



2024

PUBLIC FINANCE MANAGEMENT ANNUAL PROGRESS REPORT

PFMD DIRECTORATE

APRIL 2025

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Acronyms

AIC	Audit Implementation Committee
CRB	Complaints Review Board
CSR	Civil Service Reforms
ERM	Enterprise Risk Management
ERMS	Electronic Records Management System
FPAC	Finance and Public Accounts Committee
GDP	Gross Domestic Product
GIEPA	Gambia Investment and Export Promotion Agency
GRA	Gambia Revenue Authority
GPPA	Gambia Public Procurement Authority
IAD	Internal Audit Directorate
ICT	Information and Communication Technologies
IFMIS	Integrated Financial Management Information System
IFRS	International Financial Reporting Standards
LGAs	Local Government Authorities
M&E	Monitoring and Evaluation
MDAs	Ministries Departments and Agencies
MOFEA	Ministry of Finance and Economic Affairs
MTDS	Medium Term Debt Strategy
MTEFF	Medium Term Expenditure and Fiscal Framework
NAO	National Audit Office
NDP	National Development Plan
NGOs	Non-Governmental Organizations
PEC	Public Enterprises Committee
PEFA	Public Expenditure and Financial Accountability
PFM	Public Finance Management
PFMD	Public Finance Management Directorate
PPPs	Public Private Partnerships
PMO	Personnel Management Office

SBRC	State Building and Resilience Contract
SDGs	Sustainable Development Goals
SICs	Special Investment Certificates

FORWARD

The 2024 Annual Progress Report (APR) outlines the progress made, challenges encountered, and recommendations derived from the implementation of the Public Financial Management (PFM) Strategy 2021–2025.

The PFM Strategy is anchored on seven strategic pillars:

- **Macroeconomic Management**
- **Budgetary and Procurement Management**
- **Financial Management, Accounting, and Reporting**
- **Internal Auditing, Control, Governance, and Risk Management**
- **External Scrutiny and Oversight Functions**
- **Local Government Authorities (LGAs)**
- **Cross-Cutting Issues**

During the year under review, notable progress was registered across several reform areas. Key highlights include:

- **Finalization of the Medium-Term Economic Fiscal Framework (MTEFF) 2024–2027**, which sets multi-year objectives for budgetary policies and financing strategies.
- **Enhanced governance and management of revenue administration systems**, leading to improved operational and data efficiency, and strengthened domestic resource mobilization.
- **Progress in SOE governance reforms**, marked by the establishment of the State-Owned Enterprises (SOE) Commission and the signing of performance contracts with four SOEs.
- **Improvements in debt recording and appraisal processes**, alongside the institutionalization of Government project mapping to strengthen planning, budgeting, and evidence-based decision-making.
- **Comprehensive stocktaking and profiling of government assets**, aimed at establishing a clear picture of government net worth.

- **Extension of the Integrated Financial Management Information System (IFMIS)** to subvented agencies, and notable strides in quality assurance, IT audit capacity, and communication in government audit systems.
- **Strengthening of Enterprise Risk Management (ERM)** through targeted recruitment, as well as ongoing support for LGA PFM reforms, including the institutionalization of IFMIS and adoption of program-based budgeting.

Despite these achievements, several challenges persist. These include funding and resource limitations, delays in adopting international financial reporting standards, the protracted process of enacting key PFM legislation, and a high rate of staff attrition. These constraints continue to pose significant barriers to the full implementation of the reform agenda.

To address these challenges, ongoing capacity development remains critical. Equally important is sustained stakeholder engagement to foster ownership, collaboration, and alignment across all levels of government. The complexity of PFM reform implementation demands meticulous planning and substantial resourcing, especially to build the necessary human capital. Furthermore, there is a pressing need for Ministries, Departments, and Agencies (MDAs) to demonstrate stronger commitment and leadership in implementing reforms.

In conclusion, we would like to express sincere gratitude to the Management of the Ministry of Finance and Economic Affairs (MoFEA) for their continued leadership and support; to our Development Partners, whose financial contributions have significantly driven the reform process; to all stakeholders for their collaboration and engagement; and to the dedicated staff of the Public Finance Management Department, whose efforts in monitoring and reporting on reforms are deeply appreciated.

Signed

Abdoulie Jallow

Permanent Secretary

Ministry of Finance and Economic Affairs

1.1: MACROECONOMIC MANAGEMENT

.1.1.1 Development of a Tax Expenditure Policy

Progress:

The Ministry of Finance, in collaboration with relevant agencies, has been working on the development of a comprehensive Tax Expenditure Policy. The aim of this policy is to establish a framework that enables the government to systematically assess the costs and benefits of tax exemptions and incentives.

The draft policy has been finalized and presented to Cabinet. It is currently awaiting final approval before implementation.

Challenges:

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

Recommendation:

Enhance the capacity of the staff of the Tax and Revenue Directorate, especially in the area of data analysis on tax expenditures.

1.1.2. Integration of Sectoral Policies into the Medium-Term Economic Fiscal Framework (MTEFF)

Progress:

This reform activity seeks to align sectoral policies with the **MTEFF**, ensuring that government spending is strategically planned and coordinated across sectors. The MTEFF serves as a key planning tool to ensure that resources are allocated in accordance with national development priorities.

The MTEFF for the period **2025–2028** has been reviewed, approved by Cabinet, and published on the Ministry of Finance and Economic Affairs (MoFEA) website. Furthermore, the Ministry of Finance and Economic Affairs, through the Ministry of Planning and Economic Affairs Unit (MPAU), is actively engaging with planning units across various sectors to finalize the integration of sectoral policies. This collaboration is expected to enhance the reflection of sectoral priorities in the national budgeting process.

Challenges:

The MTEFF is not completely aligned with the RF-NDP and some of the sectoral policies are not captured.

1.1.3. Bi-Annual Review of Macroeconomic Forecasts**Progress:**

To ensure that fiscal policies remain responsive and data-driven, regular bi-annual reviews of macroeconomic forecasts are conducted. These reviews are critical for updating economic assumptions and adjusting fiscal strategies to reflect the evolving economic environment. The most recent review has been completed, and the findings have been presented to Cabinet. Final approval of the updated forecasts is pending but is expected in due course.

