

# The Gambia Public Finance Management Strategy

2021 - 2025

## Progress Report

April - June 2021

### Overview

<b>Programme</b>	The Gambia Public Finance Management Strategy 2021 – 2025
<b>Ministry</b>	Ministry of Finance and Economic Affairs
<b>Collaborating Partners</b>	United Nations Development Fund, African Development Bank, World Bank, International Monetary Fund, European Union, International Republican Institute e.t.c
<b>Reporting period</b>	1 <sup>st</sup> April to 31 <sup>st</sup> June 2021
<b>Report compiled by</b>	Public Finance Management Directorate, MOFEA
<b>Date submitted</b>	July 2021.

## **Acronyms**

AFD: France Development Agency

AfDB: African Development Bank

AGD: Accountant General Department

AU: African Union

BAC: Brikama Area Council

BCC: Banjul City Council

BFP: Budget Framework Paper

BFP: Budget Framework Paper

BSAC: Basse Area Council

CBG: Central Bank of The Gambia

CoA: Chart of Account

COFOG: Classification Of Functions Of Government

CRB: Complaint Review Board

CRF: Consolidated Revenue Fund

CSDRMS: Common Wealth Secretariat Debt Recording Management System

CSO: Civil Society Organization

DSA: Debt Strategy Assessment

ECF: Extended Credit Facility

ECOWAS: Economic Committee of West African States

EU: European Union

FR: Financial Regulations

FY: Fiscal Year

GFS: General Financial Statistics

GFS: Government Financial Statistic

GPPA: Gambia Public Procurement Authority

GPPA: Gambia Public Procurement Authority

GRA: Gambia Revenue Authority

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IAD: Internal Audit Directorate

IFMIS: Integrated Financial Management Information System

IMF: International Monetary Fund

JAC: Janjanbureh Area Council

KAC: Kerewan Area Council

KTRAC: Kuntaur Area Council

LAC: Losses Advisory Committee

LGAs: Local Government Authorities

MAC: Mansakonko Area Council

MDAs: Ministries Departments Agencies

MOFEA: Ministry of Finance and Economic Affairs

MOU: Memorandum of Understanding

MTEF: Medium Term Expenditure Framework

MTEFF: Medium Term Economic Fiscal Framework

NAO: National Audit Office

NDP: National Development Plan

PAC/PEC: Public Accounts Committee/Public Enterprise Committee

PAYE: Pay As You Earn

PBB: Programme Based Budgeting

PEFA: Public Expenditure and Financial Accountability Framework

PFA: Public Finance Act

PFM AIC: Public Finance Management Audit Implementation Committee

PFM ARP: Public Finance Management Annual Progress Report

PFM CC: Public Finance Management Coordination Committee

PFM: Public Finance Management

RCF: Rapid Credit Facility

RFQ: Request for Quotation

SIC: Special Incentive Certificate

Gambia Public Finance Management Strategy 2021 – 2026 Progress Report  
SOEs: State Owned Enterprises

TADAT: Tax Administration Diagnostic Assessment Tool

TSA: Treasury Single Account

UNDP: United Nations Development Programme

VAT: Value Added Tax

WB: World Bank

KMC: Kanifing Municipal Council

## Table of Contents

Summary of Progress for the Quarter.....	1
Pillar 1: Macroeconomic Management .....	1
1.1. Macroeconomic Policy Management .....	1
1.2. Revenue Administration and Management .....	1
1.3. SOE Reforms .....	3
1.4. Statistics Management .....	4
1.5. Debt Management .....	5
1.6. Public-Private Partnerships (PPP) .....	5
1.7. Public Investment/Aid Coordination and Management.....	6
1.8. National Development Planning .....	7
Pillar 2: Budget and Procurement Management .....	7
2.1. Budget Management .....	7
2.1.1. Program Based Budgeting .....	7
2.1.2. Budget Comprehensiveness, Credibility and Reliability.....	8
2.1.3. Budget Transparency and Accountability .....	8
2.1.4. Gender-Based Budgeting .....	9
2.2. Procurement Management.....	9
Pillar 3. Financial Management, Accounting and Reporting.....	10
3.1. Integrated Financial Management Information System (IFMIS).....	10
3.2. Treasury Single Account and Cash Management .....	11
Pillar 4. Internal Auditing, Control, Governance and Risk Management .....	12
Pillar 5. External Scrutiny and Oversight .....	12
5.1. External Auditing Accountability and Transparency .....	12
5.2. Parliamentary Oversight Function.....	13
Pillar 6. Local Government Authority Reforms .....	15
Pillar 7. Cross Cutting Issues.....	17

Gambia Public Finance Management Strategy 2021 – 2026 Progress Report

7.1. Civil Service Reform .....	17
7.2. Effective and Efficient Records Management System .....	18
7.3. Health Sector Financing.....	19
<b>Lessons Learned</b> .....	20
<b>Conclusions</b> .....	20
<b>Recommendations</b> .....	21

