

# The Gambia Public Finance Management Strategy

2021 - 2025

## Progress Report

April – June 2022

### Overview

<b>Programme</b>	<b>The Gambia Public Finance Management Strategy 2021 – 2025</b>
<b>Ministry</b>	<b>Ministry of Finance and Economic Affairs</b>
<b>Collaborating Partners</b>	<b>United Nations Development Fund, International Republican Institute, African Development Bank, World Bank, International Monetary Fund, European Union.</b>
<b>Reporting period</b>	<b>1<sup>st</sup> April to 30<sup>th</sup> June 2022</b>
<b>Report compiled by</b>	<b>Public Finance Management Directorate, MOFEA</b>
<b>Date submitted</b>	<b>29<sup>th</sup> June, 2022.</b>

### Table of Contents

<b>Summary of Progress for the Quarter.....</b>	<b>3</b>
<b>Pillar 1: Macroeconomic Management.....</b>	<b>3</b>
<b>1.1. Macroeconomic Policy Management .....</b>	<b>3</b>
<b>1.2. Revenue Administration and Management.....</b>	<b>Error! Bookmark not defined.</b>
<b>1.3. SOE Reforms.....</b>	<b>Error! Bookmark not defined.</b>
<b>1.4. Statistics Management.....</b>	<b>Error! Bookmark not defined.</b>
<b>1.5. Debt Management.....</b>	<b>Error! Bookmark not defined.</b>
<b>1.6. Public-Private Partnerships (PPP).....</b>	<b>Error! Bookmark not defined.</b>
<b>1.7. Public Investment/Aid Coordination and Management.....</b>	<b>Error! Bookmark not defined.</b>

1.8. National Development Planning .....	Error! Bookmark not defined.
<b>Pillar 2: Budget and Procurement Management.....</b>	<b>11</b>
2.1. Budget Management.....	Error! Bookmark not defined.
2.1.1 Program Based Budgeting.....	Error! Bookmark not defined.
2.1.2. Budget Comprehensiveness, Credibility and Reliability.....	Error! Bookmark not defined.
2.1.3. Budget Transparency and Accountability .....	Error! Bookmark not defined.
2.1.4. Gender-Based Budgeting .....	Error! Bookmark not defined.
2.2. Procurement Management.....	Error! Bookmark not defined.
<b>Pillar 3. Financial Management, Accounting and Reporting.....</b>	<b>14</b>
3.1. Integrated Financial Management Information System (IFMIS).....	Error! Bookmark not defined.
3.2. Treasury Single Account and Cash Management.....	Error! Bookmark not defined.
<b>Pillar 4. Internal Auditing, Control, Governance and Risk Management.....</b>	<b>17</b>
<b>Pillar 5. External Scrutiny and Oversight.....</b>	<b>18</b>
5.1. External Auditing Accountability and Transparency .....	18
5.2. Parliamentary Oversight Function .....	19
<b>Pillar 6. Local Government Authority Reforms .....</b>	<b>20</b>
<b>Pillar 7. Cross Cutting Issues.....</b>	<b>22</b>
7.1. Civil Service Reform.....	Error! Bookmark not defined.
7.2. Effective and Efficient Records Management System.....	Error! Bookmark not defined.
7.3. Health Sector Financing .....	Error! Bookmark not defined.
<b>Results .....</b>	<b>Error! Bookmark not defined.</b>
<b>Partners &amp; Stakeholders.....</b>	<b>Error! Bookmark not defined.</b>
<b>Challenges &amp; Lessons Learned .....</b>	<b>27</b>
<b>Conclusions.....</b>	<b>27</b>
<b>Recommendations.....</b>	<b>27</b>

**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>• The development of a tax expenditure policy is still not completed, MPAW is still working on it.</li> <li>• 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.</li> <li>• the biannual and annual economic reports are not done as a result of shift in focus to other activities.</li> <li>• The MTEF document from 2019 to 2024 has been produced, however the figures need to be verified before it is validated.</li> </ul>
<b>Status</b>	Work in progress for most of the reforms.
<b>Challenges</b>	data constrains (on what)

