

	<p>Ministry of Finance Strategic Plan 2010 - 2014</p>	
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Final Report



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List of Abbreviations and Acronyms

AMRC	-	Asset Management and Recovery Commission
CBEMP	-	Capacity Building for Economic Management Programme
CBG	-	Central Bank of The Gambia
DNT	-	Directorate of National Treasury
DPS	-	Deputy Permanent Secretary
DSA	-	Debt Sustainability Analysis
EMPU	-	Economic Management and Planning Unit
GBoS	-	Gambia Bureau of Statistics
GDA	-	Gambia Divestiture Agency
GPPA	-	Gambia Public Procurement Authority
GPURA	-	Gambia Public Utilities Regulatory Authority
GRA	-	Gambia Revenue Authority
HIPC	-	Heavily Indebted Poor Countries
IFMIS	-	Integrated Financial Management Information System
IMF	-	International Monetary Fund
IT	-	Information Technology
MDRI	-	Multilateral Debt Relief Initiative
MDG	-	Millennium Development Goals
M&E	-	Monitoring and Evaluation
MOF	-	Ministry of Finance
MTEF	-	Medium Term Expenditure Framework
NA	-	National Assembly
NAM	-	National Assembly Member
NYSS	-	National Youth Service Scheme
PAC	-	Public Accounts Unit
PFM	-	Public Financial Management
PMO	-	Personnel Management Office
PRGF	-	Poverty Reduction Growth Facility
PRSP	-	Poverty Reduction Strategy Programme
PSC	-	Public Service Commission
PS	-	Permanent Secretary
TA	-	Technical Assistant
USB	-	Universal serial Buss

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Vision of The Ministry of Finance

**To be the Centre of Excellence in Public Finance
Management for National Development**

Mission of The Ministry of Finance

To promote socio- economic development and the welfare of all citizens of The Gambia with effective and efficient public finance management, through greater transparency, accountability, fiscal discipline and good governance.

Our purpose is:

1. To Maintain a highly motivated, qualified, skilful and professional workforce,
2. To Formulate and implement appropriate policies and strategies which will promote socio-economic development and improve the management of public finance,
3. To develop the physical and IT resources of the Ministry, and
4. To continue the improvement of management's ability to make informed decisions based on timely and accurate data and successful implementation of PFM reforms.

Derived from and linked to our vision “**To be the Centre of Excellence in Public Finance Management for National Development**” the MOF aims at fulfilling within this strategic time period these above stated long-term goals.

Taken together, we are confident that with institutional capacity developed and anchored on well-thought strategies and continuously improving mandates that reflect the dynamism of domestic and global economic landscapes, a developed human, physical and IT infrastructure, which is supported by a motivated qualified and skilled personnel team, the MOF will sustain the continuing improvement of its management ability to make informed decisions that will place it on course towards being the uncontested leader in economic management and that which will deliver development to all in The Gambia.

Core Values

Against the background of our vision, which is aimed at being achieved through our purpose as detailed in our mission statement, the MOF is committed to the highest standards of achievement obtainable through dedication, skill and hard work. It is committed to treating people and applying economic management discretion fairly through honesty and openness in a consistent and responsible manner.

As such, the core values by which the Ministry of Finance shall accomplish its strategic vision include:

1. Integrity
2. Transparency
3. Accountability
4. Fiscal discipline
5. Good governance
6. Professional Excellence
7. Open Communication
8. Merit
9. Pride

1 Integrity

For the MOF to be accorded the status it deserves as the backbone of The Gambian economy, it must adhere to moral and ethical principles, soundness of moral character and honesty. It must at all times portray standards of professionalism in its operations. To earn this it must maintain high standards of personal and professional conduct and always act in the public interest.

2 Professional Excellence

Staffs are expected to demonstrate high levels of professional competence and support one another. This calls for competence and mastery of ones field of specialisation. The staff therefore has a sole responsibility to upgrade and develop themselves, through programmes of continuing professional and personal development. The MOF strives to ensure that it has the competent staff to execute its mandate according to agreed and accepted standards.

3 Open communication

For the MOF to progress as an institution there needs to be a platform where all staff are free to express their views and opinions without fear of being victimised. The MOF actively encourages staff to make known their views and opinions both on individual tasks and on the management and organisation of the office as a whole. The ministry is transparent in its financial transactions and give open and honest feedback and advice.

4 Merit

The MOF sets an environment in which staffs are not discriminated against on the grounds of ethnicity, race, disability, religion, age, gender or marital status. The ministry promotes fairness and equality in recruitment and career progression. In essence promotion and other benefits are earned through merit.

5 Pride

The ministry strives to ensure that its staffs are proud of being associated with it. All staffs are therefore expected to carry this pride along at all times so as to transmit confidence to the general public.

6 Transparency

All staff are to be transparent in all their transactions especially those on financial matters be it with colleagues or external customers. In this way we can earn the trust of those we do business with.

7 Accountability

Every employee must be accountable for whatever is under his/her mandate; be it other staff, performance, resources etc. This is one major way in which efficiency and effectiveness can be attained.

8 Fiscal discipline

There must be judicious allocation of funds and resources to maintain balanced revenue –expenditure scenario. All staff must therefore be alert and exercise responsibility in any financial transaction. This will help improve and sustain economic performance, maintain macroeconomic stability, and reduce vulnerabilities.

9 Good governance

This can only be achieved if there is reform and work discipline at every level of management. Every staff is therefore urged to be exemplary in terms of performance and leadership. None should be found wanting at any level of execution of duties.

Foreword

The civil service is the government's administrative and managerial machinery that lubricates governmental and public operations, ensuring that systems exist and are functional in enabling the smooth conduct of government business across the three arms (Executive, Judiciary and the Legislature), as well as within them; and in effect that which interfaces government with the private sector, the NGO and international communities.

It would therefore be seen that the civil service has a profound direct and catalytic effect on public operational effectiveness and efficiency, as well as on the overall rate and pace of socioeconomic development of any nation. A stable and professionally qualified and competent civil service; that which is motivated ensures the bedrock of growth and security as the various aspects of government such as the executive, legislature and judiciary transit in the processes of changes in the handling of the power mantles at these levels. Japan is the second biggest economy in the world and one of the most developed, and yet politically at some point, it was one of the most unstable. The rate of changes in government (Prime Minister and Cabinet) through elections at one time was so fast that some governments existed for barely more than six months. However, in spite of this, due to the effectiveness and competence of the civil service in Japan, its public institutions and private sector and overall economic growth and development continued to show resilience in growth and stability over the period of this instability.

The Gambia in the past has had its own share of a strong and relatively stable civil service. At independence in the 1960s (Civil Service Reform Strategy, 2008 – 2011), The Gambia had a compact civil service with a reasonable level of capacity, and this competence was maintained until the 1970s, when it started to lose steam. Realising this deterioration, attempts were initiated to turn the tide, beginning with reducing and controlling the size of the civil service wage bill, in the 1980s. It was soon realised afterwards that the civil service size rebounded and most of the gains made in past reforms were lost. After these reforms, various initiatives were also undertaken to improve centralised management of human resources and career development in the civil service, since due among other things to competition from the private sector, the service lost most of its employees. These initiatives (see Civil Service Reform Strategy 2008 – 2011), most of which took place between the 1980s and 1990s secured some successes but could not on average be sustained. In 1994, the World Bank supported SECAL civil service reform was abandoned by the Bank itself due the change in government and the authorities had to resort to selective capacity building with the support of various other donors.

Notwithstanding these reform moves, the much needed comprehensive and coherent approach to civil service reform has been lacking until the advent of the current reforms, part of which this assignment is a result. It has now been felt after a study that there was political support to a comprehensive approach and that this provided a conducive environment for necessary reforms.

Based on the general consensus that the capacity of the civil service has deteriorated in the last three decades, shared by the President himself, by his announcement in 2007 of government's intention to reintroduce the civil service reforms, the current reforms were studied and hence launched.