## Pillar 1: Macroeconomic Management

### 1.1. Macroeconomic Policy Management

<b>Objectives</b>	<ol style="list-style-type: none"> <li>1. Fiscal forecasting (revenues, expenditures and debt) is improved.</li> <li>2. Improved Budgeting and Compliance with MTEFF</li> </ol>
<b>Outputs</b>	<ul style="list-style-type: none"> <li>• The tax expenditure policy developed</li> <li>• A report on revised relevant Laws and Regulations affecting Tax administration.</li> <li>• Annual variance analysis report of MTEF against budget execution and controls is available.</li> <li>• Biannual review reports of forecast based on economic policy and development priorities</li> <li>• A five-year MTEF document developed.</li> </ul>
<b>Progress</b>	<ul style="list-style-type: none"> <li>• A consultant has been hired to develop the tax expenditure policy. (An interim report is developed)</li> <li>• The revised GIEPA Act has just been submitted to MOFEA for review and eventual consultation with relevant stakeholders. (Still in progress)</li> <li>• Annual variance analysis report of MTEF against Budget execution has not been done yet. (annual variance analysis still not yet done )</li> <li>• Work is in progress for biannual review reports of forecast based on economic policy and development priorities.</li> <li>• Work is in progress for a three-year MTEF document. (MTEF is at its final stage)</li> </ul>
<b>Status</b>	Work in progress for most of the reforms.
<b>Challenges</b>	data constrains

### 1.2. Revenue Administration and Management

<b>Objectives</b>	<ol style="list-style-type: none"> <li>1. Improve compliance through process enhancement and risk-based compliance management</li> <li>2. Strengthen Intelligence, Investigation and Data Management to Support Evidence-Based Decision Making</li> <li>3. Enhance Revenue Arrears Collection and Management</li> <li>4. Strengthen Dispute Resolution Mechanism</li> <li>5. Implement Trade Facilitation Initiatives</li> </ol>
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## Gambia Public Finance Management Strategy 2021 – 2026 Progress Report

<b>Outputs</b>	<ul style="list-style-type: none"> <li>• On-time filing rate for taxpayers increased</li> <li>• Number of excise stamps sold</li> <li>• Excise revenue collected</li> <li>• Percentage increase in compliance rate of PIT, CIT and VAT.</li> <li>• Number and type of licensed data analysis software packages procured</li> <li>• Number and types of analytical reports generated by staff of the Authority</li> <li>• An approved VAT CIP in place</li> <li>• Monthly compliance report</li> <li>• Tax compliance Intelligence database developed and operational</li> <li>• Arrear’s collection strategy developed</li> <li>• Share of core tax arrears as a % of total core taxes collected</li> <li>• An updated Tax dispute and appeal resolution mechanism.</li> <li>• Volume of Recoveries from tax dispute cases</li> <li>• Cargo transit system developed</li> <li>• Average goods clearing time</li> <li>• SIGMAT Automated Transit Management rolled out.</li> </ul>
<b>Progress</b>	<p>A TRS study in collaboration with stakeholders in supply chain supported by WCO and GIZ based on clearance time, measuring arrival and exit of goods was conducted.</p> <p>Reference can be made to the report containing the outcome challenges and recommendation. Most of the recommendations are being implemented which are also part of our reform agenda.</p> <p>The SIGMAT automated transit management system under the auspicious of the ECOWAS Commission has reach advance stage with plans to roll out in December 2021. The draft text and guarantee regulations and supplement has been reviewed and validated last month in Abidjan aimed at ending all impediments and undue delay, high cost, unfair treatment, non-tariff barriers and ambiguity relating to transit.</p>
<b>Status</b>	<p>The Ecowas commission is expecting a positive roll out due to the financial support being received from donor institutions like World bank and ADB.</p>
<b>Challenges</b>	<p>IT infrastructure migration to or having ASYCUDA WORLD systems, because the SIMAT software sits on the ASYCUDA WORLD.</p>



### 1.3. SOE Reforms

<b>Objectives</b>	<ol style="list-style-type: none"> <li>1. Enhanced legal and regulatory framework to strengthen SOE institutional framework including ownership and oversight.</li> <li>2. Regularized financial relations between the State and the SOE sector.</li> <li>3. Improve the reporting on SOE operational and financial performance and promoting transparency and disclosure.</li> </ol>
<b>Outputs</b>	<ul style="list-style-type: none"> <li>• An Approved SOE Act</li> <li>• Professional SOE board Members selected</li> <li>• A Reconciled government/SOE cross arrears and payment plan in place</li> <li>• Signed performance contracts for SOEs</li> <li>• Number of SOEs publishing IFRS compliant financial statements</li> <li>• Number of staff trained on IFRS using the step-down method</li> </ul>
<b>Progress</b>	<ul style="list-style-type: none"> <li>• Final draft has been submitted to MOJ for review and alignment with the relevant laws (bill in place but yet to be enacted... sub-committee identified at parliament to work on it)</li> <li>• Board members training underway. DPPP working with training providers to build their capacity for this year.</li> <li>• SOEs cross arrears reconciliation exercise was conducted, and payments plans were signed.</li> <li>• From the total stock of 2.3billion SOEs cross arears, 41million has been currently paid by SOEs.</li> <li>• 12 SOEs finance officers have been recently trained on phase two IFRS training by the MDI.</li> <li>• Committee constituted at NAO to implement SOEs audit reports</li> </ul>
<b>Status</b>	<ul style="list-style-type: none"> <li>• Draft SOE Bill with the Cabinet select committee for review</li> <li>• (ongoing)</li> <li>• SOEs cross arears payment plans ongoing</li> <li>• 20% coverage of the IFRS training completed (ongoing)</li> </ul>
<b>Challenges</b>	<ul style="list-style-type: none"> <li>• Delay in finalizing and enacting the SOE Bill</li> <li>• Covid 19 has posed a challenge in the payment of cross arrears by SOEs</li> <li>• Lack of standardized reporting format for SOEs (IFRS Compliance)</li> <li>• Untimely submission of SOEs audited financial statements</li> </ul>