**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>	<p><b>Ledger Cleansing</b></p> <p>A project for tax cleansing of the ledgers has started which is to ensure that the account balances in the GAMDAXNET reflects the true status in the accounts.</p> <p>The tax register has also been clean in other to ensure there is smooth transition from GAMDAXNET To ITAS.</p> <p><b>ASYCUD WORLD</b></p> <p>GRA has successfully launched the ASYCUD world, the new system is currently up and running.</p> <p><b>Transition from GAMDANET to ITAS</b></p> <p>GRA is currently working on transitioning from GAMDAXNET to ITAS in other to enhance domestic revenue collection.</p> <p>The ITAS re-engineering business process has been completed and ready for approval by the GRA management.</p> <p>A review for the system specification is plan for July.</p> <p><b>Improve compliance through process enhancement and risk-based compliance management</b></p> <p>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.</p>

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

	<p>audit and enforcement for the specialized industries like Telecommunication, Banking Insurance, Construction, Tourism etc.</p> <p>Recent reforms been implemented.:</p>
<b>Status</b>	The Ecowas commission is expecting a positive roll out due to the financial support being received from donor institutions like World bank and ADB.
<b>Challenges</b>	<p>Delays due to multiples activities being implemented by the reforms team in HQ with limited resources (human)</p> <p>Long procurement process of the donor partners the World Bank causing delays in implementing activities</p>

### 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> <li>3. Improve the reporting on SOE operational and financial performance and promoting transparency and disclosure.</li> </ol>
<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 already sat on the SOE Bill and has been sent to parliament for enactment.</li> <li>• A training was on cooperate governance was conducted for SOE Board members.</li> <li>• SOEs cross arrears reconciliation exercise was conducted, and payments plans were signed. Out of the 2.3 billion arrears, 97.2 million has been settle as at end may 2022.</li> <li>• A training on IFRS was conducted for Finance Officers of the SOEs</li> <li>• 12 SOEs finance officers have been recently trained on phase two</li> </ul>

	<p>IFRS training by the MDI.</p> <ul style="list-style-type: none"> <li>• Committee constituted at NAO to implement SOEs audit reports</li> <li>• Performance contract has been signed with NAWEC and is currently on-going.</li> </ul>
<b>Status</b>	<ul style="list-style-type: none"> <li>• Draft SOE Bill is at Parliament.</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 a challenge 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> <li>3. Accessibility reliability and timely production of statistics to informed policy decision making processes.</li> </ol>
<b>Outputs</b>	<ul style="list-style-type: none"> <li>• (1) A National Strategy for the Development of Statistics (NSDS II) 2019 to 2022.</li> <li>• (2A) Disseminate results of statistical investigations i.e surveys with complete metadata for better understanding of users.</li> <li>• (2B) To decentralize dissemination of statistical investigation results to the lowest level.</li> <li>• (3A) Statistical products release calendar and publications are developed and adhered by.</li> <li>• (3B) A reduction on time lag between data collection and results dissemination.</li> <li>• (3C) Raising awareness on the importance of timely supply of administrative data.</li> <li>•</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, request made for the funding of important activities such as the Economic Census /Business Survey are still pending.</li> <li>• Economic Census/ Business survey still pending because of funding constrained.</li> <li>• Implementation for most of the activities intended for 2021 not started because of funding constrained</li> <li>• (2A) Survey reports with data sets are available on the GBoS website at <a href="http://www.GBoSdata.org">www. GBoSdata.org</a> for users.</li> <li>• (2B) Hard and soft copies of statistical products are available upon request from GBoS</li> <li>• (2C) Statistical products are now been disseminated at regional level.</li> <li>• (3A) Partially implement (Consumer Price Index publish every 15th of each month)</li> <li>• (3B) Improvement in the capacity of staff coupled with the used of modern statistical technology and equipment.</li> <li>• (3C) Conduct user- producer forum annually.</li> <li>• (3D) Mutual relationship and MOU’s between GBoS and key Stakeholders is established.</li> </ul>
<b>Status</b>	<ul style="list-style-type: none"> <li>• Work in progress.</li> <li>• All others are ongoing.</li> </ul>
<b>Challenges</b>	Unavailability of resources to conduct some major statistics such

