



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 June 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

<i>1.0: Introduction</i>	3
<i>2.0: Summary of Performance Review of PFM Strategic Pillars 3rd Quarter 2024</i>	4
<i>3.0: Lessons Learnt</i>	17
<i>4.0 Key Challenges of various PFM Strategic Pillars</i>	17
<i>5.0 Recommendations</i>	21

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: 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		
		Interfacing is yet to be done due to lack of automation			

		Interface GRA IT systems with other stakeholder systems	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	Public-Private Partnerships (PPP)	Output/Activities	Progress-made	PPP Directorate
		PPP Act.	Still awaiting cabinet feedback on the incorporated comments.	
		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		Output/Activities	Progress-made	

	<p>Public Investment/Aid Coordination and Management:</p>	<p>Sectors trained on Project selection and Appraisal Guidelines</p>	<p>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.</p>	<p>Aid Coordination Directorate</p>
		<p>Conduct project mapping exercise</p>	<p>The directorate in collaboration with Climate Finance Directorate are working conducting the mapping exercise.</p>	
		<p>The new Aid Policy 2023-2032 developed and implemented</p>	<p>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.</p>	
		<p>AIMS Updated</p>	<p>It has been down for the past 3 years, Templates are often sent to MDAs to fill out information on aid and project data.</p>	
		<p>Project Site Supervision Missions organized (Monitoring)</p>	<p>This is an on-going activity embarked on every quarter. The second quarter monitoring has not been conducted due to mobility</p>	
		<p>Country Portfolio Performance Review (CPPR) organized</p>	<p>The country portfolio performance review is conducted annually</p>	
		<p>Project Investment Plan (PIP) Developed</p>	<p>There is a need to hire a consultant who will be funded domestically.</p>	
<p>1.8</p>	<p>National Development Plan</p>	<p>Output/Activities</p>	<p>Progress-made</p>	<p>Directorate of Development Planning</p>
		<p>Long-term Vision formulated</p>	<p>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</p>	
		<p>Medium term development plan formulated to succeed NDP 2018-2021</p>	<p>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</p>	

			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	A disability fund was established to improve the livelihood of vulnerable	

		special vulnerable groups	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 procurement marketplace platform	The E-procurement marketplace is yet to be 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. <ul style="list-style-type: none"> • 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	Internal Audit Department
		Develop Internal Audit Charter	The charters are already existing so the reforms are fully achieved.	
		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 23 rd 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; <ul style="list-style-type: none"> • Simlex IS audit 2020 • EPICOR 10 IS audit 2021 • System audit GRA 2023 • FMIS network 2019 • IFMIS IS AUIDT 2022 	
		<ol style="list-style-type: none"> 1. Auditing of Government financial statements 2. Auditing of State-Owned Enterprises, Agencies 3. Auditing of Area Councils/Municipalities 	<ul style="list-style-type: none"> • 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)	<ul style="list-style-type: none"> • An Office Space Has Been Identified • The Turkish cooperation has donated office equipment for the digitization process. 	

			<ul style="list-style-type: none"> • 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	

3.0: Lessons Learnt

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

4.0 Key Challenges of various PFM Strategic Pillars

Macroeconomic Management	Difficulty in aligning NDP with the MTEFF
& Revenue Management	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

	<p>system where the three platforms will be speaking to each other with minimal manual transactions is needed.</p> <p>Inadequate capacity to identify potential PPP projects within MDAs</p> <p>Delay in submission of priority projects from MDAs</p> <p>Unavailability of funds to procure the PPP Data base</p>
Aid Coordination & NDP	<p>Projects of some sectors are approved without being reviewed.</p> <p>Information is limited on bilateral projects.</p> <p>The AIMS platform is a complicated system, and it is hard to establish, and the cost involved in running it is high.</p> <p>There is also delay in funding with regards to paying consultant for costing the activities of the development plan</p>
Budget and Procurement Management	<p>Difficulty for Sectors to adhere to the budget calendar and ceilings</p> <p>Though sectors have improved in aligning their budget to NDP and within ceilings, there are still issues with prioritization</p> <p>Budget support remains a challenge</p> <p>Understanding the concept of Mainstream gender in security sector reform programme is still a challenge with some security officers.</p> <p>Funding continues to be an issue for developing the e-GP infrastructure.</p> <p>Funding is challenges to rehabilitate the temporal referral center for the various categories in the country</p> <p>Inadequate manpower at the Authority to conduct assessment prior to the certification/authorization</p> <p>The regulation is causing delay in the training of procurement actors on the GPP ACT</p> <p>Funding constraints to actualize E-procurement as the world bank has decided to stop funding the activity</p>
Integrated Financial Management Information System (IFMIS)	<p>Most MDAs are resistant to using the system, and outdated equipment is still in use</p> <p>Most MDAs are claiming they don't have scanners to utilize the contract management system</p> <p>The Electronic Fund Transfer is currently not on API</p> <p>Difficulty in accessing the assets.</p>