#### 1.4. Statistics Management

<b>Objectives</b>	<ol style="list-style-type: none"> <li>1. To ensure a well-coordinated and quality statistics is produced across the National Statistics System.</li> <li>2. To provide statistics to users and producers of statistics for effective socioeconomic development.</li> <li>3. Accessibility reliability and timely production of statistics to informed policy decision making processes.</li> </ol>
<b>Outputs</b>	<ul style="list-style-type: none"> <li>• (1) A National Strategy for the Development of Statistics (NSDS II) 2018 to 2022.</li> <li>• (2A) Disseminate results of statistical investigations i.e surveys with complete metadata for better understanding of users.</li> <li>• (2B) To decentralize dissemination of statistical investigation results to the lowest level.</li> <li>• (3A) Statistical products release calendar and publications are developed and adhered by.</li> <li>• (3B) A reduction on time lag between data collection and results dissemination.</li> <li>• (3C) Raising awareness on the importance of timely supply of administrative data.</li> <li>•</li> </ul>
<b>Progress</b>	<ul style="list-style-type: none"> <li>• Most of the major statistical activities such as MICS, GDHS, HIS, Labour force were already implemented. However, request made for the funding of important activities such as the Economic Census /Business Survey are still pending.</li> <li>• Economic Census/ Business survey still pending because of funding constrained.</li> <li>• Implementation for most of the activities intended for 2021 not started because of funding constrained</li> <li>• (2A) Survey reports with data sets are available on the GBoS website at <a href="http://www.GBoSdata.org">www. GBoSdata.org</a> for users.</li> <li>• (2B) Hard and soft copies of statistical products are available upon request from GBoS</li> <li>• (2C) Statistical products are now been disseminated at regional level.</li> <li>• (3A) Partially implement (Consumer Price Index publish every 15th of each month)</li> <li>• (3B) Improvement in the capacity of staff coupled with the used of modern statistical technology and equipment.</li> <li>• (3C) Conduct user- producer forum annually.</li> <li>• (3D) Mutual relationship and MOU’s between GBoS and key Stakeholders is established.</li> </ul>

## Gambia Public Finance Management Strategy 2021 – 2026 Progress Report

<b>Status</b>	<ul style="list-style-type: none"> <li>• Work in progress.</li> <li>• All others are ongoing.</li> </ul>
<b>Challenges</b>	Unavailability of resources to conduct some major statistics such

### 1.5. Debt Management

<b>Objectives</b>	<ol style="list-style-type: none"> <li>1. To ensure that the government’s financing needs are met at the least cost possible consistent with a prudent degree of risk.</li> <li>2. Promote domestic debt market development.</li> </ol>
<b>Outputs</b>	<ul style="list-style-type: none"> <li>• Timely debt service payment execution</li> <li>• Medium Term Debt Management Strategy</li> <li>• Publish Government Annual Borrowing plan.</li> <li>• Issuance of Bonds in the domestic debt market.</li> </ul>
<b>Progress</b>	<ul style="list-style-type: none"> <li>• Timely debt service payments are done on time (never defaulted)</li> <li>• Medium term debt management strategy implementation in progress addressing among others timely debt service payment. (MTDS with DSA done and to be finalize this quarter)</li> <li>• Bond issuance in the domestic debt market in progress</li> <li>• Annual Borrowing Plan Published on the MoFEA and CBG website. (implemented)</li> <li>• Issuance Calendar Published on MoFEA and CBG website.</li> </ul>
<b>Status</b>	Continuous implementations
<b>Challenges</b>	Availability of concessional financing, communication, and investor relation management challenges.

### 1.6. Public-Private Partnerships (PPP)

<b>Objectives</b>	<ol style="list-style-type: none"> <li>1. To provide legal, policy and operational guidelines on the implementation of public-private partnerships.</li> <li>2. PPP Fiscal Risk Assessment Framework (PFRAM) adopted</li> <li>3. Prioritize PPP in priority sectors as enshrined in the NDP</li> <li>4. Constitute PPP Contract management Committees for PPP projects</li> </ol>
<b>Outputs</b>	<ul style="list-style-type: none"> <li>• A National PPP Act enacted</li> <li>• An updated National PPP Policy and operational guidelines available</li> <li>• Updated PPP database available</li> <li>• Adopted PPP risk Assessment Framework (PFRAM)</li> <li>• Number of PPP Priority Projects implemented</li> </ul>

## Gambia Public Finance Management Strategy 2021 – 2026 Progress Report

	<ul style="list-style-type: none"> <li>• PPP Contract management Committee constituted</li> </ul>
<b>Progress</b>	<ul style="list-style-type: none"> <li>• The revised Draft PPP Bill is sent to MOJ for alignment with the relevant laws prior to enactment by the National Assembly. (Still yet to be enacted)</li> <li>• Revised draft PPP Policy and Operational guidelines (national PPP consultation program to get inputs from all stakeholders)</li> <li>• Established and update the current PPP project database (a word version of PPP projects available)</li> <li>• Seven (7) ongoing PPP Projects signed and being implemented.</li> <li>• PPP contract management committees constituted for the currently 7 ongoing PPP projects</li> <li>•</li> </ul>
<b>Status</b>	Ongoing
<b>Challenges</b>	<ul style="list-style-type: none"> <li>• Limited understanding of PPPs within MDAs</li> <li>• Lack of proper communication between MDAs and DPPP with regards to structuring, assessing and contracting of PPP projects</li> </ul>

