



# MIDTERM REVIEW OF THE PFM STRATEGY 2021-2025

April 2024

## HIGH LEVEL RECOMMENDATION

- **Enhanced Budget Transparency and Accountability;**
- **Modernization and Digitization of Tax Administration and Management;**
- **Strengthen Domestic Resource Mobilization for meaningful service delivery, economic growth and Development;**
- **Implementation of s home-grown IFMIS and Government Payment Gateway (GPG);**
- **Strengthening Public Debt Management:**
- **Improving Financial Reporting and Audit Processes' and**
- **Accelerate Privatization of SOEs for Efficiency and Competitiveness.**

Ministry of Finance and Economic Affairs (MOFEA)

Public Finance Management Directorate (PFMD)

**Mid Term Review of Public Financial  
Management Strategy Reforms 2021-2025**

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## Acronyms

<b>AFROSAI-E</b>	African Branch of the International Organization of Supreme Audit Institutions
<b>AIC</b>	Audit Implementation Committee
<b>AMP</b>	Asset Management Policy
<b>API</b>	Application Programming Interface
<b>ASYCUDA</b>	Automated System for Custom Data
<b>BCC</b>	Banjul City Council
<b>BEs</b>	Budget Entities
<b>BSAC</b>	Basse Area Council
<b>CAAT</b>	Computer Aided Auditing Technique
<b>CBG</b>	Central Bank of The Gambia
<b>CSR</b>	Civil Service Reforms
<b>CS-DRMS</b>	Common Wealth Secretariat Debt Recording Management System
<b>DIA</b>	Directorate of Internal Audit
<b>DSA</b>	Debt Sustainability Analysis
<b>MOJ</b>	Ministry of Justice
<b>CRB</b>	Complaints Review Board
<b>ECF</b>	Extended Credit Facility
<b>EFT</b>	Electronic Fund Transfer
<b>ERM</b>	Electronic Records Management
<b>EU</b>	European Union
<b>FPAC</b>	Finance and Public Accounts Committee
<b>GDP</b>	Gross Domestic Product
<b>GLF</b>	Government Local Fund
<b>GRA</b>	Gambia Revenue Authority
<b>GPA</b>	Gambia Ports Authority
<b>GPPA</b>	Gambia Public Procurement Authority
<b>HRMIS</b>	Human Resource Management Information System
<b>IFMIS</b>	Integrated Financial Management Information System

<b>IMF</b>	International Monetary Fund
<b>IPSAS</b>	International Public Sector Accounting System
<b>IFRS</b>	International Financial Reporting Standards
<b>ITAS</b>	Integrated Tax Administration System
<b>JAC</b>	Janjanbureh Area Council
<b>KAC</b>	Kerewan Area Council
<b>KMC</b>	Kanifing Municipal Council
<b>KTRAC</b>	Kuntaur Area Council
<b>LGAs</b>	Local Government Authorities
<b>MAC</b>	Mansakonko Area Council
<b>M&amp;E</b>	Monitoring and Evaluation
<b>MDAs</b>	Ministries Departments and Agencies
<b>MOFEA</b>	Ministry of Finance and Economic Affairs
<b>MOH</b>	Ministry of Health
<b>MTDS</b>	Medium Term Debt Strategy
<b>MTEFF</b>	Medium Term Expenditure and Fiscal Framework
<b>NAO</b>	National Audit Office
<b>NAS-DA</b>	Payroll Payment platform
<b>NDP</b>	National Development Plan
<b>NDMA</b>	National Disaster Management Agency
<b>NGOs</b>	NGOs Non-Governmental Organizations
<b>NHIS</b>	National Health Insurance Scheme
<b>OVP</b>	Office of The Vice President
<b>PBB</b>	Program Based Budgeting
<b>PEC</b>	Public Enterprises Committee
<b>PEFA</b>	Public Expenditure and Financial Accountability
<b>PFM</b>	Public Finance Management
<b>PFMD</b>	Public Finance Management Directorate
<b>PPPs</b>	Public Private Partnerships
<b>RBF</b>	Results Based Financing

<b>RF-NDP</b>	Re-Focused National Development Plan
<b>SOEs</b>	SOEs State Owned Enterprises
<b>TMA</b>	Treasury Main Account
<b>TSA</b>	Treasury Single Account
<b>QA</b>	Quality Assurance
<b>QAU</b>	Quality Assurance Unit

## **Executive Summary**

The Public Finance Management (PFM) Strategy 2021-2025 was developed with the overarching goal of enhancing fiscal transparency, strengthening budgetary controls, improving revenue mobilization, and ensuring prudent debt management. A thorough mid-term review, spanning the period from 2021 to 2023, has documented the progress, challenges, and recommendations emanating from the implementation of this Strategy. The review, conducted through participatory stakeholder engagement and a comprehensive desk review of pertinent governance reports, underscored the necessity of bolstering and institutionalizing robust PFM legal frameworks, systems, and procedures to create a level playing field across all sectors.

Notable progress has been made in integrating financial management systems such as ASYCUDA World, ITAS, IFMIS, HRMIS, and Meridian and digitalizing procurement processes. However, significant challenges persist, including weak institutional capacity, hurdles in budget credibility and reliability, debt sustainability concerns, and inefficiencies in State-Owned Enterprises (SOEs)<sup>1</sup>. Efforts to address these challenges include reactivating the Program Based Budget to align with the Recovery Focus-National Development Plan (NDP), promoting gender equality in budgeting, and enhancing procurement processes through institutional accreditation by the Gambia Public Procurement Authority (GPPA).

Advancements in internal auditing procedures and processes, such as the adoption of Computer-Assisted Auditing Tools (CAAT), and strengthening external scrutiny and oversight functions have contributed to improved audit reporting quality and efficiency. Efforts to bolster the capacity of standing committees in the National Assembly (NA) and efficient utilization of financial management systems at the local government level are key drivers for accountability and financial sustainability.

Looking ahead, the review emphasizes the need to address persisting challenges and implement recommendations. Strengthening institutional capacity, enhancing budget implementation mechanisms, ensuring debt sustainability, and improving SOE productivity are critical areas for focused attention.

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<sup>1</sup> PEFA Report 2023



## **Introduction:**

The Public Finance Management (PFM) Strategy 2021-2025, the fourth of its kind, aimed at strengthening ongoing PFM reforms in the country. Its development reaffirms the Government's firm commitment to adopt and institutionalize prudent public financial management practices to enhance service delivery to the Gambian people<sup>2</sup>.

The midterm review takes stock of the implementation progress of the Strategy from 2021-2023, identify challenges and set out clear mitigation and or recommendations to address the challenges. It also reassesses the pursued reforms' relevance, effectiveness, efficiency impact and sustainability after three years of implementation.

For the period under review, the implementation of the PFM reform Strategy 2021-2025, great success had been registered in attaining its strategic goals:

- The Integrated Financial Management System (IFMIS) is web based and accessible to all Ministries and Departments, and some self-accounting projects and embassies, with plans to roll-out the rest of the embassies, self-accounting projects, public agencies, sub-treasuries, and Local Government Authorities (LGAs).
- Revenue administration systems are being upgraded to higher versions (ASYCUDA Word and ITAX);
- The debt restructuring program with external creditors has improved the debt situation from debt distress to high risk of debt distress leading to a successful Extended Credit Facility (ECF) program with the IMF. The debt recording system has successfully been migrated from CSDRMS to Commonwealth Meridian which is also a pilot site for the new debt recording system;
- Procurement processes have become more transparent with the GPPA 2019 Regulations finalized and the Complaints Review Board (CRB) fully functional. There is significant reduction of single source procurement (prior review) from 74% to 9% thus enhancing competition and savings for government.
- The national budget has become more credible and predictable by factoring extra budgetary needs for some State-Owned Enterprises (SOEs), giant step in changing the structure to a Program Based Budgeting (PBB), aligning the budgetary allocations with the RF- NDP.
- There is more effective national budget scrutiny by the Finance and Public Accounts Committee (FPAC) and Public Enterprise Committee (PEC) and other oversight institutions. Reporting on government financial statement is enhanced with 2020 financial statement audited and completed.
- Internal audit functions have been rolled-out to all MDAs whilst the established Enterprise Risks Management (ERM) has been effective and rolled out to few MDAs. Building on these and many other achievements attained over the period under review, the Government of The Gambia remains

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<sup>2</sup> The Public Finance Management Strategy 2021-2025

committed, through this PFM Strategy to sustaining the improvements in fiscal transparency, implementing recommendations from both internal and external audit reforms and enhancing functional LGAs treasuries, among others as detailed out in subsequent sections of the document.