The Development of Strategic Tools and Building Institutional Capacity in the Strategic Management Process is the essence of this assignment out of which the following were accomplished:

1. Development of strategic tools for ten key government institutions, namely MOF, MOHSW, MOLGL, MOA, MOYS, GRA, PSC, PMO, NAO and Office of The President,
2. These tools include for each institution generating a five-year strategic plan for 2010 – 2014 (with a logical framework, costed annualised strategy budget and supporting strategy adapted institutional structure), and a functional analysis for each institution from which the agreed new structure was derived; and
3. Through training and participation of created institutional strategy formulation teams, capacity in strategy formulation was built in the participating institutions to enable creating a strategy thinking capabilities and mindset in the partner institutions, so that when it would be time to review these plans after some years of implementation, the institutions would have had both individual and organisational abilities to review and reformulate their strategic plans.

With these well consulted and generated strategic plans, it is hoped that the annualised strategic budgets will enable institutions put themselves on growth and reinvention paths by culling up each year from them and into the annual budget, the development investment requirements for discussion with MOF/NPC and approval for implementation. It is hoped that given this approach, these institutions and in effect the civil service will be institutionally stronger and much more and proactively well placed to drive a more dynamic and robust economy, the net effect of which will be sustained incremental national socioeconomic growth and development.

It is also hoped that given the strategic management capacity built in all of these partner institutions, a critical core of these personnel will enable continuous resonance of strategic success for government over a reasonable time in the future.

Section I: Introduction

1.1 The Constitutional and/or Legal Mandate of the MOF

The MOF is responsible for managing the Gambia's national government's finances. Its role of supporting efficient and sustainable public financial management is fundamental to the promotion of economic development, good governance, social progress and a rising standard of living for all citizens of The Gambia.

The Government Budget Management and Accountability Act 2004 sets out MOF's legislative mandate. This is clearly stated in Part II Section 4 of the Act:

4. (1) The Ministry shall-

- (a) Develop the government's macro-fiscal policy and the medium term revenue and expenditure framework for budget preparation;
- (b) Manage the budget preparation process;
- (c) Coordinate the management of external grants and loans;
- (d) Carry out budget execution and internal auditing, cash management and current year financial planning, management of government banking arrangements, management of government accounting and reporting, and management of public debt;
- (e) Promote fiscal transparency and effective management in respect of revenues, expenditures and assets and liabilities of the government;
- (f) Exercise control over the implementation of the government budget, including any adjustments to the current year budget;
- (g) Publish, where appropriate, the progress of budget execution;
- (h) Inspect the financial operations and proper management of budget agencies; and
- (i) Prepare and submit annual statements of government accounts to the Auditor General, and publish them for the interest of the general public, as prescribed by this Act.

(2) The Ministry shall, for the purposes of subsection (1)-

- (a) Prescribe appropriate instruments, including circulars, technical manuals on financial norms and standards and comply with Financial Instructions issued by the Minister;
- (b) Enforce this Act and any prescribed norms and standards, including prescribed standards of internationally recognised accounting practice and classification systems for government revenues and expenditures;
- (c) Examine and inspect any system of financial management, books and accounts in any budget agency;
- (d) Establish organisational divisions within the Ministry appropriate to carry out the duties prescribed under this Act;
- (e) Establish treasury offices in large budget agencies and regions for the receipt, custody, and disbursement of public money in executing the approved budget; and

(f) Establish mechanisms for the implementation of this Act, including a mechanism for promoting participatory approaches in the preparation and execution of government budget.

1.2 Context of the Strategic Plan 2010 – 2014

At independence in the 1960s, The Gambia had a compact civil service with a reasonable level of capacity. Its overall competence was maintained until the mid-1970s, but since then the trajectory has been generally downwards due to over expansion, patronage hiring, corruption, informality and an exodus of professional and technical personnel.

The Gambia has a long history of public service reform and capacity development strategic dating to the 1980s, but results have never been obtained with all attempts. There were various initiatives to improve centralized management of human resources and career development in the late 1980s and early 1990s.

In the early 1990s, the World Bank prepared a Sector Adjustment Loan (SECAL) to support civil service reform with a focus on governance, but abandoned the instrument after the 1994 coup d'état. Since then, the authorities have focused on selective capacity building, supported by various donor capacity building and sector reform projects. However, a comprehensive and coherent approach to reforming the civil service has been conspicuously lacking.

The acknowledgement of the reform had never been translated into real comprehensive action plan. Measures have now been put into place to address the various capacity gaps in the public institutions so as to successfully enhance the performance of those institutions. However the efforts in place now are not enough by themselves to address the serious capacity constraints. The Public Service Reform and Institutional Capacity Development (PSRICD) project will build upon and consolidate the gains from the past reforms, while providing fresh impetus and energy to the reform process.

This project requires strong political will and commitment at the highest level. The public service in The Gambia is faced with immediate capacity challenges. The skill gap is reportedly more acute in certain fields/professional categories such as IT, accounting and middle and senior level managers. The project shall seek to address these short term capacity gaps including strengthening government capacity for economic governance and management and building upon ongoing support from The Gambia's development partners.

To address such capacity gaps the Personnel Management Office, office of the President in collaboration with the UNDP The Gambia, embarks on the civil service reform. This strategic document (formulating and implementing strategic planning tools for the MOF) is one of such reforms. It involves capacity building and development of the strategic planning tools. It is hoped that the capacity building process will empower the ministry's senior management to implement the plan and attain the desired results, as well be able to review and reformulate the strategic plan in the medium term and at the end of each strategy timeframe.

The MOF has been confronted with problems over the years and could face many challenges in the future. It will require comprehensive and sustained effort to overcome the hurdles. To address such shortfalls, the MOF recognises the need to consider where it wants to be in the next five years. It must assess its present state (internal environment), the environment it operates in (external environment) and how it wants to be perceived in the near future (vision). It is in such sense that this strategic development plan is being developed and it sets out the strategic issues for the next five years.

The plan represents a comprehensive and thorough review of the current situation and an honest assessment of the institution's shortcomings upon which strategic actions anchored on realistic objectives have been generated to fulfil the ministry's vision.

Section II: The Strategic Environment of the MOF

Strategic planning it must be recalled is the continuous management process that seeks in a proactive way to predetermine desired organisational growth levels and future states of being, and on the basis of the existing dynamics of both its internal and external environment, craft what it wants to become in a defined future time period, namely its vision. It is the proactive method formulating what your institution needs to evolve to by providing realistic challenged and defined steps to accomplish those challenges. A mission statement is then generated from the vision to explain what the purposes or long term goals of the organisation must be in order that when embarked upon and achieved by the institution, the institution would have achieved its vision.

To enable the achievement of the organisation's mission and in reverse order its vision, the organisation must for each goal generate the exhaustive set of objectives or result indicators that must be achieved and for each objective, the strategic activities that must be undertaken. The strategic actions constitute the programmes/projects that must be costed and on an annual basis be culled up from the strategic plan to the annual budget framework, financed and implemented. This done over the strategic plan lifespan, will enable the accomplishment of the implementation of the strategic plan as summarised in the logical framework, and in effect the achievement of its objectives, goals (mission components) and the vision.

This process of proactive management will lead to the deliberate and continual reinvention of the organisation on an incremental basis over the various strategic planning cycles.

This section details the results of the environmental analysis to determine the structure of the MOF's environments and how dynamics in them will impede or help in validating its vision and mission statements, as well as provide the basis for the generation of the objectives and strategies that are most suitable for achieving the organisational vision.

2.1 The External Environment

The external environment of an organisation is everything/happening/dynamic outside the domain and/or control of the organisation, and may have significant effects on the way the organisation operates in fulfilling or achieving its mandate or objectives.

Hence what is looked for here are the changes in the external environment, since the organisation must take steps to determine appropriate responses to these changes as it struggles to achieve its organisational objectives.

In summary, the outside environment of any government ministry/public organisation includes what happens in other ministries, the National Assembly, Cabinet level, social changes and other policy changes, some of which may include donor activities.