Pillar 1.2: Revenue Administration and Management

Objective:

This sub-pillar focuses on improving the efficiency of revenue collection and management systems, ensuring a robust, transparent, and technology-driven approach to managing government revenues.

1.2.1 Expansion of Online Filing and E-Services**Progress:**

The government is advancing the digitalization of tax administration through the development and deployment of the Integrated Tax Administration System (ITAS). This system is designed to facilitate online filing and provide a range of tax-related e-services, thereby improving efficiency and accessibility for taxpayers. Sensitization sessions have been conducted to raise awareness and educate taxpayers on the use and benefits of the ITAS platform. However, the full nationwide rollout of the system is pending, awaiting the finalization and full deployment of the ITAS infrastructure.

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.

1.2.2. Block Management System for Informal Enterprises

Progress:

This initiative aims to introduce a block management system to better monitor and manage informal sector enterprises. The objective is to gradually integrate these businesses into the formal tax system, thereby improving tax compliance and expanding the revenue base.

While the system has been introduced at the Greater Banjul Area and West Coast Region, its expansion to provincial offices has experienced delays due to resource constraints. These challenges have slowed implementation, but efforts are ongoing to mobilize resources and accelerate the rollout process.

Challenges:

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

Recommendation:

- Enhance the capacity of staff.
- Simplification and automation of processes

1.2.3. Implementation of the Excise Stamp System

Progress:

The introduction of an excise stamp system targets excisable goods such as tobacco, alcohol, and petroleum products. The initiative aims to strengthen revenue collection by enabling the government to verify and track the distribution and sale of taxable goods, thereby curbing tax evasion and smuggling.

The excise stamp system has been fully implemented and has resulted in a notable increase in

revenue collection. It has also contributed to reducing the incidence of smuggling and illicit trade in the excise sector.

Challenges:

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

1.3 State Owned Enterprises (SOEs)

1.3.1 SOE Tax Arrears Collection

Progress

Thirteen (13) State-Owned Enterprises (SOEs) that have signed bilateral payment agreements are currently honoring their respective payment plans. As part of efforts to enhance tax compliance, the State-Owned Enterprises Commission (SOEC) has now incorporated SOE tax obligations as a Key Performance Indicator (KPI) in their performance contracts with the Government.

As of the end of August 2024, **GMD 319 million** has been recovered out of the total **GMD 2.268 billion** in outstanding tax arrears.

1.3.2 Signing of Performance Contracts by SOEs with the SOE Commission

Progress

The following SOEs have signed performance contracts with the **State-Owned Enterprises Commission (SOEC)**:

- Gambia Printing and Publishing Corporation (GPPC)
- Gambia International Airlines (GIA)
- GAMPOST
- National Food Security, Processing and Marketing Corporation (NFSPMC)

Additionally, the following SOEs signed their performance contracts directly with the Office of the President:

- National Water and Electricity Company (NAWEC)
- Gambia National Petroleum Corporation (GNPC)
- Social Security and Housing Finance Corporation (SSHFC)
- Gambia Ports Authority (GPA)

1.4 Statistics Management

1.4.1 Conduct Nationally Representative Labour Force Survey (LFS)

Progress:

The Labour Force Survey (LFS), which provides critical data on employment within the labour force, was historically conducted every three years. Although initially scheduled for January 2024, the survey was postponed due to the Population and Housing Census held in May 2024. The LFS was rescheduled to take place between December 2024 and January 2025. The household listing, a prerequisite for the survey, was successfully completed in December 2024, paving the way for the LFS to proceed as planned.

Challenges:

- Delays in the timely acquisition of funding for the survey.
- Respondent fatigue during data collection poses a significant challenge.

Recommendations:

- Encourage the Government of The Gambia (GoTG) to fund the LFS to ensure long-term sustainability.
- Increase public awareness through sensitization campaigns on the importance of the LFS for national development.

1.4.2 Conduct Multiple Indicator Cluster Survey (MICS) – Round 7

Progress:

The MICS Round 7, originally planned for 2021, is yet to be implemented. This survey is essential

for evaluating the welfare of women and children in The Gambia. It provides over 170 key indicators covering sectors such as health, education, nutrition, water and sanitation, reproductive health, and child protection. A steering committee and a technical working group have been established, with activities set to commence in January 2025.

Challenges:

- The delay is primarily due to a lack of committed funding.

Recommendation:

- Ensure continuity of the MICS rounds, as done in other countries, to maintain data availability for informed decision-making.

1.4.3 Conduct the 2024 Demographic and Health Survey (DHS)

Progress:

The 2019–20 Gambia Demographic and Health Survey (GDHS) was the second DHS conducted in the country, following the 2013 edition. These surveys provide critical data for policymaking, planning, monitoring, and evaluating national health programs. Although the next DHS was scheduled for 2024, it has not yet been conducted.

1.4.4 Conduct Nationally Representative Integrated Household Survey (IHS)

Progress:

The Integrated Household Survey (IHS) is conducted every three years, with the next round to be funded under the World Bank HISWACA project. However, the 2024 IHS could not be carried out and has now been rescheduled for 2025. The formation of steering and technical working groups is currently underway to facilitate the next round.

Challenges:

- Data collection for the IHS typically spans one year.
- Inadequate and untimely funding affects implementation.

Recommendations:

- The Government should take ownership to ensure the timely execution of future IHS rounds.
- Continued collaboration with the World Bank is essential to secure necessary funding.

1.4.5 Conduct the Economic Census

Progress:

The Economic Census aims to enumerate all formal businesses with fixed locations across The Gambia. The process began with the development of survey instruments, including questionnaires and manuals, followed by logistical preparations and training of data collectors. The data collection phase was successfully completed.

Challenges:

- The census, intended to be conducted every five years, has faced repeated delays due to lack of funding.
- Difficulty in obtaining timely and accurate information from businesses.

Recommendations:

- The GoTG should allocate dedicated funding to ensure the regular and timely conduct of the Economic Census.
- GBoS should intensify public sensitization efforts to enhance cooperation and understanding of the importance of such surveys.

