



2023 FOURTH QUARTER PFM PERFORMANCE REVIEW ASSESSMENT REPORT DECEMBER 2023

Public Finance Management Department
Ministry of Finance and Economic Affairs
The Gambia

Reporting on the implementation of the PFM Strategy 2021-2025 on proved routes for incredible accomplishments Accountability within the PFM sphere.

The total SoEs arrears stands at GMD 2.268 billion out of which GMD 252 million was settled as end November 2023

The total expenditure stands at GMD 19.4 billion out of which 18% goes to subvention, 29% goes to personnel emoluments and 24% goes to servicing of debts

Enhanced procurement processes thus certifying eight procuring institutions to conduct procurement without approval from GPPA.

Improved digitalization of government payment system and revenue collection i.e., IFMIS rollout expanded.

Improved records management and achieving in government.

Table of Contents

1.0: Introduction.....	3
2.0: Summary of Observations and Key Findings of 4 th Quarter Assessment	4
3.0: LESSONS LEARNT	8
4.0: RECOMMENDATION.....	8
5.0: OVERVIEW OF THE PFM STRATEGY 2021-2025	9
6.1: PILLAR 1 - Macroeconomic Management	11
6.4: Pillar 4 - Internal Auditing, Control, Governance and Risk Management	79
6.5: Pillar 5 – External Scrutiny and Oversight	84
6.6: Pillar 7- Cross Cutting Issues	94

1.0: Introduction

The performance review exercise provides the strategic direction of the reforms, comprising of heads of departments of MoFEA, representatives of institutions directly implementing PFM reforms and the Development Partners. The Committee meets quarterly to review implementation progress, related challenges and map out mitigation strategies to overcome challenges. In essence, it guides and improves decision making during implementation, redress the challenges and share lessons learnt.

Supported by a performance assessment tool, the review seeks to measure the level of progress registered for each activity as identified, the indicators antecedent to it and not losing sight of the anticipated outcome. Thus, the assessment tool serves as a guide for stakeholders taking stock of the progress and challenges met in the implementation of the reform agenda for the first quarter in 2023, which seeks not only to evaluate the progress of the implementing partners but also keep track of progress and serve as a planning tool for necessary actions to be taken.

The report is supported by seven chapters streamed and aligned to the pillars of the PFM Strategy 2021-2025, outlining brief summary of the findings and a detailed description of each pillar's accomplishments component-by-component thus assigning grades A-D and provision of evidence justifying selected grade.

2.0: Summary of Observations and Key Findings of 4th Quarter Assessment

Pillar One		Macroeconomic Management	
Component		Observation	Responsibility
1.1	Macroeconomic Management	<p>The MTEFF 2024-2027 was developed to guide policies intervention in these areas;</p> <ul style="list-style-type: none"> • Domestic Resource Mobilization • Development of a Foreign Service Policy • Strengthening of public investment management 	Macro Policy Department
1.2	Revenue Administration	<ul style="list-style-type: none"> • The migration to ASYCUDA World is fully completed • The review process for the interfacing of ASYCUDA World and GALTAXNET was also completed. • Taxpayer cleansing exercise has been completed for the small, medium and informal taxpayers which will help in assessing compliance in both filing and payment processes 	Gambia Revenue Authority
1.3	State-owned Enterprises	<p>The SOE Bill has been approved and gazetted.</p> <p>The total SoEs arrears at GMD2.268billion out of which GMD252 million was settled as end November 2023</p>	Directorate of State-owned Enterprises
1.4	Statistics Management	The Integrated Household Survey (IHS) has been conducted and validated, this survey assesses the income and poverty level of the Gambia	Gambia Bureau of Statistics
1.5	Debt Management	<p>Both domestic and external debt are recorded and reported on the MoFEA website. For the period under review, disbursement stands at:</p> <ul style="list-style-type: none"> • External project loans 603,666,723.44 GMD • External project Grants 1,527,406,251.34 GMD • Program Grants 205,381,352.51 GMD <p>Service of timely debt payment (principal and interest repayments) as 2023 quarter 1</p> <ul style="list-style-type: none"> • Principal Paid stands at USD7,956,762.83 • Interest Paid stands at USD2,844,774.75 	

1.6	Public-Private Partnerships (PPP)	<p>The PPP Bill has been validated and sent to cabinet for approval.</p> <p>The revised national PPP Policy 2023 has been approved by management and published</p>	PPP Directorate
1.8	National Development Plan	<ul style="list-style-type: none"> • The RF NDP 2023-2027 has been completed. • The financing strategy to the RF-NDP has been developed and undergoing its final review process. 	Directorate of Development Planning
Pillar Two	Budget and Procurement Management		
2.1.2	Budget credibility and reliability	<ul style="list-style-type: none"> • The total expenditure stands at GMD 19.4 Billion out of which 18% goes to sub-vention, 29% goes to personnel emoluments and 24% goes to servicing of debts • 	Directorate of Budget
2.2	Procurement Management	<ul style="list-style-type: none"> • The 2023 Regulation has been gazetted by the Ministry of Justice and the development of the guidelines is pending. • The certification of the second batch is expected to be done before end of the first quarter 2024. • GPPA in collaboration with ZIJTECH has developed a Gambia procurement portal and expected to be launched in 2024 	Gambia Public Procurement Authority
Pillar Three	Financial Management, Accounting and Reporting		
3.1	Integrated Financial Management Information System	<p>The IFMIS roll out has been completed in the following areas:</p> <ul style="list-style-type: none"> • All foreign missions • Sub treasuries • local area councils, • Four General hospitals and • Four Self-Accounting projects. • Sub-vented institution are being done on a phase approach with the plan to complete 51 of them by end 2023. 	Accountant General Department
3.2	Treasury Single Account and Cash Management	The cash plan module is set up for all MDAs and staff are being scheduled to be trained in the second quarter.	Accountant General Department

Pillar Four		Internal Auditing, Control, Governance and Risk Management	
4.1	Internal Audit	The development of an internal audit Act has been approved by the Audit Committee. The Act seeks to enhance internal audit independency.	Internal Audit Department
Pillar Five		External Scrutiny and Oversight	
5.6	External Scrutiny	<p>The GoTG 2019 Audited Financial statements has been finalized and published.</p> <p>In addition</p> <ul style="list-style-type: none"> performance audit report for SSHFC's (Management of Social Security and housing funds) is completed, NAWEC (Provision of Water) is deliberated at NA. <p>2023 audit accomplishment include:</p> <ul style="list-style-type: none"> MDAs: 4 audits completed. 7 ongoing Extraneous: 11 audits completed, 11 ongoing. Projects: 27 completed and 4 ongoing Municipalities & Area Councils: 2020 & 2021 FSs for Kerewan, Mansakonko, Brikama, Janjanbureh, Basse and KMC completed out of the 7 councils and the remaining 1 (BCC) is ongoing <p>A quality assurance unit has been set up and it's fully functional. The QA Strategy and Policy were developed by the NAO team supported by their external peers (AFROSAI-E)</p>	National Audit Office
Pillar Six		Local Government Authority Reform	
	Local Government Authority reform	<p>Wider assessment of all reform agenda</p> <ul style="list-style-type: none"> LGAs do not fully embrace concepts and practices of decentralization. The tendency is to await central government approval, while the intended efforts fail to be realized. Boundaries are not challenged. <p>As was said by local leaders;</p>	Local Government Authorities

		<ul style="list-style-type: none"> • “we do not fully understand our potential”. • Local governments are focusing on revenue and LGA expenditures. Priority on service provision should be the driving force. • Council members appreciated the learning experience of conducting the Performance Review. • Positive leadership potential can be seen at every Local Government. • Local Governments are open and eager for improvements in their own government administrations. • The potential of women empowerment is beginning to be recognized 	
Pillar Seven	Cross-cutting Issues		
7.1	Civil Service Reforms	<ul style="list-style-type: none"> • Public Service Act 1991 is being reviewed and updated • Setback experienced in implementing the new pay and grading structure 	Personnel Management Office
7.2	Electronic Records Management System	<p>The ERMS has been piloted in 6 MDAs. Coupled with training and sensitization, creation of folder structures, roles and security groups, user accounts, installation and configuration of network and workstation devices</p> <p>NRS Amendment Bill is validated and in the process for enactment.</p>	National Records Service
7.3	Health sector Financing	The National Health Insurance Act 2021 establishes National Health Insurance Authority which is now up and running.	Ministry of Health

3.0: LESSONS LEARNT

- Continuous capacity development is critical in accelerating the implementation process.
- Continuous stakeholder engagement for a fruitful validation of data collected is very relevant to the monitoring process.
- The complexity of the implementation of the ERMS requires adequate planning supported by substantial financial resources to build the necessary human capacity (training system managers and action officers)
- PFM reforms implementation have been quite impressive, however reporting on these reforms have been a challenge.
- Inadequate funding has delayed the implementation of some reform agendas such as E-procurement.

4.0: RECOMMENDATION

- The need to continue to maintain strong systems for enhanced transparency and accountability of public resources remain prudent.
- The PFM Act should include a clause that states all contracts should be reviewed by the Gambia Strategic Review Board (GSRB)
- The need for MDAs to take a keener interest in the implementation of Government Risk Management (GRM)
- There is a need for MoJ to expand desk officers to handle government laws and strengthen the drafting department.

5.0: OVERVIEW OF THE PFM STRATEGY 2021-2025

1. Public Finance Management Strategy (PFM) 2021-2025

Vision	<i>Ensure a better Public Financial Management through the strategic allocation of resources, aggregate fiscal discipline and the efficient services delivery.</i>
Mission	<i>Contribute to creating a transparent, accountable and credible PFM system to manage public resources for informed decision-making and effective provision of public services.</i>
Overarching PFM objectives	<ul style="list-style-type: none"> ❖ Aggregate fiscal discipline ❖ Align resources allocation to development priorities. ❖ Operational efficiency and value for money in the use of resources
Strategic Objectives	<p><i>The Strategic Objectives of the PFM Strategy 2021-2025 will revolve around seven pillars:</i></p> <ol style="list-style-type: none"> 1. Macroeconomic Management 2. Budget and Procurement Management 3. Financial Management, Accounting and Reporting 4. Internal Auditing, Control, Governance and Risk Management 5. External Scrutiny and Oversight 6. Local Government Authority Reforms 7. Cross Cutting Issues

2. Purpose of the PFM Performance Review

Encourage	The PFM Strategy of the Government is ambitious and encourages the leadership and staff of the implementing partners to not only “think out of the box”, but also to “act out of the box”. Reforms of systems and behaviours is a difficult task and requires constant reflection on the tasks each implementing partner implements in day-to-day practice.
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Measure	<p>At the initiation of the PFM Strategy, each implementing partner identified:</p> <p style="text-align: center;">Outputs</p> <p style="text-align: center;">Activities</p> <p style="text-align: center;">Indicators</p> <p>Measuring progress on each of these indicates the current status of reforms against those reforms originally identified in the PFM Strategy.</p>
Evaluate	This Performance Review not only evaluates the progress of the Implementing Partners, but also is an opportunity to evaluate the PFM Strategy itself.
Improve	It is important to introduce and practice the concept of “constant reform in PFM”. New challenges always occur, and these require new responses.
Recognition	The PFM Performance Review recognizes the work and achievements of each Implementing Partner.

3. PFM Measurement of Achievement

The measurement is conducted as a “self-assessment”. This is meant to assist each Implementing Partner in identifying and reinforcing attention to the on-going implementation of PFM reforms.

Below are listed the rating criteria:

A = 4	Evidence of <u>policy</u> changes made to incorporate PFM reforms.
B = 3	Evidence that <u>management</u> has tested/utilizes PFM reforms.
C = 2	Evidence of <u>work</u> has begun and is in progress.
D = 1	Evidence of PFM reforms are not apparent.
N/A	Not Applicable, the outputs, activities, indicators are not valid.

6.1: PILLAR 1 - Macroeconomic Management

Description of the Pillar	Macroeconomic reforms are aimed at enduring fiscal and debt sustainability, enhance domestic resource mobilization and public investment.
Objectives	Improve fiscal forecasting (revenues, expenditures and debt) Improve Budgeting and Compliance with MTEFF
Outcomes	Macroeconomic stability, sustained economic growth, debt sustainability and improved fiscal sustainability
Components	Lead Implementing Partner
1.1 Macroeconomic Policy Management	Macro Policy Analysis Department
1.2 Revenue Administration and Management	Gambia Revenue Authority
1.3 Public Investment/SOE	Public Private Partnership
1.4 Statistics Management	Gambia Bureau of Statistics
1.5 Debt Management	Department of Loans & Debt Management
1.6 Public Private Partnerships	Public Private Partnership
1.7 Aid Coordination and Management	Aid Coordination Department
1.8 National Development Planning	Department of Development Planning

Component Performance Review:

1.1 Macroeconomic Policy Management

Component		Lead Implementing Partner					
1.1 Macroeconomic Policy Management		Macro Policy Analysis Department					
Goals	Macroeconomic reforms are aimed at ensuring fiscal and debt sustainability, enhance domestic resource mobilization and public investment.						
Objectives	1. Improve fiscal forecasting (revenues, expenditures and debt) 2. Improve Budgeting and Compliance with MTEFF						
Outcome	• Macroeconomic stability, sustained economic growth, debt sustainability and improved fiscal sustainability						
Output	Activity	Indicator		D	C	B	A
Annual preparation of the MTEFF	Develop a Five Year MTEFF	Submission of MTEFF to Cabinet for approval	Q 4				✓
			u 3		✓		
			r 2		✓		
			t 1		✓		
	Evidence/Comments: The MTEFF has been developed and reviewed by MoFEA Management. However, MPAU is currently incorporating comments provided by management. Plans are to submit to cabinet before the end of the third quarter of 2023.						
	Challenges: There is constrained on acquiring all the required data for the timely completion of the documents.						
	QUARTER 3 The MTEFF has already been developed for a period of four years 2024-2027 and has been approved by cabinet						
	QUARTER 4 The development of the MTEFF has resulted to Government intervention prescribed in the 2024 budget.						
	Activity	Indicator		D	C	B	A
	Bi-annual Review/update of		Q 4			✓	
			u 3			✓	

	forecast based on new economic policy development priorities and macroeconomic realities	Bi-annual rolling MTEFF (in corporation policy changes)	r	2		✓		
			t					
			e	1			✓	
			r					
Evidence/Comments: QUARTER 2 Reviewing of the bi-annual policies are currently been worked on, i.e <div><div>1.</div><div>Development of a Domestic Resource Mobilization Strategy to enhance revenue collection;</div></div> <div><div>2.</div><div>Extension of performance contracts to all SOEs and repositioning of strategically important ones to reflect good corporate structures with a view to improving their financial viability, service delivery, and reducing fiscal risk to the budget;</div></div> <div><div>3.</div><div>Development of a Foreign Service Policy with the aim of rationalizing and repositioning of foreign missions;</div></div> <div><div>4.</div><div>Developing a pipeline of commercially viable development projects (in line with priority areas in the RF NDP 2023-2027) and provide risk guarantee schemes, where necessary, to unlock private and institutional financing including the pension fund; and</div></div> <div><div>5.</div><div>Strengthening of public investment management through the institutionalization of medium-term Public Investment Programme (PIP) for all sectors, and ensuring all public investments pass the Gambia Strategic Review Board (GSRB) selection criteria</div></div>								
	Activity	Indicator			D	C	B	A
	Mainstreaming of sectoral policy strategy and programmers into annual MTEFF revision/update	Cabinet approval on the set of reform priorities	Q	4				
			u	3		✓		
			a	2		✓		
			r	1				
Evidence/Comments: QUARTER 1-QUARTER 3 Sectoral policies are not mainstreamed with the MTEFF due the lack of alignment between the NDP and MTEFF. Challenges: Lack of alignment between the NDP and MTEFF. Recommendation: There is need to hire a consultant to help in aligning the MTEFF and the NDP.								
	Activity	Indicator			D	C	B	A
			Q	4				

	Publication of the MTEFF on the MoFEA website	MTEFF document available on the MoFEA website	u	3		✓		
			a	2	✓			
			r	1	✓			
			t					
Evidence/Comments: The publication of the MTEFF on the MoFEA website will be done once the MTEFF is completed and approved by cabinet. QUARTER 3 The MTEFF is completed and has already been sent to IT Department for publication.								
Improved fiscal forecast	Activity	Indicator		D	C	B	A	
	Carry out Annual Variance Analysis of the MTEFF against Budget Execution and Controls	Analytical report of budgetary compliance in the MTEFF and budget document	Q	4				
			u	3		✓		
			a	2	✓			
			r	1	✓			
Evidence/Comments: This activity is yet to be done. However, plans are on the way to conduct variance analysis against Budget Execution and Controls. QUARTER 3 MTEFF against Budget Execution and controls has already began.								
Streamlining and Rationalization tax expenditures (Tax Exemptions)- under the Sole Authority of MoFEA	Activity	Indicator		D	C	B	A	
	Develop a Tax Expenditure policy to guide the Tax Expenditure process	Cabinet approved tax expenditure policy recommendations	Q	4		✓		
			u	3				
			a	2		✓		
			r	1		✓		
Evidence/Comments: QUARTER 2 Currently reviewing the GiEPA Act, and all Tax Incentives (SIC, DIC, EPZ) also the Directorate is developing a Duty Waiver QUARTER 4 The policy has been developed, validated and a cabinet paper has been drafted to this effect, the policy is expected to be tabled before cabinet in January 2024 The policy aims to addressing tax leakages and have more structured direction Challenges								

Acquiring data from stakeholders has been a challenge and it limits data analysis on tax expenditure policy

Recommendation

To fast track the reviewing of the GiEPA Act

Activity	Indicator		D	C	B	A
Revision of relevant Laws and Regulations affecting Tax administration	Revised GIEPA Act, Financing agreements, Contracts and Customs and Excise Act, etc.	Q 4				
		u 3				
		r 2				
		t 1		✓		

Evidence/Comments:

QUARTER 2

Currently reviewing the GIEPA Act and plans are in the pipeline to hire a consultant to assist the Directorate in the review of the Tax Laws (Customs and Excise Act, IVAT Act) under the Integrated Tax Administration System (ITAS)

Activity	Indicator		D	C	B	A
Carry out periodic Audit of Tax Expenditure (In collaboration with GRA, IAD, ensure the monitoring, enforcement and control of exemptions)	Annual Tax expenditure administration report	Q 4				
		u 3				
		r 2				
		t 1		✓		

Evidence/Comments:

Activity	Indicator		D	C	B	A
Organize Tax Expenditure Consultative workshop	Workshop held twice a year with relevant stakeholders	Q 4				
		u 3				
		r 2				
		t 1		✓		

Evidence/Comments:

Component Performance Review:

1.2. Revenue Administration and Management

Component		Lead Implementing Partner					
1.2 Revenue Administration and Management		Gambia Revenue Authority					
Goals	Revenue administration and management are backed by strong operational systems. In this Strategy GRA seeks to address gaps highlighted by the TADAT assessment and optimize domestic revenue mobilization for the government by promoting compliance with the revenue laws and leveraging on ICT.						
Objectives	<div>1. Increase Revenue Collections as Share of GDP by 15.7% in 2024 from 12.8% in 2019</div> <div>2. Improve compliance through process enhancement and risk-based compliance management</div> <div>3. Strengthen Intelligence, Investigation and Data Management to Support Evidence-Based Decision Making</div> <div>4. Enhance Revenue Arrears Collection and Management</div> <div>5. Strengthen Dispute Resolution Mechanism</div> <div>6. Put in Place Effective and Efficient Service Channels for Improved Service Delivery to Taxpayers</div> <div>7. Improve the Payment Systems of the Authority</div> <div>8. Implement Robust Revenue Administration Systems</div> <div>9. Implement Trade Facilitation Initiatives</div> <div>10. Integrity of the registered taxpayer base</div>						
Outcome	<div>• Enhanced revenue collection and service delivery</div>						
Output	Activity	Indicator		D	C	B	A
Enhanced revenue collection	Implement risk-based control on transit goods	Transit trade as share of total imports	Quarterly	4			
			3				
			2				
			1	✓			
	Evidence/Comments: Plans are in place to procure, deploy and operationalize track and Trace System. This is planned to commence in 2023						

Activity	Indicator		D	C	B	A
Conduct risk based PCA and tax audit	Improved revenue collection	Q 4				
		u 3				
		a 2				
		r 1			✓	
Evidence/Comments: Domestic Tax Department (DTD) uses data matching and other analytical tools to identify possible non-compliance for audit selection. Customs uses the selectivity module in ASYCUDA World to select cases that would require review and /or examination. Revenue contributions of the tax audit unit of the DTD in the first quarter of 2023 stands at GMD5.3 million.						

