2024 THIRD-QUARTER PFM PERFORMANCE REVIEW ASSESSMENT REPORT

JULY 2024

Public Finance Management Department

Ministry of Finance and Economic Affairs

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

➢ Out of GMD2.268billion, GMD 319 Million have been settled as at end September 2024

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

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

➢ Both Internal and External Audit Have Established Quality Assurance Unit.

Table of Contents

1.0: INTRODUCTION

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

Supported by a performance assessment tool, the review seeks to measure the level of progress registered for each activity as identified, the indicators antecedent to it and not losing sight of the anticipated outcome. Thus, the assessment tool serves as a guide for stakeholders taking stock of the progress and challenges met in the implementation of the reform agenda for the first quarter in 2024, which seeks not only to evaluate the progress of the implementing partners but also keep track of progress and serve as a planning tool for necessary actions to be taken.

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

2.0: OVERVIEW OF PFM STRATEGY (2021-2025) REFORMS

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

Vision	*Ensure a better Public Financial Management through the strategic allocation of resources, aggregate fiscal discipline and the efficient services delivery.*
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.*
Overarching PFM objectives	❖ Aggregate fiscal discipline ❖ Align resources allocation to development priorities. ❖ Operational efficiency and value for money in the use of resources
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

2.2 Purpose of the PFM Performance Review

Encourage	The PFM Strategy of the Government is ambitious and encourages the leadership and staff of the implementing partners to not only "think out of the box", but also to "act out of the box". Reforms of systems and behaviours is a difficult task and requires constant reflection on the tasks each implementing partner implements in day-to-day practice.

Measure	At the initiation of the PFM Strategy, each implementing partner identified: **Outputs** **Activities** **Indicators** Measuring progress on each of these indicates the current status of reforms against those reforms originally identified in the PFM Strategy.
Evaluate	This Performance Review not only evaluates the progress of the Implementing Partners, but also is an opportunity to evaluate the PFM Strategy itself.
Improve	It is important to introduce and practice the concept of "constant reform in PFM". New challenges always occur, and these require new responses.
Recognition	The PFM Performance Review recognizes the work and achievements of each Implementing Partner.

2.3. PFM Measurement of Achievement

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

Below are listed the rating criteria:

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

3.0: SUMMARY OF PERFORMANCE REVIEW OF PFM STRATEGIC PILLARS 3rd QUARTER 2024

Pillar One	Macroeconomic Management			
Component		**Observation**		**Responsibility**
1.1	**Macroeconomic Management**	**Output/Activities**	**Progress-made**	**Macro Policy Department**
		Annual preparation of the MTEFF	The MTEF has been reviewed and uploaded on the MOFEA website	
			The Biannual review is completed and presented to cabinet for tabling.	
		Mainstreaming of sectoral policy strategy and programmers into annual MTEFF revision/update	MPAU is currently working with planning to align the sectoral policies into the MTEFF.	
		Develop a Tax Expenditure policy to guide the Tax Expenditure process	The policy has been table in cabinet and now awaiting approval.	
		Revised GIEPA Act, Financing agreements, Contracts and Customs and Excise Act, etc.	The review of the GAIPA Act is in progress.	
1.2	**Revenue Administration and Management**	**Output/Activities**	**Observations**	**Gambia Revenue Authority**
		Implement risk-based control on transit goods	Track and Trace System is operationalized.	
		Implement block management system for the informal and small enterprises	The provincial areas are yet to be implemented due to inadequate staffing, resources and mobility. However, plan is in place to implement it.	
		Develop and implement a VAT Compliance Improvement Plan (CIP)	A draft compliance improvement plan is in place subjected to review and finalization.	

			Procure a new system to replace GAMTAXNET	Requirement gathering to confirm the functionality required by GRA on-going	
			Interface GRA IT systems with other stakeholder systems	Interfacing is yet to be done due to lack of automation system for the identified stakeholder.	
				Fiber is being use now to enhance the internet speed and stability.	
				ICT audit have been carried out by external consultant and the gaps that were identified are addressing (replacement of equipment , training of staff and introduction of ICT security section.	
			Cleaning the taxpayer register and ensure clean register is in use.	Cleansing the registers for the small and medium and informal taxpayers has begun and targeted for completion by December.	
1.3	State-owned Enterprises		**Output/Activities**	**Progress-made**	**Directorate of State-owned Enterprises**
			Enact a new SOE Act	The National Assembly has enacted the State Owned Enterprises Bill 2023, Assented by the President and currently being gazzetted for public awareness.	
			Reconcile government/SOE cross arrears and develop payment plan	It can be reported that 13 of the SoEs that have signed the Bilateral Payment Agreement are currently honouring the payment plans. In terms of tax compliance, SOEC had now factored SoEs tax obligation as a Key Performance Indicator in their Performance Contract with Government.	
				Out of GMD 2.268billion, GMD 319Million have been settled as at end August, 2024.	
			IFRS Adopted by all SOEs	It can also be report that SOEs are currently not fully compliance with the International Financial	

			Reporting Standards (IFRS) based on the dictates of the SOE Act.	
			The Internal Audit Directorate verification exercise for phase 2 EY audit recommendations completed. The implementation stage in progress	
1.4	**Statistics Management**	**Output/Activities**	**Progress-made**	**Gambia Bureau of Statistics**
		2022 Demographic and Health Survey (DHS)	The survey is due to be conducted in 2024 instead of 2022 because the last DHS was conducted in 2019. DHS is yet to be conducted	
		2024 Gambia Labour Force Survey (GLFS)	The 2024 LFS questionnaires has been reviewed and plans are in place to commence this exercise in January provided that funds are available	
1.5	**Debt Management**	**Output/Activities**	**Progress-made**	**Debt Management Directorate**
		Record and report on public and publicly guarantee debt monthly	Both domestic and external debt are recorded on a daily and weekly basis depending on the receipt of the bill or advice from the creditor. There is need to integrate the meridian with the IFMIS and the auction platform for easy exchange of data.	
		Annual Preparation of Debt Sustainability Analysis (DSA)	The annual DSA report has been developed and yet to be validated.	
		Annual Review of the Medium-Term Debt Management Strategy (MTDS)	The 2023 review of the MTDS has been done and not yet validated.	
		Execute debt service payments on a timely basis	The payment of debt service is on track. The principal and interest as at the 2,3 & 4 quarter is provided	
1.6		**Output/Activities**	**Progress-made**	**PPP Directorate**
		PPP Act.	Still awaiting cabinet feedback on the incorporated comments.	

	Public-Private Partnerships (PPP)	PPP Pipeline Priority Projects Framework (PFRAM)	A daft PPP priority project developed and consolidated from different sectors.	
		Modernize and Update database of on-going PPP projects	The directorate hopes to secure the necessary funds for the procurement of the system	
1.7	**Public Investment/Aid Coordination and Management:**	**Output/Activities**	**Progress-made**	**Aid Coordination Directorate**
		Sectors trained on Project selection and Appraisal Guidelines	The revised template has been circulated to all sectors for adoption and the staff provide technical support to complete the template when the need arises.	
		Conduct project mapping exercise	The directorate in collaboration with Climate Finance Directorate are working conducting the mapping exercise.	
		The new Aid Policy 2023-2032 developed and implemented	The directorate is working on revising the Aid Policy by removing the CFU until a study is conducted and findings of the report presented for further review.	
		AIMS Updated	It has been down for the past 3 years, Templates are often sent to MDAs to fill out information on aid and project data.	
		Project Site Supervision Missions organized (Monitoring)	This is an on-going activity embarked on every quarter. The second quarter monitoring has not been conducted due to mobility	
		Country Portfolio Performance Review (CPPR) organized	The country portfolio performance review is conducted annually	
		Project Investment Plan (PIP) Developed	There is a need to hire a consultant who will be funded domestically.	
1.8	**National Development Plan**	**Output/Activities**	**Progress-made**	**Directorate of Development Planning**
		Long-term Vision formulated	Vision 2050 - Consultations have been completed for the formulating of a long-term vision (Regional and word level	

			consultations). Work on finalizing the Long-term Vision is on progress	
		Medium term development plan formulated to succeed NDP 2018-2021	The (RF-NDP) 2023 – 2027 was developed and validated on the 21st December 2022, and launched on the 9th February, 2024. The Annual Progress Review on the RF-NDP was conducted and validated by the various sectors in July 2024.	
		SDGs Status Reports developed	The Directorate is working on getting approval to participate in the 2025 VNRs	
Pillar Two	**Budget and Procurement Management**			
2.1	**Budget credibility and reliability**	**Output /Activities**	**Progress-made**	**Directorate of Budget**
		Enhance effective budget preparation	The MTEEF for 2025 - 2027 has been developed	
		Prepare the budget in accordance with the budget calendar, Program Based Budgeting Road Map and BCC	The indicator is met	
		Formulation of an annual cash plan	The annual cash plan is not updated monthly	
		Produce and publish monthly fiscal reports	The Q3 fiscal report till under review as the just elapsed. Should be posted by end of next week (at the time of getting the updates for this report)	
		Enhanced citizen engagement on budget issues	The National Budget is designed in a way even laymen can understand it. The current (2024) citizen's budget has been developed,	

		launched and published on the MoFEA website.		
2.2	**Gender – Based Budgeting**	**Output/Activities**	**Progress-made**	**Budget Directorate**
		Enhanced women's participation in politics, leadership positions, and local-level village committees	Fifty women were trained in each region before the National Assembly election and Local Government. However, the ministry does not have control over appointments and there is no policy document in place that will enforce the percentage of women leadership.	
		Adjust programs to improve inclusion of special vulnerable groups	A disability fund was established to improve the livelihood of vulnerable people. One million was disbursed to Organization of Persons with Disabilities (OPDs) and over seven million was disturbed to the Family Strengthening Programs.	
		Increased food and nutrition security among women and children	Funds are disbursed on adhoc basis. The Government sets aside 10 million dalasis for the WEF every year.	
		Rehabilitate the temporal referral center for the various categories in the country	Handing over of the rehabilitation project on the center have been done. There are plans to establish centers in Basse and Mansakonko	
		Trust Fund for persons with disabilities established.	The fund has been allocated and the Ministry is currently disbursing funds to Gambia Federation of the Disable and the National Disability Advisory Council. The Funds will be disbursed to 10 groups	
2.3	**Procurement**	**Output/Activities**	**Progress-made**	**Gambia Public Procurement Authority**
		One Stop shop facility for e-GP infrastructure	The document has been presented to the minister of MoFEA for approval and adoption by the cabinet	
		Implement an electronic	The E-procurement marketplace is yet to be	

		procurement marketplace platform	developed as this activity awaits approval and adoption of the e-gp regulation by cabinet
		Review and amend the current procurement policy documents	The document is to be sent to MOJ for editing and drafting
		Prepare a system of Procurement Registration Accreditation before the GPPA so MDAs and Public Sector Entities can directly prepare procurement over the thresholds stated in the GPPA Act	Five Procurement Organizations have already administered the application for capacity assessment and authorization. • MOCDE • MOTWI • MOI • Ombudsman • CBG
		Capacity assessment and authorization of PoS	This activity is in line with the accreditation and authorization activity, thus already 28 POs have been authorized and 5 more to be authorized in the 4th quarter.
		Developing the procedures and secretarial tasks in order to expedite the work of the Complaints Review Board	Progress has been made in terms of number of cases registered, so far. A slight improvement in complaint cases receive, from 6 to 13 cases reviewed so far.

Pillar Three	**Financial Management, Accounting and Reporting**			
3.1	**Integrated Financial Management Information System**	**Output/Activities**	**Progress-made**	**Accountant General Department**
		Assets stocktaking	The stocking exercise is in progress. The team has initiated the process in the rural areas, and now nearing completion to transition to the urban areas	
		Extension of the document management module to all MDAs	The document management module is in use, but some MDAs are still not utilizing the	

			system due to outdated equipment.	
		System Configurations, training and go live of IFMIS to the Sub vented Agencies Self-Accounting Projects & Foreign Missions	The IFMIS has been fully rolled out to all foreign missions and local government councils; however, the rollout is still ongoing for the subverted agencies.	
		System setup and go-life.	The Electronic Fund Transfer (EFT) is fully implemented and is completed. However, AGD is still working on to connect it to Application Programming Interface (API).	
		Interface/Integration with other Government Systems	The process is ongoing, with some government systems already integrated, including the Central Bank of The Gambia (CBG) and commercial banks via a payment gateway.	
3.2	**Treasury Single Account and Cash Management**	**Output/Activities**	**Progress-made**	**Accountant General Department**
		Validation of the Cash management user manual	The user cash management manual have been reviewed but yet to be validated.	
		Feasibility Studies & Development of the Roadmap to Accruals Basis	The feasibility studies and development of the roadmap to accrual basis is yet to kick start.	
		Development and Implementation of Accruals Accounting Systems	The development of accrual accounting is in progress.	
		Requirement gathering, implementation and post implementation review.	The functional revenue and payment platform is currently on live with non-tax revenue as the first phase.	

Pillar Four	Internal Auditing, Control, Governance and Risk Management			
4.1	Internal Audit	**Output/Activities**	**Observation**	

		Develop Internal Audit Charter	The charters are already existing so the reforms are fully achieved.	Internal Audit Department
		Acquire CAAT Software	The consultant has been fully paid, the CAAT software (Audit Vision and Arbutus Analyser) is fully acquired and the Directorate has gone live, using the software since the 23rd September 2024.	
		Proposed Amendment of the Public Finance Act. (Proposing to move from Directorate to an Agency)	The Position Paper is developed and submitted to MoFEA for consideration	
		Framework and process in place for the management of risk across MDAs	The PFMD is currently working with PMO to recruit Risk Managers who will be posted to ministry. The request for recruitment is submitted to PMO, once the recruitment is done, the roll out process will follow.	
Pillar Five		**External Scrutiny and Oversight**		
5.1	**External Scrutiny**	**Output/Activities**	**Progress-made**	**National Audit Office**
		Clearer, high-quality and more timely audit reports	Review of GoTG accounts for 2020 is already done. Similarly, 7 outsource reports were done for the last Quarter of 2023 and the QA annual report	
		Development and Review of QA policy and manual	3 years' strategy from 2024-26. The activities for 2024 were captured in the Annual operational plan	
		Systems for data integrity and availability established	The IT has been set as a whole unit deployed five new staff to the IT unit making a total of 11	

		Pilot IT/IS report	5 reports were already completed; • Simlex IS audit 2020 • EPICOR 10 IS audit 2021 • System audit GRA 2023 • FMIS network 2019 • IFMIS IS AUIDT 2022	
		1. Auditing of Government financial statements 2. Auditing of State-Owned Enterprises, Agencies 3. Auditing of Area Councils/Municipalities	• Awaiting responses on GoTG accounts 2021 and 22. • Started planning for 2023 accounts	
5.2	**Parliamentary Oversight Function**	**Output/Activities**	**Progress-made**	**National Assembly**
		Restructured NA committee system (structure, function and funding)	The National Assembly has drafted the strategic development and investment plan (2024 to 2029) and to be validated end October 2024. PLS on the 2023 appropriation Act (the budget for 2024) and the scrutiny on the expenditure tracking of the 2024 budget is ongoing.	
Pillar Six	**Local Government Authority Reform**			
	Local Government Authority reform	**Output/Activities**	**Progress-made**	**Local Government Authorities**
		Rolling-out of IFMIS	Progress has been made in implementing IFMIS across Local Government Authorities (LGAs). Key achievements include the	

	installation of internet facilities, procurement of desktops, training of staff, and data migration to the IFMIS system. However, challenges persist such as insufficient internet bandwidth, lack of trained staff, and capacity gaps, which have delayed full implementation
Budgetary reforms	The development of a Medium-Term Expenditure Framework (MTEF) and Program-Based Budget (PBB) is ongoing, though delays in recruitment and insufficient capacity are key challenges
Procurement reforms	Procurement processes have been strengthened in some LGAs with a compliance rate of 86%, recruitment of procurement officers, and registration of local businesses. However, capacity gaps remain, requiring further training and market research to expand procurement effectiveness
Internal Audit reforms	Internal audit departments have been established in some councils, with ongoing recruitment and training efforts. Nevertheless, there are delays in establishing audit committees and completing audit charters, alongside challenges in staffing and training
RAMR reforms	LGAs have started implementing digital tax

| | | | collection systems, which have improved revenue collection efficiency. However, challenges like insufficient sensitization, limited bank access, and a lack of staff training persist |

Pillar Seven	Cross-cutting Issues			
7.1	Civil Service Reforms	Output/Activities	Progress-made	Personnel Management Office
		Review and amendment of the Public Service Act 1991 and Pensions Act 1950	The Bill is submitted to the HM and expected to be table before cabinet for its first review	
		Development, enactment and implementation of the revised/new Pensions Act	An Internal Management meeting was held to set up a Pensions Regulations Steering Committee consists of MoPS, PMO, AGD, NAO, and MoJ. A TOR was developed by this committee to guide the development of the Regulations. Currently, the ToR is been sent to MoPS to grant approval for the recruitment of the consultant.	
		Staff Inspection and assessment exercise of all MDAs	A ToR for skill gap assessment has been developed and to be advertised. HRMIS ToR is also being developed and awaits advertisement for recruiting a consultant	
		Human Resources Management Information System implemented	The development of HRMIS strategy is in progress.	
		Procurement and installation of electronic clock-in devices for all MDAs linked to payroll	All MDAs were requested to procure the electronic attendance register clock-in device which most MDAs complied to. However, the	

			linking of the systems to the payroll has not yet taken effect		
		Developing and implementing service standards and accountability frameworks for public service providers	Three institutions have already been identified (Gambia Immigration Department, Gambia Revenue Authority, Ministry of Health) for the first piloting phase. A ToR to guide this process is developed.		
7.2	**Electronic Records Management System**	**Output/Activities**	**Progress-made**	**National Records Service**	
		Rollout the ERMS to more MDAs	NRS has successfully created and deployed at MOFW & NAM and MOFA for this quarter.		
		Restructure the un-restructured records MDAs	Ministry of Information, Media & Broadcasting-the NRS Team had a meeting with the Director on the request of logistics needed and pave a way for implementation for the identified unstructured records offices to be restructured.		
		Provision of required digitalizing equipment (Server, Computers, Scanners, etc)	• An Office Space Has Been Identified • The Turkish cooperation has donated office equipment for the digitization process. • Scanning equipment has been installed		
7.3	**Health sector Financing**	**Output/Activities**	**Progress-made**	**Ministry of Health**	
		To develop National Health Insurance Scheme (NHIS) Act	The mass registration has been conducted The NHIS is currently being piloted at the Bundung Maternity Health Center and expected to be		

	roll out thereafter. The Act is currently under review.
To develop regulations to operationalize NHIS	The Regulation has been developed
To conduct fiscal space analysis for Health study	Ministry of Health with funding from the World Bank developed the NHIS Health Benefits Packages for the implementation of the scheme. During this process, a Fiscal Space for health Analysis was conducted by the consultant for the Health Benefits package and the report is available for use.
To conduct actuarial study	Actuarial study was conducted to determine the financial sustainability of the scheme. The final report is available
Capacity of Health financing staff built	The training plan have been approved and the remaining staff will go in for training in the 4th quarter.
To review and update RBF sustainability Roadmap	The review and updating of the RBF roadmap is completed

PILLAR 1: MACROECONOMIC MANAGEMENT

Component Performance Review:

1.1 Macroeconomic Policy Management

Component	Lead Implementing Partner
1.1 Macroeconomic Policy Management	**Macro Policy Analysis Department**

Goals	Macroeconomic reforms are aimed at ensuring fiscal and debt sustainability, enhance domestic resource mobilization and public investment.
Objectives	1. Improve fiscal forecasting (revenues, expenditures and debt) 2. Improve Budgeting and Compliance with MTEFF
Outcome	• Macroeconomic stability, sustained economic growth, debt sustainability and improved fiscal sustainability

Output	Activity	Indicator		D	C	B	A
Annual preparation of the MTEFF	Develop a Five Year MTEFF	Submission of MTEFF to Cabinet for approval	**Quarter 4**				
			3				✓
			2				✓
			1				✓

Evidence/Comments:
QUARTER 1
The MTEFF its serves as the building block for the macroeconomic management and budget formulation.

The MTEFF was developed in 2023 August, but the document is expected to be reviewed to revise the projected number. (The MTEFF has to be updated every year.

Challenges:
- Dis-connect between the MTEFF and Budget, because the projections did not inform the budget. (Huge variance between the MTEFF projection and that of the budget.
- Lack of participation of all stakeholders.

QUARTER 2:
Evidence/Comments:
The MTEF has been reviewed and uploaded on the MOFEA website.

QUARTER 3
Evidence/Comments:
MTEFF has been approved and uploaded on the MOFEA website.

Activity	Indicator		D	C	B	A
Bi-annual Review/update of forecast based on new economic policy development priorities and macroeconomic realities	Bi-annual rolling MTEFF (in corporation policy changes)	**Quarter** 4				
		3				✓
		2			✓	
		1			✓	

Evidence/Comments:
QUARTER 1
The MTEFF is updated every year and new policy and forecast changes are incorporated in to the document.

Reviewing of the bi-annual policies are currently been worked on, i.e
- Development of a Domestic Resource Mobilization Strategy to enhance revenue collection;
- Extension of performance contracts to all SOEs and repositioning of strategically important ones to reflect good corporate structures with a view to improving their financial viability, service delivery, and reducing fiscal risk to the budget;
- Development of a Foreign Service Policy with the aim of rationalizing and repositioning of foreign missions;
- Developing a pipeline of commercially viable development projects (in line with priority areas in the RF NDP 2023-2027) and provide risk guarantee schemes, where necessary, to unlock private and institutional financing including the pension fund; and
- Strengthening of public investment management through the institutionalization of medium-term Public Investment Programme (PIP) for all sectors, and ensuring all public investments pass the Gambia Strategic Review Board (GSRB) selection criteria

QUARTER 2
Evidence/Comments:
The Biannual review have been completed and a cabinet paper was developed and submitted to Minister of Finance for tabling in cabinet.

QUARTER 3
Evidence/Comments:
The Biannual review have been completed and sent to cabinet for approved.

Activity	Indicator			D	C	B	A
Mainstreaming of sectoral policy strategy and programmers into annual MTEFF revision/update	Cabinet approval on the set of reform priorities	**Q u a r t e r**	**4**				
			3			✓	
			2			✓	
			1		✓		

Evidence/Comments:
QUARTER 1
  ➢ Cabinet approved reform priorities but sectoral policy are yet to be incorporated in to the annual MTEFF
Challenges:
  • Lack of alignment between the NDP and MTEFF.
Recommendation:
  • There is need to hire a consultant to help in aligning the MTEFF and the NDP.

QUARTER 3
Evidence/Comments:
The sectoral policies are yet to be incorporated on the MTEF.
MPAU is currently working with planning to align the sectoral policies into the MTEFF.

Activity	Indicator			D	C	B	A
Publication of the MTEFF on the MoFEA website	MTEFF document available on the MoFEA website	**Q u a r**	**4**				
			3			✓	
			2			✓	

				D	C	B	A
			t **e** **r** 1		✓		

Evidence/Comments:
Quarter 1
  ➤ The publication on the website gives the wider public especially the development partners the avenue to have access on the information regarding the macro projections and policies in place for government.
The document has been sent for uploading on the MOFEA website.

Challenges:
  • The MOFEA website is always down to allow the uploading

QUARTER 2
Evidence/Comments:
The MTEF document has now been published on the MOFEA website.

QUARTER 3
Evidence/Comments:
The MTEF document has now been published on the MOFEA website.

Activity	Indicator			D	C	B	A
Carry out Annual Variance Analysis of the MTEFF against Budget Execution and Controls	Analytical report of budgetary compliance in the MTEFF and budget document	**Q** **u** **a** **r** **t** **e** **r**	4				
			3		✓		
			2		✓		
			1	✓			

QUARTER 2
Evidence/Comments:
This activity is yet to be done. However, plans are on the way to conduct variance analysis against Budget Execution and Controls.

QUARTER 3
Evidence/Comments:
The variance analysis is incorporated in the annual and Mid-year review

Improved fiscal forecast

Activity	Indicator			D	C	B	A
Develop a Tax Expenditure policy to guide the Tax Expenditure process	Cabinet approved tax expenditure policy recommendations	**Q u a r t e r**	4				
			3			✓	
			2			✓	
			1			✓	

Evidence/Comments:
QUARTER 1
➢ The policy has been developed, validated and a cabinet paper has been drafted to this effect, the policy is expected to be tabled before cabinet in January 2024
The policy aims to addressing tax leakages and have more structured direction.

➢ The policy is shared with the Minister of Finance who intend to share with MOFEA management for review. The tabling of the policy is now expected in March.
➢ This will define the benchmark tax system and develop repository of all tax expenditures.
➢ Ensure there is proper structure of granting of tax policy taking into consideration the cost and benefit of granting this tax expenditures.
➢ The duty waver has been developed and expected to table in February.

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

Recommendation:
• To fast track the reviewing of the GiEPA Act

QUARTER 2
Evidence/Comments:
The Tax Expenditure Policy is still at cabinet but to be discussed. Planned is to complete this process before end of 2024.

QUARTER 3
Evidence/Comments:
The policy has been table in cabinet and now awaiting approval.

Streamlining and Rationalization tax expenditures (Tax Exemptions)- under the Sole Authority of MoFEA

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

Evidence/Comments:
QUARTER 1
Currently reviewing the GIEPA Act and plans are in the pipeline to hire a consultant to assist the Directorate in the review of the Tax Laws (Customs and Excise Act, IVAT Act) under the Integrated Tax Administration System (ITAS)

QUARTER 2
Evidence/Comments:
The review of the GAIPA Act is at advance stage. MOFEA and MOTIE have planned to have a bilateral discussion to settle few divergence issues. once this is done the drafting of the proposed changes into legal text will be done.

QUARTER 3
Evidence/Comments:
A retreat (GRA, MOTIE, GRA, GAIPA, MOJ, MODIE) to review and look at some of the priority arrears and some of the exactions under the priority arrears.

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

QUARTER 2
Evidence/Comments:
An internal reconciliation to streamline Tax directorate and GRA data on tax expenditure has started and the data is currently being review.
Challenges:
Data discrepancy between GRA and that of MOFEA. The main issue of the discrepancy emanates from the relive code 528 (tells GRA which tax expenditure under project)
Recommendation:
- Digitalize the process of granting tax exemption and ensure critical stakeholders have access to real time exemption that are granted.
- MOFEA should include end date for exemption granted for specified period.

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

QUARTER 3
Evidence/Comments:
First workshop has already been held and another one is planned.

DRM Strategy	Strategy has already been drafted and consolations and validation workshop were held and another one is planned. DRM strategy is to broaden the domestic resources mobilization and ensure reliance on tax & NTR collection to finance the resilience focus national development plan.
Duty Waiver Policy	The duty waiver policer has been developed and approved by cabinet.

Component Performance Review:
1.2. Revenue Administration and Management

Component	Lead Implementing Partner
1.2 Revenue Administration and Management	**Gambia Revenue Authority**

Goals	Revenue administration and management are backed by strong operational systems. In this Strategy GRA seeks to address gaps highlighted by the TADAT assessment and optimize domestic revenue mobilization for the government by promoting compliance with the revenue laws and leveraging on ICT.
Objectives	- Increase Revenue Collections as Share of GDP by 15.7% in 2024 from 12.8% in 2019 - Improve compliance through process enhancement and risk-based compliance management - Strengthen Intelligence, Investigation and Data Management to Support Evidence-Based Decision Making - Enhance Revenue Arrears Collection and Management - Strengthen Dispute Resolution Mechanism - Put in Place Effective and Efficient Service Channels for Improved Service Delivery to Taxpayers - Improve the Payment Systems of the Authority - Implement Robust Revenue Administration Systems - Implement Trade Facilitation Initiatives - Integrity of the registered taxpayer base
Outcome	Enhanced revenue collection and service delivery

Output	Activity	Indicator			D	C	B	A
Enhanced revenue collection	Implement risk-based control on transit goods	Transit trade as share of total imports	**Q u a r**	4				
				3				✓
				2		✓		

			D	C	B	A
		t e r 1	✓			

QUARTER 3
Evidence/Comments:
Plans are in place to procure, deploy and operationalize track and Trace System.

Devices are already procured an in use and this ensure goods meant for transit are tracked up to the exit point.

Activity	Indicator			D	C	B	A
Conduct risk based PCA and tax audit	Improved revenue collection	Q u a r t e r	4				
			3			✓	
			2			✓	
			1			✓	

QUARTER 1-2
Evidence/Comments:
- Domestic Tax Department (DTD) uses data matching and other analytical tools to identify possible non-compliance for audit selection.
- Customs uses the selectivity module in ASYCUDA World to select cases that would require review and /or examination.
- Revenue contributions of the tax audit unit of the DTD in the first quarter of 2023 stands at GMD 5.3 million.

QUARTER 3
Evidence/Comments:
Update remain the same.

	Activity	Indicator			D	C	B	A
Improved compliance	Implement block management system for the informal and small enterprises	On-time filing rate for taxpayers increased	Q u a r	4				
				3			✓	
				2			✓	

			t e r	1			✓	

Evidence/Comments:
QUARTER 1
- ➢ The block management is geared towards improving the compliance level of tax payers.
- ➢ Block management system implemented in tax offices in the GBA and WCR.
- ➢ Large Taxpayers Unit filing rates for CIT, PIT and VAT for the two proceeds years are:

Tax Type	2020	2021	2022	2023
Corporate Income Tax	47%	89%	82	Pending
Personal Income tax	38%	89%	95	Pending
Value Added Tax (average)	87%	92%	87%	95%

Challenges:
- • Inadequate human and financial resources for effective and efficient contract management.

Recommendation:
- • Enhance the capacity of staff.
- • Simplification and automation of processes

Planned Activities 2024:
- ➢ Continue the implementation of block management in the provincial offices.

QUARTER 3
Evidence/Comments:
The provincial areas are yet to be implemented due to inadequate staffing, resources and mobility. However, plan is in place to implement it.

Planned Activities.
Continuous monitoring and enforcing.

Activity	Indicator			D	C	B	A
Implement excise stamps on excisable	1. Number of excise stamps sold	Q u	4 3				✓

			D	C	B	A
goods (cigarette and locally manufactured alcoholic beverages)	2. Excise revenue collected	**arter** **2**				✓
		1		✓		

QUARTER 1-2
Evidence/Comments:
A study tour was done in 2022 to assess how excise stamps work and how they are enforced. Excise Stamps regulations was passed and gazetted. The bidding process was also done and bid evaluation carried out and the contract signed.
Consultant have been hired and he will be arriving in May 2023 to commence implementation. For now, no revenue is collected from the use of excise stamps.

QUARTER 3
Evidence/Comments:
The excise stamp is fully implemented for all excisable goods (water, soft drink and alcohol. This has enhanced revenue collection by……….

Challenges:
Some of the manufacturers were refusing to implement the reforms. However, the issues have been addressed now.

Activity	Indicator		D	C	B	A
Improve voluntary compliance level	• Number of public notices published • Number of TV or Radio programs conducted • 3. Percentage increase in compliance rate of PIT, CIT and VAT	**Quarter** **4**				
		3				
		2				
		1				✓

Evidence/Comments:
QUARTER 1
• This seeks to enhance revenue and reduce the cost of collections.

- There is an SMS alert system sent to the larges taxpayers and part of the Small & Medium taxpayers.
- GRA conducts weekly radio talks show to educate taxpayers on their obligations and provide clarifications on callers, specific issues.
- GRA conduct tax seminars with selected sectors (local authorities, tertiary institutions, chamber of commerce, taxpayers etc.)
- GRA send quarterly public notices reminding taxpayers of upcoming filing and payment obligations.
- Challenges:
- low level of the awareness of some of the taxpayers.

Planned Activities 2024:
➢ Continuous radio talk shows and seminars to increase awareness level.
➢ TV talk shows will be held this year.

QUARTER 3
Evidence/Comments: N/A

Activity	Indicator			D	C	B	A
Strengthen intelligence, research and data analytics functions to support compliance activities	1. Number and type of licensed data analysis software packages procured 2. Number and types of analytical reports generated by staff of the Authority	**Quarter**	**4**				
			3		✓		
			2		✓		
			1		✓		

Evidence/Comments:
QUARTER 1
- The objectives is to ensure accurate reporting by taxpayers.
- Enterprise Risk Management Dept procured risk management software and training was conducted.
- Tax Audit Unit procured an Interactive Data Extraction and Analysis (IDEA) software and is being used.
- Staff trained on data matching and analytic tools and techniques.
- Data matching and analysis report
- Tax audit reports (taxpayer audit reports and quarter audit summary reports)

Enhanced capacities to support evidenced-based decision making

Challenges:
- Constrained on accessing data like financial from some of the companies especially the financial institutions.

Recommendation:

Planned Activity 2024:
- ➢ Get a consultant help GRA developed strategy and procedure manual on Intelligence.
- ➢ Conduct capacity building/training on the procedure manual.

QUARTER 3
Evidence/Comments:
The Status qua remains the same.

Activity	Indicator			D	C	B	A
Develop and implement a VAT Compliance Improvement Plan (CIP)	1. The approved VAT CIP 2. Monthly compliance report	**Q u a r t e r**	**4**				
			3			✓	
			2			✓	
			1			✓	

Evidence/Comments:
QUARTER 1-2
GRA has developed a Compliance Risk Management (CRM) strategy, policy and manual. Thus, a training on the manual was conducted for the staff to provide a better understanding on the policy documents. In addition, a medium-term capacity building plan was developed to implement the strategy, and plans are on the way to develop compliance improvement plan (including VAT CIP) for execution.
Monthly filing and payment compliance reports are submitted to HQ by all tax offices.

QUARTER 3
Evidence/Comments:
A draft compliance improvement plan is in place subjected to review and finalization. The objective is to identify noncompliance and suggest mitigation factors.

Planned Activities: To review and finalize the compliance improvement plan. Also to implement the plan.

Activity	Indicator			D	C	B	A
Enhance intelligence-driven investigation.	1. Intelligence database developed/enhanced 2. Number of intelligence cases investigated, treated or referred	**Q u a r t e r**	**4**				
			3				
			2		✓		
			1		✓		

Evidence/Comments:
QUARTER 1
This aimed to improved compliance and accuracy of Taxpayer reporting.
DTD: there is plan get a TA to set up the Domestic Tax Department set up and operationalize this section.
Staff are assigned to carry out investigations but they not trained investigators.
Challenges:
- Lack of an automated system.
- Capacity of the staff.
- Inadequate legal provisions.

Recommendation:
- Review updates the laws.
- Conduct training/ recruit staff

Planned Activities for 2024:
- plans to get a TA to support set up and operationalize this section.
- Customs Intelligence database is in place but needs to be enhanced.

Domestic Tax Department (DTD) – Plans are in place to secure a TA to work on Intelligence database
In order to address Compliance Risk Management. When fully operational, intelligence and investigation reports will be accessible from the database.

QUARTER 3
Evidence/Comments:
Status quo remains the same (due to funding constrain).

	Activity	Indicator			D	C	B	A
Enhanced arrears collection and management system	Develop arrears collection strategy	1. Arrears collection strategy developed	**Q u**	**4**				
				3				

Activity	Indicator			D	C	B	A
and strengthen arrears collection enforcement	2. Share of core tax arrears as a % of total core taxes collected	**arter**	2		✓		
			1		✓		

Evidence/Comments:
QUARTER 1
The objective is to reduce the arrears level.
- The new business process covers compliance enforcement and debt management.
- In October 2022, a TA was sourced who helped GRA develop an arrears collection strategy and key staff were trained.
- Arrears report as at end December 2023 showed that arrears from core taxes (CIT, PIT, VAT & PAYE) represents around 75% of total tax arrears.

Challenges:
- Inadequate level provision for arrears collections.

Recommendation:
- Review and update laws to guide arrears collections
Build the capacity of relevant staff.

QUARTER 3
Evidence/Comments:
Updates to be provided.

	Activity	Indicator			D	C	B	A
Enhanced dispute resolution mechanism	Review and strengthen appeal and dispute resolution mechanisms	1. Recoveries from tax dispute cases	**Quarter**	4				
				3		✓		
				2		✓		
				1		✓		

Evidence/Comments:
QUARTER 1
This is aimed at reducing dispute between GRA and Taxpayers.
- Staff were trained on objection and appeals which is the dispute resolution functions for tax administration.

- MOFEA appointed new Tax Tribunal members who were sworn in in January 2024.
- There is a planned study visit for the Tax Tribunal members to increase their awareness on their roles and responsibilities.

Challenge:
- Lack of confidence by the taxpayers of getting a fair hearing.

Recommendation:
- Increase the awareness of taxpayer dispute resolution mechanism
- To support the operationalization of the tax tribunal

QUARTER 3
Evidence/Comments:
The tribunal and GRA staff went on study tour to Tanzania to lean best cases. Session have been held to develop operational procedures.
Plan Activities: set up and operationalize (OFFICE).

	Activity	Indicator			D	C	B	A
Enhanced taxpayer services	Develop and implement a web portal for e-services	1. Web portal for e-services implemented	**Quarter**	**4**				
				3			✓	
				2		✓		
				1				✓

Evidence/Comments:
- The E- Service will ease the compliance level and ensure services are accessible.
- Customs - E-services are factored in the ASYCUDA World system for submission of declarations and payment of customs duties
- DTD – the upgraded GRA website have a portal for accessing E-service on the ITAS for registration, filing, payment and taxpayer services.
- Once the ITAS is implemented, these functionalities will be operational.

Challenges:
- Low literacy level of the small and informal tax payers.
- Access and affordability of internet for the taxpayers

Recommendation:

- Trained taxpayers on the usage of the E. Service.
- Secure the approval of the tax agent regulation for implementation.

QUARTER 3:
Status Qua remains the same:
Sensitization on the E-Service functionality was carried out.

Planned Activities: Once the ITAS is implemented, these functionalities will be operational.

Activity	Indicator			D	C	B	A
Implement online filing	1. Online filing infrastructure in place 2. online filing rate	**Quarter**	**4**				
			3		✓		
			2		✓		
			1		✓		

QUARTER 1
Evidence/Comments:
This is aimed at easing compliance with tax obligations and provision of real time services.
Online filing will be implemented when ITAS is implemented to replace GAMTAXNET
Online filing rates will start to be measured once the ITAS is implemented and fully operational.

Challenges:
- Low literacy level of the small and informal tax payers.
- Access and affordability of internet for the taxpayers

Recommendation:
- Capacity building and sensitization on the functionality and usage of the online filings.

QUARTER 3
Evidence/Comments:
Status quo remain same

Improved payment systems

Activity	Indicator			D	C	B	A
Collaborate with telecom companies	1. Share of revenues collected through	**Qu**	**4**				
			3				

Activity	Indicator			D	C	B	A
and banks in the development of online payment facilities for revenue collection	mobile money as a percentage of total collection 2. Share of payment transactions through Mobile platform as a percentage of total payment transactions	**a r t e r**	**2**		✓		
			1		✓		

QUARTER 1
Evidence/Comments:
This is to enhance easy tax payment
- Application Programing Interface have been developed to interface the government payment gateways and the GRA systems.
- Payment of tax through mobile money not available

Challenges:
- Low literacy level of the small and informal tax payers.
- Access and affordability of internet for the taxpayers

Recommendation:
- Capacity building and sensitization on the functionality and usage of the online payments.

QUARTER 2
Evidence/Comments:
Sensitization is on online payment using the propose ITAS and for the staff, taxpayers and general public is on-going.

Planned Activities:
Stakeholder engagement meeting with the telecom and banks are planned for third quarter of 2024

Activity	Indicator			D	C	B	A
Upgrade IT systems to accommodate e-payment	1. Upgraded systems 2.Certificate of completion	**Q u a r t e r**	**4**				
			3				
			2				
			1			✓	

QUARTER 1
Evidence/Comments:
The objective is to enhance easy payment.

GRA has developed API to interface GRA systems (GAMTAXNET and ASYCUDA World) with payment gateway.
This was tested and will be implemented alongside the payment gate implementation.

Challenges:
- This may cause charges on the taxpayers.
- The literacy of the small and informal taxpayer.

Recommendation:
- Sensitization on the functionality and usage of the online payment.

Planned Activities:
- Continue collaboration AGD for the implementation of the payment gateway.

QUARTER 2
Evidence/Comments:
Meeting with AGD was held to discuss the implementation of the payment gateway. Issues relating to retrieving data from GAMTAXNET and ACYCUDA was done.

QUARTER 3
Evidence/Comments:
The status qua remain the same.

	Activity	Indicator			D	C	B	A
Enhanced revenue administration systems	Procure a new system to replace GAMTAXNET	New IT system for Tax Administration operational	**Quarter**	**4**				
				3		✓		
				2		✓		
				1		✓		

QUARTER 1
Evidence/Comments
- The objective is to improve the efficiency and effectiveness of domestic revenue collections.

- Bidding process is completed, and the most responsive bidder was notified.
- GRA will conduct site inspection visits to see where consultant have successfully implemented their system.
- Contract negotiation and signing will then be done

Challenges:
- Lack of a dedicated full time project team to carry out the activities of the ITAS project.
- Inadequate capacity of project staff.

Recommendation:
- Set up a dedicated full-time office with adequate staff.
- Provide capacity building

Planned Activities:
- Contract signing with the consultant.
- Developed the system and testing
- Training of project staff

QUARTER 2
Evidence/Comments:
Contract was sign for the procurement of a new system. The consultant has submitted a work plan which is review and approved. An inception report together with a change management plan is submitted.

QUARTER 3
Evidence/Comments:
Requirement gathering to confirm the functionality required by GRA on-going. This aimed at confirming the functionality of all the modules and customization needs.
Planned Activities:
To have a stakeholder engagement to discuss the ITAS interfaced requirement with stakeholder system.

Activity	Indicator			D	C	B	A
Migrate to ASYCUDA WORLD	ASYCUDA World Version in use	**Q u a r**	**4**				
			3				✓
			2				✓

			D	C	B	A
		t **e** **r** **1**			✓	

Evidence/Comments:
QUARTER 1
ASYCUDA World was deployed, launched, and rolled out to all customs offices across the country and is being used for customs administration.

QUARTER 3
Evidence/Comments:
The system is running as required and is being use by both GRA and clearing Agents.

Activity	Indicator			D	C	B	A
Interface the GRA IT systems	GRA IT Systems Interfaced	**Q u a r t e r**	**4**				
			3			✓	
			2			✓	
			1		✓		

Evidence/Comments:
QUARTER 1
The objective is to improve compliance and accuracy of taxpayer information and declaration.
An API was developed for integration of GAMTAXNET and ASYCUDA World for TIN data. The integration was implemented, working, and being used.

