The Gambia Public Finance Management Strategy
2021 - 2025
Progress Report
July - September 2022

Overview

Programme	The Gambia Public Finance Management Strategy 2021 – 2025
Ministry	**Ministry of Finance and Economic Affairs**
Collaborating Partners	**United Nations Development Fund, International Republican Institute, African Development Bank, World Bank, International Monetary Fund, European Union.**
Reporting period	**1st July to 30th September 2022**
Report compiled by	**Public Finance Management Directorate, MOFEA**
Date submitted	**19th October, 2022.**

Table of Contents

Summary of Progress for the Quarter

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	• The tax expenditure policy developed • A report on revised relevant Laws and Regulations affecting Tax administration. • Annual variance analysis report of MTEF against budget execution and controls is available. • Biannual review reports of forecast based on economic policy and development priorities • A five-year MTEF document developed.
Progress	• The development of a tax expenditure policy is still not completed, MPAW is still working on it. • MOJ was written to requesting for a review of the GIEPA Act and ensuring that laws and regulation affecting TAX is shifted to the MOFEA. • the biannual and annual economic reports are not done as a result of shift in focus to other activities. • The MTEF document from 2019 to 2024 has been produced
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

4	- 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	**Ledger Cleansing** - A project for tax cleansing of the ledgers has started which is to ensure that the account balances in the GAMTAXNET reflects the true status in the accounts. - The tax register has also been clean in other to ensure there is smooth transition from GAMTAXNET To ITAS. - The next step is to focus on cleansing the small and medium tax payers in the provincials and tax offices across the country which is intended to begin November **ASYCUD WORLD** - GRA has successfully launched the ASYCUDA world, the new system is currently up and running. - GRA is currently rolling out ASYCUDA world at the border areas (Amdali, Basse, Soma Farafenni). The roll out of the systems is been complete at the airport and ports. **Transition from GAMTANET to ITAS** - GRA is currently working on transitioning from GAMTAXNET to ITAS in other to enhance domestic revenue collection. - The ITAS re-engineering business process has been completed and ready for approval by the GRA management. - The review of system specification for the transition has been completed and approved by management. Currently works are ongoing to finalize the bid document for the advertisement of bidders to submit EOI for the supply of ITAS

- Works are also on going to upgrade the GRA website to help support the function of revenue administration

Improve compliance through process enhancement and risk-based compliance management

Through the Gambia Fiscal Management Development Project (GFMDP) of the World Bank, a consultant was recruited to conduct a Business Process Re-engineering (BPR) covering all core tax administration functions. The consultant had provided a report on the enhanced or re-engineered processes which is submitted to GRA for review and comment after which validation will be conducted.

Also in plan is the recruitment of a consultant for the development of a GRA Compliance Risk Management Framework and Policy, Manual and Strategy. The advertisement for the expression of interest is currently running and when recruitment is completed, the consultant has three months to complete the assignment. This is targeted for completion in the third quarter.

The Authority is currently using tools and information available to conduct risk-based compliance management especially in the audit and enforcement functions.

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

Under the GFMDP is funding for the identification and procurement of Business Intelligence (BI) Solution and training of staff on the solution. 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 **end of 2023 or early 2024.**

2. **Enhance Revenue Arrears Collection and Management**

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. The Commissioner General have also set up a taskforce for compliance enforcement focusing more on persistent non-compliance with payment obligations. Relevant enforcement officers and taskforce members have all been trained on the arrears collection manual and other relevant revenue laws.

3. **Strengthen Dispute Resolution Mechanism**

The GRA Management recommended to the Minister of Finance for the reconstitution of the members of the Tax Tribunal after the term for the current members had ended. In the GFMDP is activity to develop Objection and Appeals Manual and Brochure, train the tribunal members and relevant

	GRA staff. Currently measures are 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. These and other reform activities will be supported and anchored on a new Integrated Tax Administration System (ITAS) which will replace the GAMTAXNET. The BPR consultant is also responsible for the development of the specifications for the ITAS. These specifications and proposed bid document have been drafted and are being reviewed by the GRA. The ITAS will automate all tax functions and will incorporate electronic services like online registration, filing and payment. The project also have 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.
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	Delays due to multiples activities being implemented by the reforms team in HQ with limited resources (human) Long procurement process of the donor partners the World Bank causing delays in implementing activities

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	• Cabinet has already sat on the SOE Bill and has been sent to parliament for enactment.