Improved compliance	Activity	Indicator		D	C	B	A																				
	Implement block management system for the informal and small enterprises	On-time filing rate for taxpayers increased	Q 4																								
			u 3																								
			a 2																								
			r 1			✓																					
	Evidence/Comments: Block management system have been implemented in tax offices in the GBA and WCR. This would be extended to the provincial tax offices LTU filing rates for CIT, PIT and VAT for the two proceeds years are:																										
	<table><tr><td>Tax Type</td><td>2020</td><td>2021</td><td>2022</td><td>2023</td></tr><tr><td>Corporate Income Tax</td><td>47%</td><td>89%</td><td>pending</td><td>N/A</td></tr><tr><td>Personal Income tax</td><td>38%</td><td>89%</td><td>pending</td><td>N/A</td></tr><tr><td>Value Added Tax (average)</td><td>87%</td><td>92%</td><td>87%</td><td>94%</td></tr></table>							Tax Type	2020	2021	2022	2023	Corporate Income Tax	47%	89%	pending	N/A	Personal Income tax	38%	89%	pending	N/A	Value Added Tax (average)	87%	92%	87%	94%
	Tax Type	2020	2021	2022	2023																						
	Corporate Income Tax	47%	89%	pending	N/A																						
	Personal Income tax	38%	89%	pending	N/A																						
Value Added Tax (average)	87%	92%	87%	94%																							
Activity	Indicator		D	C	B	A																					
Implement excise stamps on excisable goods (cigarette and locally manufactured alcoholic beverages)	1. Number of excise stamps sold 2. Excise revenue collected	Q 4																									
		u 3																									
		a 2																									
		r 1		✓																							
Evidence/Comments: A study tour was done in 2022 to assess how excise stamps work and how they are enforced. Excise Stamps regulations was passed and gazetted. The																											

	bidding process was also done and bid evaluation carried out and the contract signed. Consultant have been hired and he will be arriving in May 2023 to commence implementation. For now, no revenue is collected from the use of excise stamps.						
	Activity	Indicator		D	C	B	A
	Improve voluntary compliance level	1. Number of public notices published	4				
		2. Number of TV or Radio programs conducted	3				
		3. Percentage increase in compliance rate of PIT, CIT and VAT	2				
			1		✓		
	Evidence/Comments: From May 2023, GRA will commence sending public notices for the monthly and quarterly obligations on tax payment. GRA has also initiated weekly radio programs, daily radio adverts, and monthly SMS alerts to taxpayers in order to improve tax compliance. See table for on-time filing compliance for CIT, PIT and VAT for the large taxpayers						
Enhanced capacities to support evidenced-based decision making	Activity	Indicator		D	C	B	A
	Strengthen intelligence, research and data analytics functions to support compliance activities	1. Number and type of licensed data analysis software packages procured	4				
		2. Number and types of analytical reports generated by staff of the Authority	3				
			2				
			1		✓		
	Evidence/Comments: Enterprise Risk Management Dept has procured risk management software and training was conducted on how to improve on tax compliance. Furthermore, the Tax Audit Unit has procured an Interactive Data Extraction and Analysis (IDEA) software and is currently being used. Staff are trained on data analytic tools and techniques. ITAS will have a risk management database that will match data with analytical reports generated by the staff of the Authority.						
	Activity	Indicator		D	C	B	A
			Q 4				

	Develop and implement a VAT Compliance Improvement Plan (CIP)	1. The approved VAT CIP 2. Monthly compliance report	u a r t e r	3																																				
				2																																				
				1		✓																																		
				Evidence/Comments: GRA has developed a Compliance Risk Management (CRM) strategy, policy and manual. Thus, a training on the manual was conducted for the staff to provide a better understanding on the policy documents. In addition, a medium-term capacity building plan was developed to implement the strategy, and plans are on the way to develop compliance improvement plan (including VAT CIP) for execution. Monthly filing and payment compliance reports are submitted to HQ by all tax offices																																				
	<table><tr><th>Activity</th><th>Indicator</th><th></th><th>D</th><th>C</th><th>B</th><th>A</th></tr><tr><td rowspan="4">Enhance intelligence-driven investigation.</td><td rowspan="4">1. Intelligence database developed/enhanced 2. Number of intelligence cases investigated, treated or referred</td><td>Q</td><td>4</td><td></td><td></td><td></td><td></td></tr><tr><td>u</td><td>3</td><td></td><td></td><td></td><td></td></tr><tr><td>a</td><td>2</td><td></td><td></td><td></td><td></td></tr><tr><td>r</td><td>1</td><td></td><td>✓</td><td></td><td></td></tr></table>								Activity	Indicator		D	C	B	A	Enhance intelligence-driven investigation.	1. Intelligence database developed/enhanced 2. Number of intelligence cases investigated, treated or referred	Q	4					u	3					a	2					r	1		✓	
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		a	2																																					
		r	1		✓																																			
	Evidence/Comments: Customs Intelligence database is in place but needs to be enhanced. Domestic Tax Department (DTD) – Plans are in place to secure a TA to work on Intelligence database In order to address Compliance Risk Management. When fully operational, intelligence and investigation reports will be accessible from the database.																																							
	Enhanced arrears collection and management system	Activity	Indicator		D	C	B	A																																
<table><tr><td rowspan="4">Develop arrears collection strategy and strengthen arrears collection enforcement</td><td rowspan="4">1. Arrears collection strategy developed 2. Share of core tax arrears as a % of total core taxes collected</td><td rowspan="4">Q u a r t e r</td><td>4</td><td></td><td></td><td></td><td></td></tr><tr><td>3</td><td></td><td></td><td></td><td></td></tr><tr><td>2</td><td></td><td></td><td></td><td></td></tr><tr><td>1</td><td></td><td>✓</td><td></td><td></td></tr></table>								Develop arrears collection strategy and strengthen arrears collection enforcement	1. Arrears collection strategy developed 2. Share of core tax arrears as a % of total core taxes collected	Q u a r t e r	4					3					2					1		✓												
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			3																																					
			2																																					
			1		✓																																			
Evidence/Comments: The Authority conducted BPR which includes compliance enforcement and debt management. In October 2022, a TA was sourced to help GRA develop a Debt Management Strategy. Key staff were trained on both the draft strategy and the BPR document																																								

	Arrears report as at end of first quarter 2023 showed that arrears from core taxes (CIT, PIT, VAT & PAYE) represents around 75% of total tax arrears.						
Enhanced dispute resolution mechanism	Activity	Indicator		D	C	B	A
	Review and strengthen appeal and dispute resolution mechanisms	1. Recoveries from tax dispute cases	Q 4				
			u 3				
			a 2				
			r 1		✓		
Evidence/Comments: Procedures for objections were reviewed and updated in 2022. However, staff training, raising public awareness/confidence and development of brochures are pending. As of now, no revenue can be directly attributed to tax dispute cases							
Enhanced taxpayer services	Activity	Indicator		D	C	B	A
	Develop and implement a web portal for e-services	1. Web portal for e-services implemented	Q 4				
			u 3				
			a 2				
			r 1		✓		
	Evidence/Comments: Customs - E-services are factored in the ASYCUDA World system for submission of declarations and payment of customs duties; DTD – the upgraded GRA website will have a portal for accessing E-service on the ITAS for registration, filing, payment and taxpayer services						
	Activity	Indicator		D	C	B	A
	Implement online filing	1. Online filing infrastructure in place 2. online filing rate	Q 4				
			u 3				
			a 2				
			r 1		✓		
	Evidence/Comments: ITAS Business Process and system specification provides for online filing functionality. When implemented, the infrastructure will be in place and the online filing rates will be regularly measured. Online filing rates will start to be measured once the ITAS is implemented and fully operational.						

Improved payment systems	Activity	Indicator		D	C	B	A
	Collaborate with telecom companies and banks in the development of online payment facilities for revenue collection	1. Share of revenues collected through mobile money as a percentage of total collection	4				
		2. Share of payment transactions through Mobile platform as a percentage of total payment transactions	3				
			2				
			1		✓		
	Evidence/Comments:						
	Currently, no revenue can be attributed to mobile payment functionality. However, there is plan to sign MOUs with the banks and to develop an API for system integration. GRA is partnering with Ecobank for payment of taxes through GSM. Other banks and GSM companies will be engaged in the future for this service.						
	Activity	Indicator		D	C	B	A
	Upgrade IT systems to accommodate e-payment	1. Upgraded systems	4				
		2.Certificate of completion	3				
2							
1				✓			
Evidence/Comments:							
The E-payment functionalities are being factored in the new GRA IT systems (ASYCUDA World, ITAS and EPICOR 10) The Authority is working with AGD to finalize the development of an API to interface GRA systems with payment gateway. ASYCUDA World has been deployed and rolled out, but the ITAS project is currently ongoing with procurement processes initiated.							
Enhanced revenue administration systems	Activity	Indicator		D	C	B	A
	Procure a new system to replace GAMDAXNET	New IT system for Tax Administration operational	4				
			3				
			2				
			1		✓		
	Evidence/Comments:						
Business Process Re-engineering, system specifications and Bid document were all developed and approved. The bidding process was done, bids were received, and evaluations carried out. ITAS PIU and GRA are working on finalizing the evaluation report and the most responsive bidder will be engaged for negotiations and contract signing.							

Activity	Indicator		D	C	B	A
Migrate to ASYCUDA WORLD	ASYCUDA World Version in use	Q 4				
		u 3				
		a 2				
		r 1			✓	
Evidence/Comments:						
ASYCUDA World was deployed, launched, and rolled out to all customs offices across the country and is being used for customs administration.						
Activity	Indicator		D	C	B	A
Interface the GRA IT systems	GRA IT Systems Interfaced	Q 4				
		u 3				
		a 2				
		r 1		✓		
Evidence/Comments:						
The review process for the interfacing of ASYCUDA World and GAMDAXNET was done. An API for TIN integration was developed, implemented, and is currently being used. Review for payroll and HRIS systems interfacing will be implemented during the remaining Corporate Strategic Plan period.						
Activity	Indicator		D	C	B	A
Interface GRA IT systems with other stakeholder systems	GRA IT systems interfaced with other systems (IFMIS)	Q 4				
		u 3				
		a 2				
		r 1		✓		
Evidence/Comments:						
The Authority is working with AGD to finalize the development of an API to interface ASYCUDA World and GAMDAXNET with payment gateway. Interface ASYCUDA World with IFMIS and the Police IT system has been identified in 2022 and stakeholder engagement has commenced. Interfacing other stakeholder systems with GRA systems will be carried out as planned in the Corporate Strategic Plan 2020 – 2024.						

	<table><tr><th>Activity</th><th>Indicator</th><th>D</th><th>C</th><th>B</th><th>A</th></tr><tr><td rowspan="4">Conduct comprehensive ICT Audit</td><td rowspan="4">Comprehensive ICT audit report</td><td>Q 4</td><td></td><td></td><td></td></tr><tr><td>u 3</td><td></td><td></td><td></td></tr><tr><td>a 2</td><td></td><td></td><td></td></tr><tr><td>r 1</td><td></td><td></td><td>✓</td></tr></table>	Activity	Indicator	D	C	B	A	Conduct comprehensive ICT Audit	Comprehensive ICT audit report	Q 4				u 3				a 2				r 1			✓	Evidence/Comments: ICT audit was carried out and a report was submitted. The assessment recommended for a review and update of the IT policies and enhancement of the IT infrastructure. Review and updating of IT policies was done and is now being reviewed by GRA Reforms and Modernization Committee.
Activity	Indicator	D	C	B	A																					
Conduct comprehensive ICT Audit	Comprehensive ICT audit report	Q 4																								
		u 3																								
		a 2																								
		r 1			✓																					
Speedy clearance of goods and persons at the borders	<table><tr><th>Activity</th><th>Indicator</th><th>D</th><th>C</th><th>B</th><th>A</th></tr><tr><td rowspan="4">Implement Border Agency cooperation</td><td rowspan="4">Single windows platform implemented</td><td>Q 4</td><td></td><td></td><td></td></tr><tr><td>u 3</td><td></td><td></td><td></td></tr><tr><td>a 2</td><td></td><td></td><td></td></tr><tr><td>r 1</td><td></td><td>✓</td><td></td></tr></table>	Activity	Indicator	D	C	B	A	Implement Border Agency cooperation	Single windows platform implemented	Q 4				u 3				a 2				r 1		✓		Evidence/Comments: The Single windows platform is planned to be implemented in 2023-2024, and a project team was constituted. The team is building the infrastructure and the client end application system. The application will be installed on a test environment for testing and/or correction. Once successfully tested, it will be installed on the production environment for implementation/usage.
	Activity	Indicator	D	C	B	A																				
	Implement Border Agency cooperation	Single windows platform implemented	Q 4																							
			u 3																							
			a 2																							
r 1				✓																						
<table><tr><th>Activity</th><th>Indicator</th><th>D</th><th>C</th><th>B</th><th>A</th></tr><tr><td rowspan="4">Apply Risk Management Principles in GRA operations</td><td rowspan="4">1. Up-to-date risk registers developed and maintained 2. Implementation of risk base Audit and PCA selection</td><td>Q 4</td><td></td><td></td><td></td></tr><tr><td>u 3</td><td></td><td></td><td></td></tr><tr><td>a 2</td><td></td><td></td><td></td></tr><tr><td>r 1</td><td></td><td>✓</td><td></td></tr></table>	Activity	Indicator	D	C	B	A	Apply Risk Management Principles in GRA operations	1. Up-to-date risk registers developed and maintained 2. Implementation of risk base Audit and PCA selection	Q 4				u 3				a 2				r 1		✓		Evidence/Comments: Enterprise Risk management Dept in collaboration with the two operational departments (DTD and Customs) have identified risk affecting taxpayer compliance. The ranking of the identified risks is ongoing. Risk registers have been developed for Enterprise Risk Management Dept and Customs. Development of a risk register for DTD is in progress.	
Activity	Indicator	D	C	B	A																					
Apply Risk Management Principles in GRA operations	1. Up-to-date risk registers developed and maintained 2. Implementation of risk base Audit and PCA selection	Q 4																								
		u 3																								
		a 2																								
		r 1		✓																						

Going forward the Risk Management Sections of the two department will maintain and update their respective risk registers.

Activity	Indicator		D	C	B	A
Implement the recommendations of the "Consecutive" (baseline) TRS of some border posts	1. Average clearance time	Q 4				
		u 3				
		a 2				
		r 1	✓			

Evidence/Comments:

Due to the ongoing global crisis, this activity was suspended till later.

Activity	Indicator		D	C	B	A
Implement cargo transit tracking system	1. SIGMAT (automated transit management) rollout 2. Volume of transit trade	Q 4				
		u 3				
		a 2				
		r 1		✓		

Evidence/Comments:

An implementation Committee was established in 2022. The contracted company developed an implementation plan. Steering committee has been established and headed by PPP Directorate of MoFEA.

Next activity is to engage all stakeholders (shipping agencies and customs clearing agents) on the implementation plan.

Activity	Indicator		D	C	B	A
Implement modern non-intrusive technologies	1. Follow-up TRS report 2. Non-intrusive technologies (scanners) procured and utilized at Amdallai, Farafenni, Basse, Giborroh and Airport	Q 4				
		u 3				
		a 2				
		r 1		✓		

Evidence/Comments:

The TRS report was fully implemented. Scanners were donated by the Chinese government and installed at the airport. Installation of scanners at Amdallai, Farafenni, Basse, Giborroh border posts is still pending.

Activity	Indicator		D	C	B	A
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A cleaned taxpayer register	Cleaning the taxpayer register and ensure clean register is in use.	1. Clean register in use	Q u a r t e r	4				
				3				
				2				
				1		✓		
	Evidence/Comments: Taxpayer registration and register maintenance policy and manual was updated and the relevant staff were trained. Cleaning of the large taxpayer register was carried out in 2022. Cleaning registers for the Medium, Small and Informal taxpayers is being carried out and is expected to be completed by end 2023. The cleaned registers will be the basis for measuring compliance for filing and payment. The combined cleaned registration database will be used to migrate to ITAS.							

Component Performance Review:

1.3. SOE Reforms

Component		Lead Implementing Partner				
1.3 Public Enterprises/SOE		Directorate of State-Owned Enterprises				
Goals	This reform component is aimed at strengthening the fiscal oversight and governance in State-Owned Enterprises (SOEs) adapting best-fit international practices for better performance and public service delivery. Measures include adopting a Code of Good Corporate Governance, developing an Accounting and Reporting Policy, SOE diagnostic studies for appropriate restructuring.					
Objectives	<div>1. The objectives of this reform component are to:</div> <div>2. Enhance the legal and regulatory framework to strengthen SOE institutional framework including ownership and oversight,</div> <div>3. Regularise financial relations between the State and the SOE sector</div> <div>4. Strengthen SOE governance structure including professionalizing the Board of Directors,</div> <div>5. Improve the reporting on SOE operational and financial performance and promoting transparency and disclosure,</div>					
Outcome	<div>• Improved oversight function and governance framework in State-Owned Enterprises</div>					
Output	Activity	Indicator	D	C	B	A

Enhanced legal framework (SOE Act)	1. Enact a new SOE Act 2. Select Professional Board members	1. Approved SOE Act 2. Professional SOE board Members selected	Q	4			✓	
			u	3			✓	
			a	2				✓
			r	1		✓		
	Evidence/Comments: QUARTER 1-2 The SOE Bill has been passed during the National Assembly Ordinary Session 2023,and is now awaiting the President’s approval. With regards to SOE Board Selection, Board of Director across SOEs are selected based on expertise of the particular SOE upon confirmation by the president. The SOE Bill has been approved by the president and is now awaiting gazette. Board of Directors (BoD) across SOEs are selected by their line ministry based on expertise of the SOE they represent upon confirmation by the president. The minimum tenure of the BoDs is three years and maximum six. All the existing and new Board of Directors will be trained on Corporate Governance best practice in August 2023. QUARTER 3 The SOE Bill has been approved and gazette. QUARTER 4 <ul style="list-style-type: none">• The SoE Commission has been established to oversee the implementation of SOE Act has started.• Plans are put in place to train the Board of Directors of the SOEs on Corporate Governance best practices in November, 2023 instead of August as stated in the second quarter• All SOE boards have been trained and certificated.							
SOEs tax obligations settled including cross arrears	Activity	Indicator		D	C	B	A	
	1. Reconcile government/SOE cross arrears and develop payment plan 2. Sign performance contracts (PCs)	Compliance with MOUs and payment plans	Q	4		✓		
		2. No. of PCs signed	u	3		✓		
			a	2		✓		
			r	1		✓		
Evidence/Comments: Most of the SOEs have reconciled the arrears owe or owed and a MoU Signed in 2019. The total arrears established was GMD2.3Billion, the total amount paid following our record as at end March was GMD209Million. Thus, the instalment payment is on-going but needs to be revised.								

