



NATIONAL AUDIT OFFICE OF THE GAMBIA

PERFORMANCE AUDIT REPORT

BUDGET MANAGEMENT

GAMBIA CIVIL AVIATION AUTHORITY



MAY 2024

This report has been prepared in compliance with Section 160, sub-section (2) of the 1997 Constitution of the Republic of The Gambia and Section 13(e) of the National Audit Office Act 2015.

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAI 3000-3999) on Performance Auditing.

**Modou Ceesay
Auditor-General
National Audit Office**

22 May 2024

**The audit team comprised:
Alhagie Jabbie (Assistant Audit Manager), Mariama Kolley (Associate Auditor), and Isatou S Ceesay (Associate Auditor) under the Supervision of Almamie Mankajang, Director of Performance Audit and Baba S Drammeh, Deputy Auditor-General II in charge of Performance and Special Audits.**

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SUBMISSION LETTER

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22 May 2024

The Honorable Speaker
National Assembly
New National Assembly Building
Reg. Pye Lane
Banjul

PERFORMANCE AUDIT REPORT ON BUDGET MANAGEMENT BY THE GAMBIA CIVIL AVIATION AUTHORITY

In accordance with Section 160, sub-section (2) of the 1997 Constitution of the Republic of The Gambia and Section 13(e) of the National Audit Office Act 2015, I have the privilege to present to you a Performance Audit Report on Budget Management by The Gambia Civil Aviation Authority.

The primary objective of this audit was to assess how the Gambia Civil Aviation Authority (GCAA) prepares and manages its annual budgets and work plans to execute its activities efficiently and effectively.

Following a thorough examination, this report outlines key findings and recommendations aimed at enhancing the budgetary processes and overall performance of the GCAA. Furthermore, my office intends to conduct a follow-up assessment at an appropriate juncture to evaluate the implementation of the recommendations highlighted in the report.

I would like to express my sincere appreciation to the dedicated staff who conducted this audit, as well as The Gambia Civil Aviation Authority for their invaluable support rendered to my team throughout the audit duration.

Modou Ceesay



AUDITOR GENERAL

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ACRONYMS

ICAO International Civil Aviation Organisation

GCAA Gambia Civil Aviation Authority

BIA Banjul International Airport

SOE State-owned Enterprise

GMD Gambian Dalasi

GBP Great British Pounds

EXECUTIVE SUMMARY

Background of the audit

The audit examined how the Gambia Civil Aviation Authority (GCAA) prepares and manages its annual budgets and work plans to implement its Strategic Plan 2018-2022. Established in 1991 as a state-owned enterprise, GCAA regulates air transport, maintains air safety standards, and manages Banjul International Airport (BIA). Effective budget management is crucial for operational efficiency and sustainable growth. GCAA's strategic plan aims to enhance aviation safety, service quality, and competitiveness. Annual work plans and budgets guide GCAA's operations and spending to achieve these objectives. The success of GCAA's strategic goals is vital for The Gambia's economic growth, particularly in tourism. GCAA's competitiveness can boost tourism and economic development. As a significant state-owned enterprise, GCAA's performance directly impacts the government's efforts to enhance BIA's competitiveness and position the country as a regional aviation hub. This audit provides insights into GCAA's financial resource utilization, budget adherence, and strategic goal achievement, highlighting its importance for organizational effectiveness and national development.

Motivation

This audit was initiated as per the agreement with the World Bank under the Gambia Fiscal Management Development Project to conduct a performance audit on the State-Owned Enterprises (SOEs) in The Gambia. The audit focused on the budget management due to;

Inability to make profit and Inadequate tools and human capacity to optimize the potential of BIA. One of GCAA's mission statements is to generate a reasonable Return on Investments (ROIs). As outlined in the strategic plan 2018 – 2022, GCAA aimed to design and implement sound financial policies to ensure the Authority's financial viability as a going concern. Although GCAA managed to increase its revenue over time, it has struggled to translate this into profits. Operating profits were close to nil from 2016 to 2020. After deducting interests on debts and taxes, GCAA incurred losses during these years, resulting in the inability to pay dividends to the government.

According to the National Development Plan (2018-2021), GCAA does not have adequate equipment, machinery, and human capacity to appropriately manage BIA. This affected GCAA's ability to compete in the region, especially during the off-tourist seasons, as airlines would resort to using more competitive destinations. As the airport is only optimally used during tourist seasons (November to April), this leaves BIA not optimally used during the remaining periods.

Key Findings

1. The work plan has good alignment with strategy, but shortcomings were noted in the financial area.

Our review revealed that the work plans demonstrated good alignment with the GCAA's strategy. However, our review of the annual work plans and budgets revealed that specific measures related to financial management were missing.

In the absence of appropriate performance indicators, the GCAA will not be in a position to effectively measure progress toward its strategic objectives or take corrective actions where it risks not achieving them. The absence of performance indicators in areas such as cost control undermines management's focus on cost control efforts, potentially hindering effective cost management.

2. GCAA has challenges in controlling its budgets.

Our review revealed discrepancies between approved budgets and actual spending. GCAA faced challenges in controlling budgets, particularly in 2018 and 2019. The administration budget experienced significant overruns, ranging from GMD 28 million (in 2020) to GMD 76 million (in 2019).

GCAA produces quarterly management reports to compare actual spending with budgeted amounts. While these reports identify differences early in the budget execution process, they lack explanations in respect of differences between actuals and the budgeted. As a result, management lacks a clear understanding of the reasons behind the budget overruns and, therefore will not be able to implement effective remedies.

The Budget overruns contributed to GCAA making losses. According to an audited financial statement, GCAA incurred a loss of GMD 38 million in 2019, which included the GMD 63 million budget overrun in the year on travel and overseas training. If overseas training and travel budgets were executed effectively, a profit of GMD 25 million would be made.

3. The Budget Committee's review of estimates was not rigorous.

While the assumptions underlying the budget preparations did not raise any significant concerns, there were notable shortcomings related to cost estimates.

Estimates were internally developed by user departments. According to interviews, these estimates were developed after communication with suppliers of goods and services. The departments submit the budget proposals to the Budget Committee for evaluation. Budget proposals lack supporting documentation, such as quotations, invoices, or other reliable evidence, which should serve as basis for their approval.

The absence of such detailed information in the budgeting process poses risk of incorrect budgets that cannot be controlled. Budgets developed without reliance on accurate and valid estimates tend to become outdated and lose relevance over time. This situation may explain the significant variances experienced by GCAA for the period under review.

4. Inadequate budget note details for significant allocation changes.

Our review of the GCAA's notes to the budget revealed inconsistencies in the way they provide explanations for changes in budget lines. GCAA's budgets for the years 2020 and 2021 tried to provide explanations for changes in overall totals. The budgets for 2019 and 2022 lacked detailed insights into why budget allocations significantly changed.

The absence of explanatory notes identifying and explaining significant changes in specific cost items makes it difficult to understand the reasons behind budget changes. Without proper explanations, informed decision-making becomes difficult, and transparency in budget management is compromised. The board's failure to understand the underlying needs for financing activities may result in budget adjustment requests that affect funding activity implementation.

Conclusions

1. The work plan has good alignment with strategy, but shortcomings were noted in the financial area.

GCAA has a good system in aligning work plans to strategy in most areas. The strategic objectives relating to finances are largely ignored in the work plans. This could be responsible for ineffectiveness in cost controls within GCAA as no cost target measures were set.

2. GCAA has challenges in controlling its budgets.

GCAA has not effectively executed its budgets. Management was not focusing on understanding the specific factors contributing to budget deviations and therefore, not taking corrective actions.

3. The Budget Committee's review of estimates was not rigorous.

GCAA has actively involved its departments in the budgeting process. The lack of rigorous reviews of estimates developed by these departments may have contributed to unrealistic budgets.

4. Inadequate budget note details for significant allocation changes.

Overall budgets do not have sufficient clarity regarding significant changes in budget allocations. This hinders effective budget oversight. Without proper explanations, decision makers (e.g. the board) may simply change budgets without adequate information.

Recommendations

1. The work plan has good alignment with strategy, but shortcomings were noted in the financial area.

- The Finance Department should establish specific Key Performance Indicators (KPIs) for each key strategic objective.
- These KPIs should be approved by the Governing Board and included in the annual work plans/budgets.
- Regular management evaluations should assess progress against these KPIs.

2. GCAA has challenges in controlling its budgets.

- The Director General should exercise tighter controls over discretionary expenditures like travel and training so that expenditures do not significantly exceed budgets.
- The Finance Department should incorporate investigation and reporting on reasons for significant variance as and when they occur. This enhances accountability and learning.

3. The Budget Committee's review of estimates was not rigorous.

- The Budget Committee should review estimates against supporting supplier information. This evaluation should include evaluating price quotes and previous purchase prices.
- Department heads should provide detailed units of items (e.g., quantities) for various budget items. This is necessary for monitoring budget execution and ensuring accountability.