### 1.7. Public Investment/Aid Coordination and Management

<b>Objectives</b>	<ol style="list-style-type: none"> <li>1. Maintain donor profile and take part in resources mobilization</li> <li>2. Effective and efficient utilization of aid resources</li> </ol>
<b>Outputs</b>	<ul style="list-style-type: none"> <li>• Number of MDAs trained on Project selection and Appraisal,</li> <li>• A New Aid Policy formulated</li> <li>• An updated project mapping conducted</li> <li>• Annual In-country Portfolio Performance Review are carried out.</li> <li>• Project site supervision</li> </ul>
<b>Progress</b>	<ul style="list-style-type: none"> <li>• Training on Project Selection and Appraisal Template for MDA conducted.</li> <li>• TOR for consultancy developed and sent for Express of Interest (EOI). (Still pending awaiting the recruitment of a consultant)</li> <li>• Project’s mapping exercise completed</li> <li>• Annual in-country portfolio performance review conducted one with the World Bank and waiting for confirmation with ADB &amp; IDB scheduled for July 2021. (CPPR already conducted involving ADB, IDB, WB, EU and UN)</li> <li>• High-level project site supervision conducted involving various PSs</li> </ul>
<b>Status</b>	satisfactory progress

<b>Challenges</b>	Availability of timely data from our Development Partners
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### 1.8. National Development Planning

<b>Objectives</b>	<ol style="list-style-type: none"> <li>1. Coordinated formulation process of National Development Plans</li> <li>2. Formulate a successor medium term plan to the NDP 2018-2021</li> <li>3. Sectors/councils are supported in the formulation and implementation of Strategic Plans/policies</li> <li>4. Plans/policies are Monitored and evaluated</li> <li>5. Capacity of the planning cadre are built</li> </ol>
<b>Outputs</b>	<ul style="list-style-type: none"> <li>• A National Long-Term Development (NLTD) vision formulated.</li> <li>• NDP successors developed</li> <li>• Annual SDG reports produced</li> </ul>
<b>Progress</b>	<ul style="list-style-type: none"> <li>• Concept note developed and shared (advertisement done for the expression of interest. However, interest received was unsatisfactory. Plans are to re-launched it.</li> <li>• NLTD Concept note developed and shared. Recruitment of a consultant to lead the process has also been launched</li> <li>• NDP successor not yet done</li> <li>• 7 out of 8 Local Government Areas (LGAs) strategies formulated. (All done Remaining one done.)</li> <li>• The SDG status report for 2019 was developed and validated.</li> <li>• Two recent training conducted. i.e impact evaluation and fundamentals of planning)</li> </ul>
<b>Status</b>	Satisfactory progress
<b>Challenges</b>	Getting a suitable consultant for the assignment

## Pillar 2: Budget and Procurement Management

### 2.1. Budget Management

#### 2.1.1. Program Based Budgeting

<b>Objectives</b>	1. Improve medium-term, and policy-based budgeting that integrates an annual budget process
<b>Outputs</b>	<ul style="list-style-type: none"> <li>• A medium-term budget framework paper formulated</li> <li>• An Annual Cash Plan in place</li> <li>• A Citizen Budget in place</li> </ul>

## Gambia Public Finance Management Strategy 2021 – 2026 Progress Report

<b>Progress</b>	<ul style="list-style-type: none"> <li>• See MPAD for the MTBF</li> <li>• Annual Cash plan already in place and it is updated monthly</li> <li>• Citizens’ budget already published on website</li> </ul>
<b>Status</b>	
<b>Challenges</b>	MDAs do not send their quarterly updates for the cash plan on time. Others do not send them

### 2.1.2. Budget Comprehensiveness, Credibility and Reliability

<b>Objectives</b>	1. Improve coverage and quality fiscal reporting
<b>Outputs</b>	<ul style="list-style-type: none"> <li>• Published quarterly expenditure reports</li> <li>• Published monthly fiscal reports</li> </ul>
<b>Progress</b>	These are done and published frequently
<b>Status</b>	Published on MoFEA website
<b>Challenges</b>	Getting accurate data from the Epicor on time. This delays the publication of the reports sometimes

### 2.1.3. Budget Transparency and Accountability

<b>Objectives</b>	1. Provision of fiscal information to the general public
<b>Outputs</b>	<ul style="list-style-type: none"> <li>• Monthly fiscal reports available</li> <li>• Executive budget proposals are published in MOFEA Website</li> </ul>
<b>Progress</b>	These outputs have been delivered
<b>Status</b>	Published
<b>Challenges</b>	Getting accurate data on time

#### 2.1.4. Gender-Based Budgeting

<b>Objectives</b>	<ol style="list-style-type: none"> <li>1. Eliminate obstacles to women’s full participation in the political and economic life of the country.</li> <li>2. Increased capacity and coordination among partner and relevant stakeholders on gender mainstreaming, and gender-based programming and budgeting</li> </ol>
<b>Outputs</b>	<ul style="list-style-type: none"> <li>• No. of women in leadership and decision-making positions</li> <li>• No. of training conducted</li> <li>• No. of vulnerable groups whose livelihood improved</li> <li>• No. of women and children on balance diet</li> <li>• Number of security personnel trained in gender</li> <li>• Number of trainings on gender held</li> <li>• Number of Gender units established in Ministries</li> <li>• Number of rehabilitation centers established</li> <li>• National trust fund established for persons living with disabilities</li> </ul>
<b>Progress</b>	<ul style="list-style-type: none"> <li>• No recent training conducted on gender-based budgeting</li> <li>• There is a whole Gender Directorate established at the Ministry of Women</li> <li>• A rehabilitation center already established at Bakoteh to deal with issues related to women that have been victimized.</li> </ul>
<b>Status</b>	On going
<b>Challenges</b>	No national trust fund in place for people living with disabilities.