	<p>Out of the 13 SOEs that have signed the Bilateral, ten (10) are currently honoring the payment plan and the remaining three (3) are not. The four (4) big SOEs have already signed the Performance Contract.</p> <p>However, the remaining SOEs are expected to sign a Performance Contract by the end of 2023 with the exception of Gambia Civil Aviation Authority.</p> <p>Out of GMD2.268billion, GMD220,907,000 million have been settled as at 2022. Some SOEs have not being complying with the payment plans.</p> <p>Plans are in place to work with Internal Audit Department on a cross arrears verification among the SOEs.</p> <p>QUARTER 3</p> <p>The total amount paid in arrears is now 240,000,000million as end September.</p> <p>QUARTER 4</p> <p>Out of GMD2.268billion, GMD252, 000,000 have been settled as at end November 2023</p> <p>Challenges:</p> <p>Non-compliance due to cashflow issues for most SOEs</p>						
IFRS Adopted by all SOEs	Activity	Indicator		D	C	B	A
	Build SOEs staff capacity to implement IFRS	1. Number of SOEs publishing IFRS compliant financial statements 2. Number of staff trained on IFRS using the step-down method	Q 4		✓		
			3		✓		
			2		✓		
			1		✓		
	<p>Evidence/Comments:</p> <p>QUARTER 1-3</p> <p>Currently, none of the SOEs are fully IFRS Compliance.</p> <p>With regards to indicator No. 2. The DSOE in collaboration with IMF Afritac West 2 conducted two weeks training of trainers on IFRS with all the 13 SOEs Accounts Officer. Three staff from each SOEs were trained, therefore thirty-nine (39) account officers of SOE staff are trained.</p> <p>Challenges</p> <p>Reporting on using different accounting standards, thus consolidating the sector data is a challenge.</p> <p>QUARTER 4</p> <p>All the SOEs have been trained on IFRS but none is currently using.</p> <p>Challenges:</p> <p>Their accounting manuals are not compliance with IFRS</p>						
Updated SOE Database	Activity	Indicator		D	C	B	A
			Q 4		✓		

Publicize SOE financial statement	SOEs Financial statements published in MOFEA website in line with new SOE Act	u a r t e r	3		✓		
			2		✓		
			1		✓		
Evidence/Comments: QUARTER 1- QUARTER 4 The SOEs 2020 Audited Financial Statements are published on the MoFEA website. Now waiting for the 2021 and 2022 to be audited and discussed at the National Assembly sub-committee level (PEC) before publishing on the Website. However, the lack of compliance to submit latest Audited Statements continues to be a challenge as required by the Act.							
Recommendation Mid-term audits should be conducted							
Challenges: <ul style="list-style-type: none">• The Audits are not conducted time.• Acquiring data on time							
Activity	Indicator			D	C	B	A
Implement audit recommendations	SOEs Phase 2 special audit recommendation implemented	Q	4				
		u	3		✓		
		a	2		✓		
		r	1	✓			
Evidence/Comments: QUARTER 1-QUARTER 2 The Internal Audit Directorate is currently embarking on a verification exercise for EY audit recommendations. The report is expected to be done as soon as the activity is concluded. However, there are funding challenges to follow up on the audit recommendations and there is no timeline established for the production of the report							
Recommendations Timelines should be tied to the production of the report (IAD)							
QUARTER 3 The Internal Audit Directorate (IAD) has embarked on a verification exercise and the report writing is in progress. This will be shared as soon as it is concluded.							
QUARTER 4 IAD has completed the report and submitted to WB Project for their comments.							

Component Performance Review:

1.4. Statistics Management

Component		Lead Implementing Partner						
1.4 Statistics Management		Gambia Bureau of Statistics						
Goals	Statistic management reforms will focus on coordinating national statistics systems for ensured international best practices.							
Objectives	1. To ensure international comparability of statistics 2. To provide statistics for effective socioeconomic development							
Outcome	• Accessible, reliable and timely statistics for informed decision making							
Output	Activity	Indicator		D	C	B	A	
2021 Gambia Labour Force Survey (GLFS)	Conduct national representative LFS	2021 GLFS report	Q	4				✓
			u	3				
			a	2			✓	
			r	1				
	Evidence/Comments:							
	The 2021 GLFS Survey has been conducted and a draft report was generated and shared with stakeholders to be validated on the 1 st August, 2023.							
	QUARTER 4							
	The Labour Force Survey (LFS) determines the number of employees in the labour force and it is conducted every 3 years, numbers generated from these surveys will inform policy decisions.							
	The Harmonizing and improving statistics in west Africa (HISWACA) project is a 5-year project which aims to harmonize statistics in west Africa (MICS and DHS is excluded from this project)							
	The project is expected to fund the following projects which are earmarked for 2024:							
<ul style="list-style-type: none">LFS,Economic census,Population Housing Census(PHC),Business Establishment Survey (BES),National Disability Survey (NDS) andAgriculture census								
Challenges								
Acquiring funds on time to execute surveys. Respondent fatigue in data collection is a major concern								
Recommendation								
To encourage the GoTG to support the LFS								

	To sensitize the local population on the collection of data process							
2021 Multiple Cluster Indicator Survey (MICS)	Activity	Indicator		D	C	B	A	
	Conduct MICS round 7	2021 MICS report	Q 4		✓			
			u 3					
			r 2	✓				
			t 1					
	Evidence/Comments:							
	QUARTER 1							
	The multiple Cluster Survey (MICS) round 7 is yet to be conducted.							
	QUARTER 4							
	The MICS round 7 was planned for 2021 and yet to be conducted							
It is a comprehensive survey of social economic indicators embedded in the MICS.								
The MICS contains several indications ranging from child health, education etc...								
The methodology of conducting the DHS and MICS are similar,								
Challenges								
The MICS could not be conducted due to lack of funding								
Recommendation								
To continue this activity as stipulated earlier								
2022 Demographic and Health Survey (DHS)	Activity	Indicator		D	C	B	A	
	Conduct 2022 DHS	2022 DHS repost	Q 4		✓			
			u 3					
			r 2	✓				
			t 1					
	Evidence/Comments:							
	DHS is yet to be conducted							
	QUARTER 4							
	This a survey that is held every 5 years, the next DHS was due in 2022 however, the survey is yet to conducted.							
	This survey is strictly limited to demographic and health							
Challenges								
No challenges reported								
2024 Integrated Household Survey (IHS)	Activity	Indicator		D	C	B	A	
		2024 IHS reports	Q 4				✓	

	Conduct national representative IHS		u a r t e r	3				
				2			✓	
				1				
				Evidence/Comments: The 2020-2021 IHS has been conducted awaiting validation before end of the year. QUARTER 4 The Integrated Household Survey (IHS) has been conducted and validated; this survey is conducted every 3 years Recommendation Sustaining the timely implementation of this activity should be taken over by Government.t Challenges <ul style="list-style-type: none">Timely collection and compiling of data takes a lengthy processThe impact of Covid-19 Recommendation Sustaining the timely implementation of this activity should be taken over by the Government				

2024 Gambia Labour Force Survey (GLFS)	Activity	Indicator		D	C	B	A	
	Conduct national representative LFS	2024 GMLFS report	Q u a r t e r	4			✓	
				3				
				2	✓			
				1				
Evidence/Comments: There is plan to conduct Economic Census in October 2023. A concept note and a first draft of questionnaires have been developed and shared with TA (AFRITAC West 2) for review. Challenges: Funds are still not available to conduct the activities of the EC to be provided by the World Bank through the HISWACA Project. Recommendation: Government to continue collaborating with WB group to ensuring availability of funds for this activity. QUARTER 4 The 2024 LFS questionnaires has been reviewed and plans are in place to commence this exercise in January provided that funds are available								

Economic Census	Activity	Indicator		D	C	B	A
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	Conduct Census of business establishments	List of all registered businesses	Q u a r t e r	4			✓	
				3				
				2				
				1				
				Evidence/Comments: QUARTER 4 The collection for this activity is expected to commence in January 2024 This census is the listing of all formal businesses (businesses with fix structures) in the Gambia. The objectives these exercises are in two folds; 1. To get a comprehensive list of all businesses operating in the Gambia and use the list as a sampling frame for subsequent economic surveys. 2. To develop and maintain a statistical business register. This business register would be used to maintain the births and deaths of businesses on a regular basis Challenges Acquiring the required information on time and getting the right information from businesses is a problem Timely conduct of economic consensus Recommendation There is need for GBoS to continue sensitizing the public on the importance of these surveys				
Business Establishment Survey	Activity	Indicator		D	C	B	A	
	Survey on income and expenditure of businesses	Rebased GDP from 2013 to 2019	Q u a r t e r	4		✓		
				3				
				2				
				1				
Evidence/Comments: The survey on income and expenditure of businesses planned for 2019 was not conducted and now planned to take place in 2024 to rebased GDP to 2022. This activity is now planned to take place after the completion of the economic census. WB group under the HISWACA project will be funding a component to support the activity. Challenges: <ul style="list-style-type: none">Lack of funding to execute the activity.Inadequate capacity to carry out the survey. Recommendation: <ul style="list-style-type: none">Government to continue collaborating with WB group to ensuring availability of funds for this activity.								

	<ul style="list-style-type: none"> Hiring of a consultant in compiling GDP using Supply and Use Tables (SUT) Framework. <p>QUARTER 4 This exercise relies surely on the conduct of economic consensus.</p> <p>Challenges Getting reliable data on time</p> <p>Recommendation Publicity should be emphasize</p>
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Component Performance Review:

1.5. Debt Management

Component		Lead Implementing Partner						
1.5 Debt Management		Department of Loans & Debt Management						
Goals	This reform component deals with all aspects of public debt management (both domestic and external) including designing a national public debt strategy, conducting debt sustainability analyses, proper recording of debt portfolio and guide the issuance of domestic debt instruments for fiscal purposes.							
Objectives	<ol style="list-style-type: none">To ensure that the government's financing needs are met at the least cost possible consistent with a prudent degree of risk.Promote domestic debt market development.							
Outcome	<ul style="list-style-type: none">Improved debt management and sustainability							
Output	Activity	Indicator		D	C	B	A	
Domestic and external debt and guarantees records are complete, accurate, updated, and reconciled.	Record and report on public and publicly guarantee debt monthly	Accurate debt and adequate budgeting	Quarter	4		✓		
				3				
				2			✓	
				1				✓
	Evidence/Comments: Both domestic debt and external debt are recorded on daily and weekly basis in the Commonwealth Meridian System and disbursement report are provided on monthly basis to the Directorate of Economic Policy and Research for the SGO External project loans disbursement for 1st Quarter stands at D603,666,723.44							

	<p>External project Grants disbursement for 1st Quarter stands at D1,527,406,251.34 Program Grants Disbursement is D205,381,352.51</p> <p>Quarterly statistical bulletin on debt management is published on the MoFEA website.</p> <p>Challenges: There is a challenge on communication in terms of advice on disbursement from creditors.</p> <p>QUARTER 4 There is need to integrate the meridian with the IFMIS and the auction platform for easy exchange of data</p> <p>Challenges</p> <ul style="list-style-type: none">• Lack of full access rights to the system• Lack of funding <p>Recommendation DLDM to push for the continuous synchronization of the 3 systems</p>							
Country's capacity to finance its policy objectives and service current and future debt obligations assessed.	Activity		Indicator		D	C	B	A
	Annual Preparation of Debt Sustainability Analysis (DSA)	Annual DSA reports	Q 4		✓			
			u 3					
			r 2		✓			
			t 1	✓				
	Evidence/Comments:							
	Data preparation activities have been concluded in the first quarter, however, the DSA will be prepared and conducted in the second quarter.							
	The DSA is still yet to be concluded as a result of some administrative processes.							
	Challenge: Delay in receiving funding from AfDB to implement the activities.							
	QUARTER 4							
<ul style="list-style-type: none">• The DSA seeks to address debt sustainability, and look at the trend analysis of debt• The DSA report has been developed and awaits for final validation								
Challenges								
<ul style="list-style-type: none">• Bringing stakeholders during the assessment is a challenge• Inadequate data from stakeholders• Lack of funding to conduct timely assessment of DSA								
Recommendation Management to support the team to conduct DSA on time.								

	To delegate focal person in each sector							
The management of refinancing risk is pursued to avoid bunching of debt service obligations and/or rollover risk	Activity	Indicator		D	C	B	A	
	Annual Review of the Medium-Term Debt Management Strategy (MTDS)	To Establish and execute a strategy for managing the government's debt.	Q	4		✓		
			u	3				
			r	2	✓			
			t	1	✓			
	Evidence/Comments:							
	Data preparation activities have been conducted in the first quarter, review and update of the MTDS will be conducted in the second quarter. One of the targets of 2022-2026 MTDS is to elongate the maturity profile on domestic debt portfolio, the directorate has succeeded in reducing the share of short-term instruments in the domestic debt portfolio from 53% as at end December 2021 to 47% as at end December 2022, thus mitigating refinancing risk.							
	The MTDS is still yet to be concluded as a result of some administrative processes.							
	Challenge: Delay in receiving funding from AfDB to implement the activities.							
	QUARTER 4 The MTDS aims to address concessional loans for both short and long term loans. The 2022 review of the MTDS has been done and validated,							
Challenges Lack of funding								
Recommendation Advocate for the timely production MTDS								
Cordial relationship with creditors and investors for the realization of the stated debt management objectives.	Activity	Indicator		D	C	B	A	
	Execute debt service payments on a timely basis	Timely execution of debt service.	Q	4				
			u	3				✓
			r	2				✓
			t	1				✓
	Evidence/Comments:							
	Principal and interest repayments are serviced immediately as they fall due, evidence of which can be obtained through payment advice (swifts) from the Central Bank Principal Paid as at 1 st Quarter stands at USD7,956,762.83 Interest Paid as at 1 st Quarter stands at USD2,844,774.75							

Challenge

Due to the sanctions on Venezuela and the political instability in Libya, debt service payments cannot be executed.

QUARTER 4

- The payment of debt service is on track
- The principal and interest as at the 2,3&4 quarter to be provided

Challenges

Availability of cash allocation to service debts

Recommendations

There is a need for timely allocation of cash for debt payment

Activity	Indicator		D	C	B	A
Preparation of Annual Borrowing Plan	Borrowing plan available Publicly	Q	4		✓	
		u	3			
		a	2			✓
		r	1			✓

Evidence/Comments:

The ABP for this year has been prepared and published on the MoFEA website. However, delays in receiving cash plan on time from Budget hinders the preparation process.

The ABP for this year has been prepared and published on the MoFEA website.

Comments:

Three months rolling issuance calendar is publish on both CBG and MoFEA website.

QUARTER 4

The ABP is a plan that indicate how much you are borrowing for the year, which helps the issuer and the borrower to plan well, it helps investors to do proper prior planning.

The ABP 2022 is done and validated, now waits for management's approval and to be published

Challenges

Data constraints.

Recommendations

To endeavor to have the document produced at the beginning of the financial year

Activity	Indicator		D	C	B	A
Preparation of Issuance Calendar	Issuance calendar available Publicly	Q	4		✓	
		u	3			

		r t e r	2				✓
			1				✓
Evidence/Comments: The Issuance Calendar has been prepared and published on the MoFEA website. QUARTER 4 The Issuance Calendar is derived from the ABP to give further insight of the ABP breakdown, the Issuance Calendar is prepared for the entire year, sectioned quarterly and publish on the MoFEA website. It provides the amount intended to be floated. Challenges Rounding of effects for the recording of domestic debt Recommendation There is need for well developed domestic debt market							

Component Performance Review:

1.6. Public-Private Partnerships (PPP)

Component		Lead Implementing Partner					
1.6 Public-Private Partnerships (PPP)		Department of Public-Private Partnerships (PPP)					
Goals	PPP reforms will aim at providing adequate legal, regulatory, and institutional framework for PPPs. Established the enabling environment to foster and promote private sector participation in PPP projects.						
Objectives	<div>1. To provide complete, objective, timely, and useful information on the utilisation of public-private partnerships;</div> <div>2. To facilitate communication between public and private sector members with respect to issues related to the implementation of public-private partnership projects;</div> <div>3. Prioritise PPP in priority sectors as enshrined in the NDP.</div>						
Outcome	<div>• Favourable environment for effective public private sector engagement in public service delivery</div>						
Output	Activity	Indicator		D	C	B	A
PPP Act.	submission to the Ministry of Justice	Approved PPP Act	Q 4		✓		
			u 3		✓		
			a 2			✓	
			r 1				
	Evidence/Comments:						
	The submission of the PPP Bill to MOJ has been done and the final legislative drafted Bill from has submitted to MOFEA for on-word submission to cabinet. A draft Cabinet paper has been written and submitted for MOFEA Management for review who plan to conduct a Senior Management retreat to review the document.						
	Challenges:						
	Delay in receiving response from the MOFEA Management. Not all the Directorates were involved during the consultative process						
	Recommendation:						
	Continuous follow up with SM of the Ministry to expedite the process of finalizing the document.						
The status quo remains the same QUARTER 4 The PPP Act is a legal regulation framework that helps to govern how government intent to							

	Challenges Recommendation To come up with follow up mechanisms to expedite reviewing of the bill						
Revised National PPP Policy 2021 - 2025 and guidelines	Activity	Indicator		D	C	B	A
	1. Update National PPP policy 2. Develop Guidelines on Unsolicited Proposals 3. Update PPP Operational Guidelines	1. Updated National PPP Policy (2021-2025) 2. Developed guidelines	4			✓	
			3			✓	
			2			✓	
			1				
	Evidence/Comments: The revised national PPP Policy 2023 has been approved by cabinet with the instruction to share with MOJ for any comments prior to publishing. Subsequent of the approved policy to MOJ was done as instructed by cabinet. There is updated PPP operational guideline and a first draft guidelines for the management of unsolicited proposals waiting for the enactment of the PPP Bill for necessary alignment. QUARTER 3 The PPP Policy is awaiting printing and signing from the Hon Minister and this is expected to take place before the end of OCT, 2023 QUARTER 4						
	Liaise with the DDP to identify and develop PPP programmes	Approved list of priority projects	4		✓		
			3		✓		
			2			✓	
			1				
Evidence/Comments: A draft consolidated sector PPP has been developed awaiting finalization and submission for approval. Challenges: Not all MDAs have submitted their PPP priority projects. Recommendation MDAs should prioritize the submission of their PPP priority projects.							

	<p>Recommendation The PPP Directorate should follow up on the recommendation from the previous quarter.</p> <p>QUARTER 3 The status quo remains the same.</p> <p>QUARTER 4</p>							
PPP Database Set-up and utilized	Activity	Indicator			D	C	B	A
	Modernise and Update database of on-going PPP projects	Updated Database (PPP contract details registered on the database)	Q u a r t e r	4				
				3		✓		
				2				
				1				
	Evidence/Comments:							
	There is a manual excel data based which as been modernized and updated reflecting current PPP project data.							
	Challenges: Lack of funding to transformed the data based to an on-line platform.							
	Recommendation: There is need for funding to provide online-PPP databased platform accessible to the public.							
	QUARTER 3 Status quo remains the same							
QUARTER 4 This is going to be digital platform to register all upcoming and ongoing PPP projects Status quo remains the same								

Component Performance Review:

1.7. Public Investment/Aid Coordination and Management

Component		Lead Implementing Partner						
1.7 Aid Coordination and Management		Aid Coordination Department						
Goals	This reform component aims at ensuring efficiency in resource mobilization, aid coordination and management. To deliver sound policy advisory on compliance (meeting guidelines of the Gambia Strategic Review Board (GSRB)) and performance on bilateral and multilateral donor funded programmes and projects.							
Objectives	1. Maintain donor profile and take part in resources mobilization							
Outcome	• Effective and efficient utilization of aid resources							
Output	Activity	Indicator		D	C	B	A	
Sectors trained on Project selection and Appraisal Guidelines	Organize training on project selection and appraisal guidelines for sectors	50% of the MDAs to be trained	Q	4			✓	
			u	3			✓	
			a	2			✓	
			r	1		✓		
	Evidence/Comments: MDAs now utilize the New Project Performance Appraisal template shared with them, the GSRB used this template to review and appraise projects before their approval. We expect to complete the training for all sectors and National Assembly Select Committee on Programs and Projects by end 2023 depending on the availability of resources. QUARTER 2-QUARTER 4 Almost 90 percent of the MDAs have been trained on Programs and Projects. However, the funding for the National Assembly training is pending. Challenges Lack of fund to Implement this activity							
Updated Project Mapping conducted	Activity	Indicator		D	C	B	A	
	conduct project mapping exercise	All MDAs	Q	4				✓
			u	3				✓
			a	2				✓
			r	1		✓		
Evidence/Comments: The project mapping exercise is an ongoing process and was last conducted in the fourth quarter of 2022, and the report is completed for reference purposes. However, we initially agreed to conduct								

	the mapping every two years. The next mapping exercise will be conducted in 2024.							
	Project mapping should be conducted every two years and the last one was conducted in 2022. This activity is projected to take place in 2024.							
	QUARTER 3 The status quo remains the same							
	QUARTER 4 The mapping to take stock of Government projects to establish the portfolio of project financing for 2024 has already been done and the report is shared with stakeholders							
The new Aid Policy 2023-2032 developed and implemented	Activity	Indicator			D	C	B	A
	Formulate the new Aid Policy	New Aid Policy developed	Q u a r t e r	4		✓		
				3		✓		
				2		✓		
				1		✓		
	QUARTER 1-QUARTER 4 Evidence/Comments: The new Aid Policy is already developed, reviewed on two occasions with key stakeholders. A draft cabinet paper was submitted to Honorable Minister for review and onward transmission to Cabinet for approval.							
Recommendation Aid Coordination should pursue the Hon Minister in regard to the Cabinet paper.								
AIMS Updated	Activity	Indicator			D	C	B	A
	1. Update AIMS database 2. Establish a coordination mechanism with all the projects. 3. Develop reporting guidelines on aid and donor coordination.	Availability of accurate aid data	Q u a r t e r	4		✓		
				3		✓		
				2		✓		
				1		✓		
	QUARTER 1-QUARTER 4 Evidence/Comments: Currently, the system is down due to technical failures and new software upgrades in terms of version, which requires resources. However, efforts are currently on going to mobilize support for its revitalization.							
The Aid Information Management System (AIMS) have been down for the past 3 years, Templates are often sent to MDAs to fill out information on aid and project data. Due to this constrain, there are gaps of obtaining								

accurate data. Securing funds is a major challenge in implementing this activity and reports on bulletin is usually understated due to the unavailability of such AIMS platform.

