



Ministry of Finance and Economic Affairs
(MOFEA)
Public Finance Management Directorate

PFM Strategy 2021-2025

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Public Finance Management Strategy (PFM) 2021-2025

Acknowledgement

The fourth PFM Strategy continues to provide guidance in implementing and monitoring on-going PFM reforms. Seeking to ensure the prudent use of public resources, Government adapts and institutionalizes the Strategy as its means of communication of pursued PFM reforms for the period 2021-2025. Therefore, Government is committed to achieving every aspect of the Strategy.

I wish to express profound gratitude to the entire MoFEA Management for its supervisory role in formulating the Strategy. I am gratified to the extensive participation and consultation with relevant PFM stakeholders (Government Sectors, Local Government Authorities (LGAs), Development Partners, Civil Society Organizations (CSOs), and in general, the Public Finance Management Coordination Committee (PFMCC) members, in supporting the development of the structure of the Strategy in a coherent manner.

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Mambury Njie
Honorable Minister
Ministry of Finance and Economic Affairs

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Acronyms

AIC	Audit Implementation Committee
CRB	Complaints Review Board
CSR	Civil Service Reforms
ERM	Electronic Records Management
FPAC	Finance and Public Accounts Committee
GDP	Gross Domestic Product
GIEPA	Gambia Investment and Export Promotion Agency
GRA	Gambia Revenue Authority
GPPA	Gambia Public Procurement Authority
IAD	Internal Audit Directorate
ICT	Information and Communication Technologies
IFMIS	Integrated Financial Management Information System
IFRS	International Financial Reporting Standards
LGAs	Local Government Authorities
M&E	Monitoring and Evaluation
MDAs	Ministries Departments and Agencies
MOFEA	Ministry of Finance and Economic Affairs
MTEFF	Medium Term Expenditure and Fiscal Framework
NAO	National Audit Office
NDP	National Development Plan
NGOs	Non Governmental Organisations

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PEC	Public Enterprises Committee
PEFA	Public Expenditure and Financial Accountability
PFM	Public Finance Management
PFMD	Public Finance Management Directorate
PPPs	Public Private Partnerships
SBRC	State Building and Resilience Contract
SDGs	Sustainable Development Goals
SICs	Special Investment Certificates

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SOEs	State Owned Enterprises
SSR	Security Sector Reforms
TSA	Treasury Single Account

Introduction

The Public Finance Management (PFM) Strategy 2021-2025, the fourth of its kind, is aimed at strengthening ongoing PFM reforms in the country. Its development reaffirms the Government's firm commitment to adopt and institutionalise prudent public financial management practices to enhance service delivery to the Gambian people.

With the implementation of the PFM reform Strategy 2016-2020 great success has been registered in attaining its strategic goals:

- The Integrated Financial Management System (IFMIS) is web based and accessible to all Ministries and Departments, and some self-accounting projects and embassies, with plans to roll-out the rest of the embassies, self-accounting projects, public agencies, sub-treasuries, and Local Government Authorities (LGAs).
- Revenue administration systems are being upgraded to higher versions (ASYCUDA WORLD AND GAMTAXNET);
- The debt restructuring program with external creditors has improved the debt situation from debt distress to high risk of debt distress leading to a successful Extended Credit Facility (ECF) program with the IMF. The debt recording system has successfully been migrated from CSDRMS to Commonwealth Meridian which is also a pilot site for the new debt recording system;
- Procurement processes have become more transparent with the GPPA 2019 Regulations finalised and the Complaints Review Board (CRB) fully functional. There is significant reduction of single source procurement (prior review) from 74% to 9% thus enhancing competition and savings for government.
- The national budget has become more credible and predictable by factoring extra budgetary needs for some State Owned Enterprises (SOEs), changing the structure to a Program Based Budgeting (PBB), aligning the budget activities with the National Development Plan (NDP).
- There is more effective national budget scrutiny by the Finance and Public Accounts Committee (FPAC) and Public Enterprise Committee (PEC) and other oversight institutions. Reporting on government financial statement is enhanced with 2018 financial statement audited and completed.
- Internal audit functions have been rolled-out to all MDAs and the established Enterprise Risks Management (ERM) has been rolled out to more than 50 percent of MDAs.

Building on these and many other achievements attained over the period, the Government of The Gambia remains committed, through this PFM Strategy to sustaining the improvements in budget credibility and transparency, implementing recommendations from both internal and external audit reports and enhancing functional LGA treasuries, among others as detailed out in subsequent sections of the document.

PART A: Overview of the National Development Plan Objectives

The Government of The Gambia in February 2018 launched the National Development Plan (NDP) 2018-2021 whose overall goal is to “deliver good governance and accountability supported by eight strategic priorities¹:

- i. Restoring good governance, respect for human rights, the rule of law, and empowering citizens through decentralisation and local governance**
- ii. Stabilising our economy, stimulating growth, and transforming the economy**
- iii. Modernising our agriculture and fisheries for sustained economic growth, food and nutritional security and poverty reduction**
- iv. Investing in our people through improved education and health services, and building a caring society**
- v. Building our infrastructure and restoring energy services to power our economy**
- vi. Promoting an inclusive and culture-centered tourism for sustainable growth**
- vii. Reaping the demographic dividend through an empowered youth**
- viii. Making the private sector the engine of growth, transformation, and job creation.**

¹National Development Plan

PART B: Overview of PFM Strategy 2016-2020

Summary of achievements, challenges and lessons learnt

The PFM Strategy 2016-2020 was developed to support the implementation of the PFM reforms aimed at creating a transparent, accountable and credible system to manage public resources for informed decision-making and effective provision of public services. The Strategy remains largely focused at the central government level, even though its implementation has touched on issues relating to local government authorities (LGAs).

As the PFMD embarks on the process of formulating a successor strategy, a review of the achievements, challenges and lessons from implementation of the strategy could provide valuable insights. According to the PFM Annual Progress Report 2019, PFM Reforms at the central level have performed well, with significant strides having been made with regards to LGAs in terms of capacity building for their internal audit staff and the development of medium-term plans. Also the Brikama LGA has an automated revenue collection system in place.

At the central government level, the achievements/successes highlighted by the PFM Annual Progress Report include the following²:

1. ***Improved macroeconomic stability and budget management.*** Revenue administration and management has significantly improved due to the roll-out of GamTaxNet and ASYCUDA++ systems to all GRA's regional branches and border stations across the country; increased involvement of commercial banks in revenue collection; and development and distribution of robust tax educational materials. The Midterm review highlighted as a lesson learned the need to enhance revenue collection and tax administration policy by reviewing, assessing and updating relevant policy documents, systems and infrastructure.

Improvements are also noted in the budget preparation process which continues to be participatory with clear spending guidelines to which sector strategies are aligned; and multi-year fiscal planning, expenditure policy and budgeting. Lessons learned include non-performing SOEs have increased the financial and extra-budgetary burden on the government; their non-compliance to the tax laws in fulfilling their tax obligations has undermined the revenue collections of GRA; and the unnecessary interference of government in SOEs has brought about poor management, insecurity and unrest, hence having negative impact on their operations.

²PFM Annual Progress Report 2019, p7

2. *More effective, efficient and regulated procurement processes backed by laws of international standard are being practiced.* Notable improvements in procurement process include establishment of contracts committees and specialised procurement units in all MDAs, submission of procurement plans at beginning of each year, procurement compliance reviews of MDAs, decreased use of single sourcing, review of the procurement laws has been completed with a revised GPPA Act and a Complaints Review Board has been established.