#### 2.2. Procurement Management

<b>Objectives</b>	<ol style="list-style-type: none"> <li>1. Ensure all procurement processes are digitalized</li> <li>2. Standardized the legal and regulatory framework in procurement process</li> <li>3. Implement a unified procurement contracts system over all the MDAs and public sector entities</li> </ol>
<b>Outputs</b>	<ul style="list-style-type: none"> <li>• One Stop shop facility for e-GP infrastructure</li> <li>• Digitalised procurement process.</li> <li>• Direct Procurement for MDAs and Public Sector Entities</li> <li>• Standardised procurement policy document</li> <li>• Gender and Sustainable Procurement</li> <li>• Enhanced Capacity and Decentralisation</li> </ul>

	<ul style="list-style-type: none"> <li>Implementing the functionality of the Complaints Review Board</li> </ul>
<b>Progress</b>	<ul style="list-style-type: none"> <li>Consultant recruited to produce report on E-readiness for E-procurement system</li> <li>The GPPA Act 2020 currently at NA awaiting ratification.</li> <li>Ongoing assessment of all MDAs to ascertain their capacity on procurement registration and accreditation.</li> <li>Gender procurement policy included in the new Act.</li> </ul>
<b>Status</b>	Ongoing
<b>Challenges</b>	Not provided

### **Pillar 3. Financial Management, Accounting and Reporting**

#### **3.1. Integrated Financial Management Information System (IFMIS)**

<b>Objectives</b>	1. Strengthen operational efficiency
<b>Outputs</b>	<ul style="list-style-type: none"> <li>A National Asset Register</li> <li>A National Valuation Report</li> <li>Contract management system in place</li> <li>Document management module</li> <li>Fully rolled out IFMIS</li> <li>EFT in use</li> <li>Availability of alternative options to IFMIS</li> <li>Fully interfaced systems</li> <li>Upgraded ICT</li> </ul>
<b>Progress</b>	<ul style="list-style-type: none"> <li>The AGD is planning to implement the NAR some sectors have been identified for piloting, all sectors have been trained and a solution to capture government assets is ready for use.</li> <li>Valuation of Government Estate or Property is currently ongoing.</li> <li>Government vehicle policy is being validated.</li> <li>The collation of government furniture is launched subjected to validation.</li> <li>The solution for contracts management have been deployed after successful piloting.</li> <li>AGD staff have been trained document management module. MoFEA and AGD is being piloted for use.</li> <li>The IFMIS has been rolled out to all subtreasuries, LGAs, and ten embassies with plans to roll out to the remaining 4 embassies.)</li> </ul>



## Gambia Public Finance Management Strategy 2021 – 2026 Progress Report

	<ul style="list-style-type: none"> <li>• The EFT is successfully implemented for central government.</li> <li>• A project proposal on alternative to the IFMIS have been developed and reviewed by AGD.</li> <li>• The IFMIS, MERIDIAN and CBG (T24)) have been interfaced.</li> <li>• Upgrading ICT facilities are ongoing with 187 desktops distributed and replacement of the old wireless equipment for better connectivity and operational efficiency completed.</li> </ul>
<b>Status</b>	Satisfactory progress
<b>Challenges</b>	Not provided

### 3.2. Treasury Single Account and Cash Management

<b>Objectives</b>	1. A unified structure of all government bank accounts
<b>Outputs</b>	<ul style="list-style-type: none"> <li>• A ledger system with a single view</li> <li>• A Functional revenue and payment platform</li> <li>• A manual for use by all relevant stakeholders</li> <li>• A guide to the implementation of the Cash Basis of Accounting.</li> <li>• Review and updating of the Accounting Procedure Manual</li> <li>• Change Management &amp; training</li> <li>• Accrual accounting in use</li> </ul>
<b>Progress</b>	<ul style="list-style-type: none"> <li>• The implementation of the TSA single view ledger system has commenced</li> <li>• The contract has been signed and implementation of the revenue and payment platform started.</li> <li>• A first edition manual is in place it will be revised/updated after all the payment platforms are implemented.</li> </ul>
<b>Status</b>	Reform on track
<b>Challenges</b>	Constrains in the implementation of the EFT has limited the operationalization of the ledger system with a single view.

## **Pillar 4. Internal Auditing, Control, Governance and Risk Management**

<b>Objectives</b>	1. Improve on timely reporting of audit findings and recommendation for management action.
<b>Outputs</b>	2. An Internal Audit Act is enacted. 3. A consolidated report on Internal Audit recommendations. 4. A CAAT Software is acquire and functional. 5. All MDAs uses ERM.
<b>Progress</b>	<ul style="list-style-type: none"> <li>• A position paper is drafted by the Director General IAD and a Consultant is sought through the MoFEA to help draft the IAD bill.</li> <li>• The Internal Audit Committee meets for the first quarter and will meet in August for the second quarter.</li> <li>• Annual renewal of license is completed and continuous use of CAATs to gather, analyse and evaluate data for audit evidence to provide reasonable assurance on the GRCs.</li> <li>• No ERM role out for 2021 yet</li> </ul>
<b>Status</b>	Ongoing
<b>Challenges</b>	No training to the Committee.