4. Inadequate budget note details for significant allocation changes.

- The Finance Department should provide detailed explanations for what drives significant changes in budget allocations. This transparency ensures that decision-makers understand the underlying causes.
- Management may need to set a minimum increase/decrease that requires an explanation. This way, any substantial changes trigger a review and clarification.

1. CHAPTER ONE: INTRODUCTION

1.1 Background of the audit

This audit examined how Gambia Civil Aviation Authority (GCAA) prepares and controls its annual budgets and work plans to implement its Strategic Plan 2018 - 2022.

GCAA is a state-owned enterprise established in July 1991 as an autonomous body under the Public Enterprise Act of 1989. It has the responsibility to regulate air transport and maintain air safety standards in The Gambia and manage Banjul International Airport (BIA) operations.

GCAA must manage the complexities of budgeting, financial and operational planning to achieve its strategic objectives. Effective budget management is critical for ensuring operational efficiency and sustainable growth for GCAA. Realistic and relevant budgets provide a means to match the use of available resources with organizational priorities and strategic objectives.

GCAA has developed a strategic plan covering the period 2018 to 2022. The strategic plan set out how GCAA plans to fulfil its vision of making aviation in The Gambia safe, service-oriented, and competitive. The strategic plan covers areas such as sustainable airport infrastructure and human resources development, improving financial performance and safety at BIA.

To facilitate the achievement of these strategic objectives, GCAA develops annual work plans and budgets to guide its operations and spending. The work plans outline activities to be undertaken each year and these are costed in the annual budgets.

GCAA's ability to achieve its strategic objectives will result in the overall economic growth of The Gambia. For example, tourism is the main driver of the air transport industry in The Gambia. The ability of GCAA to compete in the region can increase tourism in The Gambia and boost economic growth. GCAA is an important SOE to the government as the government has committed to improving the competitiveness of BIA. It aims to improve the aviation equipment at BIA and review its tariffs and charges-related policy to position the country as a hub in West Africa.¹

This audit is important because it provided an insight into GCAA utilisation of the financial resources, adherence to approved budgets, and achievement of its strategic goals.

1.2 Motivation

This audit was initiated as per the agreement with the World Bank under the Gambia Fiscal Management Development Project to conduct a performance audit on the State-Owned

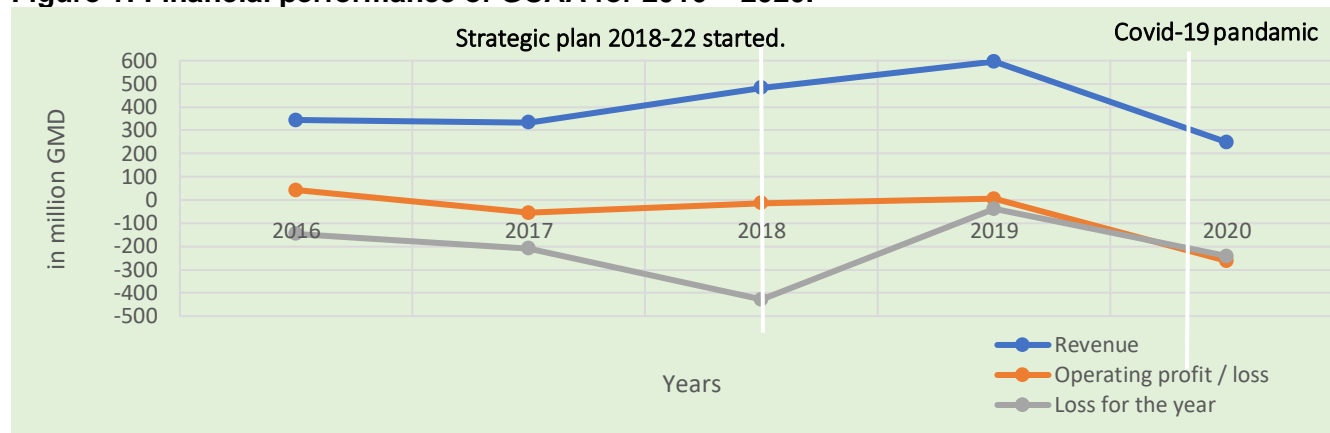
¹ The Gambia National Development Plan (2018-2021)

Enterprises (SOEs) in The Gambia. The audit focused on the budget management due to the following reasons.

a) Inability to make profit.

One of GCAA's mission statements is to generate a reasonable Return on Investments (ROIs). As outlined in the strategic plan 2018 – 2022, GCAA aimed to design and implement sound financial policies to ensure the Authority's financial viability as a going concern. Although GCAA managed to increase its revenue over time, it has struggled to translate this into profits. Operating profits, calculated as revenue minus costs and expenses, were close to nil from 2016 to 2020. After deducting interests on debts and taxes, GCAA incurred losses during these years, resulting in the inability to pay dividends to the government. **Figure 1** illustrates the revenue, operating profit / loss, and overall loss for the years 2016 to 2020.

Figure 1: Financial performance of GCAA for 2016 – 2020.



Source: Based on data from the GCAA financial statements

According to **Figure 1**, revenue, represented by the blue line, continued to increase until the onset of the COVID-19 pandemic. Despite the rise in revenue, GCAA was unable to generate a profit. The operating profits, represented by the yellow line, followed a similar trend to revenue, showing that as revenue increased, so did expenses.

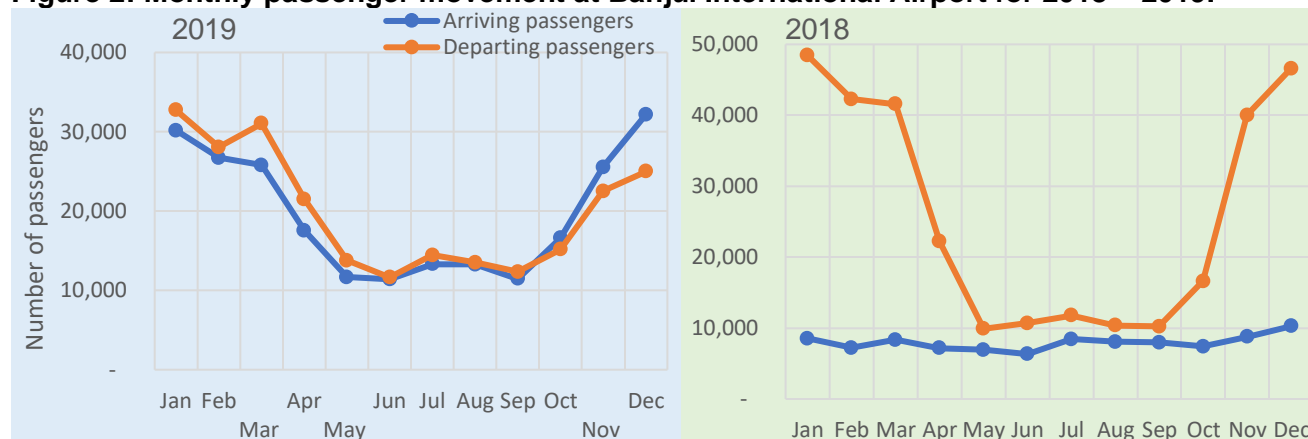
b) Inadequate tools and human capacity to optimize the potential of BIA.

According to the National Development Plan (2018-2021), GCAA does not have adequate equipment, machinery, and human capacity to appropriately manage BIA. This affected GCAA's ability to compete in the region, especially during the off-tourist seasons, as airlines would resort to using more competitive destinations.

As the airport is only optimally used during tourist seasons (November to April), this leaves BIA not optimally used during the remaining periods.

Figure 2 shows monthly passenger movement for the years 2018 and 2019.

Figure 2: Monthly passenger movement at Banjul International Airport for 2018 – 2019.



Source: Based on data from the GCAA Activity Report 2019

1.3 Audit objective

To assess the extent to which The Gambia Civil Aviation Authority’s budgeting and planning support achieving its strategic objectives.

1.4 Audit questions

- To what extent has GCAA established processes and procedures to ensure that budgets and annual work plans were aligned with its strategic plan and objectives?
- To what extent were budget assumptions and estimates supported by valid, reliable, and complete evidence and documentation?
- To what extent has GCAA monitored and controlled budgets to ensure budget overruns are minimised?

1.5 Assessment criteria

The following were used to assess the performance of budget management.