3. *Robust integrated financial management system, accounting and reporting.* Financial data integrity has been enhanced by the introduction of the IFMIS which supports production of annual financial reports, and publication of in-year budget execution reports on MoFEA website. Other improvements include training of trainers on International Financial Reporting Standards (IFRS). Areas outstanding include the development of an SOE accounting and reporting policy and training of SOEs on IFRS.

4. *Improved external scrutiny and auditing processes with more dynamic and proactive frameworks in place.* Additional staffs have been recruited to facilitate the roll-out of internal audit functions across MDAs to provide assurance and advisory services on internal controls, risk management and governance issues. This is complemented by the establishment of an Audit Implementation Committee (AIC) to follow up on the implementation of IAD and NAO audit recommendations. With improved degree of financial independence following the enactment of a new National Audit Office Act in 2015, the NAO is gradually building capacity to expand audit coverage and timely review of financial statements of government agencies.

While significant progress has been registered in the implementation of PFM reforms, the need for improvement in a number of areas has also been highlighted. Among the challenges that remained to be tackled include the need for GRA to employ more effective strategies with businesses seeking Special Investment Certificates (SIC), conduct thorough assessment and audit of taxes, improve on the receipting as well as timely banking of revenues, and close coordination, monitoring and supervision of receipts of non-tax revenue.

It is also noted that most MDAs strategies are not updated and remain broadly inconsistent with fiscal forecasts; and capacity in the planning cadre, though improving, remains weak. Furthermore, EPICOR 9 was constrained by a number of functionality issues that prevent web base access and link to other systems within government. However, the roll out of EPICOR10 has helped to mitigate these functionality issues. There is also the challenge of vote controllers not using the IFMIS as a monitoring tool to enhance budget execution. Low capacity in LGAs coupled with weak financial and administrative systems as well as lack of timely data, dispersed responsibilities for data provisioning and inadequate reconciliation

Processes (e.g. between fiscal and cash flow data), has led to the non-production of credible financial statements.

An apparent lack of action on audit queries, poor asset management, and shying away from covering ministry of Finance internal control functions have also been observed. This, according to the review, necessitates strong drastic actions against public officials found wanting of fraudulent practices using government resources, including speeding up work to establish an Anti-Corruption Commission. Also, while efforts are being intensified to clear the backlog of audits, the capturing of bilateral aid flows into government financial statements has proven difficult.

PART C: Overview of the PFM Strategy 2021-2025

a. Vision

The vision is to *ensure a better Public Financial Management through the strategic allocation of resources, aggregate fiscal discipline and the efficient services delivery*³.

b. Mission

Contribute to creating a transparent, accountable and credible PFM system to manage public resources for informed decision-making and effective provision of public services.

c. Strategic Objectives

The Strategic Objectives of the PFM Strategy 2021-2025 will revolve around seven pillars:

- 1. Macroeconomic Management**
- 2. Budget and Procurement Management**
- 3. Financial Management, Accounting and Reporting**
- 4. Internal Auditing, Control, Governance and Risk Management**
- 5. External Scrutiny and Oversight**
- 6. Local Government Authority Reforms**
- 7. Cross Cutting Issues**

³Public Finance Management Strategy 2016-2020

PART D: Pillars of the Strategy

The PFM Strategy 2021-2025 is anchored on seven main pillars as provided below.

Pillar 1: Macroeconomic Management

Macroeconomic Policy Management

Macroeconomic reforms are aimed at ensuring fiscal and debt sustainability; enhance domestic resource mobilization and public investment.

Objective/s

1. Improve fiscal forecasting (revenues, expenditures and debt)
2. Improve Budgeting and Compliance with MTEFF

Outcome:

- Macroeconomic stability, sustained economic growth, debt sustainability and improved fiscal sustainability

Output	Activity	Indicator	Y r1	Y r2	Y r3	Y r4	Y r5
Annual preparation of the MTEFF	Develop a Five Year MTEFF	Submission of MTEFF to Cabinet for approval	x	x	x	x	x
	Bi-annual Review/update of forecast based on new economic policy development priorities and macroeconomic realities	Bi-annual rolling MTEFF (incorporating policy changes)	x	x	x	x	x
	Mainstreaming of sectoral policy strategy and programmes into annual MTEFF revision/update	Cabinet approval on the set of reform priorities	x	x	x	x	x
	Publication of the MTEFF on the MoFEA website	MTEFF document available on the MoFEA website	x	x	x	x	x
Improved fiscal forecast	Carry out Annual Variance Analysis of the MTEFF against Budget Execution and Controls	Analytical report of budgetary compliance in the MTEFF and budget document	x	x	x	x	x

Streamlining and Rationalization tax expenditures (Tax Exemptions)- under the Sole Authority of MoFEA	Develop a Tax Expenditure policy to guide the Tax Expenditure process	Cabinet approved tax expenditure policy recommendations	x					
	Revision of relevant Laws and Regulations affecting Tax administration	Revised GIEPA Act, Financing agreements, Contracts and Customs and Excise Act, etc.	x					
	Carry out periodic Audit of Tax Expenditure (In collaboration with GRA, IAD, ensure the monitoring, enforcement and control of exemptions)	Annual Tax expenditure administration report	x	x	x	x	x	
	Organize Tax Expenditure Consultative workshop	Workshop held twice a year with relevant stakeholders	x	x	x	x	x	

Revenue Administration and Management

Revenue administration and management are backed by strong operational systems. In this Strategy GRA seeks to address gaps highlighted by the TADAT assessment and optimize domestic revenue mobilization for the government by promoting compliance with the revenue laws and leveraging on ICT.

Objective/s

Some of the objectives of this reform component are to:

1. Increase Revenue Collections as Share of GDP by 15.7% in 2024 from 12.8% in 2019
2. Improve compliance through process enhancement and risk-based compliance management
3. Strengthen Intelligence, Investigation and Data Management to Support Evidence-Based Decision Making
4. Enhance Revenue Arrears Collection and Management
5. Strengthen Dispute Resolution Mechanism
6. Put in Place Effective and Efficient Service Channels for Improved Service Delivery to Taxpayers
7. Improve the Payment Systems of the Authority

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8. Implement Robust Revenue Administration Systems
9. Implement Trade Facilitation Initiatives
10. Integrity of the registered taxpayer base

Outcome:

- Enhanced revenue collection and service delivery

Output	Activity	Indicator	Yr1	Yr2	Yr3	Yr4	Yr5
Enhanced revenue collection	Implement risk based control on transit goods	Transit trade as share of total imports	x	x	x	x	x
	Conduct risk based PCA and tax audit	Improved revenue collection	x	x	x	x	x
Improved compliance	Implement block management system for the informal and small enterprises	On-time filing rate for taxpayers increased	x	x	x	x	x
	Implement excise stamps on excisable goods (cigarette and locally manufactured alcoholic beverages)	1. Number of excise stamps sold 2. Excise revenue collected	x	x	x	x	x
	Improve voluntary compliance level	1. Number of public notices published 2. Number of TV or Radio programs conducted 3. Percentage increase in compliance rate of PIT, CIT and VAT	x	x	x	x	x
Enhanced capacities to support evidenced-based decision making	Strengthen intelligence, research and data analytics functions to support compliance activities	1. Number and type of licensed data analysis software packages procured 2. Number and types of analytical reports generated by staff of the Authority	x	x	x	x	x
	Develop and implement a VAT	1. The approved VAT CIP	x	x	x	x	x