1.5 Debt Management

1.5.1 Record and report on public and publicly guaranteed debt monthly

Progress

Both domestic and external debt are recorded daily and weekly, depending on the receipt of the bill or advice from the creditor. The meridian needs to be integrated with the IFMIS and the auction platform for easy data exchange. Debt to GDP as of the end of 2023 is 75%.

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

Challenges

- Lack of funding: MTDS exercises are usually conducted outside the office environment, such as at 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), there is a need for system integration 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

1.5.2 Annual Preparation of Debt Sustainability Analysis (DSA)

Progress

DSA 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: 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 publication 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

1.5.3 Annual Review of the Medium-Term Debt Strategy (MTDS) 2024-2029

Progress

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, validated and the report is published.

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, e.g. 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

1.5.4 Preparation of Annual Borrowing Plan

Progress

The ABP is a plan that indicates how much the 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 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

1.6 Public Private Partnership (PPP)

1.6.1 Submission of the PPP Act to the Ministry of Justice

Progress

PPP Bill has been drafted, reviewed by 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. 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.

Challenges

- There has been delay in the review of the bill by cabinet

Recommendation

- To work with cabinet to review, approve and submit the bill to the MOJ and tabling at the National Assembly.

1.6.2 Update National PPP policy and PPP operational Guidelines

Progress

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.

Challenges

- This achievement is been hindered by the delay of the approval of the PPP Act.

1.7 Aid Coordination

1.7.1 Organize Training on Project Selection and Appraisal Guidelines for Sectors

Progress

Almost 90 percent of the MDAs have been trained on Programs and Projects.

Challenges

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

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.

1.7.2 Conduct Project Mapping Exercise

Progress

The mapping to take stock of Government projects to establish the portfolio of project financing for 2024 has already been done and the report is shared with stakeholders. The directorate in collaboration with Climate Finance Directorate are working conducting the mapping exercise in this year, 2025.

Challenges

- Information is limited on bilateral projects.

Recommendations

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

1.7.3 Formulate the new Aid Policy

Progress

Successfully developed and reviewed the new Aid Policy in collaboration with key stakeholders and tabled it at the cabinet by the Honorable Minister. Following cabinet recommendations, the policy is being revised to exclude the Centralized Fiduciary Unit (CFU) pending a study on its feasibility. A concept note for a study tour, involving cabinet ministers, has been developed and submitted to the MoFEA PCU for approval, with the findings to be presented for further cabinet review.

Challenges

- Cabinet to allocate time to review the adjustments of the policy
- ACD to fast track the study tour and prepare another cabinet paper on the findings of the approval of the CFU.

Recommendations

- A study tour to be conducted to 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.

1.7.4 Update AIMS database

Progress

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.

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

1.7.5 Organize project site supervision mission**Progress**

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

Recommendation:

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

1.7.6 Organize Country Portfolio Performance Review (CPPR)**Progress**

the CPPR with World Bank funded projects was conducted in October 2024 where issues affecting the portfolio were discussed and key action points were set to address those issues.

Challenges

- Delays in receiving funds from donors
- Safeguard and environmental issues
- Recommendation:
- For the department to publish reports on the MoFEA website

1.7.8 Prepare a Project Investment Plan (PIP)**Progress**

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.

Challenges

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

Recommendations

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

1.8 National Development Planning

1.8.1 Develop a new long-term vision to succeed Vision 2020

Progress

Successfully conducted comprehensive regional and ward-level consultations as a foundation for formulating a long-term vision, with the finalization process currently underway.

Challenges:

- Delay in obtaining macro-economic projections from ECA to inform the formulation of the Vision
- Another challenge is additional finance requests from the Consultant to finalise the assignment hence the time lag. UNDP are keen to support the finalization of the assignment, after discussions with them.

1.8.2 Formulate a successor medium term plan to the NDP 2018-2021

Progress

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.

1.8.3 Conduct Annual, midterm and final reviews of the plan.

Progress

The Annual Progress Review on the RF-NDP was conducted has been completed. A draft report has been prepared and it was validated by the various sectors in July 2024. Prior to this, the RF-NDP metadata was also prepared and publish for public access.

1.8.4 Strengthen capacity of planners to link budgets to plans

Progress

- In 2023, planners underwent a training on Performance-Based Budgeting (PBB) in the second quarter and another on Development Evaluation with IDEP in the fourth quarter. Additionally, from November 4th to 8th, the Directorate of Development Planning, in collaboration with the United Nations Economic Commission for Africa, organized a training for MDAs and LGAs on Integrated Planning and Reporting Tools (IPRT). The training aimed to enhance capacity in using updated IPRT features, integrate The Gambia's new Recovery Focused National Development Plan (RF-NDP) 2023–2027, Yiriwaa, and further refine participants' skills with the toolkit.

Challenges:

- The duration of the training was short to cover all the modules that were designed

1.8.5 Formulation of Local Government Councils (LGAs) Strategic Development Plan

Progress

The Ministry of Finance and Economic Affairs (MoFEA), Directorate of Development Planning in collaboration with the Central Project Coordinating Unit (CPCU) and the Directorate of Governance, Ministry of Lands and Regional Government through the services of a consultant participated in the formulation and validations of the following LGAs Strategic Plans: Kanifing, Brikama, Kuntaur and Basse. The formulation and validation of the strategic plans were funded by the UNDP. The Strategic Plans help guide Local Government Area councils to execute their functions with a sense of direction in an efficient and coordinated manner.

Challenges:

- Inadequate funding to develop Strategic Plans for the remaining Councils (Kerewan, Banjul, Janjanbureh, and Mansakonko)

Recommendations

- There is a need for funding to develop for the remaining councils.

1.8.6 Regularly produce SDG status reports**Progress**

The Government has inscribed for a Voluntary National Review (VNR) in 2025. VNRs serve as a platform for selected countries to voluntarily report progress and challenges in the implementation of the SDGs, thereby availing them of the opportunity for peer learning and best practices to enhance implementation.

