

The Gambia Public Finance Management Strategy

2021 - 2025

Progress Report

July - September 2021

Overview

Programme	The Gambia Public Finance Management Strategy 2021 – 2025
Ministry	Ministry of Finance and Economic Affairs
Collaborating Partners	United Nations Development Fund, African Development Bank, World Bank, International Monetary Fund, European Union, International Republican Institute e.t.c
Reporting period	1 st July to 30 th September 2021
Report compiled by	Public Finance Management Directorate, MOFEA
Date submitted	October 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

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GRA: Gambia Revenue Authority

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

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RCF: Rapid Credit Facility

RFQ: Request for Quotation

SIC: Special Incentive Certificate

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

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Summary of Progress for the Quarter

Pillar 1: Macroeconomic Management

1.1. Macroeconomic Policy Management

Objectives	<ol style="list-style-type: none">1. Fiscal forecasting (revenues, expenditures and debt) is improved.2. Improved Budgeting and Compliance with MTEFF
Outputs	<ul style="list-style-type: none">• The tax expenditure policy developed• A report on revised relevant Laws and Regulations affecting Tax administration.• Annual variance analysis report of MTEF against budget execution and controls is available.• Biannual review reports of forecast based on economic policy and development priorities• A five-year MTEF document developed.
Progress	<ul style="list-style-type: none">• A consultant has been hired to develop the tax expenditure policy. (An interim report is developed)• A consultant is currently working on the revised GIEPA Act and its currently under review.• Work is in progress for biannual review reports of forecast based on economic policy and development priorities.• Work is in progress for a three-year MTEF document. (MTEF is at its final stage to be completed once the fiscal risk is done) MPAU waiting on some audited financial statement of SOEs to complete the fiscal risk.
Status	Work in progress for most of the reforms.
Challenges	data constrains

1.2. Revenue Administration and Management

Objectives	<ol style="list-style-type: none">1. Improve compliance through process enhancement and risk-based compliance management2. Strengthen Intelligence, Investigation and Data Management to Support Evidence-Based Decision Making3. Enhance Revenue Arrears Collection and Management4. Strengthen Dispute Resolution Mechanism
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	5. Implement Trade Facilitation Initiatives
Outputs	<ul style="list-style-type: none"> • On-time filing rate for taxpayers increased • Number of excise stamps sold • Excise revenue collected • Percentage increase in compliance rate of PIT, CIT and VAT. • Number and type of licensed data analysis software packages procured • Number and types of analytical reports generated by staff of the Authority • An approved VAT Compliance Improvement Plan in place • Monthly compliance report • Tax compliance Intelligence database developed and operational • Arrear’s collection strategy developed • Share of core tax arrears as a % of total core taxes collected • An updated Tax dispute and appeal resolution mechanism. • Volume of Recoveries from tax dispute cases • Cargo transit system developed • Average goods clearing time • SIGMAT Automated Transit Management rolled out.
Progress	<p>1.Improve compliance through process enhancement and risk-based compliance management</p> <ul style="list-style-type: none"> • The taxpayer cleaning exercise has been completed for the large taxpayers and in seven (7) tax offices of the Small and Medium Taxpayers Unit i.e., Banjul, Kanifing, Brusubi, Serrekunda, Tallinding, Wellingara and Brikama. The cleaned registers for these offices are compiled and are ready for upload in the GAMTAXNET. Discussions had been held with the system developers for an automatic process to upload the cleaned registers in the system as opposed to the manual process of updating the register. This automated process will require getting the registers for the provincial stations, which is planned to be carried out soon. • Ledger Reconstruction exercise will follow immediately after the completion of the taxpayer-cleaning excise to make sure the system reflects the correct tax balances for the active taxpayers for their various tax obligations. • Due to the installation of the ITAS, it was advised that the completion of the review of the Revenue Laws will be put on hold until the completion of the ASYCUDA WORLD and ITAS projects. The reason is that the systems should be reflected within the Laws to avoid inconsistency.