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	Compliance Improvement Plan (CIP)	2. Monthly compliance report					
	Enhance intelligence-driven investigation.	1. Intelligence database developed/enhanced 2. Number of intelligence cases investigated, treated or referred	x	x	X	x	x
Enhanced arrears collection and management system	Develop arrears collection strategy and strengthen arrears collection enforcement	1. Arrears collection strategy developed 2. Share of core tax arrears as a % of total core taxes collected	x	x	X	x	x
Enhanced dispute resolution mechanism	Review and strengthen appeal and dispute resolution mechanisms	1. Recoveries from tax dispute cases	x	x	X	x	x
Enhanced taxpayer services	Develop and implement a web portal for e-services	1. Web portal for e-services implemented	x	x	X	x	x
	Implement online filing	1. Online filing infrastructure in place 2. online filing rate	x	x	X	x	x
Improved payment systems	Collaborate with telecom companies and banks in the development of online payment facilities for revenue collection	1. Share of revenues collected through mobile money as a percentage of total collection 2. Share of payment transactions through Mobile platform as a percentage of total payment transactions	x	x	X	x	x
	Upgrade IT systems to accommodate e-payment	1. Upgraded systems 2. Certificate of completion	x	x	X	x	x
Enhanced revenue administration	Procure a new system to replace GAMTAXNET	New IT system for Tax Administration operational	x	x	X	x	x

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ion systems	Migrate to ASYCUDA WORLD	ASYCUDA World Version in use	x	x	X	x	x
	Interface the GRA IT systems	GRA IT Systems Interfaced	x	x	X	x	x
	Interface GRA IT systems with other stakeholder systems	GRA IT systems interfaced with other systems (IFMIS)	x	x	X	x	x
	Conduct comprehensive ICT Audit	Comprehensive ICT audit report	x	x	X	x	x
Speedy clearance of goods and persons at the borders	Implement Border Agency cooperation	Single windows platform implemented	x	x	X	x	x
	Apply Risk Management Principles in GRA operations	1. Up-to-date risk registers developed and maintained 2. Implementation of risk base Audit and PCA selection	x	x	X	x	x
	Implement the recommendations of the "Consecutive" (baseline) TRS of some border posts	1. Average clearance time	x	x	X	x	x
	Implement cargo transit tracking system	1. SIGMAT (automated transit management) rollout 2. Volume of transit trade	x	x	x	x	x
	Implement modern non-intrusive technologies	1. Follow-up TRS report 2. Non-intrusive technologies (scanners) procured and utilized at Amdallai, Farafenni, Basse, Giborroh and Airport	x	x	x	x	x
A cleaned taxpayer register	Cleaning the taxpayer register and ensure clean register is in use.	1. Clean register in use	x	x	x	x	x

SOE Reforms

This reform component is aimed at strengthening the fiscal oversight and governance in State-Owned Enterprises (SOEs) adapting best-fit international practices for better performance and public service delivery. Measures include adopting a Code of Good Corporate Governance, developing an Accounting and Reporting Policy, SOE diagnostic studies for appropriate restructuring.

Objective/s

The objectives of this reform component are to:

1. Enhance the legal and regulatory framework to strengthen SOE institutional framework including ownership and oversight,
2. Regularise financial relations between the State and the SOE sector
3. Strengthen SOE governance structure including professionalizing the Board of Directors,
4. Improve the reporting on SOE operational and financial performance and promoting transparency and disclosure,

Outcome:

- Improved oversight function and governance framework in State-Owned Enterprises

Output	Activity	Indicator	Y r 1	Y r 2	Y r 3	Y r 4	Y r 5
Enhanced legal framework (SOE Act)	1. Enact a new SOE Act 2. Select Professional Board members	1. Approved SOE Act 2. Professional SOE board Members selected	x	x	x	x	x
SOEs tax obligations settled including cross arrears	1. Reconcile government/SOE cross arrears and develop payment plan 2. Sign performance contracts (PCs)	1. Compliance with MOUs and payment plans 2. No. of PCs signed	x	x	x	x	x
IFRS Adopted by all SOEs	Build staff capacity to implement IFRS	1. Number of SOEs publishing IFRS compliant financial statements 2. Number of staff trained on IFRS using the step-	x	x	x	x	x

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		down method					
Updated SOE Database	Publicise SOE financial statement	SOEs Financial statements published in both SOEs and MOFEA website in line with new SOE Act	x	x	x	x	x
	Implement audit recommendations	SOEs Phase 2 special audit recommendation implemented	x	x	x	x	x

Statistics Management

Statistic management reforms will focus on coordinating national statistics systems for ensured international best practices.

Objective/s

1. To ensure international comparability of statistics
2. To provide statistics for effective socioeconomic development

Outcome:

- Accessible, reliable and timely statistics for informed decision making

Output	Activity	Indicator	Y r 1	Y r 2	Y r 3	Y r 4	Y r 5
2021 Gambia Labour Force Survey (GLFS)	Conduct national representative LFS	2021 GLFS report	x				
2021 Multiple Cluster Indicator Survey (MICS)	Conduct MICS round 7	2021 MICS report	x	x			
2022 Demographic and Health Survey (DHS)	Conduct 2022 DHS	2022 DHS repost		x	x		
2024 Integrated Household Survey (IHS)	Conduct national representative IHS	2024 IHS reports				x	x
2024 Gambia	Conduct national	2024 GMLFS				x	

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Labour Force Survey (GLFS)	representative LFS	report					
Economic Census	Conduct Census of business establishments	List of all registered businesses	x				
Business Establishment Survey	Survey on income and expenditure of businesses	Rebased GDP from 2013 to 2019	x				

Debt Management

This reform component deals with all aspects of public debt management (both domestic and external) including designing a national public debt strategy, conducting debt sustainability analyses, proper recording of debt portfolio and guide the issuance of domestic debt instruments for fiscal purposes.

Objective/s

The main objectives of public debt management:

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.

Outcome:

- Improved debt management and sustainability

Output	Activity	Indicator	Y r 1	Y r 2	Y r 3	Y r 4	Y r 5
Domestic and external debt and guarantees records are complete, accurate, updated, and reconciled.	Record and report on public and publicly guarantees debt monthly	Accurate debt and adequate budgeting	x	x	x	x	x
Country's capacity to finance its policy objectives and service current and future debt obligations assessed.	Annual Preparation of Debt Sustainability Analysis (DSA)	Annual DSA reports	x	x	x	x	x
The management of refinancing risk is pursued to avoid	Annual Review of the Medium Term Debt Management	To Establish and execute a strategy for managing the	x	x	x	x	x

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bunching of debt service obligations and/or rollover risk.	Strategy (MTDS)	government's debt.					
Cordial relationship with creditors and investors for the realisation of the stated debt management objectives.	Execute debt service payments on a timely basis	Timely execution of debt service.	x	x	x	x	x
	Preparation of Annual Borrowing Plan	Borrowing plan available Publicly	x	x	x	x	x
	Preparation of Issuance Calendar	Issuance calendar available Publicly	x	x	x	x	x

Public-Private Partnerships (PPP)

PPP reforms will aim at providing adequate legal, regulatory, and institutional framework for PPPs. Established the enabling environment to foster and promote private sector participation in PPP projects.

Objective/s

The main objectives of PPP management are:

1. To provide complete, objective, timely, and useful information on the utilisation of public-private partnerships;
2. To facilitate communication between public and private sector members with respect to issues related to the implementation of public-private partnership projects;
3. Prioritise PPP in priority sectors as enshrined in the NDP.