Recommendation

- A replacement of the AIMS platform necessary
- The Gambia Strategy Review Board (GSRB) should include a clause in the contract agreements to endorse all projects by the Minister of Finance.
- Aid Coordination to emphasize the importance of contracts to be reviewed by the GSRB.
- The PFM Act should include a clause that states all contracts should be reviewed by the GSRB

Challenges

The AIMS platform is a complicated system, and it is hard to establish, the cost involved in running it is high.

Lack of funds to implement this activity

Recommendation

Continuous seeking of funds and collaboration from donors

	Activity	Indicator		D	C	B	A	
	Organize project site supervision mission	Quarterly	Q	4			✓	
			u	3			✓	
			a	2			✓	
r			1			✓		
Project Site Supervision Missions organized (Monitoring)	Evidence/Comments: This is an on-going activity embarked on every quarter. The first quarter monitoring has been conducted and the report submitted to management and the second quarter exercise is scheduled from May. Evidence of reports can be requested from DAC.							
	The second quarter monitoring activity have already been conducted and the report has been submitted to the management MoFEA. Recommendations are made to publish the report on the Ministry’s website on quarterly basis							
	QUARTER 3 The third quarter monitoring is schedule to take place during the second week of October, 2023. The delay in the implementation of the activity is due to administrative issues.							
	QUARTER 4 The project site supervision has been done and the report can be requested from DAC							
	Challenges <ul style="list-style-type: none">• There is a mismatch of project implementation vis-à-vis project objective.							

	<ul style="list-style-type: none">Lack of mobility to embark on monitoring exercises.Constraints of funds to implement this activity <p>Recommendation Establish centralize fiduciaries mechanism to harmonize duplicate efforts of projects.</p> <ul style="list-style-type: none">To emphasize continuous project monitoring							
Country Portfolio Performance Review (CPPR) organized	Activity	Indicator		D	C	B	A	
	Organize Country Portfolio Performance Review (CPPR)	Bi-annually	Q 4			✓		
			u 3			✓		
			r 2		✓			
			t 1		✓			
	<p>Evidence/Comments: This is also an on-going activity, and the next CPPR with the World Bank is scheduled for May, 2023. Evidence of report can also be requested from DAC.</p> <p>The CPPR for this year have been cancelled due to conflicting schedules with that of the world bank and Hon. Minister. However, a mini CPPR was conducted in April, 2023</p> <p>QUARTER 3 Following the cancellation of the May, 2023 proposed date for this year's CPPR, The World Bank is considering to propose a new date before the year ends and this will be subject to the availability of the Minister or the Permanent Secretary.</p> <p>QUARTER 4 The Country Portfolio Performance Review was completed in the 3rd quarter of 2023 and a report was produced</p> <p>Challenges Procurement and financial management issues Delays in receiving funds from donors Safeguard and environmental issues</p> <p>Recommendation</p> <ul style="list-style-type: none">To reintroduce the postmortem engagement with cabinetFor the department to publish reports on the MoFEA website							
	Project Investment Plan (PIP) Developed	Prepare a PIP	Approved PIP	Q 4		✓		
				u 3		✓		
				r 2		✓		
				t 1		✓		

Evidence/Comments: A pilot study was done on five sectors including (Agriculture, Education, Health, Infrastructure and Energy) and list of pipeline projects were submitted by the mentioned sectors for inclusion in the PIP as piloted sectors. The complete roll out to other sectors is expected to be completed at end 2023-second quarter 2024.

QUARTER 2-QUARTER 4

A concept note is currently being developed to revive the process of the PIP.

Recommendation

- Considering the importance of the PIP, the MoFEA Management should pay attention to the development of the Plan in order to help investors to make reference to the PIP on Government investment priorities.
- To liaise with PPP to synchronize project efforts.

Component Performance Review:

1.8. National Development Planning

Component		Lead Implementing Partner					
1.8 National Development Planning		Department of Development Planning					
Goals	This component of PFM reform will aim at ensuring the development of a long and medium-term government's national development blueprints priorities, mainstreaming international development agenda such as the SDGs, AU Agenda 2063. The reform also establishes and coordinates the development of a comprehensive M&E system to monitor the implementation progress of these blueprints.						
Objectives	<div>1. Coordinate the formulation process of National Development Plans</div> <div>2. Support sectors/councils in the formulation and implementation of Strategic Plans/policies</div> <div>3. Monitoring and evaluation of plans/policies</div> <div>4. Capacity building of the planning cadre</div>						
Outcome	<div>• Sustainable economic growth and balanced development promoted through effective national development planning</div>						
Output	Activity	Indicator		D	C	B	A
Long-term Vision formulated	Develop a new long-term vision to succeed Vision 2020	Existence of a Long-term Vision	Q 4		✓		
			u 3		✓		
			r 2		✓		
			t 1		✓		
	Evidence/Comments:						
	QUARTER 1-QUARTER 4						
Consultations have been completed for the formulating of a long-term vision (Regional and word level consulations). The Consultant is drafting the document, and inspection report is produced. The vision is expected to be completed before end of 2023.							
Challenges:							
There is time constrain in meeting the set target for completing all consultations and developing the vision.							
Medium term development plan formulated to succeed NDP 2018-2021	Activity	Indicator		D	C	B	A
	Formulate a successor medium	Existence of a Medium-term	Q 4			✓	
			u 3			✓	

	term plan to the NDP 2018-2021	plan	r t e r	2			✓	
				1		✓		
Evidence/Comments: QUARTER 1-QUARTER 3 Post-validation Green Recovery Focused National Development Plan 2023 – 2027 currently awaiting Cabinet adoption and official launching by the President. The financing strategy to the RF-NDP is already drafted and undergoing review. The launching of the RF-NDP and the financial strategy is expected to be done by the first week of November, 2023 QUARTER 4 The Development Plan 2023-2027 has been approved by cabinet and presently undergoing final editing and subsequent launching by the President. Challenges: <ul style="list-style-type: none">• Delay in consultations that resulted into missing out on the target for completing the development of the document.• There is also delay in funding with regards to paying consultant for costing the activities of the development plan.								
Activity		Indicator		D	C	B	A	
Conduct annual, midterm and final reviews of the plan	Review reports	Q u a r t e r	4		✓			
			3		✓			
			2		✓			
			1		✓			
Evidence/Comments: QUARTER 1-QUARTER 4 Annual review on the RF-NDP is planned for 2024 and a midterm evaluation in 2025. Given that the National Development Plan is yet to be completed the first APR is expected in 2024.								
Capacity of the planning cadre developed	Strengthen capacity of planners to link budgets to plans	Number of Trainings conducted	Q u a r t e r	4	✓			
				3			✓	
				2		✓		
				1		✓		

	Evidence/Comments: A training on PBB was done for planners in the second quarter of 2023 and another training on Development Evaluation is planned with IDEP for 4 th quarter of 2023. QUARTER 3 A training was conducted on gender sensitive budgeting. The Directorate of Development Planning is expected to conduct another training on mainstreaming, climate change and ecosystem-based adaptation approaches into national development planning.							
	Activity	Indicator			D	C	B	A
	Sector/councils strategic plans reviewed & updated	Updated plans	Q u a r t e r	4	✓			
3				✓				
2				✓				
1				✓				
	Evidence/Comments: QUARTER 1-QUARTER 3 The alignment of sector/council's strategic plans will be informed by the RF-NDP and thus can only be done upon the final conclusion of the RF-NDP. The alignment is therefore expected to start in the first quarter of 2024. QUARTER 4 LGA Strategic Plans for Brikama, Basse, and Kuntaur are currently awarded for formulation and alignment with the RF-NDP planned							
SDGs Status Reports developed	Activity	Indicator			D	C	B	A
	Regularly produce SDG status reports	Number of Reports Produced	Q u a r t e r	4	✓			
				3				
				2	✓			
				1				
	Evidence/Comments: The annual progress report and Mid-term evaluation is expected to report on the performance of the SDG reports. The activity is yet to be done. QUARTER 3 Integrated SDG insight report was produced and validated in September. QUARTER 4 There are plans for consolidated quarterly, annual, midterm, and VNRs reports to meet the needs of both the RF-NDP and SDGs							

Pillar 2: Budget and Procurement Management

Description of the Pillar	Budget and Procurement reforms seek to establish a more participatory budget planning align and spend resources in a credible, reliable, comprehensive, accountable, transparent manner and archive value for money.	
Objectives	<p>Improve medium-term, and policy based budgeting that integrates an annual budget process</p> <p>Improved budget execution and control</p> <p>Improve coverage and quality fiscal reporting</p> <p>Improve fiscal oversight and analysis of SOEs risks</p> <p>Provision of fiscal information to the general public</p>	
Outcomes	<ul style="list-style-type: none"> • Strengthened budget preparation, execution and controls • Strengthened identification, monitoring, management and reporting of fiscal risks • Enhanced public access to fiscal information 	
Components		Lead Implementing Partner
2.1.1 Program Based Budgeting		Budget Directorate
2.1.2 Budget Comprehensiveness, Credibility and Reliability		Budget Directorate
2.1.3 Budget Transparency and Accountability		Budget Directorate
2.1.4 Gender Based Budgeting		Ministry of Gender, Children and Social Welfare
2.2 Procurement Management		Gambia Public Procurement Authority & Directorate of Public Procurement

Component Performance Review:

2.1.1 Program Based Budgeting

Component		Lead Implementing Partner					
2.1.1. Program Based Budgeting		Budget Directorate					
Goals	Budget and Procurement reforms seek to establish a more participatory budget planning align and spend resources in a credible, reliable, comprehensive, accountable, transparent manner and archive value for money. Establishing a systematic approach to determine government priorities in an effective planning and resource allocation for better service delivery aimed at meeting the National Development Plan.						
Objectives	<ul style="list-style-type: none">Improve medium–term, and policy based budgeting that integrates an annual budget processImproved budget execution and control						
Outcome	<ul style="list-style-type: none">Strengthened budget preparation, execution, and controls						
Output	Activity	Indicator		D	C	B	A
Enhance effective budget preparation	Develop a medium-term budget framework paper (MTBFP)	Medium-term budget framework paper developed	Q 4				✓
			u 3				✓
			a 2		✓		
			r 1		✓		
	Evidence/Comments: Following the development of the MTEFF (2024 to 2027), the budget call circular is completed and sent to the MDAs to guide budget preparations including the submission of projects approved by Gambia Strategic Review Board (GSRB) Challenges: Lack of Budget Framework Paper (BFP) Recommendation <ul style="list-style-type: none">The sub-vented institutions should submit their full budget (PE and OC)MDAs should submit validated PBB statements before the bilateral meetings.The BC revised calendar is available.The Budget consultations were done with the Civil society and the private sector. QUARTER 3 PBB Statements was received from the MDAs before the bilateral. The Medium-term Budget Framework paper has been developed						

There is a planning unit within the Budget Department responsible for assessing the PBB statements to ensure they meet the required criteria.						
QUARTER 4						
The MTBF is to set expenditure limits, looking at the revenue and expenditure base on the fiscal targets set in the medium term for the ceiling.						
Challenges						
Adherence to ceiling is always a challenge with the sectors because their budget is not program based or aligned to their programs.						
Recommendation.						
All sectors should adhere to their ceilings and prioritize their programs to be within the ceilings.						
Activity	Indicator		D	C	B	A
Prepare an annual budget consistence of aggregate domestic borrowing not exceeding one percent of GDP	Percentage variation between aggregate expenditure outturn and approved budget not more than 10% (GLF Only).	Q 4				✓
		u 3				✓
		r 2				✓
		e 1				✓
Evidence/Comments:						
QUARTER 1-3						
Budget absorption rate was registered at 92% of the approved budget in 2022. The activity and indicator are not related. However, the indicator described has been met.						
QUARTER 4						
The aim of this activity is to ensure economic stability and set limits for borrowing not exceeding the GDP.						
Challenges						
Adherence to ceilings by MDAs is a challenge.						
Recommendation						
The government of the Gambia should try to adhere to their fiscal targets.						
Activity	Indicator		D	C	B	A
Prepare medium-term budget aligned to NDP	Percentage variation between revenue outturn and approved budget not more than 15% (Domestic Revenue Only).	Q 4				✓
		u 3				✓
		r 2				✓
		e 1				✓
Evidence/Comments:						
QUARTER 1-QUARTER 3						
The domestic revenue has overperformed during the period under review. However, budget support remains a challenge. The SGO in the macro-framework can be used as reference.						

<p>QUARTER 4 The activity seeks to have expenditures aligned to National development objectives or to national priorities.</p> <p>Challenge MDAs do not align their programs during budgeting. The concept circulating around PBB is not totally comprehensive to MDAs, thus causing hitches in its implementation.</p> <p>Recommendation The MoFEA/Budgeting/planning unit needs to facilitate more capacity building on PBB to all MDAs.</p>							
Activity		Indicator		D	C	B	A
Prepare a forecast for the fiscal year updated monthly on the basis of actual cash inflows and outflows	Formulation of an annual cash plan	Q	4		✓		
		u	3		✓		
		a	2		✓		
		r	1		✓		
<p>Evidence/Comments: QUARTER 1-QUARTER 3 Sectors Submission of Annual Cash Plan are consolidated, and it has been consolidated.</p> <p>Challenges: The annual cash plan completed in quarter 2 is already a setback. The evaluation of the cash planning and budget alignment is required. Getting accurate data is another challenge on debt, PE figures, expenditure figures from MDAs, revenue figures and foreign payment requirements.</p> <p>Recommendation The MDAs should be informed about the possible cash allocations to be made based on the availability and not to allocate abruptly to MDAs, this might cause some constraints on them during their program’s implementations.</p> <p>Both the procurement plan and the actual schedule should be sent to MoFEA. this will guide the overall planning of the ministry.</p> <p>The cash planning should be prepared by the planners, accountants, and procurement officers in the MDAs.</p> <p>Recommendation: Advocacy is needed amongst the planners, procurement officers and the accountants.</p> <p>QUARTER 4 The consolidated cash plan is available, and it is regularly updated.</p> <p>Recommendation It is recommended that the cash plan to be updated quarterly. Quarterly allotment is also required for one or two ministries.</p>							

Component Performance Review:

2.1.2. Budget Comprehensiveness, Credibility and Reliability

Component			Lead Implementing Partner					
2.1.2 Budget Comprehensiveness, Credibility and Reliability			Budget Directorate					
Goals	The reform aimed at assessing comprehensive budget information to the general public and how realistic is the budget implemented as intended plan							
Objectives	<ul style="list-style-type: none">Improve coverage and quality fiscal reporting.Improve fiscal oversight and analysis of SOEs risks							
Outcome	<ul style="list-style-type: none">Strengthened identification, monitoring, management and reporting of fiscal risks							
Output	Activity	Indicator		D	C	B	A	
Establish coverage and quality fiscal reporting	1. Produce and publish quarterly expenditure reports	Published quarterly reports	Q 4				✓	
			3				✓	
			2				✓	
			1				✓	
	Evidence/Comments: Monthly& Quarterly Expenditure Reports produced and published on the MoFEA website. QUARTER 3 Monthly and Quarterly Expenditure Reports produced and published on the MoFEA website. QUARTER 4 The activity Is aimed at improving budget transparency. Monthly reports are being produced. The mid-year review was done and presented to the NA. Challenges MDAs are not sending submitting their Monitoring Evaluation report or output reports. Recommendation All MDAs to adhere to the quarterly reporting requirements.							
	Activity		Indicator		D	C	B	A
			Q 4					✓

	Produce and publish monthly fiscal reports	Published monthly reports	u a r t e r	3				✓
				2		✓		
				1		✓		
	Evidence/Comments: QUARTER 1-QUARTER 4 The report for QUARTER 1 of 2023 is already published on the MoFEA website.							
	Activity	Indicator				D	C	B
Institutionalize BOOST and publish the database on MoFEA website	Published on website	Q u a r t e r	4		✓			
			3	✓				
			2	✓				
			1	✓				
Evidence/Comments: No published database N/A								

Component Performance Review:

2.1.3. Budget Transparency and Accountability

Component		Lead Implementing Partner					
1.1.3 Budget Transparency and Accountability		Budget Directorate					
Goals	The reform seeks to provide, maintained and disseminated adequate budget information for the public through publication of expenditure reports.						
Objectives	<ul style="list-style-type: none">Provision of fiscal information to the general public						
Outcome	<ul style="list-style-type: none">Enhanced public access to fiscal information						
Output	Activity	Indicator		D	C	B	A
To enhance fiscal transparency	Publication of the executive budget proposal on the MoFEA website	Monthly fiscal report	Q 4				
			u 3			✓	
			a 2				✓
			r 1				✓
	Evidence/Comments: QUARTER 1-4 Executive budget produced and posted on MoFEA website. A monthly expenditure report is also published.						

Challenge The getting fiscal data is a challenge.							
Recommendation Directorate of budget's coordination effort should to be increased in getting adequate fiscal data from relevant stakeholders.							
Activity	Indicator		D	C	B	A	
Publication of the approved budget on the MoFEA website	Printed Approved Budget	Q 4				✓	
		u 3				✓	
		a 2				✓	
		r 1				✓	
Evidence/Comments: QUARTER 1 Approved budget printed and circulated and published on the website. QUARTER 2 The budgeting process is still in progress and it will be posted once it is completed. QUARTER 3 Posting of the approved budget is done annually. The budgeting process is still in progress, and it will be posted once it is completed. However, 2023 budget has already been posted. QUARTER 4 This activity has been completed and the approved budget is already on the MoFEA website.							
Activity	Indicator		D	C	B	A	
Publication of monthly expenditure reports	Monthly fiscal reports	Q 4				✓	
		u 3				✓	
		a 2				✓	
		r 1				✓	
Evidence/Comments: QUARTER 1-2 Produced and Published Monthly The expenditure stated that most of the spending in capital development is mainly on infrastructure developmental projects, representing an expenditure rate of 34%. This overall increase in PE Y-o-Y, may be attributed to the 30% increase in Basic Salary from the Revised 2022 Budget and the introduction of the two new Ministries – the Ministry of Communications and Digital Economy, and the Ministry of Public Service, and the Ministry of Public Service, Administrative reform policy coordination and delivery.							

	<p>Approved 2023 Budget for PE as compared to end April expenditure. ECA has accounted for 47% of its approved budget. This is mainly due to the depreciation of the Dalasi against foreign currencies such as the Dollar and Euro.</p> <p>The National Debt Service is the highest spending BE, consuming 23% of total expenditure for the period under review. This can be attributed to the drastic increase of interest rate on bonds. The Ministry of Basic and Secondary Education is the second on the list consuming 16% of total expenditure. These ten BEs, including the National Debt Service account for GMD 6.71 billion of total expenditure for end April 2023, representing 86% of total expenditure for the period under review. It is important to note here that the reason for the huge variance under Ministry of Agriculture is that; Input Subsidy is now expensed by the Ministry of Agriculture though it is budgeted under the Centralized Services.</p> <p>Debt Service is the highest spending budget line during the period under review, with expenditure amounting to GMD 1.83 billion, and corresponding to 42% of its 2023 budget. This is followed by Subvention with an amount of GMD 1.56 million at 42% of the approved 2023 budget. It is important to note that subvention to MOA has increased substantially from D26.21m last year to D429.18m, 2821% more than its approved budget. Subvention to MOBSE and MOHSW has also increased significantly by D47.95m and D51.13m respectively compared to the same period last year.</p> <p>QUARTER 3 The monthly expenditure report is posted on the MoFEA website. The activity and indicator do not Match.</p> <p>QUARTER 4 Monthly expenditure reports are posted on the website, October 2023 has been the latest.</p> <p>Challenges Website breakdown sometimes leads to delay in uploading of report.</p> <p>Recommendation The IT department of the ministry of finance should be constantly working to improve the functionality of MoFEA website.</p>							
Enhanced citizen engagement on budget issues	Activity	Indicator		D	C	B	A	
	Publication of the citizens' budget	Formulated Citizens' budget	Quarter	4				✓
				3				✓
				2				✓
				1				✓
	Evidence/Comments: QUARTER 1- QUARTER 4 Produced and Published on a yearly basis. Can be found on MoFEA website.							