	• A training was on cooperate governance was conducted for SOE Board members. • SOEs cross arrears reconciliation exercise was conducted, and payments plans were signed. Out of the 2.3 billion arrears, 163.2 million has been settle as at end may 2022. • A training on IFRS was conducted for Finance Officers of the SOEs • 12 SOEs finance officers have been recently trained on phase two IFRS training by the MDI. • Committee constituted at NAO to implement SOEs audit reports • Performance contract has been signed with NAWEC and GPA and is currently on-going. • Performance contract between MOFEA and GNPC finalised and awaiting signature. s • Draft performance contract agreed between MOFEA and SSHFC
Status	• Draft SOE Bill is at Parliament. • (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) 2019 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. • Plans are on the way to conduct an economic census and business establishment survey in which funds are been provided by the Government, works will commence in the 1st quarter of 2023 • Implementation for most of the activities intended for 2021 not started because of funding constrained • (2A) Survey reports with data sets are available on the GBoS website at www. GBoSdata.org for users. • (2B) Hard and soft copies of statistical products are available upon request from GBoS • (2C) Statistical products are now been disseminated at regional level. • (3A) Partially implement (Consumer Price Index publish every 15th of each month) • (3B) Improvement in the capacity of staff coupled with the used of modern statistical technology and equipment. • (3C) Conduct user- producer forum annually. • (3D) Mutual relationship and MOU's between GBoS and key Stakeholders is established.
Status	• 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	• Timely debt service payments are done on time and the government has never defaulted. However, debt service payment to Venezuela and Libya have not been done due to reasons beyond the control of the government. A total of USD 18,617,573.75 has been paid of the external debt for both the first and second quarter of 2022. • Both the MTDs and DSA 2021 have been successfully reviewed. • Plans are ahead for the issuance 5 to 7 billion dalasis worth of 3year/5year govt bond. Proceed from the bond are intended for Restructure domestic debt and infrastructure financing. • The issuance of medium to long-term bond has started, 1.5 billion was issued in the first quarter which was fully subscribe and the same amount was issued in the second quarter. However, that was undersubscribed. 2 billion worth of bond has also been issued for the third quarter, however, that that too was undersubscribed. The ministry has plans to re-open the undersubscribed bonds by November. • Plans are underway to readjust the annual borrowing plans in other to factor for the new changes (creation of new Ministries and new salary grading pay scale) in the revise budget. • Issuance Calendar are up and running. Plans are to start issuing three months rolling calendar by November.
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	• A revised PPP Bill has been developed from the zero draft and re submitted to MoJ as a requirement to continue with legislative drafting. • A revised National PPP draft Policy has been produce and retreat was held to review the document with stakeholders. Plans are to submit the final version to cabinet for approval. • PPP data base in place comprising of all the PPP projects. • Seven (7) ongoing PPP Projects signed and being implemented. Two out of the sevens have been terminated. • A contract management committee has been constituted to oversee the 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. • Project site supervision
Progress	• Training on Project Selection and Appraisal Template for MDA conducted. • The Aid Policy had been developed and validated. • The AIMS is currently not functioning properly. • The project mapping exercise is plan and scheduled for the third quarter of this year. • High-level project site supervision conducted involving various PSs • Project supervision has been conducted and now left with third quarter for this year.

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. Formulate a successor medium term plan to the NDP 2018-2021 **3.** Sectors/councils are supported in the formulation and implementation of Strategic Plans/policies **4.** Plans/policies are Monitored and evaluated **5.** Capacity of the planning cadre are built
Outputs	• A National Long-Term Development (NLTD) vision formulated. • NDP successors developed • Annual SDG reports produced
Progress	• A consultant has been recruited to developed a recovery focus for a National Development Plan from (2023-2027) **status: still in progress.** • an inception report for the new NDP has been developed and validated. • the Directorate of Development Planning is working on a long-term vision expected in December 2023. **Status; still in progress, implementation to start by next year.** • A midterm review for most of the LGA's strategy plan was carried out. • The Gambia was accepted to conduct a Voluntary National Review (VNR). Status: completed and presented at high level political forum in New York. • The SDG status report for 2019 was developed and validated.
Status	Satisfactory progress
Challenges	Getting a suitable consultant for the assignment ccc

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
Outputs	• A medium-term budget framework paper formulated • An Annual Cash Plan in place • A Citizen Budget in place
Progress	• A medium-term budget framework paper formulated and submitted • Annual Cash plan already in place and it is updated monthly (since early 2022, all the MDAs' Cash plan have been consolidated). Although MDAs need to submit new cash plans for the quarter. • Citizens' budget is already published on website.
Status	• Cash plan- On-going • Citizens' Budget- Completed • BFP (i.e. MTFF) already sent to Cabinet
Challenges	MDAs do not send their quarterly updates for the cash plan on time. Others do not send the updates at all.