2.0 Pillar 2: Budget and Procurement Management

2.1 Program-Based Budgeting (PBB)

Progress

- A Medium-Term Budget Framework Paper (MTBFP) for 2025-2027 has been developed to align spending with fiscal targets, though revisions often occur after IMF consultations.
- Budget absorption in 2022 reached 92%, with activities implemented according to the calendar.
- Four pilot ministries are producing PBB linked to National Development Plan (NDP) indicators.
- The annual cash plan aims to streamline spending and minimize unplanned expenditures.

Challenges

- MTBFP: Sectoral ceilings are often revised post-IMF discussions, disrupting budget priorities and implementation.
- PBB Transition: Limited capacity among ministries to adopt PBB fully.
- Cash Plan: The annual cash plan is not updated regularly, and ministries often fail to comply.

2.1.1 Budget Comprehensiveness, Credibility, and Reliability

Progress

- Quarterly budget reports, including revenue and expenditure, are produced and published on the Ministry of Finance and Economic Affairs (MoFEA) website.
- Monthly fiscal reports for 2023 have been prepared and published consistently.

Challenges

- Non-financial performance information is not yet included in quarterly reports.
- Delays persist in finalizing and publishing some fiscal reports (e.g., end-of-quarter reviews).

2.1.2 Budget Transparency and Accountability

Progress

- The annual executive budget proposal and approved budgets are published on the MoFEA website, ensuring public access.

- The Citizens' Budget for 2024, a simplified version of the National Budget, was developed and launched, enhancing public understanding.
- Monthly fiscal reports continue to be published regularly.

Challenges

- Delays in sector submissions and non-adherence to budget ceilings hinder the budget process.
- Feedback from sectors is often untimely, affecting adherence to the budget calendar.
- The Citizens' Budget for 2025 is yet to be prepared.

Policy recommendations:

- **Alignments Fiscal Targets:** Synchronize fiscal targets with IMF discussions before developing the Medium-Term Budget Framework Paper (MTBFP) to minimize variations in outcome.
- **Capacity Building for PBB:** Strengthen the capacity of ministries to transition to program-based budgeting (PBB) by providing training and incentives.
- **Cash Plan Updates:** Regularly update the annual cash plan through the Integrated Financial Management Information System (IFMIS) and enforce compliance.
- **Expand Reporting Coverage:** Incorporate non-financial performance data into quarterly fiscal reports.
- **Streamline Reporting Processes:** Improve coordination to ensure timely publication of fiscal reports, including end-of-quarter reviews.
- **Sector Compliance:** Ensure sectors adhere to budget ceilings, calendars, and timelines by enhancing coordination and implementing stricter oversight.
- **Citizens' Budget Development:** Expedite the preparation of future Citizens' Budgets to maintain transparency and public engagement.

2.2 Gender Based Budgeting

Women's active participation in politics, leadership positions and decision-making processes

Progress

- Capacity development programs were conducted for grassroots women's groups (kafoos), focusing on entrepreneurship and political participation.
- The National Gender Policy 2025–2034 was launched in November, addressing gender injustice, poverty, and underdevelopment.
- A significant milestone in leadership representation was achieved with the appointment of a female Minister for Basic and Secondary Education.
- Over 600 women's groups have benefited from the Women Enterprise Fund (WEF), established under the Women Enterprise Act 2020.
- A total of 2.5 million dalasis was disbursed to procure specialized materials for individuals living with disabilities.
- With support from the Chinese Embassy, rehabilitation work was completed at the Bakoteh Center, including fencing, pavement, office renovations, and furnishing.

Challenges

- Socio cultural beliefs and practices
- There is no the quota system for women participation and representation as it is a whole advocacy process
- There is no policy document in place that will enforce the percentage of women leadership
- Procurement of specialized material is a major challenge as an expert is needed for this.
- Funding continues to be a major challenge in the implementation of the activities of the Ministry.

Recommendations

- Promote gender awareness campaigns to address cultural barriers affecting gender-responsive budgeting.
- Advocate for a gender quota in public budgets to enhance women's participation and representation.
- Policy on Women's Leadership: Develop a gender-responsive policy mandating budget allocations for women in leadership programs.
- Procurement Challenges: Prioritize gender-sensitive procurement practices to address gaps in specialized materials for women-focused programs.
- Advocate for increased funding allocations in national budgets to support gender-based budgeting initiatives.

2.3 Procurement Management

Progress

Enhance Public Procurement

- The e-GP Regulations have been developed and validated, addressing critical aspects of electronic procurement governance.
- An online portal has been developed and launched, enabling online business registration and few institutions have been identified to submit their procurement requests online.
- Three batches of certifications have been conducted for over 30 institutions, allowing them to carry out procurements above the threshold without seeking prior approval from the GPPA.
- The Complaints Review Board (CRB) has reviewed 13 cases this year.
- A procurement guideline for women-owned businesses has been developed to empower women entrepreneurs and ensure equal access to procurement opportunities.

Challenges

- Funding limitations continue to hinder the development of the e-GP infrastructure.

- The online portal lacks a bid submission component, preventing suppliers from submitting bids directly to procuring organizations.
- Some institutions lack adequate capacity to conduct their own procurement processes effectively.
- The volume of cases reviewed by the CRB remains low due to limited public awareness of its existence and insufficient feedback mechanisms for complainants.

Recommendations

- The GPPA should engage with the Ministry of Finance and Economic Affairs (MoFEA) to secure funding for further development of the e-GP system.
- Procuring organizations should prioritize capacity building for their procurement officers to enhance efficiency.
- Institutions should demonstrate greater willingness to undergo GPPA assessments for authorization.
- Increased efforts are needed to sensitize the public about the CRB and The Gambia's procurement systems to encourage greater participation and utilization.

Pillar 3: Financial Management, Accounting, and Reporting

3.1.1 Progress in IFMIS Implementation

Over the years, significant progress has been achieved in rolling out the IFMIS across Ministries, Departments, and Agencies (MDAs) as well as Local Government Areas (LGAs). The system has been successfully implemented in all MDAs, Sub-treasuries, foreign missions, Local Government Area Councils, twenty-one (21) sub-vented agencies, and twelve (12) self-accounting projects.