Component Performance Review:

2.1.4. Gender-Based Budgeting

Component		Lead Implementing Partner					
2.1.4 Gender-Based Budgeting		Ministry of Gender, Children & Social Welfare					
Goals	Gender mainstreaming and effective participation of women in all spheres of work requires deliberate and targeted interventions to address the challenges that limit women involvement in national development.						
Objectives	<ul style="list-style-type: none">Eliminate obstacles to women’s full participation in the political and economic life of the country.						
Outcome	<ul style="list-style-type: none">Increased capacity and coordination among partner and relevant stakeholders on gender mainstreaming, and gender-based programming and budgeting						
Output	Activity	Indicator		D	C	B	A
Enhanced women’s participation in politics, leadership positions, and local-level village committees	Encourage women’s active participation in politics, leadership positions and decision-making processes	No. of women in leadership and decision-making positions	Q 4		✓		
			u 3		✓		
			r 2		✓		
			e 1		✓		
			Evidence/Comments: Considering the level of women’s political participation, particularly in all levels of elections in The Gambia, as well as the number of women in leadership positions in the country (ie Central Governance, National Assembly, and Local Governance) is encouraging. However, according to the Local Government Act, of 2002, a certain % of Women are to be nominated to the Village Development Committee and the Women Development Committee are to be nominated and represented at the Area Councils. The Ministry has conducted a vigorous sensitization of the population in all the regions on the importance of women participation of women in politics. Below are the demographic % women in politics 51% of the population are women. 5 out of 58 NAMs are women = 8.6% 3 out of 23 cabinet ministers are women = 13% 1 female Mayor out of 8 administrative heads= 12.5% 20 females out of 120 wards councilors = 16.6% The Ministry is currently working on review of the Women’s Act to ensure greater representation of women in decision making, plans are in place to have stand-alone act on FGM , in this regard, a draft is developed and regional consultation on going. QUARTER 3-QUARTER 4 There was a plan for an engagement on the stand alone Act on FGM, but unfortunately, the NA intends to repeal the amendment of the FGM Act 2015. Challenges				

	Budgetary constraint has always been a challenge in the full implementation of the ministry's activities.						
Increased public spending on gender mainstreaming and public finance for children	Activity	Indicator		D	C	B	A
	Train heads of programs and vote controllers on gender budgeting and public finance for children	No. of training conducted	Q 4			✓	
			u 3			✓	
			r 2			✓	
			e 1		✓		
	Evidence/Comments: Despite the number of training and advocacy programs held, there is no specific budget for children. In terms of gender mainstreaming in MDAs there is no budget allocated. Some MDAs still don't have gender units which have made it difficult to mainstream gender in their sector projects and programs. However, as a result of continued advocacy and sensitization the Ministry of Gender, Children, and Social Welfare was able to ensure that progress has been achieved to some degree. The Ministry has trained planners of various ministries on gender mainstreaming and responsive budgeting. There are also advocacy programmes with NAMs on budgetary allocation for children. There is a need to review the Children's Act 2005 which mandates provision of special funds for children and the establishment of the Women Enterprise Fund (671 women groups benefitted and a total disbursement of GMD 37 million effected so far) A training was conducted for Planners on Public Finance for Children organized by MOFEA in collaboration with UNICEF. There was a capacity building training workshop conducted on Gender mainstreaming targeting government Planners and M&E Officers. Recommendation There is a need for the popularization of the disability Act 2021 and the newly established National disability Council. The National Child Protection Steering Committee had a retreat to discuss the progresses made and challenges and way forward were discussed. QUARTER 3 There was a retreat program for child protection actors on issues affecting children. QUARTER 4 This activity is not yet implemented. The ministry of Gender wants to start the advocacy program with NAMS so that they increase the budgetary allocation for children. Challenges NAMs not responding as expected as far as this advocacy is concerned. Recommendation <ul style="list-style-type: none">• The ministry of Gender should write to NAMs to follow up on the advocacy Program.• Vote controllers of MDAs need to know the issue of children so that they can capture it in their budgets.						

Improved and inclusive livelihood of vulnerable groups	Activity	Indicator		D	C	B	A
	Adjust programs to improve inclusion of special vulnerable groups	No. of vulnerable groups whose livelihood improved	Q 4		✓		
			u 3		✓		
			r 2		✓		
			t 1	✓			
	Evidence/Comments:						
	<p>The family strengthening programme under DSW is the only social protection allocation fund from the national budget targeting the extremely poor and other vulnerable groups. This budget is very small compared to the number of people in desperate need. It is important to allocate more funds and programmes that will target the vulnerable in order to improve their livelihoods and enhance the inclusion of all in our development agendas. The MOGCSW is working with a consultant to expand the coverage of the family strengthening programme.</p> <p>2020 = D2 million 2021 = D900,000 2022 = D1 million 2023 = D1 million</p> <p>250 individuals supported with D1000 500 families supported with D2000</p> <p>An assessment was done to rollout the social registry in the Urban areas in which 157 families were supported in the 2nd Quarter with D2000 each family amounting to D314,000.</p> <p>Challenges: The budget is constraint, the registry needs to be expanded to the urban areas, the allotted amount needs to be revisited. Meaning, there is need to adjust the amounts. Proper assessment of the beneficiaries needs to be done to establish their potentials in terms of the new capabilities after the intervention.</p>						
	Recommendation						
	There is the need to work for money.						
	QUARTER 3						
<p>157 families were supported in the 3rd Quarter with D2000 each family amounting to D314,000.</p> <p>As the project has elapsed, the government wants to take up the family strengthening program throughout the country targeting extremely poor and vulnerable groups.</p>							
QUARTER 4							
<p>This activity aims to support vulnerable groups to improve their living status. The ministry intends to have a special fund from GLF and to continue to work with donors to support the vulnerable groups.</p>							
Challenges							
The unavailability of funds to cover all vulnerable groups							

	Recommendation The Ministry to facilitate for government to allocate funds to vulnerable groups							
Increased food and nutrition security among women and children	Activity	Indicator		D	C	B	A	
	Production and intake of high quality food by women and children	No. of women and children on balance diet	Q 4	✓				
			u 3		✓			
			t 2		✓			
			e 1	✓				
	Evidence/Comments: QUARTER 1-QUARTER 4 Food and nutrition are essential in the development of a child. Even though the MOGCSW does not have a special budget to provide quality and adequate food and nutrition for children except those placed at residential facilities such as the government’s Shelter for Children and Home for the Elderly, the Ministry has ad hoc program activities that target vulnerable families with children by supporting them with useful information, cash, and food ration to improve their nutritional status. Information on food production to women and care givers in order to provide quality food for children. Challenges Have only one shelter and it has been difficult to maintain in terms of catering for food, <ul style="list-style-type: none">• The annual budget is constraints.• Transportation is also a challenge.• The initiative for training of lactating mothers on processing of local foods with balance diet.							
	Gender is mainstreamed in all sectors, programmes and projects.	Mainstream gender in security sector reform programme	1. No. of security personnel trained 2. No of training held	Q 4			✓	
				u 3			✓	
				t 2		✓		
				e 1		✓		

Evidence/Comments:

Since the change of government, with the Security Sector Reform Policy, 2017 there has been lot of training for security personnel and security apparatus so as to mainstream gender in their sector policies and programs, which have led to the establishment of Gender units in the following Security units: Gambia Police Force, Gambia Immigration department, Gambia Arm Forces, State Intelligent Service and Gambia Prisons Department.

3 major trainings held (Elementary, Intermediate and Senior level) on gender mainstreaming.

Conducted outreach programs to sensitize various security units on gender mainstreaming.

Challenges:

The issue of gender is incomprehensive to some security personnels.

The issue of institution working in isolation is another setback.

The inadequate use of holistic approach to gender mainstreaming.

Recommendations:

Training on ministries (focal points) on gender issues

Training of the security personnels (focal points) for them have better understandings about the concept.

The ministry to recruit gender focal points and posts them to MDAs. It was discussed to pilot with few ministries and eventually to be expanded.

Engagement with Security personnel on the Stand-alone Act on FGM

QUARTER 3

There was a training of security on Gender based violence and child protection issues in which one hundred and fifty (150) officers benefitted ranging from the police, immigration, and the Drug Law enforcement Agency the Gambia. (DLEAG). A training of seventy (70) border officers on child protection measures in LRR and NBR was equally conducted. Also, another training on border management and cross border coordination for child protection measures was conducted for the border officers.

QUARTER 4

This activity is aimed at building the capacities of security officers (police immigration, and DLEAG) for them to understand the issues related to SGBV violence and child protection issues.

Challenges

The total understanding of the concept is still a challenge with some security officers.

Recommendation

- The ministry should provide more training to make the concept understood and acceptable by all.
- To expand the training manual on SGBV to other security apparatus for them to have a better understanding.

Temporal referral
center
established

Activity	Indicator	D	C	B	A
	Q 4		✓		

	Rehabilitate the temporal referral center for the various categories in the country	Number of centers established	u a r t e r	3		✓		
				2		✓		
				1		✓		
	Evidence/Comments: Temporal referral centers especially for children on the move/unaccompanied children remains a huge challenge. There is only one shelter in the country located at Bakoteh. The Ministry has constructed another one in Basse but not yet furnished to be available for use. Plans are on the way to build a temporal referral facility in every region as well as support the existing host families and child friendly spaces in the country for ease of referral. In order to facilitate this, the Ministry has secured a land in Mansakonko for the construction of a shelter. The status quo remains the same. QUARTER 4 This activity is aimed at having other shelters throughout the country (in every region). The ministry is working with development partners with regional governors to secure land for the shelters. Challenges <ul style="list-style-type: none">• There is difficulty in securing land spaces.• Getting funds for the building of the temporal shelter is a challenge. Recommendation It is recommended that the ministry of Gender to work on mobilizing funds for building shelters.							
Trust Fund for persons with disabilities established.	Activity	Indicator			D	C	B	A
	Establish a National Trust Fund for persons with disabilities	National trust fund established	Q u a r t e r	4				
				3	✓			
				2	✓			
				1	✓			
	Evidence/Comments: QUARTER 1-QUARTER 3 The Persons with disability act 2021 instruct the government to establish a national disability fund, however, this has not yet been established. The ministry is working with the Ministry of Finance and Economic Affairs to make sure this is allocated in the national budget. UNICEF has supported the establishment of the disability council, meetings and office equipment.							

Component Performance Review:

2.2. Procurement Management

Component		Lead Implementing Partner					
2.2 Procurement Management		Gambia Public Procurement Authority & Directorate of Public Procurement					
Goals	The reform promotes transparency, accountability and value for money in procuring public goods and services for economic growth. It provides fair and equitable platform for competitiveness thus building public confidence in the procurement process.						
Objectives	<ul style="list-style-type: none">Ensure all procurement processes are digitalisedStandardise the legal and regulatory framework in procurement processImplement a unified procurement contracts system over all the MDAs and Public Sector Entities.						
Outcome	<ul style="list-style-type: none">Improved debt management and sustainability						
Output	Activity	Indicator		D	C	B	A
One Stop shop facility for e-GP infrastructure	Mobilize resources for the e-GP infrastructure	Resource mobilization conducted.	Quarter	4			
				3			✓
				2		✓	
				1		✓	
	<p>Evidence/Comments: Currently, there is an evaluation going on E-procurement with the world bank and AfBD. This will take a minimum of five years to implement because there are a series of activities involved. This will be financed in phases by WB. Three study tours (Rwanda, Nigeria and Ghana) were conducted on E-Procurement. However, GPPA and its stakeholders are yet to decide on which suitable system to adopt. Recruitment of a consultant to develop a roadmap for E-procurement was done and an Inception report was developed which spelt out the development of the roadmap.</p> <p>Challenges</p> <ul style="list-style-type: none">Stakeholder participation is inadequate.Late review of deliverables is another challenge.Lack of ownership of the strategy document. <p>Recommendation There is the need to form a project management team in order to expedite the completion of the one stop.</p> <p>QUARTER 3</p>						

	<p>The project management team has been formulated to expedite the process. They have met to evaluate the proposals and the most responsive supplier have been identified from Rwanda to come up with a roadmap strategy on E-Procurement. This is expected to be delivered by December 2023. There will be a roll out which will come in phases. They are to develop another regulation on E-Procurement which will take its reference on the 2022 act 2023 regulation. GPPA through the world bank project invited the key stakeholders to enlighten them with regards to the ownership of the E-Procurement. Once the roadmap comes in December there will be a roll out.</p> <p>Challenges Attrition rate is high in the Procurement Cadre and there is inadequate funding for capacity building.</p> <p>Recommendation Create incentives for individuals well trained in procurement and a budget for capacity building.</p>							
Digitalised procurement process.	Activity	Indicator		D	C	B	A	
	Implement an electronic procurement marketplace platform	e-procurement marketplace platform fully operational for e-tendering and e-procuring of works, goods, services and PPPs	Q 4					
			3		✓			
			2		✓			
			1		✓			
<p>Evidence/Comments: This process has not started.</p> <p>QUARTER 3 The E-Procurement marketplace platform is yet to start.</p>								
Direct Procurement for MDAs and Public Sector Entities	Activity	Indicator		D	C	B	A	
	Prepare a system of Procurement Registration Accreditation before the GPPA so MDAs and Public Sector Entities can directly prepare procurement over the thresholds stated in the GPPA Act	MDAs and Public Sector Entities certified and registered before the GPPA and able to directly prepare, tender and contract the Public Procurement to fulfill their needs	Q 4					
			3			✓		
			2			✓		
			1		✓			
<p>Evidence/Comments: Out of over 200 MDAs, only 12 have been assessed to begin procurement. Following the assessment, there were 8 certified MDAs on direct procurement. There are 12 Public Entities (PE) that are being assessed for certification.</p> <p>Challenges There is the need to create awareness of the assessment criteria with the PEs.</p>								

	<p>QUARTER 3</p> <p>A second batch will soon be assessed in few weeks time. The certification will be done before end of the third quarter of 2023. GPPA is currently working with the Directorate of public procurement Cadre to sensitize the MDAs on the checklist of the authorization on procurement process for them to be able to carry out their own procurement without submitting it to the authority.</p>							
Standardised procurement policy document	Activity	Indicator			D	C	B	A
	Review and amend the current procurement policy documents.	Policy documents approved.	Quarter	4				
				3			✓	
				2		✓		
				1		✓		
	Evidence/Comments:							
	<p>The GPP Act was ratified by the National Assembly (NA) and now it is in use. The regulation has been completed, and has gone through a pre-validation and will be submitted for wider validation by the stakeholder in August 2023. After the validation, the process of developing the guidelines is expected to commence in September, 2023.</p> <p>QUARTER 3</p> <p>The validation has already been done and the 2023 Regulation has been gazetted by the Ministry of Justice. The development of the guidelines has not yet started and it won't take much time.</p>							
	Activity	Indicator			D	C	B	A
	Formulate Gender procurement Policy document.	Gender procurement Policy document formulated	Quarter	4				
				3		✓		
2				✓				
1				✓				
Evidence/Comments:								
<p>Currently there is no gender policy document. However, the new GPP Act has addressed some of the gender procurement policy issues.</p> <p>QUARTER 3</p> <p>The status quo remains the same.</p>								
Activity	Indicator			D	C	B	A	
Develop training modules on Gender.	Gender responsive modules developed	Quarter	4					
			3			✓		
			2			✓		

			t e r	1			✓	
	<p>Evidence/Comments: There is currently a training module on gender responsive at the GPPI. Furthermore, a training was done on public procurement for women-led businesses and women-owned businesses by SMD policy Management group funded by ITC in collaboration with the ministry of Trade. There is a guideline developed on public procurement for women businesses.</p> <p>Challenges: The inadequate capacity to interpret the procurement laws.</p> <p>Recommendation There is need for a focal point to established at the Ministry of Trade to continue to guide the women in public procurement aspects.</p> <p>QUARTER 3 The status quo remains the same.</p>							
Enhanced Capacity and Decentralization	Activity	Indicator			D	C	B	A
	Division/segmentation of the procurement market	The procurement market divided as appropriate, and tariff reviewed.	Q	4				
			u	3			✓	
			r	2			✓	
			t	1			✓	
	<p>Evidence/Comments: There are different categories of suppliers at the registration level. The Complain Review Board (CRB) capacity building is ongoing. The GPPI, certificate, diploma and the advanced diploma training is also going on. Consultation is on with the MOHERST to identify African universities (The Gambia, Nigeria, Rwanda, Ghana) that are offering Master in procurement to encourage procurement officers to be doing their master in procurement and this will improve the capacity in the procurement cadre and hence improve efficiency in the procurement system.</p> <p>Recommendation</p> <ul style="list-style-type: none">• Businesses/vendors should strictly be involved on the businesses they have registered with GPPA.• It was also recommended that new graduates in the procurement cadre be trained in public procurement.• There is need for GPPI, UTG and all institutions rendering Procurement to come together to ascertain the condition precedents set for a waiver.							

- There is also the need to train the staff of the Directorate in professionalizing public procurement.
- The need for CRB visibility to be done. The public needs to be aware to the functions of the Complain review Board.
- The Staffing strategy for the MDAs needs to be revisited. Proper recruitment procurement needed to be in place to ensure that staffing methodology is improved.
- There is the need to change the clerk's title to Procurement Assistance. (PMO)
- The stakeholders (the suppliers and procuring organization) need to be trained in public procurement.

QUARTER 3 The status quo remains the same.

Activity	Indicator		D	C	B	A
Capacity assessment and authorization of POs	Issuance of authorization clearance	Q 4				
		u 3		✓		
		r 2		✓		
		e 1		✓		

Evidence/Comments:

GPPA has already began the authorization process and 8 institutions were assessed and authorized. The following institutions have the authorization to do all their procurement without seeking prior approval from GPPA

- Gambia National Petroleum Company
- Ministry of Health
- GAMTEL
- GAMCEL
- National Assembly
- Office of the Vice President
- National Disaster Management Agency
- Gambia Ports Authorities

Recommendation

The NaPAB to constitute a West African procurement event forum where different countries are invited to come together to discuss issues circulating around the procurement system. **(to convene for a meeting about this agenda)**

There is need to harmonize the Gambia Competition and Consumer protection commission (GCCPC) and the National Procurement Advisory Board.

QUARTER 3

The process is ongoing and relevant partners have met and expressed support for the National Procurement Advisory Board. Such partners include the AfDB and the Ecowas Commission President but much work is yet to be done.

Implementing the functionality of the Complaints Review Board	Activity	Indicator		D	C	B	A	
	Developing the procedures and secretarial tasks in order to expedite the work of the Complaints Review Board	Significant incrementation on the cases examined and, in the awards, issued by the Complaint Review Board	Q	4				
			u	3		✓		
			r	2		✓		
			t	1		✓		
Evidence/Comments: A secretariat has already been established and a strategy is developed, and which is to be reviewed by the board.								

Component Performance Review:

3.1. Integrated Financial Management Information System (IFMIS)

Component		Lead Implementing Partner						
3.1. Integrated Financial Management Information System (IFMIS)		Accountant General Department						
Goals	IFMIS implementation will cover areas such as asset management, contract and document Management, IFMIS roll out, electronic funds transfer, research and development on Government owned IFMIS Software, and IFMIS interface with other government systems.							
Objectives	1. Strengthen operational efficiency 2. Efficient management of cash resources							
Outcome	• Improved management of public funds and accountability							
Output	Activity	Indicator		D	C	B	A	
A comprehensive database of assets	Assets stocktaking	Asset register	Q 4		✓			
			u 3		✓			
			a 2		✓			
			r 1		✓			
	Evidence/Comments: Asset register is available in all MDAs including Accountant General's department, however AGD is planning to take stock of all government assets in order to have consolidated Assets register in the IFMIS. However, the assets stocktaking activity is yet to kick start.							
	QUARTER 3 <ul style="list-style-type: none">Currently the Asset Management Policy Committee has establishes the working groups who are in the field to conduct the preliminary stock taking exercise. Challenges <ul style="list-style-type: none">Limited funding to fast track the process . Recommendation <ul style="list-style-type: none">The government should give special attention to the AMP Committee so that the implementation of the policy can be done.							
	QUARTER 4 The AMP is a policy that is meant to serve as a guide for GoTG to manage its assets with a view to attach value to them based on the current market valuation.							