Treasury Single Account and Cash Management	<p>Resistance to change by the stakeholders.</p> <p>Inadequate funding to carry out the validation of the user cash management manual.</p> <p>Inadequate funding and resources to migrate to accrual accounting.</p>
Internal Auditing, Control, Governance and Risk Management	<p>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.</p> <p>Insufficient understanding of the audit software for both old and new staff.</p>
External Auditing Accountability and Transparency	<p>Lack of compliance with audit protocols and procedures</p> <p>Limited number of resources compared to the mandate to do IT audits for all government systems</p> <p>Inadequate applications of the methodologies for both financial audits and compliance audit.</p> <p>Skill gaps in reviewing the audits done by IT and performance audits.</p> <p>Timely submission of financial statements from LGAs</p>
Parliamentary Oversight Function	<p>Misalignment between planned activities of MDAs and their budget expenditures in relation to the nation development plan.</p> <p>There is insufficient scrutiny of post-budget execution</p> <p>The cost implication to conduct budget review, analysis/scrutiny, expenditure tracking is highly dependent on donor support</p> <p>Backlog of audits from Local Government Authorities (LGAs)</p>
Local government Authorities Reforms	<p>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.</p> <p>On RAMR reforms-challenges like insufficient sensitization, limited bank access, and a lack of staff training persist</p> <p>On Budgetary reforms-lack of a permanent budget officer and capacity gaps in budget formulation</p>
Cross-Cutting Issues	<p>Receiving feedback from MoJ on Civil service reform issues is a major challenge.</p> <p>There are bureaucratic hurdles curtailing amendment and/or review processes of the PSC Act</p>

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

5.0 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

SOEs & Statistical Management	<p>To support the operationalization of the tax tribunal</p> <p>All SOEs should align the accounting manuals to IFRS</p> <p>Prioritize implementing and monitoring performance contracts for SOEs to improve compliance and accountability.</p> <p>Regular monitoring of arrears settlements should continue with updated KPIs on financial performance</p> <p>Mid-term audits should be conducted to reduce the back locks</p> <p>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.</p> <p>To encourage the GoTG to support the LFS for sustainability</p>
Debt & Loan Management & PPP	<p>Management to support the team to conduct DSA on time.</p> <p>Advocate for the timely production of the MTDS</p> <p>There is a need for timely allocation of cash for debt payment</p> <p>There is need for well-developed domestic debt market</p> <p>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.</p> <p>PPP Directorate try and leverage on the local expertise of the ministry IT unit to set up the database</p> <p>Solicit for funding to procure the establishment of the PPP Data base.</p>
Aid Coordination & NDP	<p>The MOFEA management to ensure compliance of sector proposals being reviewed by the GSRB.</p> <p>Strengthen project selection guidelines through uniform application across sectors, with regular training and consistent monitoring to ensure adherence to guidelines.</p> <p>Sector coordination committee on development cooperation.</p> <p>A replacement of the AIMS platform necessary</p>
Budget and Procurement Management	<p>Sectors to adhere to the budget calendar and ceilings</p> <p>There should be a quota system for women participation and representation. Similarly, more financing for women participation.</p> <p>Vote controllers of MDAs need to know the issue of children so that they can capture it in their budgets.</p> <p>The Ministry to facilitate for government to allocate funds to vulnerable groups</p>

	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