Challenges

- Insufficient desktops and ICT equipment.
- Low internet bandwidth and frequent connectivity disruptions
- Inadequate training of trainers (ToT) on IFMIS and user rights
- Difficulties in data migration to the IFMIS
- Resistance or lack of willingness to adopt the system

3.1.2 Advancements in Electronic Fund Transfer (EFT)

The complete implementation of the Electronic Fund Transfer (EFT) has been another key milestone. EFT has significantly reduced transaction times for transferring funds to individual accounts. To further enhance efficiency, the Accountant General's Department (AGD) is working to connect the system to an Application Programming Interface (API). This upgrade will enable the system to handle one-to-many transactions, such as salaries, allowances, and imprests.

3.1.3 Functional Revenue Platform

Another major achievement is the operationalization of the functional revenue platform. The system is live and currently focuses on non-tax revenue in its first phase. All government ministries are connected to this platform, which facilitates both revenue collection and payments. This initiative has greatly improved domestic resource mobilization, doubled government revenues and reduced revenue leakages.

3.1.4 Nationwide Asset Stocktaking Exercise

A nationwide asset stocktaking exercise has been completed across all regions, with two exceptions:

- The Office of the President (OP), which is expected to finalize by the end of January 2025.
- Reserve lands under the Ministry of Lands, pending their provision of necessary details.

3.1.5 Electronic and Contract Document Management Module

The electronic and contract document management module has been fully implemented across all Ministries, Departments, and Agencies (MDAs). However, its effective utilization remains a significant challenge.

Many MDAs have reported difficulties in adopting the system, citing a lack of modern ICT equipment—such as scanners needed to facilitate the process of uploading files into the system. Addressing these resource gaps is essential to maximize the system's potential and ensure its seamless integration into daily operations.

3.1.6 Change Management

Despite management's efforts to enhance the competencies and skills of the staff through capacity-building initiatives, the attrition rate continued to rise. This issue is primarily attributed to a lack of motivation and incentives among employees.

To address this challenge, it has been recommended that the government develop an attractive remuneration package for the Accountant General's Department staff. Given their critical role in maintaining robust financial management systems, a competitive pay structure would help retain skilled personnel and significantly reduce the high attrition rate.

3.2 Treasury Single Account (TSA)

Progress

TSA Ledger System Implementation: no progress is reported on this reform.

Revenue and Payment Platform Development: Platform is now operational for non-tax revenue and all the ministries are currently connected to the platform.

Cash Management User Manual Validation: Manual has been reviewed but not validated.

Cash Basis Accounting Guide Development: no progress has been made on this.

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

4.1 Develop Internal Audit Charters

Progress:

New Global Standards have been introduced in the Directorate and a consultant is hired to help update the Charters to the new Global Standards, as the Standards will be effective in January 2025.

4.2 Acquire CAAT Software

Progress:

The Directorate is still live, with staff appreciation and improvement on the software pending.

Challenge:

- Insufficient understanding of the audit software for both old and new staff.

Recommendation:

- Increase training for all staff on the audit software.

4.3 Establishment of a Quality Assurance unit and Introduction of the CAATs

Progress:

The Directorate is now using CAATs with the hope that its work will be enhanced.

4.4 Formulate and implement an Information and Communication Strategy

Progress:

DIA is still using the MoFEA website and will initiate its own website once funds are available.

Challenge:

- DIA is relying on the MoFEA website due to lack of funds to develop its own platform.

Recommendation:

- DIA should explore low-cost website options and seek funding to establish its own platform.

4.5 Roll out ERM to MDAs

Progress:

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.

Proposed Amendment of the Public Finance Act. (Proposing to move from Directorate to an Agency)

Progress:

The position paper is still at MoFEA for their consideration before implementation.

Recommendation:

- DIA to follow up with MoFEA regularly to ensure timely review and approval of the position paper.

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5.0 PILLAR 5: EXTERNAL SCRUTINY AND OVERSIGHT

5.1 External Auditing Accountability & Transparency

Reforms under this pillar include independent review and external scrutiny on the management of public funds and follow-ups on the implementation of audit recommendations.

Achievements:

Quality Management established

- A State-Owned Enterprise (SOE) unit has been established, and the plan is to handle outsource audits in-house.
- Reviews of Government of The Gambia (GoTG) accounts for 2020 were completed.

QM policy and manual

- QM draft manual was reviewed, and comments were sent to AFRISAI-E for adjustment.
- The QA policy was successfully adopted in June 2023 to guide the unit's operations and ensure quality audits.

QM plan and QM report

- The unit has an annual work plan that is incorporated into the overall audit plan of the office, ensuring alignment with organizational goals.
- A three-year strategy (2024-2026) has been developed, with activities for 2024 included in the Annual Operational Plan.

Assessment report

- Completed rollover audits for GRA and IFMIS for 2023, with reports finalized and shared with stakeholders.
- Rolled out GAM-SEAT for external access and provided support to sister sites within the AFROSAI-E sub-region for A-SEAT implementation.
- Established the IT unit as a standalone department, deploying five new staff, bringing the total team size to 11.

Report on IS/IT

- Completed IFMIS audits for Local Government Areas (LGAs).

- Five key reports were finalized, including audits of Simlex IS (2020), EPICOR 10 IS (2021), GRA System (2023), IFMIS Network (2019), and IFMIS IS (2022).
- The 2024 operational plan, including IT audit activities, has been prepared and approved by management.

IT/IS customized manual

- Collaboration with external peers (AFROSAI-E) has progressed, leading to partial customization of the audit manual, including adjustments to working papers tailored to different types of audits.

Upgraded ICT system

- The new Audit Management System (GAMSEAT) has been deployed and is in its pilot phase.
- Internet bandwidth was increased from 40Mbps to 80Mbps to address connectivity challenges.
- An IT Unit has been created and integrated into management to strengthen the digitalization of audit processes.
- An IT security professional has been hired to enhance data protection and support digitalization efforts.
- Introduced a digital time management system to improve operational efficiency.