- The GAMTAXNET enhancement project is in its final stage as all the errors and issues listed in the appendix that formed the TOR for the developers have been corrected. The enhanced whole system has been deployed in the seven main offices (Banjul, Kanifing, Brusubi, Serrekunda, Tallinding, Wellingara and Brikama). The users in these offices have been supported on the usage of the enhanced modules especially where major changes have occurred. Plans are under way for the roll out of the system to the provincial tax offices in September. After the roll out to all the tax offices, training proper will be conducted where all users will be trained in groups on the functionality and usage of the various modules. In addition, there is a planned services contract intended to be signed with the developers for the maintenance of the system during the first year of usage after deployment.
- The Authority conducted the Rented Property Survey which was contracted to GBoS early this year (2021). This survey (commercial rented properties) has been completed and the report was presented to the GRA Management in August 2021.
- The Taxpayer Charter has been updated and internally validated, and planned to be externally validated on September 15, 2021.

2.Strengthen Intelligence, Investigation and Data Management to Support Evidence-Based Decision Making

- The procurement of licensed data analysis software's is included in the funding proposal submitted and approved by the French Development Assistance. This project is expected to begin in 2022. However, in 2020 a total of 25 GRA staff was trained by GBoS on the use of two statistical softwares namely, SPSS and CS-Pro. These two softwares were installed in the laptops of each participant for use during the training. There are plans to conduct training on STATA, and refresher training on CS-Pro and SPSS before end of year 2021.
- Training of staff on intelligence and investigation to professional levels is also expected to be funded by the French Development Assistance in 2022.

3. Enhance Revenue Arrears Collection and Management

- The Arrears Management Strategy is yet to be developed and implemented as planned due to the implementation of the TADAT

	<p>Roadmap in 2020 and 2021. This activity is therefore rolled over to next year (2022). However, the compilation of an arrears management database has started</p> <p>4. Strengthen Dispute Resolution Mechanism</p> <ul style="list-style-type: none"> • The Tax Tribunal is yet to be inaugurated and functional <p>5. Implement Trade Facilitation Initiatives</p> <ul style="list-style-type: none"> • 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. Reference can be made to the report containing the outcomes, challenges and recommendations. Most of the recommendations are being implemented some of which are also part of our reform agenda. • 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>6. GRA has planned to register at least 15 importers under the Accredited Economic Operator (AEO) program. An AEO Committee has already being constituted and sponsorship has been acquired from HMRC through WCO for the implementation of the program. Three businesses have been identified for piloting.</p> <p>7. In terms of bilateral cooperation, one preliminary bilateral discussion was held between the Gambian Authorities with the Malian delegation in March 2021 on trade related issues. A MoU was also signed with the Guinea Bissau Customs Administration in December 2020 in the areas of mutual administrative assistance, sharing of customs information, cross-border cooperation, trade facilitation, facilitation of transit, amongst others.</p> <p>8. Excise stamp implementation is put on hold until a study tour is undertaken by the Authority to a Revenue Administration where it has been implemented for benchmarking.</p>
<p>Status</p>	<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>

Challenges	<ul style="list-style-type: none"> • IT infrastructure migration to or having ASYCUDA WORLD systems, because the SIMAT software sits on the ASYCUDA WORLD. • Implementation of some of the planned reform activities are delayed due to financial constraints as well as the global COVID-19 pandemic which has slowed down economic activities as result of lockdowns and social distancing in 2020 and part of this year. • Presence of a large informal sector, which is difficult to tax. Generally, low compliance level by the taxpayer's post-serious challenge to achieving some of our targets. • Poor Internet connectivity is another major challenge the Authority faces in achieving some of the reform activities especially those that require internet services for their effective implementation (e.g. e-services, etc.).
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1.3. SOE Reforms