	Challenges <ul style="list-style-type: none">It involves a lot of planning, i.e visiting all the MDAs to collate data and firm up plans.Lack of funding to implement the activity.Lack of expertise to valuate properties						
	Activity	Indicator		D	C	B	A
	Asset verification and valuation	Valuation report	Q 4		✓		
u 3				✓			
r 2				✓			
t 1				✓			
	Evidence/Comments: QUARTER 1 The valuation report is yet to be available. The Asset management policy document has been drafted and validated, which will serve as a guide to the verification and valuation of the Assets. QUARTER 2-QUARTER 4 The assets management policy cabinet paper has been drafted and is to be submitted to the cabinet for approval.						
An efficient contract management system	Activity	Indicator		D	C	B	A
	Implementation of the contract management across all BEs	Contract management system in place	Q 4		✓		
			u 3		✓		
			r 2		✓		
			t 1			✓	
	Evidence/Comments: There is a module for Contract management in the IFMIS which is implemented and the rolling out to BEs is ongoing. QUARTER 3 The module for contract management in the IFMIS is on the pilot state, and this have been done with the Ministry of Trade, Ministry Works, and Ministry of Interior (Gambia Police Force). QUARTER 4 To ensure all contracts are captured in the system across all MDAs. All MDAs were informed to purchase scanners to implement this activity. Challenges <ul style="list-style-type: none">The scanning of the contract documents is a problem due to Ministries not having scannersThe amount in the web base functionality has a limitation in number of digits.						

	Recommendation A follow up is essential to ensure all MDAs procure scanners							
An electronic archive of documents.	Activity	Indicator		D	C	B	A	
	Extension of the document management module to all MDAs	Accessible document management module	Q 4		✓			
			u 3			✓		
			r 2				✓	
			t e 1		✓			
	Evidence/Comments: The Document Management module is implemented and the roll out is ongoing. The electronic archive document is in use but not all MDAs are using it.							
	Challenges <ul style="list-style-type: none">Most MDAs do not have equipment such as scanners.Some MDAs are unable to preview the attached documents on the browser version of EPICOR. However, they are working on the Reach Client though they have no access to the document management module on the IFMIS.							
	QUARTER 3 The roll out is still ongoing, and the Gambia Police Force is the only institution that has successfully uploaded the document into their system, The institutions currently using the system are as follows: <ul style="list-style-type: none">Ministry of FinanceOffice of the PresidentMinistry of HealthMinistry of InteriorMinistry of AgriculturePublic Service Administrative Reform (PMO)Ministry of TourismMinistry of Youths and Sports.							
	Recommendation: <ul style="list-style-type: none">All MDAs should buy the necessary equipment to upload the document in the system.							
	QUARTER 4 Document management module ensures all documents for payment are stored electronically in the system.							
	Challenges Inadequate scanners for this activity							
	Recommendation <ul style="list-style-type: none">Follow ups will be done to ensure MDAs purchase scanners before the end of the first quarter 2024							
		Activity	Indicator		D	C	B	A

An efficient Government accounting and financial management systems.	System Configurations, training and go live of IFMIS to the Sub vented Agencies, Self-Accounting Projects & Foreign Missions	Fully rolled out IFMIS	Q u a r t e r	4				✓
				3				✓
				2			✓	
				1			✓	
	Evidence/Comments: IFMIS roll out has been completed for all the foreign missions, Sub treasuries, local area councils and General hospitals. Self-Accounting projects, and sub vented institution are done on a phase approach. Currently twenty (20) Sub-vented agencies, four (4) self-accounting projects, foreign missions, and all the LGA are fully riding on the IFMIS. QUARTER 3 <ul style="list-style-type: none">The four (4) general hospitals are all using IFMIS i.e. Farafenni, Bansang, Bwiam, Kanifing General Hospital.Currently Bundung Maternal Health Center, Sheikh Zaiyd Regional Eye Clinic Center, Edward Francis Small Teaching Hospital, Kanifing General Hospital, Bwiam General Hospital, Farafenni General Hospital, and Bansang General Hospital are incorporated into the central budget as a cost center under ministry of health Recommendations: <ul style="list-style-type: none">To extend the IFMIS System to the health centers, clinics and other public facilities. QUARTER 4 <p>The purpose of rolling out the IFMIS is for all MDAs to use the financial system. AGD has previously appointed staff to LGAs for a period of five months to assist with the IFMIS</p> Challenges <ul style="list-style-type: none">The LGAs are still using parallel systems to the IFMIS, and this is limiting the usage of the IFMIS.Self Accounting Projects are not fully using the IFMIS. Recommendation <ul style="list-style-type: none">AGD should ensure all LGAs deviate from using other systems and focus on the IFMISAGD should make provisions that can accommodate the Self Accounting Projects that are not using the IFMIS.							
A swift & a more efficient mode to effect payments	Activity	Indicator		D	C	B	A	
	System setup and go-life.	EFT in use	Q u a r t e r	4				✓
				3				✓
				2				✓

			er 1				✓	
<p>Evidence/Comments: QUARTER 1-QUARTER 3 EFT has been fully implemented and is currently in use in Central Government.</p> <p>Recommendations: To enhance the security of the entire IFMIS and other electronic systems (IT Based System)</p> <p>QUARTER 4 The EFT is used by National Assembly, National Audit Office, The National Human rights Commission, Gambia Revenue Authority, office of Ombudsman and Judiciary.</p> <p>Challenges Non-compliance to use the EFT from end users (GRA).</p> <p>Recommendation PFMD to support AGD on bringing end users on board to use the EFT</p>								
An integrated and efficient homegrown Financial & Human Resource System	Activity	Indicator		D	C	B	A	
	Project scoping and design, Assignment of work packages	Availability of alternative options to IFMIS	Quar 4		✓			
			3		✓			
			2		✓			
			1		✓			
	<p>Evidence/Comments: QUARTER 1-QUARTER 3 GOTG have initiated of coming up with a homegrown system. Currently Ten (10) of the system developers are undergoing training on the development of payroll and HR module for a period of 90days</p> <p>QUARTER 4 The training has been completed for ten (10) system developers. The training seeks to build capacity for developers to be able to develop systems. The Department is working with the Ministry of Digital Economy to implement this activity.</p> <p>Challenges Inadequate M&E to keep track of the implementation process.</p> <p>Recommendation</p> <ul style="list-style-type: none">There is a need to train people on maintaining the system, and its security.There should be another Department to Monitor implementations.							
	An interfaced system	Activity	Indicator		D	C	B	A
			Fully interfaced systems	Q 4			✓	

	Interface/Integration with other Government Systems		u a r t e r	3				✓
				2				✓
				1				✓
Evidence/Comments: QUARTER 1-QUARTER 4 The Central Budget Management System (CBMS), NASDNA (Payroll System), Treasury Management software (TMS) and Electronic fund Transfer (EFT) with Central Bank T24 System are all fully interfaced system.								
Benefits of the interface <ul style="list-style-type: none">• The speed of the payment process has significantly improved.• The degree of errors is limited because there is no human interference.• It enhances reconciliation process through the TMS by automatically updating the general ledger.								
Challenge The Meridian is not interfaced with the IFMIS								
A Modernized ICT structure	Activity	Indicator			D	C	B	A
	Upgrading of ICT Infrastructure	Upgraded ICT	Q	4				
			u	3				
			a	2		✓		
			r	1		✓		
	Evidence/Comments: QUARTER 1-QUARTER 4 Upgraded ICT has been completed and done, the implementation of a new generators, a new wireless WAN equipment for all the sites, three big UPSs sixty KVA each and the implementation of a dark fiber between Accountant General's Department and Central Bank and the Cisco any connect.							
Challenges <ul style="list-style-type: none">• Old ICT equipment (servers, routers, switches, cables, computers) needs replacement.• Inadequate funding to secure this equipment.								
Recommendation The disaster recovery sites need to be upgraded.								

Component Performance Review:

3.2. Treasury Single Account and Cash Management

Component		Lead Implementing Partner					
3.2. Treasury Single Account and Cash Management		Accountant General Department					
Goals	Under TSA implementation, reforms will cover issues such as payment platform, ledger system, cash management and accrual accounting. The objective is to have a unified structure of all government bank accounts.						
Objectives	1. Strengthen operational efficiency 2. Efficient management of cash resources						
Outcome	• Improved management of public funds and accountability						
Output	Activity	Indicator		D	C	B	A
A ledger system with a single view	Scooping and Implementation of the TSA ledger system	TSA implemented	Quarter 4		✓		
			Quarter 3				
			Quarter 2			✓	
			Quarter 1			✓	
	Evidence/Comments: QUARTER 1-QUARTER 3 The Treasury main Account (TMA) of The Government is used as a TSA, it has a ledger. accounts link to the TMA. However, the Accountant General's department is working towards having all the government accounts at the commercial bank closed and all fund to be transfer to the Single main Account which is the TMA.						
	Recommendation There is a need to revisit government accounts sitting at the commercial banks.						
	QUARTER 4 The directive to close government bank accounts with the commercial banks is currently not being able to be met as the Central Bank is finding it hard to fully implement the TSA as they are not in the position to provide an online platform to account holders.						
	Challenges The ones currently holding bank accounts with the central bank are finding it hard to access online statements.						
	Recommendation Follow up with Central bank to provide account holders an online platform.						

	Activity	Indicator		D	C	B	A	
	Requirement gathering, implementation and post implementation review.	Platform developed	Q	4		✓		
			u	3				
			a	2			✓	
			r	1			✓	
A Functional revenue and payment platform	Evidence/Comments: QUARTER 1-QUARTER 3 The Payment and Revenue Collection platform has been developed. Currently the interface of the platform to CBG, GRA, and IFMIS Is completed and finalization of the user acceptance has been tested. QUARTER 4 AGD has finalized the testing of the user acceptance and plans are in place to go live in the first quarter of 2024 after a final testing. Challenges Minor bottle necks between stakeholders as to where the platforms should be. Recommendation Continuous collaboration between stakeholders							
	Activity	Indicator		D	C	B	A	
	1. Validation of the Cash management user manual 2. Training of MDAs on the use of the Cash plan module on IFMIS	Planners are able to prepare cash plans with less supervision	Q	4		✓		
			u	3				
			a	2			✓	
r			1			✓		
A manual for use by all relevant stakeholders	Evidence/Comments: QUARTER 1-QUARTER 3 The Cash management user manual is developed and the first phase of the review is completed. The Cash plan module is already set up for all the MDAs to use it when preparing their cash plan, but they are scheduled to be trained in this second quarter of 2023. Plans are on the way to train all the planners at the MDAs on cash planning and management QUARTER 4 Training of Planners that was scheduled for the second quarter with the MDAs could not hold due to time management. Challenges Time management is an issue Recommendations The AGD should ensure all Planners within MDAs are effectively trained.							

A guide to the implementation of the Cash Basis of Accounting. A guide to the implementation of the Cash Basis of Accounting.	Activity		Indicator		D	C	B	A	
	Feasibility Studies & Development of the Roadmap to Accruals Basis	Study report	Q u a r t e r	4	✓				
				3					
				2	✓				
				1	✓				
	Evidence/Comments: QUARTER 1-QUARTER 4 Since 2007 the GOTG is preparing their financial statement on Modified Cash Basis Accounting. A high-level roadmap has been developed and a detailed roadmap is being pursued to facilitate the implementation, Plans are on the way to develop a detailed road map in the first quarter of 2024								
	Activity		Indicator		D	C	B	A	
	Review and updating of the Accounting Procedure Manual	Updated manual	Q u a r t e r	4			✓		
				3					
				2			✓		
				1			✓		
	Evidence/Comments: The Accounting procedure manual is being reviewed and updated is on a final validation stage. QUARTER 4 The updating of the accounting procedure manual is completed and remains final touches which includes reviewing of diagrams, cosmetic and printing and this is expected to be done in January 2024.								
	Activity		Indicator		D	C	B	A	
	Development and Implementation of Accruals Accounting Systems	Accrual accounting in use	Q u a r t e r	4	✓				
				3					
				2	✓				
				1	✓				
	Evidence/Comments: QUARTER 1-QUARTER 3 GOTG has not adopt the use of Accrual Accounting. A high-level roadmap has been developed and working with ACCA to provide training on IPSAS accruals basis and transitions accruals.								

QUARTER 4 AGD is working on a training needs assessment and a training framework for this activity. By March 2024, the trainings will commence. Challenges Timely needs from ACCA						
Activity	Indicator		D	C	B	A
Change Management & training	Training conducted	Q 4				✓
		u 3				
		a 2				✓
		r 1				✓
Evidence/Comments: QUARTER 1-QUARTER 3 Change management and training is an ongoing process, numerous trainings have been done to update the accountants on the new procedures. QUARTER 4 The new staff are yet to be trained on procedure manual. Internal trainings are conducted whenever the need arrives						

6.4: Pillar 4 - Internal Auditing, Control, Governance and Risk Management

Internal Auditing, Control, Governance and Risk Management

Component		Lead Implementing Partner						
Pillar 4. Internal Auditing, Control, Governance and Risk Management		Internal Audit Directorate						
Goals	This reform supports the provision of assurance on systems and processes and builds a culture of risk management in MDAs operations.							
Objectives	<ul style="list-style-type: none">Improve on timely reporting of audit findings and recommendation for management action.							
Outcome	<ul style="list-style-type: none">Improve on audit committees’ oversight role							
Output	Activity	Indicator			D	C	B	A
Enhanced transparency and accountability in usage of public funds	Develop an Internal Audit Act	Internal Audit Act Developed	Q u a r t e r	4		✓		
				3		✓		
				2		✓		
				1		✓		
	Evidence/Comments:							
	QUARTER 1-QUARTER 3							
	The Internal Audit Directorate has already completed a Position Paper which has been approved by the Audit Committee.							
	<ul style="list-style-type: none">The Position Paper is now due for review by the justice ministry and submission to the Hon Minister of Finance and Economic Affairs for subsequent Cabinet approval.							
	<ul style="list-style-type: none">The position paper has already been reviewed by the justice ministry and is currently with the Hon. Minister of Finance awaiting cabinet approval.							
	QUARTER 4							
The Act seeks to change the directorate to an agency, this will enhance independence and adopt best practice that will help generate more revenue and cut expenditure for government.								
Recommendation								
To expand the directorate to an agency								
There is a need to accelerate the development of the Internal Audit Act								
Output	Activity	Indicator			D	C	B	A

Enhanced audit automation for timely and reliable audit reporting	<ul style="list-style-type: none">Acquire CAAT Software	CAAT Licenses acquired	Q u a r t e r	4		✓		
				3		✓		
				2		✓		
				1		✓		
	Evidence/Comments: <ul style="list-style-type: none">DIA agreed on a contract with an Audit Software Provider. A request was sent to Ministry of Digital Economy for advice on the software contract and DIA is waiting for feedback, once the contract is signed, the contractor will fly to the country to offer 2 weeks introductory training for the staff.Implementation including training on how to use the Software will begin as soon as payment is made.The use of the Audit Software will also enhance the standardization of audit reports, leading to an improved timely reporting of audit findings.							
	QUARTER 3 Approval has been granted by the Ministry of Digital Economy to go ahead with the contract. the contract has already been signed and awaits implementation.							
	QUARTER 4 The consultant has done a demo and plans are in place to fly him in to conduct the training.							
	Recommendation To give access to the consultant to come over and do the training							
	Output	Activity	Indicator		D	C	B	A
	Timely reporting on audit findings and recommendation for management actions	<ul style="list-style-type: none">Establishment of a Quality Assurance unitIntroducing of the CAATs	Number of quality audit reports produced per quarter	Q u a r t e r	4			✓
3							✓	
2						✓		
1						✓		
Evidence/Comments: QUARTER 1 & QUARTER 2 <ul style="list-style-type: none">DIA has already established a Quality Assurance Unit and they have already begun reviewing all the stages of the audit engagement from planning to execution as well as audit reports to ensure such reports are produced with the highest professional standards prescribed by the Institute of Internal Auditors.								

	<ul style="list-style-type: none">DIA is also finalizing the procurement of Internal Audit Software, which should be fully operational in a few months time.We believe that with implementation of the Audit Software as well as the improvements in the quality of audit reports, the Management of MDAs would be able to receive more timely audit reports and hence fasten the implementations of recommendations contained in such reports. <p>QUARTER 3</p> <ul style="list-style-type: none">The unit has been fully established and its fully operationalAudit reports are produced anytime an audit is conducted and some reports are posted on the website.The above contract encompasses in internal audit software. <p>QUARTER 4 The QA is established to improve audit quality, the unit has a staff capacity of four (4). A consultant has been hired to conduct trainings on CAATs.</p> <p><u>Recommendation</u> There is a need for continuous capacity building for the staff of the unit.</p>							
Output	Activity	Indicator			D	C	B	A
Proactive media platforms and the development of Internal Audit Website.	<ul style="list-style-type: none">Formulate and implement a Information and Communication Strategy	Enhance Auditee’s Management acceptance of Internal Audit value addition services.	Q u a r t e r	4		✓		
				3		✓		
				2		✓		
				1	✓			
	<p>Evidence/Comments:</p> <p>QUARTER 1-QUARTER 4</p> <ul style="list-style-type: none">DIA plans to hire a Communication Officer to support in the development of the communication strategy and as well as to take the lead in implementation of the strategy.DIA is the early stage of formulating and implementing a Marketing and Communication Strategy.DIA believe such a strategy would create more awareness on the role of the Directorate and the value-added services it provides to MDAs. <p><u>RECOMMENDATION</u></p> <ul style="list-style-type: none">Hiring of a communication officer shall be included in the draft manpower budget for 2024 and subjected to PMO approval.							

Output	Activity	Indicator			D	C	B	A
Framework and process in place for the management of risk across MDAs	<ul style="list-style-type: none">Roll out ERM to MDAs	No. of MDAs that adopted ERM	Q u a r t e r	4			✓	
				3	✓			
				2	✓			
				1		✓		
	Evidence/Comments:							
	QUARTER 1-QUARTER 3							
	<ul style="list-style-type: none">The ERM policy has been established.Risk champions and focal person identified.The piloted ministries were able to develop risk registers.The roll out of the ERM to the MDAs has not been a success as MDAs have not adapted or maintained the risks registers identified.DIA believe Management at the various MDAs should take a keener interest in the implementation of ERM in the Sectors without which it would not be successful.DIA can help guide the MDAs through the process but it is the role and responsibilities of the various MDAs Management to ensure a successful implementation of ERM in their Sectors.The risk champions need to be more proactive in following up with focal person.Periodic review of the risk register became a challenge as changes in management, especially risk champions and focal persons are frequent.The ERM policy has been developed and rolled out to 5 key Ministries the council had discussions on how to activate the ERM with ADB Mission from Kenya							
	CHALLENGES							
	<ul style="list-style-type: none">Management lacks understanding on risk managementFrequent movement of focal persons and risk championsInadequate funding for capacity building of management, risk champions and focal persons.							
	RECOMMENDATION							
<ul style="list-style-type: none">To re-assess the availability of trained focal persons in selected MDAs.To select a new set of Risk champions and secure funding for training of the new risk champions focal persons (management should also be part of the training)								
QUARTER 4								
The ERM is established under the PFMD The directorate is spearheading the reviewing, updating and development of regulatory framework for 12 SoEs,.								

