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Background

Introduction

- 1.01 In pursuance of Section 160(1) (c), of the Constitution of the Republic of The Gambia, an audit of the financial statements of the Government of The Gambia for the financial years ended 31 December 2009 and 2010 was conducted.

Audit objectives

- 1.02 The overall objectives of this audit are to:
- gain assurance that the financial statements fairly present the state of affairs of the Government of The Gambia, in accordance with the Budget Management and Accountability Act and Financial Instructions, for the years ended 31 December 2009 and 2010;
 - determine whether, in all material respects, the expenditure and income have been applied for the purposes intended by the National Assembly; and
 - whether the financial transactions conform to the authorities which govern them.

Methodology

- 1.03 We conducted the audit in accordance with the International Standards of Supreme Audit Institutions (ISSAIs) issued by the International Organisation of Supreme Audit Institutions (INTOSAI). An audit includes examination, on a test basis, of evidence relevant to the amounts, disclosures and regularity of financial transactions included in the financial statements.
- 1.04 It also includes an assessment of the significant estimates and judgments made in the preparation of the financial statements and of whether the accounting policies are appropriate to the circumstances, consistently applied and adequately disclosed.
- 1.05 We planned and performed the audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by error or by fraud or other irregularity and whether, in all material respects, the expenditure and income have been applied for the purposes intended by the National Assembly.
- 1.06 As part of this audit we held discussions with MoFEA, the Director of Treasury and his staff, IFMIS Consultants and had contact with the Central Bank of The Gambia and commercial banks and officials of The Gambia Revenue Authority.

Scope

- 1.07 This audit exercise examined transactions undertaken during the period 1 January 2009 to 31 December 2010 and balances held as at 31 December 2009 and 2010 respectively.

Conclusion

- 1.08 The Government of The Gambia continues to register improvements in the quality of the financial statements produced since the financial statements for the year ending 31 December 2005. The introduction of the Integrated Financial Management Information System (IFMIS) in 2007 further enhanced the quality of the accounts.
- 1.09 Government staff had in the recent past relied on consultants to single handedly prepare the financial statements and answer queries relating to the financial statements. This trend appears to be changing with greater involvement of the government staff in the accounts preparation process as well as in responding to audit queries from my staff. Although, challenges remain in government staff carrying out corrections to the financial statements, before the audit is finalised.
- 1.010 It is important that the trend of increased involvement by government staff in the financial statements production process be intensified, if the Treasury Directorate is to ever be able to operate without the assistance of consultants.
- 1.011 Capacity to run the IFMIS system itself fully from The Gambia still remains a challenge, with frequent escalation of problems to the supplier in Tanzania. It is imperative for the Treasury to reduce its dependence on the supplier going forward.
- 1.01 The Government needs to urgently focus on ensuring that the financial statements capture accounting transactions in their entirety, from all bank accounts, from direct government expenditure of budget and the appropriate development funds received. The Government also needs to establish all its assets as well as consolidate all government business enterprises, in order to provide users of the financial statements a more complete picture of its financial performance and position.
- 1.012 The provision of complete documentation to support figures included in the financial statements on a timely basis also, remains a challenge for the Government.

- 1.013 Detailed Finding are presented in Section 3 of this report. For each finding we have detailed the implication, recommendation and a priority ranking of high, medium or low. The priority ranking represents the level of urgency attached to each finding and should be addressed as follows:

High	This matter should be addressed immediately
Medium	This matter should be addressed as soon as is practicable and, within the financial year
Low	This matter should be addressed

- 1.014 The number of Finding in each category has been summarised below.

Priority	Number of Finding
High	31
Medium	1
Low	0

Executive summary

Summary

- 2.01 The audit of Government of The Gambia Financial Statements for the periods ending 31 December 2009 and 2010 respectively showed weaknesses in controls which need urgent attention. The audit observations identified in this report are summarised below:

Un-presented payment vouchers

- 2.02 Payment vouchers amounting to D109, 330,266.57 for the year ended 2009 and payment vouchers amounting to D16,093,176.62 for the year ended 2010 were not presented for audit up to time of finalising this report. Payment vouchers not presented for audit verification will cast doubt on whether those payments were genuine.