The following constitute the most critical external environmental factors that either present opportunities for the MOF to optimise its organisational reinvention or those that have potential to make this reinvention either difficult or even impossible. Tables 5.1 shown in tabular summary present the following critical external environmental factors.

Critical opportunities

Peaceful Transformation of Government

Although there has been a military takeover in 1994 it had been peaceful. This has not endangered the planning of the economy as normalcy was maintained and trade continued to flourish. Presidential and general elections are also generally peaceful and stability has always been maintained throughout the campaigns and post elections periods. This situation augurs well for planned economic growth.

Existence of PAC at the National Assembly

The legislative arm of any government is crucial to the growth of the economy of the country. When the national Assembly is very much current on the behaviour of the economy the bills passed would always have a positive bearing on the growth of the economy. The Ministry of Finance is fortunate in that there exist a Public Accounts Committee (PAC) and various Select Committees in the National Assembly enabling the Honourable NAMs to underhand and support various developments endeavours.

The Police Force Enforcing Law On Tax Defaulters

Every country relies heavily on taxes so as to provide basic services to the public. However governments can only perform this function if those entrusted with the responsibility of collecting such taxes are professional and honest in their operations. Tax avoidance and evasion are common obstacles to this exercise and as such those responsible for combating such practices need to be vigilant and uncompromising in their work. The Gambia police Force has been very helpful in this aspect as it has gone professional in the way and manner it enforces the law on tax revenue defaulters leading to more revenue generated in the form of tax.

Positive Economic Growth

The Gambia has experienced a positive economic growth that has also been sustained. Its sustainability is attributed to effective management. This will lead to better lives for citizens and thereby more revenue collected.

Proliferation in Commercial Banks

The banking system in The Gambia has of recent witnessed a rapid increase in the number of commercial banks in the country. This has opened a window for investments and employment opportunities.

Availability of Financial Skills

With regards to availability of financial skills, the ministry is sure of readily available personnel to recruit from as there are increased financial skills available to be tapped both within and outside The Gambia. This ensures that the ministry is in a position to attain its objectives as it can recruit the most qualified expertise in their specialist areas.

Improved Financial Status of Gambians

There has been general improvement in the financial status of many Gambians. This will ensure that the ministry increases its revenue collection through tax as more businesses could be opened and incidence of tax avoidance and evasion minimised. This could also minimise fraud and corruption thereby helping the ministry allocate resources equitably.

Main Donors' Interest

There is increased public interest from main donors (World Bank, European Union, African Development Bank) mostly in the form of budget support and grants. This can help the ministry embark on capacity building and income generating projects.

Critical Threats

Notwithstanding having so many opportunities opened to it, the MOF do have threats which it needs to work on so as to achieve its vision. These are the dynamics in its external environment that it can hardly control or influence, but work within like in a minefield in the pursuit of its vision. The following are some of the critical threats it recognises:

High Turnover Of Senior Staff

There has been high turnover and rotation of Ministers, Permanent Secretaries and Directors across government since 1994 and the MOF is not spared. This does not augur well for strategic plan formulation and implementation. There is general loss of institutional memory and a great deal of time would have elapsed before the new replacement is well grounded with the strategic issues so as to start work on them. This poses a great obstacle to the whole reform process and needs urgent attention.

Capacity Constraint on PFM

There is capacity constraint on PFM and government accounting in many offices. This creates a serious threat for the ministry in its efforts to ensuring that there is efficiency and effectiveness in the use of public resources, even though the current IFMIS in many trial institutions show that an IT platform can make this a problem of history.

Slow Legal Process

The legal system of The Gambia is very slow and as such it erodes the confidence of potential investors and the business class. The backlog of cases and the pace at which legal issues are handled is a threat to economic growth as the business class perceives the risk of settling legal issues as being very high and as such hold onto their cash or investments in neighbouring countries instead. However, the Judiciary has been given renewed attention and positive transformations have taken and are still taking place in this sector that seem to tend towards resolving this threat.

Economic Growth Is Not Broad Base

Although The Gambia has been realising strong economic growth over the years, it is not broad based. Most of the benefits from the growth filter to a small percentage of the population. Thus this situation impacts rather insignificantly on poverty reduction and employment creation.

High Interest Rates Charged on Loans

Even though there are a number of commercial banks in the country, they have not made much difference to the lives of the ordinary as interest rates charged by these banks on loans are high and this affects investment and growth.

High Domestic Debt

The Country's high internal debt too does not help in investment and poverty reduction.

Absence Of Credit Reference Bureau And Mortgage Law

The non existence of credit reference bureau and mortgage law in the banking sector in The Gambia makes financial transactions a bit complicated and slow for huge investors.

Absence of long term instruments

There are no long term financing instruments like investment banks/development financing in The Gambia. This retards the investment efforts into areas like agriculture.

Extra-budgetary expenditure

The Extra-budgetary expenditure by government is having a huge impact on the MOFs budgetary allocation. Financing higher education (University) consumes a great part of the national budget.

2.2 The Internal Environment

The internal environment of an organisation includes all the elements in it that make it work or otherwise, despite what happens outside it. The factors that constitute the elements of the internal environment of an organisation are things/issues that the organisation can boast of as having constituting their distinguished strengths in their industry or those that constitute weaknesses that threaten its survival if not resolved.

The following are the most critical internal environmental factors that either form strengths for the MOF to utilise in reinventing itself or those that have potential to impede this process. However, as opposed the external environment where the MOF cannot change the environmental threat dynamics, in the case of the internal environment, MOF can take steps to address its weaknesses.

Tables 5.2, show in tabular summary the following critical internal environmental strengths and weaknesses of the MOF.

Critical Strengths

The following are the major critical strengths of the MOF:

Competent Staff

The MOF is blessed with adequate staffs who are highly dedicated to their duties. The staff is also highly motivated as special skills allowance has been introduced to provide some competition to mostly private sector package for which reason the required quality would have been lost. This in essence is a major boost which guarantees performance of the highest standard.

Stable Workforce

Unlike the past when the ministry had been experiencing frequent turnover of staff, the institutional support project for economic and finance governance ensures a stable workforce. Absenteeism has greatly improved and there is low staff turnover.

Effective Management

Effective management and leadership are essential for the growth of every institution and the MOF does recognise this. The senior management team of the MOF is well structured and works as a unit even though management meetings are not consistent. With improvement in the planning of meetings, the team will realise its organisational dream for effectiveness.

Collaborative Staff

The work environment of the ministry is friendly and supportive. There is cross support from all the different units. This ensures that everyone works with ease

knowing very well that there is someone to lean on for technical and professional support.

Appropriate Budgeting Procedures

Capital budgeting procedures are effective and a new internal budgeting system is initiated on a very strong IFMIS budget tracking platform. This ensures a timely and transparent budget processes (budget preparation, budget execution and tracking).

Adequate Finance

The ministry is adequately resourced financially. It has adequate working capital and is able to raise both short and long term financing and even has a financing reserve. With such financial status the ministry is in a position to attain its goals timely.

Highly Educated Management

The ministry can also boast of having highly educated personnel in top positions. All directors are at least Masters Degree holders in areas relevant to required expertise. Their educational qualifications coupled with general staff support and other incentives are a moral boost to their performance.

Technology

Management tools are also available and very efficient for senior staff. The USB Internet from Qcell (GSM operator) is being provided to the Minister, PS, DPS and Directors. This most recent technology expansion enhances the operational effectiveness of the senior staff as it enables them to perform important and urgent assignments even out of their offices.

Critical Weaknesses

The following constitute weaknesses the ministry is faced with:

No Standard Budgeting Procedures

With regards to capital budgeting procedures there are no standard procedures and guidelines even though the ministry initiated new internal budgeting processes. This in essence slows the entire budget process and has the risk of omitting critical budget issues.

