

# The Gambia Public Finance Management Strategy

2021 - 2025

Progress Report

January – March 2022

## Overview

<b>Programme</b>	The Gambia Public Finance Management Strategy 2021 – 2025
<b>Ministry</b>	Ministry of Finance and Economic Affairs
<b>Collaborating Partners</b>	United Nations Development Fund, African Development Bank, World Bank, International Monetary Fund, European Union, International Republican Institute
<b>Reporting period</b>	1 <sup>st</sup> January to 31 <sup>st</sup> March 2022
<b>Report compiled by</b>	Public Finance Management Directorate, MOFEA
<b>Date submitted</b>	May 2022.

## **Acronyms**

AFD: France Development Agency

AfDB: African Development Bank

AGD: Accountant General Department

AIMS: Aid Information Management System

AU: African Union

BAC: Brikama Area Council

BCC: Banjul City Council

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

GDHS: Gambia Demographic and Health Survey

GFS: General Financial Statistics

GFS: Government Financial Statistic

GPPA: Gambia Public Procurement Authority

GRA: Gambia Revenue Authority

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HIS: Integrated Household Survey

IAD: Internal Audit Directorate

IFMIS: Integrated Financial Management Information System

IMF: International Monetary Fund

JAC: Janjanbureh Area Council

KAC: Kerewan Area Council

KMC: Kanifing Municipal Council

KTRAC: Kuntaur Area Council

LAC: Losses Advisory Committee

LGAs: Local Government Authorities

MICS: Multi Indicator Cluster Survey

MKAC: Mansakonko Area Council

MDAs: Ministries Departments Agencies

MOFEA: Ministry of Finance and Economic Affairs

MOU: Memorandum of Understanding

MTDS: Medium Term Debt Strategy

MTEF: Medium Term Expenditure Framework

MTEFF: Medium Term Economic Fiscal Framework

NAO: National Audit Office

NDP: National Development Plan

NHIS: National Health Insurance Scheme

NSDS: National Strategy for the Development of Statistics

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

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PFM ARP: Public Finance Management Annual Progress Report

PFM CC: Public Finance Management Coordination Committee

PFM: Public Finance Management

RBF: Result Based Financing

RCF: Rapid Credit Facility

RFQ: Request for Quotation

SIC: Special Incentive Certificate

SOEs: State Owned Enterprises

TADAT: Tax Administration Diagnostic Assessment Tool

TMIS: Time Management Information Systems

TSA: Treasury Single Account

UNDP: United Nations Development Programme

VAT: Value Added Tax

WB: World Bank

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## Pillar 1: Macroeconomic Management

### 1.1. Macroeconomic Policy Management

<b>Objectives</b>	<ol style="list-style-type: none"> <li>1. Fiscal forecasting (revenues, expenditures and debt) is improved.</li> <li>2. Improved Budgeting and Compliance with MTEFF</li> </ol>
<b>Outputs</b>	<ul style="list-style-type: none"> <li>• The tax expenditure policy developed</li> <li>• A report on revised relevant Laws and Regulations affecting Tax administration.</li> <li>• Annual variance analysis report of MTEF against budget execution and controls is available.</li> <li>• Biannual review reports of forecast based on economic policy and development priorities</li> <li>• A five-year MTEF document developed.</li> </ul>
<b>Progress</b>	<ul style="list-style-type: none"> <li>• A consultant has been hired to develop the tax expenditure policy. The policy is expected to complete by end May.</li> <li>• A review of GIEPA's TOR to address main weakness left out relating to fiscal oversight is being perused.</li> <li>• The biannual and annual economic reports are expected by the second week of May.</li> <li>• Work is in progress for the MTEF and a draft is expected early May.</li> </ul>
<b>Status</b>	Work in progress for most of the reforms.
<b>Challenges</b>	Data constrains