Breach of GPPA regulations/ payment vouchers with single quotations

- 2.03 During the audit we noted that payment vouchers amounting to D4, 120,440.08 for the year ended 2009 and 80 payment vouchers totalling D8, 144,691.74 for year ended 2010 had only one invoice attached as opposed to the three quotations required by the GPPA. This is a breach of established procurement guidelines.

Payment vouchers lacking adequate supporting documents

- 2.04 We observed that 86 payments amounting to D6, 345,381.15 for the year ended 2010 and 280 payment amounting to D76, 157,988.71 in year 2009 were made without adequate documentation being attached to the payment vouchers. This is a control weakness which if not address may lead to fraud and other irregularities.

Payment vouchers with no supporting documentation

- 2.05 During the verification of the payment vouchers for the year ended 2009, we noted that 9 payment vouchers amounting to D 4,124,542 and 10 payment vouchers totalling D410,145.40 had no supporting documentations attached, in contradiction of the dictates of the financial instructions.

Signature list not signed

- 2.06 We observed that payment vouchers amounting to D1, 367, 110 for the year ended 31 December 2009 and payment vouchers amounting to D 2,494,916.91 for the year ended 31 December 2010 were made to different individuals whose names were listed on the voucher attachment list (signature list) but none of the recipients signed the signature list as evidence of receiving the said amounts. There is a risk that individuals whose names are on the list may not have actually received the claimed sums and that these monies may have been misappropriated.

Non Consolidation of self accounting projects

- 2.07 The accounts of self accounting projects have continuously been omitted from the consolidated government financial statements over the years. We are concerned about the non inclusion of self accounting projects in the financial statements. The exclusion of development expenditure of self accounting projects will make the financial statements of the Government incomplete and also could limit the ability to provide adequate information to meet information requirements of users.

Virement limits exceeded

- 2.08 Fifty three and forty eight net virements above the 75% threshold were made during 2009 and 2010 respectively. Virements were also made to 6 budget line items in 2009 for which no amounts had been approved in the estimates of revenue and expenditure for that year. These were all made in contravention of Financial Instructions.

Summary statement of stores and other assets

- 2.09 In the preparation of the financial statements for the period under audit, the Treasury Directorate only provided the Summary of assets purchased during the year. This leaves out substantial amount of government assets both in The Gambia and overseas. The summary statement of stores and other assets does not give a complete picture of the total assets owned by the government.

Exclusion of government funds at commercial banks in financial statements.

- 2.010 During the period of audit we noted that an amount of D17, 646,324.25 was held in various commercial banks but not disclosed in financial statement for year ending 31 December 2009 and 2010. The total bank balances included in the 2009 and 2010 financial statements has been understated.

Cash and bank

- 2.011 During the audit we observed that reconciling items arising from monthly bank reconciliation were not investigated and corrected on time. There is a risk that errors might go undetected for a long time if reconciliations are not done on the specific periods they relate.

Imprests

- 2.012 During the audit, we noted outstanding imprest balances of D38, 965,075 and D69, 185,051 for the financial year's ended 31 December 2009 and 31 December 2010 respectively. There is a risk that officials might be using imprest beyond the due date of retirement as unauthorised loans to themselves which could negatively affect the cash flow position of Government.

Material overdue loan not recovered

- 2.013 Review of payment vouchers showed an amount of D66, 557,000 made to Gambia International Airline (GIA) to pre-finance 2009 Hajj. This money was supposed to be refunded after the Hajj season. GIA repaid D45, 000,000 leaving an outstanding balance of D21, 000,000 up to the conclusion of this audit. There is a risk that this money might never be refunded if proper follow-up is not made by MoFEA thus leading to financial loss to government.

No tax arrears register

- 2.014 During the audit we noted that GRA does not maintain a tax arrears register. Absence of such a register could lead to arrears accumulating into millions without information available for appropriate action to be taken. This could also lead to GRA losing track of arrears owed to Government and hence financial loss to government.