Outcome:

- Favourable environment for effective public private sector engagement in public service delivery

Output	Activity	Indicator	Y r1	Y r2	Y r3	Y r4	Y r5
PPP Act	submission to the Ministry of Justice	Approved PPP Act	x				
Revised National PPP Policy 2021 - 2025 and	1. Update National PPP policy 2. Develop Guidelines on Unsolicited	1. Updated National PPP Policy (2021-2025) 2. Developed	x				

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guidelines	Proposals 3. Update PPP Operational Guidelines	guidelines					
PPP Pipeline Priority Projects	Liaise with the DDP to identify and develop PPP programmes	Approved list of priority projects	x	x	x	x	x
PPP Fiscal Risk Assessment Framework (PFRAM)	Review and adopt PFRAM	Adopted PFRAM	x	x	x		
PPP Database Set- up and utilized	Modernise and Update database of on-going PPP projects	- Updated Database (PPP contract details registered on the database)	x	x	x	x	x

Public Investment/Aid Coordination and Management

This reform component aims at ensuring efficiency in resource mobilisation, aid coordination and management. To deliver sound policy advisory on compliance (meeting guidelines of the Gambia Strategic Review Board (GSRB)) and performance on bilateral and multilateral donor funded programmes and projects.

Objective

1. Maintain donor profile and take part in resources mobilisation

Outcome:

- Effective and efficient utilisation of aid resources

Output	Activity	Indicator	Y r1	Y r2	Y r3	Y r4	Y r5
Sectors trained on Project selection and Appraisal Guidelines	Organize training on project selection and appraisal guidelines for sectors	50% of the MDAs to be trained	x	x			
Updated Project Mapping conducted	conduct project mapping exercise	All MDAs	x		x		x
The new Aid Policy 2021-2025	Formulate the new Aid Policy	New Aid Policy	x				

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developed and implemented		developed					
AIMS Updated	1. Update AIMS database 2. Establish a coordination mechanism with all the projects. 3. Develop reporting guidelines on aid and donor coordination.	Availability of aid information	x				
Project Site Supervision Missions organized	Organize project site supervision mission	Quarterly	x	x	x	x	x
Country Portfolio Performance Review (CPPR) organized	Organize Country Portfolio Performance Review (CPPR)	Bi-annually	x	x	x	x	x
Project Investment Plan (PIP) Developed	Prepare a PIP	Approved PIP		x			

National Development Planning

This component of PFM reform will aim at ensuring the development of a long and medium term government's national development blueprints priorities, mainstreaming international development agenda such as the SDGs, AU Agenda 2063. The reform also establishes and coordinates the development of a comprehensive M&E system to monitor the implementation progress of these blueprints.

Objective/s

- 1 Coordinate the formulation process of National Development Plans
2. Support sectors/councils in the formulation and implementation of Strategic Plans/policies
3. Monitoring and evaluation of plans/policies
4. Capacity building of the planning cadre

Outcome:

- Sustainable economic growth and balanced development promoted through effective national development planning

Output	Activity	Indicator	Yr1	Yr2	Yr3	Yr4	Yr5
Long-term Vision formulated	Develop a new long term vision to succeed Vision 2020	Existence of a Long term Vision	x				
Medium term development plan formulated to succeed NDP 2018-2021	Formulate a successor medium term plan to the NDP 2018-2021	Existence of a Medium-term plan	x	x			
	Conduct annual, midterm and final reviews of the plan	Review reports			x	x	x
Capacity of the planning cadre developed	Strengthen capacity of planners to link budgets to plans	Number of Trainings conducted					
	Sector/councils strategic plans reviewed & Updated	Updated plans					
SDGs Status Reports developed	Regularly produce SDG status reports	Number of Reports Produced					

Pillar 2: Budget and Procurement Management

Budget Management

Budget and Procurement reforms seek to establish a more participatory budget planning align and spend resources in a credible, reliable, comprehensive, accountable, transparent manner and archive value for money.

Program Based Budgeting

Establishing a systematic approach to determine government priorities in an effective planning and resource allocation for better service delivery aimed at meeting the National Development Plan.

Objective/s

1. Improve medium–term, and policy based budgeting that integrates an annual budget process
2. Improved budget execution and control

Outcome:

- Strengthened budget preparation, execution and controls

Output	Activity	Indicator	Y r1	Y r2	Y r3	Y r4	Y r5
Enhance effective budget preparation	Develop a medium-term budget framework paper	Medium-term budget framework paper developed	x	x	x	x	x
	Prepare an annual budget consistence of aggregate domestic borrowing not exceeding one percent of GDP	Percentage variation between aggregate expenditure outturn and approved budget not more than 10% (GLF Only).	x	x	x	x	x
	Prepare medium-term budget aligned to NDP	Percentage variation between revenue outturn and approved budget not more than 15% (Domestic Revenue Only).	x	x	x	x	x
	Prepare a forecast for the fiscal year updated monthly on the basis of actual cash inflows and outflows	Formulation of an annual cash plan	x	x	x	x	x
	Produce Citizen Budget	Formulated Citizens' budget	x	x	x	x	x

Budget Comprehensiveness, Credibility and Reliability

The reform aimed at assessing comprehensive budget information to the general public and how realistic is the budget implemented as intended plan

Objective/s

1. Improve coverage and quality fiscal reporting
2. Improve fiscal oversight and analysis of SOEs risks

Outcome:

- Strengthened identification, monitoring, management and reporting of fiscal risks

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Output	Activity	Indicator	Y r1	Y r2	Y r3	Y r4	Y r5
Establish coverage and quality fiscal reporting	1. Produce and publish quarterly expenditure reports 2. Produce and publish monthly fiscal reports 3. Institutionalize BOOST and publish the database on MoFEA website	Published quarterly reports	x	x	x	x	x

Budget Transparency and Accountability

The reform seeks to provide, maintained and disseminated adequate budget information for the public through publication of expenditure reports.

Objective/s

1. Provision of fiscal information to the general public

Outcome:

- Enhanced public access to fiscal information

Output	Activity	Indicator	Y r1	Y r2	Y r3	Y r4	Y r5
To enhance fiscal transparency	Publication of the executive budget proposal on the MoFEA website	Monthly fiscal reports	x	x	x	x	x
	Publication of the approved budget on the MoFEA website	Printed Approved Budget	x	x	x	x	x
	Publication of monthly expenditure reports	Monthly fiscal reports	x	x	x	x	x
Enhanced citizen engagement on budget issues	Publication of the citizens' budget	Formulated Citizens' budget	x	x	x	x	x

Gender-Based Budgeting

Gender mainstreaming and effective participation of women in all spheres of work requires deliberate and targeted interventions to address the challenges that limit women involvement in national development.

Objective

1. Eliminate obstacles to women’s full participation in the political and economic life of the country.

Outcome:

- Increased capacity and coordination among partner and relevant stakeholders on gender mainstreaming, and gender-based programming and budgeting

Output	Activity	Indicator	Y r1	Y r2	Y r3	Y r4	Y r5
Enhanced women participation in politics, leadership positions, and local level village committees	Encourage women active participation in politics, leadership positions and decision making processes	No. of women in leadership and decision making positions	x	x	x	x	x
Increased public spending on gender mainstreaming and public finance for children	Train heads of programs and vote controllers on gender budgeting and public finance for children	No. of training conducted	x	x	x	x	x
Improved and inclusive livelihood of vulnerable groups	Adjust programs to improve inclusion of special vulnerable groups	No. of vulnerable groups whose livelihood improved	x	x	x	x	x
Increased food and nutrition security among women and children	Production and intake of high quality food by women and children	No. of women and children on balance diet	x	x	x	x	x
Gender is mainstreamed in all sectors, programmes and	Mainstream gender in security sector reform programme	1. No. of security personnel trained 2. No of training held	x	x	x	x	x

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projects	Establish Gender programme Units in all Ministries	Number of Gender units established	x	x	x	x	x
Temporal referral center established	Rehabilitate the temporal referral center for the various categories in the country	Number of centers established	x	x	x	x	x
Trust Fund for persons with disabilities established	Establish a National Trust Fund for persons with disabilities	National trust fund established	x	x	x	x	x

Procurement Management

The reform promotes transparency, accountability and value for money in procuring public goods and services for economic growth. It provides fair and equitable platform for competitiveness thus building public confidence in the procurement process.