## Overview of Public Finance Management 2018-2022

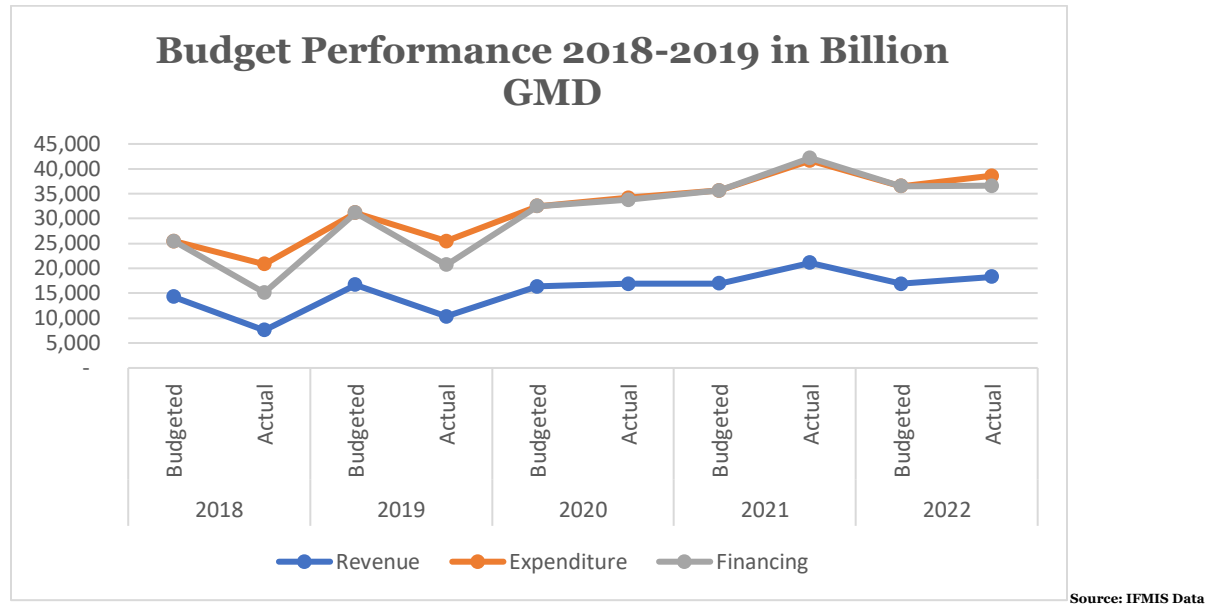


Figure 1 above provides analysis of Government public finance from 2018-2022.

### Revenue Analysis:

- There were significant negative percentage changes in actual revenues compared to budgeted revenues in 2018 (-47%) and 2019 (-38%), indicating a substantial shortfall in revenue.
- In 2020, a slight positive percentage change in actual revenue compared to the budgeted amount (+3%), suggesting a small improvement.
- The positive percentage changes in actual revenues compared to budgeted revenues in 2021 (+24%) and 2022 (+8%) indicate revenue growth surpassing initial expectations, possibly due to improved economic conditions post covid 19 and digitization and better revenue generation strategies.

### Expenditure Analysis:

- There were consistent positive percentage changes in actual expenditures compared to budgeted expenditures in all years except 2020, where the change was slightly negative.
- The positive percentage changes of from 2018-2022 of (+19%,5,%7%,10%,&4%) respectively suggest that actual expenditures consistently exceeded the budgeted amounts, indicating challenges in controlling expenses or unexpected expenditure needs.

**Financing Analysis:**

- The negative percentage changes in financing in 2018 (-100%) and 2019 (-100%) reflect deficits in financing, where expenditures exceeded revenues, necessitating financing through borrowing.
- The positive percentage change in financing in 2020 (+100%) indicates a surplus, where revenues exceeded expenditures for that year.
- The positive percentage changes in financing in 2021 and 2022 were as result of debt payment deferral, resulting to increase fiscal space thus utilized for various purposes.

**Overall Analysis:**

- The significant variations in revenue and expenditure percentages indicate challenges in accurately forecasting and managing financial resources.
- While deficits in financing were observed initially, there has been a positive trend with surpluses in few years, as a result of the debt payment deferral, potential improvements in financial management practices and better domestic revenue mobilization.
- Continued monitoring and adjustment of budgeting and spending practices are necessary to ensure fiscal stability and alignment with national development priorities, especially considering the uncertainties or changes in economic conditions affecting revenue mobilization in the global sphere and the poly crisis.

## Summary of Implementation Status

**Table 1: Summary of Implementation of PFM Reform Outputs 2021-2025**

Aggregate Analysis of PFM Reforms		
Implementation Status	No. of Outputs	Percentage
Sum of Achieved	17	44%
Sum of Not Achieved	5	13%
On-going	17	44%
Total Output	39	100%

The Statistical Summary of the PFM Action Plan 2021-2025 provides valuable insights into the progress and challenges across its seven pillars. Table 1 above indicates the aggregate analysis of the overall implementation status of the PFM Action Plan. Out of the 39 outputs, 17 have been achieved (44%), 5 are not achieved (13%), and 17 are ongoing (44%). This summary sets the stage for a deeper dive into the individual pillars to understand the nuances of progress and areas needing attention. While significant strides have been made in several areas, attention to outputs not achieved and those ongoing initiatives will be essential for realizing the objectives outlined in the action plan. This summary serves as a strategic roadmap for stakeholders to prioritize actions and allocate resources effectively towards achieving robust public financial management outcomes. Detailed summary per pillar is obtained in **Annex 4**.

## High Level Recommendations

- **Enhanced Budget Transparency and Accountability:**
  - Implementing measures to enhance transparency in budget processes, including a result-oriented budgeting, publishing comprehensive budget documents and conducting public consultations is critical for the financing of the RF-NDP.
  - Strengthening oversight mechanisms such as internal auditing processes and National Assembly budget office's/committees particularly the FPAC to ensure accountability in the use of public funds.
  - Reactivating the performance/program-based budgeting to align expenditures with policy objectives as prescribed in the RF-NDP will improve the efficiency of resource allocation.
- **Modernization of Tax Administration and Management:**
  - Reinforce the technology-driven solutions for tax administration such as electronic filing and payment systems, to enhance efficiency and reduce compliance costs coupled to the legal framework being pursued. The single window<sup>3</sup> initiative have enhanced domestic revenue collection to significant amount.
  - Strengthening tax compliance and enforcement through improved taxpayer education, simplified tax regimes, and enhanced audit capabilities.
  - Addressing tax evasion and illicit financial flows through international cooperation and the implementation of anti-money laundering measures.
- **Implementation of a home grown IFMIS and Government Payment Gateway (GPG)**
  - Upgrading a robust and comprehensive IFMIS and GPG to enhance the efficiency, accuracy, and transparency of financial management processes.
  - Integrating various financial management modules such as the asset management, arrears and the NAS DA will facilitate accounting, and reporting into a unified system to streamline operations and improve decision-making.
  - Providing training and capacity-building programs for LGAs to effectively utilize the IFMIS and maximize its benefits.
- **Strengthening Public Debt Management:**
  - Developing a robust legal and institutional framework for public debt management to ensure responsible borrowing practices and debt sustainability.
  - Conducting regular debt sustainability analyses and implementing strategies to manage debt risks, including diversifying sources of financing and optimizing debt structures.<sup>4</sup>

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<sup>3</sup> A digital platform using for monitoring transit goods from The Gambia to destinations like Mali, Guinea and other neighboring countries.

<sup>4</sup> A Strengthen capital market to enhance financing needs for both private sector and economic development agenda for Government remain a challenge

- Enhancing transparency in debt management operations through the timely disclosure of debt-related information and engagement with stakeholders thus linking the Meridien to the IFMIS is critical.
- **Improving Financial Reporting and Audit Processes:**
  - Accelerate accrual financial reporting and IPSAS's auditing to enhance the credibility and comparability of financial information.
  - Strengthening internal control systems to prevent and detect financial irregularities, including the establishment of government risk management frameworks and units with MDAs<sup>5</sup>.
  - Enhancing the independence and capacity of NAO to conduct timely and thorough audits of public sector entities.
- **Accelerate Privatization of SOEs for Efficiency and Competitiveness:**
  - Improve productivity of SOEs thus providing better customer service, and overall economic growth.
  - Reduce government of the financial burden associated with sustaining the SOEs so as to redirect funds towards more pressing priorities such as healthcare, education, and infrastructure development.
  - increased tax revenue as profitable private enterprises contribute to the economy<sup>6</sup>

These reforms, when implemented effectively, can contribute to improving fiscal discipline, enhancing transparency and accountability, and promoting sustainable economic development.