Government vehicle loan scheme-AU Vehicles

- 2.015 We noted that Government sold some of the vehicles that were used during the African Union summit hosted by The Gambia in 2006. The rest of the vehicles were provided to senior government officials on loan. Payment is to be deducted from their salaries. However, there is no mechanism in place to monitor the repayments.

Detailed findings

Non compliance with laws and regulations

Misuse of contingency fund

Finding

- 1.015 The Contingency Fund is set up under the provisions of section 154 of the Constitution for purposes of meeting unforeseen and urgent expenditure for which no other provision exists. The balance at the year/period end is represented by the budget balance for the contingency amounts that remain unutilised at the end of the year/period.
- 1.016 We noted that some expenditures made from the contingency fund account do not appear to be unforeseen and urgent expenditure. We believe that most of these expenditures should have been budgeted. See **appendix a** for details.

Implication

- 1.017 This shows poor budgeting and weak control since this account was used for expenditures that should have been budgeted. It can also be viewed as bypassing the National Assembly approval mechanism.

Priority

High

Recommendation

- 1.018 We recommend that this account be used for its intended purpose (unforeseen and urgent expenditure which were not budgeted).

Management response

- 1.019 Comment noted and appropriate action will be taken to ensure that it does not happen again.

Auditor's comment

- 1.020 Treasury Directorate did not comply with the above section of the Constitution.

Un-presented payment vouchers

Finding

- 1.021 Section 158 of the Financial Instruction states that, *“the originals of payment vouchers and supporting documents will be filed in numerical order by month and year by the Treasury Directorate, to be available for audit and other inspection purposes. Files of payment vouchers and supporting documents should be preserved under lock and key for period of at least 6 years”*.
- 1.022 Payment vouchers from 12 Budget Entities amounting to D902, 039,719.28 for the year ended 2010 and payment vouchers amounting to D166, 122,795.55 for the year ended 2009 were not presented for audit up to the time of writing this report. See details in **appendix b**.

Implication

- 1.023 Payment vouchers not presented for audit verification will cast doubt on whether those payments were genuine. There is a risk that, the expenditure balance included in financial statement is over stated.

Priority

High

Recommendation

- 1.024 Treasury should take all necessary steps in ensuring that these payment vouchers are presented for inspection. In future, all payment vouchers should be made available for audit inspection at the time of request.
- 1.025 We recommend that all payment vouchers are filed in numerical order by month and year by the Treasury Directorate, to be available for audit as required by the Financial Instructions.

Management response

- 1.026 A significant number of the vouchers have been located and are available for your inspection at the Accounting Unit of The Treasury Directorate. Analysis is shown below for your review.

	2010	Unpresented	Seen (Note 1)	Cancelled Vouchers(Note 2)	Unseen
Payment Vouchers		583,562,385.96	551,139,050.27	18,847,070.09	13,576,265.60
Journals		319,516,138.14	319,516,138.14		0.00
Credit Memos(Note 5)		60,038,387.38	53,892,708.49		6,145,678.89
Debit Memos		(43,813,624.22)	(43,813,624.22)		0
CM Transactions		517,808.18	517,808.18		0.00
Others		324,783.48	-		324,783.48
Vouchers no document no		(1,714,220.16)			
Total 2010		918,431,658.76	881,252,080.86	18,847,070.09	20,046,727.97
	2009	Unpresented	Seen	Others(Note 3)	Unseen (Note 4)
Vouchers		159,522,977.77	59,064,097.45	(2,466,975.78)	102,925,856.10
Journals		23,151,114.47	23,151,114.47		
CM Transactions		44,754.04	44,754.04		
Credit Memos		29,034,966.81	201,000.00		28,833,966.81
Debit Memos		(45,661,557.96)	(45,661,557.96)		0
Total for 2009		166,092,255.13	36,799,408.00	(2,466,975.78)	131,759,822.91

Notes:

- 1.027 Included in the figure of D54, 686,208.78 as seen payment vouchers were also vouchers reported as lacking adequate supporting documents amounting to D6, 345,381.15 and D4, 695,967.21 as signature list not signed: These should not have been included as part of un-presented documents as you must have seen them to ascertain the level of insufficiency and also recorded as payments with insufficient supporting documents.
- 1.028 These are cancelled vouchers and should not be included as part of un-presented documents.
- 1.029 This figure amounting to (2,446,975.78) was filtered from the annex of un-presented payment vouchers for 2009 but we could not identify as to what it was made of. They had no document number or other details that could lead us to identify what type transactions they were.