Objectives	<ol style="list-style-type: none"> 1. Enhanced legal and regulatory framework to strengthen SOE institutional framework including ownership and oversight. 2. Regularized financial relations between the State and the SOE sector. 3. Improve the reporting on SOE operational and financial performance and promoting transparency and disclosure.
Outputs	<ul style="list-style-type: none"> • An Approved SOE Act • Professional SOE board Members selected • A Reconciled government/SOE cross arrears and payment plan in place • Signed performance contracts for SOEs • Number of SOEs publishing IFRS compliant financial statements • Number of staff trained on IFRS using the step-down method
Progress	<ul style="list-style-type: none"> • The final draft is currently at the Ministry of Justice. DPPP is planning to organise a review session with all stakeholders in order to address inconsistency of the Act and the constitution. • There is delay in the Board Member training because of funding; however, a proposal has been sent to the Fiscal Management Project to support the training. • SOEs cross arrears reconciliation exercise was conducted, and payments plans were signed. • From the total stock of 2.3 billion SOEs cross arrears; 41 million has been currently paid by SOEs.

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	<ul style="list-style-type: none"> • 12 SOEs finance officers have been recently trained on phase two IFRS training by the MDI. • Committee constituted at NAO to implement SOEs audit reports
Status	<ul style="list-style-type: none"> • Draft SOE Bill with the Cabinet select committee for review • (ongoing) • SOEs cross arrears payment plans ongoing • 20% coverage of the IFRS training completed(ongoing)
Challenges	<ul style="list-style-type: none"> • Delay in finalizing and enacting the SOE Bill • Covid 19 has posed a challenge in the payment of cross arrears by SOEs • Lack of standardized reporting format for SOEs (IFRS Compliance) • Untimely submission of SOEs audited financial statements

1.4. Statistics Management

Objectives	<ol style="list-style-type: none"> 1. To ensure a well-coordinated and quality statistics is produced across the National Statistics System. 2. To provide statistics to users and producers of statistics for effective socioeconomic development. 3. Accessibility reliability and timely production of statistics to informed policy decision-making processes.
Outputs	<ul style="list-style-type: none"> • (1) A National Strategy for the Development of Statistics (NSDS II) 2018 to 2022. • (2A) Disseminate results of statistical investigations i.e surveys with complete metadata for better understanding of users. • (2B) To decentralize dissemination of statistical investigation results to the lowest level. • (3A) Statistical products release calendar and publications are developed and adhered by. • (3B) A reduction on time lag between data collection and results dissemination. • (3C) Raising awareness on the importance of timely supply of administrative data.
Progress	<ul style="list-style-type: none"> • 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.

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	<ul style="list-style-type: none"> • Economic Census/ Business survey still pending because of funding constrained. • Implementation for most of the activities intended for 2021 not started because of funding constrained • (2A) Survey reports with data sets are available on the GBoS website at www.GBoSdata.org for users. • (2B) Hard and soft copies of statistical products are available upon request from GBoS • (2C) Statistical products are now been disseminated at regional level. • (3A) Partially implement (Consumer Price Index publish every 15th of each month) • (3B) Improvement in the capacity of staff coupled with the used of modern statistical technology and equipment. • (3C) Conduct user- producer forum annually. • (3D) Mutual relationship and MOU's between GBoS and key Stakeholders is established.
Status	<ul style="list-style-type: none"> • Work in progress. • All others are ongoing.
Challenges	Unavailability of resources to conduct some major statistics such

1.5. Debt Management

Objectives	<ol style="list-style-type: none"> 1. To ensure that the government's financing needs are met at the least cost possible consistent with a prudent degree of risk. 2. Promote domestic debt market development.
Outputs	<ul style="list-style-type: none"> • Timely debt service payment execution • Medium Term Debt Management Strategy • Publish Government Annual Borrowing plan. • Issuance of Bonds in the domestic debt market.
Progress	<ul style="list-style-type: none"> • Timely debt service payments are done on time (never defaulted) • Both the MTDs and DSA implementation are in progress. The two documents to be finalize this quarter. • Bonds have been issued on 3 occasions with a total amount of 2.3 billion issued. • A five-year bond amount of one billion dalasis to be issued in September 2021. The five-year bond will be use to restructure domestic debts by using proceed to repay short term domestic debt.

	<ul style="list-style-type: none"> • Annual Borrowing Plan Published on the MoFEA and CBG website. (implemented) • Issuance Calendar Published on MoFEA and CBG website.
Status	Continuous implementations
Challenges	Availability of concessional financing, communication, and investor relation management challenges.