## **Pillar 5. External Scrutiny and Oversight**

### **5.1. External Auditing Accountability and Transparency**

<b>Objectives</b>	1. Timely Audit reports that meet international standards. 2. Protect corporate assets and data integrity and availability 3. Align and apply internationally accepted standards that improve the credibility of audit reports
<b>Outputs</b>	<ul style="list-style-type: none"> <li>• Establish the function of QA</li> <li>• Assessment and development of ICT systems to conduct IT/IS audit</li> <li>• Number of auditees and National Assembly Clearing audit backlogs</li> </ul>

## Gambia Public Finance Management Strategy 2021 – 2026 Progress Report

<b>Progress</b>	<ul style="list-style-type: none"> <li>• Five staff have been identified to be performing this function</li> <li>• A final report on the followed-up was shared with Management Team.</li> <li>• QA team follow up on the implementation status by the external reviewer. The implementation of the Report was finalize shared with Management.</li> <li>• We are unable to proceed with this activity because there is no funding</li> <li>• No training is conducted in the first quarter of 2021</li> <li>• Regularity Audits</li> <li>• 15 reports were finalised in the first quarter of 2021</li> <li>• Out of the 15, only two reports were discussed by the National Assembly in the first quarter</li> <li>• 2016, 2017 and 2018 Auditor General’s report on the consolidated financial statement of The Government of The Gambia were presented to the National Assembly in the first quarter of 2021 and discussed at the National Assembly.</li> <li>• NAO have issued a draft management letter on the consolidated financial statement GoTG</li> <li>• Performance Audit</li> <li>• Follow up on storage and distribution of report at Central Medical Store was completed but yet to be discussed at the National Assembly</li> <li>• NAO were won a regional award on performance audit EMOC</li> </ul>
<b>Status</b>	In progress
<b>Challenges</b>	Backlog of audit report at National Assembly and lack of fund to pilot IT/IS report by NAO.

### 5.2. Parliamentary Oversight Function

<b>Objectives</b>	<ol style="list-style-type: none"> <li>1. Review the make-up and effectiveness of the types of committees of the National Assembly</li> <li>2. Develop the capacity of NAMs to effectively execute their scrutiny and oversight functions</li> <li>3. Increased efficiency and effective structure and function of the NA committee system</li> </ol>
<b>Outputs</b>	<ul style="list-style-type: none"> <li>• An assessment report on the effectiveness of National Assembly Standing and Select Committees</li> <li>• A report on skills gap and capacity needs assessment of National Assembly Members and Staff</li> <li>• Number of National Assembly Members with adequate training for Audit oversight functions.</li> </ul>
<b>Progress</b>	<ul style="list-style-type: none"> <li>• A capacity needs assessment (CNA) was conducted for the NA. Summary of Recommendations: The NA through 2021 and beyond wishes to focus on supporting partnerships to achieve a more:</li> </ul>

## Gambia Public Finance Management Strategy 2021 – 2026 Progress Report

	<ul style="list-style-type: none"> <li>• Fit-for-purpose Committee Secretariat with the structure, skills, and capacities to provide effective support to NA members</li> <li>• NA-led, coordinated approach to its own development assistance</li> <li>• Mainstreamed and appropriate approach to women’s participation and leadership at all levels of the work of the NA</li> <li>• Development of a robust Communications and ICT infrastructure driven by competent staff to advance the eventful digitalization of the National Assembly Plenary Sessions, committee operations and e-library services through a web-based management system</li> <li>• Development of a human resource-based management system</li> <li>• Strengthening the capacities of the staff of Finance, Accounts and Procurement Units for continued use of effective and efficient accounting and financial management systems and standards</li> <li>• Further strengthening of the Parliamentary Table Office and Legal Affairs Unit and to deepen the urge to conclude the establishment of the Parliamentary Budget Office as envisaged in the Draft National Assembly Service Bill, 2021</li> <li>• The committee operations restructured was reviewed. Three more specialized committees were established e.g. Human Rights &amp; Constitutional Matters, Public Petitions and the Subsidiary Legislations Committees</li> <li>• Conducted more capacity building workshops on legislative drafting &amp; scrutiny, committee operations and benchmarking study tours to The Hague, European Parliament, and African Centre for Parliamentary Affairs in Accra Ghana, parliament China, West ministers, Irish and Welsh Parliaments etc</li> <li>• As a result of the CNA, the Standing Orders were reviewed which ushered in a comprehensive committee operations structure giving rise to functional, effective and relevant standing/select portfolio committees.</li> <li>• Various end to end legislative oversight and scrutiny trainings were also conducted to strengthen the capacity of NAMs in the application of the rules of procedure of the Assembly as well as the entire oversight mechanism.</li> </ul>
<b>Status</b>	Activities have been started on various output
<b>Challenges</b>	<p>Resource constraint to:</p> <ul style="list-style-type: none"> <li>• conduct comprehensive committee monitoring tours across the country and sectors</li> <li>• Participate in several inter-parliamentary diplomacy conferences, trainings and meetings in the sub-region, Africa and beyond</li> <li>• Increase mobility fleet for committee operations</li> </ul>

	<ul style="list-style-type: none"> <li>• Conduct comprehensive specialised trainings for NAMs and staff</li> <li>• Expand or construct more committee meeting rooms as well as offices for each NAM within the Assembly premises</li> <li>• The remuneration of NAMs is not at par with their counterparts in the other two organs of state i.e. Executive and the Judiciary there by making it difficult to attract certain calibre of talents, skills and professions to appreciate carriers as legislators</li> <li>• Dependence or reliant on partners to fund certain capacity enhancement programmes</li> </ul>
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### **Pillar 6. Local Government Authority Reforms**