Challenges:
- Connectivity of the system because of unstable internet undermines the usage of the systems.

Recommendations:
- Increase the internet capacity

QUARTER 2
Evidence/Comments:
Fiber is being use now to enhance the internet speed and stability.
With the introduction of the ITAS the interface will be a full interface.

QUARTER 3
Evidence/Comments:

Activity	Indicator			D	C	B	A
Interface GRA IT systems with other stakeholder systems	GRA IT systems interfaced with other systems (IFMIS)	**Q u a r t e r**	4				
			3		✓		
			2		✓		
			1		✓		

QUARTER 1
Evidence/Comments:
The objective is to improve compliance and accuracy of taxpayer information and declaration.

GRA has developed API to interface GRA systems (GAMTAXNET and ASYCUDA World) with payment gateway.
Interface ASYCUDA World with IFMIS and the Police vehicle registration system ……. Works on interfacing GRA systems with Ecobank platform

QUARTER 2
Evidence/Comments:
Interface with other stakeholders' system is yet to be done.

QUARTER 3
Evidence/Comments:
- Interfacing is yet to be done due to lack of automation system for the identified stakeholder.
- Connectivity issues and backup power issues and capacity to support smooth interface operations.

Planned Activities: To discuss with stakeholders on how to do the interfacing.

Activity	Indicator			D	C	B	A
		Q	4				

Activity	Indicator			D	C	B	A
Conduct comprehensive ICT Audit	Comprehensive ICT audit report	**u**	**3**			✓	
		a	**2**			✓	
		r **t** **e** **r**	**1**			✓	

Evidence/Comments:
QUARTER 1
The objective of the ICT audit is to highlights weaknesses in the IT infrastructure and recommend solutions.

ICT audit was carried out and a report submitted. The assessment recommended for a review and update of the IT policies and enhancement of the IT infrastructure.
Review and updating of IT policies was done and validated. Infrastructural improvements are being carried out e.g., fibre connection for at GRA offices.

QUARTER 2
Evidence/Comments:
Steaming from the audit recommendation, a capacity building for IT staff was carried out.

QUARTER 3
Evidence/Comments:
ICT audit have been carried out by external consultant and the gaps that were identified are addressing (replacement of equipment , training of staff and introduction of ICT security section.

	Activity	Indicator			D	C	B	A
Speedy clearance of goods and persons at the borders	Implement Border Agency cooperation	Single windows platform implemented	**Q**	**4**				
			u **a**	**3**			✓	
			r **t**	**2**			✓	
			e **r**	**1**		✓		

QUARTER 2
Evidence/Comments:

The Single windows platform is planned to be implemented in 2023-2024, and a project team was constituted.

The team is building the infrastructure and the client end application system. The application will be installed on a test environment for testing and/or correction. Once successfully tested, it will be installed on the production environment for implementation/usage.

QUARTER 3
Evidence/Comments:
The implementation of the single windows has started. This has three components (E. Tracking, Electronic weigh at the ports,)

Planned Activities:
Implement the third component and continue monitoring implementation.

Activity	Indicator			D	C	B	A
Apply Risk Management Principles in GRA operations	1. Up-to-date risk registers developed and maintained	**Q u a r t e r**	4				
			3		✓		
	2. Implementation of risk base Audit and PCA selection		2		✓		
			1		✓		

Evidence/Comments:
QUARTER 1
The objective is to identify risk affecting compliance and suggest mitigating factors.

Enterprise Risk management Dept in collaboration with the two operational departments (DTD and Customs) have identified risk affecting taxpayer compliance.
Risk registers have been developed and being managed by the two operational departments.
Enterprise Risk management Dept have procured a software for risk management. The two operational departments working to operationalize their respective risk management section.

Challenges:
- Inadequate Capacity of staff on risk management
- Lack of an automated risk management system

Recommendations:
- Build capacity of staff carrying out risk management.
- Procure and implement risk management system.

Planned Activates:
- Do a step-down training for some of the staff
- Develop and implement compliance improvement plan.

QUARTER 2
Evidence/Comments:
Status qua remains the same

QUARTER 3
Evidence/Comments:
The step down training on the usage of the enterprise risk management system is planned October 2024.
Draft improvement plan is in place.

Planned Activities:
Conduct the planned training on ERM.
Update and review the risk register

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

QUARTER 1
Evidence/Comments:
Due to the ongoing global crisis, this activity was suspended till later.

Update to be provided:

Activity	Indicator			D	C	B	A
		Q u	**4**				
			3				

Activity	Indicator			D	C	B	A
Implement cargo transit tracking system	1. SIGMAT (automated transit management) rollout 2. Volume of transit trade	**a r t e r**	**2**				
			1		✓		

QUARTER 1-2
Evidence/Comments:
An implementation Committee was established in 2022.The contracted company developed an implementation plan.
Steering committee has been established and headed by PPP Directorate of MoFEA.

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

QUARTER 3
Evidence/Comments:
Devices are already procured an in use and this ensure goods meant for transit are tracked up to the exit point.

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

QUARTER 1-2
Evidence/Comments:
The TRS report was fully implemented. Scanners were donated by the Chinese government and installed at the airport.
Installation of scanners at Amdallai, Farafenni, Basse, Giborroh border posts is still pending.

QUARTER 3
Evidence/Comments:
A non-intrusive device is already install at the airport.

Planned Activities:
Implement it in Amdalai, Farafeni, Basse and Giboro.

Activity	Indicator			D	C	B	A
Cleaning the taxpayer register and ensure clean register is in use.	1. Clean register in use	**Quarter**	**4**				
			3			✓	
			2			✓	
			1			✓	

QUARTER 2
Evidence/Comments:
To ensure the reliability and accuracy of the taxpayer registration data base.
Taxpayer registration and register maintenance policy and manual was updated and relevant staff trained.
Cleaning of the large taxpayer register was carried out in 2022.
Cleaning registers for the Medium, Small and Informal taxpayers will be completed in 2024 as the 2023 target date was missed.

Challenges:
- Improper addressing system
- Inadequate data to validate tax payer information

Recommendation:
- Sensitize taxpayers on the need to notify GRA of a change on their registration details.

Planned Activities
- Conduct the register cleansing for all taxpayers.

QUARTER 3
Evidence/Comments:
Cleansing the registers for the small and medium and informal taxpayers has begun and targeted for completion by December.

A cleaned taxpayer register

Component Performance Review:
1.3. SOE Reforms

Component	Lead Implementing Partner
1.3 Public Enterprises/SOE	**Directorate of State-Owned Enterprises**

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

Output	Activity	Indicator			D	C	B	A
Enhanced legal framework (SOE Act)	1. Enact a new SOE Act 2. Select Professional Board members	1. Approved SOE Act 2. Professional SOE board Members selected	**Q u a r t e r**	4				
				3				✓
				2				✓
				1		✓		

Evidence/Comments:
QUARTER 1
All SOEs are currently being engage and MOU was signed between SOEs coordinated by the SOED. A payment plan was also agreed by all based on their cash-flows. This has help in the settlement of arrears. Out of The total SoEs arrears of GMD2.268billion, GMB252 million was settled as end November 2023.

Planned Activities:
• Engage IAD for a Verification of the cross arrears' payments.
• Performance Contrack (PC): the PC helps to enhance efficiency of the SOEs.

The following SOEs have signed PC with the commission GPPC, GIA, GAMPOST, and NFSPMC. The following NAWEC, GNPC SSHFC and GPA signed with the president.

Planned Activities:
- Monitor the performance contract of the SOE.
- The SOE Bill has been approved and gazette.

QUARTER 2
Evidence/Comments
The SOE Bill has been enacted during the National Assemble Ordinary Session 2023, assented and gazette for stakeholder awareness.

The current Board of Directors of SOEs are all be trained to refresh capacity in the third quarter 2023 on Good Corporate Governance.   Thus, individual BOD selection is based on the processes dictated in SOEs Act.

Planned Activities:
- Continues implementation of the SOEs act 2023.
- Monitoring and evaluation of the performance of the SOEs Board of Directors through the Performance Contract (KPI target set for SOEs)

QUARTER 3
Evidence/Comments
The National Assembly has enacted the State Owned Enterprises Bill 2023, Assented by the President and currently being gazzetted for public awareness.

The State Owned Enterprises Regulation has been drafted and the Code of Good Corporate Governance has also being revised.

In the first quarter of 2024, all the SoEs Board of Directors has benefited from a refresher training to enhance capacity of Good Corporate Governance.

Planned Activities:
1. The SOEC is currently implementing the SoE Act on the SoE sector;
2. The SoE regulation and revised CoGCG is now awaiting Cabinet Approval.

SOEs tax obligations settled	**Activity**	**Indicator**		**D**	**C**	**B**	**A**
			Q 4				

including cross arrears	1. Reconcile government/SOE cross arrears and develop payment plan 2. Sign performance contracts (PCs)	Compliance with MOUs and payment plans 2. No. of PCs signed	Quarter	3		✓		
				2		✓		
				1			✓	

QUARTER 1
Evidence/Comments:
Out of the 13 SOEs that have signed the Bilateral, ten (10) are currently honoring the payment plan and the remaining three (3) are not. The four (4) big SOEs have already signed the Performance Contract.
However, the remaining SOEs are expected to sign a Performance Contract by the end of 2023 with the exception of Gambia Civil Aviation Authority.

Out of **GMD2.268billion**, GMD**252, 000,000** have been settled as at end November 2023

Challenges:
Non-compliance due to cash flow issues for most SOEs

QUARTER 2
Evidence/Comments:
Out of **GMD2.268billion**, GMD**301Million** have been settled as at end June 2024

It can be reported SOEs have been engaged 2019 to 2020 to reconciled and signed an MOU to settle the Inter-SOEs Arrears.   Thus, a payment plan was also agreed based on their actual cash-flows.

Out of the 13 SOEs that have signed MoU, 11 are currently complying with the instalment payment plan.

With regards to SOEs performance contract, eight (8) SOEs have already signed the Performance Contract.

Planned Activities:
- Monthly monitoring and reporting on the Cross Arrears payments and balance outstanding.
- Quarterly monitoring and reporting of Key Performance Indicators targets set for individuals SOEs.

Challenges:
- Non-compliance due to cashflow issues for most SOEs,
The remaining SOEs are yet to sign the performance contract.

QUARTER 3
Evidence/Comments:
It can be reported that 13 of the SoEs that have signed the Bilateral Payment Agreement are currently honoring the payment plans. In terms of tax compliance, SOEC had now factored SoEs tax obligation as a Key Performance Indicator in their Performance Contract with Government.

Out of **GMD2.268billion**, GMD**319Million** have been settled as at end August, 2024.

The following SoEs have signed Performance Contract with the commission: GPPC, GIA, GAMPOST, and NFSPMC. However, NAWEC, GNPC SSHFC and GPA signed with the president.

Planned Activities:
1.Continue monitoring the payment plans,
2. Continue monitoring the performance Contract of the SoE especially the tax obligation.

Activity	Indicator			D	C	B	A
Build SOEs staff capacity to implement IFRS	1. Number of SOEs publishing IFRS compliant financial statements 2. Number of staff trained on IFRS using the step-down method	**Q u a r t e r**	**4**				
			3		✓		
			2		✓		
			1		✓		

QUARTER 1
Evidence/Comments:
Publicizing the financial statement of SOEs will enhance transparency and accountability and will provide the stakeholders with information on the financial operations of SOEs.

All the SOEs have published their audited financial statements.

Challenges:
- Late preparation of the management account for the SOEs.

Recommendation:
- Timely preparation of management accounts.

QUARTER 2
Evidence/Comments:

It can also be report that SOEs are currently not fully compliance with the International Financial Reporting Standards (IFRS) based on the dictates of the SOE Act.   However, DSOE has conducted IFRS capacity building in 2021 and 2022 respectively to SoEs finance officers

Plan Activities:
- The DSOE/SOEC to gradually role out the IFRS to SOEs in phases.

Challenges:
- Implementation of the full IFRS in the SOE sector could be challenge due to the incompatibility of the accounting manual with IFRS.

Recommendation:
All SOEs should align the accounting manuals to IFRS

QUARTER 3
Evidence/Comments:
Publicizing the financial statement of SoEs will enhance transparency and accountability and will provide the stakeholders with information on the financial operations of SoEs.

All the SoEs have published their audited financial statements.

Challenges:
- Late preparation of the management account for the SoEs.

Recommendation:
Timely preparation of management accounts.

	Activity	Indicator			D	C	B	A
Updated SOE Database	Publicize SOE financial statement	SOEs Financial statements published in MOFEA website in line with new SOE Act	**Q u a r t e r**	4				
				3		✓		
				2		✓		
				1		✓		

QUARTER 1
Evidence/Comments:
The SOEs 2020 Audited Financial Statements are published on the MoFEA website. Now waiting for the 2021 and 2022 to be audited and discussed at the National Assembly sub-committee level (PEC) before publishing on the

Website. However, the lack of compliance to submit latest Audited Statements continues to be a challenge as required by the Act.

Recommendation
- Mid-term audits should be conducted

Challenges:
- The Audits are not conducted time.
- Acquiring data on time

QUARTER 2
Evidence/Comments:
The SOEs 2020 Audited Financial Statements are published on the MoFEA website. Now waiting for the 2021 and 2022 to be audited and discussed at the National Assembly sub-committee level (PEC) before publishing on the Website.
Challenges:
- The Audits are not conducted time.
- Late engagement of external auditors for the financial audit.

Recommendation
- Mid-term audits should be conducted to reduce the back locks.
- Timely preparation of management accounts

QUARTER 3
Evidence/Comments:
The SoEs 2020 Audited Financial Statements are published on the MoFEA website. Now waiting for the 2021 and 2022 to be audited and discussed at the National Assembly sub-committee level (PEC) before publishing on the Website. However, the lack of compliance to submit latest Audited Statements continues to be a challenge as required by the Act.

Recommendation
- Mid-term audits should be conducted

Challenges:
- The Audits are not conducted time.
- Acquiring data on time

Activity	Indicator			D	C	B	A
Implement audit recommendations		Qu	4				
			3		✓		

		arter	2		✓		
	SOEs Phase 2 special audit recommendation implemented		1	✓			

QUARTER 1
Evidence/Comments:
The Internal Audit Directorate is currently embarking on a verification exercise for EY audit recommendations. The report is expected to be done as soon as the activity is concluded. IAD has completed the report and submitted to WB Project for their comments.

QUARTER 2
Evidence/Comments:
The Internal Audit Directorate audit verification exercise for EY audit recommendations reports reveals SOEs are implementing or implemented most of recommendations.

Planned Activities:
- Monitoring and reporting on the Audit recommendations

QUARTER 3
Evidence/Comments:
The Internal Audit Directorate verification exercise for phase 2 EY audit recommendations completed. The implementation stage in progress

Planned Activities:
The SOEC is currently monitoring the implementation of both Phase 1 and 2 of the Ernst & Young Special Audit on the SoE sector.

Component Performance Review:
1.4. Statistics Management

Component	Lead Implementing Partner
1.4 Statistics Management	Gambia Bureau of Statistics
Goals	Statistic management reforms will focus on coordinating national statistics systems for ensured international best practices.
Objectives	1. To ensure international comparability of statistics 2. To provide statistics for effective socioeconomic development
Outcome	• Accessible, reliable and timely statistics for informed decision making

Output	Activity	Indicator			D	C	B	A
2021 Gambia Labour Force Survey (GLFS)	Conduct national representative LFS	2021 GLFS report	**Q u a r t e r**	**4**				
				3				
				2				
				1			✓	

QUARTER 1
Evidence/Comments:
- The Labour Force Survey (LFS) determines the number of employees in the labour force and it is conducted every 3 years, numbers generated from these surveys will inform policy decisions.
- The Labour Force Survey was supposed to be conducted in January 2023 but postponed till November/December 2024 due to the upcoming population and housing census to be conducted in May 2024

Challenges
- Acquiring funds on time to execute surveys.
- Respondent fatigue in data collection is a major concern

Recommendation
- To encourage the GoTG to support the LFS for sustainability.
- To sensitize the local population on the importance of collection of data on LFS.

Output	Activity	Indicator			D	C	B	A
2021 Multiple Cluster Indicator Survey (MICS)	Conduct MICS round 7	2021 MICS report	**Q u a r t e r**	**4**				
				3				
				2				
				1		✓		

QUARTER 1
Evidence/Comments:
- The MICS round 7 was planned for 2021 and yet to be conducted
- It is a comprehensive survey of social economic indicators embedded in the MICS.

- The MICS contains several indications ranging from child health, education etc…
- The methodology of conducting the DHS and MICS are similar,

Challenges
- The MICS could not be conducted due to lack of funding

Recommendation
- To continue this activity as stipulated earlier

Planned activates:
- Preparatory activity for the MICS exercise to start in quarter 4 2024.
- This activity will be partially funded by the HISWACA projects of GBOS.
- GBOS will seek for funding from Gambia government, UNICEF and other DPs

	Activity	Indicator			D	C	B	A
2022 Demographic and Health Survey (DHS)	Conduct 2022 DHS	2022 DHS repost	**Q u a r t e r**	**4**				
				3				
				2				
				1	✓			

Evidence/Comments:
QUARTER 1
This survey provides information on health statistics. The survey is due to be conducted in 2024 instead of 2022 because the last DHS was conducted in 2019. DHS is yet to be conducted

	Activity	Indicator			D	C	B	A
2024 Integrated Household Survey (IHS)	Conduct national representative IHS	2024 IHS reports	**Q u a r t e r**	**4**				✓
				3				
				2			✓	
				1				

Evidence/Comments:
QUARTER 1
The Integrated Household Survey (IHS) has been conducted and validated; this survey is conducted every 3 year

Challenges
- Timely collection and compiling of data take a lengthy process
- The impact of Covid-19

Recommendation
- Sustaining the timely implementation of this activity should be taken over by the Government

	Activity	Indicator			D	C	B	A
2024 Gambia Labour Force Survey (GLFS)	Conduct national representative LFS	2024 GMLFS report	**Q u a r t e r**	4			✓	
				3				
				2				
				1		✓		

QUARTER 1
Evidence/Comments:
The 2024 LFS questionnaires has been reviewed and plans are in place to commence this exercise in January provided that funds are available
Challenges:
- Funds are still not available to conduct the activities of the EC to be provided by the World Bank through the HISWACA Project.

Recommendation:
- Government to continue collaborating with WB group to ensuring availability of funds for this activity.

	Activity	Indicator			D	C	B	A
Economic Census	Conduct Census of business establishments	List of all registered businesses	**Q u a r**	4			✓	
				3				
				2				

			t e r	1				

QUARTER 1
Evidence/Comments:
The data collection for this activity is expected to commence in February 2024.
This census is the listing of all formal businesses (businesses with fix structures) in the Gambia. The objectives these exercises are in two folds;
- To get a comprehensive list of all businesses operating in the Gambia and use the list as a sampling frame for subsequent economic surveys.
- To develop and maintain a statistical business register. This business register would be used to maintain the births and deaths of businesses on a regular basis

Challenges
- Timely conduct of economic census. Its is recommended to be conducted every 5 year but due to lack of funds this activity keeps on dragging for years.
- Acquiring the required information on time and getting the right information from businesses is a problem

Recommendation
- GoTG to be allocating special funds for the timely conduct of this exercise.
- There is need for GBoS to continue sensitizing the public on the importance of these surveys

	Activity	Indicator			D	C	B	A
Business Establishment Survey	Survey on income and expenditure of businesses	Rebased GDP from 2013 to 2019	Q u a r t e r	4				
				3				
				2				
				1		✓		

QUARTER 1
Evidence/Comments:
- The exercise will help to rebase the current GDP reference year of 2013 to a new base year (2022).

The BES would use the Supply and Used Tables (SUT) framework. This gives GDP estimates via the three approaches (production, expenditure and income).
- This exercise relies surely on the conduct of economic consensus.

Challenges
- Getting reliable data on time

Recommendation
- Publicity should be emphasized

Planned Activities:
- This expected to be conducted in 2025
- And final re-base GDP estimates to be released in 2026.

Component Performance Review:
1.5. Debt Management

Component	Lead Implementing Partner
1.5 Debt Management	**Directorate d of Loans & Debt Management**
Goals	This reform component deals with all aspects of public debt management (both domestic and external) including designing a Medium-Term Debt Strategy (MTDS), conducting Debt Sustainability Analyses (DSA) proper recording of debt portfolio and guide the issuance of domestic debt instruments for fiscal purposes.
Objectives	1. To ensure that the government's financing needs are met at the lowest possible cost consistent with a prudent degree of risk. 2. Promote domestic debt market development.
Outcome	• Improved debt management and sustainability

Output	Activity	Indicator	Quarter	D	C	B	A
Domestic and external debt and guarantees records are complete, accurate, updated, and reconciled.	Record and report on public and publicly guarantee debt monthly	Accurate debt and adequate budgeting	4				
			3				✓
			2				✓
			1				✓

QUARTER 1-3
Evidence/Comments:
Both domestic and external debt are recorded on a daily and weekly basis depending on the receipt of the bill or advice from the creditor. There is need to integrate the meridian with the IFMIS and the auction platform for easy exchange of data. Debt to GDP as at December, 2023 is 75%.

The process of integrating the three systems has started. The solution is developed and now the testing phase is pursued. The integration will require funding which remains a constrained.

Challenges
- Lack of funding: Usually MTDS exercise is conducted outside the office environment, example SINDOLA Camp., ABCAS or TENDABA Camp, and this requires significant resources for both the participants' transport refund and hotel logistics.

- Lack of full access rights to the system (Auction Platform, IFMIS & Commonwealth Meridian), we need a system where the three platforms will be speaking to each other with minimal manual transactions.

Recommendation
- Joint meeting with all stakeholders involves. (GRA, GBOS, CBG, MOFEA directorates)
- DLDM to push for the continuous synchronization of the 3 systems

	Activity	Indicator			D	C	B	A
Country's capacity to finance its policy objectives and service current and future debt obligations assessed.	Annual Preparation of Debt Sustainability Analysis (DSA)	Annual DSA reports	**Q u a r t e r**	4				
				3			✓	
				2			✓	
				1			✓	

QUARTER 1-3
Evidence/Comments:
The Debt Sustainability Framework for Low-Income Countries (LIC DSF), is jointly developed by the International Monetary Fund (IMF) and the World Bank, it serves as a crucial tool for evaluating debt vulnerabilities

and providing guidance for borrowing decisions. This framework helps to comprehensively assess a country's risk of falling into a state of debt distress. The Debt Sustainability Analysis (DSA) therefore, assessed the government's ability to meet debt obligations using ten-year historical macroeconomic data and twenty years of projections. Currently, The Gambia is at high level of debt distress, meaning we are not defaulting but have breached all debt thresholds. The annual DSA report has been developed and yet to be validated.

Challenges
- Lack of funding: just like MTDS, the DSA exercise is also done outside the office environment to limit office distraction for participants as the exercise is tedious, this also requires significant resources.
- Getting timely and adequate data from stakeholders is challenge, as the data used in analysis is not limited to debt data, but required macro numbers too.
- Delay in the production of the DSA, the best practice for the production of DSA report should be end of Q1 or at the beginning of Q2 as recommended by World Bank.

Recommendation
- Management to support the team to conduct DSA on time.
- To delegate focal person in each sector

The management of refinancing risk is pursued to avoid bunching of debt service obligations and/or rollover risk	Activity	Indicator		D	C	B	A
	Annual Review of the Medium-Term Debt Strategy (MTDS) 2024-2029	To Establish and execute a strategy for managing the government's debt.	**Q u a r t e r** 4				
			3			✓	
			2			✓	
			1			✓	

QUARTER 1-3
Evidence/Comments:
The primary objective of Public Debt Management is to ensure that the Government's financing needs are met at the lowest possible cost, consistent with a prudent degree of risk as mentioned above. The secondary objective is to promote domestic debt market development and to meet its debt obligations. MTDS thus, looks at both cost and risk when choosing the appropriate strategy. The current strategy is to go for more concessional/soft external financing and elongate our domestic instruments.

The MTDS (2024-2028) review covers a five-year horizon and the scope of debt coverage includes Public and Publicly Guaranteed (PPG) debt of the Government from both external and domestic sources.

The 2023 review of the MTDS has been done yet to be validated.

Challenges
- Lack of funding. Being a tedious exercise, the MTDS is usually done outside the office premises to minimize office distraction for stakeholders/participant. Thus, the exercise requires funding for the logistics, eg. accommodation, hall, food, transport refund among others.
- Delay in the production of the MTDS. The MTDS data is not only debt data but also source from other stakeholders like Macro, Central Bank and GBOS, usually getting timely data from these stakeholders and converging them is challenging.

Recommendation
- Advocate for the timely production of MTDS
- To delegate focal person in each sector

Activity	Indicator	Quarter		D	C	B	A
Execute debt service payments on a timely basis	Timely execution of debt service.	Q u a r t e r	4				
			3				✔
			2				✔
			1				✔

QUARTER 1
Evidence/Comments:
Usually, government borrows with the intention of paying back the debt, and the process of paying/servicing of the debt, is the debt service, because government pays both principal and interest and any other cost related to the debt.
QUARTER 2
- The payment of debt service is on track
- The principal and interest as at the 2,3&4 quarter to be provided
QUARTER 3

Cordial relationship with creditors and investors for the realization of the stated debt management objectives.

- The principal and interest as at the 2,3 & 4 quarter is provided

Challenges
- Timely availability of cash allocation to service debt and due to the chain in relation to debt service payments, that is, the process starts from DLDM, to AGD and finally to CBG who does the externalization. Usually there is a time lag from DLDM to CBG.

Recommendations
- There is a need for timely allocation of cash for debt service
- Complete synchronization of the three platforms for improve debt service process

Activity	Indicator			D	C	B	A
Preparation of Annual Borrowing Plan	Borrowing plan available Publicly	**Quarter**	4				
			3				✓
			2				✓
			1				✓

Evidence/Comments:
QUARTER 1-3
The ABP is a plan that indicate how much government intend to borrow for the year, which helps the issuer and the borrower to plan well, it helps investors to do proper prior planning. It is forward looking activity.
The ABP 2024 is done, validated and published
Challenges
- Data constraints.
Recommendations
- To endeavor to have the document produced at the beginning of the financial year

Activity	Indicator			D	C	B	A
Preparation of Issuance Calendar	Issuance calendar available Publicly	**Quar**	4				
			3				✓
			2				✓

			ter	1				✓

Evidence/Comments:
QUARTER 1-3
The Issuance Calendar is derived from the ABP to give further insight of the ABP breakdown, the Issuance Calendar is prepared for the entire year, sectioned quarterly and publish on the MoFEA and CBG websites. It provides the amount intended to be floated.
Challenges
• Rounding off effects for the recording of domestic debt
Recommendation
• There is need for well-developed domestic debt market

Component Performance Review
1.6 Public Private Partnerships (PPP)

Component	Lead Implementing Partner
1.6 Public-Private Partnerships (PPP)	**Department of Public-Private Partnerships (PPP)**
Goals	PPP reforms will aim at providing adequate legal, regulatory, and institutional framework for PPPs. Established the enabling environment to foster and promote private sector participation in PPP projects.
Objectives	1. To provide complete, objective, timely, and useful information on the utilization of public-private partnerships; 2. To facilitate communication between public and private sector members with respect to issues related to the implementation of public-private partnership projects; 3. Prioritize PPP in priority sectors as enshrined in the NDP.
Outcome	• Favorable environment for effective public private sector engagement in public service delivery

Output	Activity	Indicator			D	C	B	A
PPP Act.	Submission to the Ministry of Justice	Approved PPP Act	Quar	4				
				3		✓		
				2			✓	

					t e r	1			

Evidence/Comments:
QUARTER 1
This aimed at providing the legal and legislative framework for guiding the implementation of PPPs.

PPP Bill has been drafted, reviewed by the DP, stakeholder consultations were held and the revised version was submitted to MOJ for alignment with relevant laws of the Gambia. The legislative draft is submitted for Cabinet for review and approval. A sub-committee is constituted by cabinet to review and findings were shared with the PPPD for consideration and incorporation.

Challenges:
- There has been delay in the review of the bill

Recommendations:
- Cabinet to swiftly adopt and approved.

Planned Activities:
- Joint review with MOJ on the comments made by the cabinet sub-committee on the bill.
- Re-submit the revise to cabinet for final approval.
- Submit the cabinet approval to MOJ for gazzeting of the bill.
- Submit to NA for enactment

QUARTER 2
Joint review with MOJ on the comments from the Cabinet subcommittee was conducted and comments incorporated
The revised Bill incorporating cabinet comments was re-submitted to Cabinet, now awaiting cabinet feedback.
QUARTER 3
Comments:
Still awaiting cabinet feedback on the incorporated comments.

Planned Activities
- Follow up with cabinet
- Submit the cabinet approval to MOJ for gazzeting of the bill.
- Submit to NA for enactment

Challenges:
Delay in Cabinet's Feedback

	Activity	Indicator	Quarter		D	C	B	A
	1. Update National PPP policy 2. Develop Guidelines on Unsolicited Proposals 3. Update PPP Operational Guidelines	1. Updated National PPP Policy (2021-2025) 2. Developed guidelines		4				
Revised National PPP Policy 2021 - 2025 and guidelines			Q u a r t e r	3		✓		
				2			✓	
				1			✓	

Evidence/Comments:
QUARTER 1

This is to provide a policy direction of government interface with private sector investors in the formulation, structuring and implementation of PPP projects.

Cabinet has approved revised National PPP Policy 2023.
The revision of the PPP Operational Guidelines will be fully anchored on the PPP Bill once enacted.

QUARTER 2
The status remains the same as these activity/outcomes is anchored on the PPP Bill.

QUARTER 3
Comments/Evidence:
The status remains the same as these activity/outcomes is anchored on the PPP Bill.

	Activity	Indicator	Quarter		D	C	B	A
	Liaise with the DDP to identify and develop PPP programs	Approved list of priority projects	Q u a r t e r	4				
PPP Pipeline Priority Projects Framework (PFRAM)				3		✓		
				2		✓		
				1				

Evidence/Comments:
QUARTER 1

The objectives of the PPP priority projects is to develope and consolidate government pipeline PPP priority projects across various sectors of the economy and developed into a PPP Program.

A daft PPP priority project developed and consolidated from different sectors.

Challenges:
- Inadequate capacity to identify potential PPP projects within MDAs
- Delay in submission of priority projects from MDAs.

Recommendation:
- The need to finalize the draft PPP priority project
- Implementation of the approved PPP priority project list.

QUARTER 2
Evidence/Comments:
Status remains the same, awaiting the PPP Act.

QUARTER 3
Evidence/Comments:
Currently working on updating the draft

Challenges:
Cannot be finalized without the Act,

	Activity	Indicator			D	C	B	A
PPP Database Set-up and utilized	Modernize and Update database of on-going PPP projects	Updated Database (PPP contract details registered on the database)	**Q u a r t e r**	4				
				3	✓			
				2	✓			
				1				
	Evidence/Comments: **QUARTER 1** This activity has not been implemented, however an excel version to take stock of PPP data is available**.** **Challenges:** Unavailability of funs to procure the PPP Data base							

	Recommendation: Solicit for funding to procure the establishment of the Data base. **QUARTER 2** **Evidence/Comments:** This activity remains at the same point, the directorate hopes to secure the necessary funds for the procurement of the system. **QUARTER 3** **Comments/ Evidence** This activity remains at the same point; the directorate hopes to secure the necessary funds for the procurement of the system. **Challenges:** • Unavailability of funds to procure the PPP Data base **Recommendation:** • Incorporate the costing for the database in the Directorates Annual Budget • PPP Directorate try and leverage on the local expertise of the ministry IT unit to set up the database **Planned Activities** PPP Directorate to consult stakeholders(IT, AGD IT Unit and MOCDE) to build the database.

Component Performance Review:
1.7. Public Investment/Aid Coordination and Management

Component		Lead Implementing Partner				
1.7 Aid Coordination and Management		**Aid Coordination Department**				
Goals	This reform component aims at ensuring efficiency in resource mobilization, aid coordination and management. To deliver sound policy advisory on compliance (meeting guidelines of the Gambia Strategic Review Board (GSRB)) and performance on bilateral and multilateral donor funded programmes and projects.					
Objectives	1. Maintain donor profile and take part in resources mobilization					
Outcome	• Effective and efficient utilization of aid resources					
Output	**Activity**	**Indicator**		**D**	**C**	**B**	**A**

Sectors trained on Project selection and Appraisal Guidelines	Organize training on project selection and appraisal guidelines for sectors	50% of the MDAs to be trained	Q u a r t e r	4				
				3				✓
				2				✓
				1			✓	

Evidence/Comments:
QUARTER 1
Almost 90 percent of the MDAs have been trained on Programs and Projects.

QUARTER 2
Evidence/Comments:
The status quo remains same.

Challenges:
- Usage problem**.**
- Projects of some sectors are approved without being reviewed.

QUARTER 3:
Evidence/ comments
The revised template has been circulated to all sectors for adoption and the staff provide technical support to complete the template when the need arises.
Recommendations:
- Ensure that all sectors uniformly apply the project selection and appraisal guidelines. Consistency in application helps maintain a standardized approach and facilitate easier comparison and evaluation of projects.
- Regular training and capacity building.
- The Gambia Strategy Review Board (GSRB) should include a clause in the contract agreements to endorse all projects by the Minister of Finance.
- Aid Coordination to emphasize the importance of contracts to be reviewed by the GSRB.
- The PFM Act should include a clause that states all contracts should be reviewed by the GSRB
- The MOFEA management to ensure compliance of sector proposals being reviewed by the GSRB.

	Activity	Indicator			D	C	B	A
	Conduct project mapping exercise	All MDAs	**Quarter**	4				
				3				✓
				2				✓
				1				✓

Evidence/Comments:
QUARTER 1
The mapping to take stock of Government projects to establish the portfolio of project financing for 2024 has already been done and the report is shared with stakeholders

QUARTER 2
Evidence/Comments:
  Mapping is conducted every two years, with the next scheduled for 2025.
Challenges:
Information is limited on bilateral projects.

QUARTER 3
Evidence/Comments:
The directorate in collaboration with Climate Finance Directorate are working conducting the mapping exercise**.**

Recommendations:
- Consultation at the highest level is needed
- Constitute a Sector coordination committee on development cooperation.

(Left column: Updated Project Mapping conducted)

	Activity	Indicator			D	C	B	A
	Formulate the new Aid Policy	New Aid Policy developed	**Quarter**	4				
				3			✓	
				2			✓	
				1		✓		

(Left column: The new Aid Policy 2023-2032 developed and implemented)

QUARTER 1

Evidence/Comments: The new Aid Policy is already developed, reviewed on two occasions with key stakeholders. A cabinet paper has been developed and tabled by the honorable minister at cabinet. Cabinet suggested some changes to be made regarding the Centralized Fiduciary Unit (CFU) for a study to be conducted and the report on the findings to be discussed at cabinet.

Recommendation
- ACD to fast track the study tour and prepare another cabinet paper on the findings of the approval of the CFU.

QUARTER 2

Evidence/Comments

Challenges:
- The inclusion of the CFU delayed the approval of the policy**.**

QUARTER 3

Evidence/Comments:

The directorate is working on revising the Aid Policy by removing the CFU until a study is conducted and findings of the report presented for further review.

Challenges:

Cabinet to allocate time to review the adjustments of the policy

Recommendations:
- A study tour to be conducted in Cape Verde to learn best practice on the operationalization of the CFU.
- Establishment of the CFU will help in the mismanagement of funds and encourage efficiency.

	Activity	Indicator			D	C	B	A
AIMS Updated	1. Update AIMS database 2. Establish a coordination	Availability of accurate aid data	**Q u a r**	**4**				
				3		✓		
				2		✓		

	mechanism with all the projects. 3. Develop reporting guidelines on aid and donor coordination.	t e r 1		✓	

QUARTER 1

Evidence/Comments: Currently, the system is down due to technical failures and new software upgrades in terms of version, which requires resources. However, efforts are currently on going to mobilize support for its revitalization.

The Aid Information Management System (AIMS) have been down for the past 3 years, Templates are often sent to MDAs to fill out information on aid and project data. Due to this constrain, there are gaps of obtaining accurate data. Securing funds is a major challenge in implementing this activity and reports on bulletin is usually understated due to the unavailability of such AIMS platform.

Recommendation
- A replacement of the AIMS platform necessary

Challenges
- The AIMS platform is a complicated system, and it is hard to establish, the cost involved in running it is high.
- Lack of funds to implement this activity

Recommendation
- Continuous seeking of funds and collaboration from donors

QUARTER 2
Evidence/Comments:
The status quo remains same.

QUARTER 3
Status remains the same

Activity	Indicator	D	C	B	A

Organize project site supervision mission	Quarterly	**Q** **u** **a** **r** **t** **e** **r**	4				
			3			✓	
			2			✓	
			1			✓	

Project Site Supervision Missions organized (Monitoring)

QUARTER 1
Evidence/Comments: in 2024, ACD could not embark on its quarterly monitoring of projects due to lack vehicle to carry out this important mandate. A request for a vehicle has been made and we await response to that. However, we intent to conduct an extensive monitoring exercise before the end of the fiscal year 2024.

QUARTER 2
Status co remain the same

QUARTER 4: Planned activity
The project site supervision will be conducted to cover the 1st, 2nd and 3rd quarter

Challenges
- There is a mismatch of project implementation vis-à-vis project objective.
- Lack of mobility to embark on monitoring exercises.
- Constraints of funds to implement this activity

Recommendation
- To emphasize continuous project monitoring

QUARTER 3
Evidence/Comments:
This is an on-going activity embarked on every quarter. The second quarter monitoring has not been conducted due to mobility.

Challenges:
- Lack of mobility to embark on monitoring exercises
- Constraints of funds to implement this activity

Recommendations:
- To emphasize continuous project monitoring
- There is should be efficient budget allocation.

	Activity	Indicator			D	C	B	A
Country Portfolio Performance Review (CPPR) organized	Organize Country Portfolio Performance Review (CPPR)	Bi-annually	**Quarter**	4				
				3			✓	
				2			✓	
				1			✓	

Evidence/Comments:
QUARTER 1
The Country Portfolio Performance Review is yet to be conducted. It is normally done in November in collaboration with the World Bank Country Office
Challenges
- Procurement and financial management issues
- Delays in receiving funds from donors
- Safeguard and environmental issues

Recommendation
- To reintroduce the postmortem engagement with cabinet
- For the department to publish reports on the MoFEA website

QUARTER 2
Evidence/Comments:
The country portfolio performance review is conducted annually.
Challenges:

Recommendations

	Activity	Indicator			D	C	B	A
Project Investment Plan (PIP) Developed	Prepare a PIP	Approved PIP	**Quarter**	4				
				3		✓		
				2		✓		
				1		✓		

Evidence/Comments:
QUARTER 1

After the PIMA mission, the ACD solicit support from the IMF fiscal management department to embark on a study tour in the first quarter of 2025 to learn best practice from countries that are already implementing the PIP. Based on the report of the findings, a ToR will be developed to hire a consultant to develop the PIP.

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

QUARTER 2
Evidence/Comments:
There is a need to hire a consultant who will be funded domestically.

Challenges:
- Constraint of funds to recruit a consultant. However, a request for support has been shared with donor partners

Recommendation:
- There is a need for efficient allocation of funds.
- Instead of piloting across all MDAs, five be selected and proceed with them.

QUARTER 3
The status remains the same.

Component Performance Review:
1.8. National Development Planning

Component	Lead Implementing Partner
1.8 National Development Planning	**Department of Development Planning**
Goals	This component of PFM reform will aim at ensuring the development of a long and medium-term government's national development blueprints priorities, mainstreaming international development agenda such as the SDGs, AU Agenda 2063. The reform also establishes and coordinates the development of a comprehensive M&E system to monitor the implementation progress of these blueprints.

Objectives	• Coordinate the formulation process of National Development Plans • Support sectors/councils in the formulation and implementation of Strategic Plans/policies • Monitoring and evaluation of plans/policies • Capacity building of the planning cadre						
Outcome	• Sustainable economic growth and balanced development promoted through effective national development planning						

Output	Activity	Indicator			D	C	B	A
Long-term Vision formulated	Develop a new long-term vision to succeed Vision 2020	Existence of a Long-term Vision	Quarter	4				
				3		✔		
				2		✔		
				1		✔		

Evidence/Comments:
QUARTER 1
Consultations have been completed for the formulating of a long-term vision (Regional and word level consultations). The Consultant is drafting the document, and inspection report is produced. The version is expected to be completed before the end of this year.
Challenges:
• There is time constrain in meeting the set target for completing all consultations and developing the vision.

QUARTER 2
Evidence/Comments:
The status quo remains the same.

QUARTER 3
Evidence/Comments
Vision 2050 - Consultations have been completed for the formulating of a long-term vision (Regional and word level consultations). Work on finalizing the Long-term Vision is on progress

Challenges:
Delay in getting a macro-economic model

Activity	Indicator	Quarter		D	C	B	A
Formulate a successor medium term plan to the NDP 2018-2021	Existence of a Medium-term plan	Q u a r t e r	4				
			3				
			2				✓
			1				✓

Evidence/Comments:
QUARTER 1
The Development Plan 2023-2027 has been approved by cabinet and presently undergoing final editing and subsequent launching by the President.

Challenges:
- Delay in consultations that resulted into missing out on the target for completing the development of the document.
- There is also delay in funding with regards to paying consultant for costing the activities of the development plan.

QUARTER 2
Evidence/ Comments:
The Recovery Focused National Development Plan (RF-NDP) 2023 – 2027 was developed and validated on the 21st December 2022. It was later submitted for Cabinet approval on the 27th April, 2023 and subsequently launched by the President of the Republic on the 9th February, 2024.

This was followed by regional popularizations of the RF-NDP in five Local Government Areas namely; Upper River Region, Central River Region South, Central River Region North, Lower River Region and North Bank Region from the 3rd – 7th June, 2024. The Directorate of Development Planning is working on organising similar engagements in West Coast Region, Kanifing Municipality, Banjul and for National Assembly members.

The leftmost column spanning the rows reads: Medium term development plan formulated to succeed NDP 2018-2021.

This will be followed by advocacy missions to mobilise resources for the implementation of the strategic priorities highlighted in RF-NDP.

What is entailed in the RF NDP, what it seeks to achieve, its challenges……

QUARTER 3

RF-NDP indicator metadata handbook

DDP in collaboration with sectors developed the RF-NDP indicator metadata handbook. The metadata handbook is designed to provide comprehensive information on the indicator definition, description, relevance, indicator type, unit of measurement, disaggregation, calculation methodology source(s)/data collection method, data collection frequency and institution(s) responsible for each indicator thus enhancing comparability and transparency.

