

## 2020 PFM Action Plan and Monitoring Tool

Objective	Action Step/Task	Responsibility	Timeline	Resources	Partner	Challenges	Communication	Accomplishment
Ensure consistent long-term development plan	Review and evaluation of the Vision 2020 Development of a long term development vision for The Gambia	DDP and relevant stakeholders	2020	Long-term blue print, Consultant and DDP staff	Interested donor committee	Not established	PFM CC Meetings, Minutes and Report	Opportunity to set and drive development agenda for country
Effective Budget Planning and Execution	Align PBB and NDP	Budget and DDP	2021	Budget estimates and NDP	MDAs	Budget plans not aligned to NDP and <b>weak coordination between Planning and budgeting</b>	PFM CC Meetings, Minutes and Report	Opportunity for better planning and smooth budget execution
Improve Fiscal Reporting and Reconciliations	Strengthen accuracy, consistency of fiscal data (expenditures, cash payments and debt information). Strengthen internal coordination and adoption of regular reconciliation meetings	Budget, Macro Policy, AGD, DLDM and CBG	On-going	MoFEA staff across relevant departments	IMF, AFRITACW2, EU (support for PFM Resident expert)	Inconsistent fiscal data impacting policy advice.	Some form of coordination meeting between various MoFEA depts and CBG]	Increased fiscal transparency and improved basis for policy advice.
Achieve effective cash Management	Support the functioning of the Cash Management Unit at AGD.  Harmonize efforts of the Cash Management Committee (CMC) and the cash management unit	TA and AGD	On-going	CMC and TA	IMF MoFEA (several departments) AFRITACW2	Budget execution not guided by cash management plans	PFM CC Meetings, Minutes and Report	Smooth budget execution and better planning
Increase tax collection	Implement post TADAT assessment roadmap	GRA	On-going	GRA staff	MOFEA Management	Weak tax administration mechanism and systems	PFM CC meetings, minutes, report and monthly collection report	Opportunity for increased revenue to facilitate budget execution

	Implement GRA's strategy	GRA	On-going	GRA Staff and System	AfDB, MOFEA – PCU	Maintaining commitment to overall strategy	IFMIS Steering Committee meeting, minutes and PFM Quarterly report	Improved domestic revenue mobilization
Roll out internal functions	Rollout Internal functions to remaining MDAs	IAD	On-going	IAD Management,	MoFEA & PMO's management	Delayed recruitment process	PFM CC Meeting, Minutes and Report	Opportunity to support MDAs' vote controller in budget execution and expenditure management
Implement Enterprise Risk Management (ERM) for Government	Develop ERM Registers all MDAs	IAD and MDAs	On-going	IAD staff, TA and MDA's Risk Champions	Commonwealth and IAD	Lack of capacity in ERM	PFM CC meetings, minutes and Quarterly Report	Opportunity to determine risk associated with government programs
Enhance Debt Management	Introduce a new debt recording and Management System (Meridian). Ensure regular data reconciliation with disbursement and payment information provided by creditors.	Directorate of Loans and Debt Management (DLDM), TA	On-going	DLDM Staff, TA and MDA's Risk Champions	Commonwealth	Addressing implementation capacity	PFM CC Meetings, Minutes and Quarterly Report	Opportunity for functional system and timely recording of debt information
	Conduct assessment of the IFMIS interface with Meridian	DLDM staff, AGD & TA	On-going	MoFEA staff across relevant departments	Commonwealth, IMF	Enhanced coordination between DLDM and budget directorate	PFM CC Meetings, Minutes and Report	Opportunity for enhanced debt service management
	Develop skills in debt management	DLDM staff, AGD & TA	On-going	DLDM Staff, TA	IMF, WB, US Treasury	Commitment towards translating skill acquisition to enhancements in implementation capacity	PFM CC Meetings, Minutes and Report	Opportunity for staff of concerned departments to develop skills in debt management
	Implement recommendation Ernst and Young audit recommendations	DPPP	On-going	Department Staff	World Bank MOFEA	Resourcing and staff expertise commensurate with reform and post-reform monitoring of SOEs	PFM CC meetings, Minutes, Report, and Adviser's report	Increased SOE's operational efficiency

Improve efficiency in SOEs	Conduct Audit exercise of remaining SOEs	DPPP and SOEs	2020	SOE Financial Statements	Concern SOEs, World Bank	Timely feedback and support by DPPP of external auditors' findings	Auditors Report	Identified strength and opportunity to improve on weakness
	Implement cross arrears payment plans for SOEs	DPPP, Internal audit and SOEs	2020	Established plans	Concern SOEs, World Bank	Poor financial conditions of some SOEs	Execution report of payment plans	Increase efficiency in SOEs
	Implement performance contract management for SOEs	DPPP and SOEs	2020	Contract agreements	Concern SOEs, World Bank	DPPP capacity to ensure effective monitoring of SOEs including meeting performance contract requirements (KPIs)	Review report on execution of the SOE performance contract.	Increase efficiency in SOEs
Improve reporting and Financial Management	Implement PAC, PEC recommendation on Government audited financial statements	AGD	On-going	PAC- PEC Reports	NA, PFM	Not established yet [Staff capacity]	PFM CC Meetings, Minutes and Report	Enhanced PFM
	Upgrade IFMIS to EPICOR 10 catering for self accounting projects, embassies, sub-treasuries and LGAs	AGD and relevant institutions	On-going	Upgraded version of EPICOR, System servers and its related IT equipment	WB and relevant institutions	[Staff capacity and System support resources]	IFMIS Steering Committee meeting, Minutes and PFM report	Opportunity for more efficient system and enhance financial management and reporting
	Run a functional Treasury Single Account system	AGD, TA	On-going	AGD Staff	IMF, AFRITACW2 Central and Commercial Bank/s	Stakeholder resistance	Progress report	Opportunity for better financial management
Improved capacity in procurement	Establish an E-procurement platform and revise the GPPA Act	GPPA and TA	End 2020	E-Procurement software	World Bank and GPPA	Long legal lead times, stakeholder resistance	PFM CC Meetings, Minutes and Report	Opportunity to improve value for money in terms of efficient government
	Finalize and publish price database for commonly used items by Government	GPPA	2020	Database	EU and GPPA	Lengthy process in getting the database published	PFM CC Meetings, Minutes and Report	