1.6. Public-Private Partnerships (PPP)

Objectives	<ol style="list-style-type: none"> 1. To provide legal, policy and operational guidelines on the implementation of public-private partnerships. 2. PPP Fiscal Risk Assessment Framework (PFRAM) adopted 3. Prioritize PPP in priority sectors as enshrined in the NDP 4. Constitute PPP Contract management Committees for PPP projects
Outputs	<ul style="list-style-type: none"> • A National PPP Act enacted • An updated National PPP Policy and operational guidelines available • Updated PPP database available • Adopted PPP risk Assessment Framework (PFRAM) • Number of PPP Priority Projects implemented • PPP Contract management Committee constituted
Progress	<ul style="list-style-type: none"> • 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) • Revised draft PPP Policy and Operational guidelines (national PPP consultation program to get inputs from all stakeholders) • Established and update the current PPP project database (a word version of PPP projects available) • Seven (7) ongoing PPP Projects signed and being implemented. • PPP contract management committees constituted for the currently 7 ongoing PPP projects •
Status	Ongoing
Challenges	<ul style="list-style-type: none"> • Limited understanding of PPPs within MDAs • Lack of proper communication between MDAs and DPPP with regards to structuring, assessing and contracting of PPP projects

1.7. Public Investment/Aid Coordination and Management

Objectives	<ol style="list-style-type: none"> 1. Maintain donor profile and take part in resources mobilization 2. Effective and efficient utilization of aid resources
Outputs	<ul style="list-style-type: none"> • Number of MDAs trained on Project selection and Appraisal, • A New Aid Policy formulated • An updated project mapping conducted • Annual In-country Portfolio Performance Review are carried out. • Project site supervision
Progress	<ul style="list-style-type: none"> • Training on Project Selection and Appraisal Template for MDA conducted. • TOR for consultancy developed and sent for Express of Interest (EOI). Consultant is already recruited and currently on review work. • The AIMS in now up and running. • Project’s mapping exercise completed • Annual in-country portfolio performance review conducted one with the World Bank and waiting for confirmation with ADB & IDB scheduled for July 2021. (CPPR already conducted involving ADB, IDB, WB, EU and UN) • High-level project site supervision conducted involving various PSs
Status	satisfactory progress
Challenges	Availability of timely data from our Development Partners

1.8. National Development Planning

Objectives	<ol style="list-style-type: none"> 1.Coordinated formulation process of National Development Plans 2.Formulate a successor medium term plan to the NDP 2018-2021 3. Sectors/councils are supported in the formulation and implementation of Strategic Plans/policies 4. Plans/policies are Monitored and evaluated 5. Capacity of the planning cadre are built
Outputs	<ul style="list-style-type: none"> • A National Long-Term Development (NLTD) vision formulated. • NDP successors developed • Annual SDG reports produced

Progress	<ul style="list-style-type: none"> • A road map for the long-term Development Plan is currently being developed together with a recovery focus for the NDP on the Impact of Covid-19. • NLTD Concept note developed and shared. Recruitment of a consultant to lead the process has also been launched • 8 of the Local Government Areas (LGAs) strategies formulated. • The SDG status report for 2019 was developed and validated. • Two recent training conducted. i.e impact evaluation and fundamentals of planning) (capacity building for planners done for 2021). • Plans are underway to conduct training on monitoring and evaluation for planners from the 4th- 7th of October, 2021.
Status	Satisfactory progress
Challenges	Getting a suitable consultant for the assignment

Pillar 2: Budget and Procurement Management

2.1. Budget Management

2.1.1. Program Based Budgeting

Objectives	Improve medium-term, and policy based budgeting that integrates an annual budget process
Outputs	<ul style="list-style-type: none"> - A medium term budget framework paper formulated - An Annual Cash Plan in place - A Citizen Budget in place
Progress	<ul style="list-style-type: none"> -See MPAD for the MTBF -Annual Cash plan already in place and it is updated monthly -Citizens' budget already published on website
Status	On-going
Challenges	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