Challenges:

Nonetheless, despite its successful achievement, access to updated data was one of the key challenges encountered.

2023 Annual Progress Review of the RF-NDP

DDP also recently completed the 2023 Annual Progress Review (APR) of the RF-NDP. It could be noted the Plan is subjected to an annual review to track progress and challenges as well as provide recommendations to improve progress towards its implementation. The process was jointly undertaken by GBoS, Office of the Vice President and the Directorates of Development Planning (DDP), Economic Policy and Research, Aid Coordination, Budget, Loans and Debt Management – Ministry of Finance and Economic Affairs (MoFEA).

Challenges:

Despite the successful production of the report, the absence of updated data remains a challenge in tracking down the progress of the indicators

RF-NDP Regional Sensitizations

Moreover, DDP also conducted regional launch and sensitizations of the RF-NDP in 3 Local Government Areas (LGAs) namely Banjul, Kanifing and Brikama. The events funded from GLF was aimed at introducing the RF-NDP and to gather valuable inputs and feedback from stakeholders.

Challenges:
Inadequate funding to conduct ward level consultations.

Monitoring of TAA Milestones and Indicators
The monitoring of milestones and indicators of the Turn Around Allocation (TAA) remain very pertinent in DDP's routine activities. Smart milestones were identified in the Gambia's Turnaround strategy and some have been achieved while others are on progress to enable the country's continued access to TAA resources for the Fiscal Year 2025.

Challenges:
The issue of updated data remains a challenge in the tracking of progress of the TAA milestones and indicators

Conduct capacity building training for planners for effective implementation
The Directorate of Development Planning in collaboration of EbA project conducted training for planners on mainstreaming climate change and ecosystem-based adaptation approaches into national development planning.

Challenges: The training duration was not adequate to limited funding

Planned Activities;
- Develop indicator metadata handbook for the RF-NDP

- Conduct the 2023 Annual Progress Review of the RF-NDP
- Conduct Regional Popularizations on the RF-NDP
- Monitoring of TAA Milestones and Indicators
- Conduct capacity building training for planners for effective implementation

Activity	Indicator	Quarter		D	C	B	A
Conduct annual, midterm and final reviews of the plan	Review reports	Quarter	4				
			3	✓			
			2	✓			
			1	✓			

Evidence/Comments:
QUARTER 1

Annual review on the RF-NDP is planned for 2024 and a midterm evaluation in 2025.
Given that the National Development Plan is yet to be completed the first APR is expected in 2024.

QUARTER 2
Evidence/Comments:
The Annual Progress Review on the RF-NDP was conducted has been completed. A draft report has been prepared and it would be validated by the various sectors before the end of July 2024. Prior to this, the RF-NDP metadata was also prepared and publish for public access.

QUARTER 3:
The status quo remains same.

Activity	Indicator			D	C	B	A
Strengthen capacity of planners to link budgets to plans	Number of Trainings conducted	**Quarter**	4				
			3	✓			
			2	✓			
			1	✓			

Evidence/Comments:
QUARTER 1
A training was conducted on gender sensitive budgeting. The Directorate of Development Planning is expected to conduct another training on mainstreaming, climate change and ecosystem-based adaptation approaches into national development planning.

QUARTER 2
A training on PBB was done for planners in the second quarter of 2023 and another training on Development Evaluation was with IDEP for development planners in the 4th quarter of 2023.

QUARTER 3
The Directorate of Development planning is expected to conduct another training on mainstreaming climate change and ecosystem-based adaptation approaches into national development planning in the second quarter of 2024.

Capacity of the planning cadre developed

Activity	Indicator			D	C	B	A
Sector/councils strategic plans reviewed & updated	Updated plans	**Quarter**	**4**				
			3	✓			
			2	✓			
			1	✓			

Evidence/Comments:
QUARTER 1
LGA Strategic Plans for Brikama, Basse, and Kuntaur are currently awarded for formulation and alignment with the RF-NDP planned

QUARTER 2
Evidence/Comments:
The alignment of sector/council's strategic plans will be informed by the RF-NDP. UNDP has agreed to fund the development of strategic plans for three councils to enable them aligned their strategic priorities with the RF-NDP. This is expected to be carried out before the end of 2024.

QUARTER 3
Evidence/ Comment:
The status quo remains the same.

Activity	Indicator			D	C	B	A
Regularly produce SDG status reports	Number of Reports Produced	**Quarter**	**4**				
			3		✓		
			2			✓	
			1		✓		

SDGs Status Reports developed

M&E system to monitor the implementation of National Development plans.

Evidence/Comments:
QUARTER 1
There are plans for consolidated quarterly, annual, midterm, and VNRs reports to meet the needs of both the RF-NDP and SDGs

QUARTER 2
Evidence/Comments:
The status quo remains same.

Quarter 3
Evidence/Comments:
The Directorate is working on getting approval to participate in the 2025 VNRs

PILLAR 2: BUDGET AND PROCUREMENT MANAGEMENT

Component Performance Review:

2.1.1 Program Based Budgeting

Component	Lead Implementing Partner
2.1.1. Program Based Budgeting	Budget Directorate

Goals	• Budget and Procurement reforms seek to establish a more participatory budget planning align and spend resources in a credible, reliable, comprehensive, accountable, transparent manner and archive value for money. • Establishing a systematic approach to determine government priorities in an effective planning and resource allocation for better service delivery aimed at meeting the National Development Plan.
Objectives	• Improve medium–term, and policy based budgeting that integrates an annual budget process • Improved budget execution and control
Outcome	• Strengthened budget preparation, execution, and controls

Output	Activity	Indicator			D	C	B	A
1. Enhance effective budget preparation	**1.1** Develop a medium-term budget framework paper (MTBFP)	Medium-term budget framework paper developed	Q u a r t e r	4				
				3				✓
				2				✓
				1				✓

QUARTER 2
Evidence/Comments:
The MTBF is to set expenditure limits, looking at the revenue and expenditure base on the fiscal targets set in the medium term for the ceiling. The MTEEF for 2025 - 2027 has been developed

Challenges
Though sectors have improved in aligning their budget to NDP and within ceilings, there are still issues with prioritization. Some existing commitment are left out.
Recommendation.
Sectors should prioritize existing commitments

QUARTER 3:
Comments/Evidence
The MTEEF for 2025 - 2027 has been developed. Thus, the status quo remain the same.

Activity	Indicator			D	C	B	A
Prepare the budget in accordance with the budget calendar, Program Based Budgeting Road Map and BCC	Number of activities implemented timely in accordance with the calendar	Q u a r t e r	4				
			3				✓
			2				✓
			1			✓	

QUARTER 2
Evidence/Comments:
Budget absorption rate was registered at **92%** of the approved budget in 2022. The activity and indicator are not related. However, the indicator described has been met.

QUARTER 3
Evidence/Comments:
The Status quo remain the same.

Activity	Indicator			D	C	B	A
Prepare medium-term budget aligned to NDP	• The number of sector program linked to the NDP indicators • Coding of the NDP to the Charts of Account	Q u a r t e r	4				
			3		✓		
			2		✓		
			1	✓			

QUARTER 2
Evidence/Comments:
There is no alignment between the activity and indicator.
Although, the domestic revenue has over performed during the period under review. However, budget support remains a challenge. The SGO in the macro-framework can be used as reference.

Challenges:
- Budget support remains a challenge

Recommendations:

QUARTER 3
Evidence/Comments:
The medium term budget is prepared to reflect the NDP, however challenges till persist due to misalignment of MTEB with NDP. Although, the domestic revenue has been doing well for Q1 & Q2, and the trend is expected to continue. For the first two months of the quarter, both domestic revenue and budget support has been forthcoming. Evidence on the SGO file

Activity	Indicator			D	C	B	A
Formulation of an annual cash plan	Approved and consolidated annual cash plan	**Q u a r t e r**	**4**				
			3		✓		
			2		✓		
			1		✓		

QUARTER 2
Evidence/Comments:
The objective of this activity is to guide on spending and to reduce unplanned expenditures. However, the annual cash plan is not updated monthly.
Challenges
Ministries failure to comply
Recommendation
Management through the Budget Directorate should constantly engage ministries to updating their cash plan.

QUARTER 3
Evidence/Comments;
The annual cash plan is not updated monthly
Challenges
Ministries failure to comply
Recommendation
Engage senior management to take of the matter from the Top

Component Performance Review:

2.1.2. Budget Comprehensiveness, Credibility and Reliability

Component	Lead Implementing Partner
2.1.2 Budget Comprehensiveness, Credibility and Reliability	Budget Directorate

Goals	The reform aimed at assessing comprehensive budget information to the general public and how realistic is the budget implemented as intended plan
Objectives	• Improve coverage and quality fiscal reporting. • Improve fiscal oversight and analysis of SOEs risks
Outcome	• Strengthened identification, monitoring, management and reporting of fiscal risks

Output	Activity	Indicator		Scores			
				D	C	B	A
Establish coverage and quality fiscal reporting	Implement the budget as authorized by the Parliament within acceptable deviations	Published quarterly budget reports, including non-financial performance information	Q u a r t e r 4				
			3				✓
			2				✓
			1			✓	

QUARTER 2
Evidence/Comments:
Monthly & Quarterly Expenditure and Revenue Reports produced and published on the MoFEA website.
QUARTER 3
The status quo remains the same

	Activity	Indicator		D	C	B	A
	Produce and publish monthly fiscal reports	Published monthly reports	Q u a r t e r 4				
			3				✓
			2				✓
			1			✓	

QUARTER 2
Evidence/Comments:

Monthly/quarterly report now include both revenue and expenditure
The report for QUARTER 1 of 2023 is already published on the MoFEA website.

QUARTER 3
Evidence/Comments:
The Q3 fiscal report till under review as the just elapsed. However, it should be posted by the time of getting this updates

Activity	Indicator			D	C	B	A
Institutionalize BOOST and publish the database on MoFEA website **NB:** This activities should be removed	Published on website	**Q u a r t e r**	4				
			3				
			2				
			1				

Evidence/Comments:
This does not align with existing systems.

Component Performance Review:

2.1.3. Budget Transparency and Accountability

Component	**Lead Implementing Partner**						
1.1.3 Budget Transparency and Accountability	**Budget Directorate**						
Goals	The reform seeks to provide, maintained and disseminated adequate budget information for the public through publication fiscal reports.						
Objectives	• Provision of fiscal information to the general public						
Outcome	• Enhanced public access to fiscal information						
Output	**Activity**	**Indicator**		D	C	B	A
To enhance fiscal transparency	Publication of the executive budget proposal on the MoFEA website	Annual executive budget proposal documentation	**Q u a r** 4				
			3				✓
			2				✓

					D	C	B	A
			t e r	1				

QUARTER 2
Evidence/Comments:
The status quo remains the same as quarter 1.
QUARTER 3
Evidence/Comments:
The executive budget for was prepared and published.

Activity	Indicator			D	C	B	A
Publication of the approved budget on the MoFEA website	Published Approved Budget	Q u a r t e r	4				
			3				✓
			2				✓
			1				✓

QUARTER 2
Evidence/Comments:
The annual Budget has been completed and the approved budget is already on the MoFEA website.
The relevant documents include; approved budget (revenue and expenditure) estimates, the minister's statement on laying the budget estimates, and the budget speech
Challenges
- Delay in Sectors' submission of the budget
- Adherence to budget ceiling by Sectors
- Timeliness of feedbacks on budget submissions
Recommendation
Sectors to adhere to the budget calendar and ceilings
QUARTER 3
The annual Budget has been completed and the approved budget is already on the MoFEA website.

Activity	Indicator			D	C	B	A
Publication of in year reports	Coverage and comparability of reports	Q u a r	4				
			3				✓
			2				✓

					D	C	B	A
		Timing of in-year budget reports Accuracy of in-year budget reports	t e r	1				
	QUARTER 2 **Evidence/Comments:** The Status quo remain the same. **QUARTER 3** **Evidence/Comments:** The monthly fiscal reports are being prepared and published on the MoFEA.							

	Activity	**Indicator**			**D**	**C**	**B**	**A**
Enhanced citizen engagement on budget issues	Publication of the citizens' budget	Formulation Citizens' budget	Q u a r t e r	4				
				3				✓
				2				✓
				1				✓
	QUARTER 2 & 3 **Evidence/Comments**: This is the simplified version of the National Budget; it is designed in a way even laymen can understand it. This document is produced and published on a yearly basis and the current one (2024) citizen's budget has been developed, launched and published on the MoFEA website.							

Component Performance Review:

2.1.4 Procurement Management

Component	**Lead Implementing Partner**
2.2 Procurement Management	**Gambia Public Procurement Authority & Directorate of Public Procurement**
Goals	The reform promotes transparency, accountability and value for money in procuring public goods and services for economic growth. It provides fair and equitable platform for competitiveness thus building public confidence in the procurement process.

Objectives	• Ensure all procurement processes are digitalized • Standardize the legal and regulatory framework in procurement process • Implement a unified procurement contracts system over all the MDAs and Public Sector Entities.							
Outcome	• Improved debt management and sustainability							

Output	Activity	Indicator			D	C	B	A
One Stop shop facility for e-GP infrastructure	Mobilize resources for the e-GP infrastructure	Resource mobilization conducted.	**Q u a r t e r**	**4**				
				3		✓		
				2		✓		
				1		✓		

QUARTER 1
Evidence/Comments:
GPPA through the world bank project invited the key stakeholders to enlighten them with regards to the ownership of the E-Procurement. The roadmap has been developed and stakeholders were invited to review the document.
Challenges
Funding constraints to actualize E-procurement as the world bank has decided to stop funding the activity
Recommendation
Mobilize resources from development partners

QUARTER 2
The e-GP Regulations have been developed and validated and its now waiting to be tabled at cabinet for consideration and approval. The Authority stated that the Cabinet Paper (CP) will be completed on the 9th of July and the document will be sent out on the 10th to Cabinet.
Challenges
Funding continues to be an issue for developing the e-GP infrastructure.
Recommendation
The Authority will result to consulting MoFEA about funding the e-G procurement

QUARTER 3

	Comments/ evidence The document has been presented to the minister of MoFEA for approval and adoption by the cabinet **Challenges**: Funding **Recommendations**: GPPA to engage the world bank through the ministry of finance **Planned Activities**: Training of stakeholders, SOEs, and MDAs with regards to the use of electronic procurement, pending approval and adoption by cabinet.							

	Activity	**Indicator**			**D**	**C**	**B**	**A**
Digitalised procurement process.	Implement an electronic procurement marketplace platform	e-procurement marketplace platform fully operational for e-tendering and e-procuring of works, goods, services and PPPs	**Q u a r t e r**	4				
				3	✓			
				2	✓			
				1		✓		

QUARTER 2
Evidence/Comments:
The E-procurement marketplace is yet to be developed.

QUARTER 3
Evidence/**comment**
Status remains the same, as this activity awaits approval and adoption of the e-gp regulation by cabinet.
Challenges:
Lack of capacity and high staff attrition rate
Recommendation:
To employ highly trainable individuals with the capacity to motivate and be retainable.
Planned Activities:
 Staff recruitment.

	Activity	**Indicator**			**D**	**C**	**B**	**A**
Direct Procurement for MDAs and Public Sector Entities	Prepare a system of Procurement Registration Accreditation before	MDAs and Public Sector Entities certified and registered before the GPPA and able to	**Q u a r**	4				
				3		✓		

| the GPPA so MDAs and Public Sector Entities can directly prepare procurement over the thresholds stated in the GPPA Act | directly prepare, tender and contract the Public Procurement to fulfill their needs | t e r | 2 | ✓ | | |
| | | | 1 | ✓ | | |

QUARTER 1
Evidence/Comments:
Assessment for the authorization of the first and second badge was done and a seminar was conducted on the criteria (checklist) for the assessment.
Challenges
Sectors are not willing to conduct the assessment
Recommendation
Procurement officers in these sectors need to be sensitized on the authorization process.

QUARTER 2
There have been two badges of certification conducted by the Authority. The first one was eight (8) and the second twenty (20).
Challenges
Inadequate capacity for some of these Institutions to conduct their own procurement.
Inadequate manpower at the Authority to conduct assessment prior to the certification/authorization.
Recommendation
Procuring organization should ensure they build the capacities of the Pos
The Authority should employ more staff that meets the work they do.

QUARTER 3
Comments/ Evidence
5 Procurement Organizations have already administered the application for capacity assessment and authorization.
- MOCDE
- MOTWI
- MOI
- Ombudsman
- CBG

Challenges:
Inadequate capacity for some of these Institutions to conduct their own procurement.

Inadequate manpower at the Authority to conduct assessment prior to the certification/authorization.
Recommendation
Procuring Organization should ensure they build the capacities of the Procurement Officers
The Authority should employ more staff that meets the work they do.
Planned Activities:
Training of 53 procurement officers from the MDAs to be funded by BADEA
The Authority expect to authorize 5 or more institutions in the fourth Quarter.

Standardized procurement policy document

Activity	Indicator	Quarter		D	C	B	A
Review and amend the current procurement policy documents.	Policy documents approved.	Quarter	4				
			3		✓		
			2			✓	
			1			✓	

QUARTER 1
Evidence/Comments:
The GPPA Regulation has been and a consultant has been hired to develop the guidelines and preliminary work has started.

QUARTER 2
Evidence/Comments:
The authority has written to MoFEA to fund a retreat for the Authority where important stakeholders will be invited to review the GPP Regulations and make necessary adjustments to it.
Development of the guidelines and the standard bidding documents are all completed.

QUARTER 3
Comments/ Evidence
The retreat was done, the document is to be sent to MOJ for editing and drafting
Challenges:
The regulation is causing delay in the training of procurement actors on the GPP ACT
Recommendation:
Constant follow up with MOFEA and MOJ to help in facilitating the finalization of the documents
Planned Activities:

To conduct a training for procurement officers on the Act and Regulation.

Activity	Indicator			D	C	B	A
Formulate Gender-Procurement Policy document.	Gender procurement Policy document formulated	**Q u a r t e r**	**4**				
			3	✓			
			2		✓		
			1	✓			

QUARTER 2
Evidence/Comments:
Currently there is no gender policy document. However, the new GPP Act has addressed some of the gender procurement policy issues'.

QUARTER 3
Evidence/**Comments**.
Status remains the same

Activity	Indicator			D	C	B	A
Develop training modules on Gender.	Gender responsive modules developed	**Q u a r t e r**	**4**				
			3				✓
			2				✓
			1				✓

QUARTER 1
Evidence/Comments:
There is currently a training module on gender responsive at the GPPI. Furthermore, a training was done on public procurement for women-led businesses and women-owned businesses by SMD policy Management group funded by ITC in collaboration with the ministry of Trade. There is a guideline developed on public procurement for women businesses.

QUARTER 2
Status quo remains the same.

Gender and Sustainable Procurement

				D	C	B	A
QUARTER 3 **Evidence/ Comments** Status quo remains the same **Challenges** **Recommendations**: Memorandum has been signed with sister universities to enroll women led business							

	Activity	**Indicator**			**D**	**C**	**B**	**A**
Enhanced Capacity and Decentralization	Division/segmentation of the procurement market	The procurement market divided as appropriate, and tariff reviewed.	**Q u a r t e r**	**4**				
				3			✓	
				2			✓	
				1			✓	

QUARTER 1
Evidence/Comments:
There are different categories of suppliers at the registration level. This enables competition between the same category of suppliers.

QUARTER 2
Evidence/Comments
As highlighted in the first quarter, the procurement market is divided into various categories. The Authority plans to engage stakeholders in all sectors for better categorization as there are individuals and organizations that complain about being put in the wrong category.
The categorization is based on the certificate received from the Attorney General's Chamber after these businesses are registered.

Recommendation
Review and update the categorization on a regular basis.

QUARTER 3
Evidence/comment
Status quo remains the same

Challenges

Recommendation:
Work with the Ministry of Justice to help Categorize businesses at the registration stage
Planned activities:

Activity	Indicator			D	C	B	A
Capacity assessment and authorization of PoS	Issuance of authorization clearance	**Quarter**	**4**				
			3		✓		
			2		✓		
			1		✓		

QUARTER 1
Evidence/Comments:
Capacity assessment is slow but ongoing as the first eight Procuring Organizations has already been authorized. The second badge Procuring Organization has already been assessed.
The process is ongoing and relevant partners have met and expressed support for the National Procurement Advisory Board. Such partners include the AfDB and the ECOWAS Commission President but much work is yet to be done.

Challenges
Some MDA are reluctant to undergo the assessment.

Recommendation
GPPA will need to take the lead and ensure the assessments are conducted by the end of the third quarter.

QUARTER 2
Evidence/Comments:
The status quo remains the same

QUARTER 3
Evidence/comment:
This activity is in line with the accreditation and authorization activity, thus already 28 POs have been authorized and 5 more to be authorized in the 4th quarter.

Activity	Indicator	D	C	B	A

Developing the procedures and secretarial tasks in order to expedite the work of the Complaints Review Board	Significant incrementation on the cases examined and, in the awards, issued by the Complaint Review Board	Quarter	4				
			3		✓		
			2		✓		
			1		✓		

Implementing the functionality of the Complaints Review Board

QUARTER 1
Evidence/Comments:
A secretariat has already been established and a strategy is developed, and which is to be reviewed by the board.
Challenges
Volume of cases are low, and this is due to the fact that the general public does not know the existence of the CRB.
Inadequate feedback from the complainants
Recommendation
The public needs to be sensitized about the CRB and The Gambia Procurement system

QUARTER 2
Evidence/Comments:
The recently developed strategy plan has been reviewed by the board. The secretariat has reviewed **six (6)** complaint cases so far.

QUARTER 3
Evidence/comment
Progress has been made in terms of number of cases registered, so far. A slight improvement in complaint cases receive, from 6 to 13 cases reviewed so far.
Challenges
Visibility problems due to lack of funding
Recommendation
Proper sensitization using local media e.g. Newspapers, radio, tv stations etc.
Also working together with GPPA and the procurement directorate to boost the visibility of C.r.b
Continuous staff training on investigative procedures.
Planned activities
A mass sensitization campaign is on the pipeline

Component Performance Review:
2.1.5. Gender-Based Budgeting

Component		Lead Implementing Partner					
2.1.4 Gender-Based Budgeting		**Ministry of Gender, Children & Social Welfare**					
Goals	Gender mainstreaming and effective participation of women in all spheres of work requires deliberate and targeted interventions to address the challenges that limit women involvement in national development.						
Objectives	• Eliminate obstacles to women's full participation in the political and economic life of the country.						
Outcome	• Increased capacity and coordination among partner and relevant stakeholders on gender mainstreaming, and gender-based programming and budgeting						

Output	Activity	Indicator		**D**	**C**	**B**	**A**
Enhanced women's participation in politics, leadership positions, and local-level village committees	Encourage women's active participation in politics, leadership positions and decision-making processes	No. of women in leadership and decision-making positions	**Q** 4				
			u 3		✓		
			a				
			r 2			✓	
			t				
			e 1			✓	
			r				

QUARTER 1
Evidence/Comments:
This training will ensure there are more women in decision making position. Fifty women were trained in each region before the National Assembly election and Local Government.
Challenges
Budgetary constraint has always been a challenge in the full implementation of the ministry's activities.
Socio cultural beliefs and practices
Recommendation
There should be a quota system for women participation and representation
More financing for women participation.

QUARTER 2
Evidence/Comments:
There are three out of five new female governors which is equals to 60 percent of all Governors and this is a tremendous progress.
As at now, nothing has been done in regard to the quota system for women participation and representation as it is a whole advocacy process.

QUARTER 3
Evidence/Comments:
There are no female governors as reported in the second quarter. This is due to some changes from the employment body of the government.
Challenges
The ministry does not have control over appointments.
There is no policy document in place that will enforce the percentage of women leadership.
Recommendation
There is need for a policy document to cater for women participation and representation in leadership positions.
Planned Activities
Capacity development of grassroot women kafoos/groups on entrepreneurship and political participation. 4th quarter 3rd – 14th

	Activity	Indicator		D	C	B	A
	Train heads of programs and vote controllers on gender budgeting and public finance for children	No. of training conducted	Q 4				
			u 3		✓		
			a r 2		✓		
			t e 1			✓	

Increased public spending on gender ,mainstreaming and public finance for children	**QUARTER 1**
	Evidence/Comments:
	Training was conducted for Child protection actors on Public Finance for Children in December, 2023.
	Another training was conducted on Public Finance for Children in collaboration of MoFEA and UNICEF for Planners and Programmers
	Gender responsive budgeting training was conducted for Planners
	Challenges
	Limited funding to conduct more trainings
	Recommendation
	• The ministry of Gender should write to NAMs to follow up on the advocacy Program.
	• Vote controllers of MDAs need to know the issue of children so that they can capture it in their budgets.
	QUARTER 2
	Evidence/Comments:

No training was conducted during this quarter, but the Ministry has a meeting with the Select Committee of the National Assembly to see how best they can increase the budget allocation for Gender.

QUARTER 3
Evidence/Comments:
The status quo remains the same. This is due to inadequate funds to conduct trainings. However, the Ministry intends to continue to advocate for increased allocation.
Planned Activity
Build capacity for women in leadership positions on decision making. 4th quarter 9th – 11th OCT

Activity	Indicator		D	C	B	A
Adjust programs to improve inclusion of special vulnerable groups	No. of vulnerable groups whose livelihood improved	**Q** **4**				
		u **3**			✓	
		a **2**			✓	
		r **t** **e** **r** **1**		✓		

QUARTER 1
Evidence/Comments:
This activity aims to support vulnerable groups to improve their living status. The ministry intends to have a special fund from GLF and to continue to work with donors to support the vulnerable groups.

QUARTER 2
Evidence/Comments:
The Ministry is engaged in strengthening family programs and also giving support to vulnerable groups by giving them funds of one thousand (D1,000) but due to the constraints of funds, the monies were accumulated from January to April. These supports include five hundred and two (502) female headed households, people living with disability five hundred and five (505), orphans and vulnerable children five hundred and four (504) and five hundred (500) old age people and this totals to two thousand and eleven (2011).

QUARTER 3
Evidence/Comments:
A disability fund was established to improve the livelihood of vulnerable people. One million was disbursed to Organization of Persons with

Improved Economic and social status of vulnerable groups

Disabilities (OPDs) and over seven million was disturbed to the Family Strengthening Programs.

Challenges
- Delay in the disbursement of funds
- Procurement of specialized material is a major challenge
- The unavailability of funds to cover all vulnerable groups
- Most of the elderly beneficiary passed away and needs replacement

Recommendations:
- Implore the government to disburse funds on time
- Increase the budgetary allocation for vulnerable groups such as PWDs, Welfare of Gambians

	Activity	Indicator		D	C	B	A
Enhance food security through women empowerment program	Train and provide women with funds Capacity building of women groups on food production through vegetable gardening and farming	Number of women groups trained and supported through the Women Enterprise Fund (WEF)	**Quarter** 4				
			3		✓		
			2		✓		
			1			✓	

QUARTER 1
Evidence/Comments:
This seeks to improve women's economic status.
More than six hundred women groups benefited from the Women Enterprise Fund (WEF). There is a Women Enterprise Act 2020.
Challenges
- The annual budget is not sufficient.
- Mobility challenge
Recommendation
- More budgetary allocation from MoFEA
- MoFEA to provide vehicles

QUARTER 2
Evidence/Comments
The Women Enterprise Funds is from the GLF, these funds are disbursed on adhoc basis. The Government sets aside 10 million dalasis for the WEF every year.
The Challenges and Recommendations are retained from the 1st quarter

QUARTER 3

	Evidence/Comments
	Status quo remains the same

	Activity	Indicator		D	C	B	A
	Mainstream gender in security sector reform programme	1. No. of security personnel trained 2. No of training held	**Q** 4				
			u 3	✓			
			a				
			r 2	✓			
			t				
			e 1		✓		
			r				

QUARTER 1
Evidence/Comments:
This activity is aimed at building the capacities of security officers (police immigration, and DLEAG) for them to understand the issues related to SGB violence and child protection issues.
Challenges
The total understanding of the concept is still a challenge with some security officers.
Recommendation
- The ministry should secure more funding to provide training for more security officers.
- To expand the training manual on SGBV to other security apparatus for them to have a better understanding.

QUARTER 2
Evidence/Comments:
There has not been any form of training in 2024 for far.
Challenges
Funding is the main issue here as it is only, and always donor funded.
Recommendation
The Government should try to also fund some of the trainings under this activity.
QUARTER 3
Evidence/comments
Status quo remains the same

Gender is mainstreamed in all sectors, programmes and projects.

Temporal referral center rehabilitated

Activity	Indicator		D	C	B	A
Rehabilitate the temporal referral center	Number of centers rehabilitate	**Q** 4				
		u 3		✓		

			D	C	B	A
		a 2 r t e r 1		✓		
				✓		

QUARTER 1
Evidence/Comments:
This activity is aimed at having other shelters throughout the country (in every region). The ministry is working with development partners with regional governors to secure land for the shelters.
Challenges
- There is difficulty in securing land spaces.
- Getting funds for the building of the temporal shelter is a challenge.
- There is only one shelter

Recommendation
QUARTER 2
Evidence/Comments:
With support from the Chinese Embassy, a rehabilitation of the center at Bakoteh was done. This includes the fence, pavement, offices and also furnished. The handing over will be done in Mid-July of 2024.
The Ministry has been allocated a land to build another center in Mansa Konko. The Ministry has engaged the Works to do a feasibility study for them on the space. Gender aims to build a shelter in every region of the Country.
QUARTER 3
Evidence/Comments
Handing over of the rehabilitation project on the center have been done.
There are plans to establish centers in Basse and Mansakonko
Challenges
No funds to construct more centers
Recommendation
It is recommended that the ministry of Gender to work on mobilizing funds for building shelters.

	Activity	**Indicator**		D	C	B	A
Trust Fund for persons with disabilities established.	Disability Fund Available	National trust fund established	Q 4 u a 3 r t 2 e r 1				
			4				
			3			✓	
			2		✓		
			1	✓			

QUARTER 1
Evidence/Comments:
The Persons with disability act 2021 instruct the government to establish a national disability fund, however, this has not yet been established. The ministry is working with the Ministry of Finance and Economic Affairs to make sure this is allocated in the national budget.
UNICEF has supported the establishment of the disability council, meetings and office equipment.
QUARTER 2
Evidence/Comments:
Four million has been allocated to the ministry for the Trust Funds. Gender has planned a meeting with the Ministry of Finance to see how best they can get these funds.
QUARTER 3
Evidence/Comments:
The fund has been allocated and the Ministry is currently disbursing funds to Gambia Federation of the Disable and the National Disability Advisory Council. The Funds will be disbursed to 10 groups
Challenges
Most of the Organization of Persons with Disability (OPD) don't have an account making it difficult to disburse funds on the get go.
Recommendation.
MoFEA should increase the budget allocation for the Ministry of Gender

PILLAR 3: FINANCIAL MANAGEMENT, REPORTING AND ACCOUNTING

Component Performance Review:

3.1. Integrated Financial Management Information System (IFMIS)

Component	Lead Implementing Partner
3.1. Integrated Financial Management Information System (IFMIS)	**Accountant General Department**
Goals	IFMIS implementation will cover areas such as asset management, contract and document Management, IFMIS roll out, electronic funds transfer, research and development on Government owned IFMIS Software, and IFMIS interface with other government systems.
Objectives	1. Strengthen operational efficiency 2. Efficient management of cash resources
Outcome	• Improved management of public funds and accountability

Output	Activity	Indicator			D	C	B	A
A comprehensive database of assets	Assets stocktaking	Asset register	**Quarter**	4				
				3			✓	
				2			✓	
				1				

QUARTER 2:
Comments/evidence:
The stock-taking exercise is currently in progress, having started in August and is expected to be completed by November 2024.

QUARTER 3:
Comments/evidence:
The stocking exercise is in progress. The team has initiated the process in the rural areas, and now nearing completion to transition to the urban areas.
Challenges:
• Difficulty in accessing the assets.

Activity	Indicator	D	C	B	A

Activity	Indicator			D	C	B	A
Asset verification and valuation	Valuation report	**Q u a r t e r**	4				
			3	✓			
			2	✓			
			1				

QUARTER 2:
Comments/evidence:
- The asset validation is contingent upon the completion of the asset stock-taking exercise

QUARTER 3:
Comments/evidence:
- The asset validation is contingent upon the completion of the asset stock-taking exercise

Activity	Indicator			D	C	B	A
Implementation of the contract management across all BEs	Contract management system in place	**Q u a r t e r**	4				
			3			✓	
			2			✓	
			1				

QUARTER 2:
Evidence/Comments:
The status quo remains.
Challenges:
- Most MDAs are claiming they don't have scanners to utilize the contract management system.

Recommendation:
- MDAs should endeavor to buy scanners to facilitate the use of the system.

QUARTER 3:
Evidence/Comments:
The status quo remains.
Challenges:
- Most MDAs are claiming they don't have scanners to utilize the contract management system.

Recommendation:

An efficient contract management system

- MDAs should endeavor to buy scanners to facilitate the use of the system.

Activity	Indicator	Quarter	D	C	B	A
Extension of the document management module to all MDAs	Accessible document management module	4				
		3			✓	
		2			✓	
		1				

QUARTER 2:
Comments/Evidences:
The document management module is deployed into all MDAs. However some MDAs are still not utilizing the system due to outdated equipment.
Challenges:
- Some MDAs are still not using the system

Recommendations:
- Senior Management in various MDAs should priotise the purchase of modern equipment's to facilitate use of the system.

QUARTER 3:
Comments/Evidences:
The document management module is deployed to all MDAs. However, some MDAs are still not utilizing the system due to outdated equipment.
Challenges:
- Some MDAs are still not using the system

Recommendations:
- Senior Management in various MDAs should priotise the purchase of modern equipment's to facilitate use of the system.

Activity	Indicator	Quarter	D	C	B	A
System Configurations, training and go live of IFMIS to the Sub vented Agencies Self-Accounting Projects & Foreign Missions	Fully rolled out IFMIS	4				
		3			✓	
		2			✓	
		1				

The first column of the page reads (spanning the first table): **An electronic archive of documents.**

The first column of the page reads (spanning the second table): **An efficient Government accounting and financial management systems.**

QUARTER 2:
Evidence/Comments:
The IFMIS has been fully rolled out to all foreign missions, sub-treasuries, and local government councils; however, the rollout is still ongoing for the subverted agencies and self-accounting projects.
Challenges:
- Resistance to change from one system to another

Recommendation:
- Subverted agencies and self-accounting projects should work towards adopting the system, with increased sensitization efforts to highlight the benefits of using IFMIS.

QUARTER 3:
Evidence/Comments:
The IFMIS has been fully rolled out to all foreign missions, sub treasuries, and local government councils; however, the rollout is still ongoing for the subverted agencies and self-accounting projects.
Challenges:
- Resistance to change from one system to another

Recommendation:
- Subverted agencies and self-accounting project should work towards adopting the system, with increased sensitization efforts to highlight the benefits of using IFMIS

Activity	Indicator		D	C	B	A
System setup and go-life.	EFT in use	Q u a r t e r · 4				
		3				✓
		2				✓
		1				

QUARTER 2:
Evidence/Comments:
The Electronic Fund Transfer (EFT) is fully implemented and is completed.
Challenges:
- The EFT is currently not on Application Programming Interface.

Recommendation:

A swift & a more efficient mode to effect payments

			D	C	B	A

- Management should seek funding to develop an API for the interface to accommodate one-to-many scenarios, such as salaries, allowances, and impress.

QUARTER 3:
Evidence/Comments:
The Electronic Fund Transfer (EFT) is fully implemented and is completed. However, AGD is still working on to connect it to Application Programming Interface (API).

Challenges:
- The Electronic Fund Transfer is currently not on API.

Recommendation:
- Management should seek funding to develop an API for the interface to accommodate one-to-many scenarios, such as salaries, allowances, and impress.

Activity	Indicator			D	C	B	A
Project scoping and design, Assignment of work packages	Availability of alternative options to IFMIS	**Quarter**	**4**				
			3		✓		
			2		✓		
			1				

An integrated and efficient homegrown Financial & Human Resource System

QUARTER 2:
Evidence/Comments:
Currently the management is working on to develop it locally or to collaborate with Rwanda to develop a Gambia version of Rwanda IFMIS

Challenges:
- Lack of funding to kick start the development of alternative option to IFMIS.

Recommendation:
- The management to mobilize funds to initiate the process of localizing IFMIS

QUARTER 3:
Evidence/Comments:
The management is considering two options: developing the system locally or collaborating with Rwanda to create a Gambian version of Rwanda's IFMIS (Integrated Financial Management Information System). Meanwhile, local developers have been assigned to draft a proposal for comparison with the Rwandan version.

Challenges:
- Lack of funding to kick start the development of alternative option to IFMIS.

Recommendation:
- The management to mobilize funds to initiate the process of localizing IFMIS

Activity	Indicator			D	C	B	A
Interface/Integration with other Government Systems	Fully interfaced systems	**Quarter**	**4**				
			3			✓	
			2			✓	
			1				

QUARTER 2:
Evidence/Comments:
The process is ongoing, some government systems are already interfaced such as CBG, GRA and commercial banks through payment gateway, etc

Challenges;
- Lack of resources and readiness of other stakeholders to interface.

Recommendation:
- Management should mobilize more funding to initiate the interfaces with Debt management, aid coordination and other systems

QUARTER 3:
Evidence/Comments:
The process is ongoing, with some government systems already integrated, including the Central Bank of The Gambia (CBG) and commercial banks via a payment gateway.

Challenges;
- Lack of resources and readiness of other stakeholders to interface.

Recommendation:
- Management should mobilize more funding to initiate the interfaces with Debt management, aid coordination and other systems**.**

Activity	Indicator	D	C	B	A

(Activity column left label: An interfaced system)

	Upgrading of ICT Infrastructure	Upgraded ICT	**Quarter** 4				
			3	✓			
			2	✓			
			1				

A Modernized ICT structure	**QUARTER 2:** **Evidence/Comments:** The ICT infrastructures are still not modernized and needs to be upgraded. **Challenges:** • Lack of funds to procure modern ICT equipment. **Recommendation:** • Government to provide funding to procure modern equipment **QUARTER 3:** **Evidence/Comments:** The ICT infrastructure remains outdated and requires significant modernization. **Challenges:** • Lack of funds to procure modern ICT equipment. **Recommendation:** • Government to provide funding to procure modern ICT equipment

Component Performance Review:
3.2. Treasury Single Account and Cash Management

Component	**Lead Implementing Partner**			
3.2. Treasury Single Account and Cash Management	**Accountant General Department**			
Goals	Under TSA implementation, reforms will cover issues such as payment platform, ledger system, cash management and accrual accounting. The objective is to have a unified structure of all government bank accounts.			
Objectives	1. Strengthen operational efficiency 2. Efficient management of cash resources			
Outcome	• Improved management of public funds and accountability			
Output	**Activity**	**Indicator**	**D**	**C**	**B**	**A**

A ledger system with a single view	Scooping and Implementation of the TSA ledger system	TSA implemented	Quarter	4				
				3	✓			
				2	✓			
				1				

QUARTER 2:
Evidence/Comments: This indicator is not feasible and was advised to be deleted from the strategy.

QUARTER 3
Evidence/Comments: This indicator is not feasible and was advised to be deleted from the strategy.

A Functional revenue and payment platform	**Activity**	**Indicator**			**D**	**C**	**B**	**A**
	Requirement gathering, implementation and post implementation review.	Platform developed	Quarter	4				
				3			✓	
				2			✓	
				1				

QUARTER 2:
Evidence/Comments:
The functional revenue and payment platform system is currently on live with non-tax revenue as the first phase**.**
Challenges
- Resistance to change by the stakeholders**.**

Recommendation:
- Stakeholders should embrace the new system and work with AGD to connect everyone.

QUARTER 3:
Evidence/Comments:
The functional revenue and payment platform is currently on live with non-tax revenue as the first phase. In addition, we are working with GRA to have other taxable revenues on the platform.
Challenges
- Resistance to change by the stakeholders**.**

			D	C	B	A

Recommendation:
- Stakeholders should embrace the new system and work with AGD to connect everyone to the platform.

	Activity	Indicator		D	C	B	A
A manual for use by all relevant stakeholders	1. Validation of the Cash management user manual 2. Training of MDAs on the use of the Cash plan module on IFMIS	Planners are able to prepare cash plans with less supervision	**Quarter** 4				
			3			✓	
			2			✓	
			1				

QUARTER 2:
Evidence/Comments: The user cash management manual have been reviewed but yet to be validated.
Challenges:
- Inadequate funding to carry out the validation of the user cash management manual.

Recommendation:
- Management should mobilize more funding to conduct the validation of the cash management manual.

QUARTER 3:
Evidence/Comments:
The user cash management manual has been reviewed but yet to be validated.
Challenges:
- Inadequate funding to carry out the validation of the user cash management manual.

Recommendation:
- Management to mobilize more funding to conduct the validation of the cash management manual.

	Activity	Indicator		D	C	B	A
A guide to the implementation of the Cash Basis of Accounting. A guide to the implementation of the Cash Basis of Accounting.	Feasibility Studies & Development of the Roadmap to Accruals Basis	Study report	**Quarter** 4				
			3	✓			
			2	✓			
			1				

QUARTER 2:

Evidence/Comments:

The feasibility studies and development of the roadmap to accrual basis is yet to kick start.

Challenges:
- Inadequate funding to conduct the study.

Recommendation:
- Management should mobilize more funding to carry out the study.

QUARTER 3:

Evidence/Comments:
- The feasibility studies and development of the roadmap to accrual basis is yet to kick start.

Challenges:
- Inadequate funding to conduct the study.

Recommendation:
- Management should mobilize more funding to carry out the study.

Activity	Indicator			D	C	B	A
Review and updating of the Accounting Procedure Manual	Updated manual	**Quarter**	4				
			3				✓
			2				✓
			1				

QUARTER 2:

Evidence/Comments:

The review and updating of the accounting procedure manual are completed and is in use by the stakeholders.

QUARTER 3

Evidence/Comments:

The review and updating of the accounting procedure manual are completed and is in use by the stakeholders

Activity	Indicator			D	C	B	A
Development and Implementation of Accruals Accounting Systems	Accrual accounting in use	**Quar**	4				
			3		✓		
			2		✓		

			t e r	1				

QUARTER 2
Evidence/Comments:
The development of accrual accounting is in progress. Currently the asset stock taking exercise is ongoing and the Asset Management Policy is developed and validated.
Challenges;
- Inadequate funding to fast track the process to accrual accounting.