### 1.2. Revenue Administration and Management

<b>Objectives</b>	<ol style="list-style-type: none"> <li>1. Improve compliance through process enhancement and risk-based compliance management</li> <li>2. Strengthen Intelligence, Investigation and Data Management to Support Evidence-Based Decision Making</li> <li>3. Enhance Revenue Arrears Collection and Management</li> <li>4. Strengthen Dispute Resolution Mechanism</li> <li>5. Implement Trade Facilitation Initiatives</li> </ol>
<b>Outputs</b>	<ul style="list-style-type: none"> <li>• On-time filing rate for taxpayers increased</li> </ul>

	<ul style="list-style-type: none"> <li>• Number of excise stamps sold</li> <li>• Excise revenue collected</li> <li>• Percentage increase in compliance rate of PIT, CIT and VAT.</li> <li>• Number and type of licensed data analysis software packages procured</li> <li>• Number and types of analytical reports generated by staff of the Authority</li> <li>• An approved VAT CIP in place</li> <li>• Monthly compliance report</li> <li>• Tax compliance Intelligence database developed and operational</li> <li>• Arrear’s collection strategy developed</li> <li>• Share of core tax arrears as a % of total core taxes collected</li> <li>• An updated Tax dispute and appeal resolution mechanism.</li> <li>• Volume of Recoveries from tax dispute cases</li> <li>• Cargo transit system developed</li> <li>• Average goods clearing time</li> <li>• SIGMAT Automated Transit Management rolled out.</li> </ul>
<p><b>Progress</b></p>	<ul style="list-style-type: none"> <li>• <b>Improve compliance through process enhancement and risk-based compliance management</b> <ul style="list-style-type: none"> <li>○ A draft Business Process Re-engineering (BPR) covering all core tax administration functions is developed and being reviewed by GRA Management with plans to validation the document by end of second quarter.</li> <li>○ The development of GRA’s Compliance Risk Management Framework and Policy, Manual and Strategy is being advertised. This is targeted for completion in the third quarter. Thus addressing existing gaps in conducting risk-based compliance management especially in the audit and enforcement functions.</li> </ul> </li> <li>• <b>Strengthen Intelligence, Investigation and Data Management to Support Evidence-Based Decision Making.</b> <ul style="list-style-type: none"> <li>○ Under the GFMDP is funding for the identification and procurement of Business Intelligence (BI) Solution and training of staff on the solution.</li> <li>○ The BI solution will come with a data warehouse and is intended to perform analysis using both internal and external data sources for effective and efficient risk-based compliance management in tax administration. This had been seen to be very successful in Rwanda and is planned for implementation by the <b>end of 2023 or early 2024.</b></li> </ul> </li> <li>• <b>Enhance Revenue Arrears Collection and Management</b> <ul style="list-style-type: none"> <li>○ The GRA have developed a procedure manual for arrears collection. With the BPR recently conducted, there might be need to also review the arrears collection manual.</li> <li>○ A taskforce is set up for compliance enforcement focusing more on persistent non-compliance with payment obligations.</li> </ul> </li> </ul>

	<ul style="list-style-type: none"> <li>○ Relevant enforcement officers and taskforce members have all been trained on the arrears collection manual and other relevant revenue laws.</li> <li>● <b>Strengthen Dispute Resolution Mechanism</b></li> <li>○ GRA in collaboration with MoFEA will reconstitute members of the Tax Tribunal after the term for the current members had ended.</li> <li>○ Plans are to develop an Objection and Appeals Manual and Brochure, train the tribunal members and relevant GRA staff.</li> <li>○ Currently measures are also being taken to operationalize the Objection and Appeals function and support the operationalization of the Tribunal for effective tax dispute resolution. This is aimed to be achieved by the end of 2022.</li> <li>○ These and other reform activities will be supported and anchored on a new Integrated Tax Administration System (ITAS) which will replace the GAMTAXNET.</li> <li>○ The development of the specifications for the ITAS is being pursued. The ITAS will automate all tax functions and will incorporate electronic services like online registration, filing and payment. The project also has series of capacity building programmes for staff on various tax function including audit and enforcement for the specialized industries like Telecommunication, Banking Insurance, Construction, Tourism etc</li> <li>● <b>Implement Trade Facilitation</b></li> <li>○ 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.</li> <li>○ Most of the recommendations of the study are being implemented.</li> <li>○ 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 have been reviewed and validated aimed at ending all impediments and undue delay, high cost, unfair treatment, non-tariff barriers and ambiguity relating to transit.</li> </ul>
<b>Status</b>	The reforms are fairly progressing well
<b>Challenges</b>	<ul style="list-style-type: none"> <li>● Delays due to multiple activities being implemented by the reforms team in HQ with limited resources (human)</li> <li>● Lengthy procurement processes causing delays in implementing activities</li> </ul>