1.030 The filing of payment vouchers was decentralised from 2007 to 2009 to Ministries, Departments and Agencies. We are working with the relevant sectors to locate the remaining for 2009 details as follows:

1.031 Included in your figure of un-presented documents was a figure of D44, 997,391.65 that relates to credit memos prepared for retirement of embassy imprest. These Credit Memos were filed together with embassy returns and bank transfers as supporting documents and are available for your inspection at the Systems and Control unit of Treasury Directorate.

Budget Entity No:	Ministry, Department and Agency	Number of Vouchers	Amount(GMD)
01	Office of The President	115	21,365,001.87
07	Ministry of Defence	28	2,100,305.65
08	Ministry of Interior	36	2,068,649.92
10	Ministry of Foreign Affairs	4	19,494.74
13	Pensions and Gratuities	70	1,721,600.14
15	Miscellaneous	2	30,797,500.00
17	Ministry of Agriculture	6	2,329,699.28
20	Ministry of Basic Education	7	348,602.34
21	Ministry of Health	84	42,175,002.14
Total			102,925,856.10

Auditor's comment

1.032 Payment vouchers amounting to D109,330,266.57 for the year ended 31 December 2009 and payment vouchers amounting to D16,093,176.62 for the year ended 31 December 2010 outstanding at the end of the audit.

Breach of GPPA regulations/ payment vouchers with single quotations-

Finding

- 1.033 During the inspection of the payment vouchers, we noted that 32 payment vouchers amounting to D4,120,440.08 for the year ended 2009 and 80 payment vouchers totalling D 8,144,691.74 for year ended 2010 had only one invoice attached as opposed to the three quotations required by the GPPA. See details in **appendix c**.
- 1.034 GPPA regulation 44 (2) states "*Local requests for quotation proceedings shall be used when the desired goods, works or services are ordinarily available from three or more sources in The Gambia at competitive prices and conditions*" and 45 (1) *The single-source procurement method may be used only in the following circumstances*
(a) *when the estimated value of the procurement does not exceed the amount set in the Regulations;*
(b) *when only one supplier has the technical capability or capacity to fulfil the procurement requirement*".
- 1.035 We noted that most of the budget entities are not complying with the GPPA regulations when procuring goods and services.

Implication

- 1.036 This is indicative of control weakness which if not addressed may lead to fraud and other irregularities.

Priority

High

Recommendation

- 1.037 We recommend that adequate supporting documents are attached in line with the Financial Instructions and GPPA regulations. It is also recommended that an approved GPPA single sourcing form be used when single sourcing.

Management response

- 1.038 The procedure is that; the three quotations would be maintained by the sectors and only the invoice of the selected supplier would be attach to the payment voucher for processing. However as part of the audit of 2007 and 2008, it came to our attention that, these were not available at the sectors.
- 1.039 To address the issue, a letter referenced DE10/92/01/P.12 (75) dated on the 8th of October 2012 was issued to all Permanent Secretaries and Heads of departments requesting them to ensure that all payment vouchers are accompanied by three quotations. This has been complied with since the letter was issued and can be verified from the Treasury Directorate.

Auditor's comment

- 1.040 Three quotations is a requirement set out by GPPA. Single source can only be used when the procurement is below the threshold or when permitted by the regulations.
- 1.041 Treasury Directorate did not provide quotations from the respective budget entities at the close of the audit.