<b>Objectives</b>	<ol style="list-style-type: none"> <li>1. To better improve financial management for accountability and transparency.</li> <li>2. To achieve effective participatory approach to planning, align resource allocation to priorities and to instil fiscal discipline</li> <li>3. Improve transparency, accountability in the procurement of goods and services in the value for money. Increase capacity and standardized procurement for LGAs for increased effectiveness and efficiency in the procurement process.</li> <li>4. To provide an independent objective assurance in the use of resources. Established independent audit department that enhances proper use of resources, governance and risk management.</li> <li>5. Improve efficiency and effective revenue collection system and increase the revenue base of the council.</li> </ol>
<b>Outputs</b>	<ul style="list-style-type: none"> <li>• Operation IFMIS in all Councils</li> <li>• A 20-meg internet bandwidth available in all Councils</li> <li>• LGA Accounts Committees in all Councils</li> <li>• Number of Councils with Budget Officers</li> <li>• Number of Budget Officers trained</li> <li>• All Councils operates on a Medium-Term Expenditure Framework</li> <li>• All councils operate on a Programme Based Budgeting</li> <li>• A budget Framework Paper developed for each Council.</li> <li>• Simplified Procurement Plans for Councils are developed and functional</li> <li>• All Councils are Registered and Accredited by GPPA</li> <li>• Procurement Officers are recruited in all Councils</li> <li>• Number of Councils sensitized on GPPA registration of local businesses</li> <li>• Number of Procurement Officers in Councils trained.</li> </ul>

	<ul style="list-style-type: none"> <li>• Number of Councils with Internal Audit Chatter</li> <li>• Number of Councils with Audit Committees</li> <li>• Number of Performance and System Audits conducted for Councils.</li> <li>• Number of Councils with qualified Internal Audit staff</li> <li>• Number of Councils’ Internal Audit staff trained</li> <li>• Councils’ tax bracket Identified</li> <li>• Councils tax bracket to be paid at the bank are defined</li> <li>• A tax register on DTCS for all Councils.</li> <li>• Number of Tax payers sensitized on the E-payment</li> <li>• Number Councils’ revenue collectors trained on the E-payment system</li> </ul>
<p><b>Progress</b></p>	<p><b>Rolling out of IFMIS:</b></p> <p>Mansakonko, Janjanbureh and Basse Area Councils registered a 20-meg internet bandwidth and have considerable attainments in implementing the IFMIS. Also, a noticeable progress is attained Kanifing, Banjul and Brikama Area Council whilst, kuntaur Area Council is struggling and Kerewan have started acquired internet connectivity nor begin the process.</p> <p><b>Budgetary reform LGA:</b></p> <p>Of the 8 councils, only 3 councils (BAC, JAC, BsAC) partially progressed in recruiting budget officers, but fall short on the commitment of training them on the job. Similarly, there have been noticeable attainments registered in the use of PBB by BAC, KAC, JAC and KMC. However, BsAC is the only council operating the MTEF, PBB and BFP.</p> <p><b>Procurement reforms:</b></p> <p>All the councils have trained procurement officers, except KAC. Similarly, there have been noticeable attainments registered in the development of a functional procurement plan by KTRAC, BCC, BsAC, MKAC, BAC and KMC. All councils conducted sensitization on GPPA registration of local business.</p> <p><b>Internal Audit Reform:</b></p> <p>All the councils have internal auditors. However, only KTRAC, KMC, BsAC and MKAC have established audit committees.</p> <p><b>Revenue Administration and Management:</b></p> <p>BAC, KMC and BCC have partially progressed in implementing DTCS with BsAC being the only council that has fully and operationalized the DTCS. Only two of the councils BAC and JAC have identified a tax</p>

	bracket of 10,000 with the remaining councils still pending.
<b>Status</b>	Ongoing
<b>Challenges</b>	<ul style="list-style-type: none"> <li>• High cost of internet connectivity</li> <li>• Unstable electricity affecting council’s operations</li> <li>• Lack of bank within the proximity of the council’s to promptly bank council’s revenue collections.</li> <li>• Issue of IFMIS allowance.</li> </ul>

## Pillar 7. Cross Cutting Issues

### 7.1. Civil Service Reform

<b>Objectives</b>	<ol style="list-style-type: none"> <li>1. To achieve optimal organization and staffing in the Civil Service</li> <li>2. To attract, retain and motivate optimal numbers of technical and professional personnel into the civil service</li> <li>3. To enhance discipline, ethical conduct and high performance of civil servants</li> <li>4. To re-institutionalize meritocracy, due process and professionalism in personnel administration</li> <li>5. To accelerate improvements in public service delivery through ICT applications</li> </ol>
<b>Outputs</b>	<ul style="list-style-type: none"> <li>• The Civil Service Act is revised</li> <li>• Annual staff inspection and assessment exercises conducted</li> <li>• The new Human Resource Management System is implemented</li> <li>• Availability of a New Grading Structure and Pay Scale</li> <li>• Sector specific cadre allowances are reviewed with recommendations</li> <li>• Incentives for targeting qualified personnel are put in place</li> <li>• A civil service pension scheme policy is in place</li> <li>• A revised regulatory framework for the civil service is put in place</li> <li>• Availability of an electronic clock-in system linked to Payroll in all MDAs.</li> <li>• Civil Performance Management System is put in place</li> <li>• Number of service standards for the civil service developed and implemented</li> <li>• The new Human Resource Management System is implemented</li> </ul>
<b>Progress</b>	<ul style="list-style-type: none"> <li>• The civil service act is under review</li> <li>• Annual staff inspection and assessment exercises is on-going and desk review of data is collected</li> <li>• Transfer of Payroll Management Function to PMO done in June, 2020</li> </ul>