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	These are done and published frequently
Status	The Reports are published quarterly
Challenges	Getting accurate data from the Epicor on time. This delays the publication of the reports sometimes.

2.1.3. Budget Transparency and Accountability

Objectives	1. Provision of fiscal information to the general public
Outputs	• Monthly fiscal reports available

	• Executive budget proposals are published on MoFEA Website
Progress	These outputs have been delivered
Status	Published. The Poverty reports for Q1, Q2 & Q3 are set to be published in Q3.
Challenges	Getting 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	• No. of women in leadership and decision-making positions • No. of training conducted • No. of vulnerable groups whose livelihood improved • No. of women and children on balance diet • Number of security personnel trained in gender • Number of trainings on gender held • Number of Gender units established in Ministries • Number of rehabilitation centres established • National trust fund established for persons living with disabilities
Progress	• Currently having consultations with the IMF for support from AFRITAC West • No recent training conducted on gender-based budgeting • There is a whole Gender Directorate established at the Ministry of Women • A rehabilitation centre already established at Bakoteh to deal with issues related to women that have been victimized.
Status	On going
Challenges	No national trust fund in place for people living with disabilities.

2.2. Procurement Management

Objectives	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	• One Stop shop facility for e-GP infrastructure • Digitalised procurement process. • Direct Procurement for MDAs and Public Sector Entities • Standardised procurement policy document • Gender and Sustainable Procurement • Enhanced Capacity and Decentralisation • Implementing the functionality of the Complaints Review Board
Progress	• The E-readiness assessment is completed and the Consultant recruited has already produced a draft report on it for the E-procurement system • A team from GPPA is currently in a second study tour in Mexico on E-procurement. • After a review of the GPPA bill, it has gone to the National Assembly for enactment which has already been passed and adopted. • Gender procurement policy included in the new Act. • There's a procurement module taught at the GPPI training Institute to enhance capacity in procurement • The Complaints Review Board is established and running. They resolve disputes related to procurement
Status	Ongoing
Challenges	Capacity in procurement processes

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	• AGD is currently rolling out Asset Management Solution to all the MDAs, eight have already captured part of their assets (AGD, National Assembly, Population, Lands, DIA, MoA, Tourism and MoFEA).
	• 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.
	• AGD is currently rolling out contract management document to all the MDAs, ten have already captured some of their contracts (Works, OP, MOFEA, MOFA, MOA, MOBSE, MOH, MOYS, DEFENCE and NA.)
	• AGD is currently rolling out the document management module to all the MDAs, some have already used it to attach their supporting documents while processing payments (AGD, National Assembly, OVP, Youth and Sport, MoFA, DIA and PMO)
	• The IFMIS has been rolled out to all subtreasuries, LGAs and all embassies who started capturing transactions & backlogs. The capturing of their budgets is completed and currently working on producing their financial statements. Work is in progress to roll out to 13 additional sub-vented agencies and plans are to have them on board by January 2023
	• Ten self-accounting projects were also configured and are capturing backlogs and processing live. Plans are on the way to configure the next batch

	• The EFT is successfully implemented for central government, efforts are being made to configure the same solution for other independent agencies (Judiciary, National Assembly, NAO and NHRC)
	• A project proposal alternative to the IFMIS have been developed and reviewed by AGD.
	• The IFMIS, MERIDIAN and CBG (T24) interface is being finalized.
	• 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	• Currently the IFMIS has been rolled out to the LGAs, but AGD is facing difficulties in terms of full acceptance and usage by the LGAs. As some have fully adopted the solution for all their financial transactions, others are still reluctant to use the system effectively especially for their live transactions and capturing backlogs. • Constrains of internet connectivity faced by some sub-treasuries and embassies in terms of connecting to the system as the internet has either low bandwidth or poor connectivity in their area. • AGD is currently rolling out to the sub-vented agencies and self-accounting projects, however, AGD is facing difficulties in terms of full acceptance/compliance by these agencies to use the system to process live transactions fully.