### 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>• 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.</li> </ul>



	<ul style="list-style-type: none"> <li>• Both the MTDs and DSA 2021 are planned for review by July.</li> <li>• 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.</li> <li>• 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.</li> <li>• 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.</li> <li>• Issuance Calendar is expected by the first week of May.</li> <li>• Issuance calendar is issued for each month.</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 zero legislative draft of the PPP bill has been received from MOJ and review by the PPP Directorate and sent by to MOJ with comments for alignment with relevant laws. The Draft Bill is now expected.</li> <li>• DPPP has recently completed a validation workshop on the draft PPP Policy and Operational guidelines. All comments have now been incorporated. DPPP plans to write a cabinet paper and sent to cabinet for approval.</li> </ul>

	<ul style="list-style-type: none"> <li>• PPP data base in place comprising of all the PPP projects.</li> <li>• Seven (7) ongoing PPP Projects signed and being implemented. Two out of the sevens have been terminated.</li> <li>• PPP contract management committees constituted and operational.</li> </ul>
<b>Status</b>	Ongoing
<b>Challenges</b>	<ul style="list-style-type: none"> <li>• Limited understanding of PPPs within MDAs</li> <li>• Lack of proper communication between MDAs and DPPP with regards to structuring, assessing and contracting of PPP projects</li> </ul>

### 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>• A consultant has developed the Aid policy and the first draft had been review. Plans are ahead to validate the document.</li> <li>• The AIMS is currently not functioning properly.</li> <li>• The project mapping exercise for this year for either the third or last quarter.</li> <li>• High-level project site supervision conducted involving various PSs</li> <li>• High level project supervision has been conducted in first quarter for this year.</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> </ol>
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	<p>3. Sectors/councils are supported in the formulation and implementation of Strategic Plans/policies</p> <p>4. Plans/policies are Monitored and evaluated</p> <p>5. Capacity of the planning cadre are built</p>
<b>Outputs</b>	<ul style="list-style-type: none"> <li>• A National Long-Term Development (NLTD) vision formulated.</li> <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) <b>status: still in progress, plans are to complete it by the third quarter.</b></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. <b>Status; still in progress, implementation to start by next year.</b></li> <li>• A midterm review for most of the LGA’s strategy plan was carried out.</li> <li>• The Gambia was accepted to conduct a Voluntary National Review (VNR). Status: completed and presented at high level political forum in New York.</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 ccc

## Pillar 2: Budget and Procurement Management

### 2.1. Budget Management

#### 2.1.1. Program Based Budgeting

Objectives	<b>Improve medium-term, and policy-based budgeting that integrates an annual budget process</b>
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<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 formulated</li> <li>- Annual Cash plan already in place and it is updated monthly (As at March 2022, all the MDAs' Cash plan have been consolidated)</li> <li>- Citizens' budget already published on website</li> </ul>
<b>Status</b>	<p>Cash plan- On-going</p> <p>Citizens' Budget- Completed</p>
<b>Challenges</b>	MDAs do not send their quarterly updates for the cash plan on time. Others do not send them