	<p>These SoEs includes: GRTS, GPA, GNPC, GCAA, GIA, GPPC, GAMPOST, SSHFC, formerly GGC, GAMTEL/GAMCEL & NAWEC</p> <p>The regulatory framework included were, Internal Audit Department/unit charters operating manuals, and out of the 12 above, 3 SoEs (GPA, GRTS & GPPC) have validated and operationalize the regulatory framework, the rest are working towards finalization early next year 2024.</p> <p>Challenge</p> <p>Roll out of ERM to MDAs has not been a success due to civil servant attributions.</p>
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6.5: Pillar 5 – External Scrutiny and Oversight

External Scrutiny and Oversight

Description of the Pillar	Reforms under this pillar include independent review and external scrutiny on the management of public funds and follow-ups on the implementation of audit recommendations.	
Objectives	<ol style="list-style-type: none"> 1 Timely Audit reports that meet international standards. 2 Protect corporate assets and data integrity and availability 3 Align and apply internationally accepted standards that improve the credibility of audit reports 4 Assist Key stakeholders understand role of National Audit Office in improving Public Finance management 5 Review the make-up and effectiveness of the types of committees of the National Assembly. 6 Develop the capacity of NAMs to effectively execute their scrutiny and oversight functions. 	
Outcomes	<ul style="list-style-type: none"> • Strengthened external scrutiny and oversight function. • Increased efficiency and effective structure and function of the NA committee system. 	
Components		Lead Implementing Partner
5.1. External Auditing Accountability and Transparency		National Audit Office
5.2. Parliamentary Oversight Function		National Assembly

Component Performance Review:

Pillar 5.1. External Auditing Accountability and Transparency

Component		Lead Implementing Partner
5.1. External Auditing Accountability and Transparency		National Audit Office
Goals	This sub-component address: 1) Quality Assurance (QA); 2) Information System/Technology Auditing; 3) Auditing standards & emerging areas; and 4) Communication, with the aim of achieving the following objectives and outcomes.	

Objectives	<div>1. Timely Audit reports that meet international standards.</div> <div>2. Protect corporate assets and data integrity and availability</div> <div>3. Align and apply internationally accepted standards that improve the credibility of audit reports</div> <div>4. Assist Key stakeholders understand role of National Audit Office in improving Public Finance management</div>							
Outcome	<div>Strengthened external scrutiny and oversight function.</div>							
Output	Activity	Indicator			D	C	B	A
Clearer, high-quality and more timely audit reports	Establish the function of QA	QA established	Quarter	4			✓	
				3		✓		
				2			✓	
				1		✓		
	<div>Evidence/Comments:</div> <div>The QA function is already established with a team of six staff. However, they are not just focusing on QA for now</div> <div>The working tools are being developed i.e QA manual, strategy, policies etc.</div> <div>Challenges</div> <div>Creating the balance between their QA and other functions. (Time factor)</div> <div>QUARTER 3</div> <div>The QA Unit is set up and it is fully functional, it is staffed with a Director and two other personnels.</div> <div>The working tools have been developed, ie. QA strategy and the Policy. The manual is expected to be developed by December 2024.</div> <div>Challenges</div> <div>The unit has only three and more staff are needed.</div> <div>QUARTER 4</div> <div>The QA strategy and Policy was developed by the NAO team supported by external PEERS from AFROSAI-E(African organization of supreme audit institution English speaking)</div> <div>The unit was established in September 2023, however the manual is yet to be developed,</div> <div>The QA strategy is expected to be approved in January 2024</div> <div>Upon completing the review of compliance sample audit reports, 5%-10% of reports reviewed were found non-compliance.</div> <div>Challenges</div> <div>The unit is still at an infant stage and the team lacks capacity</div> <div>Recommendation</div> <div><div>To gradually resource the unit by adding more staff as it is a strategy unit</div></div>							

- There is a need for training on the financial, compliance performance working paper.

Activity	Indicator			D	C	B	A
Development and Review of QA policy and manual	QA policy and manual	Q u a r t e r	4			✓	
			3		✓		
			2			✓	
			1		✓		

Evidence/Comments: The documents developed so far are the strategy document and risk assessment and these are being reviewed for approval. The customization of the manual is ongoing and planned to be completed in the 4th Quarter. The outsourcing and quality control policies have been developed by AFROSAI-E and approved

QUARTER 3-QUARTER 4
The Policy is in place, it has been developed and approved. The Manual is expected to be developed by December, 2024.

Recommendation
The Manual should be brief and precise

Challenges
Inadequate inhouse capacity to develop a QA manual is an issue.

Activity	Indicator			D	C	B	A
Development of QA plan and implementation (QA review)	QA plan and QA report	Q u a r t e r	4			✓	
			3		✓		
			2			✓	
			1		✓		

Evidence/Comments:
Operational plan for 2023 developed.
QA report on outsource audits and inhouse reviews was prepared in the last quarter of 2022.
QA plan is completed. Meetings are planned for every six months to review the planned activities to measure progress and resolve challenges.
Some activities executed are; development of the outsource policy and the quality control policy. Trainings are being held every quarter for the staff of the unit.

QUARTER 3
The final quarter plan for the year is completed and the external support team are currently reviewing the plan.

Challenges
The trainings are being conducted by external team due to inadequate inhouse capacity.

	<p>Recommendations To conduct more inhouse training of staff to carry out the trainings.</p> <p>QUARTER 4 The final report has been complied and sent to management for review A study tour is earmarked for 2024, and the development of a manual is earmarked for 2024.</p> <p>Recommendation</p> <ul style="list-style-type: none">• To have the QA workplan published on the website• There is a need for capacity building and equip the unit with staff								
Systems for data integrity and availability established	Activity		Indicator			D	C	B	A
	Assessment and development of ICT systems to conduct IT/IS audit	Assessment report	Q u a r t e r	4			✓		
				3			✓		
				2			✓		
				1	✓				
	<p>Evidence/Comments: QUARTER 1-QUARTER 3 An assessment was done, among the issues identified were working tools (laptops), certified information system auditor (CISA) training (5 staff trained) and IT/IS audits being carried out. The training was completed. Three (3) IS audits are planned for 2023, out of the three, one (1) was completed (IFMIS), one 1 is ongoing (GRA ASYCUDA/GAMTAX NET) and one 1 is pending (Central Bank system audit). The department plans to conduct an assessment to identify systems used by agencies and other institutes.</p> <p>QUARTER 4</p> <ul style="list-style-type: none">• Out of the 5 staff trained on CISA one has completed with a certificate and 4 are yet to completed• Three (3) IS audits are planned for 2023, out of the three, one (1) was completed (IFMIS), one 1 is ongoing (GRA ASYCUDA/GAMTAX NET) and one 1 is pending (Central Bank system audit) and expected to be completed in early January 2024.• Assessment of systems within government and government institution, parastatals and government projects are planned for 2024 <p>Challenges</p> <ul style="list-style-type: none">• Inadequate skills (IT staff) on financial, compliance and performance audit methodologies and skills to establish the linkage between the systems and the financial information.• Obtaining information and access rights to audit systems <p>Recommendation</p> <ul style="list-style-type: none">• Increase the size of the department to take up more assignments• Train auditors to acquire IT skills.• Expansion of the unit								

Activity	Indicator			D	C	B	A
Pilot IT/IS report	Report on IS/IT	Q u a r t e r	4				✓
			3				✓
			2				✓
			1		✓		
Evidence/Comments: QUARTER 1-QUARTER 2 IS audit on extension to regions completed and currently fieldwork on the system audit of the IFMIS was completed and draft being reviewed. IS report is completed and shared with stakeholders. QUARTER 3 The Pilot IT/IS Audit is completed and the report is finalized and dispatched to stakeholders (AGD & MoFEA) QUARTER 4 The IS audit extension was rolled out to NBR and Basse, and the review was done by the director of M&Ds							
Challenges Obtaining data and right documentation from stakeholders is a challenge							
Activity	Indicator			D	C	B	A
Customisation of manual	IT/IS customized manual	Q u a r t e r	4		✓		
			3	✓			
			2	✓			
			1	✓			
Evidence/Comments: QUARTER 1-QUARTER 2 This is planned as per our Strategic Development Plan (SDP) for 2020 – 2024. The customization is planned to be done in one of the quarters of 2023. QUARTER 3-QUARTER 4 Customization of the manual is earmarked for December 2024							
Activity	Indicator			D	C	B	A
Upgrading of ICT system	Upgraded ICT system	Q u a r t e r	4			✓	
			3		✓		
			2		✓		
			1		✓		
Evidence/Comments: QUARTER 1-QUARTER 4							

	Installation of DR site network completed. New server acquired and yet to be installed The NAO enjoys an increased internet bandwidth, email upgraded from outlook to google workspace and the storage capacity of the google workspace is increased from 500 Meg to 30GB of mailbox size for each user account. Challenge Internet fluctuations and breakdown is an issue Recommendation There is still a need for more internet bandwidth and to increase the mailbox size for each user account							
More effective engagement with auditees, the National Assembly and strategic partners in government	Activity	Indicator			D	C	B	A
	1. Auditing of Government financial statements 2. Auditing of State Owned Enterprises, Agencies 3. Auditing of Area Councils/Municipalities	Number of auditees and National Assembly Clearing audit backlogs	Q u a r t e r	4				
				3			✓	
				2			✓	
				1		✓		
	Evidence/Comments: M&D: 2 audits completed. 5 ongoing Extraneous: 5 audits completed, 14 ongoing. Projects: 2 completed and 3 ongoing Municipalities & Area Councils: 2020 & 2021 FSs for Kerewan and KMC completed. 2 ongoing Quarter 2 SOEs are all outsourced. Recruitment of auditors for SOEs is lead by NAO i.e develop TOR and recruit consultants. RECOMMENDATION There is need to revisit the outsourcing arrangement between audit firms and the SOEs to gradually take over the full responsibility. M&D: 4 audits completed. 5 ongoing Extraneous: 8 audits completed, 14 ongoing. Projects: 5 completed and 2 ongoing Municipalities & Area Councils: The 2020 & 2021 Audited Financial Statements for Kerewan, Mansakonko, Brikama, Janjanbureh and KMC are completed. Basse is ongoing. QUARTER 3							

Ministries and Departments: 4 audits completed. 7 ongoing
More information will be provided.

Extraneous: 11 audits completed, 11 ongoing

Projects: 27 completed, 4 ongoing

Municipalities & Area Councils: The 2020 & 2021 Audited Financial Statements for Kerewan, Mansakonko, Brikama, Janjanbureh and KMC are completed.

Basse is ongoing.

Banjul City Council is also ongoing.

QUARTER 4

There are series of backlogs on SOEs audits

Activity	Indicator			D	C	B	A
Clearing of undiscussed audit reports at the level of National Assembly	Audit reports discussed	Q	4			✓	
		u	3				✓
		a	2			✓	
		r	1		✓		

Evidence/Comments:

QUARTER 1&QUARTER 2

Phase 2 of the Covid 19 audit report was discussed at the National Assembly. Discussion on the GoTG 2019 Audited Financial Statement (AFS) has already begun and is scheduled for 26 & 27 April for continuation of the discussion. Performance Audit Reports on SSHFC – Mgt of Social Security funds and NAWEC – Provision of Water

KMC discussion begun and yet to be completed.

A more recent update has disclosed that the AFS and the audited covid-19 report are completed and cleared. Furthermore, the Performance Audit Reports on SSHFC, NAWEC and KMC are deliberated.

QUARTER 3

Phase 2 of the Covid 19 audit report was completed, discussed and considered at the National Assembly.

Discussion on the GoTG 2019 Audited Financial Statement (AFS) has been completed and considered.

Performance Audit Reports on SSHFC – Management of Social Security funds and NAWEC – Provision of Water have been discussed and considered.

The audit of KMC accounts is under discussion and is yet to be completed.

Furthermore, the Performance Audit Reports on SSHFC is completed and the PAR for NAWEC is deliberated at NA.

The 2020 GoTG AFS has been completed and submitted to the NA for discussion

Challenges

Delay in providing information and submission of FS for auditing

Recommendation

For AGD to submit accounts on time as required.

Component Performance Review:

Pillar 5.2. Parliamentary Oversight Function

Component		Lead Implementing Partner							
5.2. Parliamentary Oversight Function		National Assembly							
Goals	As a Supreme oversight body, the work of the National Assembly is carried out mainly through its established committees, and thus efforts will be aimed at restructuring and enhancing the effectiveness of the National Assembly committee system.								
Objectives	<ol style="list-style-type: none">1. Review the make-up and effectiveness of the types of committees of the National Assembly.2. Develop the capacity of NAMs to effectively execute their scrutiny and oversight functions.								
Outcome	<ul style="list-style-type: none">Increased efficiency and effective structure and function of the NA committee system								
Output	Activity	Indicator			D	C	B	A	
Restructured NA committee system (structure, function and funding).	<ol style="list-style-type: none">1. Conduct an assessment to determine effectiveness of the various committees of the National Assembly with a view to restructuring and improving their capacity.2. Implement recommendations of the assessment3. Conduct a skills gap capacity needs assessment of NAMs	Assessment conducted	Increased relevance and effectiveness of the NA select committees	Skills gap capacity assessment conducted	Quarter	4			
						3			
						2		✓	
						1		✓	
						Evidence/Comments: Assessment was completed for the fifth legislature. A political economic analysis was conducted to measure and evaluate competence. The information from the analysis conducted was to be apportioned into various committees. Challenges are being encountered on how to generate resources to expand NAM offices. Quarter 2 The political economic analysis of the sixth legislature conducted leading to the formation and the composition of select and standing committees. The capacity building training is a continuous process seeking to address existing gaps. An induction training was conducted, it covers the representative rules, legislative and oversight function. Advocacy is another function imbedded in all the components of the training.			

	<p>NA initiated a scheme to structure post legislative scrutiny in the system.</p> <p>Restructuring of the NA committee system is an ongoing process. Identification of champions to advocate for development of data' in consultation with GBOS and other partners</p> <p>restructuring of committees interns of their functions on</p> <ul style="list-style-type: none"> • Post legislative scrutiny • Re-examination Subsidiary legislations • Advocacy on 'data for development' initiative • Budget scrutiny and analysis techniques • Expenditure tracking (budget examination and supervision) <p>CHALLENGES Funds are always limited.</p> <p>RECOMMENDATION PFM-CC should engage ministry to strengthen capacity of MDAs on the PBB. PFM should advocate for more funding for GBOS' 'data for development' initiative.</p> <p>QUARTER 3 Mobilize resources from GLF Mobilize through engagement with the Turkish Agency for International Cooperation(TIKA) NA has discussed with FPAC that endorses the NA budget for extra office structures for the NAMs. The committees have been established and they are all very vibrant. A training was conducted for the NAMs on expenditure tracking and budget scrutiny for the social sector (health (nutrition), Agric and Education) early September with (support from UNICEF) Budget scrutiny training analysis in mid September (support from EU) And the 3rd one which will be conducted in October is on special emphasis on SOEs and all revenue generating agencies. NA had an engagement with GBOS in the 2nd quarter to identify champions for data development.</p> <p>Challenges Limited funding to construct extra offices for NAMs. Non prioritization from NA.</p> <p>Recommendation. All the Committees should structure a post legislative scrutiny program. Make follow-ups with EU for support in the data development with GBOS in the 4th quarter An impact analysis on the budget should be done Reorganize the function of GBOS so that it can be a major revenue generation for the Country.</p>
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6.6: Pillar 7- Cross Cutting Issues

Cross Cutting Issues

Description of the Pillar	Reforms under this pillar cover civil service reforms, electronic records management and health sector financing that aimed at creating a supportive environment for effective PFM reforms implementation.	
Objectives	<div><div>1</div><div>To achieve optimal organization and staffing in the Civil Service</div></div> <div><div>2</div><div>To attract, retain and motivate optimal numbers of technical and professional personnel into the civil service.</div></div> <div><div>3</div><div>To enhance discipline, ethical conduct, and high performance of civil servants</div></div> <div><div>4</div><div>To re-institutionalize meritocracy, due process and professionalism in personnel administration.</div></div> <div><div>5</div><div>To accelerate improvements in public service delivery through ICT applications</div></div> <div><div>6</div><div>To systematically close identify and sustainably close capacity gaps in the civil service.</div></div> <div><div>7</div><div>Enhance storage and access to government archives online.</div></div> <div><div>8</div><div>Improve effectiveness and efficiency in the management of public records.</div></div> <div><div>9</div><div>To establish a National Health Insurance Scheme</div></div> <div><div>10</div><div>To use Result-Based Financing approach to pay for Health care services at the final level.</div></div>	
Outcomes	<div><div>•</div><div>A more efficient and effective Civil Service</div></div> <div><div>•</div><div>Effective and efficient records management system</div></div> <div><div>•</div><div>Universal Health Coverage for every person in The Gambia.</div></div>	
Components		Lead Implementing Partner
7.1. Civil Service Reform		Cross-Cutting, multiple roles and responsibilities
7.2. Effective and Efficient Records Management System		
7.3. Health Sector Financing		

Component Performance Review:

Pillar 7.1. Civil Service Reform

Component		Lead Implementing Partner
7.1. Civil Service Reform		Personnel Management Office
Goals	<p>Reforms under this pillar cover civil service reforms, electronic records management and health sector financing that aimed at creating a supportive environment for effective PFM reforms implementation.</p> <p>The Personnel Management Office (PMO) was set up by Government in February 1988 as part of the Administrative Reform Programme (ARP) to improve the management of the Human Resources (HR) of The Gambia's public service.</p> <p>The ultimate objective of the PMO is to achieve an effective and efficient Civil Service by making it more professional and streamlined with improvements in performance, discipline, workforce planning, and working methods, procedures, and staff development.</p> <p>The PMO spearheaded the development of a Civil Service Reform Programmed 2018-2027. Implementation of the programme has since started.</p>	
Objectives	<p>The Specific objectives of the programme are;</p> <ol style="list-style-type: none"> To achieve optimal organization and staffing in the Civil Service To attract, retain and motivate optimal numbers of technical and professional personnel into the civil service. To enhance discipline, ethical conduct, and high performance of civil servants To re-institutionalize meritocracy, due process and professionalism in personnel administration. To accelerate improvements in public service delivery through ICT applications To systematically close identify and sustainably close capacity gaps in the civil service' 	
Outcome	<ul style="list-style-type: none"> A more efficient and effective Civil Service Appropriately remunerated, motivated, and well managed public service for an efficient and enhanced service delivery. 	

Output	Activity	Indicator			D	C	B	A
Review and amendment of the Public Service Act 1991 and Pensions Act 1950	Review and amend the Public Service Act 1991	Public Service Act 1991 reviewed and amended	Q	4		✓		
			u	3		✓		
			a	2		✓		
			r	1		✓		
	Evidence/Comments:							
	The process is currently ongoing and hoping to produce the revised draft by end of second quarter and submit to Cabinet for consideration and subsequent submission to the National Assembly for enactment. Submission of the Bill is expected in the 3 rd Quarter							
	A steering committee is being constituted with 3 teams to this effect, namely:							
	<ul style="list-style-type: none">• Problem identification unit• Drafting committee: responsible for drafting the act• Steering committee: consist of top management, they are responsible for reviewing the document.							
	These committees also support the development of the Ministry of Public service Strategic plan polices.							
	<ul style="list-style-type: none">• Performance Management policy• Recruitment and posting policy• Training/capacity building policy• Health and safety policy							
Challenges:								
Receiving feedback from MoJ is a major challenge.								
Recommendation:								
<ul style="list-style-type: none">• MoJ to identify desk officers to handle government laws and to strengthen the drafting department.• There is a need to revise the General Orders, Code of Conduct and the Public Service Regulations• To re-introduce a performance management system								
QUARTER 3								
The review and amendment of the Public Service Act has been completed. The document has also been validated, this will be followed by submission to MoJ for legal review and gazeting.								
Challenges								
The Act is not linked to the 1997 constitution								
Recommendation								
There is a need to sensitize MDAs on reviewing the Act								

QUARTER 4

The new public service act 2023 aims at having an overall supervisory roll over MDAs in the Gambia,
A technical committee is constituted to review the Act.

Challenge

The technical committee (different PSs within the civil service) sittings are challenged by the presence of its members having different program schedule thus a common schedule for meeting is difficult to come by. This has delayed the review of the Act.

Recommendation

- There is a need to accelerate the process of reviewing the act and to be concluded by the 1st quarter of 2024.
- To strategize and adjust plans to push this act with top management

Activity	Indicator		D	C	B	A
Development, enactment and implementation of the revised/new Pensions Act	Availability of a revised Pensions Act	Q u a r t e r	4	✓		
			3			✓
			2			✓
			1			✓

Evidence/Comments:

The revised Pensions Act was enacted in April, 2022. A directorate of pension has been established and fully functional, currently plans are on the way to formulate the Regulations.