### 1.3. SOE Reforms

<b>Objectives</b>	<ol style="list-style-type: none"> <li>1. Enhanced legal and regulatory framework to strengthen SOE institutional framework including ownership and oversight.</li> <li>2. Regularized financial relations between the State and the SOE sector.</li> </ol>
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	3. Improve the reporting on SOE operational and financial performance and promoting transparency and disclosure.
<b>Outputs</b>	<ul style="list-style-type: none"> <li>• An Approved SOE Act</li> <li>• Professional SOE board Members selected</li> <li>• A Reconciled government/SOE cross arrears and payment plan in place</li> <li>• Signed performance contracts for SOEs</li> <li>• Number of SOEs publishing IFRS compliant financial statements</li> <li>• Number of staff trained on IFRS using the step-down method</li> </ul>
<b>Progress</b>	<ul style="list-style-type: none"> <li>• Cabinet has reviewed the SOE Bill and it's currently at MOJ for gazetting.</li> <li>• A training on cooperate governance was conducted for SOE Board members.</li> <li>• SOEs cross arrears reconciliation exercise was conducted, and payment plans were signed.</li> <li>• From the total stock of 2.3 billion SOEs cross arrears, 77 million have been currently paid by SOEs.</li> <li>• A training on IFRS was conducted for Finance Officers of the SOEs and 12 SOEs finance officers have been recently trained on phase two IFRS training by the MDI.</li> <li>• A committee was constituted at NAO to implement SOEs audit reports</li> </ul>
<b>Status</b>	<ul style="list-style-type: none"> <li>• Draft SOE Bill is at MOJ for gazetting.</li> <li>• (ongoing)</li> <li>• SOEs cross arrears payment plans ongoing</li> <li>• 20% coverage of the IFRS training completed (ongoing)</li> </ul>
<b>Challenges</b>	<ul style="list-style-type: none"> <li>• Delay in finalizing and enacting the SOE Bill</li> <li>• Covid 19 has posed challenges in the payment of cross arrears by SOEs</li> <li>• Lack of standardized reporting format for SOEs (IFRS Compliance)</li> <li>• Untimely submission of SOEs audited financial statements</li> </ul>

### 1.4. Statistics Management

<b>Objectives</b>	<ol style="list-style-type: none"> <li>1. To ensure a well-coordinated and quality statistics is produced across the National Statistics System.</li> <li>2. To provide statistics to users and producers of statistics for effective socioeconomic development.</li> </ol>
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	3. Accessibility reliability and timely production of statistics to informed policy decision making processes.
<b>Outputs</b>	<ul style="list-style-type: none"> <li>• A National Strategy for the Development of Statistics (NSDS II) 2018 to 2022.</li> <li>• Disseminate results of statistical investigations i.e surveys with complete metadata for better understanding of users.</li> <li>• To decentralize dissemination of statistical investigation results to the lowest level.</li> <li>• Statistical products release calendar and publications are developed and adhered by.</li> <li>• A reduction on time lag between data collection and results dissemination.</li> <li>• Raising awareness on the importance of timely supply of administrative data.</li> </ul>
<b>Progress</b>	<ul style="list-style-type: none"> <li>• Most of the major statistical activities such as MICS, GDHS, HIS, Labour force were already implemented. However, Economic Census /Business Survey is constrained by funding.</li> <li>• Statistical products are now being disseminated at regional level.</li> <li>• Partially implement (Consumer Price Index publish every 15th of each month)</li> <li>• Improvement in the capacity of staff coupled with the use of modern statistical technology and equipment.</li> <li>• Conduct user- producer forum annually.</li> <li>• Mutual relationship and MOU's between GBoS and key Stakeholders are established.</li> </ul>
<b>Status</b>	Work in progress.
<b>Challenges</b>	Unavailability of resources to conduct some major statistical activities.

