procurement guidance on commonly used items by government;
- ❖ An assessment of the on-going Medium Term Expenditure Framework and Program Based Budgeting outcomes to ensured fiscal discipline;
- ❖ Accelerate IFMIS implementation and
- ❖ Build capacities for all PFM stakeholders particularly for NAO and National Assembly.

**In conclusion therefore,** ownership and leadership have remained the tenet of the reports from stakeholders. The directorate continues to believe that these two virtues are central to a successful implementation and lasting impact of the PFM reforms.

We recognized the formidable efforts our stakeholders take in the implementation of the reforms. The actual commitment for a definitive action on their side and unflinching donor support are actually making the improvements.



# The Public Finance Annual Progress Report (PFM –APR) for Fiscal years 2016-2017

## 8.0. Annex 1: Financial Highlights of SOEs in 2016

FINANCIAL OUTTURNS OF SOEs AS AT 31ST DECEMBER 2016														
			D' 000											
S O E	Revenue		Profit(Loss) B/Tax		Taxation		Total Assets		Other Liabilities		Borrowings (ST/ LTERM)		Equity / Capital& Reserves	
	2016	2015	2016	2015	2016	2015	2016	2015	2016	2015	2016	2015	2016	2015
Transport	1,647,205	1,472,725	(53,976)	81,370	(55,793)	(51,608)	7,897,255	7,603,735	994,131	953,419	3,322,378	2,883,924	3,569,587	3,691,269
1. GCAA	334,399	289,242	(140,582)	29,873	(5,559)	(4,930)	4,249,764	4,008,283	645,699	596,837	2,596,243	2,257,483	1,007,822	1,153,963
2. GIA	369,707	383,546	33,179	14,258	(9,954)	(8,634)	411,526	396,543	66,055	69,678	292,997	199,800	41,315	51,942
3. GPA	943,099	799,937	53,427	37,239	(40,280)	(38,044)	3,235,965	3,198,909	282,377	286,904	433,138	426,641	2,520,450	2,485,364
Telecoms. & Media	1,482,918	1,950,515	197,897	(59,357)	(327,833)	(345,398)	2,632,369	2,424,766	1,054,342	1,193,764	188,695	282,899	1,231,324	1,020,838
4. GAMTEL	934,004	1,321,874	266,110	32,764	-	(20,437)	1,745,531	1,686,401	171,163	492,957	58,882	165,668	1,276,586	1,027,775
5. GAMCEL	407,438	492,235	(63,843)	(100,741)	(6,112)	(7,384)	619,582	465,918	778,890	611,740	102,556	90,758	(261,864)	(236,580)
6. GAMPOST	21,880	21,423	485	332	(319,927)	(313,999)	102,151	108,527	17,989	18,657	22,349	21,837	61,813	68,033
7. GPPC	27,718	39,847	(11,671)	5,296	(416)	(1,530)	29,775	39,644	21,576	21,373	4,599	620	96,397	108,171
8. GRTS	91,878	75,136	6,816	2,992	(1,378)	(2,048)	135,330	124,276	64,724	49,037	309	4,016	58,392	53,439
Energy and Water	4,959,595	5,047,825	732,664	(600,129)	-	-	7,102,326	6,986,524	1,251,845	1,850,851	9,328,547	9,335,078	(3,478,066)	(4,197,402)
9. GNPC	2,161,802	2,363,023	515,003	21,528	-	-	600,690	839,585	14,447	751,517	-	-	586,243	88,068
10. NAWEC	2,797,793	2,684,802	217,661	(621,657)	-	-	6,501,636	6,146,939	1,237,398	1,099,334	9,328,547	9,335,078	(4,064,309)	(4,285,470)
Services	445,959	473,179	(1,056)	1,050	-	-	305,596	313,024	417,150	412,143	6,892	20,903	5,551,674	5,365,511
11. AMRC	5,226	58,563	(6,527)	622	-	-	299,920	307,530	2,069	2,119	6,892	7,902	290,959	297,510
12. SSHFC	440,733	414,616	5,471	428	-	-	5,676	5,494	415,081	410,024	-	13,001	5,260,715	5,068,001
Agriculture	359,756	626,631	(71,313)	70,600	(5,396)	(21,886)	596,560	675,083	78,532	(23,756)	566,706	665,240	(48,678)	33,599
13. NFSPMC/ GGC	359,756	626,631	(71,313)	70,600	(5,396)	(21,886)	596,560	675,083	78,532	(23,756)	566,706	665,240	(48,678)	33,599
GRAND TOTAL	8,895,433	9,570,875	804,216	(506,466)	(389,022)	(418,892)	18,534,106	18,003,132	3,796,000	4,386,421	13,413,218	13,188,044	6,825,841	5,913,815
% OF GDP	20%	22%	2%	-1%	-1%	-1%	43%	41%	9%	10%	31%	30%	16%	14%

## Annex 2:

### PFM Action Plan and Monitoring Tool

PFM Action Plan and Monitoring tool for 2018								
Area	Action Step/Task	Responsibility	Timeline	Resources	Partner	Challenges	Communication	Accomplishment
Budget and Finance	Align procurement plans of 10 major spending MDAs to 2018 Budget	MDA's Procurement Officers	End January 2018	Budget estimates and procurement plans	AGD, DOB, DOPP		PFM CC Meetings and Quarterly PFM Report	Opportunity for better planning and cash management
Effective Budget	Support the functioning of the Cash Management Unit at AGD	TA and AGD	On-going	AGD Staff and TA	US AID, IMF		PFM CC Meetings and Quarterly PFM Report	Increase budget execution and better planning
e tax tion	Implement 2018 budget revenue measures	GRA	On-going	N/A	MOFEA Management		PFM CC meetings, quarterly report and monthly collection report	Opportunity for increased resources to facilitate budget execution
	Upgrade ASCUDA World	GRA	On-going	GRA Staff and System	AfDB, MOFEA -PCU		IFMIS Steering Committee meeting and PFM Quarterly report	Improved systems
links Budget	Align MTEF and NDP	TA, Budget and DDP	On-going	Staff of Budget and DDP,	US AID, IMF and EPMAU		PFM CC meetings and Quarterly Report	Opportunity to align expenditure to development agenda