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<sup>5</sup> The Enterprise Risk Management otherwise called Government Risk Management to suit local context is being revisited for full implementation to mitigate fiscal and all other risk related to government operations.

<sup>6</sup> SOEs reforms has been pursued and continue to since time in memorial. There couldn't be a better reform of the SOEs than Government playing a regulatory role and transferring good part of its operations to the private sector and free up fiscal space for better productive spending.

## **Overview of the PFM Strategy 2021-2025**

### **a. Vision**

The vision is to ensure better Public Financial Management through the strategic allocation of resources, aggregate fiscal discipline and the efficient services delivery.

### **b. Mission**

Contribute to creating a transparent, accountable, and credible PFM system to manage public resources for informed decision-making and effective provision of public services.

### **c. Strategic Objectives**

The Strategic Objectives of the PFM Strategy 2021-2025 will revolve around seven pillars:

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



## **PILLAR 1: Macroeconomic Management**

Macroeconomic Management reforms are aimed at ensuring fiscal and debt sustainability; enhancing domestic resource mobilization and public investment. Key objective/s of this reform are to:

- Improve fiscal forecasting (revenues, expenditures and debt)
- Improve Budgeting and Compliance with MTEFF

The reform agenda is supported by the following components

1.1 Macroeconomic Policy Management

1.2 Revenue Administration and Management

1.3 State Own Enterprises

1.4 Statistics Management

1.5 Debt Management

1.6 Public-Private Partnerships (PPP)

1.7 Public Investment/Aid Coordination and Management

1.8 National Development Planning

### **Table 2: Summary of Findings of Macroeconomics Policy Reforms**

Output	Activity	Indicators	Implementation Stage	Milestone
<b>I.1 Macroeconomic Management</b>				
<b>Annual preparation of the MTEFF</b>	Develop a five-year MTEFF 2024-2027	Submission of MTEFF to Cabinet for approval	Achieved	The MTEFF has been developed to provide a medium-term fiscal policy pathway on sectoral priorities and reform policies.
	Submission of MTEFF to Cabinet for approval	Submission of MTEFF to Cabinet for approval	Achieved	This activity is conducted every year to incorporate new economic policy development priorities and macroeconomic realities.
	Bi-annual Review/update of forecast based on new economic policy development priorities and macroeconomic realities	Bi-annual rolling MTEFF (in corporation policy changes)	Achieved	Conducted every year to incorporate policy changes.
	Mainstreaming of sectoral policy strategy and programmers into annual MTEFF revision/update	Cabinet approval on the set of reform priorities	Not Achieved	NDP completion delayed incorporation of sectoral policies.
<b>Improved fiscal forecast</b>	Carry out Annual Variance Analysis of the MTEFF against Budget Execution and Controls	Analytical report of budgetary compliance in the MTEFF and budget document	Not Achieved	Variance analysis on budget execution pending.
<b>Streamlining and Rationalization tax expenditures</b>	Develop a Tax Expenditure policy to guide the Tax Expenditure process	Cabinet approved tax expenditure policy recommendations	Achieved	Policy developed, validated, and tabled before cabinet.
<b>I.2 Tax and Administration</b>				
<b>Improved Tax Administration</b>	Implement block management system for the informal and small enterprises	On-time filing rate for taxpayers increased	On-going	System implemented in tax offices in the GBA and WCR.
	Improve voluntary compliance level	Number of public notices published.	Achieved	Weekly radio talk shows conducted

#### Achievements

- **Macroeconomic Management:** The Medium-Term Expenditure Fiscal Framework (MTEFF) 2024-2027 has been established to provide a strategic fiscal policy pathway based on sectoral priorities and reform policies. Annual reviews and updates ensure alignment with new economic policies and realities.
- **Tax and Revenue Reforms:** The Ministry of Finance has developed Tax Expenditure and Duty Waiver policies, initiated a Domestic Revenue Mobilization Strategy, and completed the migration to ASYCUDA World for efficient tax administration. Various initiatives such as taxpayer cleansing exercises and arrears tax collection strategies have been implemented to enhance revenue collection.
- **State-Owned Enterprises (SOEs):** Significant progress has been made in SOE cross arrears settlement, performance contracts, and the establishment of an enhanced legal framework with the approval of the new SOE Bill.

- **Statistics Management:** Conducting the Integrated Household Survey (IHS), commencing the Economic Census, and planning a business establishment survey demonstrate efforts to gather comprehensive data for informed decision-making.
- **Debt Management:** The timely servicing of debt, reconciliation of domestic and external debts, and the development of Debt Sustainability Analysis (DSA) and Medium-Term Debt Management Strategy (MTDS) reflect prudent debt management practices.
- **Public-Private Partnerships (PPP):** Approval of a revised PPP Policy and drafting of a PPP Bill signal commitment to fostering partnerships between the government and private sector for infrastructure development.
- **Public Investment/Aid Coordination and Management:** Training of MDAs in project management, development of a new Aid Policy, and mapping of government projects contribute to effective coordination and management of public investments and aid.
- **National Development Planning:** Development and launch of the Recovery Focus National Development Plan (RF-NDP) provide a strategic framework for guiding development priorities.

#### Challenges:

- Disconnection between MTEFF projections and budget preparations.
- Lack of alignment between sectoral policies and MTEFF.
- Inadequate adoption of International Financial Reporting Standards (IFRS) by SOEs.
- Limited capacity to identify potential PPP projects within MDAs.
- Delay in submission of priority projects from MDAs.
- Insufficient funds for procurement of PPP Database.
- Inadequate data for validating taxpayer information.
- Limited access rights to systems.
- Funding constraints for timely assessment of DSA.
- Limited resources to implement strategic priority interventions outlined in RF-NDP.

#### Recommendations

- Utilize MTEFF projections during budget preparations.
- Ensure alignment of sectoral policies with MTEFF.
- Implement Program-Based Budgeting (PBB) across sectors.
- Encourage SOEs to adopt accounting manuals aligned with IFRS.
- Enhance capacity of PPP staff to identify projects.
- Ensure timely submission of PPP priority projects by MDAs.
- Seek funding for procurement of PPP Database.
- Conduct taxpayer sensitization campaigns.
- Continuously synchronize debt management systems.

- Invest in capacity building to drive reforms.
- Commit resources to popularize and implement RF-NDP.

## PILLAR 2: Budget and Procurement Reforms

The Budget and Procurement reforms seek to establish a more participatory budget planning aligned to the NDP and spend resources in a credible, reliable, comprehensive, accountable, transparent manner and achieve value for money.

**Table 3: Summary of findings of Budget and Procurement Management Reforms**

Output Activity	Activity Indicator	Implementation Stage	Milestone
<b>2.1 Budget Management</b>			
Enhance effective budget preparation	Develop a medium-term budget framework paper	Achieved	The MTEFF has been developed for 2024-2027 and approved by Cabinet
Prepare annual budget consistency	Percentage variation between aggregate expenditure outturn and approved budget not more than 10% (GLF Only)	Not Achieved	Domestic borrowing rate exceeded the limit, 3.1%, 3.64%, and 1.53% of GDP
Prepare medium-term budget aligned to NDP	Percentage variation between revenue outturn and approved budget not more than 15% (Domestic Revenue Only)	Ongoing	Domestic revenue overperformance during 2021-2023 due to budget support
Prepare forecast for fiscal year	Formulation of an annual cash plan	Completed	Consolidated cash plan available and updated monthly
<b>2.2 Budget Comprehensiveness, Credibility, and Reliability</b>			
Establish coverage and quality fiscal reporting	Produce and publish quarterly expenditure reports	Achieved	Monthly reports produced, mid-year review presented
Produce and publish monthly fiscal reports	Published monthly reports	Achieved	Fiscal reports published monthly on the MoFEA website
Institutionalize BOOST and publish database	Published on website	Not achieved	Existing systems do not apply, thus not achieved
<b>2.3 Budget Transparency and Accountability</b>			
Enhance fiscal transparency	Publication of executive budget proposal on MoFEA website	Achieved	Monthly fiscal report published on MoFEA website
Publication of approved budget	Printed Approved Budget	Achieved	Approved budget already on MoFEA website
Publication of monthly expenditure reports	Monthly fiscal reports	Achieved	Monthly expenditure reports posted on website
Enhanced citizen engagement on budget issues	Publication of citizens' budget	Achieved	Citizens' budget produced and published yearly
Enhanced women's participation in politics	Number of women in leadership and decision-making positions	Achieved	Fifty women trained in each region before elections
Increased public spending on gender mainstreaming and	No. of training conducted	Achieved	Trainings conducted in Public Finance for Children