### 1.5. Debt Management

<b>Objectives</b>	<ol style="list-style-type: none"> <li>1. To ensure that the government's financing needs are met at the least cost possible consistent with a prudent degree of risk.</li> <li>2. Promote domestic debt market development.</li> </ol>
<b>Outputs</b>	<ul style="list-style-type: none"> <li>• Timely debt service payment execution</li> <li>• Medium Term Debt Management Strategy</li> <li>• Publish Government Annual Borrowing plan.</li> <li>• Issuance of Bonds in the domestic debt market.</li> </ul>

<b>Progress</b>	<ul style="list-style-type: none"> <li>• Debt service payments are done on time (never defaulted)</li> <li>• Both the MTDs and DSA implementation are in progress. Plans are ahead to review the MTDs in May and conduct DSA 2022.</li> <li>• Plans are in place for the issuance of 5 to 7 billion Dalasis worth of 3year/5year government bond. Proceeds from the bond are intended for restructuring domestic debt and infrastructure financing.</li> <li>• The Annual Borrowing Plan for 2022 has been published on MoFEA and CBG website.</li> <li>• Issuance Calendar is expected by the first week of May.</li> </ul>
<b>Status</b>	Continuous implementations
<b>Challenges</b>	Availability of concessional financing, communication, and investor relation management challenges.

## 1.6. Public-Private Partnerships (PPP)

<b>Objectives</b>	<ol style="list-style-type: none"> <li>1. To provide legal, policy and operational guidelines on the implementation of public-private partnerships.</li> <li>2. PPP Fiscal Risk Assessment Framework (PFRAM) adopted</li> <li>3. Prioritize PPP in priority sectors as enshrined in the NDP</li> <li>4. Constitute PPP Contract management Committees for PPP projects</li> </ol>
<b>Outputs</b>	<ul style="list-style-type: none"> <li>• A National PPP Act enacted</li> <li>• An updated National PPP Policy and operational guidelines available</li> <li>• Updated PPP database available</li> <li>• Adopted PPP risk Assessment Framework (PFRAM)</li> <li>• Number of PPP Priority Projects implemented</li> <li>• PPP Contract management Committee constituted</li> </ul>
<b>Progress</b>	<ul style="list-style-type: none"> <li>• The revised Draft PPP Bill is sent to MOJ for alignment with the relevant laws prior to enactment by the National Assembly. The legislative draft is expected to be table on the next NA sitting.</li> <li>• DPPP has recently completed a validation workshop on the draft PPP Policy and Operational guidelines</li> <li>• PPP data base in place comprising of all the PPP projects.</li> <li>• Seven (7) ongoing PPP Projects signed and being implemented.</li> <li>• PPP contract management committees constituted and operational.</li> </ul>
<b>Status</b>	In progress
<b>Challenges</b>	<ul style="list-style-type: none"> <li>• Limited understanding of PPPs within MDAs</li> </ul>

	<ul style="list-style-type: none"> <li>• Lack of proper communication between MDAs and DPPP with regards to structuring, assessing and contracting of PPP projects</li> </ul>
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## 1.7. Public Investment/Aid Coordination and Management