Payment vouchers lacking adequate supporting documents

Finding

- 1.042 Section 140 of the financial instructions states that, "*Payment vouchers must be accompanied by the appropriate supporting documents which may include original invoices, time pay sheets, and local purchase orders and, in the case of imprest holders, petty cash vouchers.*"
- 1.043 Financial instruction 158 also states that "*the originals of payment vouchers and supporting documents will be filed in numerical order by month and year by the Treasury Directorate, to be available for audit and other inspection purposes*".
- 1.044 We observed that 86 payments amounting to D6, 345,381.15 for the year ended 2010 and 280 payment amounting to D76, 157,988.71 in year 2009 were made without adequate documentation being attached to the payment vouchers. See **appendix d** for details.
- 1.045 Payments vouchers that do not have sufficient supporting documents to substantiate payment cannot be accepted as genuine disbursement and therefore cannot be accepted as charges on Government funds.

Implication

- 1.046 This is an indication of control weakness which if not address may lead to fraud and other irregularities.

Priority

High

Recommendation

- 1.047 All payment vouchers should have adequate supporting documents attached to them.
- 1.048 We recommend that adequate supporting documents are attached in line with financial instructions and GPPA regulations.

Management response

Analysis of payments with	2010	2009
Maintenance of vehicle	910,157.15	3,119,591.65
Travel Fares	2,642,929.00	1,134,643.00
Food and Food Services	1,125,383.00	4,514,524.00
Purchase of fuel	215,850.00	
others	1,451,062.00	67,506,596.06
Training		4,003,889.52
	6,345,381.15	76,275,354.71

- 1.049 The lack of three quotations has already been reported as non compliance with GPA regulations and cannot be duplicated as inadequate supporting documents.
- 1.050 The items are categorise and commented as follows:
- One Invoice:
- 1.051 We noted that a number of items are stated as one invoice attached and therefore considered as inadequate supporting document. Please note that only the supplier selected provides an invoice, thus, only one invoice will be attached to the payment voucher as noted by your good yourself. Please clarify whether you are referring to quotations as invoices. If it is quotation that is already addressed as part of non compliance with the GPA regulations.
- Maintenance of Vehicles:
- 1.052 Obtaining three quotations for vehicle maintenance is impracticable as one is not aware of the service required or the fault with the vehicle before a thorough check is done. There was a circular identifying five garages for maintenance of Government Vehicles. We will advice sectors to invite bids from these suppliers and get a service contract with the most responsive bidder.
- Purchase of fuel:
- 1.053 Obtaining three quotations for fuel does not add value because the price for fuel is the same for all suppliers.
- Purchase of Air ticket:
- 1.054 The procedure is that; the three quotations would be maintained by the sectors and only the invoice of the selected supplier would be attached to the payment voucher for processing. However as part of the audit of 2007 and 2008, it came to our attention that, these were not available at the sectors.
- 1.055 To address the issue letter referenced DE10/92/01/P.12 (75) dated on the 8th of October 2012 was issued to all Permanent Secretaries and Heads of departments request them to ensure that three quotations of payment vouchers lacking three quotations was handled by the and other relevant documents are attached to the payment voucher. This has been complied with since the letter was issued and can be verified from the Treasury Directorate.

- Food and Food Services:
- 1.056 The procurement of food and food services are done through tender and contracts awarded to suppliers. The tender documents and contracts are filed at the sectors.

Auditor's comment

Invoices:

- 1.057 Only one invoice is attached to payment vouchers. Evidence of three quotations in respect of payments above GPPA procurement thresholds were not provided by Ministries, Departments and Agencies.

Maintenance of vehicles

- 1.058 There was no evidence of any circular identifying five garages for maintenance of Government vehicles.

Purchase of air ticket

- 1.059 There was no evidence of three quotations provided by the sectors respect of payments above GPPA procurement thresholds and only the invoice of the selected supplier is attached to payment vouchers. The circular issued would only become effective from October 2012.

Food and food service

- 1.060 There was no evidence of bidding as bidding documents were not provided by Ministries, Departments and Agencies and they remain outstanding at the close of the audit.