Output Activity	Activity Indicator	Implementation Stage	Milestone
<b>2.1 Budget Management</b>			
Enhance effective budget preparation	Develop a medium-term budget framework paper	Achieved	The MTEFF has been developed for 2024-2027 and approved by Cabinet
Prepare annual budget consistency	Percentage variation between aggregate expenditure outturn and approved budget not more than 10% (GLF Only)	Not Achieved	Domestic borrowing rate exceeded the limit, 3.1%, 3.64%, and 1.53% of GDP
Prepare a medium-term budget aligned with the NDP	Percentage variation between revenue outturn and approved budget not more than 15% (Domestic Revenue Only)	Ongoing	Domestic revenue overperformance during 2021-2023 due to budget support
Prepare forecast for fiscal year	Formulation of an annual cash plan	Completed	Consolidated cash plan available and updated monthly
<b>2.2 Budget Comprehensiveness, Credibility, and Reliability</b>			
Establish coverage and quality fiscal reporting	Produce and publish quarterly expenditure reports	Achieved	Monthly reports were produced, and mid-year reviews presented
Produce and publish monthly fiscal reports	Published monthly reports	Achieved	Fiscal reports published monthly on the MoFEA website
Institutionalize BOOST and publish the database	Published on website	Not achieved	Existing systems do not apply, thus not achieved
<b>2.3 Budget Transparency and Accountability</b>			
Enhance fiscal transparency	Publication of executive budget proposal on the MoFEA website	Achieved	A monthly fiscal report published on the MoFEA website
Publication of approved budget	Printed Approved Budget	Achieved	The approved budget is already on the MoFEA website
Publication of monthly expenditure reports	Monthly fiscal reports	Achieved	Monthly expenditure reports posted on the website
Enhanced citizen engagement on budget issues	Publication of citizens' budget	Achieved	Citizens' budgets are produced and published yearly
Enhanced women's participation in politics	Number of women in leadership and decision-making positions	Achieved	Fifty women trained in each region before the elections
Increased public spending on gender	No. of training conducted	Achieved	Trainings conducted in Public Finance for Children

### Achievements:

- **Medium-Term Economic Fiscal Framework:** A four-year framework has been developed and approved by the Cabinet, providing a structured roadmap for economic planning and policy-making. Several efforts supported by the EU, IMF and US Treasury are being pursued to reactive the PBB. Coding of the NDP is almost completed. This exercise, will establish a strong link and align budgetary allocations to NDP priorities.
- **Revenue Performance:** Domestic revenue has exceeded expectations by eleven percent in 2023, attributed to budget support.
- **Budget Transparency:** The annual budget is approved and published on the Ministry of Finance website, ensuring transparency in fiscal matters.
- **Women's Participation:** Fifty women in each region were trained to enhance their participation in politics and decision-making processes before national elections.
- **Capacity Building:** Training programs on Public Finance for Children and gender-responsive budgeting have been conducted for relevant stakeholders.
- **Fiscal Reporting:** Quarterly and monthly fiscal reports have been developed, enhancing transparency and credibility in budget management.
- **Fiscal Transparency:** Monthly expenditure reports are published, providing citizens with regular updates on government spending.
- **Gender Considerations:** Gender considerations have been integrated into security sector reform programs to address issues related to gender-based violence and child protection.
- **Procurement Reforms:** A secretariat has been established for the Complaints Review Board, and a roadmap for e-Procurement has been developed.
- **Capacity Building in Procurement:** Procurement markets are categorized, and capacity-building initiatives are in place to enhance efficiency.
- **The GPPA has accredited eight (8) institutions for direct procurement, streamlining procurement processes for MDAs and public sector entities for:**
  - Gambia Ports Authority
  - Ministry of Health
  - National Disaster Management Agency
  - Gamtel and Gamcel
  - Gambia National Petroleum Corporation
  - National Assembly, and
  - Office of the Vice President

### Challenges

- **Budget Adherence:** MDAs struggle with adhering to budget ceilings and aligning programs with budgets.

- **Timeliness of Reports:** Delays in the submission of cash plans, monitoring reports, and sector budgets by MDAs hinder effective budget management.
- **Non-compliance with Reporting:** Some sectors do not comply with reporting on program performance, affecting accountability.
- **Funding Gaps:** Inadequate funding for constructing new shelters, training, and addressing vulnerable groups' needs poses challenges.
- **Gender Awareness:** Security officers lack understanding of gender concepts, affecting the implementation of gender-related activities.
- **Advocacy and Funding:** Advocacy for women's participation and representation faces challenges due to funding constraints.
- **Legislative Support:** Inadequate support from the National Assembly hampers efforts to protect the girl child and address gender issues.
- **Awareness and Funding for Procurement:** Low awareness of complaint mechanisms and funding constraints affect procurement processes.

#### Recommendations:

- **Maximize Compliance:** MDAs should adhere to budget ceilings, timelines, and reporting requirements, with thorough sensitization on the Program-Based Budgeting (PBB) concept.
- **Timely Submission:** MDAs must submit budgets, cash plans, and reports promptly to facilitate effective budget management.
- **Strengthen Compliance:** Measures should be taken to address non-compliance with reporting and revenue data harmonization.
- **Enhance Gender Awareness:** Security officers should receive increased sensitization on gender concepts, and efforts should be made to secure land for gender-related projects.
- **Advocacy and Funding:** Continuous advocacy for women's participation and representation, along with increased funding, is essential.
- **Legislative Engagement:** Engage National Assembly Members for support on gender and child protection issues.
- **Procurement Efficiency:** Ensure timely assessments for procurement authorization and increase awareness of complaint mechanisms.



### PILLAR 3: Financial Management, Accounting and Reporting Reforms

This reform is aimed to enhance the management of public funds within the confines of the public finance laws and regulations, expansion of IFMIS and cash management and the implementation of TSA. The main objective/s are to:

- Strengthen operational efficiency
- Efficient management of cash resources

**Table 4: Summary of Findings on Financial Management, Accounting and Reporting Reforms**

Output	Activity	Indicator	Implementation Stage	Milestone
A comprehensive database of assets	Assets stocktaking	Asset register	Ongoing	Asset Management policy developed; Preliminary stocktaking conducted
	Asset verification and valuation	Valuation report	Not achieved	Asset valuation report dependent on completion of stocktaking exercise
An efficient contract management system	Implementation across BEs	Contract system in place	Ongoing	Contract management module piloted in various ministries
An electronic archive of documents	Extension to all MDAs	Accessible module	Ongoing	Document management module implemented; Roll-out ongoing
An efficient Govt. accounting system	IFMIS roll-out to agencies, projects	Fully implemented IFMIS	Ongoing	IFMIS rolled out to multiple institutions including foreign missions, local councils, hospitals
A swift and more efficient mode to effect payment	System setup and go live	Electronic Fund Transfer	Achieved	EFT is fully implemented and operational in the Central Government
Integrated Financial & HR System	Scoping and design assignment	Alternative to IFMIS	Ongoing	Training completed for system developers
An interfaced system	Integration with other govt. systems	Fully interfaced systems	Partially achieved	CBMS, NASDNA, TMS, and EFT fully interfaced; Partial achievement noted
A Modernized ICT structure	Infrastructure upgrade	Upgraded ICT	Partially achieved	ICT upgrade completed for some ministries
A ledger system with a single view	Implementation of TSA ledger system	TSA implemented	Not feasible	TMA used as TSA; Single view ledger not feasible
A Functional revenue and payment platform	Requirement gathering, implementation	Platform developed	Achieved	Payment and Revenue Collection platform developed; Interface with CBG, GRA, and IFMIS completed
A manual for stakeholders	Validation of Cash management manual	Improved cash planning	Ongoing	Cash management manual developed; First phase of review completed
	Training of MDAs on Cash plan module			
A Guide to Cash Basis of Accounting	Feasibility Studies & Roadmap dev.	Study report	Ongoing	High-level roadmap developed for Cash Basis of Accounting
	Review and update of Accounting Manual	Updated manual	Partially achieved	Accounting manual updated; Final touches pending completion

The Financial Management, Accounting, and Reporting reforms have led to significant advancements in the administration and management of financial processes within the government.