Unavailability Of Some Relevant Modules On IFMIS

Even though IFMIS is relevant as a budget tracking and management platform it still needs additional modules. It does not contain all relevant modules required to meet the full operational needs of government accounting and budgeting. The IFMIS does not have an assets module and as such an assets register cannot be generated for government. It also is based on a cash accounting platform and as such cannot take into account accrued public expenditure and revenue accounting and reporting. There

is need to increase the modules of the IFMIS in order to enhance the utility of the platform to better serve economic management needs.

Absence Of Library And Research Unit

One major shortfall of the ministry is the lack of a library and research unit. These are vital in an institution that is primarily responsible for economic policy, public budgeting and budget management, and the management of public revenue. For the ministry to adequately operate on an information efficient platform in all its decision-making, effective research will be required. This will in turn augur well for effective planning.

Section III: The Ministry of Finance's Strategic Framework

In view of the above enumerated environmental realities, the MOF has undertaken strategic analysis and evolved the following strategic framework:

For the Ministry of Finance to realise its vision, concrete strategic actions must be generated and implemented. This therefore calls for critical analysis of the ministry's internal setup, and the environment on which the ministry operates so as to assess the appropriateness of the strategies that would have been generated.

It is with that desire to meet targets that the ministry prepares this strategic planning tool. For its vision to be attained, exhaustive strategies for every desired result under each goal are generated and implemented.

This will then call for committing resources to the strategies to see the dream come to fruition. If the activities are carried out as planned then the desired results will be achieved and by default the mission and then the vision of the MOF will be attained.

Goal 1

To maintain a highly motivated, qualified, skilful and professional workforce

Objectives

- 1.1 In collaboration with PMO to develop and implement by 2012, a policy on competitive incentives-based remuneration for the critical skills;
- 1.2 To develop and implement by 2010 a training regime designed to provide practical and relevant experience to employees;
- 1.3 To improve the working environment for employees and the security of data.
- 1.4 To design and staff by 2010, an organisational structure, which will enable the Ministry to fulfil its obligations;

Objective 1.1

In collaboration with PMO to develop and implement by 2012, a policy on competitive incentives-based remuneration for the critical skills;

Strategic Activities

- a) For the above results to be attained the ministry needs to remunerate its staff and those of the entire civil service accordingly. The ministry will therefore increase civil service salaries, pensions and allowances by 20% by January 2010 as part of the phased out overall increase of 68% over three years. This is expected to boost morale in the civil service and help retain critical skills.
- b) For continued motivation for the critical skills the ministry will increase salaries, pensions and allowances by 10% by 2011 to attain the overall 68% increment in three years.

- c) Implement competitive incentives-based remuneration framework agreed with PMO, PSC and OP for the critical skills by 2013.

Objective 1.2

To develop and implement by 2010 a training regime designed to provide practical and relevant experience to employees;

Strategic Activities

- a) The ministry will conduct a training needs assessment of the MOF and develop a training plan by 2010. This will ensure that employees are trained on their fields of specialisation so as to be able to generate the desired results. This will then bring about an effective civil service.
- b) Upon the generation of the training plan in 2010, it will then be implemented by 2011.

Objective 1.3

To improve the working environment and ensure security of information.

Strategic Activities

- a) For the above to be attained the ministry needs to be relocated. By 2010, the ministry will secure a strategic plot of land.
- b) Then in 2010/11 funds will be sought for the modern office building and by the following year (2012) construction work would have begun at the site.
- c) To develop and operate a centralised local data management system by 2012

Objective 1.4

To design and staff by 2010, an organisational structure, which will enable the Ministry to fulfil its obligations;

Strategic Activities

- a) A review of the present structure will be conducted and the accepted structure and operational manual will be adopted and implemented by 2010.

Goal 2

To Formulate and implement appropriate policies and strategies which will promote socio-economic development and improve the management of public finance

Objectives

2.1. To establish a medium-term fiscal strategy that supports the country's socio economic development by 2010 and start implementing in 2011;

2.2 That by 2010 the new Custom's Bill would have been enacted to update the reviewed Gambia Customs and Excise Act of 1990, and domesticate conventions, protocols and trade agreements entered into by government to more effectively manage the affairs of the economy.

2.3 To ensure that GRA finalises and implements a strategic plan that is synchronized with that of MOF by 2010

2.4 To provide the internal audit function with an effective mandate and new structure by 2010

2.5 To ensure that the IFMIS project is sustainable and improved to meet the changing needs and requirements of MOF: efficiency of expenditure management and allocation.

Objective 2.1

To establish a medium-term fiscal strategy that supports the country's socio economic development by 2010 and start implementing in 2011.

Strategic Activities

- a) The ministry needs to lead the reform in proper management of public finance. The ministry will therefore put in place a Public Finance Management (PFM) strategy and an action plan by 2010.
- b) The IFMIS software is currently available to only a few institutions. The ministry will roll out the package to other budget agencies.
- c) Interface IFMIS, ASYCUDA++ and GAMTAXNET by 2012
- d) All donor flows will be captured in the IFMIS by 2010.

Objective 2.2

That by 2010 the new Custom's Bill would have been enacted to update the reviewed Gambia Customs and Excise Act of 1990 and domesticate conventions, protocols and trade agreements entered into by government to more effectively manage the affairs of the economy.

Strategic Activities

- a) By 2010, Parliament would have passed the new custom's bill which comprises the Customs and Excise Act of 1990 and the Income Tax Act.

Objective 2.3

To ensure that GRA finalises and implements a strategic plan that is synchronized with that of MOF.

Strategic Activities

- a) The synchronization process is already ongoing and will be strengthened so as to get it finalised by 2010.

Objective 2.4

To provide the internal audit function with an effective mandate and new structure by 2010

Strategic Activities

- a) To get an internal audit legal and guidance framework operationalised, a unit head needs to be appointed. By end February 2010, the director of internal audit would be recruited to kick-start the process.
- b) To develop and implement an internal audit legal and guidance framework by January 2011

Objective 2.5

To ensure that the IFMIS project is sustainable and improved to meet the changing needs and requirements of MOF: efficiency of expenditure management and allocation.

Strategic Activities

- a) For sustainability and improvement of the IFMIS project local private sector capacity need to be developed on the platform. Identify local capacity on the EPICOR platform, design strategies on attracting and retaining them.

Goal 3

To develop the physical and IT resources of the Mistry

Objectives

3.1. To train staff (PFM and GRA) on tax revenue forecasting and monitoring by 2010

3.2. To continue to capacitate staff to be able to conduct debt sustainability analysis by 2011

3.3. To train staff of the central projects management directorate on monitoring, evaluation and project management of donor assistance to The Gambia

Objective 3.1

To train staff (PFM and GRA) on tax revenue forecasting and monitoring by 2010

Strategic Activities

- a) Staffs from the PFM and GRA will be selected and trained on revenue forecasting and monitoring by 2011.
- b) Carry out reviews and develop appropriate tax policies by 2011

Objective 3.2

To capacitate staff to be able to conduct debt sustainability analysis by 2011

Strategic Activities

- a) Coordinate responsibility for debt recording and management between the MOF and the CBG
- b) There will be close monitoring of loan guarantees and other contingent liabilities

Objective 3.3

To train staff of the central projects management directorate on monitoring, evaluation and project management of donor assistance to The Gambia

Strategic Activities

- a) Training on Monitoring and Evaluation (M&E) in 2010.
- b) Approach donors for an M&E specialist to help the directorate develop database and build capacity.

Goal 4

To continue the improvement of management's ability to make informed decisions based on timely and accurate data and successfully implementing PFM reforms

Objectives

- 4.1 To roll out the IFMIS to the other sectors by 2010/11
- 4.2 To restructure the internal audit function in line with the IFMIS systems by 2010
- 4.3 Train end users in both IT (especially IFMIS) and accounting by 2010
- 4.4 Prepare a budget execution report, ensure mastery and take over by local ministry staff.

Objective 4.1

Roll over the IFMIS to the other sectors by 2010/11

Strategic Activities

- a) Conduct training for staff on IFMIS in various sectors.
- b) Procure and install all the required equipment for the IFMIS phase II package by 2012.