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

2.1.3. Budget Transparency and Accountability

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

2.1.4. Gender-Based Budgeting

Objectives	<ol style="list-style-type: none"> 1. Eliminate obstacles to women’s full participation in the political and economic life of the country. 2. Increased capacity and coordination among partner and relevant stakeholders on gender mainstreaming, and gender-based programming and budgeting
Outputs	<ul style="list-style-type: none"> • No. of women in leadership and decision-making positions • No. of training conducted • No. of vulnerable groups whose livelihood improved • No. of women and children on balance diet • Number of security personnel trained in gender

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	<ul style="list-style-type: none"> • Number of trainings on gender held • Number of Gender units established in Ministries • Number of rehabilitation centers established • National trust fund established for persons living with disabilities
Progress	<ul style="list-style-type: none"> • Currently having consultations with the IMF for support from AFRITAC West • No recent training conducted on gender-based budgeting • There is a whole Gender Directorate established at the Ministry of Women • A rehabilitation centre already established at Bakoteh to deal with issues related to women that have been victimized.
Status	On going
Challenges	No national trust fund in place for people living with disabilities.

2.2. Procurement Management

Objectives	<ol style="list-style-type: none"> 1.Ensure all procurement processes are digitalized 2.Standardized the legal and regulatory framework in procurement process 3. Implement a unified procurement contracts system over all the MDAs and public sector entities
Outputs	<ul style="list-style-type: none"> • One Stop shop facility for e-GP infrastructure • Digitalised procurement process. • Direct Procurement for MDAs and Public Sector Entities • Standardised procurement policy document • Gender and Sustainable Procurement • Enhanced Capacity and Decentralisation • Implementing the functionality of the Complaints Review Board
Progress	<ul style="list-style-type: none"> • Consultant recruited to produce report on E-readiness for E-procurement system • The GPPA Act 2020 currently at NA awaiting ratification. • Ongoing assessment of all MDAs to ascertain their capacity on procurement registration and accreditation. • Gender procurement policy included in the new Act.
Status	Ongoing

Challenges	Not provided
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Pillar 3. Financial Management, Accounting and Reporting

3.1. Integrated Financial Management Information System (IFMIS)

Objectives	1. Strengthen operational efficiency
Outputs	<ul style="list-style-type: none"> • A National Asset Register • A National Valuation Report • Contract management system in place • Document management module • Fully rolled out IFMIS • EFT in use • Availability of alternative options to IFMIS • Fully interfaced systems • Upgraded ICT
Progress	<ul style="list-style-type: none"> • The AGD have started 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. • AGD is under study of the asset management, currently work is on for the development of a asset management policy • Valuation of Government Estate or Property is currently ongoing. • Government vehicle policy is being validated. • The collation of government furniture is launched subjected to validation. • The solution for contracts management has been deployed after successful piloting. • AGD staff has been trained document management module. MoFEA and AGD are being piloted for use. • The IFMIS has been rolled out to all sub-treasuries, LGAs, and all 14embassies • The EFT is successfully implemented for central government. • AGD is stabilizing the EFT Implementation and data cleansing for all transaction on GOGT before EFT is roll out to self-accounting projects, Agencies and GRA • A project proposal on alternative to the IFMIS have been developed and reviewed by AGD. • The IFMIS and CBG (T24)) have been interfaced but yet for the

	<p>Meridian discussion are on for the interface</p> <ul style="list-style-type: none"> Upgrading ICT facilities are ongoing with 187 desktops distributed and replacement of the old wireless equipment for better connectivity and operational efficiency completed.
Status	Satisfactory progress
Challenges	Not provided

3.2. Treasury Single Account and Cash Management

Objectives	1. A unified structure of all government bank accounts
Outputs	<ul style="list-style-type: none"> A ledger system with a single view A Functional revenue and payment platform A manual for use by all relevant stakeholders A guide to the implementation of the Cash Basis of Accounting. Review and updating of the Accounting Procedure Manual Change Management & training Accrual accounting in use
Progress	<ul style="list-style-type: none"> The implementation of the TSA single view ledger system has commenced The contract for the payment gateway is signed and implementation of the revenue and payment platform started. The design document for the TSA is completed and shared with CGB. In other to engage commercial banks with the view to obtain input if there is any before finalizing the design document. A first edition manual is in place it will be revised/updated after all the payment platforms are implemented.
Status	Reform on track
Challenges	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