## Achievements

- The Asset Management Policy (AMP), is developed
- Preliminary stocktaking of government assets, implementation of contract and document management modules, and completion of the Integrated Financial Management Information System (IFMIS) rollout to various institutions.
- Electronic Fund Transfer (EFT) has been fully implemented, alongside upgrades in Information and Communication Technology (ICT) infrastructure for select ministries.
- IFMIS roll out has been completed to the following institutions: Foreign missions, Sub treasuries, local area councils, General hospitals. Self-Accounting projects. sub vented institutions.
- EFT has been fully implemented and is currently in use in Central Government

## Challenges

- The government currently lacks a consolidated asset register and faces limitations in expertise for asset valuation.
- Some ministries have shown reluctance in utilizing contract and document management modules.
- High maintenance costs of IFMIS, inadequate funding for ICT equipment, and system downtime leading to transaction failures are further obstacles.
- The Central Bank's inability to provide an online platform for account holders complicates the full implementation of the Treasury Single Account (TSA).

## Recommendations:

- The government should allocate adequate resources for asset stocktaking and valuation, as well as invest in building the capacity of local asset valuers.
- Enhanced collaboration with key stakeholders, such as the Directorate of Internal Audit and Department of Public Financial Management, is essential to ensure compliance with document and contract management modules.
- Expediting the development of a domestic financial system and increasing investment in ICT equipment are crucial steps. Upgrading current technology to an Application Programming Interface (API) and engaging with the Central Bank to provide online platforms for account holders are also recommended measures.

#### **PILLAR 4 - Internal Auditing, Control, Governance and Risk Management Reforms**

This reform supports the assurance provision on systems and processes while fostering a culture of risk management within the MDAs' operation.

**Table 5: Summary of Findings of Internal Auditing, Control, Governance and Risk Management Reforms**

<b>Output</b>	<b>Activity</b>	<b>Indicator</b>	<b>Implementation Stage</b>	<b>Milestone</b>
<b>Enhanced transparency and accountability in the management and usage of public funds</b>	Develop Internal Audit Act	Internal Audit Act, Developed	Achieved	The position paper or the development of an internal audit Act has been developed, reviewed, and now awaits the cabinet's approval.
<b>Enhanced audit automation for timely and reliable audit reporting</b>	Acquire CAAT Software	CAAT Licenses partially acquired	Partially achieved	A CAAT software has been acquired and more staff are planned to be trained on the use of the software.
<b>Timely reporting on audit findings and recommendations for management actions</b>	Establishment of a Quality Assurance unit Introducing the CAATs	Number of quality audit reports produced per quarter	Achieved	A Quality Assurance Unit (QAU) has been established by DIA with a staff capacity of four (4) and it is fully operational using the CAAT software.
<b>Framework and process in place for the management of risk across MDAs</b>	Roll out ERM to MDAs	No. of MDAs that adopted ERM	On-going	The ERM policy has been developed and rolled out to 5 key Ministries.

#### Achievements

- Development of an Internal Audit Act: The paper proposes measures to advocate for the autonomy and independence of the Internal Audit Department (IAD), aiming to enhance its effectiveness in revenue generation and cost reduction within government operations.
- Acquisition and Implementation of CAAT Software: The DIA has acquired Computer-Assisted Audit Techniques (CAAT) software and initiated training for staff members to optimize its usage.
- Establishment of Quality Assurance Unit (QAU): The QAU, comprising four staff members, is fully operational utilizing the CAAT software to ensure quality control and efficiency in audit processes.
- Pursuit of Communication Officer: Efforts are underway to recruit a Communication Officer tasked with devising and executing marketing and communication strategies for the department.

## Challenges

- **Resistance from MDAs and Projects:** Despite possessing the necessary charter, some government departments are resistant to undergoing audits, posing challenges to the implementation of reforms.
- **Training Needs:** Further training is required to enhance understanding and utilization of software among staff members and to address user-friendliness concerns.
- **Slow Implementation of Audit Recommendations:** Delays in implementing audit recommendations hinder the effectiveness of reforms and organizational improvements.

## Recommendations:

- **Awareness Creation:** Launch awareness campaigns targeting all potential auditees across government MDAs and projects to promote the importance and benefits of internal auditing.
- **License Acquisition and Training Support:** Secure adequate licenses for software usage and provide comprehensive training to users to maximize its benefits.
- **Support from ARIC/AIC:** Seek increased support from the Audit Recommendation and Implementation Committee (ARIC/AIC) hosted at the Ministry of Finance and Economic Affairs (MoFEA) to facilitate the implementation of audit recommendations.
- **MoFEA Support in Recruitment and Retention:** Collaborate with MoFEA to address recruitment and retention challenges faced by the Internal Audit staff, ensuring the availability of skilled professionals for effective governance and risk management.

## PILLAR 5 - External Scrutiny and Oversight Reforms

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 and restructuring and enhancing the effectiveness of the National Assembly committee system.

The Pillar is supported by two components:

5.1 External Auditing Accountability and Transparency

5.2 Parliamentary Oversight Function

**Table 6: Summary of Findings of External Scrutiny and Oversight Function Reform**

Output	Activity	Indicators	Implementation Stage	Milestone
<b>5.1 External Auditing Accountability and Transparency</b>				
<b>Clearer, high-quality, and timely audit reports</b>	Establish the function of QA	QA Established	Achieved	Unit established and staffed with 3 personnel.
	Development and Review of QA Policy and Manual	QA Policy and Manual	On-going	QA and outsourcing policy developed; manual development ongoing.
	Development of QA plan and implementation (QA review)	QA plan and QA report	Ongoing	Unit has annual work plan integrated into overall audit plan.
	Assessment and development of ICT systems to conduct IT/IS audit	Assessment Report	On-going	Conducted various system audits over three years effectively. IT unit completed roll-over audits efficiently in 2023.
	Pilot IT/IS report	Report on IS/IT	Ongoing	IT/IS unit plays crucial role in guiding financial auditors.
	Customization of manual	IT/IS customized manual	On-going	Collaboration with AFROSAI-E and NAO for manual customization.
	Upgrading of ICT system	Upgraded ICT system	On-going	Outlook system upgraded to Google Workspace, improving productivity.
<b>More effective engagement with auditees, the National Assembly, and strategic partners in government</b>	Auditing of Government financial statements	Number of auditees and National Assembly Clearing audit backlogs	On-going	2020 audit finalized and discussed; audits for 2021 and 2022 ongoing.
	Auditing of State-Owned Enterprises, Agencies			
	Auditing of Area Councils/Municipalities			
	Clearing of undiscussed audit reports at the level of National Assembly	Audit reports discussed	Ongoing	2020 government audit accounts finalized; 2019 and 2020 BCC audit reports discussed and adopted nationally.
<b>5.2 Parliamentary Oversight Function</b>				
<b>Restructured NA committee</b>	Conduct an assessment to determine the effectiveness	Assessment conducted.	Achieved	Diagnostic assessment

Achievements

### 5.1 External Auditing Accountability and Transparency:

- The establishment of a Quality Assurance (QA) unit has significantly enhanced the quality of audit reports, with ongoing efforts to develop manuals and policies for adherence, ensuring standardization and best practices in auditing. The unit's functionality since 2023 has already shown promise in improving planning, execution, and reporting through the implementation of the GAM-SEAT system, leading to more effective audits.
- Specialized audits of government agencies' financial transactions using information systems have been conducted efficiently, identifying risks and providing mitigation recommendations. Notable impacts include government agencies adhering to audit recommendations, such as upgrading core networks based on audit findings.

## **5.2 Parliamentary Oversight Functions:**

- The National Assembly (NA) has made strides in improving service delivery and outreach programs, evident in its ranking as the 5th in Africa for Open Parliament index-2023.
- Various committees have benefited from capacity assessments, leading to restructuring for enhanced effectiveness. Live streaming of NA proceedings on YouTube has increased transparency and public engagement, reflecting the NA's commitment to accountability.

### Challenges

- Limited capacity and resources in the QA unit, hindering effective oversight and execution of audit functions.
- Shortage of staff with financial and accounting backgrounds, impacting audit quality and effectiveness.
- Inadequate technological infrastructure and tools for IT-related audits.
- Delays in discussing audit reports by the NA, affecting accountability and timely implementation of recommendations.
- Budgetary constraints impeding full implementation of NA activities and committee operations.
- Connectivity issues and inadequate office spaces for NA members, affecting operational efficiency.