### 2.1.2. Budget Comprehensiveness, Credibility and Reliability

<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. This delays 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>
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<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>	<ol style="list-style-type: none"> <li>1. Eliminate obstacles to women’s full participation in the political and economic life of the country.</li> <li>2. Increased capacity and coordination among partner and relevant stakeholders on gender mainstreaming, and gender-based programming and budgeting</li> </ol>
<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 centres established</li> <li>• National trust fund established for persons living with disabilities</li> </ul>
<b>Progress</b>	<ul style="list-style-type: none"> <li>• Currently having consultations with the IMF for support from AFRITAC West</li> <li>• No recent training conducted on gender-based budgeting</li> <li>• There is a whole Gender Directorate established at the Ministry of Women</li> <li>• A rehabilitation centre already established at Bakoteh to deal with issues related to women that have been victimized.</li> </ul>
<b>Status</b>	On going
<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>• The E-readiness assessment is completed and the Consultant recruited has already produced a draft report on it for the E-procurement system</li> <li>• A team from GPPA went for a study tour in Rwanda on E-procurement</li> <li>• The GPPA bill is currently at the NA level</li> <li>• Gender procurement policy included in the new Act.</li> <li>• The Complaints Review Board is established and running. They resolve disputes related to procurement</li> </ul>
<b>Status</b>	Ongoing
<b>Challenges</b>	Slow pace of the approval process of the GPPA bill at the NA

## Pillar 3. Financial Management, Accounting and Reporting

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

<b>Objectives</b>	1. Strengthen operational efficiency
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<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, some have already captured some of their assets (AGD, National Assembly, Population, Lands, DIA, MoA, Tourism and MoFEA)</li> <li>• Valuation of Government Estate or Property 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>• AGD is currently rolling out contract management document to all the MDAs, Some have already captured some of their assets (Works, OP, MOFEA, MOFA, MOA, MOBSE, MOH, MOYS, DEFENCE and NA.)</li> <li>• 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)</li> <li>• The IFMIS has been rolled out to all subtreasuries, LGAs, all embassies and 7 sub-vented agencies who started capturing transactions &amp; backlogs, and AGD is working with them to capture their budgets in the system. Plans are on the way to configure the next batch in July.</li> <li>• Ten self-accounting projects were also configured and are capturing backlogs and processing live. Plans are on the way to configure the next batch in July.</li> </ul>

	<ul style="list-style-type: none"> <li>• 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)</li> <li>• A project proposal alternative to the IFMIS have been developed and reviewed by AGD.</li> </ul>
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	<ul style="list-style-type: none"> <li>• The IFMIS, MERIDIAN and CBG (T24) interface is being finalized.</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>	<ul style="list-style-type: none"> <li>• 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.</li> <li>• 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.</li> <li>• 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.</li> </ul>



### 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 is ongoing.</li> <li>• The payment platform user acceptance test will be done in July prior to going live. Currently the solution provider is developing the solution and the Application Programming Interface (KPI) is currently under development by various stakeholders/institutions for their respective systems.</li> <li>• A first edition Accounting Procedure Manual is in place it will be revised/updated after all the payment platforms are implemented.</li> <li>• The daily transfer of funds from the commercial banks to the CRF have already been implemented.</li> </ul>
<b>Status</b>	Reform on track
<b>Challenges</b>	<ul style="list-style-type: none"> <li>• Constrains in the implementation of the EFT has limited the operationalization of the ledger system with a single view.</li> <li>• 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.</li> </ul>

### 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 was enacted.</li> <li>• A consolidated report on Internal Audit recommendations.</li> <li>• A CAAT software s acquired and functional.</li> <li>• All MDAs uses ERM.</li> </ul>
<b>Progress</b>	<ul style="list-style-type: none"> <li>• A position paper is drafted by the Director General IAD and a Consultant is sought through the MoFEA to help draft the IAD bill.</li> <li>• The Internal Audit Committee meets on a quarterly basis annually as per the IAC charter.</li> <li>• 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.</li> <li>• 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.</li> </ul>
<b>Status</b>	Ongoing
<b>Challenges</b>	No training for 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>• 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.</li> <li>• Assessment and Pilot IT/IS report, no funding to proceed with the activity</li> <li>• 15 reports were finalised in the first quarter of 2021 and only two reports were discussed by the National Assembly in the first quarter</li> <li>• 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.</li> </ul>

	<ul style="list-style-type: none"> <li>Follow up on storage and distribution of report at CMS was completed but yet to be discussed at the National Assembly</li> </ul>
<b>Status</b>	In progress
<b>Challenges</b>	Backlog of audit report at National Assembly and lack of fund to pilot IT/IS report by NAO.