Recommendation:

There is a need to develop a pension policy

QUARTER 3

An internal meeting was held to set up a Pensions Regulations steering committee, this committee consists of MoPS, PMO, AGD, NAO, and MoJ. A TOR was developed by the committee to guide the development of the Regulations. Currently, the ToR is been sent to MoPS to grant approval for the recruitment of the consultant.

Challenges

Lack of sensitization of the new Pension Act

QUARTER 4

The pension Act is developed to reform the areas of pensions monies and gratuities to address procedures guiding retirement benefits for civil servants
A ToR for the regulation is sent out for advertisement and hopefully all applicants will be reviewed in the 1st quarter 2024

With the new act in place, personnels are limited to only one contract for one year.

	Challenges <ul style="list-style-type: none">Inadequate information on the retirement periodsInadequate information to follow retirement proceduresThere is no Regulations to facilitate the implementation of the Act. Recommendations <ul style="list-style-type: none">The development of the pension regulation will help resolve gaps on pensions implementation management and governance entirely.There is a need for more capacity and the right expertise to push this agenda							
Staff Inspection and assessment exercise of all MDAs	Activity	Indicator			D	C	B	A
	Conduct staff inspection and assessment of all MDAs	Availability of Staff Inspection and Assessment report	Q u a r t e r	4		✓		
				3	✓			
				2	✓			
				1		✓		
	Evidence/Comments: This activity is still pending and expected to commence in 2024. There is delay due to financial constraint. However, the Ministry advertised for Expression of Interest to conduct the exercise and review the submissions from firms and now working with World Bank to fund the activity.							
	Recommendation: To task Ministries to conduct a self-assessment, The Ministry of Public Service will develop a guiding note to guide MDAs assessment.							
	QUARTER 3 A ToR for skill gap assessment has been developed and to be advertised. HRMIS ToR is also being developed and awaits advertisement for recruiting a consultant.							
	QUARTER 4 The evaluation for bidders was done in November 2023 with MoPS PCU							
	Human Resources Management Information System implemented	Activity	Indicator			D	C	B
Implement the Human Resources Management Information System		Human Resources Management Information System in place	Q u a r t e r	4		✓		
				3		✓		
				2		✓		
				1		✓		

<p>Evidence/Comments: Currently works are going on with World Bank to develop the HRMIS, However, the project is earmarked for 2024. The preliminary activities for the development of the HRMIS strategy is ongoing.</p> <p>Challenge: The HRMIS was not factored in the previous budget which led to the delay of this activity.</p> <p>QUARTER 3 The HRMIS have now been factored in the 2024 budget for implementation.</p> <p>QUARTER 4 With the project earmarked for 2024, the preliminary activities are ongoing and a ToR for the HRMIS has been developed, advertised and evaluated to hire consultants.</p> <p>Recommendations</p> <ul style="list-style-type: none"> To conduct an internal preparation by assessing stakeholders to address HRMIS reforms gaps to enhance project implementation by WB 							
Develop a new grading structure and pay scale	Availability of new grading structure and pay scale	Q u a r t e r	4 3 2 1			✓ ✓ ✓ ✓	
<p>Evidence/Comments: QUARTER 1-QUARTER 3 The development of a new Pay and Grading Structure consultancy work was finalized with proposed 4 new pay scales and report was validated. However, there was setback in implementing the new pay and grading structure. Document is available for review.</p> <p>Recommendation:</p> <ul style="list-style-type: none"> There is a need to revisit the pay scale structure and develop a pay policy <p>QUARTER 4</p> <ul style="list-style-type: none"> A cabinet paper was developed to standardize the pay structure of civil servants. A committee was constituted to standardize public service institution (parastatals and sub-vented agencies) <p>Challenges The new pay structure could not be implemented due to budget constraints.</p> <p>Recommendation There is a cabinet paper recommending an increase in travel home and residential allowances.</p>							
	Activity	Indicator		D	C	B	A

Incentives to attract and retain qualified personnel to serve in hard-to-reach areas and risky environments created	1. Review of sector and cadre specific allowances 2. Review incentives for Hard-to-reach working areas and risky environment to attract and retain qualified personnel	Report on the review of allowances.	Q u a r t e r	4				✓
				3				✓
				2				✓
				1				✓
				Evidence/Comments: QUARTER 1-QUARTER 4 The review of sector and cadre specific allowances was finalized. An allowance Regime was developed and approved by Cabinet. Document available for review. Recommendation: <ul style="list-style-type: none">Plans are on the way to do another review of allowances.A review of implementation of the pronouncement on the increment of allowances.				
Regulatory frameworks reviewed and developed	Activity	Indicator			D	C	B	A
	Review and develop regulatory frameworks /policies/ strategies on specific PMO's functions (e.g. posting, recruitment, training, communication, etc.)	Regulatory frameworks/policies/strategies reviewed and developed	Q u a r t e r	4		✓		
				3	✓			
				2	✓			
				1	✓			
Evidence/Comments: QUARTER 1-QUARTER 2 This activity is pending. Works are ongoing to review the Public Service Act and developing a holistic Public Service Management Policy (comprising all HR components) and Strategic Plan for the Ministry. A draft of the said Policy has been developed and being reviewed internally. QUARTER 3-QUARTER 4 An internal meeting was held to review the draft policies and awaits for the Public Service Act to be passed. Challenge There is need for harmonizing the regulatory frameworks with the Public Service Act Recommendation To fast tract the level of the progress with the Public Service Act								
Study on the efficacy and sustainability of the administrative and funding arrangements for	Activity	Indicator			D	C	B	A
	Conducting impact assessment on the Revolving Loan Scheme (Monitoring and Evaluation)	Availability of an impact assessment report of the Revolving Loan Scheme	Q u a r t e r	4	✓			
				3	✓			
				2	✓			
				1	✓			

the Civil Service Revolving Loan Scheme (CSRLS)	Evidence/Comments: QUARTER 1-QUARTER 4 This activity has not yet been conducted. It is in the Action Plan and is planned to take place in the third quarter. Recommendation: <ul style="list-style-type: none">There is a need to do an impact assessment.There are plans to meet with the director of civil service revolving loan scheme by the 1st quarter of 2024 to assess the gaps Challenge: There is capacity constraint to conduct an impact assessment							
Linking Biometric Attendance Register to payroll for all MDAs	Activity	Indicator			D	C	B	A
	Procurement and installation of electronic clock-in devices for all MDAs linked to payroll	Availability of electronic clock-in devices linked to payroll for all MDAs	Q	4		✓		
			u	3		✓		
			a	2		✓		
			r	1				
	Evidence/Comments: All MDAs were requested to procure the electronic attendance register clock-in device which most MDAs complied to. However, the linking of the systems to the payroll has not yet taken effect. Hopefully, with the development, institutionalization and implementation of the HRMIS, the staff attendance will be linked to the payroll. Recommendation <ul style="list-style-type: none">To develop a policy on the electronic clock-in systemTo establish a strong monitoring work mechanismHarmonization of systems i.e Social registrar QUARTER 3 Compliance by MDAs is a challenge QUARTER 4 A routine assessment was conducted by management service and inspection division at PMO against implementation of this electronic biometric time attendance. This will ensure that there is timely monitoring of civil servants. A report is being generated from the system and sent to various stakeholders to take action Challenge Institutions expected to purchase this device are not purchasing Recommendation It is recommended that all MDAs to acquire this device							
	Activity	Indicator			D	C	B	A

Improvement of payroll data and integrity	Improving payroll data and integrity through conducting staff audit exercises for the entire Civil Service	Payroll data and integrity improved	Q u a r t e r	4		✓		
				3	✓			
				2	✓			
				1	✓			
	Evidence/Comments: QUARTER 1-QUARTER 3 Two staff audit exercises had been conducted – one in 2017 and another in 2019. The Ministry planned to conduct one in 2022 but due to unavailability of resources, it did not take place. The Ministry plan to have 3 within the NDP II circle. Plans are in place to conduct a staff audit exercise in 2024 Recommendation With the HRMIS in place, there will be no need to do periodic staff audit exercises. QUARTER 4 WB-Public Administration Modernization project aims to improve macro-fiscal and management capacity for the Government for improved service delivery. This project is expected to fund the upcoming staff audit exercise. Challenge Inadequate and substantive preparatory activity with stakeholder institution for assessing gaps in terms of reforms Recommendation To have a collaborative and cooperative working relations with stakeholder institution as well as efforts to mobilize resources							
Service standards and accountability frameworks for public service providers	Activity	Indicator			D	C	B	A
	Developing and implementing service standards and accountability frameworks for public service providers	Number of service standards and accountability frameworks for public service providers developed and implemented	Q u a r t e r	4		✓		
				3		✓		
				2	✓			
				1	✓			
Evidence/Comments: QUARTER 1-QUARTER 2 This activity has not yet taken place but still in the planned activities for 2023 (third and fourth quarters). Recommendation: To come up with specifications on how business service processes should be done To collaborate with Directorate Development and Planning (MoFEA) in developing and implementing service standards and accountability frameworks for public service providers								

QUARTER 3

Three institutions have already been identified (Gambia Immigration Department, Gambia Revenue Authority, Ministry of Health) for the first piloting phase. A ToR to guide this process is developed.

QUARTER 4

Collaborations with MoDCE has been established and a ToR is being developed for the advertisement of consultancy.

Challenges

There is a challenge to harmonize policy objectives and goals of the two ministries (MoPS & MoDCE) in terms of the reforms in this area

Recommendation

- There is a need to build cooperative frameworks towards developing and implementation of these policy frameworks in terms service standardization of public institutions for effective service delivery.
- To establish multi-sector committees for adequate assessment of service gaps for public institution for reform and innovation in those areas.

Component Performance Review:

Pillar 7.2. Effective and Efficient Records Management System

Component		Lead Implementing Partner						
7.2. Electronic Records Management		National Records Service						
Goals	The maintenance of an effective and efficient records management system is a central element of the overall governance program of the government, which responsibility is entrusted to the National Records Service under the authority of the Secretary General and Head of the Civil Service. As such, reforms in this sector will complement efforts aimed at strengthening the public finance management systems for the overall effectiveness in the provision of public services.							
Objectives	<div>1. Enhance storage and access to government archives online</div> <div>2. Improve effectiveness and efficiency in the management of public records</div>							
Outcome	<div>• Effective and efficient records management system</div>							
Output	Activity	Indicator			D	C	B	A
Rollout the ERMS to more MDAs	Identify and roll out ERMS to key Ministries		Q	4		✓		
			u	3		✓		
			a					

	(installation, computers, scanners, network, etc)	ERMS installed and operationalized in the identified Ministries	r t e r	2		✓		
				1			✓	
Evidence/Comments: QUARTER 1-QUARTER 4 NRS has successfully created and deployed at MOFW & NAM and MOFA for this quarter. The roll out program included training and sensitization, creation of Folder structures, roles and security groups, user accounts, installation and configuration of network and workstation devices. Challenge Lack of adequate training and knowledge transfer from the developer.								
Restructure the un-restructured records MDAs	Activity	Indicator			D	C	B	A
	Determine the number of Un-restructured (MDAs that do not have a proper records office)	Number of un-restructured records offices identified	Q u a r t e r	4			✓	
				3			✓	
				2			✓	
				1			✓	
	Evidence/Comments: QUARTER 1-QUARTER 4 Currently there are 10 un-restructured MDAs that do not have a proper record office. ❖ Department of Labour (MoTIE) ❖ Geology Department ❖ Department of community Development ❖ CPCU-Ministry of Agriculture ❖ Directorate of Planning & Programme (Department of Youth & Sports) ❖ Ministry of Information ❖ Curator of intestate estate (Ministry of Justice) ❖ Directorate of Public Procurement and Public Finance Management (MoFEA) ❖ Governor’s Offices; NBR, CRR, URR, LRR ❖ Regional Education Directorates; NBR, CRR, LRR, URR Challenges: Lack of interest in standard records management principles Due to funding constraints NRS could not make progress to structure the above-mentioned Ministries.							
	Activity	Indicator			D	C	B	A
	Conduct records surveys	Number of records surveys conducted	Q u a r t e r	4			✓	
				3			✓	
				2			✓	

	<ul style="list-style-type: none">Highly Sophisticated scanner that can scan large volumes of document of different size. <p>Challenge</p> <ul style="list-style-type: none">Training of staff on Digital Archive ManagementFrequent power outage							
	Activity	Indicator			D	C	B	A
	Conduct scanning of the archives	1. Physical verification 2. Number of boxes scanned	Q u a r t e r	4		✓		
				3		✓		
				2		✓		
				1		✓		
	<p>Evidence/Comments:</p> <p>QUARTER 1-QUARTER 4</p> <p>As part of the yearly activity of the National archive the Division was able to scan 117 boxes of fragile material for the past 2 years (2021 and 2022). They are targeting another 24 boxes to be scanned later this year. However, NRS have developed a Concept Note for the digitization of archival and semi-current records. This was forwarded to the MoFEA to attract donor funding but is still pending.</p>							
Records Appraisal	Activity	Indicator			D	C	B	A
	Update the retention schedules	Retention schedules updated	Q u a r t e r	4		✓		
				3		✓		
				2		✓		
				1		✓		
	<p>Evidence/Comments:</p> <p>QUARTER 1-QUARTER 4</p> <p>NRS has just constituted a Committee on Disposal / Retention Schedules, the inaugural meeting was held in the second quarter. The review of the disposition schedules was shared to the committee members for review. However, the schedules are many and the Committee members need special training on appraisal as the exercise is highly technical in nature.</p>							
Activity	Indicator			D	C	B	A	
	Determine records to be destroyed or transferred to the archival repository	Appraisal decision record	Q u a r t	4		✓		
3					✓			
2					✓			

				e r	1		✓			
Evidence/Comments: QUARTER 1-QUARTER 4 NRS has just constituted a Committee on Disposal / Retention Schedules, the inaugural meeting was held in the second quarter. The review of the 27 schedules will be in close consultation with line Ministries										
Regulatory Framework	Activity	Indicator				D	C	B	A	
	Amend NRS 1993 ACT	NRS Act 1993 Amended	Q u a r t e r	4				✓		
				3				✓		
				2				✓		
				1		✓				
	Evidence/Comments: QUARTER 1-QUARTER 4 NRS have sent a copy of the validated revised NRS Act 1993 to the Ministry of Justice for drafting to capture the necessary changes in a legal framework Challenge: Delay in getting response from MoJ									
	Activity	Indicator				D	C	B	A	
	develop Records Policy, standards and guidelines	Records Policy, standards and guidelines developed	Q u a r t e r	4	✓					
				3	✓					
				2	✓					
				1	✓					
	Evidence/Comments: QUARTER 1-QUARTER 4 A Consultant is required to help NRS develop a Records Policy, standards and guidelines. Challenges: Funding of this project is a big challenge.									
	Activity	Indicator				D	C	B	A	
	Update Records Procedures manuals	Procedures Manuals updated	Q u a	4	✓					
				3	✓					

		r t e r	2	✓			
			1	✓			
Evidence/Comments: QUARTER 1-QUARTER 4 All the Manuals (Current records, semi current records and Archive Procedure Manuals) all need to be updated to reflect and incorporate current realities.							

Component Performance Review:

Pillar 7.3. Health Sector Financing

Component		Lead Implementing Partner						
7.3. Cross Cutting Issues		Ministry of Health & Country Coordination Mechanism						
Goals	As part of its reform agenda, Ministry of Health will establish a holistic Health financing mechanism such as Social Health Insurance Scheme and Result-Based Financing approach to attain Universal Health Coverage							
Objectives	1. To establish a National Health Insurance Scheme 2. To use Result-Based Financing approach to pay for Health care services at all levels of care (primary, secondary and tertiary).							
Outcome	Universal Health Coverage for every person in The Gambia.							
Output	Activity	Indicator			D	C	B	A
Holistic Health financing Mechanism developed to attain Universal Health Coverage	To develop National Health Insurance Scheme (NHIS) Act	Availability of NHIS Act	Quarter	4				
				3				✓
				2				✓
				1				✓
	Evidence/Comments: The NHIS Act 2021 was passed by the National Assembly and assented to by the President of the Republic on December 4th 2021. The Act established National Health Insurance Authority and NHIS Fund to pay for services provided under the scheme. The Authority is now up and running and the Act is available. MoH is working with stakeholders in sourcing funds including MoFEA in implementing the NHIS Act The mass registration campaign has been concluded pending the enrollment process of NHIS							

QUARTER 3

The mass registration has been conducted

The NHIS is currently being piloted at the Bundung Maternity Health Center and expected to be roll out thereafter. The Act is currently under review.

Challenges

The revenue streams highlighted in the Act are not feasible (cannot be implemented)

Activity	Indicator		D	C	B	A
To develop regulations to operationalize NHIS	Availability of NHIS regulations Draft is available	Q u a r t e r	4			
			3			✓
			2			✓
			1	✓		

Evidence/Comments:

The Regulation has been developed and yet to be finalized

QUARTER 3

The status quo remains the same

Activity	Indicator		D	C	B	A
To conduct fiscal space analysis for Health study	Availability of report done	Q u a r t e r	4			
			3			✓
			2			✓
			1			✓

Evidence/Comments:

Ministry of Health with funding from the World Bank developed the NHIS Health Benefits Packages for the implementation of the scheme. During this process, a Fiscal Space for health Analysis was conducted by the consultant for the Health Benefits package and the report is available for use.

QUARTER 3

Status quo remains the same

Activity	Indicator		D	C	B	A
To conduct willingness to pay study	Availability of report on going	Q u a r t e r	4			
			3	✓		
			2	✓		
			1	✓		

<p>Evidence/Comments:</p> <p>The Ministry of Health with funding from EU Delegation and National Social Protection Secretariat are currently conducting the WTP study to inform the premium price for the scheme. The data collection has been completed and the consultant is doing the final analysis.</p> <p>The final report is expected to be completed by August 2023</p> <p>QUARTER 3</p> <p>Draft report is available and is under going review by stakeholders.</p>							
Activity		Indicator		D	C	B	A
To conduct actuarial study	Availability of report completed	Q u a r t e r	4				
			3				✓
			2				✓
			1				✓
<p>Evidence/Comments:</p> <p>Actuarial study was conducted to determine the financial sustainability of the scheme. The final report is available</p> <p>QUARTER 3</p> <p>Status quo remain the same</p>							
Activity		Indicator		D	C	B	A
To provide office space for the NHIS Authority	Availability of office space	Q u a r t e r	4				
			3				✓
			2				✓
			1				✓
<p>Evidence/Comments:</p> <p>National Health Insurance Authority identified an office complex along Coastal Road by the Sukuta—Jabang Roundabout. World bank pledged to fund the designing of the building.</p> <p>QUARTER 3</p> <p>Currently the Authority is renting and the design of a permanent place has been done.</p>							

	Activity	Indicator			D	C	B	A
	To recruit staff for the NHIS authority	Number of staff recruited	Q	4				
			u	3				✓
			a	2				✓
			r	1				✓
	Evidence/Comments: The NHIS authority is staffed with CEO and other personnel who are currently providing stewardship for the authority. QUARTER 3 Staff enrolment have increased to over 30 staff							
Capacity of Health financing staff built	Activity	Indicator			D	C	B	A
	Build capacity of health financing staff on health financing mechanism	Number of Health financing staff trained on health Financing Mechanism	Q	4				
			u	3			✓	
			a	2			✓	
			r	1			✓	
Evidence/Comments: Currently three out of the five staff at the Health Financing Unit under the Directorate of Planning and Information have had their training on an Advance Course on Health Financing for Universal health coverage funded by the WHO. A training plan has been developed which includes the training of all health financing staff. QUARTER 3 The training plan have been approved and the remaining staff will go in for training in the 4 th quarter.								
RBF Program established	Activity	Indicator			D	C	B	A
	Transitioning RBF from project to program	Availability of RBF program in the Ministry of Health completed	Q	4				
			u	3				✓
			a	2				✓
			r	1				✓

Evidence/Comments:

RBF program has been institutionalized as a unit under the Ministry of Health. The unit is run by a Program Manager and other staffs.

QUARTER 3

Status quo remains the same

Activity	Indicator		D	C	B	A
To review and update RBF sustainability Roadmap	Reviewed/updated RBF sustainability roadmap on going	Q u a r t e r	4			
		3				
		2		✓		
		1		✓		

Evidence/Comments:

RBF roadmap is reviewed and it is due for validation.

QUARTER 3

The review and updating of the RBF roadmap is completed