processes	Conduct job assessment for the procurement cadre	DPP	2020	Assessment report	MoFEA and MDAs	Not yet established	PFM CC Meetings, Minutes and Report	spending and improved investment and NDP outcomes.
Improve statistical data	Conduct Demographics, integrated household surveys and economic census	GBOS	2020	GBOS Staff	UNDP	Funding gap	Reports produced by GBOS and PFM CC updates	Improved reliable and available data
Improve Electronic Record Management System (ERMS)	Linking ERMS with IFMIS	NRO and AGD	2020	System	AfDB, MOFEA – PCU	IFMIS not extended to ERMS operating sites	PFM CC Meetings minutes and Report	Improved filling and recording System for government
Achieve an effective and responsible civil service	Implement the civil service reform strategy	PMO	On-going	Competent human resource for government	World Bank, UNDP MoFEA-PCU	Availability of Funding	PFM CC Meetings minutes and Report	Effective and efficient civil service
Harmonize and structure the security service	Implement the SSR policy and different security institutions' strategies	The Security Sector	On-going	Competent security sector to service the Gambia people	EU, WB and all other relevant partners	Availability of funding to implement plans (policy and Strategies)	PFM CC Meetings minutes and Report	Effective and efficient security service
Transitional Justices reforms	Deliver a new constitution for the Gambian Implement TRRC and human right commission	Ministry of Justices	On-going	Constitution book	EU, WB and all other relevant partners		PFM CC Meetings minutes and Report	Opportunity for a better rule of law and harmonized society
Effective and efficient energy supplies for Gambian	Implement the energy sector road map	Ministry of Energy, NAWEC	On-going	Staff of relevant institutions	WB and all other relevant partners	Capacity constrained (staff, material and funding)	PFM CC Meetings minutes and Report	Stable and reliable energy supply
Enhance gender equity	Implement the women development enterprise scheme	Ministry of Women and Children Affairs and Women's Bureau	On-giong	Staff of relevant institutions	EU and MOFEA	Availability of funding to implement scheme	PFM CC Meetings minutes and Report	Opportunity to develop women entrepreneurs
Improve PFM Coordination and Monitoring	Conduct PEFA, Review PF Act 2014 and Develop a new PFM Strategy	All Stakeholders (MoFEA and other MDAs)_	2020	PFM Stakeholders	PFM Stakeholders	Poor stakeholder response	Regular update via email [minutes of meetings?]	Enhance PFM coordination and reporting

Improve capacity building on PFM	Training and create awareness for PFM focal Persons	PFM Department	On-going	PFM Staff and stakeholders	All stakeholders	Funding constraints and high turnover of staff	PFM CC meeting and Report	Improved stakeholder capacity
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## Notes and Acronyms

AfDB – African Development Bank  
 AGD – Accountant General Department  
 CBG – Central Bank of The Gambia  
 CMC – Cash Management Committee  
 DDP Department of Development Planning  
 CSO - civil society organizations  
 DLMD – Debt and Loans Department  
 DPP Department of Public Procurement  
 DPPP – Department of Public Private Partnership  
 ERM – Enterprise Risk Management  
 ERMS Electronic Records Management System  
 EU: European Union  
 GRA –Gambia Revenue Authority  
 IAD – Internal Audit Department  
 IFMIS – Integrated Financial Management Information System  
 IMF- International Monetary Fund  
 MDAs Ministries, Departments and Agencies  
 MoFEA – Ministry of Finance and Economic Affairs  
 NAWEC – National Water and Electricity Company  
 NDP: National Development Programme  
 PAC PEC Public Accounts Committee, Public Enterprise Committee  
 PCU – Project Coordination Unit  
 PFM –Public Finance Management

PFM CC - Public Finance Management Coordination Committee that sits quarterly to discuss about progress made, challenges and finds resolutions in implement government PFM reforms

PFM Stakeholders means all stakeholders who sit at the PFM CC including all departments within ministry of finance and economic affairs, donors like WB, IMF and EU, , CSOs GRA, CBG, and all MDAs implementing government reforms including the security service)

PFMD - PFM –Public Finance Management Department

PMO – Personnel Management Office

SOEs – State-Owned Enterprise

SSR - Security Sector Reform

TA – Technical Assistant

TSA – Treasury Single Account

UNDP – United Nations Development Programme

US – United States

WB: World Bank