Recommendation;
- The Management should Mobilize more funding to implement accrual accounting.

QUARTER 3
Evidence/Comments:
The development of accrual accounting is in progress. Currently the asset stock taking exercise is ongoing and the Asset Management Policy is developed and validated.
Challenges;
- Inadequate funding to fast track the process to accrual accounting.

Recommendation;
- Mobilize more funding to implement accrual accounting

Activity	Indicator	Quarter		D	C	B	A
Change Management & training	Training conducted	Q u a r t e r	4				
			3				✓
			2				✓
			1				

QUARTER 2:
Evidence/Comments: The training is ongoing for all the personnel of Accountant General Department and more capacity building is needed to enhance the competencies and productivity of the staff
Challenges:
- Inadequate funding to increase the number of staff being trained.

Recommendation:
- Management to mobilize more funding to increase the number of staff being trained.

	QUARTER 3:
	Evidence/Comments: The training is ongoing for all the personnel of Accountant General Department and more capacity building is needed to enhance the competencies of the staff
	Challenges: • Inadequate funding to increase the number of staff being trained. **Recommendation:** • Management should mobilize more funding to increase the number of staff being trained enhance their competencies and productivity.

PILLAR 4: INTERNAL AUDITING, CONTROL, GOVERNANCE AND RISK MANAGEMENT
Component performance Review

4.1 Internal Auditing, Control, Governance and Risk Management

Component	Lead Implementing Partner
Pillar 4. Internal Auditing, Control, Governance and Risk Management	**Internal Audit Directorate**
Goals	This reform supports the provision of Assurance and Advisory Services, on Systems and Processes, and builds a culture of Risk Management in MDAs' operations.
Objectives	• Improve on timely reporting of Audit Findings and Recommendation for Management Action.
Outcome	• Improved Audit Reports and the Audit Committee's Oversight Role

Output	Activity	Indicator			D	C	B	A
Enhanced transparency and accountability in the management and usage of public funds	Develop Internal Audit Charter	Internal Audit Charters, Developed	**Q u a r t e r**	4				
				3				✓
				2				
				1				

QUARTER 3
Evidence/Comments: The charters are already existing so the reforms are fully achieved.

Output	Activity	Indicator			D	C	B	A
Enhanced audit automation for timely and reliable audit reporting	Acquire CAAT Software	CAAT Licenses now fully acquired	**Q u a r t e r**	4				
				3		✓		
				2				
				1				

QUARTER 3
Evidence/Comments:
The consultant has been fully paid, the CAAT software (Audit Vision and Arbutus Analyzer) is fully acquired and the Directorate has gone live, using the software since the 23rd September 2024.

Challenges:
- Although it has gone live, the Directorate is still on a parallel running (Manual and Computerize) until such a time that the CAAT becomes fully appreciated and well understood.
- Insufficient understanding of the audit software for both old and new staff.

Recommendation:
- To allow all the DIA staff, sometime to understand and appreciate the CAAT System well.
- Increase training for all staff on the audit software.
- Encourage staff to increase their practice of the software.

Output	Activity	Indicator			D	C	B	A
Timely reporting on audit findings and recommendation for management actions	• Establishment of a Quality Assurance unit • Introduction of the CAATs	Audits reports undergo quality Assurance checks before sharing them with the auditees. Number of quality audit reports produced per quarter has increased	Q u a r t e r	4				
				3			✓	
				2				
				1				

QUARTER 3
Evidence/Comments:
The audit software is acquired already and currently being introduced, as an indicator of the CAATs.

Output	Activity	Indicator			D	C	B	A
Proactive media platforms and the development of Internal Audit Website.	Formulate and implement an Information and Communication Strategy	Enhance Auditee Managements' acceptance of Internal Audit value addition services.	Q u a r t e r	4				
				3		✓		
				2				
				1				

QUARTER 3
Evidence/Comments:
The Directorate will continue to use the available tool such as the Ministry of Finance (MoFEA) website for now.

Output	Activity	Indicator			D	C	B	A
Framework and process in place for the management of risk across MDAs	Roll out ERM to MDAs	No. of MDAs that adopted ERM	**Quarter**	**4**				
				3			✓	
				2			✓	
				1				

QUARTER 2
Evidence/comments
The PFMD is currently working with PMO to recruit Risk Managers who will be posted to ministry. The request for recruitment is submitted to PMO, once the recruitment is done, the roll out process will follow.

QUARTER 3
The status quo remains the same

Output	Activity	Indicator			D	C	B	A
Enhanced transparency and 'accountability in the management and usage of public funds	Proposed Amendment of the Public Finance Act. (Proposing to move from Directorate to an Agency)	Position Paper, Developed	**QUARTER**	**4**				
				3		✓		
				2				
				1				

QUARTER 3
Evidence/Comments: The Position Paper is developed and submitted to MoFEA for consideration.

PILLAR 5: EXTERNAL AUDITING ACOOUNTABILITY AND TRANPARENCY

Component Performance Review:

5.1. External Auditing Accountability and Transparency

Component	Lead Implementing Partner
5.1. External Auditing Accountability and Transparency	**National Audit Office**
Goals	This sub-component address: 1) Quality Management (QA); 2) Information System/Technology Auditing; 3) Auditing standards & emerging areas; and 4) Communication, with the aim of achieving the following objectives and outcomes.
Objectives	1. Timely Audit reports that meet international standards. 2. Protect corporate assets and data integrity and availability 3. Align and apply internationally accepted standards that improve the credibility of audit reports 4. Assist Key stakeholders understand role of National Audit Office in improving Public Finance management
Outcome	• Strengthened external scrutiny and oversight function.

Output	Activity	Indicator		D	C	B	A
Clearer, high-quality and more timely audit reports	Establish the function of QM	QM established	**Q u a r t e r** 4				
			3				✓
			2				
			1			✓	

Evidence/Comments:
QUARTER 1
This unit is one of the most important units and it enhances quality
The QA policy is completed and rolled out.
An SOE unit has been established. Outsource audits to be done in house
Policy will guide the QA unit to be able to carry out QA functions, to check if they are in line with the standards.
The policy will also guide the institution to ensure that quality audits are done.
Review of Government Accounts 2020 were done by the Unit

Strategy is still with management

The unit has done 6 internal QA file reviews in the third quarter of 2023

QUARTER 2
Evidence/Comments:
- Review of GoTG accounts for 2020 is already done
- QA Strategy is done every 3years linked with he strategy development plan
- 7 outsource reports were done for the last Q for 2023 and the QA annual report

Challenges
- Lack of compliance with audit protocols and procedures
- Missing working papers
- Unsigned of working papers by reviewers
- Inadequate applications of the methodologies for both financial audits and compliance audit.
- Cross referencing risk assessments to the substantive test of performing the audits

Recommendations
- Training on methodologies and applications
- Understanding of risk assessments
- Proper monitoring and supervision by supervisors

QUARTER 3
Evidence/Comments:
- QM was established in September 2023.
- The QM policy was setup in June 2023.
- 7 outsourced audit file and 4 internal audit files were reviewed. (2 hot review and 2 cold reviews).
- QM draft manual was reviewed and comments were sent to AFRISAI-E for adjustment.
- The Unit plan to perform six (6) hot review and eight (8) cold review.
- From the 4 reviews – 1 compliance GRTS and financial IDA project were hot review and financial FROB and financial NDMA

Challenges:
- Skill gaps in reviewing the audits done by IT and performance audits.

- Revision of the QM standard which is ISSAI 140 suggest changes in the methodology and approach by the QM unit and additional arears such as risk focal person.

Recommendations:
- Required training in IT, performance and forensic audit including peer to peer learning
- Increase the number of staff in Unit.

Activity	Indicator			D	C	B	A
Development and Review of QM policy and manual	QM policy and manual	Quarter	4				
			3				
			2				✓
			1				✓

Evidence/Comments:
QUARTER 1
- Working with external peers (AFROSAI-E) in drafting the manual.

QUARTER 2
Evidence/Comments:
- QA policy was adopted last year June 2023
- AFROSAI-E is yet to finalize the draft manual

Activity	Indicator			D	C	B	A
Development of QM plan and implementation (QM review)	QM plan and QM report	Quarter	4				
			3			✓	
			2				
			1				✓

Evidence/Comments:
QUARTER 1
The unit has an annual work plan which is included in the overall audit plan of the office.
QUARTER 2:
Evidence/Comments:
The status quo remains the same

	QUARTER 3
	Evidence/Comments:
	• 3 years' strategy from 2024-26
	• The activities for 2024 were captured in the Annual operational plan
	Challenges:
	• Follow up on the implementation of the recommendation by QM given the implementation of the new ISSAI 140.

	Activity	**Indicator**		**D**	**C**	**B**	**A**
	Assessment and development of ICT systems to conduct IT/IS audit	Assessment report	Q u a r t e r	4				
				3				
				2				
				1			✓	

Evidence/Comments:
QUARTER 1
- Working on engagement letter for CBG system audit
- Rollout of GAM-SEAT for external access.
- GRA and IFMIS, completed all roll over audits for 2023.
- The reports were finalized and shared with all relevant stakeholders and now awaits the implementation of recommendations.
- Providing support to sister sites within the AFROSAI-E sub-region on the implementation of A-SEAT (AFROSAI-E SAI Enhanced Audit Tool)
- Two plan audits for the last year and IFMIS was fully completed, and the team is set to review management response from GRA before finalized and dispatched.
- The department is planning to do two audit (CBG and transversal digital system audit)

Challenges
- Limited number of resources compared to the mandate to do IT audits for all government systems
- Linking IT audit findings to risk of misstatements to the financial statements.

Recommendation

(Row label in left column: Systems for data integrity and availability established)

- Improve functionality of audited systems
- Increase capacity of the IT audit team
- More collaboration with financial auditors in translating IT audit findings with impact on financial statements.
- Training IT auditors on financial and compliance audit methodologies.

QUARTER 2
Evidence/Comments:
   The IT has been set as a whole unit
   deployed five new staff to the IT unit making a total of 11
Challenges:
- Linking IT audit findings to risk of misstatements to the financial statements.

Recommendations:
- More collaboration with financial auditors in translating IT audit findings with impact on financial statements.
- Training IT auditors on financial and compliance audit methodologies.

QUARTER 3
Evidence/Comments:
   The status quo remains the same as Q2

Activity	Indicator			D	C	B	A
Pilot IT/IS report	Report on IS/IT	**Quarter**	**4**				
			3				
			2				
			1				✓

Evidence/Comments:
QUARTER 1
- IFMIS audits were carried out in the LGAs which was completed
- Plan has been prepared and approved by management as part of the operational plan of the office for 2024.
- Drafted engagement letter for the CBG audit and its currently being reviewed – The CBG Audit is currently on hold. After the entrance meeting, they provided recent audit report from their private audit firm which had covered the areas we wanted to audit.

- The office planned to train all IT auditors to become certified information systems auditor (CISA)
- Only 2 out of 6 are CISA certified and the 4 are expected to complete the qualifications this year

Challenges
- One reviewer for all audits including IT audits. Therefore, instances of delay experienced before the reports are finalized.

Recommendation
- More reviewers to speed up the finalization of reports

QUARTER 3
Evidence/Comments:
5 reports were already completed;
- Simlex IS audit 2020
- EPICOR 10 IS audit 2021
- System audit GRA 2023
- IFMIS network 2019
- IFMIS IS AUIDT 2022

Challenges
Require training in compliance, financial and performance audit (translating the IT issues to financial)

Recommendations:
Collaboration with other units.

Activity	Indicator			D	C	B	A
Customization of manual	IT/IS customized manual	Q u a r t e r	4				
			3				
			2				
			1	✓			

Evidence/Comments:
QUARTER 1
The external Peers (AFROSAI-E) together with NAO are planning to work on the customization of the manual
The AFROSAI-E manual was customized to a certain degree(eg working papers applicable to the different audits carried out)

Further customization of the IT audit manual and working papers
Challenges
- An expert is needed from the external Peers
- Transition to financial management with IT backgrounds (customization of audit methodologies and working papers)
- Limited resources (human resource)
- Limited financial knowledge

Recommendation
- More collaboration between the IT auditors, financial auditors and sister SAI IT auditors in skills and knowledge sharing. (remote or on-site support on IT audits being carried out)
- Peer to peer support

Activity	Indicator			D	C	B	A
Upgrading of ICT system	Upgraded ICT system	Quarter	4				
			3				
			2				
			1	✓			

Evidence/Comments:
QUARTER 1
The google workspace is only used by management and few other staff. The rest of the staff use outlook.
This requires management to provide the required equipment to upgrade the platforms
In addition to the google workspace, A new Audit Management System called GAMSEAT has been deployed and current on pilot face.
Challenges:
- Inadequate working equipment like Laptops etc.
- Limited internet capacity in house

Recommendations:
- Procure more licenses for the google workspace to cater for more staff
- Increase internet bandwidth – Bandwidth has been increased from 40Mbps to 80Mbps
- An IT security unit is needed to protect data and strengthen the digitalization's of audit processes – 1 Person has been hired to fill this position.

- Recognize IT as a key business driver in order to give its fair share of resources needed for its operations – IT Unit is now created and part of management to help strengthen the digitalization's of audit processes

QUARTER 3
Evidence/Comments:
- This was done in 2023 and renewed in 2024.
- 25 emails were upgrated from standard 500MB to google work space of 30GB.
- Introduction of the digital time management

Activity	Indicator			D	C	B	A
1. Auditing of Government financial statements 2. Auditing of State-Owned Enterprises, Agencies 3. Auditing of Area Councils/Municipalities	Number of auditees and National Assembly Clearing audit backlogs	**Q u a r t e r**	**4**				
			3				
			2				
			1				✓

Evidence/Comments:
QUARTER 1
The 2020 audit is finalized and deliberated at the national audits
The audit of 2021 and 2022 is ongoing for Government accounts
The outsourcing policy is developed

A new unit has been established last year called Forensic, LGAs and SOE unit to conduct audits of SOEs and area councils.
This office is training staff to become Certified Fraud Examiners. (6 qualified)
Planned to train the staff of the forensic department who's capacity stands at 20 for now.
This unit will identify fraudulent issues and report accurately.

Challenges
- Timely submission of financial statements from LGAs
Recommendations:
- Timely submission of requested documents

More effective engagement with auditees, the National Assembly and strategic partners in government

QUARTER 2
Evidence/Comments:
GoTG is finalized and tabled at NA
The new unit has more than 20
Challenges
- Timely submission of financial statements from LGAs

Recommendations:
- Timely submission of requested documents

QUARTER 3
Evidence/Comments:
- Awaiting responses on GoTG accounts 2021 and 22.
- Started planning for 2023 accounts
Challenges:
- Delay in obtaining information
- Lack of training on Meridian (Public debt management system)
Recommendations:
- Required training on the meridian and audit of public debt
- Training on compliance, IPSAS and financial

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

Evidence/Comments:
QUARTER 1
2020 government audits accounts has been discussed and finalized
BCC audit report for 2019 and 2020 were discussed and adopted at NA level

Challenges
- Timely discussions of audit reports by NA
- Timely implementation of NA recommendations on audit reports

Recommendation

		Need for more effective engagement with NA and other relevant stake holders

Component Performance Review: 2024
5.2. Parliamentary Oversight Function

Component	Lead Implementing Partner
5.2. Parliamentary Oversight Function	**National Assembly**
Goals	As a major oversight body, the work of the National Assembly is carried out mainly through its established committees, and thus efforts will be aimed at restructuring and enhancing the effectiveness of the National Assembly committee system.
Objectives	1. Review the make-up and effectiveness of the types of committees of the National Assembly. 2. Develop the capacity of NAMs to effectively execute their scrutiny and oversight functions.
Outcome	• Increased efficiency and effective structure and function of the NA committee system

Output	Activity	Indicator			D	C	B	A
Restructured NA committee system (structure, function and funding).	1.Conduct an assessment to determine effectiveness of the various committees of the National Assembly with a view to restructuring and improving their capacity. 2. Implement recommendations of the assessment 3. Conduct a skills gap capacity needs assessment of NAMs/staff	Assessment conducted Increased relevance and effectiveness of the NA select committees Skills gap capacity assessment conducted	**Q u a r t e r**	**4**				
				3		✓		
				2		✓		
				1		✓		

QUARTER 3
Evidence/Comments:
1. Reviewed of the National Assembly Strategic development and Investment Plan (2024 to 2029) and validation scheduled for October 2024

2. Post Legislative Scrutiny

PLS on the 2023 appropriation Act (the budget for 2024) and the scrutiny on the expenditure tracking of the 2024 budget is ongoing. This activity is conducted yearly specially for the budget. For 2025, the plan is to do PLS quarterly, on budget execution review and expenditure tracking. Implementation.

3. Parliamentary Outreach

➢ The National Assembly Open Day (POD) is planned to be conducted in the 4th Quarter of 2024.
➢ There are plans to conduct a social audit which seeks to improve transparency to society on the NA's mandate.

4. Pre and Post Budget Scrutiny

After the submission of the draft, we do conduct a pre-budget analysis training, this training exposes NAMs the prerequisites skills needed to properly scrutinizes the estimates and bilateral are conducted with all sectors. Then the estimates are considered during plenary sessions.

Challenges

- Misalignment between planned activities of MDAs and their budget expenditures in relation to the nation development plan.
- The percentage of GLF commitment to the development budget of the country is below 4%
- The cost implication to conduct budget review, analysis/scrutiny, expenditure tracking is highly dependent on donor support.

Recommendations

- To implement PBB policy and practice it accordingly.
- The GLF commitment to the national development budget should be significantly increased
- The National Assembly Budget should be able to accommodate implementation cost of all statutory obligations of the Assembly especially budget execution reviews, expenditure tracking and scrutiny.

	NB; The successful implementation of the planned activities is dependent upon the completion of the National Assembly Strategic development and Investment Plan (2024 to 2029).

PILLAR 6: LOCAL GOVERNMENT AUTHORITY REFORMS

6.1 Banjul City Council

Component Performance Review:

6.1.1 Rolling out IFMIS

Component	Lead Implementing Partner
6.1. Rolling out IFMIS	**Local Government Authorities supported by Ministry of Lands & Regional Government**
Goals	This seeks to achieve effective financial management, accounting and reporting systems with the aim of enhancing access to reliable financial data for reporting and informed decision making. This reform will support the expansion of the Integrated Financial Management Information System (IFMIS) linking LGAs financial management system to central government for the first time. The effective integration and rollout will give government a more comprehensive financial statement at different levels. This reform agenda remains a top priority for all LGAs and a huge part of its implementation will be done in 2021 (year 1) of the new PFM strategy.
Objectives	5. To better improve financial management for accountability and transparency
Outcome	• Improved financial management

Output	Activity	Indicator		D	C	B	A
Established an effective financial management, accounting and reporting system	Purchase of desktop for IFMIS use	9 desktops purchased	**Q u a r t e r** 4 3 2 1				
	QUARTER 1- 3 **Evidence/Comments:** Dedicated leased line from GAMTEL has been installed (10mg) 9 desk tops and 3 Lap tops procured for the implementation of the IFMIS						

Challenges:
Insufficient desk tops and Printer(s) for IFMIS use

Recommendations:
Procure additional 3 desk tops and 3 printers

Activity	Indicator			D	C	B	A
Capacity building for TOT and the IFMIS users	All IFMIS TOTs trained	**Q u a r t e r**	**4**				
			3				
			2				
			1				

QUARTER 1- 3
Evidence/Comments:
One TOT was fully **trained**

Challenges:
Lack of enough TOT for the Council; i.e Audit, Procurement and Planning unit (budget)

Recommendations:
A need for additional 3 TOTs to cover the department and units mentioned above.

Activity	Indicator			D	C	B	A
Establishment of LGA accounts committee	LGA accounts committee established	**Q u a r t e r**	**4**				
			3	✓			
			2	✓			
			1	✓			

QUARTER 1- 3
Evidence/Comments:
The committee is established and functional
Account committee is yet to be established

Challenges:

lack of political will

Recommendations:
To established the Accounts committee before the end of 2024.

Activity	Indicator			D	C	B	A
Migration of manual data to the IFMIS software	Up to date manual data transferred to the IFMIS	Q u a r t e r	4				
			3			✓	
			2				
			1				

QUARTER 1-3
Evidence/Comments:
The manual inputting is on-going but is yet to be completed due to insufficient internet bandwidth.

90% manual data for 2023 and 2024 are all posted to the IFMIS

Challenges:
Lack of enough staff for the implementation of the IFMIS and lack enough training for the other units such as Audit and Procurement is yet to Carried out.

Recommendations:
Additional 3 staff for the Accounts unit to be recruited for the IFMIS use and further training for the Audit Dept and Procurement unit is highly recommended.

Activity	Indicator			D	C	B	A
Installation of internet facility, band width (meg), energy back up and Installation of the IFMIS software system	Internet facility and, band width, energy back -up and IFMIS software system installed	Q u a r t e r	4				
			3			✓	
			2				
			1				

QUARTER 1 - 3 **Evidence/Comments:** Six desktop computers have been purchased for IFMIS users.	
QUARTER 1- 3 **Evidence/Comments:** We have installed dedicated internet line from COMIUM with 100 megs for the use of the IFMIS and power back up installed for the use of the IFMIS in the new Building **Challenges:** The Power back up is yet to be operational **Recommendations:** For operationalization of the Power back up	

Component Performance Review:

6.1.2. Budgetary reform

Component	**Lead Implementing Partner**				
6.2. Budgetary reform	**Local Government Authorities supported by Ministry of Lands & Regional Government**				
Goals	LGA budgetary reform seeks to achieve an effective participatory approach to planning, aligning resource allocation to priorities, and to instill fiscal discipline in all LGAs. This reform will put in place a credible and reliable budgeting system in LGAs to help with the formulation of responsive budgets.				
Objectives	1. To achieve effective participatory approach to planning 2. Align resource allocation to priorities 3. To instill fiscal discipline				
Outcome	• Built credible and reliable budgeting system in LGAs				
Objectives	6. To better improve financial management for accountability and transparency				
Outcome	• Improved financial management				
Output	**Activity**	**Indicator**	**D**	**C**	**B**	**A**

Activity	Indicator	Quarter		D	C	B	A
Recruit/identify and training a budget officer	Budget officer recruited/identified	Quarter	4				
			3		✓		
			2		✓		
			1		✓		

QUARTER 1- 3
Evidence/Comments:
Budget officer was identified, however, the officer responsible is yet to be fully recruited with specific TOR.

We have designated budget officer

Challenges:
Lack of fully recruited budget officer to handle the budgetry function of the entire council, the designated budget officer is over whelm with other duties /accounting functions

Recommendations:
Recruitment of a permanent budget officer

Activity	Indicator	Quarter		D	C	B	A
Development of a medium-term expenditure framework (MTEF), BFP and PBB	MTEF Developed	Quarter	4				
			3		✓		
			2		✓		
			1		✓		

Component Performance Review:

6.1.3. Procurement Reform

Component	Lead Implementing Partner
6.3. Procurement Reform	Local Government Authorities supported by Ministry of Lands & Regional Government

					D	C	B	A
Goals	This reform aims to achieve transparency and accountability in the procurement of public goods and services by LGAs and ensure value for money. All LGAs will pursue this reform through recruitment or capacity building of procurement staff.							
Objectives	1. Improve transparency, accountability in the procurement of goods and services in the value for money 2. Increase capacity and standardise procurement for LGAs for increased effectiveness and efficiency in the procurement process							
Outcome	• Strengthened Procurement processes • Simplification and expedition of the procurement processes of the LGAs							

Output	Activity	Indicator			D	C	B	A
Expedited and simplified procurement for the LGA	Establish and implement a Pilot Plan for a Registration Accreditation for LGAs before the GPPA, so they can contract and prepare procurement over the thresholds directly without the approval of the GPPA	Registration Accreditation for LGAs before the GPPA to prepare procurement without the approval of the GPPA	Q u a r t e r	4				
				3	✓			
				2				
				1				

Evidence/Comments: N/A

Output	Activity	Indicator			D	C	B	A
Value for money in the procurement of goods and services	Recruit/identify and train a procurement officer/s	Procurement officer/s recruited/identified and trained	Q u a r t e r	4				
				3		✓		
				2		✓		
				1		✓		

QUARTER 1- 3
Evidence/Comments:
Two procurement officers one procurement assistant were recruited and trained.
Not applicable at the moment

Challenges:
Capacity gap

Recommendations:
Assessment of the SPU and identify the capacity gap and improve on the SPU capacity gap

Activity	Indicator			D	C	B	A
Sensitization of GPPA registration of local businesses	One-on-one local businesses sensitize	**Q u a r t e r**	4				
			3		✓		
			2		✓		
			1		✓		

QUARTER 1-3
Evidence/Comments:
It's a requirement for all the suppliers or businesses to provide their GPPA registration certificate before awarding any contract, which is a form of one-on-one sensitization.

One to one sensitization is on going

Challenges:
Cost of sensitization on the media is a challenge

Recommendations:
Recommend for GPPA to conduct regular sensitization

Activity	Indicator			D	C	B	A
Staff training	Number of procurement staff trained	**Q u a r**	4				
			3		✓		
			2		✓		

					D	C	B	A
			t e r	1		✓		

QUARTER 1-3
Evidence/Comments:
Procurement staff, they have requisite knowledge on procurement procedures. However, more capacity building is required on the new procurement procedures.

Challenges:
Insufficient number of trained staff

Recommendations:
For additional staffs to be trained on procurement

Activity	Indicator			D	C	B	A
		Q u a r t e r	4				
			3	✓			
GPPA registration of local businesses	Local business registered by GPPA		2	✓			
			1	✓			

Evidence/Comments:

N/A

Challenges

Recommnedations

Component Performance Review:

6.1.4. Internal Audit Reform

Component	Lead Implementing Partner
6.4. Internal Audit Reform	**Local Government Authorities supported by Ministry of Lands & Regional Government**

Goals	This seeks to provide an independent objective assurance in the use of resources, consulting services to management, with the principal aim of evaluating and improving the effectiveness of risk management, control and governance processes. The established Internal Audit Offices (IAO) will enhance proper use of resources, governance and risk management. All LGAs are expected to pursue this reform agenda through capacity building, provision of offices and recruitment of staffs.
Objectives	1. To provide an independent objective assurance in the use of resources, consulting services to management with the principal aims of evaluating and improving the effectiveness of risk management control and governance processes. 2. Established independent audit department that enhances proper use of resources, governance and risk management
Outcome	• Strengthened and enhanced internal auditing operations

Output	Activity	Indicator			D	C	B	A
Enhanced the judicious use of resources, governance and risk management	Establish an internal audit department	Internal audit department establish	Q u a r t e r	4				
				3			✓	
				2			✓	
				1			✓	

QUARTER 1-3
Evidence/Comments:

The Audit department has been established with a appointment of a Director

Challenges: -
Lack of Desk Stop and lack of enough staff and insufficient training for the existing staff

Recommnedations:-
Additional 3 staff and 3 desk stops and capacity building for Department

Activity	Indicator	D	C	B	A

Activity	Indicator			D	C	B	A
Recruit and train an internal auditor on basic auditing principles	Internal auditor recruited and trained	**Q u a r t e r**	4				
			3		✓		
			2		✓		
			1		✓		

QUARTER 1-3
Evidence/Comments:
Internal Audit Director Recruited and Senior Auditor Trained

Challenges:
Insufficient trained Audit officers

Recommendations:
Additional trained audit staff recruited and build the capacity of the other existing Audit staff

Activity	Indicator			D	C	B	A
Development of audit charter and audit manual for LGAs	Audit charter and audit manual developed	**Q u a r t e r**	4				
			3		✓		
			2		✓		
			1		✓		

QUARTER 1-3
Evidence/Comments:
Draft a audit plan developed

Challenges:
Yet to be approved by the general

Recommendations:
For the establishment of an Audit Charter Manual before the end of the forth quarter.

Activity	Indicator			D	C	B	A
		Q	4				

Value for money in the procurement of goods and services

Activity	Indicator			D	C	B	A
Establishment of audit committee	Audit committee established	**Quarter**	3	✓			
			2	✓			
			1	✓			

QUARTER 1-3
Evidence/Comments:
There is no Audit committee and their functions   are handle by the Finance Committee

Challenges: -
Cost, the committees are limited due to budgetary constraints

Recommendations:- To Establish the Audit and Account committee in the next year's budget

Activity	Indicator			D	C	B	A
Conduct performance and system auditing	Performance and system auditing conducted	**Quarter**	4				
			3			✓	
			2			✓	
			1			✓	

Evidence/Comments:
Performance and system Auditing has been conducted for the first quarter

Challenges: -
Lack enough personnel and capacity

Recommendations: -
Additional staff and training for the department

Component Performance Review:

6.1.5. Revenue Administration and Management

Component	Lead Implementing Partner
6.5. Revenue Administration and Management	**Local Government Authorities supported by Ministry of Lands & Regional Government**

Goals	This reform seeks to increase revenue collection and help broaden revenue base of councils. Basse Area Council will embark on Digital Tax Collection System (E-Payment) which is expected to enhance efficiency and effective revenue collection system and increase the revenue base of the council. The bulk of the spending on the reform agendas will be realised in year 1, this as a result of the priority placed on rolling out IFMIS to all LGAs. The percentage spending on subsequent years will be dictated by the ability of councils to take care of assets bought in year one like desktops. Most of the funding will be done by LGAs with support from donors.
Objectives	1. Improve efficiency and effective revenue collection system and increase the revenue base of the council
Outcome	• Enhance the smooth revenue collection and increase the revenue base for the councils.

Output	Activity	Indicator			D	C	B	A
Enhanced revenue collection	Define the tax bracket to be paid at the bank/financial service institutions	Identified tax bracket 10,000 and above, uniform amount to be used)	**Q u a r t e r**	4				
				3		✓		
				2		✓		
				1		✓		
	Evidence/Comments: The tax bracket is yet to be implemented **Challenges: -** Lack of proper digital tax collection system **Recommendations: -**							

To digitalize the tax collection system

Activity	Indicator			D	C	B	A
Linking DTCS to IFMIS	Linked systems	**Q u a r t e r**	**4**				
			3	✓			
			2	✓			
			1	✓			

Evidence/Comments: Not yet implemented, but plans are at foot.

COMMENT: Linking of the TCS to IFMIS is yet to be implemented

Challenges: Lack of proper digital tax collection system

Recommendations: To digitalize the tax collection system

Activity	Indicator			D	C	B	A
Created tax register on DTCS	Tax register created on DTCS	**Q u a r t e r**	**4**				
			3	✓			
			2	✓			
			1	✓			

QUARTER 1-3
Evidence/Comments:
The rates system has been digitalized. Markets and trade license system are in progress.

No Tax register on DTCS

Challenges: -
Lack of proper digital tax collection system

Recommendations:
To digitalize the tax collection system

Activity	Indicator			D	C	B	A
Sensitization of the tax payers on the E-payment	Tax payers sensitized	Q u a r t e r	4				
			3	✓			
			2	✓			
			1	✓			

QUARTER 1-3
Evidence/Comments:
E payment is yet to be implemented

Challenges: -
Lack digitalization of the tax collection and payment system

Recommendations: -
Digitalization of the tax collection system

Activity	Indicator			D	C	B	A
Train revenue collectors on the E-payment system	Revenue collectors trained	Q u a r t e r	4				
			3	✓			
			2	✓			
			1	✓			

QUARTER 1-3
Evidence/Comments:
Revenue collectors and cashiers were being trained on the e-payment system. However, more training is required to build their capacity.

Challenges: -
Lack of enough capacity

Recommendations: -
Review the existing digital tax collection system and customized to suit our needs and further trained the revenue collectors and cashiers on the E- Payment system.

Activity	Indicator			D	C	B	A
Increase efficiency of the DTCS system	Efficiency for DTCS increase	**Quarter**	4				
			3	✓			
			2	✓			
			1	✓			

Evidence/Comments: N/A.

COMMENT

Challenges

Recommendations

Activity	Indicator			D	C	B	A
Localize the DTCS IT server	DTCS IT server localize	**Quarter**	4				
			3		✓		
			2		✓		
			1		✓		

QUARTER 1-3
Evidence/Comments:
The DTCS is hosted on cloud
Challenges: -
Current DTCS managed by the supplier

Recommendations: -
For the Localization of the hosting of the digital tax collection system

Activity	Indicator			D	C	B	A
Identify lost revenue components	Identified lost revenue components	**Quar**	4				
			3		✓		
			2		✓		

				D	C	B	A
		t e r	1		✓		

Evidence/Comments:
Council have identified all the eroded revenue sources, namely; car park fees, billboard tax, rent tax, livestock tax and trade license on hotels.

Challenges: -
The laws are the challenges

Recommendations: -
Amend the laws to allow returned these lost revenues to councils

Activity	Indicator			D	C	B	A
Assessment of rates/valuation	Assessed rates	Q u a r t e r	4				
			3	✓			
			2	✓			
			1	✓			

QUARTER 1-3
Evidence/Comments:
Assessment/valuation on property rates is not yet assessed/valuated due to inadequate capacity by the Ministry. However, technical committee has been setup at the ministry to work on valuation issues for all councils.

Challenges:
Lack of capacity and the authority for Councils to carry out property rates assessment and valuation

Recommendations: -
Build the capacity of Councils and amend the Laws to give the Councils authorities to do valuation

Activity	Indicator			D	C	B	A
Training of valuation staff	Valuation staff trained	Q u	4				
			3			✓	

				D	C	B	A
		a **r** **t** **e** **r**	**2**			✓	
			1			✓	

QUARTER 1-3
Evidence/Comments:
Council used to hire the service of a private valuator from the lands office but not anymore, hence, council staff is now being trained.
Challenges: -
Laws and the lack of enough expertise to do the periodic property valuation

Recommendations: -
To capacities the councils on valuation and amend the laws to authorized councils to conduct valuation and assessment for property rates

Activity	Indicator			D	C	B	A
Review and update of existing Acts (Local Government Act 2002, Rating Act 1992,Local Government audit and finance Act 2004,City of Banjul Act 1912, Physical planning and Development Act 1991)	Laws reviewed and updated	**Q** **u** **a** **r** **t** **e** **r**	**4**				
			3	✓			
			2	✓			
			1	✓			

Evidence/Comments. N/A

Challenges

Recommendations

Activity	Indicator			D	C	B	A
Development of By-laws/policy on property sales and development,	Bi-laws/Policy developed	**Q** **u** **a** **r**	**4**				
			3	✓			
			2	✓			

		D	C	B	A
Roaming animals, Anti-littering, Building rubbles	**t e r** **1** ✓				

Evidence/Comments: N/A

Challenges

Recommendations

Activity	Indicator			D	C	B	A
Development of policy on revenue generation and management	Policy developed	**Q u a r t e r**	**4**				
			3	✓			
			2	✓			
			1	✓			

Evidence/Comments: N/A

Challenges

Recommendations

Activity	Indicator			D	C	B	A
Decentralization of tax collection (ward level)	Tax collection decentralized (ward level)	**Q u a r t e r**	**4**				
			3	✓			
			2	✓			
			1	✓			

Evidence/Comments: N/A

Challenges

Recommendations

Activity	Indicator	D	C	B	A

Equip ward offices	Ward offices equipped	**Q** **u** **a** **r** **t** **e** **r**	**4**				
			3	✓			
			2	✓			
			1	✓			

Evidence/Comments: N/A

Challenges

Recommendations

Activity	**Indicator**			**D**	**C**	**B**	**A**
Review of tariffs	Tariffs reviewed	**Q** **u** **a** **r** **t** **e** **r**	**4**				
			3	✓			
			2	✓			
			1	✓			

Evidence/Comments: N/A

Challenges

Recommendations

Activity	**Indicator**			**D**	**C**	**B**	**A**
Purchase and installation of E-payment system	E-payment system purchased and installed	**Q** **u** **a** **r** **t** **e** **r**	**4**				
			3	✓			
			2	✓			
			1	✓			

Evidence/Comments: N/A

Challenges

Recommnedations

Activity	Indicator			D	C	B	A
Train collectors on the E-payment system	Revenue collectors, accounting assistants Trained	**Quarter**	4				
			3	✓			
			2	✓			
			1	✓			

Evidence/Comments: N/A

Challenges

Recommnedations

Activity	Indicator			D	C	B	A
Upgrading of the E-payment system	E-payment system upgraded	**Quarter**	4				
			3	✓			
			2	✓			
			1	✓			

Evidence/Comments: N/A

Challenges

Recommendations

Activity	Indicator			D	C	B	A
Capacity building for council staff in area of expertise	Council staff capacity built	**Quarter**	4				
			3	✓			
			2	✓			
			1	✓			

Evidence/Comments: N/A

Challenges

Recommendations

Activity	Indicator			D	C	B	A
		Q	4				
Introduction of City parking fees	City parking fees introduced	**u**	3	✓			
		a	2	✓			
		r					
		t					
		e	1	✓			
		r					

Evidence/Comments: N/A

Challenges

Recommendations

Activity	Indicator			D	C	B	A
		Q	4				
Diversification (introduction of City Tax) of revenue sources	Revenue sources diversified	**u**	3	✓			
		a	2	✓			
		r					
		t					
		e	1	✓			
		r					

Evidence/Comments: N/A

Challenges

Recommendations

6.2 Brikama Area Council

Component Performance Review:

6.2.1. Rolling out IFMIS

Component						Lead Implementing Partner			
6.1. Rolling out IFMIS						**Local Government Authorities supported by Ministry of Lands & Regional Government**			
Goals		This seeks to achieve effective financial management, accounting and reporting systems with the aim of enhancing access to reliable financial data for reporting and informed decision making.							
Objectives		7. To better improve financial management for accountability and transparency							
Outcome		• Improved financial management							
Output	**Activity**	**Indicator**			**D**	**C**	**B**	**A**	
Established an effective financial management, accounting and reporting system	Setting up IFMIS • Installation of software and internet facility • Purchase of desktops • Training of IFMIS users • Availability of energy back up	• Software & Internet facility installed • Desktop purchased • IFMIS users trained • Energy back up provided	**Quarter**	**4**					
				3		✔			
				2		✔			
				1		✔			

2024 QUARTER 1-3
Evidence/Comments:
- the IT unit have identified the specifications for the 5 laptops,
- Waiting for a respond from AGD after a letter was sent to them for a One Day Refresher Training on IFMIS.
- Discussions was held around inputting backlogs for three months and it is ongoing
- The increment for internet bandwidth is already budgeted now waiting on implementation.
- vacancy notice for a budget officer submitted to the Local Government Service Commission
- Development of IFMIS final accounts ongoing.
- 2024 Budget already inputted
- Creation of new Budget Lines that were also adjusted with the IFMIS original budget template with AGD

- More trainings for BAC Finance staff on IFMIS also took place

Achievements:
- The additional 5 desktops are budgeted to be purchased and specifications identified.
- The matrix is being used more than the IFMIS.
- A one-day training is being planned for all the personnel's using the matrix.
- Established a pool IFMIS office different from the IT office.
- NA pronouncement for mandatory use of the IFMIS by June 2024 for all councils
- Working on backlogs of 3 months
- The Council is waiting on the Local Government Service Commission successful applicant report to work.
- One laptop was purchased during the Second Quarter for IFMIS usage

Challenges:
- Budgetary constraints
- Inadequate capacity
- AGD hasn't been as helpful as they were in the beginning.
- Budget bi-laterals with our line ministry (MoRLG) is still pending and that impedes all budget insertions for possible implementation
- The impact of the Local Government Commission of Inquiry and the lack of availability of key IFMIS attached staff

Recommendations:
- Organize AGD to do a refresher training for all LGAs.
- Continuous training for IFMIS users.
- Budget bi-laterals to be scheduled as soon as possible.
- Councils to source for extra funds and funding.
- More strategic trainings for LGAs for Management and users and we recommend for Quarterly trainings
- Negotiate favourable internet and cyber connectivity tariffs for all IFMIS using institutions
- Eliminate monopoly in the provision of IFMIS connectivity favoring GAMTEL

Activity	Indicator			D	C	B	A
IFMIS operations	• Up to date manual data	Q u	4				
			3		✓		

		a r t e r					
• Migration of manual data to the IFMIS software • Linking DTCS to the IFMIS	transferred to the IFMIS • DTCS linked to IFMIS	2		✓		
		1		✓		

2024 QUARTER 1-3

Evidence/Comments:
- IFMIS is ongoing.
- 2024 Budget inputted
- IFMIS trainings were held

Achievements:
- The IFMIS software was transferred to Council, computers were bought, staff trained and internet connectivity improved and financial transactions are captured on IFMIS.
- 2024 was inputted on IFMIS
- Creation and synchronized into the IFMIS main template

Challenges:
Slow cooperation and training of staff.
Slow respond from AGD.
Lack of continuity of hands on training from AGD to LGAs
Slow Internet connectivity and lack of it in most instances

Recommendations:
More training, engagement and capacity building for all IFMIS stakeholders.

Component Performance Review

6.2.2 Budgetary reforms

Component	Lead Implementing Partner
6.2. Budgetary reform	**Local Government Authorities supported by Ministry of Lands & Regional Government**
Goals	LGA budgetary reform seeks to achieve an effective participatory approach to planning, aligning resource allocation to priorities, and to instill fiscal discipline in all LGAs.

Objectives	4. To achieve effective participatory approach to planning
	5. Align resource allocation to priorities
	6. To instil fiscal discipline

This reform will put in place a credible and reliable budgeting system in LGAs to help with the formulation of responsive budgets.

Outcome	• Built credible and reliable budgeting system in LGAs

Output	Activity	Indicator		D	C	B	A
Enhanced effective participatory planning, aligned resources to priorities and instill fiscal discipline	Setting up of a budget function: • Recruit/identify and train a budget officer	Budget officer advertised.	**Quarter** 4				
			3		✓		
			2		✓		
			1		✓		

2024 QUARTER 1.2,3

Evidence/Comments:
- Vacancy notice for a budget officer submitted to the Local Government Service Commission.
- Alignment of New Council's Budget with IFMIS System Budget

Achievements:
- Identification of the need for a Budget Officer and the subsequent advertisement of the position through the Local Government Service Commission
- Inputting of 2024 Budget with IFMIS Budget Template

Challenges:
Taking too long for the recruitment process to be completed.