Objective 4.2

To restructure the internal audit function in line with the IFMIS system by 2010

Strategic Activities

- a) Appoint a director of internal audit by February 2010
- b) Recruit other staff of the internal audit by 2010.

Objective 4.3

Train end users in both IT (especially IFMIS) and accounting by 2010

Strategic Activities

- a) Conduct training on accounting and IFMIS including IT for accounts staff

Objective 4.4

Prepare a budget execution report, ensure mastery and take over by local ministry staff

Strategic Activities

- a) Train budget staff on budget execution
- b) Train staff on generating budget report

Section IV: Strategy Implementation Framework

4.1 Monitoring and Evaluation Structure

This strategic plan needs to be monitored and its effectiveness evaluated as it is being implemented. This is to ensure that implementation results are in line with strategic objectives, and where there are variations, to take steps on time to ameliorate the results.

The implementation framework is in two stages, namely the monitoring and evaluation structure (Logical framework) and the organisational structure; both of which together should be able to provide the platform by which the results of the plan could be achieved. A logical framework was generated from the strategic plan to provide the basis by which strategic action implementation could be monitored, and a limited functional analysis was undertaken in the institution so that work relationships across directorates/departments/units and individuals was realigned to enable a structure that is capable to fulfil the requirements for implementing the plan. These two constitute the institutional implementation framework.

4.1.1 Logical Framework

This provides a snapshot of the entire strategic plan in a few pages, detailing for each goal, its objectives and strategic action, indicators by which each strategic success may be measured and the means by which those performance indicators are verified. In addition, and for each strategic action, a list of important assumptions that forms the basis for success in implementation of the plan is shown as a means by which caution is ensured during the implementation phase.

	Measurable Indicators	Means of Verification	Important Assumptions and Risks
<p><u>Vision</u> “To be the Centre of Excellence in Public Finance Management for National Development”</p>	<ul style="list-style-type: none"> - To Maintain a highly motivated, qualified, skilful and professional workforce - To Formulate and implement appropriate policies and strategies which will promote socio-economic development and improve the management of public finance - To develop the physical and IT resources of the Ministry 	Annual reports on activities of the Ministry	There is stability of senior staff

	<p>-To continue the improvement of management's ability to make informed decisions based on timely and accurate data and successful implementation of PFM reforms.</p>		
<p style="text-align: center;"><u>Mission or Purpose</u></p> <p><i>To promote socio- economic development and the welfare of all citizens of The Gambia by effectively and efficiently managing The Gambian economy through greater transparency, accountability, fiscal discipline and good governance. This will be achieved by:</i></p> <ol style="list-style-type: none"> 1. To Maintain a highly motivated, qualified, skilful and professional workforce, 2. To Formulate and implement appropriate policies and strategies which will promote socio-economic development and improve the management of public finance, 3. To develop the physical and IT resources of the Ministry, 4. To continue the improvement of management's ability to make informed decisions based on timely and accurate data and successful implementation of PFM reforms. 			
<p style="text-align: center;"><u>Mission Component 1 (Goal)</u></p> <p style="text-align: center;">To Maintain a highly motivated, qualified, skilful and professional workforce</p>			
<p style="text-align: center;"><u>Objective 1.1 :</u></p> <p style="text-align: center;">In collaboration with PMO to develop and implement by 2012, a policy on competitive incentives-based remuneration for the critical skills;</p>			
<p>Strategic Activities</p>	<p>Measurable Indicators</p>	<p>Means of Verification</p>	<p>Important Assumptions and Risks</p>

Increase civil service salaries, pensions and allowances by 20% by January 2010 as part of the phased out overall increase of 68% over three years.	-Increment of salaries and allowances	-pay slips or vouchers	-There is steady and positive economic growth
For continued motivation for the critical skills the ministry will increase salaries, pensions and allowances by 10% by 2011 to attain the overall 68% increment in three years.	-Increment of salaries and allowances for critical skills and presence of highly educated and skilful personnel in the civil service	- pay slips and vouchers of senior staff	-Present economic recession and inflation could risk its implementation
Implement competitive incentives-based remuneration framework agreed with PMO, PSC and OP for the critical skills by 2013.	-retention of professionals and attraction of skills from private sector	-Remuneration framework policy	-PMO, PSC and OP are all keen on retaining professionals
Objective 1.2 :			
To develop and implement by 2010 a training regime designed to provide practical and relevant experience to employees;			
Strategic Activities	Measurable Indicators	Means of Verification	Important Assumptions and Risks

The ministry will conduct a training needs assessment of the MOF and develop a training plan by 2010. This will ensure that employees are trained on their fields of specialisation so as to be able to generate the desired results. This will then bring about an effective civil service.	-training is conducted on critical areas and there is systematic procedure for selection of those to benefit from such training	-Consultancy report	-Funds for the consultancy and training are available
Upon the generation of the training plan in 2010, it will then be implemented by 2011.	-Training conducted strictly on the recommendations of the plan	-Copy of training plan	-The PSC/PMO is not influenced in its operations by external forces
Objective 1.3 : To improve the working environment and ensure security of information.			
Strategic Activities	Measurable Indicators	Means of Verification	Important Assumptions and Risks
For the above to be attained the ministry needs to be relocated. By 2010, the ministry will secure a strategic plot of land.	-Plot of land available for the new building	-legal documents of land ownership and project funding	-There is cabinet support and funds are available

Then in 2010/11 funds will be sought for the modern office building and by the following year (2012) construction work would have begun at the site.	-funds available and ongoing construction at site	-funding documents and physical structure	There is cabinet support
To develop and operate a centralised local data management system by 2012	-Data retrieval being very much efficient	-Management Information System and database	-there is an expert to develop and manage the database
Objective 1.4 :			
To design and staff by 2010, an organisational structure, which will enable the Ministry to fulfil its obligations;			
Strategic Activities	Measurable Indicators	Means of Verification	Important Assumptions and Risks
A review of the present structure will be conducted and the accepted structure and operational manual will be adopted and implemented by 2010	-A new operational organisational structure in place	-An organogram with list of posts occupants	-the PMO and senior team of the MOF support the formation of the new structure
Mission Component 2 (Goal)			
To Formulate and implement appropriate policies and strategies which will promote socio-economic development and improve the management of public finance			
Objective 2.1 :			
To establish a medium-term fiscal strategy that supports the country's socio economic development by 2010 and start implementing in 2011			

Strategic Activities	Measurable Indicators	Means of Verification	Important Assumptions and Risks
Putting in place a Public Finance Management (PFM) strategy and an action plan by 2010	-IFMIS with more modules being used in other sectors	-Budgeting done on IFMIS by other sectors	-Availability of funds and appreciation of the IFMIS to other software by the sectors
The ministry rolls out the IFMIS package to other budget agencies.	-all collected revenues captured by the IFMIS	-printouts of collected revenues from the system	-the sectors have the experts to operate the IFMIS
Interface IFMIS, ASYCUDA++ and GAMTAXNET by 2012	-Proper and efficient capturing of revenue	-printouts of all revenues in the system	-experts are available
All donor flows will be captured in the IFMIS by 2010	-all donors data captured in the IFMIS	-printouts of donor flows	-experts are available
<u>Objective 2.2 :</u>			
That by 2010 the new Custom's Bill would have been enacted to update the reviewed Gambia Customs and Excise Act of 1990, and domesticate conventions, protocols and trade agreements entered into by government to more effectively manage the affairs of the economy.			
Strategic Activities	Measurable Indicators	Means of Verification	Important Assumptions and Risks
By 2010, Parliament would have passed the new custom's bill which	-Customs 2010 Act being implemented	-the Act document	-the cabinet and National Assembly supports the Bill

comprises the Customs and Excise Act of 1990 and the Income Tax Act.			
Objective 2.3 :			
To ensure that GRA finalises and implements a strategic plan that is synchronized with that of MOF by 2010			
Strategic Activities	Measurable Indicators	Means of Verification	Important Assumptions and Risks
strengthen the ongoing synchronization process between GRA and MOF so as to get it finalised by 2010	GRAs plan being synchronised with that of MOF	GRA and MOF strategic plans documents	-GRA and MOF senior officers are committed to the process
Objective 2.4 :			
To provide the internal audit function with an effective mandate and new structure by 2010			
Strategic Activities	Measurable Indicators	Means of Verification	Important Assumptions and Risks
By end February 2010, the director of internal audit (to get an internal audit legal and guidance framework operationalised) would be recruited to kick-start the process	-director of internal audit appointed	-copy of appointment letter	-there will be applicants with the required qualifications
To develop and implement an internal audit legal and guidance framework by January 2011	-an operational audit guidance framework	-legal and guidance framework document	-there is support of the senior team

