The Gambia Public Finance Management Strategy

2021 - 2025

Progress Report

January – March 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	1st January to 31st March 2021
Report compiled by	Public Finance Management Directorate, MOFEA
Date submitted	May 2021.

Acronyms

AFD: France Development Agency

AfDB: African Development Bank

AGD: Accountant General Department

AU: African Union

BAC: Brikama Area Council

BCC: Banjul City Council

BFP: Budget Framework Paper

BFP: Budget Framework Paper

BSAC: Basse Area Council

CBG: Central Bank of The Gambia

CoA: Chart of Account

COFOG: Classification Of Functions Of Government

CRB: Complaint Review Board

CRF: Consolidated Revenue Fund

CSDRMS: Common Wealth Secretariat Debt Recording Management System

CSO: Civil Society Organization

DSA: Debt Strategy Assessment

ECF: Extended Credit Facility

ECOWAS: Economic Committee of West African States

EU: European Union

FR: Financial Regulations

FY: Fiscal Year

GFS: General Financial Statistics

GFS: Government Financial Statistic

GPPA: Gambia Public Procurement Authority

GPPA: Gambia Public Procurement Authority

GRA: Gambia Revenue Authority

IAD: Internal Audit Directorate

IFMIS: Integrated Financial Management Information System

IMF: International Monetary Fund

JAC: Janjanbureh Area Council

KAC: Kerewan Area Council

KTRAC: Kuntaur Area Council

LAC: Losses Advisory Committee

LGAs: Local Government Authorities

MAC: Mansakonko Area Council

MDAs: Ministries Departments Agencies

MOFEA: Ministry of Finance and Economic Affairs

MOU: Memorandum of Understanding

MTEF: Medium Term Expenditure Framework

MTEFF: Medium Term Economic Fiscal Framework

NAO: National Audit Office

NDP: National Development Plan

PAC/PEC: Public Accounts Committee/Public Enterprise Committee

PAYE: Pay As You Earn

PBB: Programme Based Budgeting

PEFA: Public Expenditure and Financial Accountability Framework

PFA: Public Finance Act

PFM AIC: Public Finance Management Audit Implementation Committee

PFM ARP: Public Finance Management Annual Progress Report

PFM CC: Public Finance Management Coordination Committee

PFM: Public Finance Management

RCF: Rapid Credit Facility

RFQ: Request for Quotation

SIC: Special Incentive Certificate

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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Pillar 1: Macroeconomic Management

1.1. Macroeconomic Policy Management

Objectives	1. Fiscal forecasting (revenues, expenditures and debt) is improved. 2. Improved Budgeting and Compliance with MTEFF
Outputs	• A 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	• A consultant has been hired to developed the tax expenditure policy. • The revised GIEPA Act has just been submitted to MOFEA for review and eventual consultation with relevant stakeholders. • Annual variance analysis report of MTEF against Budget execution has not been done yet. • 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.
Status	Work in progress for most of the reforms.
Challenges	data constrains

1.2. Revenue Administration and Management

Objectives	1. Improve compliance through process enhancement and risk-based compliance management 2. Strengthen Intelligence, Investigation and Data Management to Support Evidence-Based Decision Making 3. Enhance Revenue Arrears Collection and Management 4. Strengthen Dispute Resolution Mechanism

	5. Implement Trade Facilitation Initiatives
Outputs	- 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 CIP 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	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 outcome challenges and recommendation. Most of the recommendations are being implemented 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.
Status	The Ecowas commission is expecting a positive roll out due to the financial support being received from donor institutions like World

	bank and ADB.
Challenges	IT infrastructure migration to or having ASYCUDA WORLD systems, because the SIMAT software sits on the ASYCUDA WORLD.

1.3. SOE Reforms

Objectives	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	• 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	• Final draft has been submitted to MOJ for review and alignment with the relevant laws • SOEs cross arrears reconciliation exercise was conducted, and payments plans were signed. • From the total stock of 2.3billion SOEs cross arears, 41million has been currently paid by SOEs. • 12 SOEs finance officers have been recently trained on phase two IFRS training by the MDI.
Status	• Draft SOE Bill with the Cabinet select committee for review (ongoing) • SOEs cross arears payment plans ongoing • 20% coverage of the IFRS training completed(ongoing)
Challenges	• 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	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	• (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	• 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. • (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	• Work in progress. • All others are ongoing.
Challenges	Unavailability of resources to conduct some major statistics such