Recommendations:
- A reminder to be sent to LGSC to speed up the process.
- The Line Ministry and the Directorate of Governance to be notified of PFM recommendations officially after reach review for follow up.
- The Quarterly PFM Reviews should be a MUST ATTEND for all CEOs

Activity	Indicator		D	C	B	A

Development of a medium-term expenditure framework (MTEF), PBB and BFP	MTEF, PBB and BFP Developed	Q u a r t e r	4				
			3	✓			
			2		✓		
			1		✓		

2024 QUARTER 1-3
Evidence/Comments: Not applicable.

Achievements:

Challenges:

Recommendations:
More trainings and consultations are needed to effect these reports

Component Performance Review:

6.2.3. Procurement Reform

Component	Lead Implementing Partner
6.3. Procurement Reform	**Local Government Authorities supported by Ministry of Lands & Regional Government**
Goals	This reform aims to achieve transparency and accountability in the procurement of public goods and services by LGAs and ensure value for money.
Objectives	3. Improve transparency, accountability in the procurement of goods and services in the value for money 4. Increase capacity and standardise procurement for LGAs for increased effectiveness and efficiency in the procurement process
Outcome	• Strengthened Procurement processes • Simplification and expedition of the procurement processes of the LGAs

Output	Activity	Indicator		D	C	B	A
		Q	4				

	Setting up a procurement function: • Recruit/identify and train a procurement officer/s • Sensitization and registration of local businesses • Rate of % compliance to procurement rules	• Procurement officer/s recruited/identified and trained. • local businesses sensitized and registered • Improved compliance	Q u a r t e r				
			3			✓	
			2			✓	
Expedited and simplified procurement for the LGA			1			✓	

2024 QUARTER 1-3
Evidence/Comments:
86% compliance was registered in 2021

Achievements:
- 86% compliance was registered in 2021
- One of the staff under the Procurement Unit is undergoing a Bachelor's Degree program in UTG

Challenges:
- There is need for sensitization and registration of local businesses and market researches.
- Lack of market database for possible expansion for research purposes.
- Budgetary constraints for the procurement of certain budgeted goods and services as in consultancies and development projects

Recommendations:
- More training for staff and staff exposure for bench marking both regionally and internationally.
- Market researches and surveys to be conducted.

Component Performance Review:

6.2.4. Internal Audit Reform

Component	Lead Implementing Partner
6.4. Internal Audit Reform	**Local Government Authorities supported by Ministry of Lands & Regional Government**
Goals	This seeks to provide an independent objective assurance in the use of resources, consulting services to management, with the principal aim of

	evaluating and improving the effectiveness of risk management, control and governance processes.
Objectives	3. To provide an independent objective assurance in the use of resources, consulting services to management with the principal aims of evaluating and improving the effectiveness of risk management control and governance processes. 4. Established independent audit department that enhances proper use of resources, governance and risk management
Outcome	• Strengthened and enhanced internal auditing operations

Output	Activity	Indicator		D	C	B	A
Enhanced the judicious use of resources, governance and risk management and ensure value for money in the procurement of goods and services	Setting up internal audit function: • Establish an internal audit department, Recruit/trained an internal auditor • Development of audit charter and audit manual for LGAs	• Internal audit department established and staff trained • Audit charter and audit manual developed	**Q u a r t e r** — 4				
			3	✓			
			2	✓			
			1	✓			

2024 QUARTER 1-3
Evidence/Comments:
- There are plans to transform the current Internal Audit Unit into a Department where an audit charter and manual will be developed to administer the day to day operations of the department.
- We have two audit interns helping the Unit at the moment.
- The three (3) confirmed staff in the Unit benefitted from overseas short term trainings to South Africa during the Second Quarter.

Achievements:
- Discussions around setting and upgrading from a Unit to a Department
- One of the staff is undergoing Master's Degree training overseas.
- We have two audit interns helping the Unit at the moment with a view of employing them in 2025.
- The staff in the Unit benefitted from overseas short term trainings to South Africa during the Second Quarter.

Challenges:
- Low responses from our line ministry to upgrade the Internal Audit Unit.
- Mobility constraints.
- Capacity needs to be boosted.

Recommendations:
- Budgetary provision for upgrading the Unit to a Department.
- Hire a consultant to work on the Audit charter and the Audit manual.

Activity	Indicator			D	C	B	A
Establishment of Audit and Accounts Committee	Audit and Accounts Committee established	**Quarter**	4				
			3	✓			
			2	✓			
			1	✓			

2024 QUARTER 1
Evidence/Comments:
The council is waiting on the line ministry and officer of the Governor to send in representatives to be included in the Audit and Accounts Committee.

Achievements:
The council has already selected members for the Audit and Accounts Committees

Challenges:
- Nonexistence of Audit and Accounts Committee.
- Ministry's and Office of the Governor's slow response to send in nominees.

Recommendations:
A reminder to be sent to the Ministry and Office of the Governor to speed up the process.

Activity	Indicator			D	C	B	A
Conduct performance and system auditing	Performance and system auditing conducted and report generated	**Quar**	4				
			3	✓			
			2	✓			

		t e r	1	✓			

2024 QUARTER 1-3
Evidence/Comments:

Achievements:
Presentation of a draft Internal System Audit report.

Challenges:
- Management seemingly slow to respond to the internal system audit report.
- No capacity to conduct a performance audit due lack of HR department/unit to appraise staff performance and others.
- Capacity constraints in implementing some of these reports and agendas

Recommendations:
For performance audit, a HR department/unit need to be set up and capacitated.

Component Performance Review:

6.2.5. Revenue Administration and Management Reform (RAMR)

Component	Lead Implementing Partner						
6.5. Revenue Administration and Management	**Local Government Authorities supported by Ministry of Lands & Regional Government**						
Goals	This reform seeks to increase revenue collection and help broaden revenue base of councils.						
Objectives	2. Improve efficiency and effective revenue collection system and increase the revenue base of the council						
Outcome	• Enhance the smooth revenue collection and increase the revenue base for the councils.						

Output	Activity	Indicator			D	C	B	A
Enhanced revenue collection	• Payment of tax collection to banks • Tax digitalization	Identified customers	Q u a r	4				
				3			✓	
				2			✓	

			D	C	B	A
Availability of a database and improve control mechanisms	**t** **e** **r**	**1**			✓	

2024 QUARTER 1-3

Evidence/Comments:
- General Council has resolute the payment of D10,000.00 and above to be paid directly into Council's bank accounts.
- Weekly banking of all revenues from all collectors in all units of the revenue streams and audited by Internal Audit Unit

Achievements:
- General Council has resolute the payment of D10,000.00 and above to be paid directly into Council's bank accounts.
- Consolidated weekly Banking and registration of 75% increment in our revenue mobilization drives
- Recruited of over 100 staff to consolidate revenue collection
- A project for the collection and documentation of data for revenue collection.

Challenges:
- Inadequate sensitization by collectors to the tax payers for the adoption of the threshold.
- Limited bank branches within the LGA to facilitate the payment of tax directly to Council's bank accounts.
- Budgetary constraints for implementation of many revenue enhancement drives especially Revenue Digitalization.

Recommendations:
Flexibility in the implementation of the threshold that can allow tax payers to pay to collectors.

Activity	Indicator			D	C	B	A
Digitalization of tax collection: • Purchase, installation,	E payment system purchased, upgraded, installed and revenue	**Q** **u** **a** **r**	**4**				
			3		✓		
			2		✓		

Activity	Indicator			D	C	B	A
upgrading and sensitization of E-payment system. • Training of collectors and accountants on E payment system	collectors and accountant trained	**t e r** **1**		✓			

2024 QUARTER 1-3
Evidence/Comments: Tax digitalization is budgeted for in 2024.

Achievements:
- The Council has also budgeted for tax digitalization.
- Massive data collection projects are underway in BAC in 2024
- Revenue is raised by 75% and moving in 2024

Challenges:
- Inadequate management support to speed up the processes for tax digitalization.
- The need for re-zoning of all wards and areas and the management and general council appetite for move forward with this agenda

Recommendations:
Timely approval of our budget for speedy hiring of consulting firms for digital tax collection.

Activity	Indicator			D	C	B	A
Increase efficiency of the DTCS system and localize	Efficiency for DTCS increase	**Q u a r t e r**	4				
			3	✓			
			2	✓			
			1	✓			

2024 QUARTER 1-3
Evidence/Comments:
Tax digitalization is budgeted for in 2024.

Achievements:
- The Council has also budgeted for tax digitalization.
- Massive data collection projects are underway in BAC in 2024
- Revenue is raised by 75% and moving in 2024 with a view to DTCS

Challenges:
- Inadequate management support to speed up the processes for tax digitalization.
- There is need for training for DTCS
- There is need for capacity building among staff
- There is need for recruitment of new staff to help in the DTCS drives of Council

Recommendations:
- Timely approval of our budget for speedy hiring of consulting firms for digital tax collection.
- There is need for training for DTCS
- There is need for capacity building among staff
- There is need for recruitment of new staff to help in the DTCS drives of Council

Activity	Indicator			D	C	B	A
Identify lost revenue components	Identified lost revenue components	**Q u a r t e r**	**4**				
			3		✓		
			2		✓		
			1		✓		

2024 QUARTER 1-3
Evidence/Comments:
Lost revenue components are; car park fees, sand and gravel mining royalties, trade licenses, value property, dumpsite charges,

Achievements:
- Recruitment of compliance inspectors, introduction of the threshold and revenue budget increment.
- Massive data collection projects are underway in BAC in 2024
- Revenue is raised by 75% and moving in 2024 with a view to DTCS
- Recruited of over 100 staff to consolidate revenue collection

Challenges:
- Inadequate capacity among collectors and staff
- Low sensitization of revenue tariffs and the implications of non-tax compliance.
- Lack of management will to prosecute defaulters.

- Lack of staff motivation and reward schemes.
- Lack of implementation of our Act and Licenses instruments to collect taxes and levies

Recommendations:
- Review and update trade license Act.
- Launch a public awareness campaign on council tax payments.
- Recruitment of qualified revenue collectors and staff.
- Digitalize all revenue components.
- Implementation of our Act and Licenses instruments to collect revenues due to Council e.g Hotels

Activity	Indicator			D	C	B	A
Assessment of rates/valuation and training of Valuation staff	Assessed rates	Quarter	4				
			3			✓	
			2			✓	
			1	✓			

2024 QUARTER 1-3
Evidence/Comments:
- There is a Ministerial Taskforce to come up with a new valuation roll for councils.
- Massive data collection projects are underway in BAC in 2024
- Recruited of over 100 staff to consolidate revenue collection

Achievements:
- A Ministerial Taskforce set up in 2023.
- Massive data collection projects are underway in BAC in 2024 and new data is revealing that we only documented under 50,000 properties in WCR and Kombo North alone mow reveals over 124,000 properties and there is kombo south, Kombo Central, Kombo East and the Fonis.
- Recruited of over 100 staff to consolidate revenue collection

Challenges:
- Slow process for the development of the valuation roll.
- Cumbersome coordination of 8 councils for the development of a valuation roll.
- Budgetary constraints to fund some of these projects and initiatives

Recommendations:

- Engage the services of a private consultant firm for this process
- The line ministry to budget for these activities.
- Continuation of the data collection moves by BAC
- Digitalisation of the rates data
- Training of all those involved in the data collection and mobilization in BAC

Activity	Indicator	Quarter		D	C	B	A
Review and update of existing Acts (Local Government Act 2002, Rating Act 1992,Local Government audit and finance Act 2004,City of Banjul Act 1912, Physical planning and Development Act 1991)	Existing laws update reviewed	Quarter	4				
			3	✓			
			2	✓			
			1	✓			

2024 QUARTER 1-3
Evidence/Comments:
Council have written to the line Ministry for review of the entire rates tariffs

Achievements:
Council's Internal engagement leading to a letter written to MoRLG to review the current tariffs.

Challenges:
Too much bureaucracies involved in the process.

Recommendations:
Management to follow up the process by re-writing another letter.

Activity	Indicator	Quarter		D	C	B	A
Development of By-laws/policy on property sales and development, Roaming animals, Anti-littering, Building rubbles	Laws reviewed and updated	Quarter	4				
			3	✓			
			2	✓			
			1	✓			

2024 QUARTER 1-3
Evidence/Comments:
Still at planning stage.

Achievements:
No achievements registered.

Challenges:
Lack of political capital and management will to develop by laws.

Recommendations:
To engage general council and management to formulate the said By-Laws.

Activity	Indicator			D	C	B	A
Development of policy on revenue generation and management	Policy on revenue generation is developed	**Q u a r t e r**	**4**				
			3		✓		
			2		✓		
			1	✓			

2024 QUARTER 1-3
Evidence/Comments:
- Revenue digitalization is budgeted and a policy on revenue generation is integral in this process.
- We have recruited/contracted some staff named Compliance Officers to support revenue collection and consolidation in BAC.
- Revenue is raised by 75% in 2024 and we are moving forward from August 2024

Achievements:
- It is discussed, agreed and inserted into Council's budget 2024 for possible implementation.
- Revenue increment
- Move businesses and business zones and wards now covered

Challenges:
- General Council's support and management will is needed to facilitate the development of a policy on revenue generation and management.
- Capacity is still a challenge
- Move resources are still needed extend the good work into revenue digitalization

Recommendations:
Timely approval of Council's budget for implementation

Activity	Indicator			D	C	B	A
• Decentralization of tax collection (ward level) • Equip ward offices	• Tax collection decentralized (ward level) • Ward offices equipped	**Quarter**	4				
			3			✓	
			2			✓	
			1	✓			

2024 QUARTER 1-3
Evidence/Comments:
- 25 sub treasuries in Brikama LGA.
- 21 Assessment teams of five (5) a Group was unlashed into all areas of WCR for data collection on revenue and including rates

Achievements:
- Assessment of revenue centers and sub treasuries in Brikama LGA.
- Massive data collection projects are underway in BAC in 2024 and new data is revealing that we only documented under 50,000 properties in WCR and Kombo North alone mow reveals over 124,000 properties and there is kombo south, Kombo Central, Kombo East and the Fonis.
- Recruited of over 100 staff to consolidate revenue collection

Challenges:
- Inadequate data and management and political will.
- Capacity is still a challenge
- Move resources are still needed extend the good work presently taking place at BAC

Recommendations:
- Organizing a retreat or workshop on and about all revenue issues
- Move training and capacity building for the staff and accessory.

Activity	Indicator			D	C	B	A
Review of tariffs	Tariff reviewed	**Qu**	4				
			3			✓	

		Quarter		D	C	B	A
			2			✓	
			1	✓			

2024 QUARTER 1-3
Evidence/Comments:
- Council have written to the line Ministry for review of the entire rates tariffs
- 21 Assessment teams of five (5) a Group was unlashed into all areas of WCR for data collection on all revenue streams/Lines.

Achievements:
- Council's Internal engagement leading to a letter written to MoRLG to review the current tariffs.
- 21 Assessment teams of five (5) a Group was unlashed into all areas of WCR for data collection on all revenue streams/Lines.
- Recruitment bof over 100 staff onm 3.1 for revenue collection and consolidation

Challenges:
- Too much bureaucracies involved in the process.
- Training and capacity gaps within Council

Recommendations:
- Management to follow up the process by re-writing another letter
- Move training and capacity building for the staff and accessory.

Activity	Indicator	Quarter		D	C	B	A
Capacity building for council staff in area of expertise	Council staff capacity built		4				
			3		✓		
			2		✓		
			1		✓		

2024 QUARTER 1-3
Evidence/Comments: a training policy is formulated and already being implemented and budgeted for yearly.

Achievements:

- Availability of a training policy.
- Staff training Budgeted for 2024.
- Staff are on Diploma, BSc, and Master's degrees trainings.
- Short term training for Council staff in Finance and Internal Audit to South Africa in Qtr2
- In house training of over 100 new staff

Challenges:
- Insufficient funding
- Inadequate management will and political will for aggressive capacity building.
- Resources and funding bottlenecks

Recommendations:
- More funding commitments for capacity building.
- Recruitment of qualified staff to vacancies that exist in Council

Activity	Indicator			D	C	B	A
Diversification (introduction of City Tax) of revenue sources. E.g (Introduction of City parking fees)	Revenue sources diversified	Quarter	4				
			3			✓	
			2			✓	
			1	✓			

2024 QUARTER 1-3
Evidence/Comments:
- To be budgeted for 2025.
- Implementing our mandate into hotels, Gampetroleum and others
- Introduction of waste collection charges with SENEYA and to be extended in 2025

Achievements:
- No achievements registered yet.
- Gotten a General Council Resolution to do the needful with SENEYA and waste management collection and charges
- Writing to and getting hotels and others to comply with the ACT and its other governing instruments as per the Trade Licenses Act 2020 for BAC.

Challenges:
- Inadequate information
- Lack of understanding on the part of the paying institutions
- Capacity gaps

Recommendations:
• More sensitization and awareness raising.
• Raising of awareness
• Further trainings for in house staff

6.3: Basse Area Council

Component Performance Review:

6.3.1. Rolling out IFMIS

Component	Lead Implementing Partner
6.1. Rolling out IFMIS	**Local Government Authorities supported by Ministry of Lands & Regional Government**
Goals	This seeks to achieve effective financial management, accounting and reporting systems with the aim of enhancing access to reliable financial data for reporting and informed decision making. This reform will support the expansion of the Integrated Financial Management Information System (IFMIS) linking LGAs financial management system to central government for the first time. The effective integration and rollout will give government a more comprehensive financial statement at different levels. This reform agenda remains a top priority for all LGAs and a huge part of its implementation will be done in 2021 (year 1) of the new PFM strategy.
Objectives	8. To better improve financial management for accountability and transparency
Outcome	• Improved financial management

Output	Activity	Indicator			D	C	B	A
Established an effective financial management, accounting and reporting system	Purchase of desktop for IFMIS use	9 desktops purchased	Q u a r t e r	4				
				3		✓		
				2		✓		
				1		✓		

2024 QUARTER 1-3
Evidence/Comment
The status remains the same

Challenges
The desktop purchase only 3 are functioning and the remaining 3 are out non usable.

Recommendations
The council will purchase and replace the non-usable desktops and for efficient service delivery.

Activity	Indicator			D	C	B	A
Capacity building for the IFMIS users (T.O.T)	All IFMIS TOTs trained)	**Q u a r t e r**	**4**				
			3	✓			
			2	✓			
			1	✓			

QUARTER 1-3 2024
Evidence/Comments
Currently Council Is having only two IFMIS user and are even under trained.

Challenges
Lack of capable and trained IFMIS users (Untrainable)

Recommendation
There Is need for further training and recruitment for new and capable staff for the full running of the systems.

Activity	Indicator			D	C	B	A
Establishment of LGA accounts committee	LGA accounts committee established	**Q u a r t e r**	**4**				
			3			✓	
			2			✓	
			1			✓	

QUARTER 1-3
Evidence/Comments
the committee is still there and functioning but currently we don't have internal auditor to function in the committee. the committee meets often depend on the matters at hand but for the audit exercise its mostly conducted on a quarterly base.

Challenges
no internal auditor to oversee the operation of finance dept. and also to function in the committee.

Recommendation
the council needs to recruit internal auditor and also trained the council members to capacity. most of councillor are non-trainable.

Activity	Indicator			D	C	B	A
Migration of manual data to the IFMIS software	Up to date manual data transferred to the IFMIS	**Q u a r t e r**	**4**				
			3		✓		
			2		✓		
			1		✓		

QUARTER 1-3 2024
Evidence/Comments
Currently council have only 2 ifmis users

Challenges
lack of capacity and trained office**rs**

Recommendation
the council needs to recruite and trained staff for full operation of the system.

Activity	Indicator			D	C	B	A
Installation of internet facility, band width (meg), energy back up and Installation of the	Internet facility and, band width, energy back -up and IFMIS	**Q u a r**	**4**				
			3		✓		
			2		✓		

IFMIS software system	software system installed	t e r	1		✓		

QUARTER 1-3
Evidence/Comments
The Council is currently consulting DK Telecom (internet service provider) for an additional 10 meg bandwidth. Furthermore, plans are in place to purchase batteries for the generator towards the end of the fourth quarter.

Challenges
High cost of maintaining fees for the power backup systems. There are no plans to purchase batteries for the solar systems due to lack of funding.

Recommendation
The council need to have a standby electric system that will power the facility and systems for efficient service delivery.

Component Performance Review:

6.3.2. Budgetary reform

Component	Lead Implementing Partner
6.2. Budgetary reform	**Local Government Authorities supported by Ministry of Lands & Regional Government**
Goals	LGA budgetary reform seeks to achieve an effective participatory approach to planning, aligning resource allocation to priorities, and to instill fiscal discipline in all LGAs. This reform will put in place a credible and reliable budgeting system in LGAs to help with the formulation of responsive budgets.
Objectives	7. To achieve effective participatory approach to planning 8. Align resource allocation to priorities 9. To instill fiscal discipline
Outcome	• Built credible and reliable budgeting system in LGAs
Objectives	9. To better improve financial management for accountability and transparency

Outcome	• Improved financial management							
Output	**Activity**	**Indicator**			**D**	**C**	**B**	**A**
Enhanced effective participatory planning, aligned resources to priorities and instill fiscal discipline	Recruit/identify and train a budget officer	Budget officer recruited/identify and trained	**Q u a r t e r**	**4**				
				3	✓			
				2	✓			
				1		✓		

QUARTER 1-3 2024
Evidence/Comments
Currently, we don't have a budget officer. The director of finance is serving as a budget officer

Challenges
The lsc have open application but no suitable candidate was appointed for the position.

Recommendation
The council have reopen the position and is cureently in progress

	Activity	**Indicator**			**D**	**C**	**B**	**A**
	Development of a medium-term expenditure framework (MTEF), Budget Framework Paper (BFP) and Program Based Budget (PBB)	MTEF, BFP and PBB Developed	**Q u a r t e r**	**4**				
				3			✓	
				2			✓	
				1			✓	

QUARTER 1-3 2024
Evidence/Comments
The MTEF, BFP PBB are all in place and currently implementing them

Component Performance Review:

6.3.3 Procurement Reform

Component	Lead Implementing Partner
6.3. Procurement Reform	**Local Government Authorities supported by Ministry of Lands & Regional Government**
Goals	This reform aims to achieve transparency and accountability in the procurement of public goods and services by LGAs and ensure value for money. All LGAs will pursue this reform through recruitment or capacity building of procurement staff.
Objectives	5. Improve transparency, accountability in the procurement of goods and services in the value for money 6. Increase capacity and standardise procurement for LGAs for increased effectiveness and efficiency in the procurement process
Outcome	• Strengthened Procurement processes • Simplification and expedition of the procurement processes of the LGAs

Output	Activity	Indicator		D	C	B	A
Expedited and simplified procurement for the LGA	Establish and implement a Pilot Plan for a Registration Accreditation for LGAs before the GPPA, so they can contract and prepare procurement over the thresholds directly without the approval of the GPPA	Registration Accreditation for LGAs before the GPPA to prepare procurement without the approval of the GPPA.	**Quarter** 4				
			3	✓			
			2	✓			
			1		✓		
	QUARTER 1-3 2024 **Evidence/Comment** The status remains the same						
	Activity	**Indicator**		**D**	**C**	**B**	**A**

Value for money in the procurement of goods and services	Activity	Indicator		Quarter	D	C	B	A
	Recruit/identify a procurement officer/and staff training	Procurement officer/s recruited/identified and trained	Quarter	4				
				3				✓
				2				✓
				1				✓

QUARTER 1-3 2024
Evidence/Comments:
The status remain the same

Activity	Indicator		D	C	B	A
Sensitization and registration of local businesses on GPPA processes	One-on-one local businesses sensitize	Quarter				
		4				
		3			✓	
		2			✓	
		1			✓	

QUARTER 1-3 2024
Evidence/Comments:
The status remain the same

Activity	Indicator		D	C	B	A
GPPA registration of local businesses	Local business registered by GPPA	Quarter				
		4				
		3			✓	
		2			✓	
		1			✓	

QUARTER 1-3 2024
Evidence/Comments
The status remain the same

Component Performance Review:

6.3.4. Internal Audit Reform

Component	Lead Implementing Partner
6.4. Internal Audit Reform	**Local Government Authorities supported by Ministry of Lands & Regional Government**
Goals	This seeks to provide an independent objective assurance in the use of resources, consulting services to management, with the principal aim of evaluating and improving the effectiveness of risk management, control and governance processes. The established Internal Audit Offices (IAO) will enhance proper use of resources, governance and risk management. All LGAs are expected to pursue this reform agenda through capacity building, provision of offices and recruitment of staffs.
Objectives	5. To provide an independent objective assurance in the use of resources, consulting services to management with the principal aims of evaluating and improving the effectiveness of risk management control and governance processes. 6. Established independent audit department that enhances proper use of resources, governance and risk management
Outcome	• Strengthened and enhanced internal auditing operations

Output	Activity	Indicator			D	C	B	A
Enhanced the judicious use of resources, governance and risk management	Establish an internal audit department	Internal audit department establish	**Quarter**	4				
				3	✓			
				2	✓			
				1	✓			

QUARTER 3 2024
Evidence/Comments:
Currently there is no inter auditor but its been advertise and the recruitment process is in progress

	Activity	Indicator	D	C	B	A

Activity	Indicator			D	C	B	A
Recruit and train internal auditor	Internal auditor recruited and trained.	**Quarter**	4				
			3	✓			
			2	✓			
			1		✓		

QUARTER 1-3 2024
Evidence/Comments:
No internal auditor yet but the recruitment is in progress

Activity	Indicator			D	C	B	A
Development of audit charter and audit manual for LGAs	Audit charter and audit manual developed	**Quarter**	4				
			3	✓			
			2	✓			
			1		✓		

QUARTER 1-3 2024
Evidence/Comments:
The status remain the same

Activity	Indicator			D	C	B	A
Establishment of audit committee	Audit committee established	**Quarter**	4				
			3			✓	
			2			✓	
			1			✓	

QUARTER 3 2024
COMMENT
THE STATUS REMAIN THE SAME

Activity	Indicator			D	C	B	A
Conduct performance and system auditing		**Qu**	4				
			3	✓			

		Performance and system auditing conducted	a r t e r	2	✓			
				1	✓			

QUARTER 1-3 2024
Evidence/Comments:
The status remain the same

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Component Performance Review:

6.3.5. Revenue Administration and Management

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Component	Lead Implementing Partner
6.5. Revenue Administration and Management	**Local Government Authorities supported by Ministry of Lands & Regional Government**
Goals	This reform seeks to increase revenue collection and help broaden revenue base of councils. Basse Area Council will embark on Digital Tax Collection System (E-Payment) which is expected to enhance efficiency and effective revenue collection system and increase the revenue base of the council. The bulk of the spending on the reform agendas will be realised in year 1, this as a result of the priority placed on rolling out IFMIS to all LGAs. The percentage spending on subsequent years will be dictated by the ability of councils to take care of assets bought in year one like desktops. Most of the funding will be done by LGAs with support from donors.
Objectives	3. Improve efficiency and effective revenue collection system and increase the revenue base of the council
Outcome	• Enhance the smooth revenue collection and increase the revenue base for the councils.

Output	Activity	Indicator			D	C	B	A
Enhanced revenue collection	Define the tax bracket to be paid at the bank	Identified tax bracket	Q u a r	4				
				3			✓	
				2			✓	

| | | | ter | 1 | | | ✓ | |

QUARTER 1&3 2024
Evidence/Comments:
the status remain the same

Activity	Indicator			D	C	B	A
Linking DTCS to IFMIS	Linked systems	Quarter	4				
			3	✓			
			2	✓			
			1	✓			

QUARTER 1-3 2024
Evidence/Comments:
the system is not still link with the IFMIS. but we using our own system that is the 5c and is working perfectly for revenue collection.

Activity	Indicator			D	C	B	A
Created tax register on DTCS	Tax register created on DTCS	Quarter	4				
			3			✓	
			2			✓	
			1			✓	

QUARTER 1-3 2024
Evidence/Comments:
The connection issue is been solve and the digital tax register available.

Activity	Indicator			D	C	B	A
	Tax payers sensitized	Qu	4				
			3	✓			

Activity	Indicator			D	C	B	A
Sensitization of the tax payers on the E-payment		**a r t e r**	**2**	✓			
			1		✓		

QUARTER 1-3 2024
Evidence/Comments:

The status remain the same

Activity	Indicator			D	C	B	A
Train collectors on the E-payment system	Revenue collectors trained	**Q u a r t e r**	**4**				
			3	✓			
			2	✓			
			1	✓			

QUARTER 1-3 2024
Evidence/Comments: N/A
The status remain the same

Activity	Indicator			D	C	B	A
Increase efficiency of the DTCS system	Efficiency for DTCS increase	**Q u a r t e r**	**4**				
			3			✓	
			2			✓	
			1			✓	

QUARTER 1-3 2024
Evidence/Comments:
The system is in place and we currently have devices for collection.

Activity	Indicator			D	C	B	A
Localize the DTCS IT server	DTCS IT server localize	**Q u**	**4**				
			3	✓			

				D	C	B	A
		a r t e r	2	✔			
			1	✔			

Evidence/Comments: N/A

Activity	Indicator			D	C	B	A
Identify lost revenue components	Identified lost revenue components	Q u a r t e r	4				
			3				✔
			2				✔
			1				✔

QUARTER 1-3 2024
Evidence/Comments:

The Cattle tax is taken to GILMA, Bill Board to NRA by an executive order, Building Permit is also taken from Council and Land Occupancy is also taken from Council. These are the Identify lost revenue components.

The status remains the same

Activity	Indicator			D	C	B	A
Assessment of rates/valuation	Assessed rates	Q u a r t e r	4				
			3		✔		
			2		✔		
			1		✔		

QUARTER 1-3 2024
Evidence/Comments:
The status remain the same

Activity	Indicator			D	C	B	A
	Valuation staff trained	Q	4				

Activity	Indicator			D	C	B	A
Training of valuation staff		**u a r t e r**	**3**		✓		
			2		✓		
			1	✓			

QUARTER 1-3 2024
Evidence/Comments:
The status quo remains the same

Activity	Indicator			D	C	B	A
Hiring the service of a private valuator	Private valuator hired	**Q u a r t e r**	**4**				
			3		✓		
			2		✓		
			1		✓		

QUARTER 1-3 2024
Evidence/Comments:
The status remains the same

Activity	Indicator			D	C	B	A
Define the tax bracket to be paid at the bank/financial service institutions	Identified tax bracket (5,000 and above, uniform amount to be used)	**Q u a r t e r**	**4**				
			3			✓	
			2			✓	
			1			✓	

QUARTER 1-3 2024
Evidence/Comments:
The status remains the same

Activity	Indicator			D	C	B	A
Review and update of existing Acts (Local	Laws reviewed and updated	**Q u**	**4**				
			3	✓			

				D	C	B	A
Government Act 2002, Rates Act 1992,Local Government Finance and Audit Act 2004 Physical planning and Development Act 1991)		Quarter	2	✓			
			1	✓			

QUARTER 1-3 2024
Evidence/Comments:
The status remains the same

Activity	Indicator			D	C	B	A
Development of By-laws/policy on property sales and development, Roaming animals, Anti-littering, Building rubbles	Acts,By-laws/Policy developed	Quarter	4				
			3	✓			
			2	✓			
			1	✓			

Evidence/Comments: N/A
The status remains the same

Activity	Indicator			D	C	B	A
Development of policy on revenue generation and management	Policy developed	Quarter	4				
			3		✓		
			2		✓		
			1		✓		

QUARTER 1-3 2024
Evidence/Comments:
The status remain the same

Activity	Indicator			D	C	B	A
Decentralization of tax collection and Equip	Tax collection decentralized and	Qu	4				
			3	✓			

					D	C	B	A
ward offices (ward level)	Ward offices equipped (ward level)	**a r t e r**	**2**	✓				
			1	✓				

QUARTER 1-3 2024
Evidence/Comments:
The status remains same

Activity	Indicator			D	C	B	A
Review of tariffs	Tariffs reviewed	**Q u a r t e r**	**4**				
			3			✓	
			2			✓	
			1			✓	

QUARTER 1-3 2024
Evidence/Comments:
The status remains the same

Activity	Indicator			D	C	B	A
Purchase and installation of E-payment system	E-payment system purchased and installed	**Q u a r t e r**	**4**				
			3	✓			
			2	✓			
			1	✓			

QUARTER 1-3 2024
Evidence/Comments: N/A
The status remains the same

Activity	Indicator			D	C	B	A
Train collectors on the E-payment system	Revenue collectors, accounting assistants Trained	**Q u a r**	**4**				
			3	✓			
			2	✓			

			t e r	1	✓			

QUARTER 1-3 2024
Evidence/Comments: N/A
The status is the same

Activity	Indicator			D	C	B	A
Upgrading of the E-payment system	E-payment system upgraded	Q u a r t e r	4				
			3	✓			
			2	✓			
			1	✓			

QUARTER 1-3 2024
Evidence/Comments: N/A

Activity	Indicator			D	C	B	A
Capacity building for council staffs in area of expertise	Council staff capacity built	Q u a r t e r	4				
			3			✓	
			2			✓	
			1			✓	

QUARTER 1-3 2024
Evidence/Comments:
The staff we had is no more with us

Activity	Indicator			D	C	B	A
Introduction of City parking fees	City parking fees introduced	Q u a r t e r	4				
			3	✓			
			2	✓			
			1	✓			

Quarter 1-3 2024
Evidence/Comments: N/A

The status quo remains the same

Activity	Indicator			D	C	B	A
Diversification (introduction of City Tax) of revenue sources	Revenue sources diversified	**Q u a r t e r**	**4**				
			3	✓			
			2	✓			
			1	✓			

QUARTER 1-3 2024
Evidence/Comments: N/A

The status quo remains the same.

6.4: Janjanbureh Area Council

Component Performance Review:

6.4.1. Rolling out IFMIS

Component	Lead Implementing Partner
6.1. Rolling out IFMIS	**Local Government Authorities supported by Ministry of Lands & Regional Government**
Goals	This seeks to achieve effective financial management, accounting and reporting systems with the aim of enhancing access to reliable financial data for reporting and informed decision making. This reform will support the expansion of the Integrated Financial Management Information System (IFMIS) linking LGAs financial management system to central government for the first time. The effective integration and rollout will give government a more comprehensive financial statement at different levels. This reform agenda remains a top priority for all LGAs and a huge part of its implementation will be done in 2021 (year 1) of the new PFM strategy.

Objectives	10. To better improve financial management for accountability and transparency							
Outcome	• Improved financial management							

Output	Activity	Indicator			D	C	B	A
	Installation of internet facility	Internet facility installed	**Q u a r t e r**	4				
				3			✔	
				2			✔	
				1			✔	

QUARTER 1-3 2024
Evidence/Comment:
The Internet is already being installed and functional.

Challenges:
The Internet service is Expensive and poor Connection. Unstable electricity supply.

Recommendations:
Shifting from one Internet service provider to another provider. Solar installation or a Generator Backup support.

Activity	Indicator			D	C	B	A
Upgrading the internet bandwidth from (10 to 20 meg) and (4 to 10 meg)	Upgraded band width (20 meg) and (10meg)	**Q u a r t e r**	4				
			3			✔	
			2			✔	
			1			✔	

QUARTER 1-3 2024
Evidence/Comment:
The Status quo remains the same.

Challenges: Is still Struggling for internet connectivity.

Recommendation:

Shifting from one Internet service provider to another provider

Activity	Indicator			D	C	B	A
Install an energy supply to back up the NAWEC electricity supply (generator and solar)	Energy supply backup installed	**Q u a r t e r**	**4**				
			3	✓			
			2	✓			
			1	✓			

Quarter 1-3 2024
Evidence/Comment:
The status quo remains the same

Challenges:
Financial constraints the council is facing.

Recommendation:
Central government intervention and Donor agencies

Activity	Indicator			D	C	B	A
Capacity building for the IFMIS end users and T.O.T	All IFMIS TOTs trained	**Q u a r t e r**	**4**				
			3			✓	
			2			✓	
			1			✓	

QUARTER 1-3 2024
Evidence/Comment:
The status quo remains the same

Challenges:
The ActionAid donor support training didn't materialize due to lack of funds from there end. Still inadequate training of our staff.

Recommendation:
To contact with Action Aid or any other Donor Partner like Tostan

Activity	Indicator			D	C	B	A
Establishment of LGA accounts committee	LGA accounts committee established	**Quarter**	4				
			3			✓	
			2			✓	
			1			✓	

QUARTER 1-3 2024
Evidence/Comment:
There is no Accounts Committee in JAC only Finance Committee.

Challenges:
It is not mentioned in the Act.

Recommendation:
- Since it is not in the Act, the Act has to Change.
- Finance committee is the same as the Account committee

Activity	Indicator			D	C	B	A
Installation, purchase of desktop computers and migration of data on the IFMIS software system	IFMIS software system installed, desktop purchased, and data migrated	**Quarter**	4				
			3			✓	
			2			✓	
			1			✓	

QUARTER 1-3 2024
Evidence/Comment:
The Migration of data has been done from 2021 up to date.

Challenges: The challenges are still the same
- generation of the financial statement in the system.
- Conducting bank reconciliation.
- Budget entry
- Preparing the payroll.

Recommendation:
Support needed from The AGD on more Training and the line Ministry.

Component Performance Review:

6.4.2. Budgetary reform

Component	Lead Implementing Partner
6.2. Budgetary reform	**Local Government Authorities supported by Ministry of Lands & Regional Government**
Goals	LGA budgetary reform seeks to achieve an effective participatory approach to planning, aligning resource allocation to priorities, and to instill fiscal discipline in all LGAs. This reform will put in place a credible and reliable budgeting system in LGAs to help with the formulation of responsive budgets.
Objectives	10. To achieve effective participatory approach to planning 11. Align resource allocation to priorities 12. To instill fiscal discipline
Outcome	• Built credible and reliable budgeting system in LGAs
Objectives	11. To better improve financial management for accountability and transparency
Outcome	• Improved financial management

Output	Activity	Indicator			D	C	B	A
Enhanced effective participatory planning, aligned resources to priorities and instill fiscal discipline	Recruit/identify and train a budget officer	Budget officer recruited/identify and trained	**Q u a r t e r**	4				
				3			✓	
				2			✓	
				1	✓			

QUARTER 1-3 2024
Evidence/Comment:
There was a Budget Officer but he left.

Challenge:
Preparing the Budget is always a problem.

Recommendation:

We need a Budget Officer.

Activity	Indicator			D	C	B	A
Development of a medium-term expenditure framework (MTEF), Budget Framework Paper (BFP) and Program Based Budget (PBB)	MTEF, BFP and PBB Developed	**Q u a r t e r**	4				
			3		✓		
			2		✓		
			1		✓		

QUARTER 1-3 2024
Evidence/Comment:
The status quo remains the same

Challenges:
Still from the Ministry (MLoRLG)
Recommendation:
To engage the Ministry.

Component Performance Review:

6.4.3. Procurement Reform

Component	Lead Implementing Partner
6.3. Procurement Reform	**Local Government Authorities supported by Ministry of Lands & Regional Government**
Goals	This reform aims to achieve transparency and accountability in the procurement of public goods and services by LGAs and ensure value for money. All LGAs will pursue this reform through recruitment or capacity building of procurement staff.
Objectives	7. Improve transparency, accountability in the procurement of goods and services in the value for money. 8. Increase capacity and standardise procurement for LGAs for increased effectiveness and efficiency in the procurement process
Outcome	• Strengthened Procurement processes.

| | | • Simplification and expedition of the procurement processes of the LGAs | | | | | | |

Output	Activity	Indicator			D	C	B	A
Expedited and simplified procurement for the LGA	Establish and implement a Pilot Plan for a Registration Accreditation for LGAs before the GPPA, so they can contract and prepare procurement over the thresholds directly without the approval of the GPPA	Registration Accreditation for LGAs before the GPPA to prepare procurement without the approval of the GPPA	Quarter	4				
				3	✓			
				2	✓			
				1	✓			

QUARTER 1-3 2024
Evidence/Comment:
The status quo remains the same

Challenges:
Vendors are not Willing to register with GPPA.

Recommendation:
Sensitization of Vendors to be more robust.

	Activity	Indicator			D	C	B	A
Value for money in the procurement of goods and services	Recruit/identify a procurement officer/s and staff training	Procurement officer/s recruited/identified and trained	Quarter	4				
				3				✓
				2			✓	
				1			✓	

QUARTER 1-3 2024
Evidence/Comment:
Currently there is only one Procurement officer at the Council.

Challenges:
The work load is too much.

Recommendation:
Another Procurement Officer is Needed.

Activity	Indicator			D	C	B	A
Sensitization and registration of local businesses on GPPA processes	One-on-one local businesses sensitized and registered	**Quarter**	4				
			3		✓		
			2		✓		
			1		✓		

QUARTER 1-3 2024
Evidence/Comment:
The status quo remains the same

Challenges:
The Vendors are not willing to register with GPPA

Recommendation:
Sensitization on Radios and Group Discussions through VDCs.

Component Performance Review:

6.4.4. Internal Audit Reform

Component	Lead Implementing Partner
6.4. Internal Audit Reform	**Local Government Authorities supported by Ministry of Lands & Regional Government**
Goals	This seeks to provide an independent objective assurance in the use of resources, consulting services to management, with the principal aim of evaluating and improving the effectiveness of risk management, control and governance processes. The established Internal Audit Offices (IAO) will enhance proper use of resources, governance and risk management. All LGAs are expected to pursue this reform agenda through capacity building, provision of offices and recruitment of staffs.
Objectives	7. To provide an independent objective assurance in the use of `resources, consulting services to management with the

				D	C	B	A
		principal aims of evaluating and improving the effectiveness of risk management control and governance processes.					
		8. Established independent audit department that enhances proper use of resources, governance and risk management					
Outcome		• Strengthened and enhanced internal auditing operations					

Output	**Activity**	**Indicator**			**D**	**C**	**B**	**A**
Enhanced the judicious use of resources, governance and risk management	Establish an internal audit department	Internal audit department establish	**Q u a r t e r**	**4**				
				3	✓			
				2	✓			
				1	✓			

QUARTER 1-3 2024
Evidence/Comment:
The Unit is established but the one who was recruited for the position has declined the position.

Challenges:
The Salary for the Position is very low.

Recommendation:
To review the Salary Scale.

	Activity	**Indicator**			**D**	**C**	**B**	**A**
Value for money in the procurement of goods and services	Recruit and train internal auditor	Internal auditor recruited and trained	**Q u a r t e r**	**4**				
				3		✓		
				2		✓		
				1		✓		

QUARTER 1-3 2024
Evidence/Comments:
The Unit is established but the one who was recruited for the position has declined the position.

Challenges:

The Salary for the Position is very low.

Recommendation:
To review the Salary Scale.