<b>Objectives</b>	<ol style="list-style-type: none"> <li>1. Maintain donor profile and take part in resources mobilization</li> <li>2. Effective and efficient utilization of aid resources</li> </ol>
<b>Outputs</b>	<ul style="list-style-type: none"> <li>• Number of MDAs trained on Project selection and Appraisal,</li> <li>• A New Aid Policy formulated</li> <li>• An updated project mapping conducted</li> <li>• Annual In-country Portfolio Performance Review are carried out.</li> <li>• Project site supervision</li> </ul>
<b>Progress</b>	<ul style="list-style-type: none"> <li>• Training on Project Selection and Appraisal Template for MDA conducted.</li> <li>• The Aid Policy is at Draft stage, with comments and observations being incorporated.</li> <li>• The AIMS is now up and running.</li> <li>• A Semi Country portfolio is done for projects with plans underway for the donors.</li> <li>• Project’s mapping exercise completed</li> <li>• The Annual in-country portfolio performance review conducted with the World Bank. (CPPR already conducted involving ADB, IDB, WB, EU and UN)</li> <li>• High-level project site supervision conducted involving various PSs</li> </ul>
<b>Status</b>	Satisfactory progress
<b>Challenges</b>	Availability of timely data from our Development Partners

## 1.8. National Development Planning

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

	<ul style="list-style-type: none"> <li>• NDP successors developed</li> <li>• Annual SDG reports produced</li> </ul>
<b>Progress</b>	<ul style="list-style-type: none"> <li>• A consultant has been recruited to developed a recovery focus for a National Development Plan from (2023-2027)</li> <li>• An inception report for the new NDP has been developed and validated.</li> <li>• The Directorate of Development Planning is working on a long-term vision expected in December 2023.</li> <li>• A midterm review for most of the LGA’s strategic plans was carried out.</li> <li>• The Gambia was accepted to conduct a Voluntary National Review (VNR) with a steering committee constituted to facilitate the process.</li> <li>• The SDG status report for 2019 was developed and validated.</li> </ul>
<b>Status</b>	Satisfactory progress
<b>Challenges</b>	Getting a suitable consultant for the assignment

## Pillar 2: Budget and Procurement Management

### 2.1. Budget Management

#### 2.1.1. Program Based Budgeting

<b>Objectives</b>	<b>Improve medium-term, and policy-based budgeting that integrates an annual budget process</b>
<b>Outputs</b>	<ul style="list-style-type: none"> <li>• A medium-term budget framework paper formulated</li> <li>• An Annual Cash Plan in place</li> <li>• A Citizen Budget in place</li> </ul>
<b>Progress</b>	<ul style="list-style-type: none"> <li>• A medium-term budget framework paper was formulated</li> <li>• Annual Cash plan already in place and it is updated monthly (As at March 2022, all the MDAs’ Cash plans have been consolidated)</li> <li>• Citizens’ budget already published on MoFEA website</li> </ul>
<b>Status</b>	<ul style="list-style-type: none"> <li>• Cash plan- On-going</li> <li>• Citizens’ Budget- Completed</li> </ul>

<b>Challenges</b>	MDAs do not send their quarterly updates for the cash plan on time and others do not send them.
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### 2.1.2. Budget Comprehensiveness, Credibility and Reliability