Number of auditees and National Assembly Clearing audit backlogs

- The **2020 Government of The Gambia (GoTG) audit** has been finalized and deliberated at the National Audit Office (NAO).
- An **outsourcing policy** has been developed to guide future audit activities.
- A new **Forensic, LGAs, and SOE unit** was established to conduct audits of State-Owned Enterprises (SOEs) and Local Government Areas (LGAs).

Challenges:

- Delays in receiving financial statements from LGAs continue to affect the auditing process.
- Inadequate capacity for staff

- Delays in the timely discussions and implementation of audit reports by the National Assembly (NA).
- Lack of adherence to audit protocols and procedures, missing working papers, and unsigned documents by reviewers.
- Inadequate working equipment, such as laptops, for staff.
- The customization of audit methodologies requires expertise from external peers.
- Only one reviewer is responsible for all audits, including IT audits, leading to delays in finalizing reports.
- The draft QM manual is yet to be finalized by AFROSAI-E, delaying its full implementation and use.
- Insufficient resources to perform IT audits across all government systems, hindering full compliance with the mandate.

Recommendations:

- Ensure that LGAs submit financial statements and other required documents on time to avoid delays in audits.
- Strengthen engagement with the National Assembly and other relevant stakeholders to ensure prompt discussions and implementation of audit recommendations.
- Provide training on Meridian, compliance, IPSAS (International Public Sector Accounting Standards), financial and performance audit methodologies to bridge skill gaps.
- Establish regular training for auditors on new QM standards and methodologies, including the ISSAI 140 standard.
- Provide additional laptops and necessary hardware to improve staff productivity.
- Foster collaboration between IT auditors, financial auditors, and sister SAIs (Supreme Audit Institutions) for skill and knowledge sharing, potentially through remote or on-site support for ongoing IT audits.

- Leverage peer-to-peer support networks to address gaps in IT and financial audit expertise.
- Engage external experts to assist in the advanced customization of audit methodologies and working papers, ensuring they align with both IT and financial audit needs.
- Establish a robust monitoring mechanism to track the implementation of QM recommendations and address any bottlenecks.
- Maintain regular communication and follow-up with AFROSAI-E to expedite the finalization of the QM manual.
- Develop interim guidelines or processes to ensure continuity in quality management until the manual is finalized.

5.2 Parliamentary Oversight Function

Progress

- Reviewed and validated the National Assembly Strategic Development Plan for 2024–2029, scheduled for October 2024.
- Conducted ongoing Post-Legislative Scrutiny and planned quarterly budget reviews for enhanced expenditure tracking in 2025.
- Organized National Assembly Open Day and planned a social audit to improve transparency and public accountability.

Challenges

- Misalignment exists between MDAs' planned activities and budget expenditures in relation to the national development plan.
- GLF's commitment to the national development budget is currently below 4%.
- Budget review, analysis, and expenditure tracking costs heavily rely on donor support.
- Many programs lack development and appropriate indicators, hindering effective monitoring and tracking.

Recommendations:

- Improve MDAs' activities' alignment with the national development plan through improved planning and coordination.
- Increase GLF's commitment to the national development budget to enhance sustainability and reduce external dependency.
- Diversify funding sources for budget review, analysis, and tracking, minimizing reliance on donor support.
- Strengthen program development with clear indicators to improve monitoring and tracking effectiveness.

Pillar 6: Local Government Authorities

6.1 Rolling out IFMIS

The implementation of the Integrated Financial Management Information System (IFMIS) has made significant progress across various councils, with most councils now actively using the system. BAC has distinguished itself as the only council fully utilizing IFMIS to print its financial statements and input its budget for the 2024 fiscal year. Other councils, including BCC and MKAC, have successfully migrated 90% of their 2023 manual data to the system. Additionally, JAC and KTRA have made strides in improving their infrastructure, with functional internet connections now operational, providing internet access to most of their offices. MKAC has also installed a backup generator, ensuring stable power and a reliable internet connection. While these advancements are promising, challenges persist in some councils, which continue to face the same issues highlighted in previous assessments.

The fourth quarter reveals both positive developments and ongoing challenges that need to be addressed for the successful adoption and utilization of IFMIS. BCC has set an exemplary standard by fully migrating its data and clearing all backlogs, positioning itself as a leader in the system's implementation. KTAC has also made significant progress, clearing most of its backlogs and maintaining up-to-date records for 2024. However, the utilization of new equipment remains limited. Councils like KMC have procured new desktops and laptops, yet only one council fully uses its devices for IFMIS. The remaining councils are hindered by faulty equipment and restricted user rights, limiting their ability to fully leverage the system.

Data migration has been inconsistent across councils, with some like BSAC and KAC only migrating revenue data, leaving expenditure data unaddressed. In contrast, KTAC has managed to maintain up-to-date records for 2024. Councils like JAC and MKAC continue to struggle with persistent backlogs, largely due to poor internet and power supply, which hampers progress. Additionally, training deficiencies remain a critical issue, as councils like JAC and MKAC lack sufficient trainers or structured skills transfer programs, making it difficult to utilize the system effectively. Despite efforts to secure additional support, such as seeking funding from partners like ActionAid, these gaps in training and infrastructure remain largely unresolved.

Infrastructure disparities continue to exacerbate the challenges councils face in implementing IFMIS. While BCC benefits from a high-speed internet connection with 100 Mbps bandwidth, and KTAC has upgraded to 10 Mbps, councils such as JAC and KAC still struggle with unreliable internet and insufficient power backups. These ongoing issues, coupled with a lack of adequate training and equipment, hinder the system's effectiveness. Addressing these critical gaps is essential for ensuring the successful roll-out of IFMIS across all councils, unlocking its full potential to improve financial management, accountability, and transparency in local governance.

6.2 Budgetary Reforms

The Budgetary Reform component has achieved notable progress, with councils like BCC and BAC implementing the IFMIS system for their 2024 fiscal year budgeting and KTAC utilizing Program-Based Budgeting (PBB). However, persistent challenges in recruiting and retaining qualified budget officers undermine these advancements. Many councils struggle to sustain skilled personnel and provide adequate training in essential budgeting frameworks such as PBB, the Medium-Term Expenditure Framework (MTEF), and the Budget Framework Paper (BFP). For instance, councils like JAC and KTRAC currently lack budget officers, complicating their budgetary processes. Similarly, MkAC faces difficulties operationalizing PBB due to staff shortages.