Activity	Indicator			D	C	B	A
Development of audit charter and audit manual for LGAs	Audit charter and audit manual developed	**Q u a r t e r**	4				
			3	✓			
			2	✓			
			1	✓			

QUARTER 1-3 2024
N/A

Activity	Indicator			D	C	B	A
Establishment of audit committee	Audit committee established	**Q u a r t e r**	4				
			3	✓			
			2	✓			
			1	✓			

QUARTER 1-3 2024
Status quo reminds the same

Activity	Indicator			D	C	B	A
Conduct performance and system auditing	Performance and system auditing conducted	**Q u a r t e r**	4				
			3	✓			
			2	✓			
			1	✓			

QUARTER 1-3 2024
Status quo reminds the same

Component Performance Review:

6.4.5. Revenue Administration and Management

Component	Lead Implementing Partner
6.5. Revenue Administration and Management	**Local Government Authorities supported by Ministry of Lands & Regional Government**

Goals	This reform seeks to increase revenue collection and help broaden revenue base of councils. Basse Area Council will embark on Digital Tax Collection System (E-Payment) which is expected to enhance efficiency and effective revenue collection system and increase the revenue base of the council. The bulk of the spending on the reform agendas will be realized in year 1, this as a result of the priority placed on rolling out IFMIS to all LGAs. The percentage spending on subsequent years will be dictated by the ability of councils to take care of assets bought in year one like desktops. Most of the funding will be done by LGAs with support from donors.
Objectives	4. Improve efficiency and effective revenue collection system and increase the revenue base of the council
Outcome	• Enhance the smooth revenue collection and increase the revenue base for the councils.

Output	Activity	Indicator		D	C	B	A
Q	Define the tax bracket to be paid at the bank	Identified tax bracket	Quarter 4				
			3			✓	
			2			✓	
			1			✓	

QUARTER 1-3 2024

Status quo reminds the same

Activity	Indicator		D	C	B	A
	Linked systems	Q 4				

Activity	Indicator	Quarter		D	C	B	A
Linking DTCS to IFMIS		Quarter	3	✓			
			2	✓			
			1	✓			

QUARTER 1-3 2024
The status remind the same

Activity	Indicator	Quarter		D	C	B	A
Created tax register on DTCS	Tax register created on DTCS	Quarter	4				
			3	✓			
			2	✓			
			1	✓			

QUARTER 1-3 2024
Comment: the status quo remains the same

Activity	Indicator	Quarter		D	C	B	A
Sensitization of the tax payers on the E-payment	Tax payers sensitized	Quarter	4				
			3	✓			
			2	✓			
			1	✓			

QUARTER 1-3 2024
Comment:
The status quo remains the same.

Activity	Indicator	Quarter		D	C	B	A
Train collectors on the E-payment system	Revenue collectors trained	Qu	4				
			3	✓			

			2	✓			
		a r t e r	1	✓			

QUARTER 1-3 2024
Comment:
Some of the revenue Collectors are internally Trained.

Activity	Indicator			D	C	B	A
Increase efficiency of the DTCS system	Efficiency for DTCS increase	Q u a r t e r	4				
			3	✓			
			2	✓			
			1	✓			

QUARTER 1-3 2024
Comment:
The status quo remains the same.

Activity	Indicator			D	C	B	A
Localize the DTCS IT server	DTCS IT server localize	Q u a r t e r	4				
			3	✓			
			2	✓			
			1	✓			

QUARTER 1-3 2024
Comment:
The Status quo remains the same

Activity	Indicator			D	C	B	A
Identify lost revenue components	Identified lost revenue components	Q u a r	4				
			3	✓			
			2	✓			

				D	C	B	A
		t **e** **r**	**1**	✓			

QUARTER 1-3 2024
Comment:
The status quo remains the same

Activity	Indicator			D	C	B	A
Assessment of rates/valuation and revision of tariffs	Assessed rates and reviewed tariffs	**Q** **u** **a** **r** **t** **e** **r**	**4**				
			3		✓		
			2		✓		
			1		✓		

QUARTER 1-3 2024
Comment:
The status quo remains the same

Activity	Indicator			D	C	B	A
Training of valuation staff	Valuation staff trained	**Q** **u** **a** **r** **t** **e** **r**	**4**				
			3	✓			
			2	✓			
			1	✓			

QUARTER 1-3 2024
Comment:
The status quo remains the same.

Activity	Indicator			D	C	B	A
Hiring the service of a private valuator	Private valuator hired	**Q** **u** **a** **r**	**4**				
			3	✓			
			2	✓			

				D	C	B	A
		t e r	1	✓			

QUARTER 1-3 2024

Comment:
The status quo remains the same

Activity	Indicator			D	C	B	A
Review and update of existing Acts (Local Government Act 2002, Rating Act 1992, Local Government audit and finance Act 2004, City of Banjul Act 1912, Physical planning and Development Act 1991)	Laws reviewed and updated	Q u a r t e r	4				
			3	✓			
			2	✓			
			1	✓			

QUARTER 1-3 2024
Comment: the status quo remains the same.

Activity	Indicator			D	C	B	A
Development of By-laws/policy on property sales and development, roaming animals, Anti-littering, Building rubbles	Bi-laws/Policy developed	Q u a r t e r	4				
			3	✓			
			2	✓			
			1	✓			

Quarter 1-3 2024
Comment: the status quo remains the same

Activity	Indicator			D	C	B	A
	Policy developed	Q	4				

Activity	Indicator			D	C	B	A
Development of policy on revenue generation and management		**u a r t e r**	3			✓	
			2			✓	
			1		✓		

Quarter 1-3 2024
Comment: The status quo remains the same.

Activity	Indicator			D	C	B	A
Decentralization of tax collection and Equipment of ward offices	Tax collection decentralized and ward offices equipped	**Q u a r t e r**	4				
			3		✓		
			2		✓		
			1		✓		

Quarter 1-3 2024
Comment:
The status quo remains the same.

Activity	Indicator			D	C	B	A
Purchase and installation of E-payment system	E-payment system purchased and installed	**Q u a r t e r**	4				
			3	✓			
			2	✓			
			1	✓			

Quarter 1-3 2024
Comment: The status quo remains the same.

Activity	Indicator			D	C	B	A
Train collectors on the E-payment system	Revenue collectors, accounting assistants Trained	**Q u a r**	4				
			3	✓			
			2	✓			

				D	C	B	A
		t **e** **r**	**1**	✓			

Quarter 1-3 2024
Comment: the status quo remains the same

Activity	Indicator			D	C	B	A
Upgrading of the E-payment system	E-payment system upgraded	**Q** **u** **a** **r** **t** **e** **r**	**4**				
			3	✓			
			2	✓			
			1	✓			

Quarter 1-3 2024
Comment:
The status quo remains the same

Activity	Indicator			D	C	B	A
Capacity building for council staff in area of expertise	Council staff capacity built	**Q** **u** **a** **r** **t** **e** **r**	**4**				
			3			✓	
			2		✓		
			1		✓		

Quarter 1-3 2024
Comment:
The Status quo remains the same

Activity	Indicator			D	C	B	A
Introduction of Council parking fees	Council parking fees introduced	**Q** **u** **a** **r**	**4**				
			3	✓			
			2	✓			

Activity	Indicator			D	C	B	A
		Quarter	4				
			3	✓			
Diversification (introduction of Council Tax) of revenue sources	Revenue sources diversified		2	✓			
			1	✓			

(above this, partial row)

		ter	1	✓			

Quarter 1-3 2024
Comment: the status quo remains the same.

Quarter 1-3 2024
Comment:
The status quo remains the same

6.5: Kerewan Area Council

Component Performance Review:

6.5.1. Rolling out IFMIS

Component	Lead Implementing Partner
6.1. Rolling out IFMIS	**Local Government Authorities supported by Ministry of Lands & Regional Government**
Goals	This seeks to achieve effective financial management, accounting and reporting systems with the aim of enhancing access to reliable financial data for reporting and informed decision making. This reform will support the expansion of the Integrated Financial Management Information System (IFMIS) linking LGAs financial management system to central government for the first time. The effective integration and rollout will give government a more comprehensive financial statement at different levels. This reform agenda remains a top priority for all LGAs and a huge part of its

			D	C	B	A
Objectives	12. To better improve financial management for accountability and transparency					
Outcome	• Improved financial management					

implementation will be done in 2021 (year 1) of the new PFM strategy.

Output	**Activity**	**Indicator**			**D**	**C**	**B**	**A**
	Purchase of desktop for IFMIS use	9 desktops purchased	**Quarter**	**4**				
				3		✓		
				2		✓		
				1		✓		

QUARTER 1-3 2024
- The Status remain the same. (Yet to purchase)

Challenges:
- Financial issues – Finding it difficult to purchase the laptops and currently using the laptops we have already. We are also finding it difficult to have compatibility issues

Recommendation:
- We still want to purchase these laptops to avoid having compatibility issues

Activity	**Indicator**			**D**	**C**	**B**	**A**
Capacity building for the IFMIS users (T.O.T)	All IFMIS TOTs trained)	**Quarter**	**4**				
			3		✓		
			2		✓		
			1		✓		

QUARTER 1-3 2024
Comment:

- There is a need for the staff of IFMIS to be trained and end users to be trained as well too.

Challenges
- Poor internet connectivity still poses challenges for the IFMIS system.

Recommendation
- More training for end users and improve the internet connectivity.

Activity	Indicator			D	C	B	A
Establishment of LGA accounts committee	LGA accounts committee established	**Q u a r t e r**	4				
			3	✓			
			2	✓			
			1	✓			

QUARTER 1-3 2024
Comment
 N/A

Challenges:
- Recruiting these committee members and their renumeration is a challenge for the council.

Recommendation:
- These issues need to be discussed at the General Council meeting for the appointment of the account committee.

Activity	Indicator			D	C	B	A
Migration of manual data to the IFMIS software	Up to date manual data transferred to the IFMIS	**Q u a r t e r**	4				
			3			✓	
			2		✓		
			1			✓	

QUARTER 1-3 2024

Comment

- Migration is ongoing, with the revenue is updated in the IFMIS and for the expenditure from January 2023 up to date is not generated, the council is left with one year to go still.

Challenges

- Low internet connectivity and accessibility to approve and generate financial activities.

Recommendation:

- The internet connectivity needs to be updated from 10 megabyte to 20 megabyte so that generation of expenditures can be done effectively.

Activity	Indicator			D	C	B	A
Installation of internet facility, band width (meg), energy back up and Installation of the IFMIS software system	Internet facility and, band width, energy back -up and IFMIS software system installed	**Quarter**	**4**				
			3		✓		
			2		✓		
			1		✓		

QUARTER 1-3 2024

Comment

- The status quo remains the same, for the installation of the internet facility, still the council is using the same Bandwidth. There is no back-up for the operations of the council activity.

Challenges

- Low Internet connectivity and lack of backup

Recommendation

- Internet connectivity needs to be improved and backup need to be in place such as generator and batteries for the Solar Panels,

Component Performance Review:

6.5.2. Budgetary reform

Component	Lead Implementing Partner
6.2. Budgetary reform	**Local Government Authorities supported by Ministry of Lands & Regional Government**
Goals	LGA budgetary reform seeks to achieve an effective participatory approach to planning, aligning resource allocation to priorities, and to instill fiscal discipline in all LGAs. This reform will put in place a credible and reliable budgeting system in LGAs to help with the formulation of responsive budgets.
Objectives	13. To achieve effective participatory approach to planning 14. Align resource allocation to priorities 15. To instill fiscal discipline
Outcome	• Built credible and reliable budgeting system in LGAs
Objectives	13. To better improve financial management for accountability and transparency
Outcome	• Improved financial management

Output	Activity	Indicator			D	C	B	A
Enhanced effective participatory planning, aligned resources to priorities and instill fiscal discipline	Recruit/identify and train a budget officer	Budget officer recruited/identified and trained	**Quarter**	4				
				3		✓		
				2		✓		
				1		✓		

QUARTER 1-3 2024
Comment
- There is no budget officer, but someone has been identified to run the function, the position has been advertised and the council is still waiting for the commission to do the recruitment.

Challenges
- Capacity building

Recommendation
- Still the same

Activity	Indicator	Quarter	D	C	B	A
Development of a medium-term expenditure framework (MTEF), Budget Framework Paper (BFP) and Program Based Budget (PBB)	MTEF, BFP and PBB Developed	4				
		3		✓		
		2	✓			
		1	✓			

QUARTER 1-3 2024
Comment
- Still the same

Challenges
- Still the Same

Recommendation
- Improvement need to be done.

Component Performance Review:

6.5.3. Procurement Reform

Component	Lead Implementing Partner
6.3. Procurement Reform	**Local Government Authorities supported by Ministry of Lands & Regional Government**
Goals	This reform aims to achieve transparency and accountability in the procurement of public goods and services by LGAs and ensure value for money. All LGAs will pursue this reform through recruitment or capacity building of procurement staff.
Objectives	9. Improve transparency, accountability in the procurement of goods and services in the value for money 10. Increase capacity and standardise procurement for LGAs for increased effectiveness and efficiency in the procurement process

Outcome	• Strengthened Procurement processes • Simplification and expedition of the procurement processes of the LGAs						

Output	Activity	Indicator			D	C	B	A
Expedited and simplified procurement for the LGA	Establish and implement a Pilot Plan for a Registration Accreditation for LGAs before the GPPA, so they can contract and prepare procurement over the thresholds directly without the approval of the GPPA	Registration Accreditation for LGAs before the GPPA to prepare procurement without the approval of the GPPA.	Quarter	4				
				3		✓		
				2		✓		
				1		✓		

QUARTER 1-3 2024
Comment
- Still the same

Challenges
- Still the same

Recommendation:
- Council needs to consult GPPA to assess the council.

	Activity	Indicator			D	C	B	A
Value for money in the procurement of goods and services	Recruit/identify a procurement officer/s and staff training	Procurement officer/s recruited/identified and trained	Quarter	4				
				3			✓	
				2			✓	
				1			✓	

QUARTER 1-3 2024
Comment
- The procurement staff are employed now

Challenges
- Still the same

Recommendation

- More capacity building needed

Activity	Indicator			D	C	B	A
Sensitization and registration of local businesses on GPPA processes	One-on-one local businesses sensitized and registered	**Quarter**	4				
			3		✔		
			2		✔		
			1		✔		

QUARTER 1-3 2024

Comment

- The same situation

Challenges

- Same still

Component Performance Review:

6.5.4. Internal Audit Reform

Component	Lead Implementing Partner
6.4. Internal Audit Reform	**Local Government Authorities supported by Ministry of Lands & Regional Government**
Goals	This seeks to provide an independent objective assurance in the use of resources, consulting services to management, with the principal aim of evaluating and improving the effectiveness of risk management, control and governance processes. The established Internal Audit Offices (IAO) will enhance proper use of resources, governance and risk management. All LGAs are expected to pursue this reform agenda through capacity building, provision of offices and recruitment of staffs.
Objectives	9. To provide an independent objective assurance in the use of resources, consulting services to management with the principal aims of evaluating and improving the effectiveness of risk management control and governance processes.

	10. Established independent audit department that enhances proper use of resources, governance and risk management							
Outcome	• Strengthened and enhanced internal auditing operations							

Output	**Activity**	**Indicator**			**D**	**C**	**B**	**A**
Enhanced the judicious use of resources, governance and risk management	Establish an internal audit department	Internal audit department establish	**Q u a r t e r**	4				
				3			✓	
				2			✓	
				1		✓		

QUARTER 1-3 2024
Comment
• Still the same
Challenges
• Lack of staff
Recommendation
• More staff needed to be recruited and capacity building

	Activity	**Indicator**			**D**	**C**	**B**	**A**
Value for money in the procurement of goods and services	Recruit and train internal auditor	Internal auditor recruited and trained	**Q u a r t e r**	4				
				3			✓	
				2			✓	
				1		✓		

QUARTER 1-3 2024
Comment
• The internal Auditor has been recruited.
Recommendation
• more trained is needed

	Activity	**Indicator**			**D**	**C**	**B**	**A**
			Q u	4				
				3	✓			

Activity	Indicator			D	C	B	A
Development of audit charter and audit manual for LGAs	Audit charter and audit manual developed	**a r t e r**	**2**	✓			
			1	✓			

QUARTER 1-3 2024
Comment
- Still the Same

Challenges
- The Same

Recommendation
- Action needs to be taken place

Activity	Indicator			D	C	B	A
Establishment of audit committee	Audit committee established	**Q u a r t e r**	**4**				
			3	✓			
			2	✓			
			1	✓			

QUARTER 1-3 2024
Comment
- The Same

Challenges
- The Same

Recommendation
- The action needs to be taken by the council

Activity	Indicator			D	C	B	A
Conduct performance and system auditing	Performance and system auditing conducted	**Q u a r**	**4**				
			3		✓		
			2	✓			

		t e r	1	✓			

QUARTER 1-3 2024
Evidence/Comments   • Internal Audit conducted performance and system auditing on council operations but yet to review

Component Performance Review:

6.5.5 Revenue Administration and Management

Component	Lead Implementing Partner
6.5. Revenue Administration and Management	**Local Government Authorities supported by Ministry of Lands & Regional Government**
Goals	This reform seeks to increase revenue collection and help broaden revenue base of councils. Basse Area Council will embark on Digital Tax Collection System (E-Payment) which is expected to enhance efficiency and effective revenue collection system and increase the revenue base of the council. The bulk of the spending on the reform agendas will be realised in year 1, this as a result of the priority placed on rolling out IFMIS to all LGAs. The percentage spending on subsequent years will be dictated by the ability of councils to take care of assets bought in year one like desktops. Most of the funding will be done by LGAs with support from donors.
Objectives	5. Improve efficiency and effective revenue collection system and increase the revenue base of the council
Outcome	• Enhance the smooth revenue collection and increase the revenue base for the councils.

Output	Activity	Indicator		D	C	B	A
Enhanced revenue collection	Define the tax bracket to be paid at the bank	Identified tax bracket	Q u	4			
				3			✓	

Activity	Indicator			D	C	B	A
		a r t e r	2			✓	
			1			✓	

QUARTER 1-3 2024
Evidence/Comments
- Demand notes are sent to parastatals and payments are made to the bank which also includes payments of land transfers and property tax collected.

Activity	Indicator			D	C	B	A
Linking DTCS to IFMIS	Linked systems	Q u a r t e r	4				
			3	✓			
			2	✓			
			1	✓			

QUARTER 1-3 2024
Evidence/Comments
Currently there is no DTCS in place, however plans are in advance following the pronouncement by the Minister that all councils are recommended to use E-payment.

Activity	Indicator			D	C	B	A
Created tax register on DTCS	Tax register created on DTCS	Q u a r t e r	4				
			3	✓			
			2	✓			
			1	✓			

QUARTER 1-3 2024

Evidence/Comments

- The council has a manual register and transactions are done manually.

Activity	Indicator			D	C	B	A
Sensitization of the tax payers on the E-payment	Tax payers sensitized	**Q u a r t e r**	4				
			3	✓			
			2	✓			
			1	✓			

QUARTER 1-3 2024

Evidence/Comments
- No E-Payment system in place

Activity	Indicator			D	C	B	A
Train collectors on the E-payment system	Revenue collectors trained	**Q u a r t e r**	4				
			3	✓			
			2	✓			
			1	✓			

QUARTER 1-3 2024

Evidence/Comments
- **N/A**

Activity	Indicator			D	C	B	A
Increase efficiency of the DTCS system	Efficiency for DTCS increase	**Q u a r t e r**	4				
			3	✓			
			2	✓			
			1	✓			

QUARTER 1-3 2024

Evidence/Comments: <u>N/A</u>

Activity	Indicator			D	C	B	A
Localize the DTCS IT server	DTCS IT server localize	**Quarter**	**4**				
			3	✓			
			2	✓			
			1	✓			

QUARTER 1-3 2024

Evidence/Comments: N/A

Activity	Indicator			D	C	B	A
Identify lost revenue components	Identified lost revenue components	**Quarter**	**4**				
			3	✓			
			2	✓			
			1	✓			

QUARTER 1-3 2024

Evidence/Comments
- Cattle tax, sand and gravel mining, billboard, livestock, court fines related forestry

Activity	Indicator			D	C	B	A
Assessment of rates/valuation and revision of tariffs	Assessed rates and reviewed tariffs	**Quarter**	**4**				
			3		✓		
			2				
			1	✓			

QUARTER 1-3 2024

- This year, there is a council resolution to increase the council rates/licence to 100% effective 2024 and the planning department is tasked to lead the process. Currently, the council don't charge any shop less than 3000 dalasi annually.
- The Same but plan to continue the process.

Activity	Indicator			D	C	B	A
Training of valuation staff	Valuation staff trained	**Quarter**	**4**				
			3		✓		
			2		✓		
			1		✓		

QUARTER 1-3 2024

- The process is still ongoing, the directorate of governance at the ministry of Lands is coordinating the process. Follow-ups from the side of the council should be done.

Activity	Indicator			D	C	B	A
Hiring the service of a private valuator	Private valuator hired	**Quarter**	**4**				
			3		✓		
			2		✓		
			1		✓		

QUARTER 1-3 2024

- The status remains the same as last quarter

Activity	Indicator			D	C	B	A
		Q	**4**				

Activity	Indicator	Quarter		D	C	B	A
Review and update of existing Acts (Local Government Act 2002, Rating Act 1992, Local Government audit and finance Act 2004,City of Banjul Act 1912, Physical planning and Development Act 1991)	Laws reviewed and updated	Quarter	3		✓		
			2		✓		
			1		✓		

QUARTER 1-3 2024

- **Status remains the same**

Activity	Indicator			D	C	B	A
Development of By-laws/policy on property sales and development, Roaming animals, Anti-littering, Building rubbles	Bi-laws/Policy developed	Quarter	4				
			3	✓			
			2	✓			
			1	✓			

QUARTER 1-3 2024

- Currently the council has no by-laws, however, plans are in place to develop some by laws.

Activity	Indicator			D	C	B	A
Development of policy on revenue generation and management	Policy developed	Quarter	4				
			3	✓			
			2	✓			
			1	✓			

QUARTER 1-3 2024
- The status remains the Same

Activity	Indicator	D	C	B	A
Decentralization of tax collection and Equipment of ward offices	Tax collection decentralized and ward offices equipped	Quarter 4				
		Quarter 3		✓		
		Quarter 2		✓		
		Quarter 1		✓		

QUARTER 1-3 2024
- The status remains the Same

Activity	Indicator	D	C	B	A
Purchase and installation of E-payment system	E-payment system purchased and installed	Quarter 4				
		Quarter 3	✓			
		Quarter 2	✓			
		Quarter 1	✓			

QUARTER 1-3 2024
- The purchase and installation of E-payment system is yet to be done; however, plans are in place to acquire E-payment system.

Activity	Indicator	D	C	B	A
Upgrading of the E-payment system	E-payment system upgraded	Quarter 4				
		Quarter 3	✓			
		Quarter 2	✓			
		Quarter 1	✓			

QUARTER 1-3 2024
Evidence/Comments: N/A

Activity	Indicator	D	C	B	A
		Q 4				

Activity	Indicator			D	C	B	A
Capacity building for council staff in area of expertise	Council staff capacity built	u a r t e r	3			✓	
			2			✓	
			1			✓	

QUARTER 1-3 2024
- The status remains the Same

Activity	Indicator			D	C	B	A
Introduction of City parking fees	City parking fees introduced	Q u a r t e r	4				
			3	✓			
			2	✓			
			1	✓			

QUARTER 1-3 2024
Evidence/Comments
- The process on currently going, the carpark in maka farafenni is under construction.

Activity	Indicator			D	C	B	A
Diversification (introduction of City Tax) of revenue sources	Revenue sources diversified	Q u a r t e r	4				
			3	✓			
			2	✓			
			1	✓			

QUARTER 1-3 2024
- The status remains the Same

6.6: Kanifing Municipal Council

Component Performance Review:

6.6.1. Rolling out IFMIS

Component		Lead Implementing Partner							
6.1. Rolling out IFMIS		**Local Government Authorities supported by Ministry of Lands & Regional Government**							

Goals

This seeks to achieve effective financial management, accounting and reporting systems with the aim of enhancing access to reliable financial data for reporting and informed decision making. This reform will support the expansion of the Integrated Financial Management Information System (IFMIS) linking LGAs financial management system to central government for the first time. The effective integration and rollout will give government a more comprehensive financial statement at different levels. This reform agenda remains a top priority for all LGAs and a huge part of its implementation will be done in 2021 (year 1) of the new PFM strategy.

Objectives

14. To better improve financial management for accountability and transparency

Outcome

- Improved financial management

Output	Activity	Indicator			D	C	B	A
Established an effective financial management, accounting and reporting system	Installation of internet facility, upgrading the internet bandwidth from (10 to 20meg) and/or (4 to 10meg)	Internet facility installed and upgraded bandwidth of 10to 20 meg.	**Quarter**	4				
				3				✓
				2				✓
				1			✓	

QUARTER 1-3 2024
Comments
- The installation has been done.

Challenges
- There is a growing need for a more bandwidth

Recommendations
- An increase in the bandwidth for speedy uploading

Activity	Indicator			D	C	B	A
		Q	4				

Install an energy supply to back up the NAWEC electricity supply (generator and solar)	Energy supply backup installed	u a r t e r	3		✓		
			2		✓		
			1		✓		

QUARTER 1-3 2024

- Efforts are ongoing to secure a backup power system primarily solar system

Challenges:

- Getting a solar backup power supply is a big challenge because of the associated cost due to the number of appliances.

Recommendation:

- We want support from the ministry and other institutions to help in securing a solar system.

Activity	**Indicator**			**D**	**C**	**B**	**A**
Capacity building for the IFMIS user's (ToT's) and capacity building for IFMIS end users	All IFMIS TOTs trained and IFMIS end users trained	Q u a r t e r	4				
			3			✓	
			2			✓	
			1			✓	

QUARTER 1-3 2024

- There has been a major setback for us with regards to TOTs

Challenges:

- The only TOTs for the IFMIS has resigned few months ago and now we are without any TOTs. Some staff who are meant to use the IFMIS are not trained on the system, and they should be trained for effective usage of the system

Recommendation:

- A training should be conducted for both TOTs and end users. There is a huge capacity gap when it comes to the effective use of IFMIS

Activity	Indicator			D	C	B	A
Establishment of LGA accounts committee	LGA accounts committee established	**Q u a r t e r**	4				
			3				✓
			2			✓	
			1			✓	

QUARTER 1-3 2024
- The committee exist but it's not very active as required

Challenges:
- The committee has been constituted and is operating; however, the committee hardly meets and that's makes it a challenge.

Recommendation:
- The committee should be very active in its oversight functions

Activity	Indicator			D	C	B	A
Installation of the IFMIS software system	IFMIS software system installed	**Q u a r t e r**	4				
			3				✓
			2				✓
			1				✓

QUARTER 1-3 2024
- The installation has been done and completed

Challenges:

- The main challenge with the IFMIS is conducting a bank reconciliation. Since January to date, no bank reconciliation has been done using the IFMIS.

Recommendation:
- A training should be conducted on bank reconciliation module to enable the council to do its bank reconciliation.

Activity	Indicator			D	C	B	A
Purchase of desktops and Migration of manual data to the IFMIS software	9 desktop purchased and Up to date manual data transferred to the IFMIS	**Q u a r t e r**	**4**				
			3				✓
			2				✓
			1				✓

QUARTER 1-3 2024
- All the gadgets needed for the IFMIS are in house

Challenges:
- We have no challenge in migrating data as every data has been migrated and we are up to date.

Recommendation:
- Additional machines and training are needed.

Activity	Indicator			D	C	B	A
Linking DTCS to the IFMIS	DTCS linked to IFMIS	**Q u a r t e r**	**4**				
			3		✓		
			2		✓		
			1		✓		

QUARTER 1-3 2024
- Council has been engaging some companies but have not settle for any company yet.

Challenges:

- There is high cost on this digital process. Secondly, we haven't had a serious company with capacity to do it. Our due diligent processes on certain companies have turn out negative

Recommendation:
- Central government through the Ministry of Finance should lead this process on digitalization of the collection system by linking it with the IFMIS

Component Performance Review

6.6.2 Budgetary reforms

Component	Lead Implementing Partner
6.2. Budgetary reform	**Local Government Authorities supported by Ministry of Lands & Regional Government**
Goals	LGA budgetary reform seeks to achieve an effective participatory approach to planning, aligning resource allocation to priorities, and to instill fiscal discipline in all LGAs. This reform will put in place a credible and reliable budgeting system in LGAs to help with the formulation of responsive budgets.
Objectives	16. To achieve effective participatory approach to planning 17. Align resource allocation to priorities 18. To instill fiscal discipline
Outcome	• Built credible and reliable budgeting system in LGAs

Output	Activity	Indicator			D	C	B	A
Enhanced effective participatory planning, aligned resources to priorities and instill fiscal discipline	Recruit/identify and train a budget officer	Budget officer recruited/identified and trained	**Quarter**	4				
				3		✔		
				2		✔		
				1		✔		

QUARTER 1-3 2024
- The status quo remains the same.

Challenges:
- The BO is currently overwhelmed with his routine work at the project and thus is unable to effectively carry out the function of the budgetary work of the council.

Recommendation:
- Recruit internally another staff to take over as the BO.

Activity	Indicator			D	C	B	A
Development of a medium-term expenditure framework (MTEF), PBB and BFP	MTEF, PBB and BFP Developed	Q u a r t e r	4				
			3		✓		
			2		✓		
			1		✓		

QUARTER 1-3 2024
- This is not yet operational at the council.

Recommendation:

- The MoFEA should help council to develop the BFP and MTEF

Component Performance Review:

6.6.3. Procurement Reform

Component	Lead Implementing Partner
6.3. Procurement Reform	**Local Government Authorities supported by Ministry of Lands & Regional Government**
Goals	This reform aims to achieve transparency and accountability in the procurement of public goods and services by LGAs and ensure value for money. All LGAs will pursue this reform through recruitment or capacity building of procurement staff.
Objectives	11. Improve transparency, accountability in the procurement of goods and services in the value for money
	12. Increase capacity and standardise procurement for LGAs for increased effectiveness and efficiency in the procurement process

Outcome	• Strengthened Procurement processes • Simplification and expedition of the procurement processes of the LGAs					

Output	Activity	Indicator			D	C	B	A
Expedited and simplified procurement for the LGA	Establish and implement a Pilot Plan for a Registration Accreditation for LGAs before the GPPA, so they can contract and prepare procurement over the thresholds directly without the approval of the GPPA	Registration Accreditation for LGAs before the GPPA to prepare procurement without the approval of the GPPA	**Q u a r t e r**	4				
				3	✓			
				2	✓			
				1	✓			

QUARTER 1-3 2024
The status quo remains the same

Challenges:

Recommendation:

	Activity	Indicator			D	C	B	A
Value for money in the procurement of goods and services	Recruit/identify and train a procurement officer/s	Procurement officer/s recruited/identified and trained.	**Q u a r t e r**	4				✓
				3			✓	
				2			✓	
				1			✓	

QUARTER 1-3 2024
- One additional procurement staff have been hired to increase the capacity at the unit.

Challenges:
- The lack of training on procurement rules and regulations continue to hinder their ability to effective deliver

Recommendation:
- More training should be conducted for the procurement staffs

Activity	Indicator			D	C	B	A
Sensitization of GPPA registration of local businesses	One-on-one local businesses sensitize	**Quarter**	**4**				✓
			3			✓	
			2			✓	
			1			✓	

QUARTER 1-3 2024
- Council do not engage in any business activity with any business that do not register with the GPPA

Challenges:
- Some businesses that can deliver quality service to the council may not be registered with the GPPA

Recommendation:
- GPPA should make it easy for businesses to register with them

Activity	Indicator			D	C	B	A
Staff training	Number of procurement staff trained	**Quarter**	**4**				
			3			✓	
			2			✓	
			1			✓	

QUARTER 1-3 2024
- No training has been conducted this year so far, so the status quote remains the same.

Activity	Indicator			D	C	B	A
GPPA registration of local businesses	Local business registered by GPPA	**Qu**	**4**				
			3		✓		

| | | | a r t e r | 2 | | | ✓ | |
| | | | | 1 | | | ✓ | |

QUARTER 1-3 2024
- The status quo remains the same

Component Performance Review:

6.6.4. Internal Audit Reform

Component	Lead Implementing Partner
6.4. Internal Audit Reform	**Local Government Authorities supported by Ministry of Lands & Regional Government**
Goals	This seeks to provide an independent objective assurance in the use of resources, consulting services to management, with the principal aim of evaluating and improving the effectiveness of risk management, control and governance processes. The established Internal Audit Offices (IAO) will enhance proper use of resources, governance and risk management. All LGAs are expected to pursue this reform agenda through capacity building, provision of offices and recruitment of staffs.
Objectives	11. To provide an independent objective assurance in the use of resources, consulting services to management with the principal aims of evaluating and improving the effectiveness of risk management control and governance processes. 12. Established independent audit department that enhances proper use of resources, governance and risk management
Outcome	• Strengthened and enhanced internal auditing operations

Output	Activity	Indicator			D	C	B	A
Enhanced the judicious use of resources, governance and risk management and ensure value	Establish an internal audit department and Recruit an internal auditor	Internal audit department establish	Q u a r t e r	4				
				3			✓	
				2			✓	
				1			✓	

for money in the procurement of goods and services

QUARTER 1-3 2024
- A new director of Internal Audit has been recruited.

Challenges:
- There are some capacity gaps at the Internal Audit Department.

Recommendation:
- More training is needed for the Audit staffs.

Activity	Indicator			D	C	B	A
Training the internal auditor	Internal auditor trained on basic internal auditing procedures	Quarter	4				
			3			✓	
			2			✓	
			1			✓	

QUARTER 1-3 2024
- The status quo remains the same

Challenges:
- Capacity gaps remains a challenge

Recommendation:
- More training is needed

Activity	Indicator			D	C	B	A
Development of audit charter and audit manual for LGAs	Audit charter and audit manual developed	Quarter	4				
			3		✓		
			2		✓		
			1		✓		

QUARTER 1-3 2024
- The status quo remains the same

Recommendation:
- This activity is still pending, and the council has plan to be outsource to consultants

Activity	Indicator			D	C	B	A
Establishment of audit committee	Audit committee established	**Q u a r t e r**	**4**				
			3	✓			
			2	✓			
			1	✓			

QUARTER 1-3 2024
- There is still no audit committee, therefore, the status quo remains the same.

Activity	Indicator			D	C	B	A
Conduct performance and system auditing	Performance and system auditing conducted	**Q u a r t e r**	**4**				
			3		✓		
			2		✓		
			1		✓		

QUARTER 1-3 2024
- The status quo remains the same.

Component Performance Review:

6.6.5. Revenue Administration and Management

Component	Lead Implementing Partner
6.5. Revenue Administration and Management	**Local Government Authorities supported by Ministry of Lands & Regional Government**
Goals	This reform seeks to increase revenue collection and help broaden revenue base of councils. Basse Area Council will embark on Digital Tax Collection System (E-Payment) which is expected to enhance efficiency and effective revenue collection system and increase the revenue base of the council.

		The bulk of the spending on the reform agendas will be realized in year 1, this as a result of the priority placed on rolling out IFMIS to all LGAs. The percentage spending on subsequent years will be dictated by the ability of councils to take care of assets bought in year one like desktops. Most of the funding will be done by LGAs with support from donors.
Objectives		6. Improve efficiency and effective revenue collection system and increase the revenue base of the council
Outcome		• Enhance the smooth revenue collection and increase the revenue base for the councils.

Output	Activity	Indicator			D	C	B	A
Enhanced revenue collection	Define the tax bracket to be paid at the bank	Identified tax bracket	**Quarter**	4				
				3			✓	
				2			✓	
				1		✓		

QUARTER 1-3 2024
- Arrangements have been made with GT, Mega, and AGIB Banks

Challenges:
- Taxpayers continue to come to the council to make payments

Recommendation:
- This service needs to be expanded to other financial institutions

	Activity	Indicator			D	C	B	A
	Linking DTCS to IFMIS and create tax register on DTCS	Linked systems and tax register created on the DTCS	**Quarter**	4				
				3		✓		
				2		✓		
				1	✓			

QUARTER 1-3 2024
- The status quo remains the same.

Recommendation:

- We recommend that this activity is done as it has the potential to increase council revenue

Activity	Indicator			D	C	B	A
Sensitization of the tax payers on the E-payment and train collectors on the E-payment system	Tax payers sensitized, and revenue collectors trained.	**Q u a r t e r**	4				
			3			✓	
			2			✓	
			1			✓	

QUARTER 1-3 2024
- A lot of taxpayers still comes to the council to make payments.

Challenges:
- Inadequate public sensitization

Recommendation:
- More sensitization is needed so that taxpayers can take the opportunity to make their payments at the bank.

Activity	Indicator			D	C	B	A
Increase efficiency of the DTCS system and localize	Efficiency for DTCS increase	**Q u a r t e r**	4				
			3			✓	
			2			✓	
			1			✓	

QUARTER 1-3 2024
- The status quo remains the same, and it is working perfectly for the council

Activity	Indicator			D	C	B	A
Identify lost revenue components	Identified lost revenue components	Q u a r t e r	4				
			3		✓		
			2		✓		
			1	✓			

QUARTER 1-3 2024
- The status quo remains the same.

Challenges:
- Still now we have not got back our eroded revenue lines from central government

Recommendation:
- We want government to give us back these revenue lines to enable council collect more revenue for more service delivery

Activity	Indicator			D	C	B	A
Assessment of rates/valuation and training of Valuation staff	Assessed rates	Q u a r t e r	4				
			3		✓		
			2	✓			
			1	✓			

QUARTER 1-3 2024
- No valuation has been conducted yet.

Challenges:
- Councils are not mandated to conduct any valuation of properties. This is having a serious financial implication for the council

Recommendation:
- Our line ministry should approve the conduct of a new valuation of all properties or allow the councils to conduct their own valuations if the capacity exist.

Activity	Indicator	D	C	B	A

Activity	Indicator	Quarter		D	C	B	A
Hiring the service of a private valuator	Private valuator hired	Quarter	4				
			3		✓		
			2		✓		
			1		✓		

QUARTER 1-3 2024
- The status quo remains the same.

Recommendation:
- If government cannot do it now, then a private valuator should be hired.

Activity	Indicator	Quarter		D	C	B	A
Define the tax bracket to be paid at the bank/financial service institutions	Identified tax bracket (5,000 and above, uniform amount to be used)	Quarter	4				
			3		✓		
			2		✓		
			1	✓			

QUARTER 1-3 2024
- The revenue management policy has not been validated yet

Challenges:
- No guiding policies

Recommendation:
- The relevant policy documents should be validated

Activity	Indicator	Quarter		D	C	B	A
Review and update of existing Acts (Local Government Act 2002, Rating Act 1992,Local Government audit and finance Act 2004,City of Banjul Act 1912, Physical planning and Development Act 1991)	Existing laws update reviewed	Quarter	4				
			3		✓		
			2		✓		
			1		✓		

QUARTER 1-3 2024
- The status quo remains the same.

Challenges:
- Most if not all these documents should be reviewed

Recommendation:
- The ministry should prioritized this activity

Activity	Indicator			D	C	B	A
Development of By-laws/policy on property sales and development, Roaming animals, Anti-littering, Building rubbles	Laws reviewed and updated	Q u a r t e r	4				
			3		✓		
			2		✓		
			1	✓			

QUARTER 1-3 2024
- The council has an existing MOU with NEA and the central Police

Challenges:
- However, implementation is still a big challenge

Recommendation:
- A close collaboration between the council, NEA and the Police

Activity	Indicator			D	C	B	A
Development of policy on revenue generation and management	Policy on revenue generation is developed	Q u a r t e r	4				
			3		✓		
			2		✓		
			1	✓			

QUARTER 1-3 2024
- The draft policy is developed but not validated yet

Challenges:
- The lack of a policy is affecting us

Recommendation:
- We strongly recommend this policy is validated

Activity	Indicator	D	C	B	A

Activity	Indicator			D	C	B	A
Decentralization of tax collection (ward level)	Tax collection decentralized (ward level)	**Q u a r t e r**	**4**				
			3		✓		
			2		✓		
			1	✓			

QUARTER 1-3 2024
- The activity is ongoing

Challenges:
- People are not utilizing the ward offices and Alkalos are also not very helpful

Recommendation:
- More public sensitization on this activity

Activity	Indicator			D	C	B	A
Equip ward offices	Ward offices equipped	**Q u a r t e r**	**4**				
			3			✓	
			2			✓	
			1			✓	

QUARTER 1-3 2024
- All ward offices are fully functional and fully equipped.

Challenges:
- Councilors to utilize their ward offices

Recommendation:
- Ward councils to make better use of their ward offices.

Activity	Indicator			D	C	B	A
Review of tariffs	Tariff reviewed	**Q u a r t e r**	**4**				
			3			✓	
			2			✓	
			1		✓		

QUARTER 1-3 2024
- The status quo remains the same.

Activity	Indicator			D	C	B	A
Purchase and installation of E-payment system and training of collectors on E payment system	E payment system purchased and installed and revenue collectors and accountant trained	**Quarter**	4				
			3		✓		
			2	✓			
			1	✓			

QUARTER 1-3 2024
- The E-payment system is still not extended to the markets and license yet. The status quo remains the same.

Activity	Indicator			D	C	B	A
Upgrading of the E-payment system	E Payment System Upgrade	**Quarter**	4				
			3		✓		
			2		✓		
			1		✓		

QUARTER 1-3 2024
- The status quo remains the same.

Activity	Indicator			D	C	B	A
Capacity building for council staff in area of expertise	Council staff capacity built	**Quarter**	4				
			3		✓		
			2		✓		
			1	✓			

QUARTER 1-3 2024
- Capacity building is an important pillar for the council

Challenges:

- Finance remains a challenge for the council when it comes to paying for capacity building

Recommendation:
- Council should prioritize staff capacity building for effective service delivery.

Activity	Indicator			D	C	B	A
Introduction of City parking fees	City parking fees introduced	**Q u a r t e r**	**4**				
			3	✓			
			2	✓			
			1	✓			

QUARTER 1-3 2024
- This fee has not been introduced yet

Activity	Indicator			D	C	B	A
Diversification (introduction of City Tax) of revenue sources	Revenue sources diversified	**Q u a r t e r**	**4**				
			3			✓	
			2			✓	
			1			✓	

QUARTER 1-3 2024
- Council continues its attempts to diversify its revenue sources by incorporating limited liabilities such as KMM, KMT etc.

Challenges:
- Funding continues to be a serious challenge

Recommendation:
- PPP is a viable option the council can take for this activity.