Objective 2.5 :			
To ensure that the IFMIS project is sustainable and improved to meet the changing needs and requirements of MOF: efficiency of expenditure management and allocation			
Strategic Activities	Measurable Indicators	Means of Verification	Important Assumptions and Risks
For sustainability and improvement of the IFMIS project local private sector capacity need to be developed on the platform. Identify local capacity on the EPICOR platform, design strategies on attracting and retaining them.	-more locals IT firms being able to operate the system and even train more locals	-training report on the EPICOR platform	-support from the IFMIS software developers and the acceptance by the local private sector
Mission Component 3 (Goal)			
To develop the physical and IT resources of the Ministry			
Objective 3.1:			
To train staff (PFM and GRA) on tax revenue forecasting and monitoring by 2010			
Strategic Activities	Measurable Indicators	Means of Verification	Important Assumptions and Risks

Staffs from the PFM and GRA will be selected and trained on revenue forecasting and monitoring by 2011	-staff of PFM and GRA being able to do revenue forecasting and monitoring	- training report	-funds will be available for purchase of software and training
Carry out reviews and develop appropriate tax policies by 2011	- tax being collected in a more efficient way	-Review report and policy document	-experts and funds are available for proper review and preparation of policy
Objective 3.2:			
To continue to capacitate staff to be able to conduct debt sustainability analysis by 2011			
Strategic Activities	Measurable Indicators	Means of Verification	Important Assumptions and Risks
Coordinate responsibility for debt recording and management between the MOF and the CBG	-MOF and CBG both coordinating debt	-coordination documents	-both staffs support the coordination
There will be close monitoring of loan guarantees and other contingent liabilities	-loan guarantees and contingent liabilities being easily captured	-monitoring reports	-there are monitoring experts

<u>Objective 3.3:</u>			
To train staff of the central projects management directorate on monitoring, evaluation and project management of donor assistance to The Gambia			
Strategic Activities	Measurable Indicators	Means of Verification	Important Assumptions and Risks
Training in M&E by 2011	-Presence of an effective M and E staff	-training report	-staff and senior management approve the training
Approach donors for an M&E specialist to help the directorate develop database and build capacity	-staff is able to monitor donor assistance to The Gambia	-available database	-funds are available from donors
Develop a programme budgeting framework	- availability of programme budgeting	-programme budgeting framework being used	-management supports the initiative
<u>Mission Component 4 (Goal)</u>			
To continue the improvement of management's ability to make informed decisions based on timely and accurate data and successful implementation of PFM reforms			
<u>Objective 4.1:</u>			
To roll out the IFMIS to the other sectors by 2010/11			
Strategic Activities	Measurable Indicators	Means of Verification	Important Assumptions and Risks
Conduct training for staff on IFMIS in various sectors.	-other sectors using the IFMIS	-training report	-funds are available for the training
Procure and install all the	-installed programmes	-installed equipment	-funds are available for

required equipment for the IFMIS phase II package by 2012.	working		procuring and installing equipment
Objective 4.2:			
To restructure the internal audit function in line with the IFMIS systems by 2010			
Strategic Activities	Measurable Indicators	Means of Verification	Important Assumptions and Risks
Appoint a director of internal audit by February 2010	-the director of internal audit appointed	-copy of appointment letter	-funds and applicants with required qualifications are available
Recruit other staff of the internal audit by 2010.	-more staff in the internal audit unit	-staff of the unit	-funds and applicants with required qualifications are available
Objective 4.3:			
Train end users in both IT (especially IFMIS) and accounting by 2010			
Strategic Activities	Measurable Indicators	Means of Verification	Important Assumptions and Risks
Conduct training on accounting and IFMIS including IT for accounts staff	Accounts staff operating the IFMIS better	Training report	Funds are available for the training

Objective 4.4:

Prepare a budget execution report, ensure mastery and take over by local ministry staff

Strategic Activities	Measurable Indicators	Means of Verification	Important Assumptions and Risks
Train budget staff on budget execution	-budget staff is able to carry out budget execution effectively	-training report	-Funds are available for the training
Train staff on generating budget report	-proper budget reporting by staff	-training report	-Funds are available for the training

4.2 Institutional Structure

The structure of an organisation details in a snapshot the communication framework and work related relationships resulting from the normal interactions of teams and people in that organisation.

Strategic planning is change planning, and given this, it is obvious that the new changes will require an appropriate structure. This structure must be able to meet the requirements of the strategic fit of the new orientation.

The organisation chart in 5.2 encapsulates the current structure of the MOF, which is not necessarily aimed at meeting structural changes needed to meet the implementation requirements of the new strategic focus.

It is recognised that the MOF like other government ministries cannot have their structures significantly overhauled in this assignment. Instead, this will require a government-wide functional analysis, the results of which may lead to a change in the structures of ministries. Despite this difficulty, it is important that the structures of the ministries included in this strategy process be reviewed to determine their suitability for the new strategic endeavour. In pursuit of this, a limited functional analysis was undertaken and showed that each ministry must evolve if it does not already have one, a structure within its framework for coordination of the implementation of its strategic plan. This will be the unit or directorate that will as well be responsible for coordinating the performance managements system (PMS) that will follow this tools development activity.

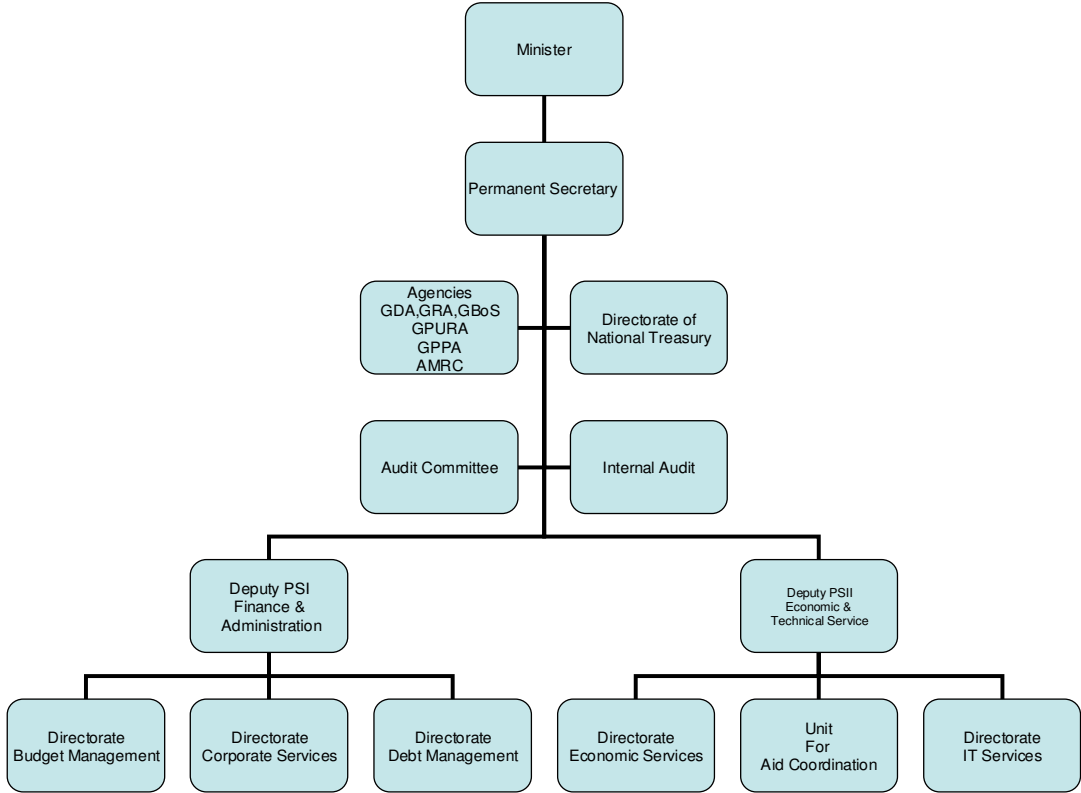
The MOF does not have a defined planning function in its structure. However, the ministry has two Deputy Permanent Secretaries, and it is the consultant's recommendation that a planning function should be created under the Deputy Permanent Secretary, Technical; and this position should be as high as a Principal position.