Objective/s

1. Ensure all procurement processes are digitalised
2. Standardise the legal and regulatory framework in procurement process
3. Implement a unified procurement contracts system over all the MDAs and Public Sector Entities.

Outcome:

- Digitalised procurement processes and strengthened legal and regulatory framework

Output	Activity	Indicator	Yr1	Yr2	Yr3	Yr4	Yr5
One Stop shop facility for e-GP infrastructure	Mobilise resources for the e-GP infrastructure	Resource mobilization conducted.	x	x			
Digitalised procurement process.	Implement an electronic procurement marketplace platform	e-procurement marketplace platform fully operational for e-tendering and e-procuring of works,			x	x	x

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		goods, services and PPPs					
Direct Procurement for MDAs and Public Sector Entities	Prepare a system of Procurement Registration Accreditation before the GPPA so MDAs and Public Sector Entities can directly prepare procurement over the thresholds stated in the GPPA Act	MDAs and Public Sector Entities certified and registered before the GPPA and able to directly prepare, tender and contract the Public Procurement to fulfill their needs			x	x	x
Standardised procurement policy document	Review and amend the current procurement policy documents.	Policy documents approved.	x	x			
Gender and Sustainable Procurement	Formulate Gender procurement Policy document.	Gender procurement Policy document formulated	x	x			
	Develop training modules on Gender.	Gender responsive modules developed			x	x	
Enhanced Capacity and Decentralisation	Division/segmentation of the procurement market	The procurement market divided as appropriate and tariff reviewed.		x	x	x	x
	Capacity assessment and authorisation of Pos	Issuance of authorization clearance		x	x	x	x
Implementing the functionality of the Complaints Review Board	Developing the procedures and secretarial tasks in order to expedite the work of the Complaints Review Board	Significant incrementation on the cases examined and in the awards issued by the Complaint Review Board		x	x	x	x

Pillar3. Financial Management, Accounting and Reporting

This reform is aimed to enhance the management of public funds within the confines of the public finance laws and regulations, expansion of IFMIS and cash management and the implementation of TSA.

Objective/s

1. Strengthen operational efficiency
2. Efficient management of cash resources

Outcome:

- Improved management of public funds and accountability

Integrated Financial Management Information System (IFMIS)

IFMIS implementation will cover areas such as asset management, contract and document Management, IFMIS roll out, electronic funds transfer, research and development on Government owned IFMIS Software, and IFMIS interface with other government systems

Output	Activity	Indicator	Yr1	Yr2	Yr3	Yr4	Yr5
A comprehensive database of assets	Assets stocktaking	Asset register	x				
	Asset verification and valuation	Valuation report		x			
An efficient contract management system	Implementation of the contract management across all Bes	Contract management system in place	x				
An electronic archive of documents.	Extension of the document management module to all MDAs	Accessible document management module	x				
An efficient Government accounting and financial management systems.	System Configurations, training and go life of IFMIS to the Sub vented Agencies, Self-Accounting Projects & Foreign Missions	Fully rolled out IFMIS	x				
A swift & a more efficient	System setup and go-life.	EFT in use		x			

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mode to effect payments							
An integrated and efficient homegrown Financial & Human Resource System	Project scoping and design, Assignment of work packages	Availability of alternative options to IFMIS	x				
An interfaced system	Interface/Integration with other Government Systems	Fully interfaced systems			x	x	
A Modernized ICT structure	Upgrading of ICT Infrastructure	Upgraded ICT	x	x			

Treasury Single Account and Cash Management

Under TSA implementation, reforms will cover issues such as payment platform, ledger system, cash management and accrual accounting. The objective is to have a unified structure of all government bank accounts.

Output	Activity	Indicator	Yr 1	Yr 2	Yr 3	Yr 4	Yr 5
A ledger system with a single view	Scooping and Implementation of the TSA ledger system	TSA implemented	x				
A Functional revenue and payment platform	Requirement gathering, implementation and post implementation review.	Platform developed	x				
A manual for use by all relevant stakeholders	1. Validation of the Cash management user manual 2. Training of MDAs on the use of the Cash plan module on IFMIS	Planners are able to prepare cash plans with less supervision	x				
A guide to the implementation of the Cash	Feasibility Studies & Development of the	Study report		x			

Basis of Accounting.	Roadmap						
	Change Management & training	Training conducted			x		
	Review and updating of the Accounting Procedure Manual	Updated manual					x
	Development and Implementation of Accruals Accounting Systems	Accrual accounting in use					x

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

This reform supports the provision of assurance on systems and processes and builds a culture of risk management in MDAs operations.

Objective/s

1. Improve on timely reporting of audit findings and recommendation for management action.
2. Improve on audit committees’ oversight role
3. Improve on internal audit institutional capacity through promotion and acquisition of professional qualifications and capacity building to effectively execute their duties
4. Provide reliable, effective and efficient implementation of audit functions and timely productions of audit reports
5. Address risks at both strategic and operational levels to achieving MDAs objective

Outcome:

- Enhanced good governance, transparency and accountability and strengthening risk management.

	Activity	Indicator	Y r1	Y r2	Y r3	Y r4	Y r5
Enhanced transparency and	Develop an internal audit Act	Internal Audit Act Developed	x				

accountability in usage of public funds							
Enhanced audit automation for timely and reliable audit reporting	Acquire CAAT Software	CAAT Licenses acquired	x	x	x	x	x
Timely reporting on audit findings and recommendation for management actions	Formulate and implement a marketing and communication strategy	Implemented audit recommendation	x	x	x	x	x
Framework and process in place for the management of risk across MDAs	Roll out ERM to MDAs	No. of MDAs that adopted ERM	x	x	x	x	x

Pillar 5. External Scrutiny and Oversight

Reforms under this pillar include independent review and external scrutiny on the management of public funds and follow-ups on the implementation of audit recommendations.

External Auditing Accountability and Transparency

This sub-component address: 1) Quality Assurance (QA); 2) Information System/Technology Auditing; 3) Auditing standards & emerging areas; and 4) Communication, with the aim of achieving the following objectives and outcomes.

Objective/s

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
4. Assist Key stakeholders understand role of National Audit Office in improving Public Finance management

Outcome:

- Strengthened external scrutiny and oversight function.

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Output	Activity	Indicator	Y r1	Y r2	Y r3	Y r4	Y r5
Clearer, high-quality and more timely audit reports	Establish the function of QA	QA established	x				
	Development and Review of QA policy and manual	QA policy and manual	x			x	
	Development of QA plan and implementation (QA review)	QA plan and QA report	x				
Systems for data integrity and availability established	Assessment and development of ICT systems to conduct IT/IS audit	Assessment report System developed		x			
	Pilot IT/IS report	Report on IS/IT			x		
	Customisation of manual	IT/IS customized manual				x	
	Upgrading of ICT system	Upgraded ICT system					x
More effective engagement with auditees, the National Assembly and strategic partners in government	1. Auditing of Government financial statements 2. Auditing of State Owned Enterprises, Agencies 3. Auditing of Area Councils/Municipalities	Number of auditees and National Assembly Clearing audit backlogs	x	x	x	x	x
	Clearing of undiscussed audit reports at the level of National Assembly	Audit reports discussed	x	x	x	x	x

Parliamentary Oversight Function

As a major oversight body, the work of the National Assembly is carried out mainly through its established committees, and thus efforts will be aimed at restructuring and enhancing the effectiveness of the National Assembly committee system.

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Objective/s

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.