Audit question	Assessment criteria	Source
To what extent has GCAA established processes and procedures to ensure that budgets and annual work plans were aligned with its strategic plan and objectives?	GCAA has developed a strategic plan and detailed the work it intends to do and reflects its wider priorities to deliver its statutory responsibilities in the period 2018 – 2022. The strategic plan also mapped the action plan against the timeframe in the period 2018 – 2022.	Strategic Plan 2018 - 2022
To what extent were budget assumptions and estimates supported by valid, reliable, and	For each budget process, GCAA prepared estimates based on assumptions that management makes.	Approved budgets

complete evidence and documentation?		
To what extent has GCAA monitored and controlled budgets to ensure budget overruns are minimised?	<p>Under the GCAA Act, the authority is required to submit its budget estimates for approval to the Board. Approved budgets represent approved expenditures.</p> <p>Quarterly management reports are produced to monitor and report expenditures against budgets.</p>	<p>GCAA Act 2018</p> <p>Quarterly Management reports</p>

2. CHAPTER TWO: DESIGN OF THE AUDIT

2.1 Audit scope

The audit covered the procedures involved in formulating annual budgets and work plans, and how were aligned with the GCAA's strategic plan. The audit covered the budgeting cycles for 2018 to 2022, corresponding with GCAA's Strategic Plan period. The audit fieldwork was carried out at GCAA's offices at the Banjul International Airport.

2.2 Limitation on our audit work

Board meeting minutes

Our design audit procedures include reviewing the board meeting minutes to:

- (i) Identify significant project and determine whether they were budgeted.
- (ii) Understand Board's actions on budget overruns that were identified in management reports.
- (iii) Understand how the Board monitors GCAA's performance as part of oversight functions.
- (iv) Assess whether the Board understand reasons for deviations from approved budgets.

We were unable to review the entire board meeting minutes due to management's failure to provide to provide all of them for our review. Our assessment was limited to the minutes we obtained during the pre-study (planning stage of the audit). A comprehensive review of the Board minutes spanning from 2018 to 2022 was not feasible.

The absence of complete board minutes significantly impacts our ability to gather comprehensive and unrestricted audit evidence related to significant budget decisions and governance matters. Without access to these minutes, we face limitations in understanding the context behind budgetary decisions and the overall governance framework.

Department budgets

Additionally, we requested departmental budgets to evaluate the proposed activities submitted by various departments during the budgeting process. However, management of GCAA only provided the departmental staff budgets, omitting the capital and training budgets. As a result, we were unable to perform a detail assessment of capital and training budgets and expenditures. This limitation hindered our ability to identify the root causes of budget overruns.

2.3 Methods of data collection

a) Document review

We reviewed the budgets and annual work plans to assess whether these were aligned with the strategic plan for 2018-2022. We reviewed documents and reports that should be addressed in work plans. We also reviewed activity reports, financial statements, to assess whether the spending follow the approved budgets. **Table 1** shows documents we reviewed.

Table 1: List of documents we reviewed.

Documents	Reason(s) for review
Strategic Plan	<ul style="list-style-type: none">- To identify the strategic objectives of GCAA.- To assess the timeline for implementing strategies.
Annual budgets	<ul style="list-style-type: none">- To assess monies budgeted for activities.- To assess whether assumptions are used in budget forecasts.- To use estimates against evaluating expenditures.
GCAA's annual activity reports	<ul style="list-style-type: none">- To assess the implementation/performance of planned activities.- To know the challenges encountered by GCAA in carrying out its activities.
Budget Committee minutes	<ul style="list-style-type: none">- To assess the level of budget scrutiny by the Committee before submitting it to the Board.- To determine whether the Committee adequately proposed activities.
Quarterly management reports	<ul style="list-style-type: none">- To assess quarterly variances between budgets and actuals.- To obtain an explanation of the reasons for variances.
GCAA financial statements	<ul style="list-style-type: none">- To assess variances between actuals and budgets- To assess cost trends over time
GCAA's work plans	<ul style="list-style-type: none">- To determine the planned activities of GCAA.

b) Interview

We interviewed department directors of GCAA with responsibilities related to developing annual budgets and work plans. We conducted these interviews to corroborate and clarify information that we obtained from the documents reviewed. We also used the interviews to assess how directors develop their budgets to assess the extent of consistency across departments.

The list of interviews is attached as **Appendix 2**.

2.4 Data validation

We have presented the draft audit report to the management of GCAA to confirm the accuracy of the information and to respond to the audit findings. Management responses are presented at the end of each finding.

3. CHAPTER THREE: DESCRIPTION OF GCAA BUDGETARY SYSTEM AND PROCESS

3.1 System Description

3.1.1 Background of The Gambia Civil Aviation Authority²

The Gambia Civil Aviation Authority (GCAA) was established in 1991 as an independent organization through Parliamentary legislation. Its primary role is to regulate civil aviation in The Gambia, ensuring compliance with international standards.

GCAA also manages the Banjul International Airport (BIA). This includes providing and maintaining the infrastructure and facilities at BIA for satisfactory stakeholder and user experiences.

The 1991 Act that established GCAA underwent revisions in 2004 and 2018 to address current issues in global civil aviation. The GCAA Act, 2018 serves as the current legislation for GCAA.

According to the GCAA Act 2018, the authority has the following mandate.³

- (a) Oversee the safety and security of civil aviation in The Gambia.
- (b) Responsible for International Civil Aviation Organisation (ICAO)⁴ related matters.
- (c) Promote and ensure the:
 - Development of safety in civil aviation,
 - Airworthiness of aircraft,
 - Safe, secure, and efficient use of aircraft,
 - Regulation of aviation security, and
 - Regulation of air navigation in general.

3.1.2 Governance and management of GCAA

GCAA has a Governing Board that provides oversight of the management of GCAA. The Governing Board has the following responsibilities:⁵

- Formulate specific policies about the use of the navigable air space and general policies for the proper management of GCAA.

² GCAA strategic plan 2018-2022

³ Gambia Civil Aviation Authority Act 2018, page 21 Part (v)

⁴ The International Civil Aviation Organization is a United Nations agency that coordinates the principles and techniques of international air navigation and fosters the planning and development of international air transport to ensure safe and orderly growth. ICAO helps 193 countries to cooperate together and share their skies to their mutual benefit.

⁵ GCCA Act 2018 , PART II , page 16.

- Oversee and supervise GCAA to ensure such policies are executed by the management.
- Oversee the financial management of GCAA to ensure it is sound and proper.
- Appoint senior management staff of GCAA excluding the Director General.

GCAA is headed by a Director General, appointed by the president of The Gambia, and has the overall responsibility for managing GCAA. The Deputy Director General helps the Director General in carrying out his/her responsibilities.

The Director General has the following responsibilities:⁶

- Control and manage the financial, material, and human resources;
- Ensure the effective functioning and operation of Banjul International Airport;
- Direct all business operations including regulatory functions;
- Liaise with all relevant government departments on matters relating to civil aviation and airport planning, development and operation;
- Represent The Gambia internationally on civil aviation matters;
- Institute short, medium, and long-term plans for the GCAA's operations;
- Ensure the achievement of financial and operational targets specifically annual and corporate plans; and
- Enforce the GCAA Act, and regulations and ensure their adequacy.

GCAA has eight departments. Each of the departments is headed by a director having a specific responsibility in helping the Director General perform his / her responsibilities. **Table 2** presents the functions of the departments.

Table 2: GCAA departments and their functions

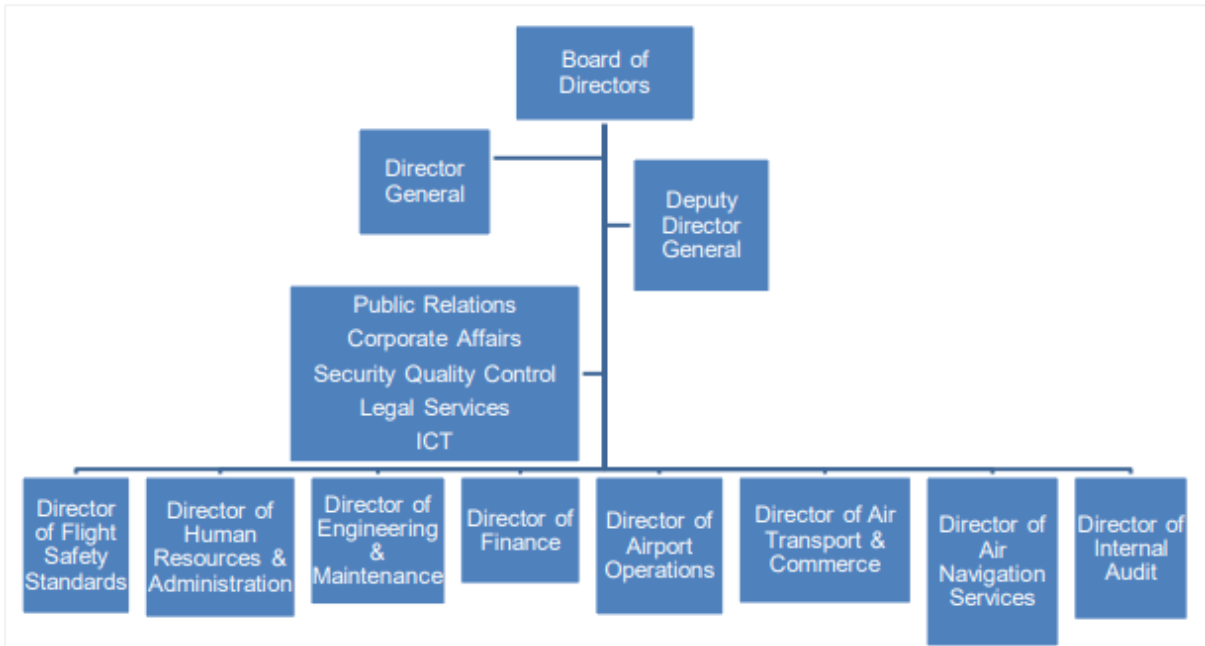
Departments	Flight Safety and Standards	Air Navigation	Engineering and Maintenance	Airport Operations
Functions	Register and license airlines, aircraft engineers, and pilots. Regulate aerodrome and air navigation services	Air traffic control Aeronautical communication Aeronautical information services Search and rescue Meteorology	Upkeep of civil and electrical work, electronic and mechanical equipment	Aviation securities Terminal and airdrome management Airport rescue and firefighting
Departments	Air Transport and Commerce	Finance	Human Resources	Internal Audit