Objectives	1. Improve on timely reporting of audit findings and recommendation for management action.
Outputs	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.
Progress	<ul style="list-style-type: none"> • A position paper is drafted by the Director General IAD and a Consultant is sought through the MoFEA to help draft the IAD bill. • The Internal Audit Committee meets for the first quarter and will meet in August for the second quarter. • 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. • No ERM role out for 2021 yet
Status	Ongoing
Challenges	No training to the Committee.

Pillar 5. External Scrutiny and Oversight

5.1. External Auditing Accountability and Transparency

Objectives	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
Outputs	<ul style="list-style-type: none"> • Establish the function of QA • Assessment and development of ICT systems to conduct IT/IS audit • Number of auditees and National Assembly Clearing audit backlogs

<p>Progress</p>	<p>Establish Quality Assurance Function</p> <ul style="list-style-type: none"> • Five staff have been identified to be performing this function • A final report on the followed-up was shared with Management Team. • QA team follow up on the implementation status by the external reviewer. The implementation of the Report was finalized shared with Management. • QA is following up with management in the implementation of QA by external reviewers • We are unable to proceed with this activity because there is no funding • No training is conducted <p>Assessment and development of ICT systems to conduct IT/IS audit</p> <ul style="list-style-type: none"> • IT infrastructure (Equipment & Application)- Assessment partially completed • IT support capacity building-Funding Required • IT audit capacity building-Funding Required <p>Audits submitted to National Assembly Regularity Audits (Financial Audits & Compliance Audits)</p> <ul style="list-style-type: none"> • 11 reports were finalised and submitted to the National Assembly and none of them were discussed at the NA • 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 and discussed. • NAO reviewing audit response to the 2019 draft management letter on the consolidated financial statement GoTG <p>Performance Audit</p> <ul style="list-style-type: none"> • 7 reports were submitted to NA but were not discussed.
<p>Status</p>	<p>In progress</p>
<p>Challenges</p>	<p>Backlog of audit report at National Assembly and lack of fund to pilot IT/IS report by NAO.</p> <p>NAO encounters excessive delay in receiving response from auditees</p>

5.2. Parliamentary Oversight Function

<p>Objectives</p>	<ol style="list-style-type: none"> 1. Review the make-up and effectiveness of the types of committees of the National Assembly 2. Develop the capacity of NAMS to effectively execute their scrutiny and oversight functions 3. Increased efficiency and effective structure and function of the
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	NA committee system
Outputs	<ul style="list-style-type: none"> • An assessment report on the effectiveness of National Assembly Standing and Select Committees • A report on skills gap and capacity needs assessment of National Assembly Members and Staff • Number of National Assembly Members with adequate training for Audit oversight functions.
Progress	<ul style="list-style-type: none"> • 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: <ul style="list-style-type: none"> • Fit-for-purpose Committee Secretariat with the structure, skills, and capacities to provide effective support to NA members • NA-led, coordinated approach to its own development assistance • Mainstreamed and appropriate approach to women’s participation and leadership at all levels of the work of the NA • Development of a robust Communications and ICT infrastructure driven by competent staff to advance the eventual digitalization of the National Assembly Plenary Sessions, committee operations and e-library services through a web-based management system • Development of a human resource-based management system • 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 • 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 • The committee operations restructured were reviewed. Three more specialized committees were established e.g. Human Rights & Constitutional Matters, Public Petitions and the Subsidiary Legislations Committees • Conducted more capacity building workshops on legislative drafting & 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 • As a result of the CNA, the Standing Orders were reviewed which ushered in a comprehensive committee operations