## 5.2. Parliamentary Oversight Function

<b>Objectives</b>	<ol style="list-style-type: none"> <li>Review the make-up and effectiveness of the types of committees of the National Assembly</li> <li>Develop the capacity of NAMs to effectively execute their scrutiny and oversight functions</li> <li>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 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>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 &amp; Constitutional Matters, Public Petitions and the Subsidiary Legislations Committees</li> <li>Conducted more capacity building workshops on legislative drafting &amp; 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</li> <li>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.</li> <li>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</li> </ul>

	oversight mechanism
<b>Status</b>	Ongoing
<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>• Increase mobility fleet for committee operations</li> <li>• Conduct comprehensive specialised trainings for NAMs and staff</li> <li>• Expand or construct more committee meeting rooms as well as offices for each NAM within the Assembly premises</li> <li>• 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</li> <li>• Dependence or reliant on partners to fund certain capacity enhancement programmes</li> </ul>

## **Pillar 6. Local Government Authority Reforms**

<b>Objectives</b>	<ul style="list-style-type: none"> <li>• <b>To better improve financial management for accountability and transparency.</b></li> <li>• <b>To achieve effective participatory approach to planning, align resource allocation to priorities and to instil fiscal discipline</b></li> <li>• <b>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.</b></li> <li>• <b>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.</b></li> <li>• <b>Improve efficiency and effective revenue collection system and increase the revenue base of the council.</b></li> </ul>
<b>Outputs</b>	- Operation IFMIS in all Councils

	<ul style="list-style-type: none"> <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> <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 Chatter</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 register 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>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.</p> <p><b>Budgetary reform LGA:</b></p> <p>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 has 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.</p>

	<p><b>Procurement reforms:</b></p> <p>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.</p> <p><b>Internal Audit Reform:</b></p> <p>All the councils have internal auditors and 50% KTRAC, KMC, BsAC and MKACof the councils have audit committees.</p> <p><b>Revenue Administration and Management:</b></p> <p>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.</p>
<b>Status</b>	Ongoing
<b>Challenges</b>	<ul style="list-style-type: none"> <li>• High cost of internet connectivity</li> <li>• Unstable electricity affecting council’s operations</li> <li>• Lack of bank within the proximity of the council’s to promptly bank council’s revenue collections.</li> <li>• Issue of IFMIS allowance.</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>

<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 rollout of ERMS. Reports have been sent: MOYS, MOFA, MOFWR Yet to send MOHERST To survey Directorate of Internal Audit, MOH Plan are underway to draft a Circular informing MDAs to factor cost associated with the roll out of the ERMS in the 2023 budget estimate</li> <li>• A draft circular to all the Ministries for the procurement of ICT materials and other logistics for the roll out of the ERMS</li> <li>• Re-appraisal of semi-current records from the year 1980 to 1990 was completed.</li> <li>• Monitoring and inspection of Regional Records Centers in all the five regions, assessing the state of semi- current records</li> <li>• The other records regulatory books await the revised NRS Act for reasons of conformity.</li> </ul>
<b>Status</b>	<ul style="list-style-type: none"> <li>• All the five outputs are in progress; although the pace is slow due to inadequate resources.</li> <li>• A draft circular to all the Ministries for the procurement of ICT materials and other logistics for the roll out of the ERMS</li> <li>• Ninety Three boxes of fragile materials were digitized at the National Archives</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>
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<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> <li>• A proposal/concept note to conduct Fiscal Space Analysis for health developed and shared it with WHO and World Bank for funding.</li> <li>• National Health Insurance Authority (NHIA) established with CEO appointed.</li> </ul>

<b>Status</b>	Satisfactory progress.
<b>Challenges</b>	<p>Inadequate funding.</p> <p>Inadequate institutional memory on health insurance in The Gambia</p>

## 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