3.2 Treasury Single Account and Cash Management

Objectives	1. 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 is ongoing. • The core engine to the payment platform was recently received, the supplier did a presentation and AGD has provided their initial comments which he is working on now. AGD is currently working with various stakeholders/institutions to provide their Application Programming Interface (API) for their respective systems. The (API) test environment has been released by the supplier to the commercial banks for testing. • A first edition Accounting Procedure Manual is in place it will be revised/updated after all the payment platforms are implemented. • The daily transfer of funds from the commercial banks to the CRF have already been implemented.
Status	Reform on track

Challenges	• Constrains in the implementation of the EFT has limited theoperationalization of the ledger system with a single view. • AGD is having constrains in getting the payment gateway APIs to be developed by other institutions (GRA, CBG) and this is causing delays in terms of completing the solution on time for implementation before January 2023.

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 is enacted. • A consolidated report on Internal Audit recommendations. • Number of meetings of oversight committees. • A CAAT Software is acquire and functional. • All MDAs uses ERM.
Progress	• A Position paper has been drafted for the Internal Audit Act • The oversight committee meet at minimum every quarter • The Arbutus Analyser was acquired, working on obtaining the Audit Software • The roll out of ERMS is expected to commence in the 3rd Quarter of 2022, and the training of trainers has been completed.
Status	In progress
Challenges	Capacity and Resources constrain has been the challenge.

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	• **Establish Quality Assurance (QA) Function**
	  o QA functional unit is established
	  o QA strategy was developed
	  o The QA plan was developed
	  o Risk Assessment tool was develop
	  o QA Management Policy yet to be developed
	  o QA Outsource Policy yet to be developed
	• **Assessment and development of ICT systems to conduct IT/IS audit**
	  o The Time Management Information Systems (TMIS) for storage, sharing and retrieval of working papers during audit exercise is developed.
	  o CISA Training completed
	  o Audit Management System to be developed
	  o Laptops needed
	  o Office 365 needed
	  o Certified Ethical Hacker training required
	• **Audits Report submitted to National Assembly and Discussed**
	  o 24 Reports submitted to National Assembly (Performance audit submitted 8 and 1 was discussed, Extraneous submitted 6 and all 6 discussed, Councils and Municipality submitted 8 and 8 was discussed, Ministries and Department submitted 2 and all discussed)
	  o 17 Reports discussed at National Assembly

Status	In progress
Challenges	• Backlog of audit reports at National Assembly not discussed and lack of funds to pilot IT/IS audits by NAO. • NAO encounters excessive delay in receiving response from auditees

5.2. Parliamentary Oversight Function

Objectives	1. Review the make-up and effectiveness of the types of committees of the National Assembly – (*Completed for both 5ᵗʰ and 6ᵗʰ Legislature*) 2. Develop the capacity of NAMs to effectively execute their scrutiny and oversight functions – (*Completed for 6ᵗʰ Legislature*) 3. Increased efficiency and effective structure and function of the NA committee system – (*Ongoing for the 6ᵗʰ Legislature*)
Outputs	• An assessment report on the effectiveness of National Assembly (NA) Standing and Select Committees – (*Planned for 6ᵗʰ Legislature*) • A report on skills gap and capacity needs assessment of National Assembly Members and Staff – (*Completed for 6ᵗʰ Legislature*)

	• Number of National Assembly Members with adequate training for Audit oversight functions – (***Number increased in 6th Legislature***)
Progress	• The committee operational restructured were reviewed. Three more specialized committees were established (Human Rights & Constitutional Matters, Public Petitions and the Subsidiary Legislations Committees) – (***Established since the 5th Legislature***) • A capacity needs assessment (CNA) was conducted for the NA setting out solid recommendations to enhance an effective parliament – (***Completed for the 6th Legislature***)
Status	Implementation of reforms "in progress" – (***Ongoing in the 6th Legislature***)
Challenges	Resource constraint to: • Conduct comprehensive committee monitoring tours across the country and sectors – (***Ongoing in the 6th Legislature***) • Participate in several inter-parliamentary diplomacy conferences, trainings and meetings in the sub-region, Africa and beyond – (***Ongoing for the 6th Legislature***) • Conduct comprehensive specialised trainings for NAMs and staff – (***Ongoing for the 6th Legislature***)