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

### 2.1.3. Budget Transparency and Accountability

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

### 2.1.4. Gender-Based Budgeting

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

## 2.2. Procurement Management

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

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

## Pillar 3. Financial Management, Accounting and Reporting

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

<b>Objectives</b>	1. Strengthen operational efficiency
<b>Outputs</b>	<ul style="list-style-type: none"> <li>• A National Asset Register</li> <li>• A National Valuation Report</li> <li>• Contract management system in place</li> <li>• Document management module</li> <li>• Fully rolled out IFMIS</li> <li>• EFT in use</li> <li>• Availability of alternative options to IFMIS</li> <li>• Fully interfaced systems</li> <li>• Upgraded ICT</li> </ul>
<b>Progress</b>	<ul style="list-style-type: none"> <li>• AGD is currently rolling out Asset Management Solution to all the MDAs, with few MDAs assets already captured (AGD, National Assembly, Population and lands, etc.)</li> <li>• Valuation of Government Estates and Properties is currently ongoing.</li> <li>• Government vehicle policy is being validated.</li> <li>• The collation of government furniture is launched subjected to validation.</li> <li>• The solution for contracts management have been deployed after successful piloting.</li> <li>• AGD staff have been trained on document management module with MoFEA and AGD being piloted, and currently in the process of rolling out to MDAs</li> <li>• The IFMIS has been rolled out to all sub-treasuries, LGAs, and 28 embassies.</li> </ul>

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

### 3.2. Treasury Single Account and Cash Management

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

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

<b>Objectives</b>	1. Improve on timely reporting of audit findings and recommendation for management action.
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<b>Outputs</b>	<ul style="list-style-type: none"> <li>• An Internal Audit Act is enacted.</li> <li>• A consolidated report on Internal Audit recommendations.</li> <li>• Number of meetings of oversight committees.</li> <li>• A CAAT Software is acquire and functional.</li> <li>• All MDAs uses ERM.</li> </ul>
<b>Progress</b>	<ul style="list-style-type: none"> <li>• A Position paper has been drafted for the Internal Audit Act</li> <li>• The oversight committee meet at minimum every quarter</li> <li>• The Arbutus Analyser was acquired, working on obtaining the Audit Software</li> <li>• The roll out of ERMS is expected to commence in the 3rd Quarter of 2022</li> </ul>
<b>Status</b>	In progress
<b>Challenges</b>	No training to the Committee.

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

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

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

<b>Progress</b>	<ul style="list-style-type: none"> <li>• <b>Establish Quality Assurance (QA) Function</b> <ul style="list-style-type: none"> <li>○ A QA functional unit is established</li> <li>○ QA policy and manual not yet developed</li> <li>○ The QA plan was developed and currently being reviewed by AFROSAI-E</li> </ul> </li> <li>• <b>Assessment and development of ICT systems to conduct IT/IS audit</b> <ul style="list-style-type: none"> <li>○ The Time Management Information Systems (TMIS) for storage, sharing and retrieval of working papers during audit exercise is developed.</li> </ul> </li> <li>• <b>Audits Report submitted to National Assembly and Discussed</b> <ul style="list-style-type: none"> <li>○ 31 Reports submitted to National Assembly</li> <li>○ 20 Reports discussed at National Assembly</li> </ul> </li> </ul>
<b>Status</b>	In progress
<b>Challenges</b>	<ul style="list-style-type: none"> <li>• Backlog of audit reports at National Assembly and lack of fund to pilot IT/IS report by NAO.</li> <li>• NAO encounters excessive delay in receiving response from auditees</li> </ul>

## 5.2. Parliamentary Oversight Function

<b>Objectives</b>	<ol style="list-style-type: none"> <li>1. Review the make-up and effectiveness of the types of committees of the National Assembly</li> <li>2. Develop the capacity of NAMs to effectively execute their scrutiny and oversight functions</li> <li>3. Increased efficiency and effective structure and function of the NA committee system</li> </ol>
<b>Outputs</b>	<ul style="list-style-type: none"> <li>• An assessment report on the effectiveness of National Assembly (NA) Standing and Select Committees</li> <li>• A report on skills gap and capacity needs assessment of National Assembly Members and Staff</li> <li>• Number of National Assembly Members with adequate training for Audit oversight functions.</li> </ul>
<b>Progress</b>	<ul style="list-style-type: none"> <li>• The committee operational restructured were reviewed. Three more specialized committees were established (Human Rights &amp;</li> </ul>