6.7: Kuntaur Area Council

Component Performance Review:

6.7.1. Rolling out IFMIS

Component	Lead Implementing Partner
6.1. Rolling out IFMIS	**Local Government Authorities supported by Ministry of Lands & Regional Government**

Goals	This seeks to achieve effective financial management, accounting and reporting systems with the aim of enhancing access to reliable financial data for reporting and informed decision making. This reform will support the expansion of the Integrated Financial Management Information System (IFMIS) linking LGAs financial management system to central government for the first time. The effective integration and rollout will give government a more comprehensive financial statement at different levels. This reform agenda remains a top priority for all LGAs and a huge part of its implementation will be done in 2021 (year 1) of the new PFM strategy.
Objectives	To better improve financial management for accountability and transparency
Outcome	• Improved financial management

Output	Activity	Indicator			D	C	B	A
Established an effective financial management, accounting and reporting system	Installation of internet facility	Internet facility installed	Quarter	4				
				3			✓	
				2		✓		
				1		✓		

QUARTER 1-3 2024
Comment
- The internet connection have improve over the period with most offices been connected with internet 85% access.

Challenges
- Few offices still need to be connected with LAN

- High-cost of maintenance (bill)
- Data securing
- Unstable connection
- Untimely response
- Absence of trained personnel

Recommendation
- Connect all the remaining offices by December 2024
- Re-engage Gamtel to revise the maintenance cost and improve response on technical issues
- Building the capacity of existing staff to take care of secure and connectivity

Activity	Indicator			D	C	B	A
Upgrading the internet bandwidth from (10 meg to 20 meg) and (4 meg to 10meg)	Upgraded band witdth (20 meg) and (10meg)	**Q u a r t e r**	**4**				
			3			✓	
			2			✓	
			1			✓	

QUARTER 1-3 2024
- We are maintaining 5meg due to the fact it can take care of the activities

Challenges
- There is no challenges

Recommendation
- We intend maintain the 5meg

Activity	Indicator			D	C	B	A
Install an energy supply to back up the NAWEC electricity supply (generator and solar)	Energy supply backup installed	**Q u a r t e r**	**4**				
			3	✓			
			2	✓			
			1	✓			

QUARTER 1-3 2024
Comment

- The status remains unchanged

Challenges
- Inadequate financial resources

Recommendation
- Plan to get a backup by 2026

Activity	Indicator			D	C	B	A
Capacity building for the IFMIS users (T.O.T)	All IFMIS TOTs trained	**Quarter**	4				
			3			✓	
			2			✓	
			1		✓		

QUARTER 1-3 2024
Comment
- 2 TOT have been trained on application and additional one to be added

Challenges
- Some staff are not train especially planning

Recommendation
- Train more staff especially in the planning department

Activity	Indicator			D	C	B	A
Capacity building for the IFMIS end users	All IFMIS end users trained	**Quarter**	4				
			3			✓	
			2			✓	
			1			✓	

QUARTER 1-3 2024
Comment
- 4 Additional IFMIS end users trained

Challenges
- Delay in rolling out IFMIS to more end user especially at revenue collection centers
- Lack of infrastructure

Recommendation

- Train additional IFMIS users including the IT
- Provide the necessary infrastructure/equipment

Activity	Indicator			D	C	B	A
Establishment of LGA accounts committee	LGA accounts committee established	Q u a r t e r	4				
			3			✓	
			2			✓	
			1			✓	

QUARTER 1-3 2024
Comment
- We have a Finance committee that do the same function the Account committee is doing

Activity	Indicator			D	C	B	A
Installation of the IFMIS software system	IFMIS software system installed	Q u a r t e r	4				
			3				✓
			2				✓
			1				✓

QUARTER 1-3 2024
Comment
- The system has been extended to offices

Challenges
- Some offices are not connected

Recommendation
- Connect all offices by December 2025

Activity	Indicator			D	C	B	A
Migration of manual data to the IFMIS software	Up to date manual data transferred to the IFMIS	Q u a r	4				
			3			✓	
			2			✓	

			D	C	B	A
	t e r	1			✓	

QUARTER 1-3 2024
Comment
- All financial transactions are done electronically

Challenges
- The payroll is still on manual

Recommendation
- Payroll integrated electronically into the IFMIS

Activity	Indicator			D	C	B	A
Purchase of desktop for IFMIS use	9 desktops purchased	Q u a r t e r	4				
			3		✓		
			2		✓		
			1		✓		

QUARTER 1-3 2024
Comment
- Only 3 desktops are currently in use and other 3 are faulty

Challenges
- Inadequate desktops to perform the needed task

Recommendation
- Provide 5 new desktops and repair the faulty ones

Activity	Indicator			D	C	B	A
Linking DTCS to the IFMIS	DTCS linked to IFMIS	Q u a r t e r	4				
			3	✓			
			2	✓			
			1	✓			

QUARTER 1-3 2024
Comment
- There are plans for unified DTCS for councils

Challenges	
• The service is expensive	
Recommendation	
• The government to take it up	

Component Performance Review:

6.7.2. Budgetary reform

Component	Lead Implementing Partner
6.2. Budgetary reform	**Local Government Authorities supported by Ministry of Lands & Regional Government**
Goals	LGA budgetary reform seeks to achieve an effective participatory approach to planning, aligning resource allocation to priorities, and to instill fiscal discipline in all LGAs. This reform will put in place a credible and reliable budgeting system in LGAs to help with the formulation of responsive budgets.
Objectives	19. To achieve effective participatory approach to planning 20. Align resource allocation to priorities 21. To instill fiscal discipline
Outcome	• Built credible and reliable budgeting system in LGAs
Objectives	15. To better improve financial management for accountability and transparency
Outcome	• Improved financial management

Output	Activity	Indicator		D	C	B	A
Enhanced effective participatory planning, aligned resources to priorities and instill fiscal discipline	Recruit/identify a budget officer	Budget officer recruited/identify	**Q** 4				
			u 3		✓		
			a 2		✓		
			r				
			t				
			e 1		✓		
			r				
	QUARTER 1-3 2024 **Comment**						

- The statuesque remain the same

Challenges
- Inadequate financial resources

Recommendation
- Multi-task the role of budget officer to finance department

Activity	Indicator			D	C	B	A
Train a budget officer	Budget officer trained	**Q u a r t e r**	4				
			3	✓			
			2	✓			
			1	✓			

QUARTER 1-3 2024
Comment
- The are plans to train a budget officer internally

Challenges
- The finance director to take up the role fully

Recommendation
- DOF to fully take up this responsibility

Activity	Indicator			D	C	B	A
Development of a medium-term expenditure framework (MTEF)	MTEF Developed	**Q u a r t e r**	4				
			3		✓		
			2		✓		
			1		✓		

QUARTER 1-3 2024
Comment
- The status remains the same but we have expenditure approval committee

Challenges
- Establishment of a committee

Recommendation
- Committee to be activated

Activity	Indicator			D	C	B	A
Structure and Development of a program-based budgeting (PBB)	PBB Developed	**Q u a r t e r**	**4**				
			3		✓		
			2		✓		
			1		✓		

QUARTER 1-3 2024
Comment
- Is still being used

Challenges
- Capacity challenge

Recommendation
- We train more training on PBB

Activity	Indicator			D	C	B	A
Development of a budget framework paper (BFP)	BFP Developed	**Q u a r t e r**	**4**				
			3	✓			
			2	✓			
			1	✓			

QUARTER 1-3 2024
Comment
- Costing sheet available

Challenges
- Capacity gap

Recommendation
- Need for refresher training by PFM

Component Performance Review:

6.7.3. Procurement Reform

Component	Lead Implementing Partner
6.3. Procurement Reform	**Local Government Authorities supported by Ministry of Lands & Regional Government**
Goals	This reform aims to achieve transparency and accountability in the procurement of public goods and services by LGAs and ensure value for money. All LGAs will pursue this reform through recruitment or capacity building of procurement staff.
Objectives	13. Improve transparency, accountability in the procurement of goods and services in the value for money 14. Increase capacity and standardise procurement for LGAs for increased effectiveness and efficiency in the procurement process
Outcome	• Strengthened Procurement processes • Simplification and expedition of the procurement processes of the LGAs

Output	Activity	Indicator	Quarter		D	C	B	A
Expedited and simplified procurement for the LGA	Establish and implement a Pilot Plan for a Registration Accreditation for LGAs before the GPPA, so they can contract and prepare procurement over the thresholds directly without the approval of the GPPA	Registration Accreditation for LGAs before the GPPA to prepare procurement without the approval of the GPPA	Quarter	4				
				3			✓	
				2			✓	
				1			✓	
	QUARTER 1-3 2024 **Comment** • The statuesque remains **Challenges** • No major challenge							

	Recommendation • To maintain the statuesque							

Activity	Indicator			D	C	B	A
Recruit/identify a procurement officer/s	Procurement officer/s recruited/identified	**Quarter**	4				
			3			✓	
			2			✓	
			1			✓	

QUARTER 1-3 2024
Comment
• An assistance procurement officer recruited
Challenges
• No major challenges
Recommendation
• Additional training

Activity	Indicator			D	C	B	A
Sensitization of GPPA registration of local businesses	One-on-one local businesses sensitize	**Quarter**	4				
			3		✓		
			2		✓		
			1		✓		

QUARTER 1-3 2024
Comment
• More sanitization is required
Challenges
• High cost of registration fee
Recommendation
• Continuation training to be provided

Activity	Indicator			D	C	B	A
Staff training		**Qu**	4				
			3			✓	

Value for money in the procurement of goods and services

				D	C	B	A
	Number of procurement staff trained	**a r t e r**	2				✓
			1				✓

QUARTER 1-3 2024
Comment
- A new procurement officer trained

Challenges
- Inadequate equipment e.g. desktop

Recommendation
- Provide necessary equipment

Activity	**Indicator**			D	C	B	A
GPPA registration of local businesses	Local business registered by GPPA	**Q u a r t e r**	4				
			3		✓		
			2		✓		
			1		✓		

QUARTER 1-3 2024
Comment
- Council to engage local businesses by sanitization for registration with GPPA with support with GPPA

Challenges
- Reluctance of local businesses to register with GPPA

Recommendation
- Sensitize local business on the importance to register with GPPA

Component Performance Review:

6.7.4. Internal Audit Reform

Component	**Lead Implementing Partner**
6.4. Internal Audit Reform	**Local Government Authorities supported by Ministry of Lands & Regional Government**

Goals	This seeks to provide an independent objective assurance in the use of resources, consulting services to management, with the principal aim of evaluating and improving the effectiveness of risk management, control and governance processes. The established Internal Audit Offices (IAO) will enhance proper use of resources, governance and risk management. All LGAs are expected to pursue this reform agenda through capacity building, provision of offices and recruitment of staffs.
Objectives	13. To provide an independent objective assurance in the use of resources, consulting services to management with the principal aims of evaluating and improving the effectiveness of risk management control and governance processes. 14. Established independent audit department that enhances proper use of resources, governance and risk management
Outcome	• Strengthened and enhanced internal auditing operations

Output	Activity	Indicator			D	C	B	A
Enhanced the judicious use of resources, governance and risk management	Establish an internal audit department	Internal audit department establish	**Quarter**	4				
				3			✓	
				2			✓	
				1				✓

QUARTER 1-3 2024
Comment
• There is an Internal Audit unit with 2 staff due to its small size
Challenges
• inadequate training
Recommendation
• Conduct training for the unit staff

Output	Activity	Indicator			D	C	B	A
Value for money in the procurement of goods and services	Recruit an internal auditor	Internal auditor recruited	**Qu**	4				
				3		✓		

				D	C	B	A
		a **r** **t** **e**	**2**		✓		
			1		✓		

QUARTER 1-3 2024
- Comment status quo the same

Challenges
- Inadequate training

Recommendation
- Audit to be provided with frequent trainings

Activity	Indicator			D	C	B	A
Training the internal auditor	Internal auditor trained on basic internal auditing procedures	**Q** **u** **a** **r** **t** **e** **r**	**4**				
			3		✓		
			2		✓		
			1		✓		

QUARTER 1-3 2024

Comment
- The internal audit has been trained by IAD and MDI.
- Higher training is recommended.
- The internal audit has access to the IFMIS system

Challenges
- The audit assistant is not train on IFMIS

Recommendation
- Higher training for audit unit and the audit assistant to trained on the IFMIS System

Activity	Indicator			D	C	B	A
Development of audit charter and audit manual for LGAs	Audit charter and audit manual developed	**Q** **u** **a** **r** **t** **e** **r**	**4**				
			3	✓			
			2	✓			
			1	✓			

QUARTER 1-3 2024
Comment
- A unified audit charter was proposed by the line ministry but yet to be implemented

Challenges
- Its affect performance

Recommendation
- Capacity building

Activity	Indicator			D	C	B	A
Establishment of audit committee	Audit committee established	Quarter	4				
			3	✔			
			2	✔			
			1	✔			

QUARTER 1-3 2024
Comment
- committee is setup

Challenges
- The committee cannot afford an accountant for committee specific in the audit act

Recommendation
- The committee should have a chartered accountant and a lawyer

Activity	Indicator			D	C	B	A
Conduct performance and system auditing	Performance and system auditing conducted	Quarter	4				
			3	✔			
			2	✔			
			1	✔			

QUARTER 1-3 2024
Comment
- Ongoing

Challenges

	• Inadequate human resources
	Recommendation
	• Recruit more staff

Component Performance Review:

6.7.5. Revenue Administration and Management

Component	**Lead Implementing Partner**
6.5. Revenue Administration and Management	**Local Government Authorities supported by Ministry of Lands & Regional Government**
Goals	This reform seeks to increase revenue collection and help broaden revenue base of councils. Basse Area Council will embark on Digital Tax Collection System (E-Payment) which is expected to enhance efficiency and effective revenue collection system and increase the revenue base of the council. The bulk of the spending on the reform agendas will be realised in year 1, this as a result of the priority placed on rolling out IFMIS to all LGAs. The percentage spending on subsequent years will be dictated by the ability of councils to take care of assets bought in year one like desktops. Most of the funding will be done by LGAs with support from donors.
Objectives	7. Improve efficiency and effective revenue collection system and increase the revenue base of the council
Outcome	• Enhance the smooth revenue collection and increase the revenue base for the councils.

Output	**Activity**	**Indicator**			**D**	**C**	**B**	**A**
Enhanced revenue collection	Define the tax bracket to be paid at the bank	Identified tax bracket	Q u a r t e r	4				
				3			✓	
				2				
				1	✓			
	QUARTER 1-3 2024 Comment							

- 500 above cheque is issued

Challenges
- Lack of no commercial within the LGA

Recommendation More banks
- Permission should be given to open with other financial intuitions e.g micro finance

Activity	Indicator			D	C	B	A
Linking DTCS to IFMIS	Linked systems	**Q u a r t e r**	4				
			3		✓		
			2	✓			
			1	✓			

QUARTER 1-3 2024
Comment
- N/A

Activity	Indicator			D	C	B	A
Created tax register on DTCS	Tax register created on DTCS	**Q u a r t e r**	4				
			3	✓			
			2	✓			
			1	✓			

QUARTER 1-3 2024
Comment
- The statuesque remains the same
Challenges
- Having a unified DTCS
Recommendation
- Provide a service provide

Activity	Indicator	D	C	B	A

Sensitization of the tax payers on the E-payment	Tax payers sensitized	Quarter	4				
			3	✓			
			2	✓			
			1	✓			

**QUARTER 1-3 2024
Comment**
- N/A

Activity	Indicator	D	C	B	A
Train collectors on the E-payment system	Revenue collectors trained	Quarter	4				
			3	✓			
			2	✓			
			1	✓			

**QUARTER 1-3 2024
Comment**
- **N/A**

Activity	Indicator	D	C	B	A
Increase efficiency of the DTCS system	Efficiency for DTCS increase	Quarter	4				
			3	✓			
			2	✓			
			1	✓			

QUARTER 1-3 2024: N/A

Activity	Indicator	D	C	B	A
Localize the DTCS IT server	DTCS IT server localize	Quar	4				
			3	✓			
			2	✓			

		D	C	B	A
	ter 1	✓			

QUARTER 1-3 2024: N/A

Activity	Indicator		D	C	B	A
Identify lost revenue components	Identified lost revenue components	Quarter 4				
		3		✓		
		2		✓		
		1		✓		

QUARTER 1-3 2024
Comment
- Is been implemented

Activity	Indicator		D	C	B	A
Assessment of rates/valuation	Assessed rates	Quarter 4				
		3		✓		
		2				
		1		✓		

QUARTER 1-3 2024
Comment
- The status quo remains the same

Activity	Indicator		D	C	B	A
Training of valuation staff	Valuation staff trained	Quarter 4				
		3			✓	
		2			✓	
		1			✓	

QUARTER 1-3 2024
Comment
- The person was trained

Activity	Indicator			D	C	B	A
Hiring the service of a private valuator	Private valuator hired	**Q u a r t e r**	**4**				
			3		✔		
			2		✔		
			1		✔		

QUARTER 1-3 2024
Comment
- Still the same

Activity	Indicator			D	C	B	A
Review and update of existing Acts (Local Government Act 2002, Rating Act 1992,Local Government audit and finance Act 2004,City of Banjul Act 1912, Physical planning and Development Act 1991)	Laws reviewed and updated	**Q u a r t e r**	**4**				
			3		✔		
			2		✔		
			1		✔		

QUARTER 1-3 2024
Comment
- The Status que remains the same

Activity	Indicator			D	C	B	A
Development of By-laws/policy on property sales and development, Roaming animals, Anti-littering, Building rubbles	Bi-laws/Policy developed	**Q u a r t e r**	**4**				
			3		✔		
			2		✔		
			1		✔		

QUARTER 1-3 2024
Comment
- Not yet

Activity	Indicator			D	C	B	A
Development of policy on revenue generation and management	Policy developed	**Q u a r t e r**	4				
			3	✓			
			2	✓			
			1	✓			

QUARTER 1-3 2024: N/A

Activity	Indicator			D	C	B	A
Decentralization of tax collection (ward level)	Tax collection decentralized (ward level)	**Q u a r t e r**	4				
			3		✓		
			2		✓		
			1		✓		

QUARTER 1-3 2024
Comment
- The status remains the same

Activity	Indicator			D	C	B	A
Equip ward offices	Ward offices equipped	**Q u a r t e r**	4				
			3		✓		
			2		✓		
			1		✓		

QUARTER 1-3 2024
Comment
- The same status

Activity	Indicator			D	C	B	A
Review of tariffs	Tariffs reviewed	**Q u a r t e r**	4				
			3		✓		
			2		✓		
			1		✓		

QUARTER 1-3 2024
Comment
- The same last quarter

Activity	Indicator			D	C	B	A
Purchase and installation of E-payment system	E-payment system purchased and installed	**Q u a r t e r**	4				
			3	✓			
			2	✓			
			1	✓			

QUARTER 1-3 2024: N/A

Activity	Indicator			D	C	B	A
Train collectors on the E-payment system	Revenue collectors, accounting assistants Trained	**Q u a r t e r**	4				
			3	✓			
			2	✓			
			1	✓			

QUARTER 1-3 2024: N/A

Activity	Indicator			D	C	B	A
Upgrading of the E-payment system	E-payment system upgraded	**Q u**	4				
			3	✓			

		D	C	B	A
	a r t e r 2	✓			
	1	✓			

QUARTER 1-3 2024: N/A

Activity	Indicator			D	C	B	A
Capacity building for council staffs in area of expertise	Council staffs capacity built	**Q u a r t e r**	4				
			3		✓		
			2		✓		
			1		✓		

QUARTER 1-3 2024: N/A

Activity	Indicator			D	C	B	A
Introduction of City parking fees	City parking fees introduced	**Q u a r t e r**	4				
			3	✓			
			2	✓			
			1	✓			

Evidence/Comments:
- N/A

Activity	Indicator			D	C	B	A
Diversification (introduction of City Tax) of revenue sources	Revenue sources diversified	**Q u a r t e r**	4				
			3	✓			
			2	✓			
			1	✓			

QUARTER 1-3 2024
Comment
• N/A

6.8 Mansakonko Area Council

Component Performance Review:

6.8.1. Rolling out IFMIS

Component	Lead Implementing Partner
6.1. Rolling out IFMIS	**Local Government Authorities supported by Ministry of Lands & Regional Government**

Goals	This seeks to achieve effective financial management, accounting and reporting systems with the aim of enhancing access to reliable financial data for reporting and informed decision making. This reform will support the expansion of the Integrated Financial Management Information System (IFMIS) linking LGAs financial management system to central government for the first time. The effective integration and rollout will give government a more comprehensive financial statement at different levels. This reform agenda remains a top priority for all LGAs and a huge part of its implementation will be done in 2021 (year 1) of the new PFM strategy.
Objectives	16. To better improve financial management for accountability and transparency
Outcome	• Improved financial management

Output	Activity	Indicator			D	C	B	A
	Purchase of desktop for IFMIS use	9 desktops purchased	**Q u a r t e r**	4				
				3			✓	
				2				✓
				1				✓

QUARTER 1-3 2024
Evidence/Comments:
- Council has seven desktops for IFMIS users, these desktops were provided by UNDP and are functional
- IFMIS is yet to be fully functional
- The council is still under training
- Sent personnels recently to the AGD for trainings

Challenges
- Inadequate electricity supply for the usage of the desktops

Recommendation
- When the council is fully functional with the IFMIS system they will purchase more desktops for other units to be users

Activity	Indicator			D	C	B	A
Capacity building for the IFMIS users and training on (T.O.T)	All IFMIS users and TOTs trained	**Q u a r t e r**	4				
			3		✓		
			2		✓		
			1		✓		

Quarter 1-3 2024
Comment
- 1 TOT available

Challenges
- Workload and untimely finishing of the work

Recommendation
- Organize more training to have more TOTs

Activity	Indicator			D	C	B	A
Establishment of LGA accounts committee	LGA accounts and Audit committee established	**Q u a r**	4				
			3			✓	
			2			✓	

				D	C	B	A
		t e r	1	✓			

Quarter 1-3 2024
Comment
- We have an accounts committee and it has the same function with the Finance committee

Activity	Indicator			D	C	B	A
Migration of manual data to the IFMIS software	Up to date manual data transferred to the IFMIS	Q u a r t e r	4				
			3			✓	
			2		✓		
			1		✓		

Quarter 1-3 2024
Comment
- Migration is in progress. All data in the 2024 is migrated

Challenges
- Late Approval of the budget and insufficient users

Recommendation
- Timely submission of Budget and Assign more users

Activity	Indicator			D	C	B	A
Installation of internet facility, upgrade band width (meg), energy back up and Installation of the IFMIS software system	Internet facility and, band width, energy back -up and IFMIS software system installed	Q u a r t e r	4				
			3				✓
			2				✓
			1				✓

Quarter 1-3 2024
Comment
- We are now using the generator and we have a very steady internet. We are still using the 10 Meg

Component Performance Review:

6.8.2. Budgetary reform

Component	Lead Implementing Partner
6.2. Budgetary reform	**Local Government Authorities supported by Ministry of Lands & Regional Government**

Goals	LGA budgetary reform seeks to achieve an effective participatory approach to planning, aligning resource allocation to priorities, and to instill fiscal discipline in all LGAs. This reform will put in place a credible and reliable budgeting system in LGAs to help with the formulation of responsive budgets.
Objectives	22. To achieve effective participatory approach to planning 23. Align resource allocation to priorities 24. To instill fiscal discipline
Outcome	• Built credible and reliable budgeting system in LGAs

Output	Activity	Indicator		D	C	B	A
Enhanced effective participatory planning, aligned resources to priorities and instill fiscal discipline	Recruit/identify and train a budget officer	Budget officer recruited/identify and trained	**Quarter** 4				
			3		✓		
			2		✓		
			1		✓		

Quarter 1-3 2024
Comment
- The status remains the same

Challenges
- Lack of Budget monitoring
- Workload

Recommendation
- Capacity training
- Hire additional budget officer

Activity	Indicator			D	C	B	A
		Q u a r t e r	4				
Development of a medium-term expenditure framework (MTEF), Budget Framework Paper (BFP) and Program Based Budget (PBB)	MTEF, BFP and PBB Developed		3		✓		
			2		✓		
			1		✓		

Quarter 1-3 2024
Comment
- The PBB is not in use

Challenges
- Capacity
- Training

Recommendation
- Identify and train a person for the PBB – the budget officer

Component Performance Review:

6.8.3. Procurement Reform

Component	Lead Implementing Partner
6.3. Procurement Reform	**Local Government Authorities supported by Ministry of Lands & Regional Government**
Goals	This reform aims to achieve transparency and accountability in the procurement of public goods and services by LGAs and ensure value for money. All LGAs will pursue this reform through recruitment or capacity building of procurement staff.
Objectives	15. Improve transparency, accountability in the procurement of goods and services in the value for money 16. Increase capacity and standardise procurement for LGAs for increased effectiveness and efficiency in the procurement process

Outcome	• Strengthened Procurement processes • Simplification and expedition of the procurement processes of the LGAs					D	C	B	A
Output	**Activity**	**Indicator**				**D**	**C**	**B**	**A**
Expedited and simplified procurement for the LGA	Establish and implement a Pilot Plan for a Registration Accreditation for LGAs before the GPPA, so they can contract and prepare procurement over the thresholds directly without the approval of the GPPA	Registration Accreditation for LGAs before the GPPA to prepare procurement without the approval of the GPPA	**Quarter**	4				
				3	✓			
				2	✓			
				1	✓			

Quarter 1-3 2024
Comment
  • The Status remains the same

Challenges
  • Most of the requests are disapproved.

Recommendation
  • GALGA (Gambia Association of Local Government Authorities) should write on the behave of the councils

	Activity	**Indicator**				**D**	**C**	**B**	**A**
Value for money in the procurement of goods and services	Recruit/identify a procurement officer/s and staff training	Procurement officer/s recruited/identified and trained	**Quarter**	4					
				3				✓
				2				✓
				1				✓

Quarter 1-3
Comment

- One procurement officer and is trained. The procurement assistant is currently undergoing CIPS level 3. The compliance rate of the Council is 65% in 2021-2022

Challenges
- Workload

Recommendation
- Recruit another Procurement expert

Activity	Indicator			D	C	B	A
Sensitization and registration of local businesses on GPPA processes	One-on-one local businesses sensitize	**Quarter**	4				
			3		✓		
			2		✓		
			1		✓		

Quarter 1-3 2024
Comment
- The status remains the same

Challenges
- Vendors are not welling to register

Recommendation
- GPPA should be flexible, Reduce registration fee

Component Performance Review:

6.8.4. Internal Audit Reform

Component	Lead Implementing Partner
6.4. Internal Audit Reform	**Local Government Authorities supported by Ministry of Lands & Regional Government**
Goals	This seeks to provide an independent objective assurance in the use of resources, consulting services to management, with the

						D	C	B	A
		principal aim of evaluating and improving the effectiveness of risk management, control and governance processes. The established Internal Audit Offices (IAO) will enhance proper use of resources, governance and risk management. All LGAs are expected to pursue this reform agenda through capacity building, provision of offices and recruitment of staffs.							
Objectives		15. To provide an independent objective assurance in the use of resources, consulting services to management with the principal aims of evaluating and improving the effectiveness of risk management control and governance processes. 16. Established independent audit department that enhances proper use of resources, governance and risk management							
Outcome		• Strengthened and enhanced internal auditing operations							

Output	**Activity**	**Indicator**			D	C	B	A
Enhanced the judicious use of resources, governance and risk management	Establish an internal audit department	Internal audit department establish	**Q u a r t e r**	4				
				3				✓
				2				✓
				1				✓

Quarter 1-3 2024
Comment
• We have a Unit and a head of the Unit

Challenges
• Workload and IFMIS user rights

Recommendation
• Recruit another internal auditor and provide users right

Output	**Activity**	**Indicator**			D	C	B	A
Value for money in the procurement of goods and services	Recruit and train internal auditor	Internal auditor recruited and trained.	**Q u a r**	4				
				3			✓	
				2			✓	

				D	C	B	A
		t e r	**1**			✓	

Quarter 1-3 2024
Comment
- We have a Unit and a head of the Unit

Challenges
- Workload and IFMIS user rights

Recommendation
- Recruit another internal auditor and provide users right

Activity	Indicator			D	C	B	A
Development of audit charter and audit manual for LGAs	Audit charter and audit manual developed	**Q u a r t e r**	**4**				
			3	✓			
			2	✓			
			1	✓			

Quarter 1-3 2024
Comment
- The status remains the same

Activity	Indicator			D	C	B	A
Establishment of audit committee	Audit committee established	**Q u a r t e r**	**4**				
			3				✓
			2				✓
			1				✓

Quarter 1-3 2024
Comment
- We have an audit committee and it is fully operational

Activity	Indicator			D	C	B	A
Conduct performance and system auditing	Performance and system auditing conducted	**Q u a r t e r**	4				
			3		✓		
			2		✓		
			1		✓		

Quarter 1-3 2024
Comment
- Status remains the same

Challenges
- IFMIS User right

Recommendation
- Provide a user right for the IA

Component Performance Review:

6.8.5. Revenue Administration and Management

Component	Lead Implementing Partner
6.5. Revenue Administration and Management	**Local Government Authorities supported by Ministry of Lands & Regional Government**
Goals	This reform seeks to increase revenue collection and help broaden revenue base of councils. Mansakonko Area Council will embark on Digital Tax Collection System (E-Payment) which is expected to enhance efficiency and effective revenue collection system and increase the revenue base of the council. The bulk of the spending on the reform agendas will be realised in year 1, this as a result of the priority placed on rolling out IFMIS to all LGAs. The percentage spending on subsequent years will be dictated by the ability of councils to take care of assets bought in year one like desktops. Most of the funding will be done by LGAs with support from donors.

Objectives	8. Improve efficiency and effective revenue collection system and increase the revenue base of the council							
Outcome	• Enhance the smooth revenue collection and increase the revenue base for the councils.							

Output	Activity	Indicator			D	C	B	A
Enhanced revenue collection	Define the tax bracket to be paid at the bank	Identified tax bracket	**Q u a r t e r**	4				
				3	✓			
				2	✓			
				1	✓			

Quarter 1-3 2024
Comments
- Remains the same.

Challenges
- We only have one Bank

Recommendation
- We have a policy about to be validated

Activity	Indicator			D	C	B	A
Linking DTCS to IFMIS	Linked systems	**Q u a r t e r**	4				
			3	✓			
			2	✓			
			1	✓			

Quarter 1-3 2024
Comment
- Status Remain the same

Activity	Indicator			D	C	B	A
		Q	4				

Activity	Indicator			D	C	B	A
Created tax register on DTCS	Tax register created on DTCS	**u a r t e r**	3	✓			
			2	✓			
			1		✓		

Quarter 1-3 2024
Comment
- The status remains the same

Challenges
- TEKKET approached us but also studies shows they are not reliable

Recommendation
- Council to identify a Digital company which is reliable

Activity	Indicator			D	C	B	A
Sensitization of the tax payers on the E-payment	Tax payers sensitized	**Q u a r t e r**	4				
			3	✓			
			2	✓			
			1	✓			

Quarter 1-3 2024
Comment
- Status remains the same

Activity	Indicator			D	C	B	A
Train collectors on the E-payment system	Revenue collectors trained	**Q u a r t e r**	4				
			3	✓			
			2	✓			
			1	✓			

Quarter 1-3 2024
Comment

- Status remains the same

Activity	Indicator			D	C	B	A
Increase efficiency of the DTCS system	Efficiency for DTCS increase	Quarter	4				
			3	✓			
			2	✓			
			1	✓			

Quarter 1-3 2024
Comment
- Status remains the same

Activity	Indicator			D	C	B	A
Localize the DTCS IT server	DTCS IT server localize	Quarter	4				
			3	✓			
			2	✓			
			1	✓			

Quarter 1-3 2024
Comment
- Status remains the same

Activity	Indicator			D	C	B	A
Identify lost revenue components	Identified lost revenue components	Quarter	4				
			3		✓		
			2		✓		
			1		✓		

Quarter 1-3 2024
Comment
- Gamtel and GTSC have been identified for not paying due rates. Additional to the information provided last engagement

Challenges
- Expertise on property valuation

Recommendation
- Recruit property valuators

Activity	Indicator			D	C	B	A
Assessment of rates/valuation	Assessed rates	**Q u a r t e r**	**4**				
			3		✓		
			2		✓		
			1		✓		

Quarter 1-3 2024
Comment:
- Status remain the same

Activity	Indicator			D	C	B	A
Training of valuation staff	Valuation staff trained	**Q u a r t e r**	**4**				
			3		✓		
			2		✓		
			1		✓		

Quarter 1-3 2024
Comment:
- Status remain the same

Activity	Indicator			D	C	B	A
Hiring the service of a private valuator	Private valuator hired	**Q u a r t e r**	**4**				
			3	✓			
			2	✓			
			1	✓			

Quarter 1-3 2024
Comment:
- The status remains the same

Activity	Indicator			D	C	B	A
Define the tax bracket to be paid at the bank/financial service institutions	Identified tax bracket (5,000 and above, uniform amount to be used)	Quarter	4				
			3	✓			
			2	✓			
			1	✓			

Quarter 1-3 2024
Comment:
- Status remain the same

Activity	Indicator			D	C	B	A
Review and update of existing Acts (Local Government Act 2002, Rating Act 1992, Local Government audit and finance Act 2004 ,City of Banjul Act 1912, Physical planning and Development Act 1991)	Laws reviewed and updated	Quarter	4				
			3		✓		
			2		✓		
			1		✓		

Quarter 1-3 2024
- **Comment**
  The status remains the same

Activity	Indicator			D	C	B	A
Development of By-laws/policy on property sales and development, roaming	Bi-laws/Policy developed	Quar	4				
			3	✓			
			2	✓			

| animals, Anti-littering, Building rubbles | | t e r | 1 | ✓ | | | |

Quarter 1-3 2024
Comment
- The status remains the same

Activity	Indicator			D	C	B	A
Development of policy on revenue generation and management	Policy developed	Q u a r t e r	4				
			3			✓	
			2			✓	
			1			✓	

Quarter 1-3 2024
Comment
- The Policy have been developed awaits validation by the general councils

Activity	Indicator			D	C	B	A
Decentralization of tax collection and Equip ward offices (ward level)	Tax collection decentralized and Ward offices equipped (ward level)	Q u a r t e r	4				
			3		✓		
			2		✓		
			1	✓			

Quarter 1-3 2024
Comment
- The status remains the same

Activity	Indicator			D	C	B	A
Review of tariffs	Tariffs reviewed	Q u a r	4				
			3		✓		
			2		✓		

		t e r	1		✓		

Quarter 1-3 2024
Comment
- It is in progress for rates

Activity	Indicator			D	C	B	A
Purchase and installation of E-payment system	E-payment system purchased and installed	Q u a r t e r	4				
			3				
			2				
			1				

Quarter 1-3 2024
Evidence/Comments:
- N/A

Activity	Indicator			D	C	B	A
Train collectors on the E-payment system	Revenue collectors, accounting assistants Trained	Q u a r t e r	4				
			3				
			2				
			1				

Quarter 1-3 2024
Evidence/Comments:
- N/A

Activity	Indicator			D	C	B	A
Upgrading of the E-payment system	E-payment system upgraded	Q u a r	4				
			3				
			2				

				D	C	B	A
		t e r	**1**				

Quarter 1-3 2024
Evidence/Comments:
- N/A

Activity	Indicator			D	C	B	A
Capacity building for council staffs in area of expertise	Council staff's capacity built	**Q u a r t e r**	4				
			3			✓	
			2			✓	
			1			✓	

Quarter 1-3 2024
Comment
- Training is been done

Activity	Indicator			D	C	B	A
Introduction of City parking fees	City parking fees introduced	**Q u a r t e r**	4				
			3		✓		
			2		✓		
			1		✓		

Quarter 1-3 2024
Comment
- The land has now been identified

Activity	Indicator			D	C	B	A
Diversification (introduction of City Tax) of revenue sources	Revenue sources diversified	**Q u a r**	4				
			3				
			2	✓			

		t e r	1	✓			
Quarter 1-3 2024 **Comment** • We have identified new revenue streams i.e to increase the rates, Identified the Senegambia bridge a new revenue stream							

PILLAR 7: CROSS CUTTING ISSUES

Component Performance Review:

7.1. Civil Service Reform

Component	Lead Implementing Partner
7.1. Civil Service Reform	Personnel Management Office

Goals	• Reforms under this pillar cover civil service reforms, electronic records management and health sector financing that aimed at creating a supportive environment for effective PFM reforms implementation. • The Personnel Management Office (PMO) was set up by Government in February 1988 as part of the Administrative Reform Programme (ARP) to improve the management of the Human Resources (HR) of The Gambia's public service. • The ultimate objective of the PMO is to achieve an effective and efficient Civil Service by making it more professional and streamlined with improvements in performance, discipline, workforce planning, and working methods, procedures, and staff development. • The PMO spearheaded the development of a Civil Service Reform Programmed 2018-2027. Implementation of the programme has since started.
Objectives	• To achieve optimal organization and staffing in the Civil Service • To attract, retain and motivate optimal numbers of technical and professional personnel into the civil service. • To enhance discipline, ethical conduct, and high performance of civil servants • To re-institutionalize meritocracy, due process and professionalism in personnel administration. • To accelerate improvements in public service delivery through ICT applications • To systematically close identify and sustainably close capacity gaps in the civil service'
Outcome	• A more efficient and effective Civil Service

						D	C	B	A
Output	**Activity**	**Indicator**							
	Review and amend the Public Service Act 1991	Public Service Act 1991 reviewed and amended	**Q u a r t e r**	**4**					
				3				✓	
				2				✓	
				1			✓		

2024 QUARTER 1-3
Evidence/Comments:
The Technical Committee reviewed the Public Service Act 1991 and was subject to external validation
A high-level sub-technical committee of PS was set up to further review the gaps part of the validated Act 1991, for amicable incorporation/ insertion into the document.
The Draft revised Public Service Act 2023 was submitted to MoJ for legal review and advice accordingly
The Legal comments and/or corrections on the Draft Act will return from MoJ to MoPS for onward transmission to Cabinet for review and decision
The revised Public Service Act 1991 from Cabinet level will be tabled before National Assembly by Hon. Minister –MoPS, for review and gazette
Challenge:
There are bureaucratic hurdles curtailing amendment and/or review processes of the Act
Recommendation:
- There is a need to accelerate the process of reviewing the act and to be concluded by the 4th quarter of 2024.
- To strategize and adjust plans to push up this Act with top strategic management, for conclusive amendment, finalization and implementation

Review and amendment of the Public Service Act 1991 and Pensions Act 1950

Activity	**Indicator**			D	C	B	A
Development, enactment and	Availability of a revised Pensions Act	**Q u**	**4**				
			3				✓

				D	C	B	A
implementation of the revised/new Pensions Act		**a r t e r**	**2**				✓
			1		✓		

QUARTER 1-2
Evidence/Comments:
Pensions Act 22 & Pensions Regulations:
The revised Pensions Act was enacted April, 2022. A directorate of pension has been established and fully functional, currently plans are on the way to formulate the Regulations.
Recommendation:
- There is a need to develop a pension policy

QUARTER 3
An Internal Management meeting was held to set up a Pensions Regulations Steering Committee consists of *MoPS, PMO, AGD, NAO, and MoJ. A TOR* was developed by this committee to guide the development of the Regulations. Currently, the ToR is been sent to MoPS to grant approval for the recruitment of the consultant.

QUARTER 4
The pension Act is developed to reform the areas of pensions monies and gratuities to address procedures guiding retirement benefits for civil servants
A ToR for the regulation is sent out for advertisement and hopefully all applicants will be reviewed in the 1st quarter 2024
With the new act in place, personnel are limited to only one contract for one year.
Challenges
- Inadequate information on the retirement periods
- Inadequate information to follow retirement procedures
- There is no Regulations to facilitate the implementation of the Act.

Recommendations
- The development of the pension regulation will help resolve gaps on pension's implementation management and governance entirely.
- There is a need for more capacity and the right expertise to push this agenda

	Activity	**Indicator**		**D**	**C**	**B**	**A**
Staff Inspection and assessment exercise of all MDAs	Conduct staff inspection and		**Qu** **4**				
			3			✓	

Activity	Indicator	Quarter		D	C	B	A
assessment of all MDAs	1. Availability of Staff Inspection and 2.Assessment report	a r t e r	2			✓	
			1		✓		

2023 QUARTER 1-2
Evidence/Comments:
This activity is still pending and expected to commence in 2024. There is delay due to financial constraint. However, the Ministry advertised for Expression of Interest to conduct the exercise and review the submissions from firms and now working with World Bank to fund the activity.
Recommendation:
- To task Ministries to conduct a self-assessment,
- The Ministry of Public Service will develop a guiding note to guide MDAs assessment.

2023 QUARTER 3
A ToR for skill gap assessment has been developed and to be advertised. HRMIS ToR is also being developed and awaits advertisement for recruiting a consultant.
2023 QUARTER 4
The evaluation for bidders was done in November 2023 with MoPS PCU

Activity	Indicator	Quarter		D	C	B	A
Implement the Human Resources Management Information System	Human Resources Management Information System in place	Q u a r t e r	4				
			3			✓	
			2			✓	
			1		✓		

Evidence/Comments:
2023 QUARTER 1-3
World Bank –PAMP Program Implementation
Public Administration Modernization Project (PAMP) for Citizen Centric Engagement and Deliver was launched 2022 covering key comments comprising Tax and Revenue Administration, Human Resource Information Management, Administrative and Education Reforms.
2023 QUARTER 4

Human Resources Management Information System implemented

With the project earmarked for 2024, the preliminary activities are ongoing and a ToR for the HRMIS has been developed, advertised and evaluated to hire consultants.

Recommendations

- To conduct an internal preparation by assessing stakeholders to address HRMIS reforms gaps to enhance project implementation by WB

2024 QUARTER 1-3

Evidence/Comments:

- Current works undergoing with World Bank-PAMP Program to develop the HRMIS for the Government of The Gambia. However, the project is earmarked for 2024/25 Implementation.
- Five Consultancy programs designed with TOR development, Advertisement and Evaluation following the implementation in the reform areas below:
- Human Resources Information Management System (HRMIS) for Pilot installation at PMO, AGD, MoFEA, MoBSE, MoH
- Government Functional Review (i.e, institutional overlaps of roles and functions etc.)
- Skills Gaps Assessment
- Data Inventory (Stockpile of Government data management and storage)
- Open Government Parnership for Citizen Engament

Preparatory Phase began with Consultancy work Assessment of key Institutions including MoH, MoBSE, PMO, AGD etc.