### Recommendations:

- Strengthen the QA unit's capacity and provide necessary resources for effective oversight.
- Enhance IT audit skills through training and acquisition of specialized tools.
- Accelerate completion of backlog audits and ensure timely discussion of audit reports by the NA.
- Seek additional funding sources for NA activities and infrastructure improvement.
- Conduct socio-economic and political assessments of NA members to enhance effectiveness.
- Invest in digitalization and improve internet connectivity for seamless NA operations.
- Establish dedicated online channels for NA proceedings to enhance transparency.
- Increase mobility support for committee operations and provide adequate office s



## PILLAR 6: Local Government Authority Reforms

Government seeks to strengthen existing systems and expand PFM reforms to LGAs.

- Kerewan Area Council (KAC)
- Kuntaur Area Council (KTRAC)  
Janjanbureh Area Council (JAC)
- Basse Area Council (BSAC)
- Mansakonko Area Council (MAC)
- Brikama Area Council (BAC)
- Kanifing Municipal Council (KMC)

**Table 7: Summary of Findings of Local Government Authority Reforms**

Output	Activity	Indicator	Implementation Stage	Milestone
<b>6.1 Rolling IFMIS</b>				
Established an effective financial management, accounting and reporting system	IFMIS implementation	IFMIS implemented	Partially achieved	Institutionalized but challenged by staff reluctance, internet/power interruptions, inadequate capacity and ineffective use.
<b>6.2 Budgetary Reform</b>				
Enhanced effective participatory planning resources to priorities and instill fiscal discipline	Implementation of budgetary reforms	Budgetary reforms implemented	Moderate progress	Challenged by lack of dedicated staff, often led by accountants, lacking in programming and result-oriented planning approach.
<b>6.3 Procurement Reform</b>				
Increase value for money in the procurement of goods and services	Implementation of procurement reforms	Procurement reforms implemented	Achieved	Gradually practicalized with improved compliance rates, challenges remain in local business registration and GPA fees.
<b>6.4 Internal Reform</b>				
Enhanced the judicious use of resources, governance and risk management.	Internal Audit reforms	Internal Audit reforms implemented	Partially achieved	Functional audit processes in big councils, recruitment challenges and lack of charter hinder small councils' progress.
<b>6.5 Revenue Administration and Management Reform (RAMR)</b>				
Enhanced revenue collection	Implementation of RAMR	RAMR reforms implemented	Not achieved	Poorly defined contracts, failed automation, revenue generation challenges, terminations of contracts, loss of revenue to other Government institutions.

## Achievements

- **IFMIS Implementation:** The introduction of IFMIS in 2022 has significantly transformed financial management, accounting, and reporting processes, enabling accurate and timely reporting.
- **Improved Budgetary Management:** Progress has been made in participatory planning and fiscal discipline, enhancing the effectiveness of budget management practices.
- **Procurement Efficiency:** Procurement practices have shown advancements, with compliance rates improving, leading to better value for money in goods and services procurement.
- **Internal Audit Enhancements:** Larger councils have functional internal audit units, contributing to enhanced governance and risk management.
- **Initiation of Revenue Collection Reforms:** Efforts to reform revenue collection processes have begun, aiming to improve financial planning through digitalization.

## Challenges

- **IFMIS Infrastructure Challenges:** Internet and power interruptions, inadequate capacity, and the need for upgrades hinder effective utilization of IFMIS, particularly in bank reconciliation.
- **Budgetary Staffing Issues:** The absence of dedicated budget and planning staff poses challenges, often leading to accountants leading the process and undermining result-oriented planning.
- **Procurement Skill Gaps:** Challenges persist in local business registration and the qualifications of procurement officers, impacting supply chain management effectiveness.
- **Internal Audit Deficiencies in Smaller Councils:** Smaller councils face recruitment and charter establishment challenges, hindering the functionality of internal audit processes.
- **Contractual Ambiguities in Revenue Collection Reforms:** Termination of initiatives due to contractual issues impedes progress in revenue generation efforts.

## Recommendations:

- **IFMIS Optimization:** Address infrastructure challenges by ensuring adequate capacity, robust internet, and power supplies, alongside full migration to IFMIS for maximizing benefits.
- **Budgetary Staffing:** Initiate recruitment initiatives to fill key budget officer positions and adopt long-term planning practices to enhance professionalism and result-oriented planning.
- **Procurement Skills Development:** Streamline registration processes and recruit qualified procurement officers to improve inclusivity and supply chain management.
- **Internal Audit Strengthening:** Emphasize the recruitment of qualified personnel actively engaged with both administration and councilors to enhance internal audit functionality.
- **Revenue Collection Reforms:** Improve revenue streams, renegotiate contracts, and explore government payment platforms to overcome contractual ambiguities and enhance digitalization efforts.



## PILLAR 7: Cross Cutting Issues

Reforms under this pillar aimed at creating a supportive environment for effective PFM reforms implementation which covers:

- Civil service reforms
- Electronic records management
- Health sector financing

**Table 8: Summary of findings of Cross Cutting Issues**

Output	Activity	Indicator	Implementation Stage	Milestone
<b>7.1 Civil Service Reforms</b>				
<b>Civil Service Reforms</b>	Review and amendment of the Public Service Act 1991. And Pension Act 1950	Review and amend the Public Service Act 1991	On-going	New Act will address limitations around recruitment, discipline, promotions, performance management, service delivery, and policy coordination.
	Development, enactment, and implementation of the revised/new Pensions Act	Availability of a revised Pensions Act	Achieved	Pensions Act developed to guide retirement benefits for civil servants.
	Conduct staff inspection and assessment of all MDAs	Availability of Staff Inspection and Assessment report	Not Achieved	Assessment aims to monitor performance and optimize workforce effectiveness.
	Human Resources Management Information System (HRMIS) implemented	Human Resources Management Information System in place	On-going	HRMIS implementation to keep payroll up-to-date and control fraud.
	New Pay and Grading Structure developed	Availability of new grading structure and pay scale	Achieved	New grading structure developed but not implemented due to funding gaps.
	Incentives to attract and retain qualified personnel to serve in hard-to-reach areas and risky environments	Report on the review of allowances	Achieved	Processes and procedures aim to improve remuneration scale of civil servants for retention and optimize income margin. The Risk, Professional Transport, hardship e.tc

#### Achievements:

- The Pensions Act has streamlined retirement benefits for civil servants, ensuring timely disbursement within one month.
- The HRMIS is being developed to combat fraud and maintain an updated payroll system.
- Efforts to implement ERMS and restructure records offices have progressed, enhancing records management efficiency.
- The NHIS Act provides a legal framework for healthcare financing, supported by essential studies for informed decision-making.
- The Results-Based Financing (RBF) program has transitioned to a sustainable model, institutionalizing innovative financing approaches within the Ministry of Health.
- The Pensions Act has been successfully developed, enacted, and implemented, this Act guides areas of pensions monies and gratuities to address procedures guiding retirement benefits for civil servants. The new Act paved way for timely processes of retirement benefits of the public service i.e., it takes only one month for pensioners to receive their benefits.

#### Challenges

- Delays in legislative processes hinder the enactment of legal frameworks, while inadequate preparatory activities impede effective policy reforms.
- Insufficient funds hamper the restructuring of records offices and the implementation of NHIS, alongside user resistance to new systems.
- Time and resource constraints pose obstacles to the NHIS Strategic Plan's effective implementation.

#### Recommendations:

- To address these challenges, it is recommended that the Ministry of Justice (MoJ) enhances its capacity to handle government laws and strengthens its drafting department.
- Comprehensive preparatory activities involving stakeholder institutions should be prioritized to facilitate effective policy reforms.
- Increased funding for staff capacity development and office equipment procurement is necessary. Governments should mandate MDAs to embrace digital transformation in office work processes.
- Adequate allocation of funds and donor support are crucial to overcoming obstacles and ensuring the effective implementation of the NHIS Strategic Plan.

**Conclusion:**

The mid-term review underscores commendable progress in implementing the Public Finance Management Strategy reforms from 2021 to 2023. This period witnessed enhancements in fiscal transparency, budgetary controls, revenue mobilization, and debt management, supported by the strengthening of integrated financial management systems such as ASYCUDA World, ITAS, IFMIS, HRMIS, Meridian, and payment platforms for tax collection.