Efforts to address these challenges have been initiated. MkAC transitioned a budget clerk into the role of budget officer, while KAC and KTAC are exploring partnerships like the UNDP internship program. BsAC and JAC have identified potential officers, but their appointments await General Council approval. To mitigate capacity gaps, MkAC is focusing on internal staff development, and JAC plans to train its new officer at the Budget Directorate of MOFEA. Fast-tracked training for BsAC's identified officer is also prioritized. Despite adopting advanced frameworks, the lack of personnel to operationalize them continues to undermine credibility.

The Local Government Service Commission's delays in recruitment further exacerbate the problem, as seen at BsAC and JAC, where budget monitoring remains limited without confirmed officers. JAC faces additional hurdles, including the loss of trained staff and delays in endorsing the BFP by its parent ministry. Addressing these issues through timely recruitment, targeted

capacity building, and stronger partnerships is crucial for enhancing the effectiveness of council budgeting systems.

6.3 Procurement Reform

The Procurement Reform component has made notable progress across councils, with key achievements and ongoing challenges. Councils like KMC, KAC, and KTRAC have strengthened their procurement capacity through staff recruitment and training. KMC has trained five staff members with GPPA to handle complex procurement activities, while KTRAC has achieved milestones in accreditation and trained two officers. MkAC hired a procurement officer who has received adequate training, and BCC has been conducting one-on-one sensitization sessions. BAC and MkAC demonstrated compliance rates of 86% and 65%, respectively, during their last GPPA assessments.

Despite these improvements, challenges persist. MkAC currently lacks a procurement officer, and KAC has not conducted a capacity assessment in two years. High vendor registration fees and low contract-winning prospects deter local engagement, particularly for MkAC and KAC. Infrastructure issues, such as limited office space and mobility, also hinder procurement operations.

Efforts to address these gaps include KTAC's targeted training for procurement officers, JAC's deployment of an intern, and MkAC's vendor sensitization programs. Councils like KTAC, JAC, BSAC, and BAC prioritize improving staff and vendor capacity to ensure compliance with GPPA standards. Strengthened communication with GPPA and formal requests for assessments by MkAC and KAC are critical next steps for advancing procurement reforms and building robust systems. This progress, coupled with ongoing efforts to address challenges, underscores the commitment of councils to enhance procurement processes and achieve compliance.

6.4 Internal Audit Reform

The Internal Audit Reform component has seen significant advancements, with councils like BCC, KAC, KMC, and BAC establishing internal audit departments and hiring key personnel. Notably, KAC completed a performance and system audit in early 2024 and trained auditors through the Management Development Institute (MDI) and Internal Audit Directorate (IAD). Similarly,

KTRAC is conducting performance and system audits, while MkAC and JAC have established internal audit units and hired heads of units. KMC stands out with regular audits, producing detailed reports, including three revenue and one HR report last year.

Despite these strides, challenges persist. Most councils lack formal audit committees, and only KMC has drafted an Internal Audit Charter. BAC awaits ministry and governor appointments to form its committee, while JAC faces recruitment delays. Resource constraints hinder operations in councils like MkAC and KTAC, limiting workspace and staffing. MkAC conducted no system audits in 2024, and KAC has yet to operationalize its plans despite recognizing their importance.

Efforts to address these issues include KAC's plans to appoint another auditor and host a two-week training with MoFEA, while MkAC has recruited an auditor and KTAC seeks similar capacity-building initiatives. These measures, alongside establishing formalized audit charters and committees, are essential for improving oversight, efficiency, and governance across councils. Strengthening internal audit systems remains a priority to enhance accountability and transparency in local governance.

6.5 Revenue Administration and Management

The Revenue Administration and Management component has seen mixed progress, with councils adopting various strategies to enhance tax compliance and revenue collection. While challenges like political interference, resource constraints, and operational inefficiencies persist, notable improvements have been recorded in some councils.

BAC has made significant strides, increasing weekly collections from D300,000 to D1.2 million through a workforce of over 100 mobile tax collectors and mandatory direct deposits for payments above D5,000. They plan to optimize efficiency by reducing underutilized ward offices, expanding mobile collections, and implementing a tariff review. Additional revenue streams include sand vendor fees and expanded waste collection services through SENEYA, supported by a D102 million allocation for new trucks. However, property valuation delays due to its centralization at the Ministry remain a challenge.

BsAC has resolved issues with the DTCS system and implemented a digital tax register, while JAC relies on Alkalos for rural rate collection, leading to inefficiencies. JAC is addressing these

by drafting policies with consultants, set to be completed in Q1 2025, and improving mobility with additional vehicles budgeted for operational offices in Brikamaba, Jarreng, Bansang, and Kudang.

MkAC plans city parking projects and has defined tax brackets to reduce political interference, while KAC incentivizes collectors with a 5% commission and hires private valuers for property assessments. KTAC is leveraging eco-tourism as a revenue source, though their tariff review awaits Ministry of Justice approval.

Councils are addressing capacity gaps through short-term training programs and infrastructure development. BAC trained staff to boost collection efforts, while JAC's internal training aims to enhance efficiency. Strengthening legal frameworks, raising public awareness, and addressing challenges like resource shortages and centralized property valuations are critical for sustainable revenue administration and growth.

Despite hurdles, innovative initiatives and targeted reforms are gradually improving revenue systems, underscoring councils' commitment to enhancing fiscal management and service delivery.

General Recommendation

- Provide additional training of trainers (ToT) to enhance user capacity in Council s.
- Improve internet connectivity and secure reliable energy backups for Council s facing poor infrastructure.
- Prioritize data entry backlogs and ensure timely updates for both revenue and expenditure data in IFMIS.
- Expedite recruitment processes for budget officers and prioritize staffing solutions.
- Partner with organizations like UNDP to support recruitment and training initiatives.
- Invest in continuous capacity building for staff to prepare them for expanded roles and responsibilities.
- Operationalize advanced budgeting frameworks like Program-Based Budgeting (PBB) and the Medium-Term Expenditure Framework (MTEF).
- Address delays in budget monitoring by confirming appointments of budget officers.
- Expedite the accreditation process with GPPA to enhance procurement independence and efficiency.