⁶ Revised Scheme of Services 2020 page 10

Functions	Commercial activities Statistics Consumer protection	Financial management and accounting Stores Credit control	Record management Training Transport management Cleansing	Compliance testing and reporting
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Source: GCAA 2019 activity report

Figure 3: Gambia Civil Aviation Authority organogram from 2018-2022.



Source: Gambia Civil Aviation Authority Strategic Plan for the Years 2018-2022

3.1.3 GCAA mission⁷

“To provide the best airport and air navigation facilities in the sub-region and regulate air transport to international standards while generating a reasonable return on investments”.

3.1.4 GCAA vision⁸

“To foster a safe, secure, efficient, cost-effective and sustainable civil aviation industry in the sub-region”.

⁷ GCAA Activity Report 2020

⁸ Gambia Civil Aviation strategic plan 2018-2022

3.1.5 Objectives of GCAA

GCAA identified ten strategic areas for the period 2018 -2022. **Table 3** presents the strategic objectives in each of these areas.

Table 3: Strategic objectives of GCAA for 2018 to 2022.

	Component	Objective statements
1	Air Transport Development	To foster sustainable development of air transport in The Gambia
2	Safety	To enhance civil aviation safety in The Gambia
3	Security and Facilitation	To enhance civil aviation security and facilitation in The Gambia
4	Consumer Protection	Champion consumer protection crusade
5	Air Navigation and Airport Property	GCAA aspires to have the best airport and air navigation facilities in the sub-region.
6	Human Resources	To ensure sustainable human resource development in GCAA
7	Environmental Protection	To enhance environmental protection and sustainability
8	Information Communication & Technology	GCAA shall create a modern ICT infrastructure that will be fit for purpose
9	Finance	GCAA shall design and implement sound financial policies to ensure the financial viability of the Authority as a going concern.
10	Engineering Systems	To plan, operate, and maintain the machines, equipment, and aerodrome facilities.

Source: Gambia Civil Aviation Authority Strategic Plan 2018-2022

3.1.6 Roles of external key players

GCCA has stakeholders that influence its budgeting and activities. **Table 4** presents these stakeholders and how they interact with GCAA.

Table 4: External stakeholders in the aviation industry in The Gambia.

Stakeholder	Roles
Ministry of Works, Transport, and Infrastructure (MoWTI)	<ul style="list-style-type: none"> - This is the line Ministry and is responsible for providing policy guidelines and overseeing the activities of the Gambia Civil Aviation Authority.⁹ - Review the budget and submit it to the Ministry of Finance and Economic Affairs.
Ministry of Finance and Economic Affairs	<ul style="list-style-type: none"> - Disburse subvention to GCAA. - Through the SOE directorate, monitors the financial performance of GCAA.

⁹ Interview with the permanent secretary Mo TWI dated 27 April 2023.

	<ul style="list-style-type: none"> - Seek and contract external finance for big capital projects at BIA e.g. airport improvement projects.
State-owned Enterprise (SOE) Commission	<ul style="list-style-type: none"> - Since its creation, SOE commission is responsible for reviewing and submitting the draft budget of GCAA to the Office of the President for final approval.
International Civil Aviation Organization	<ul style="list-style-type: none"> - Develops regulations for the international civil aviation industry. - Conducts periodic audits of GCAA. - Receive a subscription from GCAA.
Gambia International Airline (GIA)	<ul style="list-style-type: none"> - Handles ground operations at BIA (luggage, disabled passengers). - Handles passenger complaints relating to baggage loss or damage.¹⁰
Aircraft Operators and airlines	<ul style="list-style-type: none"> - Provide air transport services to and from The Gambia.¹¹ - Pay for services at Banjul International Airport to GCAA. - Pay licence fees to GCAA. - Charge the required passenger fees in tickets.
Users of BIA	<ul style="list-style-type: none"> - Use services provided at the BIA. - Lodge complains to GCAA about their dissatisfaction with Banjul International Airport.

3.1.7 Funding of the activities of GCAA

The Gambia Civil Aviation Authority is a state-owned enterprise. It generates revenue from its operations and subvention from the Government of The Gambia. GCAA uses these funds to finance its activities.

For big capital projects like the Banjul Airport Rehabilitation Project, The Gambia Government enters into loan agreements with financiers for the project financing. GCAA becomes the implementing agency for the project. **Table 5** shows the revenue and costs for the period under review.

Table 5: Revenue and costs of GCAA 2018-22 (in million GMD).

Years	2018	2019	2020	2021	2022
Revenue and other income	526	599	269	384	679
Government subvention	0	49	86	0	0
Cost/Expenses	953	686	596	570	1,018
Loss for the year	(427)	(38)	(241)	(186)	(339)

Source: Financial statements of GCAA

¹⁰ Gambia National Transport Policy 2018-2027

¹¹ Allocation of Responsibilities National Civil Aviation Security Programme (NCASP)

3.2 Budgetary process and control

3.2.1 Strategy and operational planning

The strategy period covered 2018 to 2022. The strategy identified areas where GCAA intends to work and the timeframe of activities.

GCAA develops work plans every year to break the strategic actions into manageable activities. The work plans identify the costs, timeframe of activities, performance indicators, and targets for each of the key activities.

3.2.2 Preparation and approval of budgets¹²

The preparation of the annual budgets at GCAA starts at the departmental level. The Human Resource Department sends circulars to all the departments asking them to submit capital, manpower, and training budget proposals.

The Budget Committee organises a budget bilateral meeting on the budget proposals to consider the expenditure proposal by the departments.

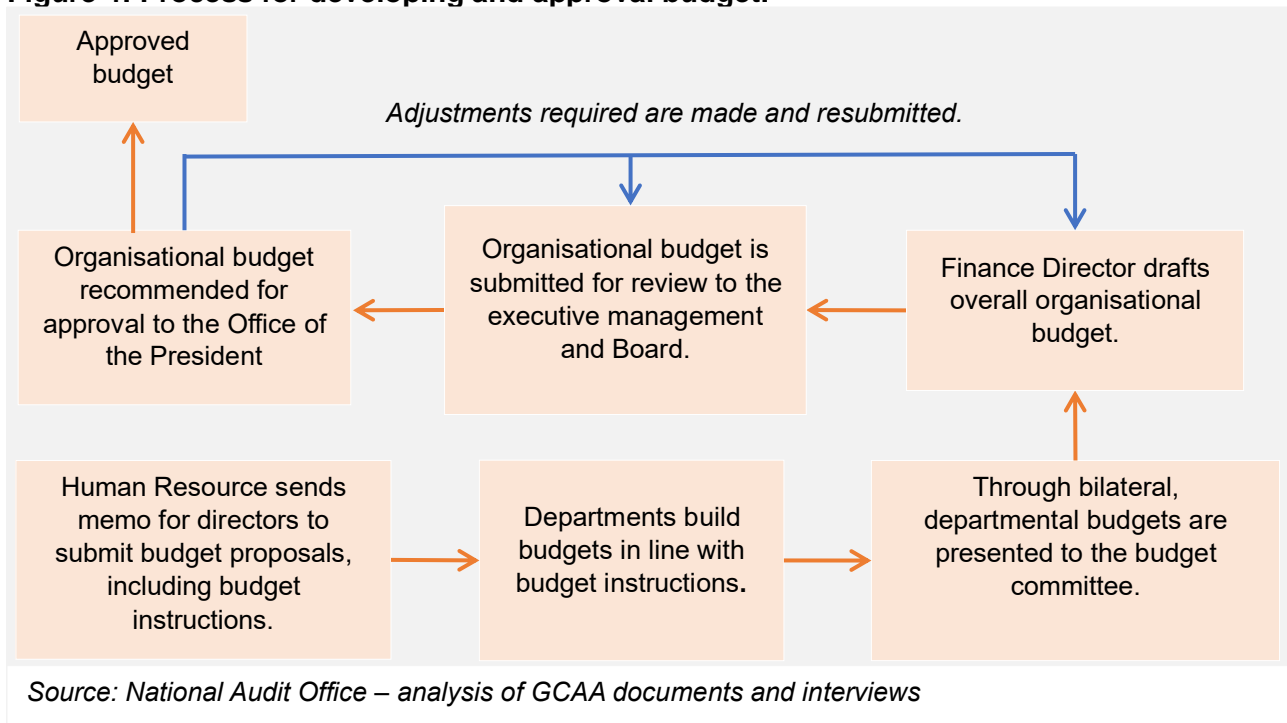
The Budget Committee decides on the proposed budgets. The Department of Finance prepares organisational budget based on the organisational work plan and the approved proposals by the Budget Committee. The Director of Finance submits the draft budget to the management for approval. Management of GCAA scrutinizes the draft budget and when approved, sends it to the Governing Board for approval.