## Gambia Public Finance Management Strategy 2021 – 2026 Progress Report

	<p>is completed</p> <ul style="list-style-type: none"> <li>• A new grading structure designed and new pay scale options is developed</li> <li>• Generic Allowances review is completed</li> <li>• Development and circulation of specifications is completed</li> <li>• Development and validation of PM Policy is completed</li> <li>• Issuance of Directives to all Ministries for the procurement of the device is completed</li> </ul>
<b>Status</b>	On-going
<b>Challenges</b>	<ul style="list-style-type: none"> <li>• Financial constraints</li> <li>• Delay in Executive and Legislative processes</li> <li>• Inadequate requisite capacity to effectively implement the reform program</li> </ul>

### 7.2. Effective and Efficient Records Management System

<b>Objectives</b>	<ol style="list-style-type: none"> <li>1. Enhance storage and access to government archives online</li> <li>2. Improve effectiveness and efficiency in the management of public records</li> </ol>
<b>Outputs</b>	<ul style="list-style-type: none"> <li>• Roll out ERMS to more MDAs</li> <li>• Restructure the un-restructured MDAs</li> <li>• Digital Archives</li> <li>• Records Appraisal</li> <li>• Regulatory Framework</li> </ul>
<b>Progress</b>	<ul style="list-style-type: none"> <li>• Feasibility study for the installation of ERMS was conducted at Ministry of Fisheries and Water Resources (MOFWR), and findings shared which was approved by MOFWR. The installation, user training, and implementation of the system will start soon in the next (third) quarter</li> <li>• The National Audit Office is now fully implementing the ERMS</li> <li>• Scanning of archives for the digitalization process has begun and in progress</li> <li>• Re-appraisal of semi-current records from the year 1980 to 1990 was completed. However, appraisal of records from 1994 to date is yet to commence</li> <li>• The Ministry of Justice requested a soft copy of the National Records Service Bill which are working on providing them with</li> <li>• The other records regulatory books await the revised NRS Act for reasons of conformity.</li> </ul>



## Gambia Public Finance Management Strategy 2021 – 2026 Progress Report

<b>Status</b>	All the five outputs are in progress; although the pace is slow due to inadequate resources. We are improvising with the available resources.
<b>Challenges</b>	<ul style="list-style-type: none"> <li>• Lack of adequate staff number, appropriate equipment, funds, and time resources remain as obstacles to the effective implementation of the Strategic Plan</li> <li>• The Cadre has no expertise in Records Appraisal; therefore, we are planning to outsource experts to help us do it</li> <li>• The ERMS team is overwhelmed with the work load of having to roll out ERMS to more MDAs due to inadequate staff number</li> <li>• There is no server for the digitalization of the archives but we would budget for its purchase in the 2022 Estimates</li> </ul>

### 7.3. Health Sector Financing

<b>Objectives</b>	<ol style="list-style-type: none"> <li>1. To establish a National Health Insurance Scheme</li> <li>2. To use Result-Based Financing approach to pay for Health care services at the final level.</li> <li>3. Universal Health Coverage for every person in The Gambia</li> </ol>
<b>Outputs</b>	<ul style="list-style-type: none"> <li>• National Health Insurance Scheme Act.</li> <li>• Availability of National Health Insurance Regulations.</li> <li>• Availability of RBF program in the Ministry of Health</li> <li>• Reviewed/updated RBF sustainability roadmap</li> <li>• Fiscal space analysis for Health study conducted</li> <li>• A willingness to pay study conducted</li> </ul>
<b>Progress</b>	<ul style="list-style-type: none"> <li>• National Health Insurance Scheme Act is currently at the National Assembly for enactment (the Bill has undergone first and second readings and referred to the Committee level for further scrutiny. This week the Joint Committees will finalize its stakeholder consultations to prepare the Bill for plenary)</li> <li>• National Health Insurance Regulations is developed by a consultant and the draft regulations will be validated in due course. (The draft Regulations was reviewed by a technical team and comments shared with the consultant for incorporation. The reviewed Regulations will be subjected to national validation in due course)</li> <li>• The RBF program is in existence</li> <li>• Proposal to conduct Fiscal Space Analysis Study has been developed and shared with donors for funding</li> <li>• Proposal to conduct Willingness to Pay study (WTP) has been developed and submitted to WHO for funding</li> </ul>

## Gambia Public Finance Management Strategy 2021 – 2026 Progress Report

<b>Status</b>	Satisfactory progress.
<b>Challenges</b>	Inadequate funding from donors

### Lessons Learned

Lessons learned
Continuous capacity development is critical in accelerating the implementation of the reforms.
Continuous stakeholder engagement both at the PFM-CC level and the quarterly M&E training for PFM focal persons resulted to a fruitful validation of data collected.
The employment of M&E software has accelerated data collection and report process.
We found out that the use of GIPONG cable to facilitate internet connectivity was found to be more cost and operational efficiency than other means of connection.
The ERMS is found to be very effective in records management.
Automation reforms are attributed with high implementation cost (allowance for implementing staff, cost of automation, license and maintenance).

### Conclusions

Literally the reforms are progressing fairly excellent. Despite the challenges, the engagements have proven to be very fruitful and have found remarkable ways of resolving them. We continue to solicit our focal persons' continued support for without which reporting couldn't have been possible. The financial remuneration provided for implementing staff (IFMIS, ERMS allowance) serves as a motivation. Therefore, we have the following recommendations.

## Recommendations

1. Area Councils pay IFMIS allowance to its implementing staff.
2. We encourage all Area Councils to ride on the GIPOND fibre cable from Gamtel for internet connectivity.
3. Regularly improve staff capacities particularly for staff directly implementing the reforms.
4. Explore sustainable means to maintaining the reforms