- Increase vendor engagement and make registration processes more accessible to encourage local vendor participation.
- Provide targeted training for procurement staff and local vendors to enhance compliance and efficiency.
- Address operational challenges such as inadequate office space and limited mobility for procurement functions.
- Develop standardized audit charters and allocate adequate resources to support internal audit operations.
- Establish functional audit committees to improve governance and audit practices.
- Expand system and performance audits to enhance operational oversight and accountability.
- Invest in capacity-building initiatives, including training programs for internal auditors in collaboration with MoFEA.
- Enhance tax compliance by defining clear tax brackets and addressing political interference.
- Promote revenue diversification through e-payments, tourism initiatives, and property valuation policies.
- Strengthen legal frameworks and public awareness campaigns to support sustainable revenue growth.
- Allocate resources for infrastructure development and advanced training to improve operational efficiency.

PILLAR 7: CROSS-CUTTING ISSUES

7.1. Civil Service Reforms (CSR)

7.1.1 Review and Amendment of the Public Service Act 1991

Progress

The Public Service Act 1991 has been reviewed, amended, and validated. The revised Public Service Act 2023 has been submitted to the Ministry of Justice (MoJ) for legal review and subsequent gazetting.

Recommendations:

- Sensitize Ministries, Departments, and Agencies (MDAs) to review the Act.
- Expedite the amendment process with completion targeted for Q4 2024.
- Engage high-level leadership for finalisation and implementation.

7.1.2 Development of a Pensions Regulation

Progress

An Internal Management meeting was held to set up a Pensions Regulations with a steering Committee consisting 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.

Challenges

- Limited regulations and inadequate responses to consultancy service advertisements have caused delays.

Recommendations

- Formulate a comprehensive pension policy and regulations.
- Conduct a nationwide audit of pensioners.
- Utilize diaspora expertise for drafting regulatory documents.

7.1.3 Human Resource Management Information System (HRMIS)

Progress

Preliminary activities for HRMIS development are underway, supported by the World Bank's PAMP Program for implementation in 2024-2025.

Challenges

Delays in assessments and limited funding have hindered preparatory activities.

Recommendations

- Address reform gaps through internal reviews.
- Enhance collaboration and mobilize domestic resources.

7.1.4 New Pay and Grading Structure

Progress

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 **30%**. 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 the development of a Pay Policy for The Gambia's Civil Service to ensure safe implementation and sustainability. A draft pay and grading structure has been developed and submitted to MoFEA for inclusion in the 2025 fiscal budget

Challenges

Resource mobilization for implementation remains an obstacle.

Recommendations

- Expand the tax base and employ modern tax techniques.
- Introduce retention incentives for personnel in remote areas.

7.1.5 Performance Management System (PMS)

Progress

Performance Management System (PMS) is a policy mechanism and/or Strategy that guides evaluation, appraisal and monitoring the performance of both Institutions and their employees for regulated and coordinated operations or functioning aimed at enhancing productivity for economic growth. The Ministry of Public Service (MoPS) appointed a Director for the Performance Management System (PMS) Unit and established office space to operationalize its activities. In addition, a draft Performance Management Policy (PMP) has been produced and is under internal review by the Civil Service Reform Program (CSRP) and the Directorate of Performance Management Unit (DPMU).

Furthermore, 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)

Recommendations

- Harmonize regulatory frameworks with the revised Public Service Act.
- Finalize the PMS policy and facilitate implementation.

7.2. Electronic Records Management System (ERMS)

7.2.1 Rollout of ERMS

Progress

ERMS has been rolled out to 8 key MDAs (NAQAA, OVP, MoHERST, MoPS, MoYS, MoTC, MoI & MoA) with infrastructure installations, including computers and scanners. Additionally, plans are in place to extend the roll out to other Ministries

Challenges

Limited user buy-in and insufficient training from the system developer.

Recommendations

- Strengthen capacity-building initiatives.
- Secure funding for additional equipment and training sessions.

7.2.2 Regulatory Framework Updates

Progress

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.

Challenges

Limited funding delays policy completion.

Recommendations:

- Advocate for increased funding to finalize policies and standards.
- Expedite the review and implementation of updated procedure manuals.

7.2.3 Monitoring and Inspection of Records Offices

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

7.3 Health Sector Financing (HSF)

Holistic Health financing Mechanism developed to attain Universal Health Coverage

7.3.1 Amendment and Operationalization of the NHI Act 2021

Progress

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 (MOFEA) to validate the proposed revenue streams including the new NHIS levy before its presentation at the Cabinet for approval.

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.
- Delay in the NHI Act 2021 amendment processes affects the finalization of the Regulation

Recommendations

- Expedite review and approval processes for amendments.
- Ensure alignment of revenue streams with the NHI Act.

7.3.2 NHIS Coverage Expansion

Progress

NHIS pilot projects have been initiated at BMCH, with expansion plans to 54 health facilities by end-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

Overreliance on external funding and delayed domestic resource allocation.

Recommendations:

- Decouple NHIS registration from electronic birth certificate requirements.
- Establish predictable domestic financing mechanisms.

7.3.3 Improved UHC service coverage index (Advocate for more investment in essential NHIS medicines, consumables, and diagnostics)

Progress

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

- Frequent stock-outs of essential medicines and inadequate rural healthcare workforce.
- Medicine (drug) budget falls short of the essential medicines' needs for LMICs including The Gambia is estimated at US\$13 per capita per year. The current per capita spending on medicines in The Gambia is far less than this threshold.
- 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

- As part of tax administration digitization reforms and efforts to broaden the tax base for increased domestic revenue and fiscal space, the MOFEA and MOH should progressively increase the medicines budget to meet the US\$13 per capita per year target by 2030

- Increase per capita health spending to recommended levels.
- Implement targeted incentives for rural healthcare professionals.