The Director of Finance of GCAA presents the draft budget to the Governing Board. This includes explaining the key assumptions underlying the budget and significant changes made to the prior year's amounts. The Governing Board considers and decides on the draft budget. If the Board requires changes to the draft budget, the Director of Finance adjusts and resends the draft to the Board.

If the Governing Board is satisfied with the draft budget, they send it to the Permanent Secretary at the Ministry of Transport, Works, and Infrastructure. The Permanent Secretary reviews and sends the draft budget to the Office of the President for final approval.

¹² Based on document reviews (such as budget submission memos, Budget Committee Minutes, approved budgets) and interview with the Director of Finance.

Figure 4: Process for developing and approval budget.



3.2.3 Budgetary control measures and monitoring

Approved expenditures receive funding based on the annual work plan timeframe. The work plan includes mapping activities to each of the quarters of the year.

The Department of Finance enters the budget into a computer system and continually measures spending against the budget. This is done to have accurate and up-to-date information on budget execution; enabling comparison between budget and actuals.

Management reports are produced every quarter to report on actual spending against the approved budgeted amounts. These management reports are shared with the Directorate of State-owned Enterprises at the Ministry of Finance and Economic Affairs.

3.2.4 Activity reporting

GCAA prepares annual activity reports to provide information on the activities performed in the year. The activity report also has the financial performance (financial statements) of the Authority for the year.

4. CHAPTER FOUR: FINDINGS, CONCLUSIONS AND RECOMMENDATIONS

4.1 Work plan has good alignment to strategy, but shortcomings noted in the financial area.

The Strategic Plan of GCAA covered the period 2018-2022 and outlined an action plan to guide GCAA's operations during the strategic period. According to an interview with the Corporate Manager, International Affairs and Air Transport at GCAA, annual work plans should be developed to align operations with the strategic priorities.

We found that annual work plans were prepared for all the years within the strategic period, except for 2018, which was not presented to us for review.

Our review revealed that the work plans demonstrated good alignment with the GCAA's strategy. The following weaknesses were noted.

The GCAA's strategic objectives include diversification of revenue sources, improving debt recovery and implementing effective cost controls. However, our review of the annual work plans and budgets revealed that specific measures related to these objectives were missing as detailed in **Table 6**.

Table 6: Finance objectives not sufficiently detailed in work plans.

Objective areas	Observation
New sources of revenue to diversify revenue base	Work plan for 2019 and 2020 reflected new revenue sources but was not specific on what actions to take to diversify. Work plan for 2021 and 2022 stated specific actions but the performance indicator did not specifically measure those efforts, rather it measured total revenue growth. No measures were included in the budget.
Innovative financial strategies (identify, test and operationalize through the use of internal systems of controls). Assess the impact of such innovation and measured against cost-reduction, revenue-generation, institutional productivity, and staff morale	The annual work plans and budgets did not have key targets or performance indicators related to cost reduction.
Ensure debts collected within agreed times	The annual work plans and the budget did not define key targets or performance indicators related to debt recovery

Without appropriate performance indicators, the GCAA cannot effectively measure progress toward its strategic objectives or take corrective actions where it risks not achieving them. The absence of performance indicators in areas such as cost control undermines management's focus on cost control efforts, potentially hindering effective cost management.

Conclusion

GCAA has a good system in aligning work plans to strategy in most areas. The strategic objectives relating to finances are largely ignored in the work plans. This could be responsible for ineffectiveness in cost controls within GCAA as no cost target measures were set.

Recommendation

- The Finance Department should establish specific Key Performance Indicators (KPIs) for each key strategic objective.
- These KPIs should be approved by the Governing Board and included in the annual work plans / budgets.
- Regular management evaluations should assess progress against these KPIs.

Management response

Management response	Management notes the observation and will endeavour to develop relevant KPIs for debt recovery and cost controls for the endorsement of the Board.
Action to be taken	Development of KPIs
Officer responsible for remedial action	Corporate Manager Int'l Relations & Air Transport
Date when situation will be regularized	31 August 2024

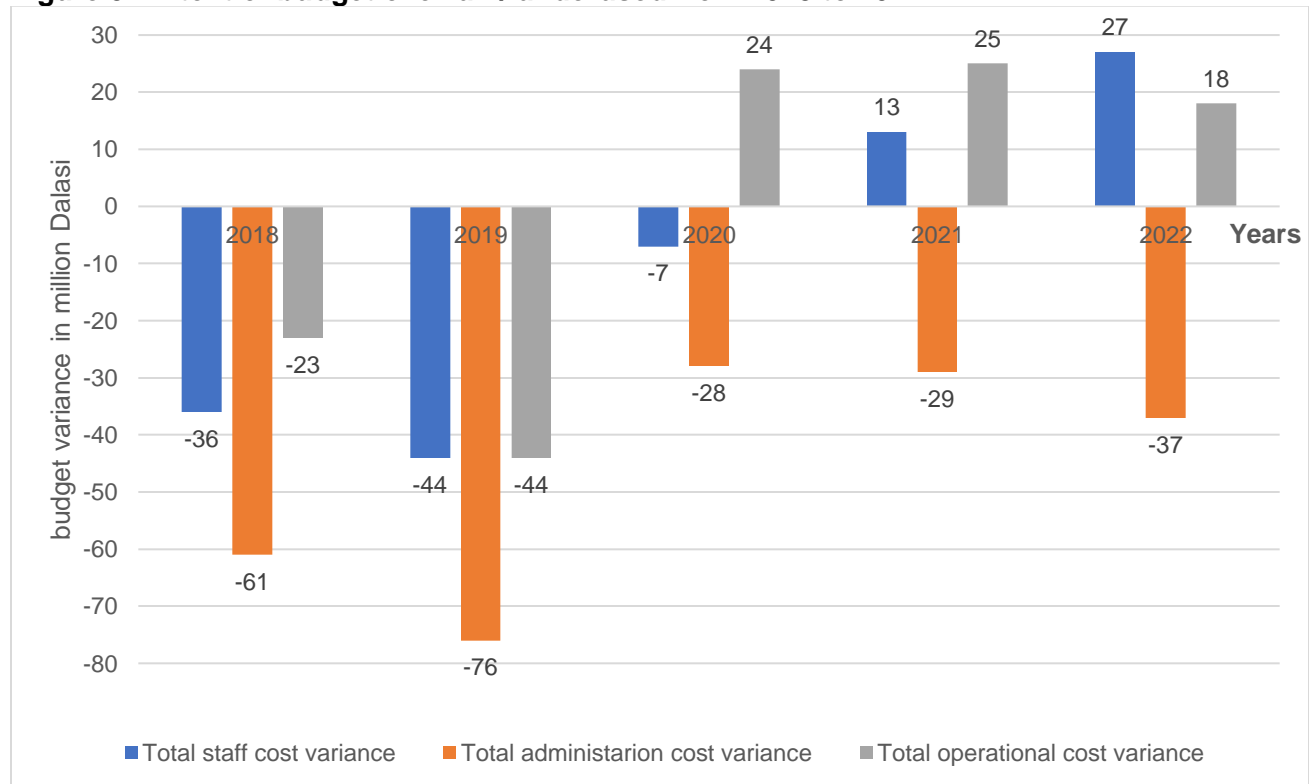
4.2 GCAA has challenges in controlling its budgets.

GCAA Act of 2018 mandates that the authority submits its budget estimates for approval to the Board. Approved budgets represent approved expenditures.¹³

Our review revealed discrepancies between approved budgets and actual spending. **Figure 5** illustrates the extent by which budgets were either overrun / underused from 2018 to 2022.