	<p>structure giving rise to functional, effective and relevant standing/select portfolio committees.</p> <ul style="list-style-type: none"> • 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.
Status	Activities have been started on various output
Challenges	<p>Resource constraint to:</p> <ul style="list-style-type: none"> • Conduct comprehensive committee monitoring tours across the country and sectors • Participate in several inter-parliamentary diplomacy conferences, trainings and meetings in the sub-region, Africa and beyond • Increase mobility fleet for committee operations • Conduct comprehensive specialised trainings for NAMs and staff • Expand or construct more committee meeting rooms as well as offices for each NAM within the Assembly premises • 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 • Dependence or reliant on partners to fund certain capacity enhancement programmes

Pillar 6. Local Government Authority Reforms

Objectives	<ol style="list-style-type: none"> 1. To better improve financial management for accountability and transparency. 2. To achieve effective participatory approach to planning, align resource allocation to priorities and to instil fiscal discipline 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. 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. 5. Improve efficiency and effective revenue collection system and
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	<p>increase the revenue base of the council.</p>
<p>Outputs</p>	<ul style="list-style-type: none"> • Operation IFMIS in all Councils • A 20-meg internet bandwidth available in all Councils • LGA Accounts Committees in all Councils • Number of Councils with Budget Officers • Number of Budget Officers trained • All Councils operates on a Medium-Term Expenditure Framework • All councils operate on a Programme Based Budgeting • A budget Framework Paper developed for each Council. • Simplified Procurement Plans for Councils are developed and functional • All Councils are Registered and Accredited by GPPA • Procurement Officers are recruited in all Councils • Number of Councils sensitized on GPPA registration of local businesses • Number of Procurement Officers in Councils trained. • Number of Councils with Internal Audit Charter • Number of Councils with Audit Committees • Number of Performance and System Audits conducted for Councils. • Number of Councils with qualified Internal Audit staff • Number of Councils' Internal Audit staff trained • Councils' tax bracket Identified • Councils tax bracket to be paid at the bank are defined • A tax registers on DTCS for all Councils. • Number of Tax payers sensitized on the E-payment • Number Councils' revenue collectors trained on the E-payment system
<p>Progress</p>	<p>Rolling out of IFMIS:</p> <p>All LGA's have successfully ride on the IFMIS having their expenditure items fully capture to the latest.</p> <p>Budgetary reform LGA:</p> <p>All LGA's have recruited a budget officer to facilitate the budget planning and implementation of their budget. These officers were trained on Program Based Budgeting (PBB) structure and techniques. In addition, all LGAs have structured PBB envisaged for 2023 budget.</p>

	<p>With a two lay defined structure (i.e. Program and sub-program), the large LGAs (Banjul, Kanifing, Brikama and Basse and Kerewan) have adopt a-five-structured programs, whilst the rest have four programs.</p> <p>Procurement reforms:</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>Internal Audit Reform:</p> <p>All the councils have internal auditors. However, only KTRAC, KMC, BsAC and MKAC have established audit committees.</p> <p>Revenue Administration and Management:</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 bracket of 10,000 with the remaining councils still pending.</p>
Status	Ongoing
Challenges	<ul style="list-style-type: none"> • Aligning the program structure to LGAs’ organogram • Misclassification of expenditures. • Lack of sufficient budget information and data, thus constraining the analytical part of the exercise.

Pillar 7. Cross Cutting Issues

7.1. Civil Service Reform

Objectives	<ol style="list-style-type: none"> 1. To achieve optimal organization and staffing in the Civil Service 2. To attract, retain and motivate optimal numbers of technical and professional personnel into the civil service 3. To enhance discipline, ethical conduct and high performance of civil servants 4. To re-institutionalize meritocracy, due process and professionalism in personnel administration 5. To accelerate improvements in public service delivery through ICT applications
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Outputs	<ul style="list-style-type: none"> • The Civil Service Act is revised • Annual staff inspection and assessment exercises conducted • The new Human Resource Management System is implemented • Availability of a New Grading Structure and Pay Scale • Sector specific cadre allowances are reviewed with recommendations • Incentives for targeting qualified personnel are put in place • A civil service pension scheme policy is in place • A revised regulatory framework for the civil service is put in place • Availability of an electronic clock-in system linked to Payroll in all MDAs. • Civil Performance Management System is put in place • Number of service standards for the civil service developed and implemented • The new Human Resource Management System is implemented
Progress	<ul style="list-style-type: none"> • The civil service act is under review • Annual staff inspection and assessment exercises is on-going and desk review of data is collected • Transfer of Payroll Management Function to PMO done in June, 2020 is completed • A new grading structure designed and new pay scale options is developed • Generic Allowances review is completed • Development and circulation of specifications is completed • Development and validation of PM Policy is completed • Issuance of Directives to all Ministries for the procurement of the device is completed
Status	On-going
Challenges	<ul style="list-style-type: none"> • Financial constraints • Delay in Executive and Legislative processes • Inadequate requisite capacity to effectively implement the reform program