Pillar 6. Local Government Authority Reforms

Objectives	1. To better improve financial management for accountability and transparency. 2. To achieve effective participatory approach to planning, align resource allocation to priorities and to instil fiscal discipline 3. Improve transparency, accountability in the procurement of goods and services in the value for money. Increase capacity and standardized procurement for LGAs for increased effectiveness and efficiency in the procurement process. 4. To provide an independent objective assurance in the use of resources. Established independent audit department that enhances proper use of resources, governance and risk management. **5.** Improve efficiency and effective revenue collection system and 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:** A satisfactory progress in 6 councils (KAC, KTRAC, MKAC, JAC, BCC, BSAC) with transactions captured live on the IFMIS. However, KMC is still capturing backlogs due to inadequate capacity of staff to effectively utilize the system and huge volumes of transactions generated. **Budgetary reform LGA:** The PFMD in collaboration with all eight councils has successfully completed the development of their PBB. **Procurement reforms:** All the councils have trained procurement officers, but KAC fall short on the commitment of training them. Similarly, there has been noticeable attainments registered in the development of a functional procurement plan by KTRAC, BCC, BsAC, MKAC, BAC and KMC. sensitization on GPPA registration of local business was conducted by all councils.

	Internal Audit Reform: All the councils have internal auditors and 50% KTRAC, KMC, BsAC and MKACof the councils have audit committees. **Revenue Administration and Management:** BAC, KMC and BCC has 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 has 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.

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 • Functional Review (Staff /MDAs Inspection) 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 revision of the Public Service Act is challenged by the new Constitution. • Functional Review (Staff /MDAs Inspection) assessment exercise • The new Grading Structure and Pay Scale July implementation failed. Instead, a 30% increment was approved by National Assembly. • Sector specific cadre allowances are reviewed and approved by Cabinet and is being implemented. • The Pensions Scheme Act is enacted by the National Assembly and accented /endorsed by The President. • The regulatory frameworks (Rule Books) are not yet revised-planned for 2023. • Generic Allowances review is completed, approved and implemented • Development and circulation of job specifications is completed • A Performance Management Policy is developed and validated. However, the policy is summoned to be reviewed again to factor in the entire Public Service. • In collaboration with the Commonwealth Secretariat government is planning to have a PMS in place. It is planned for 2023.
Status	In progress
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	1. Enhance storage and access to government archives online 2. 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 • An Amended NRS Act • Regulatory Framework
Progress	• Surveys have been conducted in the identified MDAs for the next roll out of ERMS. User training and sensitization has been done for some MDAs • Scanning of archives for the digitalization process has begun and in progress • Monitoring and inspection of regional record offices has been conducted to ensure there is an effective records management systems through government • 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 • Works are ongoing to amend the NRS Act, two stakeholder validations are scheduled for September and October. • The other records regulatory books await the revised NRS Act for reasons of conformity. Plans are to outsource expertise to help in Records Appraisal

Status	All the five outputs are in progress; although the pace is slow due to inadequate resources.
Challenges	• Lack of adequate staff number, appropriate equipment, funds, and time resources for the effective implementation of the • The Cadre has no expertise in Records Appraisal; • The ERMS team is overwhelmed with the work load of having to roll out ERMS to more MDAs due to inadequate staff number

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 • Fiscal space analysis for Health study conducted • A willingness to pay study conducted
Progress	• National Health Insurance Bill 2021 enacted and assented to by the President (Availability of NHIS ACT, 2021) • National Health Insurance Scheme Regulations at all levels of management drafted, reviewed by the NHIS Steering Committee and awaiting stakeholders' validation. • The roll out of the new birth certificate and NHIS is currently is progress • RBF Program Unit established and headed by a program manager, deputy program manager and other program officers. • RBF sustainability roadmap and operational manual reviewed and validated. • ToR for the consultant to conduct Fiscal Space Analysis study for health developed and submitted to WHO for support. • 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 scall study to be funded by WHO.

Status	Satisfactory progress.
Challenges	Inadequate funding.

Lessons Learned

Lessons learned
Continuous capacity development is critical in accelerating the implementation
Continuous stakeholder engagement both at the PFM-CC level and three-day training resulted to a fruitful validation of data collected.
The employment of a M&E software has accelerated data collection process.
We found out that the use of GIPONG Cable is found to be more cost and operational efficiency direct connections
The ERMS is found to be very effective in records management.

Conclusions

Recommendations