Outcome:

- Increased efficiency and effective structure and function of the NA committee system

Output	Activity	Indicator	Yr1	Yr2	Yr3	Yr4	Yr5
Restructured NA committee system (structure, function and funding).	<ol style="list-style-type: none"> 1. Conduct an assessment to determine effectiveness of the various committees of the National Assembly with a view to restructuring and improving their capacity. 2. Implement recommendations of the assessment 3. Conduct a skills gap capacity needs assessment of NAMs. 	<p>Assessment conducted</p> <p>Increased relevance and effectiveness of the NA select committees</p> <p>Skills gap capacity assessment conducted</p>	x	x	x	x	x

Pillar 6. Local Government Authority Reforms

Government seeks to strengthen existing systems and expand PFM reforms to LGAs

- Kerewan Area Council (KAC)
- Kuntaur Area Council (KTRAC)
- Janjanbureh Area Council (JAC)
- Basse Area Council (BSAC)
- Mansakonko Area Council (MAC)
- Brikama Area Council (BAC)
- Kanifing Municipal Council (KMC)

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➤ Banjul City Council (BCC)

Rolling out IFMIS

This seeks to achieve effective financial management, accounting and reporting systems with the aim of enhancing access to reliable financial data for reporting and informed decision making. This reform will support the expansion of the Integrated Financial Management Information System (IFMIS) linking LGAs financial management system to central government for the first time. The effective integration and rollout will give government a more comprehensive financial statement at different levels. This reform agenda remains a top priority for all LGAs and a huge part of its implementation will be done in 2021 (year 1) of the new PFM strategy.

Objective/s

To better improve financial management for accountability and transparency.

Outcome:

- Improved financial management

Output	Activity	Indicator	Yr 1	Yr 2	Yr 3	Yr 4	Yr 5
Established an effective financial management, accounting and reporting system	Installation of internet facility	Internet facility installed	6				
	Upgrading the internet bandwidth from (10 to 20 meg) and (4 to 10 meg)	Upgraded band width (20 meg) and (10meg)	2				
	Install an energy supply to back up the NAWEC electricity supply (generator and solar)	Energy supply backup installed	6	1			
	Capacity building for the IFMIS users (T.O.T)	All IFMIS TOTs trained	10	10	10	10	10
	Capacity building for the IFMIS end users	All IFMIS end users trained	78	35	56	26	80
	Establishment of LGA accounts committee	LGA accounts committee established	1				

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	Installation of the IFMIS software system	IFMIS software system installed	8				
	Migration of manual data to the IFMIS software	Up to date manual data transferred to the IFMIS	2				
	Purchase of desktop for IFMIS use	9 desktop purchased	70	6	12	27	15
	Linking DTCS to the IFMIS	DTCS linked to IFMIS	1				

Budgetary reform

LGA budgetary reform seeks to achieve an effective participatory approach to planning, aligning resource allocation to priorities, and to instill fiscal discipline in all LGAs. This reform will put in place a credible and reliable budgeting system in LGAs to help with the formulation of responsive budgets.

Objective/s

1. To achieve effective participatory approach to planning
2. Align resource allocation to priorities
3. To instill fiscal discipline

Outcome:

- Built credible and reliable budgeting system in LGAs

Output	Activity	Indicator	Yr1	Yr2	Yr3	Yr4	Yr5
Enhanced effective participatory planning, aligned resources to priorities and instill fiscal discipline	Recruit/identify a budget officer	Budget officer recruited/identify					
	Train a budget officer	Budget officer trained	13		13		13
	Development of a medium-term expenditure framework (MTEF)	MTEF Developed	2	8	8	8	8
	Structure and Development of a program based budgeting (PBB)	PBB Developed	3	8	8	8	8

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	Development of a budget framework paper (BFP)	BFP Developed	2	8	8	8	8
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Procurement Reform

This reform aims to achieve transparency and accountability in the procurement of public goods and services by LGAs and ensure value for money. All LGAs will pursue this reform through recruitment or capacity building of procurement staff.

Objective/s

1. Improve transparency, accountability in the procurement of goods and services in the value for money
2. Increase capacity and standardise procurement for LGAs for increased effectiveness and efficiency in the procurement process

Outcomes:

1. Strengthened Procurement processes
2. Simplification and expedition of the procurement processes of the LGAs

Output	Activity	Indicator	Y r1	Y r2	Y r3	Y r4	Y r5
Expedited and simplified procurement for the LGA	Establish and implement a Pilot Plan for a Registration Accreditation for LGAs before the GPPA, so they can contract and prepare procurement over the thresholds directly without the approval of the GPPA	Registration Accreditation for LGAs before the GPPA to prepare procurement without the approval of the GPPA	1	1	3	3	
Value for money in the procurement of goods and services	Recruit/identify a procurement officer/s	Procurement officer/s recruited/identified	5	1		1	
	Sensitization of GPPA registration of local businesses	One-on-one local businesses sensitize	2	1	1	1	1
	Staff training	Number of procurement staff trained	14	7	9	6	10
	GPPA registration of	Local business	2	1	1	1	1

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	local businesses	registered by GPPA					
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Internal Audit Reform

This seeks to provide an independent objective assurance in the use of resources, consulting services to management, with the principal aim of evaluating and improving the effectiveness of risk management, control and governance processes. The established Internal Audit Offices (IAO) will enhance proper use of resources, governance and risk management. All LGAs are expected to pursue this reform agenda through capacity building, provision of offices and recruitment of staffs.

Objective/s

1. To provide an independent objective assurance in the use of resources, consulting services to management with the principal aims of evaluating and improving the effectiveness of risk management control and governance processes.
2. Established independent audit department that enhances proper use of resources, governance and risk management

Outcomes:

- Strengthened and enhanced internal auditing operations

Output	Activity	Indicator	Yr 1	Yr 2	Yr 3	Yr 4	Yr 5
Enhanced the judicious use of resources, governance and risk management	Establish an internal audit department	Internal audit department establish	1		1		
	Recruit an internal auditor	Internal auditor recruited	6		3		
	Training the internal auditor	Internal auditor trained on basic internal auditing procedures	15	7	9	3	13
	Development of audit charter and audit manual for LGAs	Audit charter and audit manual developed	3	1			
	Establishment of audit committee	Audit committee established	2	1			
	Conduct performance	Performance and	1	3	3	3	3

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	and system auditing	system auditing conducted					
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Revenue Administration and Management

This reform seeks to increase revenue collection and help broaden revenue base of councils. Basse Area Council will embark on Digital Tax Collection System (E-Payment) which is expected to enhance efficiency and effective revenue collection system and increase the revenue base of the council.

The bulk of the spending on the reform agendas will be realised in year 1, this as a result of the priority placed on rolling out IFMIS to all LGAs. The percentage spending on subsequent years will be dictated by the ability of councils to take care of assets bought in year one like desktops. Most of the funding will be done by LGAs with support from donors.

Objective/s

Improve efficiency and effective revenue collection system and increase the revenue base of the council

Outcome:

- Enhance the smooth revenue collection and increase the revenue base for the councils.