Payment vouchers with no supporting documentation

Finding

- 1.061 Financial instruction 140 states *“Payment vouchers must be accompanied by the appropriate supporting documents which may include original invoices, time pay sheets, and local purchase orders and, in case of imprest holders, petty cash vouchers”*.
- 1.062 *“Where an original invoice is lost, a copy should be obtained and certified by the authorising officer that payment has not previously been made”*.
- 1.063 During the verification of the payment vouchers for the year ended 2009, we noted that 9 payment vouchers amounting to D 4,124,542 and 10 payment vouchers totalling D410,145.40 had no supporting documentations attached, in contravention of the dictates of the financial instructions. See **appendix e** for details

Implication

- 1.064 This is indicative of control weakness which if not addressed may lead to fraud and other irregularities.

Priority

High

Recommendation

- 1.065 We strongly recommend that adequate supporting documents are attached in line with the Financial Instructions and the GPPA regulation.

Management response

- 1.066 We are presently searching for the vouchers and will be provide status as part of our final response.

Auditor's comment

- 1.067 Treasury Directorate did not provide the supporting documents at the close of the audit.

Summary statement of stores and other assets

Finding

- 1.068 Government Budget Management and Accountability Act section 42 states: *“the annual accounts shall review the transactions of the financial year, drawing attention to significant features and making comparisons with the previous financial year, and shall include information on at least the following: (k) a summary statement of stores and other assets at the end of the financial year.”*
- 1.069 In the preparation of these financial statements, the Treasury Directorate only provided the Summary of assets purchased during the year. This leaves out substantial amount of government assets both in The Gambia and overseas, (Gambia government overseas embassy buildings for example).
- 1.070 This requirement of the GBMAA was therefore not met.

Implication

- 1.071 The summary statement of stores and other assets does not give a true picture of the total assets owned by the government thereby distorting the financial statements.

Priority

High

Recommendation

- 1.072 We recommend the Treasury Directorate disclose the total assets owned by the government as required in the GBMAA.

Management response

- 1.073 This will be revised to include Assets purchased by the Government since the inception of IFMIS in 2007. The records of assets purchased before 2007 are not available and therefore cannot be included.
- 1.074 There are plans to implement the asset module as part of the IFMIS additional financing. The implementation of this module will involve physical verification and valuation of assets pre 2007 to ensure that all government assets are recorded.

1.075 Henceforth the report will come as in the sample below:

Name of Department of State	Property-land, buildings, highways GMD'000	Plant machinery, trucks GMD'000	Equipments-computers, furniture, copiers GMD'000	2010 Total value of property, plant & equipments purchased GMD'000	2007 to 2010 Total value of property, plant & equipments purchased GMD'000
Ministries and Embassies	xxxx	xxxx	xxxx	xxxx	xxxxx
Agencies	xxxx	xxxx	xxxx	xxxx	xxxxx
Total for the year	xxxx	xxxx	xxxx	xxxxx	xxxxx

Auditor's comment

1.076 A detailed assets register including buildings and properties owned by government should be disclosed. MoFEA should work with the relevant authorities in valuing all government assets and make such disclosures in the financial statements.

Signature list not signed

Finding

- 1.077 We observed that 59 payments amounting to D4, 715,417.21 for the year ended 2010 and 10 payment vouchers amounting to D1, 367,110.80 for the year ended 2009 were made to different individuals whose names were listed on the voucher attachment list (signature list) but none of the recipients signed the signature list as evidence of receiving the said amounts. See **appendix f** for details.

Implication

- 1.078 There is a risk that individuals whose names are on the list may not have actually received the claimed sums and that these monies may have been misappropriated.
- 1.079 This is indicative of control weakness which if not addressed may lead to fraud and other irregularities.

Priority

High

Recommendation

- 1.080 We recommend that for all payment vouchers raised, the responsible accounts officer ensure that all recipients sign the voucher attachment list as evidence of receiving their entitlements.

Management response

- 1.081 For the year 2009, out of GMD1.37m reported in the management letter GMD873, 510.80 have been located and are available for inspection at the accounting unit.
- 1.082 For the year 2010 out of 4,715,417.21 reported in your letter, 1,960,375.30 have been located as signed and available for inspection at the accounting unit. But 956,250 of the balance is duplicated.