¹³ GCAA act 2018 , Part V , Page 28

Figure 5: Extent of budget overrun / underused from 2018 to 2022



Source: Budgets and audited financial statements of GCAA.

Note: downward bars represent budget overruns and upward bars represent budget underused in Dalasi.

From **Figure 5**, GCAA faced challenges in controlling budgets, particularly in 2018 and 2019. The administration budget experienced significant overruns, ranging from GMD 28 million (in 2020) to GMD 76 million (in 2019).

The Director of Finance attributed budget overruns to the adverse foreign exchange rates for the Gambian Dalasi against major international currencies.¹⁴ As the Dalasi weakened relative to currencies like the British Pound, the cost of international purchases (goods and services) increased.

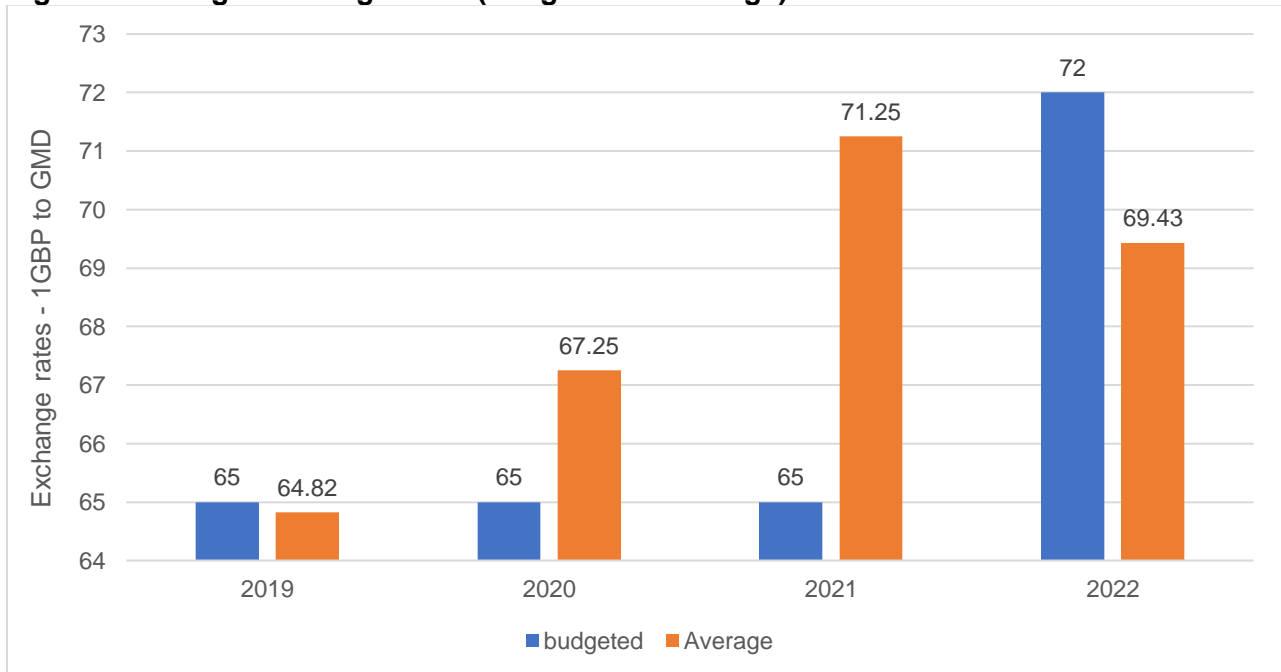
We used the Great British Pound (GBP) to analysis the effect of foreign exchange movement on travel and overseas training budgets execution.¹⁵

¹⁴ Minutes from the interview with the director of finance on March 19, 2024.

¹⁵ We selected Great British Pound and sampled travel and oversea trainings for analysis because these are two budget items mostly affected by foreign exchange rates due to per diem rates being based on GBP.

Figure 6 showed the budgeted and average actual rates of GBP1 to the Dalasi for the years 2019-2022.

Figure 6: Foreign exchange rates (budgeted vs average) for British Pound 2019-2020.



Source: We obtained the exchange rates from the ledger accounts of GCAA. The average is the arithmetic mean of rates taken for each month.

From **Table 6**, for 2019 and 2022, the average actual rates were better than what was budgeted. In 2020 and 2021, the actual rates turned out worse than budgeted.

Where actual rates turn out better than budgeted, positive variance is expected. Where actual rates turn out worse than budgeted, negative variance is expected. **Table 7** showed budget variances for overseas trainings and travel. Details of budgeted and actual amounts can be found in **Appendix 4**.

Table 7: Budget variance in overseas trainings and travel for 2019 to 2022 (in million Dalasi).¹⁶

Years	Overseas training	Travel	Total
2019	-37	-26	-63
2020	-1	7	6
2021	0.7	2	2.7
2022	-0.3	-15	-15.3

Source: budgets and audited financial statements of GCAA.

Note: Negative figures represent budget overruns, while positive represents underused budgets.

¹⁶ Budgeted and actual amounts are attached as **Appendix 4**.

From **Table 7**, the total budget overruns (negative variance) in 2019 for travel and overseas trainings amounted to sixty-three million Dalasi, whereas in 2022, it was fifteen million Dalasi. This is contrary to the Finance Director’s explanation that foreign exchange movements caused the budget overruns.

GCAA produces quarterly management reports to compare actual spending with budgeted amounts. While these reports identify differences early in the budget execution process, they lack explanations for why actuals differ from the budgets. As a result, management lacks a clear understanding of the reasons behind the budget overruns and cannot implement effective remedies.

The Budget overruns contributed to GCAA making losses. According to audited financial statement, GCAA incurred a loss of GMD 38 million in 2019, which included the GMD 63 million budget overrun in the year on travel and overseas training. If overseas trainings and travel budgets were executed effectively, a profit of GMD 25 million¹⁷ would be made.

Conclusion

GCAA has not effectively executed its budgets. Management was not focusing on understanding the specific factors contributing to budget deviations and taking corrective actions.

Recommendation

- The Director General should exercise tighter controls over discretionary expenditures like travel and training so that expenditures do not significantly exceed budgets.
- The Finance Department should incorporate investigation and reporting on reason for significant variance as and when they occur. This enhances accountability and learning.

Management response

Management wishes to clarify that the Director of Finance did not attribute budget runs to adverse foreign exchange rates in its entirety as other factors also contribute.

Management response	<p>Management notes the conclusions and wishes to state the cost control measures have been introduced and these have been reinforced following the advent of COVID-19. We are glad to report that these measures continue to be adhered to.</p> <p>However, to put the variations into context, the expenditures exceeded the budget in most instances due to unplanned budgetary spendings as a result of urgent operational and safety deficiencies that required urgent intervention in order to ensure the safe and continuous operations of BIA. For instance, in 2019, following a safety assessment of BIA, it was established that there were serious</p>
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¹⁷ 63 million overrun minus 38 million loss.

	<p>deficiencies in terms of training for personnel of the Airport Fire and Rescue Services Unit. In order to avert the downgrading of the fire coverage from Cat 9, which would have hampered the ability of the airport to handle certain aircraft, the Authority had to urgently send more than 45 personnel (in batches) on specialized firefighting training in Douala, Cameroon which was quite resource intensive. Similarly, engineers were also sent to USA to undergo training on the maintenance of the fire trucks at BIA.</p> <p>Furthermore, after the ICAO Safety Audit gaps were identified in the area of training for certain Aviation Safety Inspectors and these were also undertaken in 2019 in line with the Corrective Action Plan. Also, nine Air Traffic Control Cadets were sent on training to Ghana in order to meet the necessary qualifications of being air traffic control officers.</p> <p>The expensive nature of these specialized trainings which are all held overseas significantly increased the total cost of training for the period.</p> <p>It is worth pointing out that these trainings and travels were officially approved and requisite travel clearances were granted from the Office of the President to embark on them.</p>
Action to be taken	Continue to exercise cost controls
Officer responsible for remedial action	Director General
Date when situation will be regularized	ongoing

Auditor's further comment

It is concerning that management response attributed budget overruns to financing unplanned activities because of urgent operational and safety deficiencies. This brings into question how GCAA identifies activities for budgeting for years 2018 - 2022.

We could not assess the extent to which unplanned activities were financed because the budgets were not detailed enough for this to be done. Specific details should be provided in the departmental budgets and management has not provided these for our review.

We hope that our recommendation to incorporate reporting on causes to budget variance can provide real time information to management and the board why budgets differ from actual spendings. This will improve accountability and taking corrective actions on time.

4.3 The Budget Committee's review of estimates was not rigorous.

*GCAA budgets 2018 - 2022 states that GCAA prepared budgets based on available estimates, and certain assumptions made.*¹⁸

While the assumptions underlying the budget preparations did not raise any significant concerns, there were notable shortcomings related to cost estimates.