Moreover, standardized procurement compliance, digitalization of procurement processes, and improved procurement cadre capacity signify substantial strides in procurement reforms. However, challenges such as weak institutional capacity, budget implementation issues, debt sustainability concerns, unproductive State-Owned Enterprises (SOEs), and poorly negotiated project financing persist and demand concerted attention. In parallel, significant efforts were directed towards Budget and Procurement Reforms, notably reactivating the Program Base Budget to align with the National Development Plan (NDP) and promoting gender equality.

Addressing challenges through institutional accreditation by the Gambia Public Procurement Authority (GPPA) promises institutional autonomy and expedites procurement processes. Moreover, advancements in internal auditing, particularly through the use of Computer-Assisted Auditing Tools (CAAT), contribute to efficiency, reliability, and quality audit reporting within government operations. Robust external scrutiny and oversight functions, including functional quality assurance and home-grown manual customization, have shown promise in enhancing audit planning, execution, and reporting via the GAM-SEAT system.

Furthermore, specialized audits of government agencies' financial transactions using information systems have efficiently identified risks and provided mitigation recommendations, resulting in government agencies adhering to audit recommendations and upgrading core networks based on findings. Strengthened standing committees' capacity in the National Assembly (NA) indicates a commitment to accountability and improved parliamentary oversight functions, contributing to increased transparency and public engagement.

In conclusion, efficient IFMIS utilization and robust procurement processes are essential for financial sustainability and growth, fostering development at the local government level. While the Cross-Cutting Issues Reform has achieved significant milestones, sustained progress and long-term goals realization necessitate addressing challenges and implementing recommendations.

Annex 1: Addendum to the Strategy

<b>Addendum</b>					
<b>Pillar 1: Macroeconomic Management</b>					
<b>Output</b>	<b>Activity</b>	<b>Indicator</b>	<b>Yr3</b>	<b>Yr4</b>	<b>Yr5</b>
<b>1.1 Macroeconomic Policy Management</b>					
<b>1.1.1 Tax and Revenue</b>					
Streamlining and Rationalization tax expenditures (Tax Exemptions)- under the Sole Authority of MoFEA	Development of a Duty waiver and DRM policies	Duty waiver policy developed	X	X	X
	Assessment of tax exemptions on concession contracts	No of Tax exertions granted	X	X	X
<b>1.3 SOE Reforms</b>					
Enhance SOE Governance	SOE Commission established	SOE Commission	X	X	X
	SOE Act	Enact SOE Act	X	X	X
<b>Pillar 2: Budget and Procurement Management</b>					
<b>2.1. Budget Management</b>					
Credible and Reliable Budget	Program Based Budgeting	Number of activities implemented timely in	X	X	X
<b>2.2 Gender based budgeting</b>					
Enhanced women's participation in politics, leadership positions, and local-level village committees	Train women to actively participate in politics, leadership and decision-making processes	No. of women in leadership and decision-making positions	X	X	X
Enhance gender advocacy and visibility	Mainstream gender in security sector reform programme	No. of security sector	X	X	X
<b>Pillar 4. Internal Auditing, Control, Governance and Risk Management</b>					
<b>4.1 Internal Audit and Governance</b>					
Enhance collaboration, accountability transparency competition to improve audit outsource	Develop governance tools, (strategy and policy)	Policy developed	X	X	X
<b>4.2 Government Risk Management</b>					
Enhance risk management in government operations	Implement Government Risk Management	Cadre established and functional	X	X	X
<b>Pillar 5. External Scrutiny and Oversight</b>					
<b>5.1 External Auditing Accountability and Transparency</b>					
Enhance NAO's collaboration,			X	X	X
<b>Pillar 6. Local Government Authority Reforms</b>					
<b>6.2 Kerewan Area Council</b>					
Enhance operational digitization for LGAs	Digilize payroll system	Payroll digitized	X	X	X
<b>Pillar 7. Cross Cutting Issues</b>					
<b>7.1 Civil Service Reform</b>					
Enhance regulatory frameworks for better civil service	Review and update relevant policies	Policies reviewed and updated	X	X	X
<b>7.3 Health Sector Financing</b>					
Improved UHC service coverage index	Develop governance tools	Governance tools delivered	X	X	X

## Annex 2: Sample Assessment Template for one of the Pillars

### Table of ranking

The ranking determines if this Intervention should be continued, changed, or dropped from the PFM Reform Strategy		Lowest		Highest		
		①	②	③	④	⑤
1	<b>Relevance</b> (Problems and needs) Does this address a priority problem, or is it at a lower level?					
2	<b>Effectiveness</b> (Achievement of purpose) By spending time and funds on this Intervention does it meet our important goals?			③		
3	<b>Efficiency</b> (Sound management and value for money) Is this worth the personnel time and finances, or are others more important					
4	<b>Impact</b> (Achievement of wider effects) Does this make a significant impact, or is it secondary?					
5	<b>Sustainability</b> (Likely continuation of achieved results) Will the results be long-lived, or need further work efforts?					

### 6.5: Pillar 5 – External Scrutiny and Oversight

Output	Activity	Indicator		1	2	3	4	5
Clearer, high-quality and more timely audit reports	Establish the function of QA	QA established	R					⑤
			E			③		
			E *			③		
			I				④	
			S					⑤
<b>Evidence/Comments:</b> <b>Effectiveness</b> was rated 3 because of its Infant stage <b>Efficiency</b> was rated 3 because the functions just began in 2024 <b>Impact:</b> Enhance better planning, execution and reporting thus adding value to the office work <b>Sustainability:</b> Very relevant for the reasons giving above. <b>Challenges</b>								

Annex 3: PFM Strategy 2021-2025 Action Plan and Monitoring Template

Annex 2: PFM Reform Strategy, Mid-Term Review and Action Plan and Monitoring Template

<b>Pilar 1: Macroeconomic Management</b>					
<b>Outcome 1.1</b>	Improve macroeconomic stability, fiscal discipline and debt sustainability.				
1.1.1	<b>Output 1</b>	Develop a Five Year MTEFF, MTDS and DSA			
	<b>Intervention - Actions - Steps</b>	<b>Due date - Frequency</b>	<b>Institution Partners</b>	<b>Resources</b>	<b>Responsible Person</b>
	1. MTEFF 2023-2027 has been developed.	Every three or five years	MPAU, DoB, DLDM, MDAs and other MoFEA Directorates MDAs and Development Partners	MTEFF Document produced	Momodou Barry
	2. review and update the MTEFF	Annually		MTDS & DSA Document produced	Famara Badjie
	3. MTDS and DSA has been developed.				
	<b>Accomplishments/Expected outcome:</b> The opportunity to instil fiscal discipline and better planning.		<b>Challenges:</b> Challenge of data constraints. Sectoral policies not captured on the document	<b>Implementation Status:</b> Achieved <b>Communications:</b> MoFEA website	
1.1.2	<b>Output 2</b>	Preparation of Annual Borrowing Plan			
	<b>Intervention - Actions - Steps</b>	<b>Due date - Frequency</b>	<b>Institution Partners</b>	<b>Resources</b>	<b>Responsible Person</b>
	1. Prepare and publish ABP on both MOFEA and CBG Website	Annually	DLDM, MDAs MoFEA and Development Partners	Annual borrowing plan announcement	Famara Badjie
	2. ABP has been published on the MoFEA website	Annually			
	<b>Accomplishments/Expected outcome:</b> The opportunity to instil fiscal discipline to meet the aggregate borrowing requirement.		<b>Challenges:</b> Debt data reliability challenge	<b>Implementation Status:</b> Achieved <b>Communications:</b> MoFEA website	
<b>Outcome 1.2</b>	Enhanced revenue administration systems				
1.2.1	<b>Output 1</b>	Procure a new system to replace GAMTAXNET			
	<b>Intervention - Actions - Steps</b>	<b>Due date - Frequency</b>	<b>Institution Partners</b>	<b>Resources</b>	<b>Responsible Person</b>
	1. Finalizing the Bidding process to procure the new system	2023	GRA, MoFEA & Development Partners	GRA and Development partner	Maari Saar
	2 award contracts to the most responsive bidder	2023			
	<b>Accomplishments/Expected outcome:</b> Improve domestic revenue resources		<b>Challenges:</b>	<b>Implementation Status:</b> on-going <b>Communications:</b> PFMCC meeting minutes, PFM Annual Report	
1.2.2	<b>Output 2</b>	Migrate to ASYCUDA WORLD			
	<b>Intervention - Actions - Steps</b>	<b>Due date - Frequency</b>	<b>Institution Partners</b>	<b>Resources</b>	<b>Responsible Person</b>
	The migration and rolling out of the ASYCUDA WORLD	2023	GRA, MoFEA & Development Partners	ASYCUDA System	Maari Saar
	<b>Accomplishments/Expected outcome:</b> Improve domestic revenue resources		<b>Challenges:</b> IT infrastructural challenges	<b>Implementation Status:</b> Achieved <b>Communications:</b> PFMCC meeting minutes, PFM Annual Report	
<b>Outcome 1.3</b>	Enhanced legal framework (SOE & PPP Act)				
1.3.1	<b>Output 1</b>	Enact a new PPP and SOE Act and revised the Policy and regulatory guidelines			
	<b>Intervention - Actions - Steps</b>	<b>Due date - Frequency</b>	<b>Institution Partners</b>	<b>Resources</b>	<b>Responsible Person</b>