Auditor's comment

- 1.083 There were 10 Payment vouchers amounting to D1, 367, 110.80 for the year ended 31 December 2009 and 30 Payment vouchers amounting to D 2,496,916.91 for the year ended 31 December 2010 outstanding at the close of the audit.

Unauthorised payment vouchers

Finding

- 1.084 Financial instruction 147 states “*Vote Controllers and their delegates for the purpose of authorising payment vouchers and their supporting documents including local purchase orders, petty contract vouchers, contract certificates, pay sheets; and for signing cheques, must register their specimen signatures with the Treasury Directorate, Auditor General and Principal Accountant (Internal Audit), who must likewise be notified of cancellation of such authority*”.
- 1.085 During the verification of the payment vouchers for the year ended 2009, we noted that 9 payment vouchers amounting to D508,040.93 were not authorised as required by the financial instructions. See **appendix f** for details.

Implication

- 1.086 This is indicative of control weakness which if not addressed may lead to fraud and other irregularities.

Priority

Medium

Recommendation

- 1.087 We recommend that all payment vouchers are authorised before payments are made as required by the financial instructions.

Management response

- 1.088 All these vouchers have been duly signed and are available for your review at the accounting unit of the Treasury Directorate.

Auditor's comment

- 1.089 The fact that payment vouchers were not authorised by appropriate officers at the time of processing payment represent a control weakness in the payment system.

Non consolidation of self accounting projects

Finding

- 1.090 Financial Instructions 203 states *“Where project is funded and administered entirely by an external agency but represents development expenditure, the external agency will hand over to the Government, certified quarterly summary account which should be sent to the Treasury Directorate who will record the details in a project account”*.
- 1.091 The accounts of self accounting projects have continuously been omitted from the consolidated government financial statements over the years.

Implication

- 1.092 The exclusion of development expenditure of self accounting projects will make the financial statements of the government incomplete. This limits the ability to provide adequate information to meet information requirements of users.

Priority

High

Recommendation

- 1.093 We recommend the inclusion of the self accounting projects in government financial statements.

Management response

- 1.094 Self accounting projects have not been consolidating because returns have not been received from projects. Government has now made the decision to extend IFMIS to all self accounting projects to ensure that they are consolidated in Government Financial Statements.
- 1.095 Currently we have extended the IFMIS to two self accounting projects as a pilot namely IFMIS II and the ISEFPG project under the Ministry of Finance and Economic Affairs.
- 1.096 Also as part of the migration to EPICOR 9 IFMIS is being extended to all projects under MoFEA and MoICI.
- 1.097 Furthermore as part of IFMIS additional financing expected in 2014, IFMIS will be extended to all the remaining self accounting projects within Government.

Auditor's comment

- 1.098 Treasury Directorate did not comply with the above provision of the financial instructions.

Budget

Virement limits exceeded

Finding

- 1.099 Section 30 subsections 4 (a) and 5 of the Government Budget Management and Accountability Act (GBMAA) states “*Virement is allowed among expenditure items of a budget agency up to a maximum of seventy five per cent of the appropriation of giving or receiving expenditure items, at the request of the budget agency and the approval of the Secretary of State; and Where the amount to be vired exceeds the limits set under subsection (4), the approval of the Secretary of State is required.*”
- 1.0100 Financial instruction (80) states “*No Expenditure for which there is either insufficient or no provision in the Approved Estimates may be incurred until Supplementary provision has been approved.*”
- 1.0101 Fifty three and forty eight virements above the 75% threshold were made during 2009 and 2010 respectively.
- 1.0102 Virements were made to 6 budget line items in 2009 for which no amounts had been approved in the estimates of revenue and expenditure for that year. See **appendix h** for details on virements.

Implication

- 1.0103 There is the risk that the virements above the prescribed limit were made without the prior consent and approval of the Minister thus defeating the purpose of budgets as a guide and control to spending and government fiscal policy.
- 1.0104 There is the risk that virements were made to budget lines for which no amounts were approved in the initial estimates and also no supplementary budgets were approved for such expenditure.

Priority

High

Recommendation

- 1.0105 Total spending should be guided by the approved amounts in the estimate for each budget line and in cases that changes are needed to be made to such expenditure line items, they should be limited to the set 75% threshold after the consent and approval of the Minister has been sought as dictated by the GBMAA.