We found that estimates were internally developed by user departments. According to interviews, these estimates were developed after communication with suppliers of goods and services. The departments submit the budget proposals to the Budget Committee for evaluation.

Our review of the Budget Committee Minutes and interviews found that the Budget Committee did not review supplier quotations or invoices to validate the reliability and validity of the estimates. Consequently, budget proposals lacking supporting documentation, such as quotations, invoices, or other reliable evidence, were submitted for approval.

While some cost items like landscaping, can be reasonably estimated based on known published rates per square metre, other items (e.g., physical assets or training costs) require supplier-quoted prices to ensure reliability.

The absence of such detailed information in the budgeting process poses risk of incorrect budgets that cannot be controlled. Budgets developed without reliance on accurate and valid estimates tend to become outdated and lose relevance over time. This situation may explain the significant variances experienced by GCAA in our review period.

Conclusion

GCAA has actively involved its departments in the budgeting process. The lack of rigorous reviews of estimates developed by these departments may have contributed to unrealistic budgets.

Recommendation

- The Budget Committee should review estimates against supporting supplier information. This evaluation should include evaluating price quotes and previous purchase prices.
- Department heads should provide detailed units of items (e.g., quantities) for various budget items. This is necessary for monitoring budget execution and ensuring accountability.

Management response

Management response	GCAA has a rigorous and sound budgeting process with different stages involved. The review of departmental budgets is initially done by the Budget Committee and these estimates undergo
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¹⁸ *GCAA budgets 2018 - 2022*

	<p>rigorous scrutiny before they are submitted to Management and the Board for subsequent endorsement.</p> <p>Contrary to the conclusion of the audit, Heads of Department do in fact provide proposals relevant to the HR, Capital and Training budgets. The HR proposals are deliberated on by the Budget Committee whilst the items relating to capital expenditure are compiled by the Director of Engineering with the ICT Manager responsible for the compilation of ICT equipment and consumables. Once the draft of the capital budget is finalized, it is sent to Management with estimates for review. On the other hand, the training proposals from departments are sent to HR for compilation before onward submission to the Training Committee.</p> <p>However, despite having in place these processes, Management acknowledges that there is always room for improvement and will work on improving the budget preparation process.</p>
Action to be taken	<ol style="list-style-type: none"> 1. Provide detailed breakdown of items 2. Develop Training Plan
Officer responsible for remedial action	Heads of Department Director of Human Resources & Admin
Date when situation will be regularized	31 December 2024

Auditor's further comment

Our audit conclusion does not state that budget proposals relevant to human resources, capital and training were not submitted by heads of departments.

Management has only provided human resource budget proposals and minutes that they provided only covered deliberations on human resource budget proposal. Department budget proposals on capital and training were not provided. This was stated in our report as a limitation to our work.

As management did not provide us with departmental budget proposals on capital and trainings and the minutes of the related deliberations, we could not determine the types of justifications that heads of departments made for estimates included in the proposals.

Our conclusion that reviews of the proposals were not robust was based on our interviews that revealed that no supplier price information (example provisional price quotes) was provided to the Budget Committee to justify costs estimated in the proposals.

4.4 Inadequate budget note details for significant allocation changes.

GCAA has practice of including explanatory notes in the budget to explain and draw attention to key changes in budget allocations.¹⁹

Our review of the GCAA's budgetary notes revealed inconsistencies in the way they provide explanations for changes in budget lines. **Table 8** provides observations on budgetary notes.

Table 8: Observation made about notes to the budget estimates.

Budget	Nature of notes
2019	Reasons for significant changes were not adequately explained. For example, salaries had increased by 86.9% but there was no explanation for this in the notes.
2020	It identified specific cost items such as staff costs, landscaping, fuel and lubricants, ICT consumables and stated why these estimates significantly changed from 2019 figures.
2021	Reasons for changes in significant cost items were explained.
2022	Notes only explained reasons for changes in administrative expenses.

From **Table 8**, the GCAA budgets for the years 2020 and 2021 tried to provide explanations for changes in overall totals. The budgets for 2019 and 2022 lacked such detailed insights into why budget allocations significant changed.

Notes accompanying the budgets often used general descriptions, such as “operational expenditure is budgeted more than 2021 figures by 7.75% because of increase in budget line items such as electricity, fuel and lubricant, cleaning of the new passenger terminal building during the year 2022.”²⁰ Reasons why these specific items changed were omitted for 2019 and 2022.

The absence of explanatory notes identifying and explaining significant changes in specific cost items makes it challenging to understand the reasons behind budget changes. The reviewing authorities, including the board, risk making decisions without a clear understanding of the underlying causes of budget allocation changes. Without proper explanations, informed decision-making becomes difficult, and transparency in budget management is compromised.

The board's failure to understand the underlying needs for financing activities may result in budget adjustment requests that affect funding activity implementation. For instance, review of board minutes dated 29 November 2022 showed that the board reduced the proposed budgeted amount for local seminars by half a million Dalasi but increased international seminars by two million Dalasi. However, reasons for these adjustments were not explained.

¹⁹ Approved budgets 2018 – 2022.

²⁰ Example adopted from the 2022 budget notes.

Conclusion

Overall budgets do not have sufficient clarity regarding significant changes in budget allocations. This hinders effective budget oversight. Without proper explanations, decision makers (e.g. the board) may simply change budgets without adequate information.

Recommendation

- The Finance Department should provide detailed explanations for what drive significant changes in budget allocations. This transparency ensures that decision-makers understand the underlying causes.
- Management may need to set a minimum increase / decrease that requires an explanation. This way, any substantial changes trigger a review and clarification.

Management response

Management response	Management wishes to put on record that all budgets are accompanied with sufficient notes detailing all relevant explanations on any major changes in the budget. Such notes accompany the budgets to the board to inform their decision making process on the estimates. Similarly, notes also accompany the budgets to MoFEA/OP.
Action to be taken	Continue to provide notes to the Budget
Officer responsible for remedial action	HoDS
Date when situation will be regularized	Ongoing

Auditor's further comment

Our review and finding were based on the notes that are contained in the approved budgets. Management promised in the exit meeting to provide us with evidence of separate notes that accompany budgets to the Board and Office of the President. Such separate notes were not included in the management response. This finding remains unchanged.

Glossary

Variance: This refers to the difference between the budget estimates and actual amount used.

Budget overrun: This is a situation where the actual costs of a given activity/item exceed the planned budget.

Budget Assumptions: They are the baseline to develop financial plans for the stakeholders and shareholder.

Appendix 1: GCAA Strategic Plan 2018 to 2022 summary

Key strategy	Action	Responsibility	2018	2019	2020	2021	2022
Air transport development							
Liberalise air transport in The Gambia	Sign the Single African Air Transport Market Declaration	Government / DATRAC					
Domesticate the Dakar / Banjul route	Promote and market Destination Gambia.	Ministry of Tourism / DATRAC					
Explore the aerotropolis (airport city) concept	Carry out feasibility study on aerotropolis	GCAA					
Comply with ICAO SARPS	Continue to operate within ICAO and other agreed international standards and best practices	DFSS / Legal / D ENG / DANS / DAOPS					
Safety							
Harmonise rules and regulations	Implement the Global Aviation Safety Plan	DFSS/Legal/D ENG/D AOPS					
Enhance airside safety	Landscaping the airside	GCAA/DAOPS/ DANS/DENG					
Monitoring of safety trends and indicators through Universal Safety Oversight Audit Programme	Use of sophisticated tools to collect and analyse safety data.	GCAA					
Consistent approach to SMS	Adopt a contingent based approach to risk	GCAA					

Key strategy	Action	Responsibility	2018	2019	2020	2021	2022
	assessment and management within the SMS						
Update procedures and maps	Redesign aircraft stand coordinates	GCAA/DAOPS/DANS/DEN G					
Implement EROM	Design pilot. Test and implement	DGO					
Air navigation and Airport Property							
GCAA membership to ASECNA	Engage the government on the subject	GCAA/legal/DATRAC					
Extend the geographical limits of the Gambian airspace	Engage government and Senegal	GCAA/government / Senegal					
Human Resources Development							
Sustainably develop HR processes in GCAA	Development of a recruitment, training and retention policy	HR Directorate/ Corporate Affairs / Finance / ICT					
Create a link between input and output	Align HR budget to the manpower needs of GCAA	Finance/HR					
Environmental protection							