1.5. Debt Management

Objectives	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	• Timely debt service payment execution • Medium Term Debt Management Strategy • Publish Government Annual Borrowing plan. • Issuance of Bonds in the domestic debt market.
Progress	• Medium term debt management strategy implementation in progress addressing among others timely debt service payment • Bond issuance in the domestic debt market in progress • Annual Borrowing Plan Published on the MoFEA and CBG website. • 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	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	• 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	• The revised Draft PPP Bill is sent to MOJ for alignment with the relevant laws prior to enactment by the National Assembly. • Draft PPP Policy and Operational guidelines is revised • PPP project database established and updated. • Seven (7) ongoing PPP Projects signed and being implemented. • PPP contract management committees constituted for the currently 7 ongoing PPP projects
Status	Ongoing
Challenges	• 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	1. Maintain donor profile and take part in resources mobilization 2. Effective and efficient utilization of aid resources

Outputs	- 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.
Progress	- Training on Project Selection and Appraisal Template for MDA conducted. - TOR for consultancy developed and sent for Express of Interest (EOI) - 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
Status	satisfactory progress
Challenges	Availability of timely data from our Development partners

1.8. National Development Planning

Objectives	1. Coordinated formulation process of National Development Plans 2. Sectors/councils are supported in the formulation and implementation of Strategic Plans/policies 3. Plans/policies are Monitored and evaluated 4. Capacity of the planning cadre are built
Outputs	- A National Long-Term Development (NLTD) vision formulated. - Annual SDG reports produced
Progress	- NLTD Concept note developed and shared. Recruitment of a consultant to lead the process has also been launched 7 out of 8 Local Government Areas (LGAs) strategies formulated - The SDG status report for 2019 was developed and validated.
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	1. Improve medium–term, and policy-based budgeting that integrates an annual budget process 2. Improved budget execution and control
Outputs	• A medium-term budget framework paper formulated • An Annual Cash Plan in place • A Citizen Budget in place • Percentage variation between aggregate expenditure outturn and approved budget not more than 10%

Progress	MTEF not yet developed for this year. But the process has already started
	
	    • A medium-term budget framework paper not yet formulated
	    • An Annual Cash Plan int in place
	    • A Citizen Budget is in place
	    • Quarterly expenditure reports are published
	    • Monthly fiscal reports are published

Status	On-going
Challenges	Late submissions of cash plans

2.1.2. Budget Comprehensiveness, Credibility and Reliability

Objectives	1. Improve coverage and quality fiscal reporting
Outputs	• Published quarterly expenditure reports • Published monthly fiscal reports
Progress	Published on website

Status	Completed
Challenges	Access to accurate data on time

2.1.3. Budget Transparency and Accountability

Objectives	1. Provision of fiscal information to the general public 2. Enhanced public access to fiscal information
Outputs	Publish on website
Progress	Ongoing
Status	Ongoing
Challenges	Access to accurate data on time

2.1.4. Gender-Based Budgeting

Objectives	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	o No. of women in leadership and decision-making positions o No. of training conducted o No. of vulnerable groups whose livelihood improved o No. of women and children on balance diet o Number of security personnel trained in gender o Number of training on gender held o Number of Gender units established in Ministries o Number of rehabilitation centers established • National trust fund established for persons living with disabilities
Progress	• No recent training conducted on gender-based budgeting • There is a whole Gender Directorate established at the Ministry of Women • A rehabilitation center 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	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	• Monthly fiscal reports available • Executive budget proposals are published in MOFEA Website. • Formulated citizens' budget • Published monthly expenditures

	• Published approved budget on MOFEA Website
Progress	• 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

Pillar 3. Financial Management, Accounting and Reporting

3.1. Integrated Financial Management Information System (IFMIS)

Objectives	**1.** Strengthen operational efficiency
Outputs	- 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	• The AGD is planning to implement the NAR, currently 56 staff have been trained. A solution to capture government assets is in place. • 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 have been deployed after successful piloting.

	• AGD is conducting training for staff on document management module.
	• The IFMIS has been rolled out to all subtreasuries, LGAs, and ten embassies with plans to roll out to the remaining embassies 2021.
	• The EFT is implemented.
	• A project proposal on alternative to the IFMIS have been developed and reviewed by AGD.
	• The IFMIS and MERIDIAN is ongoing.
	• 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	**2. A unified structure of all government bank accounts**
Outputs	• 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	• The implementation of the TSA single view ledger system has commenced • The contract has been signed for the implementation of the revenue and payment platform. • A first edition manual is in place it will be revised/updated after all the payment platforms are implemented. • A guide is in place called IFSAS handbook it needs to be updated.
Status	Reform on track
Challenges	Lack of fully implementation of the EFT has constrained 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	- An internal Audit act was enacted. - A consolidated report on Internal Audit recommendations. - A CAAT software s acquired and functional. - All MDAs uses ERM.
Progress	- 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 on a quarterly basis annually as per the IAC charter. - Annual renewal of license in progress and continuous use of CAATs to gather, analyse and evaluate data for audit evidence to provide reasonable assurance on the GRCs. - Five MDAs were successfully piloted and in 2019 ERM was roll out to additional five MDAs. Since the advent of the Covid-19, further roll out couldn't take place in 2020.
Status	Ongoing
Challenges	No training for 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	- 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
Progress	- Five staff has been identified to be performing QA function. A plan was developed to follow up on AFROSAI-E QA report. QA team follow up on the implementation status by the external reviewer. - Assessment and Pilot IT/IS report, no funding to proceed with the activity