Output	Activity	Indicator	Y r1	Y r2	Y r3	Y r4	Y r5
Enhanced revenue collection	Define the tax bracket to be paid at the bank	Identified tax bracket	1				
	Linking DTCS to IFMIS	Linked systems	1		2		
	Created tax register on DTCS	Tax register created on DTCS	5	1			
	Sensitization of the tax payers on the E-payment	Tax payers sensitized	1	1	2	1	2
	Train collectors on the E-payment system	Revenue collectors trained	2	3	3	3	3
	Increase efficiency of the DTCS system	Efficiency for DTCS increase	1				

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Localize the DTCS IT server	DTCS IT server localize	1				
Identify lost revenue components	Identified lost revenue components	5				
Assessment of rates/valuation	Assessed rates	3	3	3	3	3
Training of valuation staff	Valuation staff trained	10	6	6	3	3
Hiring the service of a private valuator	Private valuator hired	1				
Define the tax bracket to be paid at the bank/financial service institutions	Identified tax bracket (5,000 and above, uniform amount to be used)	x				
Review and update of existing Acts (Local Government Act 2002, Rating Act 1992, Local Government audit and finance Act 2004, City of Banjul Act 1912, Physical planning and Development Act 1991)	Laws reviewed and updated	5	5			
Development of By-laws/policy on property sales and development, Roaming animals, Anti-littering, Building rubbles	Bi-laws/Policy developed	3	3			
Development of policy on revenue generation and management	Policy developed	1				
Decentralization of tax collection(ward level)	Tax collection decentralized (ward level)	1				
Equip ward offices	Ward offices equipped	19				
Review of tariffs	Tariffs reviewed	2	1	3	2	1
Purchase and installation of E-payment system	E-payment system purchased and installed	1				

	Train collectors on the E-payment system	Revenue collectors, accounting assistants Trained	53				
	Upgrading of the E-payment system	E-payment system upgraded			1		1
	Capacity building for council staffs in area of expertise	Council staffs capacity built	7	21	21	21	7
	Introduction of City parking fees	City parking fees introduced		1			
	Diversification (introduction of City Tax) of revenue sources	Revenue sources diversified	1				

Pillar 7. Cross Cutting Issues

Reforms under this pillar cover civil service reforms, electronic records management and health sector financing that aimed at creating a supportive environment for effective PFM reforms implementation.

Civil Service Reform

The Personnel Management Office (PMO) was set up by Government in February 1988 as part of the Administrative Reform Programme (ARP) to improve the management of the Human Resources (HR) of The Gambia's public service.

The ultimate objective of the PMO is to achieve an effective and efficient Civil Service by making it more professional and streamlined with improvements in performance, discipline, workforce planning, and working methods, procedures and staff development.

The PMO spearheaded the development of a Civil Service Reform Programme 2018-2027. Implementation of the programme has since started.

Objective/s

The Specific objectives of the programme are;

- To achieve optimal organisation and staffing in the Civil Service
- To attract, retain and motivate optimal numbers of technical and professional personnel into the civil service
- To enhance discipline, ethical conduct and high performance of civil servants

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- To re-institutionalise meritocracy, due process and professionalism in personnel administration
- To accelerate improvements in public service delivery through ICT applications
- To systematically close identify and sustainably close capacity gaps in the civil service

Outcome:

- A more efficient and effective Civil Service
- Appropriately remunerated, motivated, and well managed public service for an efficient and enhanced service delivery.

Output	Activity	Indicator	Y r1	Y r2	Y r3	Y r4	Y r5
Review and amendment of the Public Service Act 1991 and Pensions Act 1950	Review and amend the Public Service Act 1991	Public Service Act 1991 reviewed and amended		x			
	Development, enactment and implementation of the revised/new Pensions Act	Availability of a revised Pensions Act	x				
Staff Inspection and assessment exercise of all MDAs	Conduct staff inspection and assessment of all MDAs	Availability of Staff Inspection and Assessment report		x	x		
Human Resources Management Information System implemented	Implement the Human Resources Management Information System	Human Resources Management Information System in place	x	x	x	x	x
New Pay and Grading Structure developed	Develop a new grading structure and pay scale	Availability of new grading structure and pay scale		x			

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Incentives to attract and retain qualified personnel to serve in hard to reach areas and risky environments created	1. Review of sector and cadre specific allowances 2. Review incentives for Hard to reach working areas and risky environment to attract and retain qualified personnel	Report on the review of allowances.	x					
Regulatory frameworks reviewed and developed	Review and develop regulatory frameworks /policies/ strategies on specific PMO's functions (e.g. posting, recruitment, training, communication, etc.)	Regulatory frameworks/policies/strategies reviewed and developed	x	x	x	x	x	
Civil Service pension scheme policy, strategy and institutional framework developed and implemented	Develop and implement Civil Service pension scheme policy, strategy and institutional framework	Availability of Civil Service pension scheme policy, strategy and institutional framework		x	x			
Standardisation of allowances	standardising and streamlining allowances	Allowances standardised and streamlined	x					
Study on the efficacy and sustainability of the administrative and funding arrangements for the Civil Service Revolving Loan Scheme (CSRLS)	Conducting impact assessment on the Revolving Loan Scheme (Monitoring and Evaluation)	Availability of an impact assessment report of the Revolving Loan Scheme		x				
Linking Biometric Attendance Register to payroll for all	Procurement and installation of electronic clock-in devices for all MDAs linked to	Availability of electronic clock-in devices linked to payroll for all MDAs	x	x				

MDAs	payroll						
Improvement of payroll data and integrity	Improving payroll data and integrity through conducting staff audit exercises for the entire Civil Service	Payroll data and integrity improved	x	x			
Service standards and accountability frameworks for public service providers	Developing and implementing service standards and accountability frameworks for public service providers	Number of service standards and accountability frameworks for public service providers developed and implemented				x	

Effective and Efficient Records Management System

The maintenance of an effective and efficient records management system is a central element of the overall governance program of the government, which responsibility is entrusted to the National Records Service under the authority of the Secretary General and Head of the Civil Service. As such, reforms in this sector will complement efforts aimed at strengthening the public finance management systems for the overall effectiveness in the provision of public services.

Objective/s

1. Enhance storage and access to government archives online
2. Improve effectiveness and efficiency in the management of public records

Outcome:

- Effective and efficient records management system

Output	Activity	Indicator	Y r1	Y r2	Y r3	Y r4	Y r5
Rollout the ERMS to more MDAs	Identify and roll out ERMS to key Ministries (installation, computers, scanners,	ERMS installed and operationalised in the identified Ministries	x	x	x	x	

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	network, etc)							
Restructure the un-restructured records MDAs	Determine the number of Un-restructured (MDAs that do not have a proper records office)	Number of un-restructured records offices identified	x					
	Conduct records surveys	Number of records survey conducted	x					
	Restructure the identified records offices	Number of records offices Restructured		x	x	x	x	
Digital Archives	Provision of required digitalising equipment (Server, Computers, Scanners, etc)	Digitilised archives equipment provided	x					
	Conduct scanning of the archives	1. Physical verification 2. Number of boxes scanned	x	x	x	x	x	
Records Appraisal	Update the retention schedules	Retention schedules updated	x					
	Determine records to be destroyed or transferred to the archival repository	Appraisal decision record	x					
Regulatory Framework	Amend NRS 1993 ACT	NRS Act 1993 Amended	x	x				
	develop Records Policy, standards and guidelines	Records Policy ,standards and guidelines developed	x	x				
	Update Records Procedures manuals	Procedures Manuals updated	x	x	x			

Health Sector Financing

As part of its reform agenda, Ministry of Health will establish a holistic Health financing mechanism such as Social Health Insurance Scheme and Result-Based Financing approach to attain Universal Health Coverage

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Objective/s:

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.

Outcome:

- Universal Health Coverage for every person in The Gambia.