This position will be responsible amongst other things for coordinating planning in the ministry and the implementation, monitoring, review and reformulation of the ministry's strategic plan. This done, it is hoped that the real management change that will bring about entrenchment of the strategic management process as the new way of management will be ushered in effectively.

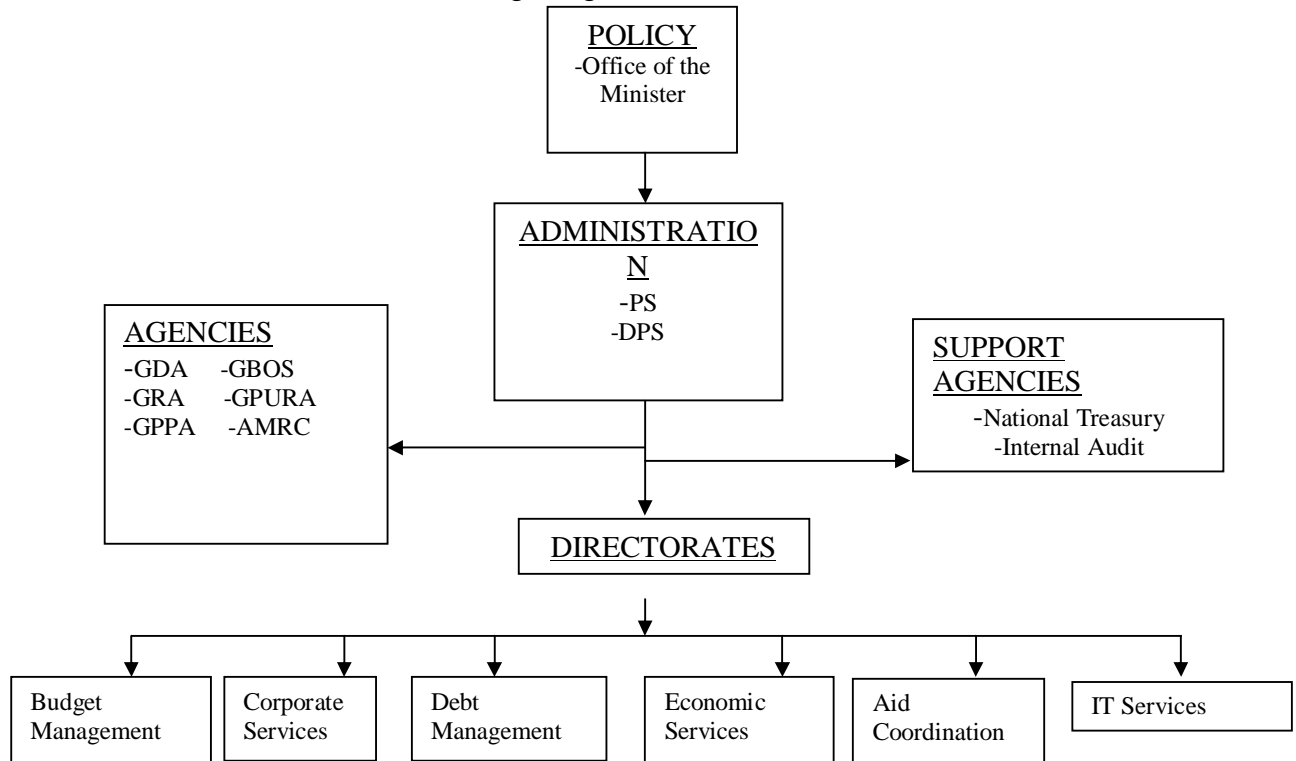
In addition to creating the planning position, the following are recommended:

1. Define a planning role in the at a Principal level under the Deputy Permanent Secretary, Technical, and assign the function to a position, which shall be the secretariat for the Coordination Committee Meeting (CCM),
2. In order that the strategic management process be entrenched in the structure of the ministry, it is recommended that the Senior management committee be invigorated and its meetings be held more consistently and minutes recorded and kept, and
3. That a CCM be established for the purpose of monitoring the progress of implementation of the MOF strategic plan and report findings to the SMT.

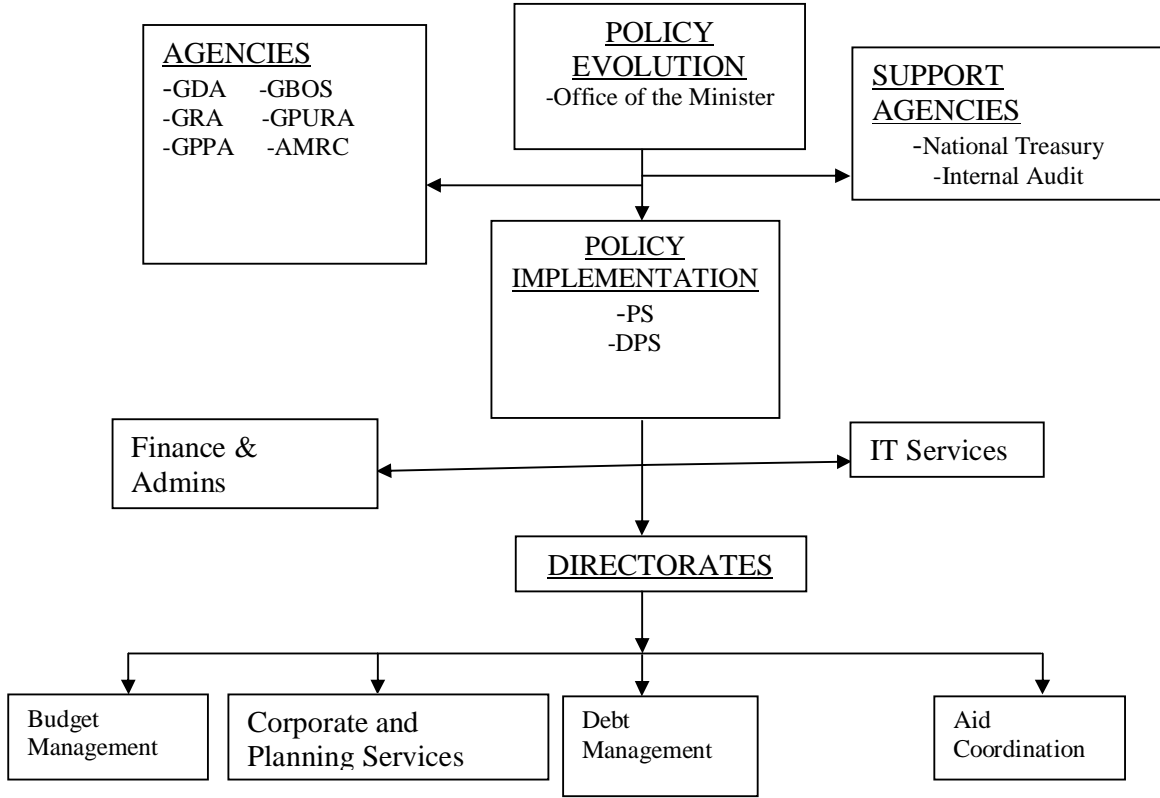
4.2.1 The Current Position Organogram



4.2.2 Current Functional Organogram



4.2.3 Proposed Functional Organogram



Note:

CORE FUNCTIONS

- 1 Budget Management
- 2 Corporate and Planning Services
- 3 Debt Management
- 4 Aid Coordination

SUPPORT FUNCTIONS

1. Finance
2. Administration
3. IT Services
4. National Treasury
5. Internal Audit
6. GDA
7. GBoS
8. GPURA
9. GRA
10. GPPA
11. AMRC

Section V: Appendices

5.1 External Factor Evaluation Matrix

Our Critical Opportunities
There has been peaceful transformation of government, which situation augurs well for planned economic growth
There exists a Public Accounts Committee (PAC) and various Select Committees in the National Assembly enabling the Assembly to be in line with various happenings in the departments.
There is complementarity in revenue collection/enforcement between the police and GRA and this creates an opportunity for more revenue
The economic growth has been positive and sustained due to effective macroeconomic management
There has been a significant increase in the number of commercial banks, and this has allowed for more financial intermediation.
There are increased financial skills available to be tapped both within and outside The Gambia.
More people are now falling into the category of middle income earners.
There is increased public interest from main donors (World Bank, European Union, African Development Bank) mostly in budget support and grants
Our Critical Threats
There has been high turnover of Permanent Secretaries and Ministers in the ministries, including MOF.
There is capacity constraint especially on Public Finance Management (PFM) and government accounting.
The legal process is very slow and erodes the confidence of potential investors and the business society.
Growth has not been pro-poor and inclusive
The interest rates charged by banks on loans are high and this affects investment and growth.
The high domestic debt leads to high interest rate
The non existence of credit reference bureau and mortgage law in the banking sector
Absence of long term instruments (investment banks/development financing)
Extra-budgetary expenditure... higher education and others

5.2 Internal Factor Evaluation Matrix

Our Critical Strengths
The ministry is well staffed and most staff are relatively motivated
The existence of an institutional support project ensures low staff turnover
There is a favourable cross support structure within the ministry
Capital budgeting procedures are effective and a new internal budgeting is initiated on a very strong IFMIS budget tracking platform
All directors at the MOF are at least masters degree holders in areas relevant to required expertise
Management tools are available and very effective to enable virtual office capability
The ministry is adequately resourced financially. It has adequate working capital and is able to raise both short and long term financing and even has a financing reserve.
Our Critical Weaknesses
There are only a few documented procedures and guidelines
IFMIS does not contain all relevant modules required to meet the full operational needs of government accounting and budgetary needs (e.g. assets module)
A library which is very much needed is not available

5.3 Goal 1 –Objectives and strategies

Goal 1:To maintain a highly motivated, qualified, skilful and professional workforce

Objective	List Strategies Needed to Implement it
1.5 .In collaboration with PMO to develop and implement by 2012, a policy on competitive incentives-based remuneration for the critical skills;	For the above results to be attained the ministry needs to remunerate its staff and those of the entire civil service accordingly. The ministry will therefore increase civil service salaries, pensions and allowances by 20% by January 2010 as part of the phased out overall increase of 68% over three years. This is expected to boost morale in the civil service and help retain critical skills.
	For continued motivation for the critical skills the ministry will increase salaries, pensions and allowances by 10% by 2011 to attain the overall 68% increment in three years
	Implement competitive incentives-based remuneration framework agreed with PMO, PSC and OP for the critical skills

	by 2013.
1.2. To develop and implement by 2010 a training regime designed to provide practical and relevant experience to employees;	The ministry will conduct a training needs assessment of the MOF and develop a training plan by 2010. This will ensure that employees are trained on their fields of specialisation so as to be able to generate the desired results. This will then bring about an effective civil service.
	Upon the generation of the training plan in 2010, it will then be implemented by 2011
1.3 To improve the working environment for employees and the security of data.	- For this objective to be attained the ministry needs to be relocated. By 2010, the ministry will secure a strategic plot of land
	Then in 2010/11 funds will be sought for the modern office building and by the following year (2012) construction work would have begun at the site.
	To develop and operate a centralised local data management system by 2012
1.4. To design and staff by 2010, an organisational structure, which will enable the Ministry to fulfil its obligations	A review of the present structure will be conducted and the accepted structure and operational manual will be adopted and implemented by 2010.

5.3 Goal 2 –Objectives and strategies

Goal 2: To Formulate and implement appropriate policies and strategies which will promote socio-economic development and improve the management of public finance

Objective	List Strategies Needed to Implement it
2.1. To establish a medium-term fiscal strategy that supports the country's socio economic development by 2010 and start implementing in 2011;	The ministry needs to lead the reform in proper management of public finance. The ministry will therefore put in place a Public Finance Management (PFM) strategy and an action plan by 2010.
	The IFMIS software is currently available

	<p>to only a few institutions. The ministry will roll out the package to other budget agencies</p> <p>Interface IFMIS, ASYCUDA++ and GAMTAXNET by 2012</p> <p>All donor flows will be captured in the IFMIS by 2010.</p>
<p>2.2 That by 2010 the new Custom's Bill would have been enacted to update the reviewed Gambia Customs and Excise Act of 1990, and domesticate conventions, protocols and trade agreements entered into by government to more effectively manage the affairs of the economy.</p>	<p>By 2010, Parliament would have passed the new custom's bill which comprises the Customs and Excise Act of 1990 and the Income Tax Act.</p>
<p>2.3 To ensure that GRA finalises and implements a strategic plan that is synchronized with that of MOF by 2010</p>	<p>The synchronization process is already ongoing and will be strengthened so as to get it finalised by 2010</p>
<p>2.4. To provide the internal audit function with an effective mandate and new structure by 2010</p>	<p>To get an internal audit legal and guidance framework operationalised, a unit head needs to be appointed. By end February 2010, the director of internal audit would be recruited to kick-start the process.</p> <p>To develop and implement an internal audit legal and guidance framework by January 2011</p>
<p>2.5 To ensure that the IFMIS project is sustainable and improved to meet the changing needs and requirements of MOF: efficiency of expenditure management and allocation.</p>	<p>For sustainability and improvement of the IFMIS project local private sector capacity need to be developed on the platform. Identify local capacity on the EPICOR platform, design strategies on attracting and retaining them.</p>

5.4 Goal 3 –Objectives and strategies

Goal 3: To develop the physical and IT resources of the Ministry

Objective	List Strategies Needed to Implement it
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3.1. To train staff (PFM and GRA) on tax revenue forecasting and monitoring by 2010	Staffs from the PFM and GRA will be selected and trained on revenue forecasting and monitoring by 2011. Carry out reviews and develop appropriate tax policies by 2011
3.2. To continue to capacitate staff to be able to conduct debt sustainability analysis by 2011	Coordinate responsibility for debt recording and management between the MOF and the CBG There will be close monitoring of loan guarantees and other contingent liabilities
3.3. train staff of the central projects management directorate on monitoring, evaluation and project management of donor assistance to The Gambia	Training on Monitoring and Evaluation (M&E) in 2010. Approach donors for an M&E specialist to help the directorate develop database and build capacity.

5.5 Goal 4 –Objectives and strategies

Goal 4: To continue the improvement of management’s ability to make informed decisions based on timely and accurate data and successfully implementing PFM reforms

Objective	List Strategies Needed to Implement it
4.1. To roll out the IFMIS to the other sectors by 2010/11	Conduct training for staff on IFMIS in various sectors.
	Procure and install all the required equipment for the IFMIS phase II package by 2012.
4.2. To restructure the internal audit function in line with the IFMIS systems by 2010	Appoint a director of internal audit by February 2010
	Recruit other staff of the internal audit by 2010.
4.3. Train end users in both IT	Conduct training on accounting and

(especially IFMIS) and accounting by 2010	IFMIS including IT for accounts staff
4.4 Prepare a budget execution report, ensure mastery and take over by local ministry staff.	Train budget staff on budget execution
	Train staff on generating budget report