	<p>Constitutional Matters, Public Petitions and the Subsidiary Legislations Committees)</p> <ul style="list-style-type: none"> <li>• A capacity needs assessment (CNA) was conducted for the NA setting out solid recommendations to enhance an effective parliament.</li> </ul>
<b>Status</b>	Implementation of reforms in progress.
<b>Challenges</b>	<p>Resource constraint to:</p> <ul style="list-style-type: none"> <li>• Conduct comprehensive committee monitoring tours across the country and sectors</li> <li>• Participate in several inter-parliamentary diplomacy conferences, trainings and meetings in the sub-region, Africa and beyond</li> <li>• Conduct comprehensive specialised trainings for NAMs and staff</li> </ul>

## Pillar 6. Local Government Authority Reforms

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

	<ul style="list-style-type: none"> <li>• All Councils are Registered and Accredited by GPPA</li> <li>• Procurement Officers are recruited in all Councils</li> <li>• Number of Councils sensitized on GPPA registration of local businesses</li> <li>• Number of Procurement Officers in Councils trained.</li> <li>• Number of Councils with Internal Audit Charter</li> <li>• Number of Councils with Audit Committees</li> <li>• Number of Performance and System Audits conducted for Councils.</li> <li>• Number of Councils with qualified Internal Audit staff</li> <li>• Number of Councils’ Internal Audit staff trained</li> <li>• Councils’ tax bracket Identified</li> <li>• Councils tax bracket to be paid at the bank are defined</li> <li>• A tax registers on DTCS for all Councils.</li> <li>• Number of Tax payers sensitized on the E-payment</li> <li>• Number Councils’ revenue collectors trained on the E-payment system</li> </ul>
<p><b>Progress</b></p>	<p><b>Rolling out of IFMIS:</b></p> <p>All LGAs have inputted their revenues for 2021 up to date. There is also 90% input of expenses and operations in the IFMIS with technical help from the AGD.</p> <p><b>Budgetary Reform LGA:</b></p> <p>All LGAs have included in their 2022 Manpower Budget a position for a Budget Officer. They were all consulted and a budget drawn based on each councils defined policies and programmes. In addition, all LGAs have structured PBB envisaged to be operational in 2023.</p> <p><b>Procurement Reforms:</b></p> <p>All LGAs have an established procurement unit with highly trained Senior Procurement Officers.</p> <p><b>Internal Audit Reform:</b></p> <p>All LGAs have a functional Internal Audit Unit and most of them have internal audit committees established. They are independent and perform their job without interference. They have been trained to upgrade their skills and competences.</p> <p><b>Revenue Administration and Management</b></p> <p>With the introduction of digital tax administrative systems BCC is confident doubling its Revenue collection from <b>65 million</b> in 2020 to <b>140 million</b> come December 2022 likewise for most councils. BCC is</p>

	currently mapping out a system of sensitisation on operation of E-Payment.
<b>Status</b>	In progress
<b>Challenges</b>	<ul style="list-style-type: none"> <li>• Lack of sufficient budget information and data, thus constraining the MTEFF and PBB exercise.</li> <li>• Poor Internet connectivity impeding IFMIS operations in LGAs</li> <li>• The recruitment of competent staff is challenged by poor remuneration.</li> </ul>

## Pillar 7. Cross Cutting Issues

### 7.1. Civil Service Reform

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

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<b>Progress</b>	<ul style="list-style-type: none"> <li>• The revision of the Public Service Act is challenged by the new Constitution.</li> <li>• The annual staff inspection and assessment exercises 2022 is being planned.</li> <li>• The new Grading Structure and Pay Scale is expected in July 2022.</li> <li>• Sector specific cadre allowances are reviewed and approved by Cabinet for implementation.</li> <li>• The Pensions Scheme Act is enacted by the National Assembly. Sent to the President for ascent/endorsement</li> <li>• The regulatory frameworks (Rule Books) are not yet revised</li> <li>• Generic Allowances review is completed</li> <li>• Development and circulation of job specifications is completed</li> <li>• A Performance Management Policy is developed and validated.</li> <li>• In collaboration with the Commonwealth Secretariat government is planning to have a PMS in place.</li> </ul>
<b>Status</b>	In progress
<b>Challenges</b>	<ul style="list-style-type: none"> <li>• Financial constraints</li> <li>• Delay in executive and legislative processes</li> <li>• Inadequate requisite capacity to effectively implement the reform program</li> </ul>