Output	Activity	Indicator	Y r1	Y r2	Y r3	Y r4	Y r5
Holistic Health financing Mechanism developed to attain Universal Health Coverage	To develop National Health Insurance Scheme (NHIS) Act	Availability of NHIS Act	x				
	To develop regulations to personalise NHIS	Availability of NHIS regulations	x				
	To conduct fiscal space analysis for Health study	Availability of report		x			
	To conduct willingness to pay study	Availability of report	x				
	To conduct actuarial study	Availability of report	x				
	To provide office space for the NHIS Authority	Availability of office space	x				
	To recruit staff for the NHIS authority	Number of staff recruited	x				
Capacity of Health financing staff built	Build capacity of health financing staff on health financing mechanism	Number of Health financing staff trained on health Financing Mechanism	x	x	x	x	x
RBF Program established	Transitioning RBF from project to program	Availability of RBF program in the Ministry of Health	x				
	To review and update RBF sustainability Roadmap	Reviewed/updated RBF sustainability roadmap	x				
	To review and update RBF sustainability	Reviewed/updated RBF sustainability	x				

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	Roadmap	roadmap						
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Country Coordinating Mechanism (CCM)

The purpose of the Global Fund is to attract, manage and disburse resources through a public-private partnership that will make a sustainable and significant contribution to the reduction of infections, illness and death, thereby mitigating the impact caused by HIV/AIDS, TUBERCULOSIS and MALARIA.

Objective/s

1. Ensure the ability of the CCM to provide active strategic oversight of Grant to minimize and mitigate risk.
2. Strengthen the Oversight Committee with membership that is with a highly skill mixed
3. Ensured a highly capacitated committee with the ability to work comprehensively
4. Ensure that CCM is provides with strategic oversight in grant coordination, implementation and management

PART E: The Oversight, Governance and Coordination Mechanism

The last three PFM Strategies have pointed to the need for a strong governance and coordination mechanism. The systematic advantage of these structures is evidenced for smooth implementations and progress registered.

The governance structure for the implementation of the PFM strategy has clearly defined roles and responsibilities. The oversight function is aligned with the Ministry's leadership structure and decision-making processes. The governance encompasses the entire heads of departments championing and implementing the reforms whilst the coordination and monitoring of implementation progress resides with the PFMD. Therefore, PFMD remains the center for the Strategy's governance and management arrangement ensuring

1. Coordination, monitoring the implementation of the Strategy by publishing annual PFM matrix and monitoring tool,
2. Production of annual PFM report,

3. Collaborate with development partners to providing training and capacity building to its Committee members and
4. Functioning of the following structures;
 - ❖ Public Finance Management Coordination Committee (PFM CC)
 - ❖ Public Finance Management Focal Persons (PFM FP)
 - ❖ Public Expenditure, Financial and Accountable Focal Persons (PEFA FP)
 - ❖ Public Finance Management Policy Dialogue Committee (PFM PDC)
 - ❖ Public Financial Management Audit Implementation Committee (PFM AIC)

Public Finance Management Coordination Committee (PFM CC)

PFM CC provides the strategic direction of the reforms, comprising of heads of departments of MOFEA, representatives of institutions directly implementing PFM reforms and the development partners. The committee meets quarterly to review implementation progress, related challenges and mapped out mitigation strategies to overcome challenges. In essence, they guide and improve decision making during the formulation and implementation.

The Permanent Secretary MOFEA chairs the Committee

Public Finance Management Focal Persons (PFM FP)

PFM FPs serves as the technical arm of PFM CC. They serve as liaison between the PFMD and their respective institutions. They coordinate implementation at institutional level, monitor, report on progress and challenges during implementation. There are no regularly frameworks set out in the past. However, the current Strategy will establish a reporting template that requires monthly updating.

Public Expenditure, Financial and Accountable Focal Persons (PEFA FP)

The PEFA FP was initiated to facilitate and support data collection efforts for an envisaged PEFA assessment in 2020. They received significant amount of training on the 2016 PEFA framework and as a result, plans are to maintain the structure to support evidence based data gathering in addition to other roles deem fit.

Public Finance Management Strategy (PFM) 2021-2025

Public Finance Management Policy Dialogue Committee (PFM PDC)

Policy dialogues are critical for developing responsive, effective, sustainable, evidence-based informed policy and information gathering. The basis of which the PFM PDC was established in 2019 purposely to monitor the implementation of European Union's (EU) State Resilience and Building Contracts. Currently, The Gambia is implementing its third SRBC 3. Chaired by PS Finance, the Committee meets quarterly to discuss progress made and challenges in implementing agreed laid-down budget support conditions for the period of the Contract. It attracts participation of institutions whose programmes are contained in SRBC for a particular contract. Therefore, its membership is very intermittent.

Public Financial Management Audit Implementing Committee (PFM-AIC)

The AIC meets quarterly and focuses on the audit findings from National Audit Office and Internal Audit Department, the committee reviews the audit report queries by these institutions and set recommendation to be adopted and implemented to mitigate loopholes and wrong doing within government institutions.

Public Finance Management Strategy (PFM) 2021-2025

PART F: Costing of the Strategy

Pillar 1: Macroeconomic Management						
Components	Year 1	Year 2	Year 3	Year 4	Year 5	TO TAL
Macroeconomic Policy Management	-	-	-	-	-	-
Revenue Administration and Management	70,861,536	43,161,732	39,816,743	21,655,318	-	175,495,329
Public Investment/SO E	2,650,000	1,600,000	1,250,000	950,000	350,000	6,800,000
Statistics Management	1,400,000	700,000	5,600,000	1,870,000	100,000	9,670,000
Debt Management	5,300,000	5,800,000	5,800,000	5,800,000	5,800,000	28,500,000
Public Private Partnerships	6,550,000	3,300,000	950,000	1,000,000	650,000	12,450,000
Aid Coordination and Management	-	-	-	-	-	-
National Development Planning	-	-	-	-	-	-
Sub-Total Pillar 1	86,761,536	54,561,732	53,416,743	31,275,318	6,900,000	232,915,329
Pillar 2: Budget and Procurement Management						
Program Based Budgeting	-	-	-	-	-	-
Gender based budgeting	9,114,121	10,904,740	10,828,504	7,185,513	10,941,020	48,973,900
Procurement Management	-	-	-	-	-	-
Sub-Total Pillar 2	9,114,121	10,904,740	10,828,504	7,185,513	10,941,020	48,973,900
Pillar 3: Financial Management, Accounting and Reporting						
FM, Accounting & Reporting	31,500,000	21,500,000	36,500,000	26,500,000	16,500,000	132,500,000
Pillar 4: Internal Auditing, Control, Governance and Risk Management						
Internal Audit Management	26,070,573	26,070,573	26,070,573	26,070,573	26,070,573	130,352,865
Government Enterprise Risk Management	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	25,000,000
Sub-Total Pillar 4	31,070,573	31,070,573	31,070,573	31,070,573	31,070,573	155,352,865
Pillar 5: External Scrutiny and Oversight						
National Audit Office	2,246,580,000	242,577,625	214,212,181	161,976,923	484,562,301	13,279,871
National Assembly	2,750,000	1,700,000	1,500,000	1,300,000	1,000,000	8,250,000
Sub-Total Pillar 5	4,996,580	4,125,776	3,642,127	2,919,762	5,845,626	21,529,871
Pillar 6: Local Government Authority Reforms						
LGAs reforms	11,059,350	3,804,600	2,818,275	2,411,829	2,668,668	22,762,721
Pillar 7: Cross Cutting Issues						
Civil Service reform	1,175,000	1,294,000	218,000	639,000	146,500	3,472,500
Electronic Records Management	88,309,000	3,195,000	836,500	836,500	0	93,177,000
Health Sector Reforms	6,749,316	2,935,000	0	0	0	9,684,316
Sub-Total Pillar 7	96,233,316	7,424,000	1,054,500	1,475,500	146,500	106,333,816
GRAND TOTAL	270,735,476	133,391,421	139,330,723	102,838,495	74,072,387	720,368,502