7.2. Effective and Efficient Records Management System

Objectives	<ul style="list-style-type: none"> • Enhance storage and access to government archives online • Improve effectiveness and efficiency in the management of public records
Outputs	<ul style="list-style-type: none"> • Roll out ERMS to more MDAs • Restructure the un-restructured MDAs • Digital Archives • Records Appraisal • Regulatory Framework
Progress	<ul style="list-style-type: none"> • 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 • The National Audit Office is now fully implementing the ERMS • Scanning of archives for the digitalization process has begun and in progress. The project has scanned 86 highly fragile boxes in 3 Months (July- September, 2021) • Restructure the un-restructured MDAs • The NRS embarked on records survey (a prerequisite to any records office restructuring) to Governors Offices NBR, URR, CRR and LRR. Reports of findings and recommendations are sent for respective management to react for implementation • The restructuring of Department of Fisheries would soon start during the month of October, 2021 • 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 • The Ministry of Justice requested a soft copy of the National Records Service Bill which are working on providing them with • The other records regulatory books await the revised NRS Act for reasons of conformity.
Status	<p>All the five outputs are in progress; although the pace is slow due to inadequate resources. We are improvising with the available resources.</p>
Challenges	<ul style="list-style-type: none"> • Lack of adequate staff number, appropriate equipment, funds, and time resources remain as obstacles to the effective implementation of the Strategic Plan • The Cadre has no expertise in Records Appraisal; therefore, we

	<p>are planning to outsource experts to help us do it</p> <ul style="list-style-type: none"> • The ERMS team is overwhelmed with the work load of having to roll out ERMS to more MDAs due to inadequate staff number • There is no server for the digitalization of the archives but we would budget for its purchase in the 2022 Estimates
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7.3. Health Sector Financing

Objectives	<ol style="list-style-type: none"> 1. To establish a National Health Insurance Scheme 2. To use Result-Based Financing approach to pay for Health care services at the final level. 3. Universal Health Coverage for every person in The Gambia
Outputs	<ul style="list-style-type: none"> • National Health Insurance Scheme Act. • Availability of National Health Insurance Regulations. • Availability of RBF program in the Ministry of Health • Reviewed/updated RBF sustainability roadmap • Fiscal space analysis for Health study conducted • A willingness to pay study conducted
Progress	<ul style="list-style-type: none"> • National Health Insurance Scheme Bill, 2020 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. The Joint Committees have concluded its stakeholder consultations and the bill is expected to be presented to plenary for consideration) • A consultant develops national Health Insurance Regulations 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) • The RBF program is in existence • Proposal to conduct Fiscal Space Analysis Study has been developed and shared with donors for funding • Proposal to conduct Willingness to Pay study (WTP) has been developed and submitted to WHO for funding
Status	Satisfactory progress.
Challenges	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).
The probability of sustaining the reform is higher with LGAs who has strong capacity and background in budgeting.
LGAs with higher qualified finance managers tend to have better-structured budgets and be more prudent in managing resources.
Generally, LGAs' Revenue budgets are better structured than the expenditures

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

<ul style="list-style-type: none">• Build the capacities for both Budget and Finance personnel of LGA's
<ul style="list-style-type: none">• To adopt the PBB approach in 2023 instead of 2022
<ul style="list-style-type: none">• Explore sustainable means to maintaining the reforms
<ul style="list-style-type: none">• Continue capacity building efforts