#### Annex 4: PFM Champions leading the PFM Reforms

PFM Reform Pillars	Focal Persons	Institutions	Reform Coordinators	Contact Details	
				Email	Telephone
<b>Management</b>					
<b>Hon Minister</b>				<a href="mailto:seedykaddy@yahoo.com">seedykaddy@yahoo.com</a>	
<b>Permanent Secretary</b>				<a href="mailto:liejallow@hotmail.com">liejallow@hotmail.com</a>	
<b>Macroeconomic Policy and Management</b>					
Macroeconomic Policy and Management	Momodou Barry	MPAU	Abdoulie S. Bah	<a href="mailto:bahabdouliesarjo@gmail.com">bahabdouliesarjo@gmail.com</a>	3147543
Revenue Administration and Management	Maari Saar	GRA			
State Own Enterprise	Yankuba Ceesay	DSOE	Cherno Jallow	<a href="mailto:cbj.cmj@gmail.com">cbj.cmj@gmail.com</a>	3850052
Statistics Management	Fatou Jobarteh	GBOS	Mariama Nyang	<a href="mailto:yamsheikh23@gmail.com">yamsheikh23@gmail.com</a>	3900925
Debt Management	Famara Badjie	DLMD			
Public Private Partnership	Abdoulie Puye	DPPP	Cherno Jallow	<a href="mailto:cbj.cmj@gmail.com">cbj.cmj@gmail.com</a>	3850052
Public Investment Management	Mariama Saine	DAC	Sanna Darboe	<a href="mailto:sdarboe1996@gmail.com">sdarboe1996@gmail.com</a>	3604662
National Development Planning	Ebrima Kinteh	DDP			
<b>Budget and Procurement Management</b>					
Budget Management	Alaye Barra	DOB	Malang Darboe	<a href="mailto:langmadarboe19@gmail.com">langmadarboe19@gmail.com</a>	2975183
Gender Based Budgeting	Saine Cham	Ministry of Gender	Ruth Kezia Forster	<a href="mailto:ruthkforster@gmail.com">ruthkforster@gmail.com</a>	3836854
Procurement Management	Morris Gomez	GPPA			
<b>Financial Management, Accounting and Reporting</b>					
Intergrated Financial Management Systems (IFMIS)	Ousman Darboe	AGD	Lala Jaiteh	<a href="mailto:jaitehlala27@gmail.com">jaitehlala27@gmail.com</a>	3863681
Treasury Single Account and Cash Management	Clara Saine				
<b>Internal Auditing, Control Governance and Risk Management</b>					
Internal Audit Management	Omar Ceesay	IAD	Haddy	<a href="mailto:hjarjou50@gmail.com">hjarjou50@gmail.com</a>	2452244
Governance Risk Management	Abdoulie Bah	PFMD			
<b>External Scrutiny and oversight</b>					
External Auditing Accounting and Transparency	Ebrima Drammeh	NAO	Mama Rohey Jobarteh	<a href="mailto:dollyrohey2002@gmail.com">dollyrohey2002@gmail.com</a>	5070210
Parliamentary Oversight Functions	Daniel Cardoso	National Assembly	Tamsir Bittaye	<a href="mailto:tamsirbittaye@gmail.com">tamsirbittaye@gmail.com</a>	
<b>Local Government Authorities Reforms</b>					
Local Government Authorities Reforms	Samba Leigh	Janjanbureh Area Council	Amie kolleh Jeng	<a href="mailto:Kolleh1@yahoo.co.uk">Kolleh1@yahoo.co.uk</a>	
	Seedy Touray	MansaKonko Area Council			
	Sainabou Martin	Kerewan Area Council			
	Bai Gibbi Sallah	Basse Area Council			
	Momodou Sambou	Kuntaur Area Council			
	Pa Sait Saine	Kanifing Municipal Council			
	Modou Jonga	Brikama Area Council			
Mustapha Batchilly	Banjul City Council				
<b>Cross Cutting Issues</b>					
Civil Service Reforms	Abubacarr Gibba	MOPS	Alasan Cham	<a href="mailto:alasanchamalie@gmail.com">alasanchamalie@gmail.com</a>	3966506
Effective and Efficient Record Management System	Sainabou Faye	NRS			
Health Sector Financing	Yaya Bajo	Ministry of Health			



Annex 5: Aggregate Analysis of the Implementation status of Pillars 1-7

**Table 9: Statistical Summary of Pillar 1-7 Outputs' Status**

<b>Aggregate Analysis of PFM Reforms</b>		
<b>Implementation Status</b>	<b>No. of Outputs</b>	<b>Percentage</b>
<b>Sum of Achieved</b>	17	44%
<b>Sum of Not Achieved</b>	5	13%
<b>On-going</b>	17	44%
<b>Total Output</b>	39	100%

**Table 10: Summary of Pillar 1 Outputs' Status**

<b>Implementation Status</b>	<b>No. of Outputs</b>	<b>Percentage</b>
<b>Sum of Achieved</b>	6	50%
<b>Sum of Not Achieved</b>	1	8%
<b>Sum of On-going</b>	5	42%
<b>Total Outputs</b>	12	100%

**Table 11: Summary of Pillar 2 Outputs' Status**

<b>Implementation Status</b>	<b>No. of Outputs</b>	<b>Percentage</b>
<b>Sum of Achieved</b>	5	71%
<b>Sum of Not Achieved</b>	1	14%
<b>Sum of On-going</b>	1	14%
<b>Total Output</b>	7	100%

**Table 12: Summary of Pillar 3 Outputs' Status**

<b>Implementation Status</b>	<b>No. of Output</b>	<b>Percentage</b>
<b>Achieved</b>		0%
<b>Sum of Not Achieved</b>	2	50%
<b>Sum of On-going</b>	2	50%
<b>Total Output</b>	4	100%



**Table 13: Summary of Pillar 4 Outputs' Status**

<b>Implementation Status</b>	<b>No. Of Output</b>	<b>Percentage</b>
<b>Sum of Achieved</b>	<b>1</b>	<b>50%</b>
<b>Count of Not Achieved</b>	<b>0</b>	<b>0%</b>
<b>Sum of On-going</b>	<b>1</b>	<b>50%</b>
<b>Total Output</b>	<b>2</b>	<b>100%</b>

**Table 14: Summary of Pillar 5 Outputs' Status**

<b>Implementation Status</b>	<b>No. of Output</b>	<b>Percentage</b>
<b>Sum of Achieved</b>	<b>2</b>	<b>50%</b>
<b>Count of Not Achieved</b>	<b>0</b>	<b>0%</b>
<b>Sum of On-going</b>	<b>2</b>	<b>50%</b>
<b>Total Outputs</b>	<b>4</b>	<b>100%</b>

**Table 15: Summary of Pillar 6 Outputs' Status**

<b>Implementation Status</b>	<b>No. of Output</b>	<b>Percentage</b>
<b>Sum of Achieved</b>	<b>1</b>	<b>20%</b>
<b>Sum of Not Achieved</b>	<b>1</b>	<b>20%</b>
<b>Sum of On-going</b>	<b>3</b>	<b>60%</b>
<b>Total Output</b>	<b>5</b>	<b>100%</b>

**Table 16: Summary of Pillar 7 Outputs' Status**

<b>Implementation Status</b>	<b>No. of Output</b>	<b>Percentage</b>
<b>Sum of Achieved</b>	<b>2</b>	<b>40%</b>
<b>Count of Not Achieved</b>	<b>0</b>	<b>0%</b>
<b>Sum of On-going</b>	<b>3</b>	<b>60%</b>
<b>Total Output</b>	<b>5</b>	<b>100%</b>

Annex 5: Photo Gallery- MTR Engagement Session

**Annex 5: Photo Gallery MTR Engagement Session**