- Consultancy hiring, evaluation and entire works completed on HRMIS and others with two assessment reports (i.e., ''AS IS'' and, ''TO BE'' produced and submitted to MoPS, for implementation by Government of The Gambia.
- A Technical Secretariat (MoPS) established to work in tandem with CPCU (i.e., MoFEA) to oversee and coordinate PAMP-Program Implementation by Implementing Entities, 2025
- Progress made with streamlining/aligning MoPS's national budget program activities with the World Bank PAMP activities;
- A tailor-made MoPS PAMP Program activities on HRMIS has been submitted to MoFEA, for incorporation into PAMP Program implementation by 2025.

Challenges:

- Protracted stakeholder review exercise on gaps or pain points for consultancy assessment works (''AS IS'' and ''TO BE'' reports), for amicable redress;

Limited local funding support /resources mobilisation initiatives to complement preparatory and/or pre-implementation exercises on various HRM reform gaps							
Develop a New Pay and Grading Structure/ Scale	Availability of the New Pay and Grading Structure /Scale	**Quarter**	4				
			3			✓	
			2		✓		
			1		✓		

Evidence/Comments:
2023 QUARTER 1-QUARTER 3
The development of a new Pay and Grading Structure consultancy work was finalized with proposed 4 new pay scales and report was validated. However, there was setback in implementing the new pay and grading structure. Document is available for review.

2024 QUARTER 1-3
Evidence/Comments:
A New Pay and Grading Structure Implementation is being revisited and factored into the Ministry of Public Service's 2025 annual work plan leading current salary rationalization initiatives undertaken to narrow the pay and allowance disparity/discrepancy between MDAs and Agencies/Parastatals aimed at increasing salaries by **75%.** This was accomplished using comparative methods of examining the Agencies' pay scales, resulting in a new pay scale for the civil service. This has envisaged development of a Pay Policy for The Gambia's Civil Service to ensure safe implementation and sustainability. Thus, the following preliminary activities were carried out:

- The Ministry of Public Service has formed a Taskforce Committee to revise the suspended new pay scale, with representatives from the *Personnel Management Office (PMO), Accountant General Department (AGD), Office of the President (OP), and Ministry of Finance & Economic Affairs (MoFEA).*

- General local simulation and analysis was done and finished over various parastatal/agency pay scales/structures, with the goal of benchmarking them, for the proposed New Pay and Grading System of the Civil Service of The Gambia.

- The STC did the first draft presentation before the Republic's Executive President for agreement, feedback, and possible acceptance of the new proposed Pay and Grading Structure (12th August 2024).

- The TfC working Group reworked and amended the Executive review comments and/or reactions, as well as recommendations, for a new draft pay report (August 2024).

- Second draft pay report (New pay and grading structure) has been returned to the Executive President for examination and approval (30th August 2024)
- Third presentation before the Executive President was on financing measures/methods coming up with new tax mechanism for financing the new system
- The PMO transferred and/or incorporated the updated grades and structures into the 2025 fiscal manpower budget for submission to MoFEA (23rd Sept /09/24).
- The TfC completed all essential works and submitted the draft New Pay and Grading Structure to MoFEA for implementation by 2025.

Challenge:
Resource mobilization (establishing a level playing field for the new pay and grading system implementation).

Recommendation/Way Forward:
- **MoFEA/GRA:** Establish resolute tax mobilisation systems, using contemporary techniques and innovative ICT solutions (e.g., data-based revenue collection methods), to ensure long-term income generation and/or successful management.
- **MoFEA/GRA:** A need to broaden the tax base in order to collect/mobilize significant amounts of revenue.

	Activity	Indicator			D	C	B	A
Incentives to attract and retain qualified personnel to serve in hard-to-reach areas and risky environments created	1. Review of sector and cadre specific allowances 2. Review incentives for Hard-to-reach working areas and risky environment to attract and retain qualified personnel	Report on the review of allowances.	Quarter	4				
				3				✓
				2				✓
				1				✓

Evidence/Comments:
2023 QUARTER 1-QUARTER 4
The review of sector and cadre specific allowances was finalized. An allowance Regime was developed and approved by Cabinet. Document available for review.
2024 QUARTER 1-3

<table>
<tr><td colspan="7">Evidence/Comments:
• Plans are underway to do another review of allowances, from 2019.
• A review of implementation of the pronouncement on the increment of allowances.</td></tr>
</table>

Activity	Indicator			D	C	B	A
Review and develop regulatory frameworks /policies/ strategies on specific PMO's functions (e.g. posting, recruitment, training, communication, etc.)	Regulatory frameworks/policies/strategies reviewed and developed	**Q u a r t e r**	4				
			3		✓		
			2		✓		
			1		✓		

Row label (left column): **Regulatory frameworks reviewed and developed**

Evidence/Comments:
2023 QUARTER 1-QUARTER 2
This activity is pending. Works are ongoing to review the Public Service Act and developing a holistic Public Service Management Policy (comprising all HR components) and Strategic Plan for the Ministry. A draft of the said Policy has been developed and being reviewed internally.
2023 QUARTER 3-QUARTER 4
An internal Management meeting was held to review the draft policies and awaits for the Public Service Act to be passed.
Challenge
▪ There is need for harmonizing the regulatory frameworks with the revised Public Service Act 2024
Recommendation
▪ To fast tract the level of the progress with amending/revising the Public Service Act 1991
2024 QUARTER 1-3
Status quo remains the same

Row label (left column): **Study on the efficacy and sustainability of the administrative and funding arrangements for the Civil Service**

Activity	Indicator			D	C	B	A
Conducting impact assessment on the Revolving Loan Scheme (Monitoring and Evaluation)	Availability of an impact assessment report of the Revolving Loan Scheme	**Q u a r t e r**	4				
			3				
			2	✓			
			1	✓			

Revolving Loan Scheme (CSRLS)	**Evidence/Comments:** **2023 QUARTER 1-QUARTER 4** This activity has not yet been conducted. It is in the Action Plan and is planned to take place in the third quarter. **Recommendation:** • There is a need to do an impact assessment. • There are plans to meet with the director of civil service revolving loan scheme by the 1st quarter of 2024 to assess the gaps **Challenge:** ▪ There is capacity constraint to conduct an impact assessment **2024 QUARTER 1-3** **IMACPT ASSESSMENT:** Building loan assessment conducted holistically to see the level of utilizing loan given as per the intended purpose, which is impacting positively on the lives of the beneficiaries

Activity	Indicator			D	C	B	A
		Q **u** **a** **r** **t** **e** **r**	**4**				
Procurement and installation of electronic clock-in devices for all MDAs linked to payroll	Availability of electronic clock-in devices linked to payroll for all MDAs		**3**		✓		
			2		✓		
			1		✓		

2023 QUARTER 1-2
Evidence/Comments:
All MDAs were requested to procure the electronic attendance register clock-in device which most MDAs complied to. However, the linking of the systems to the payroll has not yet taken effect. Hopefully, with the development, institutionalization and implementation of the HRMIS, the staff attendance will be linked to the payroll.

Recommendation
• To develop a policy on the electronic clock-in system
• To establish a strong monitoring work mechanism
• Harmonization of systems i.e Social registrar

2023 QUARTER 3
Compliance by MDAs is a challenge
2023 QUARTER 4

Linking Biometric Attendance Register to payroll for all MDAs

A routine assessment was conducted by management service and inspection division at PMO against implementation of this electronic biometric time attendance. This will ensure that there is timely monitoring of civil servants. A report is being generated from the system and sent to various stakeholders to take action

Challenge
- Institutions expected to purchase this device are not purchasing

Recommendation
- It is recommended that all MDAs to acquire this device

2024 QUARTER 1-4
Evidence/Comments:
Status quo remains the same

Activity	Indicator			D	C	B	A
Improving payroll data and integrity through conducting staff audit exercises for the entire Civil Service	Payroll data and integrity improved	**Quarter**	**4**				
			3		✓		
			2		✓		
			1		✓		

Evidence/Comments:
QUARTER 1-QUARTER 3
Two staff audit exercises had been conducted – one in 2017 and another in 2019. The Ministry planned to conduct one in 2022 but due to unavailability of resources, it did not take place. The Ministry plan to have 3 within the NDP II circle. Plans are in place to conduct a staff audit exercise in 2024

Recommendation
- With the HRMIS in place, there will be no need to do periodic staff audit exercises.

2024 QUARTER 1-3
Evidence/Comments:
WB-Public Administration Modernization Project (PAMP) aims to improve the reforms on macro-fiscal and management capacity of the Government for enhanced public service delivery.
This project is expected to fund the upcoming staff audit exercise.

Challenge
- Inadequate and substantive preparatory activity with stakeholder institutions for assessing gaps in terms of reforms

Recommendation

The leftmost cell of the second row spans: Improvement of payroll data and integrity

	Activity	Indicator			D	C	B	A
	Developing and implementing service standards and accountability frameworks for public service providers	Number of service standards and accountability frameworks for public service providers developed and implemented	**Q u a r t e r**	**4**				
				3		✓		
				2		✓		
				1		✓		

Service standards and accountability frameworks for public service providers

Evidence/Comments:
2023 QUARTER 1-QUARTER 2
This activity has not yet taken place but still in the planned activities for 2023 (third and fourth quarters).
Recommendation:
- To come up with specifications on how business service processes should be done
- To collaborate with Directorate Development and Planning (MoFEA) in developing and implementing service standards and accountability frameworks for public service providers

2023 QUARTER 3
Three institutions have already been identified (Gambia Immigration Department, Gambia Revenue Authority, Ministry of Health) for the first piloting phase. A ToR to guide this process is developed.

2023 QUARTER 4
Collaborations with MoDCE has been established and a ToR is being developed for the advertisement of consultancy.

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

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

2024 QUARTER 1-3 **Evidence/Comments:** Status quo remains the same	

PLANNED ACTIVITIES FOR PMO

Civil Service Reforms					
Output	**Activity**	**Indicator**	**Year of implementation**		
			2023	**2024**	**2025**
Regulatory frameworks reviewed and developed	Develop a Pension Regulation	Pension Regulation developed		✓	
	2024 Quarter 3 **Evidence/Comments:** The ToR was advertised for Consultancy service to develop the regulation in 2023 Challenge: There was no response for Expression of Interest (IO) from any expert on the advertisement and thus rendered the management efforts unsuccessful for the moment. Recommendation: • An alternative measure to develop Pensions Regulations internally, with participation of the relevant stakeholder institutions highlighted above. • Currently, an attempt is to tap expertise from Gambia Migration for Sustainable Development (GMSD) in The Gambia, a Gambian diaspora organization support migration and development programs, • To conduct nationwide Pensioners Audit (verification/headcount) exercise nationwide, with resource request awaiting from MoFEA **Challenges** • Lack of sensitization on the new Pension Act 2022 • There is no Regulations to facilitate the implementation of the Act.				
	Review/update Training Policy	Updated/reviewed Training policy			
	Evidence/Comments: • A comparative study tour conducted to Ghana for best practices • Ongoing internal review of the current T/P with establishing thematic working groups consisting of different directorates and unites within the MoPS, with thematic training areas.				

• Health and safety policy A conception Plan to develop one health safety policy is on high gear for safety measures since there are prominent issues of safety at work environment (i.e, recent fire outbreak at MoYS causing some health havocs/hazards around the corridors)	

Review/update Recruitment Policy	Updated recruitment policy			

2024 Quarter 3
Evidence/Comments:
- Internal and External Stakeholder Consultation exercise including MoBSE, AGD, Agriculture, MOI, MOJ, National Population Secretariat

- A desktop review was done with a draft for further review by the relevant stakeholders

Review/update Performance Management Policy	Performance Management policy reviewed			

2024 Quarter 3
Evidence/Comments:
Performance Management System (PMS) is a policy mechanism and/or Strategy that guides evaluation, appraisals and monitoring performance of both Institutions and their employees for a regulated and coordinated operations or functioning aimed at enhancing productivity for economic growth.

- An appointment of a Director for the PMS Unit was done by MoPS

- An establishment of an Office space for operationalization of the Unit

- A draft Performance Management Policy (PMP) is produced for internal review by CSRP and Directorate of Performance Management Unit (DPMU).

Component Performance Review

7.2. Effective and Efficient Records Management System

Component	Lead Implementing Partner
7.2. Electronic Records Management	**National Records Service**
Goals	The maintenance of an effective and efficient records management system is a central element of the overall governance program of the government, which responsibility is entrusted to the National Records Service under the authority of the Secretary General and Head of the Civil Service. As such, reforms in this sector will complement efforts aimed at strengthening the public finance management systems for the overall effectiveness in the provision of public services.
Objectives	• Enhance storage and access to government archives online • Improve effectiveness and efficiency in the management of public records
Outcome	• Effective and efficient records management system

Output	Activity	Indicator			D	C	B	A
Rollout the ERMS to more MDAs	Identify and roll out ERMS to key Ministries installation, computers, scanners, network, etc)	ERMS installed and operationalized in the identified Ministries	**Q u a r t e r**	4				
				3			✓	
				2			✓	
				1			✓	

Evidence/Comments:
2023 QUARTER 1-QUARTER 4
NRS has successfully created and deployed at MOFW & NAM and MOFA for this quarter. The roll out program included training and sensitization, creation of Folder structures, roles and security groups, user accounts, installation and configuration of network and workstation devices.
Challenge
  • Lack of adequate training and knowledge transfer from the developer.
2024 Quarter 3
  SURVEYS CONDUCTED:
  • NATIONAL ACCREDITATION QUALITY ASSURANCE AUTHORITY (NAQAA)

	• OFFICE OF THE VICE PRESIDENT • MINISTRY OF HIGHER EDUCATION, RESEARCH, SCIENCE & TECHNOLOGY • MINISTRY OF PUBLIC SERVICE • MINISTRY OF YOUTH & SPORTS • MINISTRY OF TOURISM & CULTURE • MINISTRY OF THE INTERIOR • MINISTRY OF AGRICULTURE Another activity during this period was • ERMS TRAININGS • PFM STAFF • NRS STAFF (NEW) **Challenge** • Lack of adequate training and knowledge transfer from the developer • Lack of funds to procure scanners and other IT equipment • Users buy-in

Activity	Indicator	Quarter		D	C	B	A
Determine the number of Un-restructured (MDAs that do not have a proper records office)	Number of un-restructured records offices identified	Quarter	4				
			3				✓
			2			✓	
			1			✓	

Evidence/Comments:
2023 QUARTER 1-QUARTER 4
Currently there are 10 un-restructured MDAs that do not have a proper record office.
❖ Department of Labour (MoTIE)
❖ Geology Department
❖ Department of community Development
❖ CPCU-Ministry of Agriculture
❖ Directorate of Planning & Programme (Department of Youth & Sports)
❖ Ministry of Information
❖ Curator of intestate estate (Ministry of Justice)
❖ Directorate of Public Procurement and Public Finance Management (MoFEA)

(Activity label for this row: Restructure the un-restructured records MDAs)

❖ Governor's Offices; NBR, CRR, URR, LRR

❖ Regional Education Directorates; NBR, CRR, LRR, URR

Challenges:

- Lack of interest in standard records management principles
- Due to funding constraints NRS could not make progress to structure the above-mentioned Ministries.

Activity	Indicator			D	C	B	A
Conduct records surveys	Number of records surveys conducted	**Quarter**	**4**				
			3			✓	
			2			✓	
			1			✓	

Evidence/Comments:
QUARTER 1-QUARTER 4
A record survey was conducted on Medical and dental council and PFM Department to extend the ERMS to the aforementioned institutions.
Surveys were conducted on the following institutions.

- Department of Labour (MoTIE)
- Governor's Offices; NBR, CRR, LRR,URR
- Ministry of Information
- The Gambia Prison
- Gambia Radio & Television Service
- GIEPA

Challenge:

- It is hard to get response from offices that requested for records survey

2024 QUARTER 1-2
Evidence/Comments:
In addition to the above institutions, surveys have been conducted at National Aids secretariat
2024 QUARTER 3
Evidence/Comments:
This period we have conducted records surveys for the following MDAs as a pre-requisite for any restructuring.

- Department of Geology
- Ministry of Information
- Regional Education Directorate, Region I
- Ministry of Finance

- Drug Law enforcement
- National Audit Office

Challenges

There is a delay in the implementation of these task due to lack of funding

Activity	Indicator			D	C	B	A
Restructure the identified records offices	Number of records offices Restructured	**Quarter**	**4**				
			3			✓	
			2			✓	
			1		✓		

Evidence/Comments:

2023 QUARTER 1- 4

Food safety and quality Authority has been identified and restructured for this quarter.

2024 QUARTER 1-2

Evidence/Comments:

A reminder is been sent to all Governors offices to provide logistical requirements for NRS to restructure their offices by second quarter

2024RTER 3

- Ministry of Information, Media & Broadcasting-the NRS Team had a meeting with the Director on the request of logistics needed and pave a way for implementation for the identified unstructured records offices to be restructured.

Activity	Indicator			D	C	B	A
Provision of required digitalizing equipment (Server, Computers, Scanners, etc)	Digitized archives equipment provided	**Quarter**	**4**				
			3			✓	
			2			✓	
			1		✓		

Evidence/Comments:

2023 QUARTER 1- 4

A concept note was developed to request assistance from donor partners, however, there have not been any response.

Equipment provided are:

- Creation of a Digital Lab
- More storage capacity
- Highly Sophisticated scanner that can scan large volumes of document of different size**.**

Challenge

- Training of staff on Digital Archive Management
- Frequent power outage

2024 QUARTER 1-3

- An Office Space Has Been Identified
- The Turkish cooperation has donated office equipment for the digitization process.
- Scanning equipment has been installed

Challenges

1. Need for highly sophisticated scanners
2. The NRS needs a backup power supply to ensure the smooth operational of the department

Activity	Indicator			D	C	B	A
Scanning of the archival Materials	1. Physical verification 2. Number of boxes scanned	Q u a r t e r	4				
			3			✓	
			2		✓		
			1		✓		

Evidence/Comments:
2023 QUARTER 1- 4
As part of the yearly activity of the National archive the Division was able to scan 117 boxes of fragile material for the past 2 years (2021 and 2022). They are targeting another 24 boxes to be scanned later this year.
However, NRS have developed a Concept Note for the digitization of archival and semi-current records. This was forwarded to the MoFEA to attract donor funding but is still pending.

2024 QUARTER 1-3
Evidence/Comments:
As part of the yearly activity of the National archive. The scanning of 24 boxes of fragile materials has started as a project with staff from the NRS entrusted with the responsibility.

Scanning exercise in progress.
The internal scanning exercise only helped for long term preservation and re-use especially of the fragile materials, archival and semi-current records.
Plans are in place for NRS to create a dedicated unit for digitization

Records Appraisal

Activity	Indicator			D	C	B	A
Update the retention schedules	Retention schedules updated	Quarter	4				
			3		✓		
			2		✓		
			1		✓		

Evidence/Comments:
2023 QUARTER 1- 4
NRS has just constituted a Committee on Disposal / Retention Schedules, the inaugural meeting was held in the second quarter. The review of the disposition schedules was shared to the committee members for review
However, the schedules are many and the Committee members need special training on appraisal as the exercise is highly technical in nature.

2024 QUARTER 1-3
Evidence/Comments:
Plans are in place for NRS recruit a consultant to help guide the process.

Activity	Indicator			D	C	B	A
Determine records to be destroyed or transferred to the archival repository	Appraisal decision record	Quarter	4				
			3				
			2		✓		
			1		✓		

Evidence/Comments:
2023 QUARTER 1- 4
NRS has just constituted a Committee on Disposal / Retention Schedules, the inaugural meeting was held in the second quarter. The review of the 27 schedules will be in close consultation with line Ministries

2024 QUARTER 3

Evidence/Comments:
Status quo remains the same

Activity	Indicator			D	C	B	A
Amend NRS 1993 ACT	NRS Act 1993 Amended	**Quarter**	**4**				
			3			✓	
			2		✓		
			1		✓		

Evidence/Comments:
2023 QUARTER 1- 4
NRS have sent a copy of the validated revised NRS Act 1993 to the Ministry of Justice for drafting to capture the necessary changes in a legal framework
Challenge:
Delay in getting response from MoJ

2024 QUARTER 1-3
Evidence/Comments:
The Ministry of Justice Drafting Department has finally sent the National Records Service Bill for NRS to further review the document and shed light on the highlighted sections for clarity. NRS conducted a three-day workshop (in-house) for the review exercise. The corrections were done on track changes and a copy was sent to the Ministry of Public Service for onward transmission to the Ministry of Justice.

Activity	Indicator			D	C	B	A
develop Records Policy, standards and guidelines	Records Policy, standards and guidelines developed	**Quarter**	**4**				
			3	✓			
			2	✓			
			1	✓			

Evidence/Comments:
2023 QUARTER 1- 4
A Consultant is required to help NRS develop a Records Policy, standards and guidelines.

Regulatory Framework

Challenges:
• Funding of this project is a big challenge.
2024 QUARTER 1-3
Evidence/Comments
Status quo remains the same

Activity	Indicator			D	C	B	A
Update Records Procedures manuals	Procedures Manuals updated	**Q u a r t e r**	4				
			3	✓			
			2	✓			
			1	✓			

Evidence/Comments:
2023 QUARTER 1-QUARTER 4
All the Manuals (Current records, semi current records and Archive Procedure Manuals) all need to be updated to reflect and incorporate current realities.
2024 QUARTER 1-3
Evidence/Comments:
Status quo remains the same

PLANNED ACTIVITIES FOR NRS

Effective And Efficient Records Management System					
Execute File tracking system	Monitoring and Inspection of records offices	No. of offices monitored and inspected			
	Evidence/Comments: 13 offices within Banjul were monitored and inspected using the file tracking system. This was the first phase of the roll-out **Challenges** Training on the data analysis collected from the File Tracking needed User acceptance				
Enhanced capacity of NRS staff	Provide specialized trainings on records management for long-term and short-term	No. of trainings conducted			

Evidence/Comments:
Short term Training: In collaboration with MDI, NRS conducted three batches of training in records management (hard skills)
Long term: Four staff on long term training

Component Performance Review:

7.3. Health Sector Financing

Component	Lead Implementing Partner
7.3. Cross Cutting Issues	**Ministry of Health & Country Coordination Mechanism**
Goals	As part of its reform agenda, Ministry of Health will establish a holistic Health financing mechanism such as Social Health Insurance Scheme and Result-Based Financing approach to attain Universal Health Coverage
Objectives	• To establish a National Health Insurance Scheme • To use Result-Based Financing approach to pay for Health care services at all levels of care (primary, secondary and tertiary).
Outcome	Universal Health Coverage for every person in The Gambia.

Output	Activity	Indicator			D	C	B	A
Holistic Health financing Mechanism developed to attain Universal Health Coverage	To develop National Health Insurance Scheme (NHIS) Act	Availability of NHIS Act	**Quarter**	4				
				3				✓
				2				✓
				1				✓

2023 Quarter 1-4
Evidence/Comments:
The NHIS Act 2021 was passed by the National Assembly and assented to by the President of the Republic on December 4th 2021. The Act established National Health Insurance Authority and NHIS Fund to pay for services provided under the scheme. The Authority is now up and running and the Act is available.
MoH is working with stakeholders in sourcing funds including MoFEA in implementing the NHIS Act
The mass registration campaign has been concluded pending the enrollment process of NHIS

QUARTER 3
The mass registration has been conducted
The NHIS is currently being piloted at the Bundung Maternity Health Center and expected to be roll out thereafter. The Act is currently under review.

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

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

Evidence/Comments:
2024 QUARTER 1-3
The Regulation has been developed

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

QUARTER 1-3
Evidence/Comments:
Ministry of Health with funding from the World Bank developed the NHIS Health Benefits Packages for the implementation of the scheme. During this process, a Fiscal Space for health Analysis was conducted by the consultant for the Health Benefits package and the report is available for use.

Activity	Indicator	D	C	B	A

Activity	Indicator		D	C	B	A
To conduct willingness to pay study	Availability of report on going	Quarter 4				
		Quarter 3			✓	
		Quarter 2		✓		
		Quarter 1		✓		

QUARTER 1-3

Evidence/Comments:

The Ministry of Health with funding from EU Delegation and National Social Protection Secretariat are currently conducting the WTP study to inform the premium price for the scheme. The data collection has been completed and the consultant is doing the final analysis.

The final report is expected to be completed by August 2023

2024 QUARTER 1-3

Evidence/Comments:

Draft report is available and is undergoing review by stakeholders.

Activity	Indicator		D	C	B	A
To conduct actuarial study	Availability of report completed	Quarter 4				
		Quarter 3				✓
		Quarter 2				✓
		Quarter 1				✓

QUARTER 1-3

Evidence/Comments:

Actuarial study was conducted to determine the financial sustainability of the scheme. The final report is available

Activity	Indicator		D	C	B	A
To provide office space for the NHIS Authority	Availability of office space	Quarter 4				
		Quarter 3				✓
		Quarter 2				✓

			ter	1				✓

Evidence/Comments:

National Health Insurance Authority identified an office complex along Coastal Road by the Sukuta—Jabang Roundabout. World bank pledged to fund the designing of the building.

2024 QUARTER 1-3

Currently the Authority is renting and the design of a permanent place has been done.

Activity	Indicator			D	C	B	A
To recruit staff for the NHIS authority	Number of staff recruited	Quarter	4				
			3				✓
			2				✓
			1				✓

Evidence/Comments:

The NHIS authority is staffed with CEO and other personnel who are currently providing stewardship for the authority.

2024 QUARTER 1-3

Evidence/Comments:

Staff enrolment have increased to over 30 staff

	Activity	Indicator			D	C	B	A
Capacity of Health financing staff built	Build capacity of health financing staff on health financing mechanism	Number of Health financing staff trained on health Financing Mechanism	Quarter	4				
				3			✓	
				2			✓	
				1			✓	

Evidence/Comments:

Currently three out of the five staff at the Health Financing Unit under the Directorate of Planning and Information have had their training on an Advance Course on Health Financing for Universal health coverage funded by the WHO. A training plan has been developed which includes the training of all health financing staff.

QUARTER 3

The training plan have been approved and the remaining staff will go in for training in the 4th quarter.

2024 QUARTER 1-3

Place are in place to include NHIA staff in the training package

Activity	Indicator			D	C	B	A
Transitioning RBF from project to program	Availability of RBF program in the Ministry of Health completed	**Quarter**	**4**				
			3				✓
			2				✓
			1				✓

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

Activity	Indicator			D	C	B	A
To review and update RBF sustainability Roadmap	Reviewed/updated RBF sustainability roadmap on going	**Quarter**	**4**				
			3				✓
			2			✓	
			1		✓		

Evidence/Comments:
RBF roadmap is reviewed and it is due for validation.

2024 QUARTER 1-3
The review and updating of the RBF roadmap is completed

(Left column, spanning vertically:) RBF Program established

PLANNED ACTIVITIES FOR MoH

Health Sector Financing			2023	2024	2025
Holistic Health financing Mechanism developed to attain Universal Health Coverage	Review of the 2021 NHI Act	Availability of the amended NHI Act	✓	✓	✓
	2024 QUARTER 3 **Evidence/Comments:** The NHIA in consultation with the Ministries of Health and Justice have developed a policy note and a cabinet paper to accompany the review and amendment of the NHI Act 2021. The process is at the level of the Ministry of Finance & Economic Affairs to validate the proposed revenue streams including the new NHIS levy before its presentation at the Cabinet for approval. Challenges: • Delay in the NHI Act 2021 amendment processes Recommendations: • MoFEA to fast tract the review and validation of the NHI Act amendment processes including the proposed levy and other revenue streams				
	To develop regulations to operationalize the amended NHI Act	Availability of an NHI Regulations	✓	✓	✓
	2024 QUARTER 3 **Evidence/Comments:** The NHIS Regulations have been drafted and reviewed in consultation with the National Assembly members. The draft will be re-validated following the amendment of the NHI Act 2021. Challenges: • Delay in the NHI Act 2021 amendment processes affects the finalization of the Regulation Recommendations: • MoFEA to fast tract the review and validation of the NHI Act amendment processes				
	Key stakeholder consultations on the planned amendment	Number of key stakeholder engagements held.		✓	

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	Evidence/Comments: The NHIA held series of consultations with relevant stakeholders including Ministries, Departments and Agencies. In addition, consultation and social dialogues were held with private sector, development partners and civil society organizations. Challenges: • Social health insurance programme is a key social protection system. However, there is limited policy dialogue between NHIA and other social protection institutions such as the National Social Protection Secretariat. This result to fragmented social protection programmes including social health insurance scheme. Recommendations: • NHIA with support from the Ministry of Health to engage in policy diaglogue with social protection institutions to enhance integration and synery				
	To conduct actuarial valuation	Availability of an actuarial valuation report	✓	✓	✓
	Evidence/Comments: Actuarial valuation was successfully conducted in 2023 and the report is avaialble for reference. However, annual actuarial valuation is included in the NHIA's workplan. Challenges: • Budgetary and capacity contraints makes it difficult to conduct an actuarial valuation in 2024 Recommendations: • MoFEA should allocate resources for the operations of the Authority. Currently, the World Bank's Essential Health System Strengthening Project (EHSSP) is financing the operational needs of the Authority.				
Approved NHIS benefits package	Approval of the NHIS benefits package by the Minister of Health	Availability of the approved NHIS benefits package		✓	
	2024 QUARTER 3 **Evidence/Comments:** Draft NHIS benefits package awaiting Hon. Minister of Health's approval. **Challenges**: • Bureaucratic and administrative bottlenecks				

	Recommendations: • The Ministry of Health to approve the NHIS benefits package based on the scenarios proposed.				
Population covered by the NHIS	Phased rolling- out of the NHIS pilot to all health regions and tiers	% of population covered		✓	

2024 QUARTER 3
Evidence/Comments:
Pilot underway at BMCH with plans to roll-out to additional 6 public health facilities in Q2, 2024

The NHIS has been rolled- out to 13 public health facilities including all hospitals except Sheikh Zayed Regional Eye Care Centre, district hospitals, major health centres and few minor health centres in the 7 health regions. Approximately, 0.05% are currently enrolled in the NHIS countrywide. Plans are in place to roll-out to the remaining public health facilities (54) by the end of 2024.

Challenges:
- The MoFEA is still unable to remit the revenue streams identified in the NHI Act 2021 to the National Health Insurance Fund
- There is heavy reliance on external funding (EHSSP) to finance this scheme. This is unpredicatable and unsustainable
- The requirement to register for the NHIS card is linked to requirements of obtaining an electronic birth certificate. This makes it difficult to enrol eligible members as well as non- Gambian residents.

Recommendations:
- MoFEA to allocate funds based on the NHI Act 2021. Meanwhile, there is an urgent need to fast tract the NHI Act 2021 amendment processes including the approval of the NHIS levy and other proposed revenue streams.
- Utilize domestic funds to predictably and sustainably finance the scheme.
- Ministry of Health to fast tract the delinking of the requirements to register for the NHIS from the electronic birth certificate.

Reduced out-of-pocket spending on health	To conduct annual household out-of- pocket survey	Percentage of people facing financial hardship as a result of out-of-pocket payments		✓	
	2024 QUARTER 3				

	Evidence/Comments: Based on the 2019 National Health Account, 24% of households experience out-of- pocket spending on health This activity was planned for 2024 and it is yet to be implemented. **Challenges:** • Conducting household expenditure on health survey is challenging for LMICs including The Gambia due to the financial and human resource requirement. **Recommendations:** • The Ministry of Health's Health Financing Unit, the NHIA and Gambia Bureau of Statistics should initiate discussion to include additional household spending on health variables in the household consumption module of Integrated Household Survey. Alternatively, funds should be provided to conduct a standalone national household spending on health survey need to be conducted to estimate the true household out-of-pocket spending on health.				
Improved UHC service coverage index	Advocate for more investment in essential NHIS medicines, consumables, and diagnostics	UHC service coverage index increased by 5%	✓	✓	✓
	2024 QUARTER 3 **Evidence/Comments:** MOH annual procurement of pharmaceutical products and consumables ongoing World Bank mission to The Gambia to consider procurement of NHIS medicines and consumables The UHC service coverage index is a composite indicator combining 14 tracer indicators of service coverage such as antenatal care, immunization etc. Progressing realization of UHC service coverage index towards 100% indicate progress. However, Gambia currently stands at 45%. This showed that there is limited effective coverage of health services. **Challenges:** • Medicine (drug) budget falls short of at least $3.5 per capita • Procurement bottlenecks for health commodities including medicines, vaccines and supplies • Regular and frequent stock-out of essential medicines and supplies in public health facilities				

	• Shortage of trained health workers in rural areas especially in specialized areas **Recommendations:** • Augment the medicines (drug) budget • Address the procurement bottlenecks surrounding procurement of health commodities • Review and adjust incentives and retention packages for the health sector				
Increased efficiency gains from existing resources	1. Build institutional capacity for sustainable health financing at all levels of the health system-program planning, budgeting and coordination 2. Conduct a private sector assessment and examine potential for public-private-partnerships	Number of Health financing staff trained on health Financing Mechanism	✓	✓	✓
	Evidence/Comments: Currently 3 health financing staff were trained on health financing concepts, however, there is need to capacitize NHIA staff on health financing Mechanism Challenges: In adequate resources to conduct training for the rest of the staff including the NHIA. **Recommendations:** Resource mobilization to train all staff on health financing mechanisms				
Equitable Resource Allocation	Develop and implement needs-based resource allocation formula	Resource needs-based implemented			✓
	Evidence/Comments: The proposal for the development of resource-based allocation formula has been submitted to partners for funding.				

4.0: LESSONS LEARNT

- Continuous capacity development is critical in accelerating the implementation process.

- Continuous stakeholder engagement for a fruitful validation of data collected is very relevant to the monitoring process.

- The complexity of the implementation of the ERMS requires adequate planning supported by substantial financial resources to build the necessary human capacity (training system managers and action officers)

- PFM reforms implementation have been quite impressive, however reporting on these reforms have been a challenge.

- Inadequate funding has delayed the implementation of some reform agendas such as E-procurement.

- The challenges lie in maintaining independence and objectivity, especially when auditing departments or individuals with existing working relationships.

- The small Councils are challenged with access to commercial banking services for operational efficiency.

5.0 KEY CHALLENGES OF VARIOUS PFM STRATEGIC PILLARS

Macroeconomic Management & Revenue Management	Difficulty in aligning NDP with the MTEFF
	The MOFEA website is always down to allow the uploading
	Data discrepancy between GRA and that of MOFEA. The main issue of the discrepancy emanates from the relive code 528 (tells GRA which tax expenditure under project)
	Acquiring data from stakeholders has been a challenge and it limits data analysis on tax expenditure policy
	Constrained on accessing data like financial from some of the companies especially the financial institutions.
	On dispute resolution mechanisms-there is ack of confidence by the taxpayers of getting a fair hearing
	Lack of an automated system for enhance revenue collection as well as inadequate data to validate tax payer information
SOEs & Statistical Management	Late preparation of the management account for the SoEs
	The SOEs audits are not conducted timely
	Late engagement of external auditors for the financial audit
	The MICS could not be conducted due to lack of funding
	Funds are still not available to conduct the activities of the EC to be provided by the World Bank through the HISWACA Project.
	Timely conduct of LFS and economic census-this activity keeps on dragging for years due to lack of funds
Debt & Loan Management & PPP	Lack of funding to conduct timely assessment of DSA
	Timely availability of cash allocation to service debt and due to the chain in relation to debt service payments, that is, the process starts from DLDM, to AGD and finally to CBG who does the externalization. Usually there is a time lag from DLDM to CBG

	Getting timely and adequate data from stakeholders is challenge, as the data used in analysis is not limited to debt data, but required macro numbers too.
	Rounding off effects for the recording of domestic debt
	Lack of full access rights to the system (Auction Platform, IFMIS & Commonwealth Meridian), thus a system where the three platforms will be speaking to each other with minimal manual transactions is needed.
	Inadequate capacity to identify potential PPP projects within MDAs
	Delay in submission of priority projects from MDAs
	Unavailability of funs to procure the PPP Data base
Aid Coordination & NDP	Projects of some sectors are approved without being reviewed.
	Information is limited on bilateral projects.
	The AIMS platform is a complicated system, and it is hard to establish, and the cost involved in running it is high.
	There is also delay in funding with regards to paying consultant for costing the activities of the development plan
Budget and Procurement Management	Difficulty for Sectors to adhere to the budget calendar and ceilings
	Though sectors have improved in aligning their budget to NDP and within ceilings, there are still issues with prioritization
	Budget support remains a challenge
	Understanding the concept of Mainstream gender in security sector reform programme is still a challenge with some security officers.
	Funding continues to be an issue for developing the e-GP infrastructure.
	Funding is challenges to rehabilitate the temporal referral center for the various categories in the country
	Inadequate manpower at the Authority to conduct assessment prior to the certification/authorization

	The regulation is causing delay in the training of procurement actors on the GPP ACT
	Funding constraints to actualize E-procurement as the world bank has decided to stop funding the activity
Integrated Financial Management Information System (IFMIS)	Most MDAs are resistant to using the system, and outdated equipment is still in use
	Most MDAs are claiming they don't have scanners to utilize the contract management system
	The Electronic Fund Transfer is currently not on API
	Difficulty in accessing the assets.
Treasury Single Account and Cash Management	Resistance to change by the stakeholders.
	Inadequate funding to carry out the validation of the user cash management manual.
	Inadequate funding and resources to migrate to accrual accounting.
Internal Auditing, Control, Governance and Risk Management	Although it has gone live, the Directorate is still on a parallel running (Manual and Computerize) until such a time that the CAAT becomes fully appreciated and well understood.
	Insufficient understanding of the audit software for both old and new staff.
External Auditing Accountability and Transparency	Lack of compliance with audit protocols and procedures
	Limited number of resources compared to the mandate to do IT audits for all government systems
	Inadequate applications of the methodologies for both financial audits and compliance audit.
	Skill gaps in reviewing the audits done by IT and performance audits.
	Timely submission of financial statements from LGAs
Parliamentary Oversight Function	Misalignment between planned activities of MDAs and their budget expenditures in relation to the nation development plan.
	There is insufficient scrutiny of post-budget execution
	The cost implication to conduct budget review, analysis/scrutiny, expenditure tracking is highly dependent on donor support
	Backlog of audits from Local Government Authorities (LGAs)

Local government Authorities Reforms	On the rolling out of IFMIS-challenges persist such as insufficient internet bandwidth, lack of trained staff, lack of political will have delayed full implementation.
	On RAMR reforms-challenges like insufficient sensitization, limited bank access, and a lack of staff training persist
	On Budgetary reforms-lack of a permanent budget officer and capacity gaps in budget formulation
Cross-Cutting Issues	Receiving feedback from MoJ on Civil service reform issues is a major challenge.
	There are bureaucratic hurdles curtailing amendment and/or review processes of the PSC Act
	There is a challenge to harmonize policy objectives and goals of the two ministries (MoPS & MoDCE) in terms of the reforms in this area (Service standards and accountability frameworks for public service providers)
	It is hard to get response from offices that requested for records survey
	The NRS needs a backup power supply to ensure the smooth operational of the department
	The revenue streams highlighted in the NHIS Act are not feasible (cannot be implemented)
	Due to funding constraints NRS could not make progress to structure the above-mentioned Ministries.
	Lack of funds to train staff on Digital Archive Management

6.0 RECOMMENDATIONS

Macroeconomic Management & Gambia Revenue Management	Strengthen the alignment between the Medium-Term Economic and Fiscal Framework (MTEFF) and the national budget to reduce variances.
	To fast track, the reviewing of the GiEPA Act
	Improve the integration and digitalization of tax exemption processes to minimize discrepancies in tax data and ease real-time access to stakeholders.
	Increase the awareness of taxpayer dispute resolution mechanism
	To support the operationalization of the tax tribunal
SOEs & Statistical Management	All SOEs should align the accounting manuals to IFRS
	Prioritize implementing and monitoring performance contracts for SOEs to improve compliance and accountability.
	Regular monitoring of arrears settlements should continue with updated KPIs on financial performance
	Mid-term audits should be conducted to reduce the back locks
	Establish a sustainable funding source for the Gambia Bureau of Statistics to conduct surveys like the Labour Force Survey (LFS) and Multiple Indicator Cluster Survey (MICS) on schedule.
	To encourage the GoTG to support the LFS for sustainability
Debt & Loan Management & PPP	Management to support the team to conduct DSA on time.
	Advocate for the timely production of the MTDS
	There is a need for timely allocation of cash for debt payment
	There is need for well-developed domestic debt market
	Expedite the review and approval of the PPP Bill to provide a legal framework that encourages private-sector engagement. Enhance inter-agency collaboration to identify high-potential PPP projects.
	Solicit for funding to procure the establishment of the PPP Data base.
Aid Coordination & NDP	The MOFEA management to ensure compliance of sector proposals being reviewed by the GSRB.
	Strengthen project selection guidelines through uniform application across sectors, with regular training and consistent monitoring to ensure adherence to guidelines.

	Sector coordination committee on development cooperation.
	A replacement of the AIMS platform necessary
Budget and Procurement Management	Sectors to adhere to the budget calendar and ceilings
	There should be a quota system for women participation and representation. Similarly, more financing for women participation.
	Vote controllers of MDAs need to know the issue of children so that they can capture it in their budgets.
	The Ministry to facilitate for government to allocate funds to vulnerable groups
	The public needs to be sensitized about the CRB and The Gambia Procurement system
Integrated Financial Management Information System (IFMIS)	All MDAs and Subvented agencies should work towards adopting the system, with increased sensitization efforts to highlight the benefits of using IFMIS. The donors to provide funding to initiate the process of localizing IFMIS
Treasury Single Account and Cash Management	Stakeholders should embrace the new system and work with AGD to connect everyone.
	Mobilize more funding to implement accrual accounting
Internal Auditing, Control, Governance and Risk Management	Strengthen the capacity of IT officers to be acquainted with the system.
External Auditing Accountability and Transparency	Capacity building on methodologies and applications on QA
	More collaboration with financial auditors in translating IT audits findings with impact on financial statements
	Need for more effective engagement with NA and other relevant stake holders
Parliamentary Oversight Function	The development of PBB in the national Assembly is critical and more capacity building is needed for the planning and accounts department.
	Backlogs in LGA audits need to be reduced as well as the scrutiny of budget execution should be enhanced.
Local Government Authorities Reforms	Procure additional equipment, recruit more staff, increase training for IFMIS users, and operationalize power backups.
	Expedite the recruitment of a budget officer and enhance capacity-building programs
	Recruit more Internal Audit staff, provide adequate training, and establish an internal audit committee and audit charter

	Implement digital tax collection systems, enhance staff training, and improve sensitization of taxpayers.
Cross-Cutting Issues	There is a need to revise the General Orders, Code of Conduct and the Public Service Regulations
	The development of the pension regulation will help resolve gaps on pensions implementation management and governance entirely.
	To develop a policy on the electronic clock-in system