### 7.2. Effective and Efficient Records Management System

<b>Objectives</b>	<ol style="list-style-type: none"> <li>1. Enhance storage and access to government archives online</li> <li>2. Improve effectiveness and efficiency in the management of public records</li> </ol>
<b>Outputs</b>	<ul style="list-style-type: none"> <li>• Roll out ERMS to more MDAs</li> <li>• Restructure the un-restructured MDAs</li> <li>• Digital Archives</li> <li>• Records Appraisal</li> <li>• An Amended NRS Act</li> <li>• Regulatory Framework</li> </ul>
<b>Progress</b>	<ul style="list-style-type: none"> <li>• Surveys have been conducted in the identified MDAs for the next roll out of ERMS.</li> <li>• Scanning of archives for the digitalization process has begun and in progress</li> <li>• Re-appraisal of semi-current records from the year 1980 to 1990 was completed. However, appraisal of records from 1994 to date is yet to commence</li> </ul>

	<ul style="list-style-type: none"> <li>• The NRS Act will be validated in the third quarter.</li> <li>• The other records regulatory books await the revised NRS Act for reasons of conformity.</li> <li>• Plans are to outsource expertise to help in Records Appraisal</li> </ul>
<b>Status</b>	All the five outputs are in progress; although the pace is slow due to inadequate resources.
<b>Challenges</b>	<ul style="list-style-type: none"> <li>• Lack of adequate staff number, appropriate equipment, funds, and time resources for the effective implementation of the</li> <li>• The Cadre has no expertise in Records Appraisal;</li> <li>• The ERMS team is overwhelmed with the work load of having to roll out ERMS to more MDAs due to inadequate staff number</li> </ul>

### 7.3. Health Sector Financing

<b>Objectives</b>	<ol style="list-style-type: none"> <li>1. To establish a National Health Insurance Scheme</li> <li>2. To use Result-Based Financing approach to pay for Health care services at the final level.</li> <li>3. Universal Health Coverage for every person in The Gambia</li> </ol>
<b>Outputs</b>	<ul style="list-style-type: none"> <li>• National Health Insurance Scheme Act.</li> <li>• Availability of National Health Insurance Regulations.</li> <li>• Availability of RBF program in the Ministry of Health</li> <li>• Reviewed/updated RBF sustainability roadmap</li> <li>• Fiscal space analysis for Health study conducted</li> <li>• A willingness to pay study conducted</li> </ul>
<b>Progress</b>	<ul style="list-style-type: none"> <li>• National Health Insurance Bill 2021 enacted and assented to by the President (Availability of NHIS ACT, 2021)</li> <li>• National Health Insurance Scheme Regulations at all levels of management drafted, reviewed by the NHIS Steering Committee and awaiting stakeholders' validation.</li> <li>• RBF Program Unit established and headed by a program manager, deputy program manager and other program officers.</li> <li>• RBF sustainability roadmap and operational manual reviewed and validated.</li> <li>• ToR for the consultant to conduct Fiscal Space Analysis study for health developed and submitted to WHO for support.</li> <li>• A study on Willingness to pay for NHIS conducted by a PhD student and presented his findings to MoH for consideration. The ministry is planning to conduct another large scale study to be funded by WHO.</li> </ul>

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

### 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 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 well. However, most of the reforms are being challenged by financial resources, capacity, thus rendering good flow of resources to hire consultants. We continue to value the remarkable contributions of the stakeholders in providing the information to support the production of the reports. The following recommendations are highlighted for improved implementation.

### Recommendations

1. There is need to continually build capacity for both staff directly implementing the reforms and stakeholders to accelerate the implementation process.
2. Government should take ownership of funding the reforms and explore sustainable means to maintaining them.