The Gambia Public Financial Management Profile



Introduction

This note presents a series of charts which provide an **overview** of the Gambia's recent public financial management (PFM) performance based on this country's 2015 Public Expenditure and Financial Accountability (PEFA) assessment. Comparisons are made between Gambia's performance and the performance of the other twenty-three countries that had PEFA assessments published in 2014-2015. All analyses have been prepared using results reported from using the 2011 PEFA methodology.

Overall PFM performance

Individual country PFM performance has been determined by applying the following points scale to reported individual performance indicator (PI) scores as presented in Table 1. No points were allocated to PIs that were not scored because

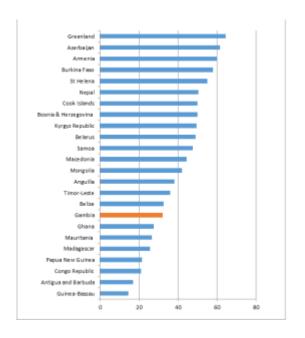
either data was unavailable, a D score was given or the PI was not applicable.

Table 1: PI scoring methodology

PEFA PI score	Points allocated
Α	3
B+	2.5
В	2
C+	1.5
С	1
D+	.5
D	0

The graph in Figure 1 below shows Gambia's overall score was ranked 17th out of the twenty-four countries.

Figure 1: Aggregate PEFA scores for 24 countries



Details of the distribution of overall country scores across PFM performance categories, as determined by PFMConnect, are presented in Table 2. Gambia's overall score was 27.5 points.

Table 2: Distribution of country PFM performance levels

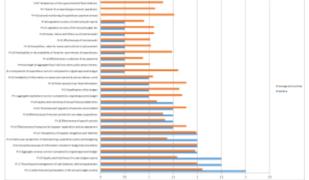
PFM performance	Overall Scores	Number of countries
Very strong	66.37-84	0
Strong	49.57-66.36	8
Moderate	32.77-49.56	7
Weak	15.97-32.76	8
Very weak	0-15.96	1
Total		24

Gambia's overall PFM performance is classified as "weak".

PI performance

The graph in Figure 2 below shows the scores for Gambia's individual PIs compared with the average score recorded for each PI across the twenty-four PEFA assessments we have studied. Please note that no scores were recorded for the top three indicators in Figure 2 as it was not possible to score these PIs (PI-4, PI-7, PI-8).

Figure 2: Gambia PI score comparisons



Download a pdf version of Figure 2 here (<u>Gambia PIs</u>) to review individual PI scores in more detail.

Twenty-five of the twenty-eight PIs were assessed. Nine PIs had scores above the country average, one PI had a score equal to the respective PI country average whilst fifteen PIs had scores below the country average.

Performance across key PFM activities

The graph in Figure 3 below shows the average scores for the six key PFM activities compared with the average score recorded for these activities across the twenty-four country PEFA assessments we have studied.

PFM-Out-Turns: Credibility of the Budget (PIs 1-4)

Key Cross-Cutting Issues:
Comprehensiveness and Transparency (PIs 5-10)

Policy-Based Budgeting (PIs 11-12)

Predictability and Control in Budget Execution (PIs 13-21)

Accounting, Recording and Reporting (PIs 22-25)

External Scrutiny and Audit (PIs 26-28)

Figure 3: Gambia key PFM activity comparisons

Two key PFM activities recorded scores above the country average whilst the remaining four key PFM activities recorded scores below the country average.

PEFA ASSESSMENT

You can download the 2015 PEFA assessment for Gambia here.