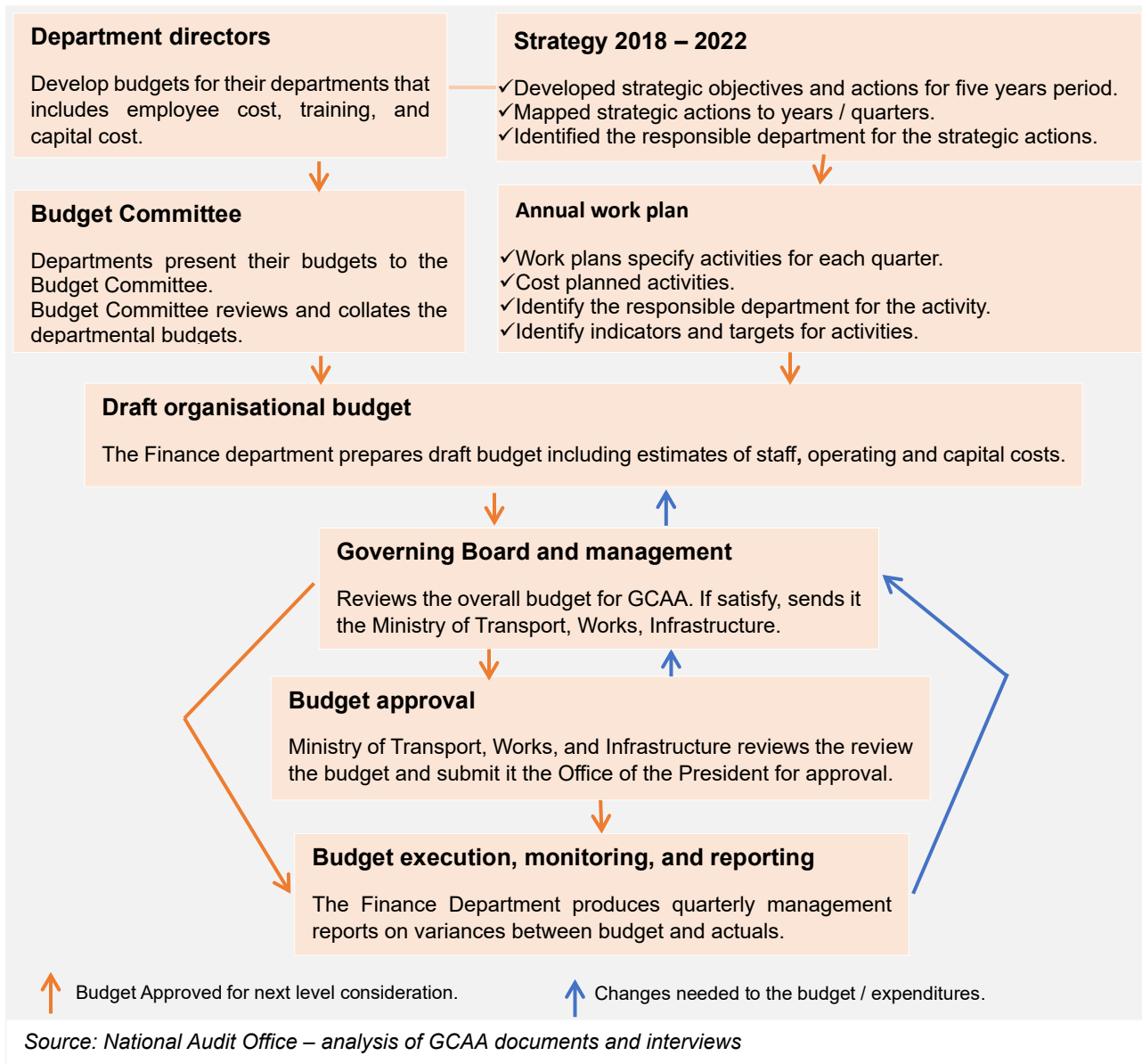
Key strategy	Action	Responsibility	2018	2019	2020	2021	2022
Develop aviation in a sustainable way	Conduct an environmental audit and develop an airport environmental policy.	GCAA/ODG					
Protection of Consumers in Service Provision							
Champion consumer protection crusade	Making available information to users in an accessible way Sensitise operators on consumer rights and ensure fair competition on between service providers and users	DATRAC/Tour Operators/Travel Agencies DATRAC/Gambia Competition Commission					
Information, Communication & Technology (ICT)							
Develop a coordinated approach to ICT	Deliver integrated communications service	DENG/ICT					
Provide tools and training that support employees. in their roles	Develop ICT governance framework for proper oversight and service delivery	DENG/ICT					
GCAA Finances							

Key strategy	Action	Responsibility	2018	2019	2020	2021	2022
Diversify revenue streams	Greater automation and cost-sharing across functions	UFDIT/ Finance/ICT					
Take part in all major spending and financing decisions	Ensure debts collected within agreed times	Finance / Audit					
Engineering Systems							
Seek leadership in engineering and environmental design	Employment of the best talents through apprenticeships and internships	HR/DENG					
Security and Facilitation							
Enhance the security and facilitation of passenger	Update and implement the various national transportation, security facilitation programmes. Review the GCAA Act	DAOPS/other government agencies/DENG GCAA / government					
<i>Source: GCAA Strategic plan 2018 to 2022</i>							

Appendix 2: List of interviews

S/N	Date	Officer interviewed	Institution	Purpose of interview
1	20 Mar. 2024	Director of Finance	GCAA	Seek clarification and confirm details on budgeting and other issues noted in our document review.
2	25 Mar. 2024	Corporate Manager International Relations and Air Transport	GCAA	Seek clarification and confirm details on developing work plans and department budgets.
3	25 Mar. 2024	Director of Engineering	GCAA	Understand practices in developing the capital and maintenance budget and how staff participate in training need assessment.
4	04 April 2024	Director of Air Navigation services	GCAA	Understand practices in developing the capital and training budget and how staff participate in training need assessment.
5	04 April 2024	Director of Airport Operations	GCAA	Understand practices in developing the capital and training budget and how staff participate in training need assessment.
6	04 April 2024	Director of Flight Safety Standards	GCAA	Understand practices in developing the capital and training budget and how staff participate in training need assessment.
7	04 April 2024	HR manager	GCAA	Understand practices in managing training and staff capacity.

Appendix 3: Detailed budget process description



Appendix 4: Actual vs budget for sample cost items.

Sample items (GMD'000)	2018			2019			2020		
	budget	actual	variance	budget	actual	variance	budget	actual	variance
Total Staff Cost	143,078	179,090	-36,012	193,376	237,777	-44,401	196,322	203,311	-6,989
Salaries	36,307	37,160	-853	64,734	60,158	4,576	66,761	63,271	3,490
Allowance	58,602	56,905	1,697	65,312	66,314	-1,002	65,833	70,592	-4,759
Oversea training	25,291	52,915	-27,624	34,178	71,200	-37,022	25,000	26,129	-1,129
Local training		2,331	-2,331	1,000	3,463	-2,463	1,000	6,680	-5,680
Total Administration Cost	68,243	128,881	-60,638	51,544	127,539	-75,995	80,383	108,461	-28,078
Travel	13,803	37,906	-24,103	11,080	37,043	-25,963	12,000	5,103	6,897
Board fees	400	435	-35	294	645	-351	660	1,135	-475
Advertisement and promotions	4,000	4,015	-15	1,500	4,476	-2,976	4,601	708	3,893
Contribution to international organisations	11,761	2,553	9,208	10,000	10,096	-96	10,000	15,284	-5,284
Total Operational Cost	104,510	127,910	-23,400	48,666	93,074	-44,408	109,210	85,572	23,638
Electricity and water	33,372	16,432	16,940	17,283	4,178	13,105	12,600	3,497	9,103
Fuel and lubricant	14,289	42,871	-28,582	8,530	32,422	-23,892	31,000	22,906	8,094
Maintenance - vehicle	3,000	10,479	-7,479	790	11,055	-10,265	2,916	9,519	-6,603
Maintenance - landscaping	5,000	11,446	-6,446	3,000	5,451	-2,451	11,500	9,416	2,084

Sample items (GMD'000)	2021			2022		
	Budget	Actual	Variance	Budget	Actual	Variance
Total Staff Cost	193,537	180,881	12,656	223,310	196,263	27,047
Salaries	67,061	64,133	2,928	68,762	62,090	6,672
Allowance	76,255	70,892	5,363	95,894	85,475	10,419
Oversea training	13,500	12,833	667	11,575	8,858	2,717
Local training	1,000	2,629	-1,629	2,937	3,280	-343

Total Administration Cost	40,062	69,262	-29,200	56,395	93,298	-36,903
Travel	3,000	1,622	1,378	5,000	20,198	-15,198
Board fees	1,104	1,064	40	1,104	932	172
Advertisement and promotions	694	151	543	100	469	-369
Contribution to international organisations	2,000	8,409	-6,409	10,000	8,470	1,530
Total Operational Cost	84,520	59,587	24,933	101,846	83,947	17,899
Electricity and water	18,000	5,403	12,597	18,000	6,842	11,158
Fuel and lubricant	28,180	30,891	-2,711	21,403	53,499	-32,096
Maintenance - vehicle	2,500	3,672	-1,172	3,000	3,563	-563
Maintenance - landscaping	9,379	2,488	6,891	5,000	2,321	2,679