	• 15 reports were finalised in the first quarter of 2021 and only two reports were discussed by the National Assembly in the first quarter • 2016, 2017 and 2018 Auditor General's report on the consolidated financial statement were presented to National Assembly in the first quarter of 2021 but was not discussed. • Follow up on storage and distribution of report at CMS was completed but yet to be discussed at the National Assembly
Status	In progress
Challenges	Backlog of audit report at National Assembly and lack of fund to pilot IT/IS report by NAO.

5.2. Parliamentary Oversight Function

Objectives	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 NA committee system
Outputs	• 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	• A capacity needs assessment (CNA) was conducted in 2018, the committee operations restructured and 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 structure giving rise to functional, effective and relevant standing/select portfolio committees. • 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	Ongoing
Challenges	Resource constraint to: • 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	• **To better improve financial management for accountability and transparency.** • **To achieve effective participatory approach to planning, align resource allocation to priorities and to instil fiscal discipline** • **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.**

	• **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.** • **Improve efficiency and effective revenue collection system and increase the revenue base of the council.**
Outputs	- 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 Chatter - 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 register on DTCS for all Councils. - Number of Tax payers sensitized on the E-payment - Number Councils' revenue collectors trained on the E-payment system
Progress	**Rolling out of IFMIS:** **Rolling out of IFMIS:** Mansakonko, Janjanbureh and Basse Area Councils registered a 20-meg internet bandwidth and have considerable attainments in implementing the IFMIS. Also, a noticeable progress is attained Kanifing, Banjul and Brikama Area Council whilst, kuntaur Area

	Council is struggling and Kerewan have started acquired internet connectivity nor begin the process.
	Budgetary reform LGA: Of the 8 councils, only 3 councils (BAC, JAC, BsAC) partially progressed in recruiting budget officers, but fall short on the commitment of training them on the job. Similarly, there have been noticeable attainments registered in the use of PBB by BAC, KAC, JAC and KMC. However, BsAC is the only council operating the MTEF, PBB and BFP. **Procurement reforms:** 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. **Internal Audit Reform:** All the councils have internal auditors. However, only KTRAC, KMC, BsAC and MKAC have established audit committees. **Revenue Administration and Management:** 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.
Status	Ongoing
Challenges	- High cost of internet connectivity - Unstable electricity affecting council's operations - Lack of bank within the proximity of the council's to promptly bank council's revenue collections. - Issue of IFMIS allowance.

Pillar 7. Cross Cutting Issues

7.1. Civil Service Reform

Objectives	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
Outputs	• 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	• 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	• 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	• Enhance storage and access to government archives online
	• Improve effectiveness and efficiency in the management of public records
Outputs	• Roll out ERMS to more MDAs
	• Restructure the un-restructure d MDAs
	• Digital Archives
	• Records Appraisal
	• Regulatory Framework
Progress	• ERMS is rolled out to Accountant General's Department, and it is fully operational.
	• Department of Information Service is Restructured, and is Functional
	• Two scanners procured for the Archives Digitalisation, but scanning is yet to begin.
	• Records Appraisal is not started due to lack of expertise and funding.
	• The Revised NRS Act, 1993 is sent to Ministry of Justice for legal advice
	• Regulatory books are not developed yet; waiting for the completion of the New Act.
Status	Activities have started for all the five outputs except records appraisal, and are on-going.

Challenges	I. The approved budget for NRS is not sufficient to carry out the planned activities, and hence many results could not be achieved. II. Lack of funding to procure materials, equipment, and vehicles for the smooth implementation of the strategy. III. Lack of expert skills and knowledge among the available staff. IV. Inadequate staff complement V. Slow response from MDAs with regard to restructuring exercises.

7.3. Health Sector Financing

Objectives	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	• 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 • Reviewed/updated RBF sustainability roadmap • Fiscal space analysis for Health study conducted • A willingness to pay study conducted
Progress	• National Health Insurance Scheme Act is currently at the National Assembly for enactment • National Health Insurance Regulations is developed by a consultant and the draft regulations will be validated 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	Lack of funding from donors

Lessons Learned

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

Conclusions

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

Recommendations

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