- 1.0106 We also recommend that no movement of funds is made to expenditure line items for which no funds had been budgeted in the approved estimate or supplementary budget.

Management response

- 1.0107 Section 30(5) of the Government Budget Management and Accountability Act, 2004 states that where the amount to be vired exceeds the limits set under subsection (4), the approval of the secretary of state (Minister) is required.
- 1.0108 All virements were approved by the honourable Minister. Therefore, there was no violation of GBMAA section 30(4).

Auditor's comment

- 1.0109 We are aware that under the IFMIS, the honourable Minister by default approves all virements. However, there is no evidence that the Minister is aware of virement limits being exceeded.
- 1.0110 It is the role of civil servants to advice Ministers on potential breaches of laws and regulations. Therefore, it is our view that the Honourable Minister should be alerted to the virement limits when he is required to approve virements.

Non compliance with cash basis IPSAS

Government business enterprises not consolidated

Finding

- 1.0111 IPSAS 1.6.12 requires “*For financial reporting purposes, the reporting entity (financial reporting entity) may consist of a number of controlled entities including government departments, agencies and Government Business Enterprises (GBEs). Determining the scope of the financial reporting entity can be difficult due to the large number of potential entities. For this reason, financial reporting entities are often determined by legislation. In some cases, the financial reporting entity required by this Standard may differ from the reporting entity specified by legislation and additional disclosures may be necessary to satisfy the legislative reporting requirements.*”
- 1.0112 In the preparation of the financial statements for 2009 and 2010 this requirement was not met.

Implication

- 1.0113 The financial statements do not meet the requirements of the applicable reporting framework.

Priority

High

Recommendation

- 1.0114 We recommend that the government business enterprises be consolidated.

Management response

- 1.0115 IPSAS 1.6.20 states: the following disclosures should be made in consolidated financial statements:
- (a) A listing of significant controlled entities including the name, the jurisdiction in which the controlled entity operates (when it is different from that of the controlling entity); and
 - (b) The reasons for not consolidating a controlled entity.

- 1.0116 In accordance with IPSAS 1.6.20 paragraph (b), government business entities have not been consolidated as part of government financial statements because government follows IPSAS accounting standards and GBEs follows IFRS standards also the basis of accounting for government is cash basis and GBEs follows the accrual basis of accounting. These facts have already been disclosed in the financial statements for 2009 and 2010 under point 1 (a) of the commentary on the Financial statements by the Director of Treasury Directorate.
- 1.0117 Furthermore, the consolidation procedures as identified in IPSAS 1.6.16 (c) states that 'consolidated financial statements should be prepared using uniform accounting policies for like cash transactions. If it is not practicable to use uniform accounting policies in preparing the consolidated financial statements, that fact should be disclosed together with the proportions of the items in the consolidated financial statements to which the different accounting policies have been applied'.
- 1.0118 Government and GBEs use different accounting policies (e.g. Revenue accounting, accounting for expenditures, and depreciation of fixed assets etc) thus; Consolidation of the Government Business Enterprises as part of Government financial statement is not feasible.
- 1.0119 In order to enhance the reliability, consistency and faithful representation government financial statements, government decides to disclosed the net-worth of the GBE's in the government financial statements on pages 218 and 195 for the 2009 and 2010 financial statements respectively.
- 1.0120 Base on the above, in our opinion government have fully complied with IPSAS.

Auditor's comment

- 1.0121 Disclosure of your inability to comply, does not absolve you from compliance.

Non disclosure of grants received

Finding

- 1.0122 Section 1.10.11 of Cash basis IPSAS states “ *Where external assistance is received in the form of loans and grants, the total amount received during the period as loans and the total amount received as grants should be shown separately, either on the face of the Statement of Cash Receipts and Payments or in the notes to the financial statements.*”
- 1.0123 Review of financial statements indicated that there were no grants received by government during the financial year ending 31 December 2010.
- 1.0124 However, discussion with officials at MoFEA revealed that there were grants received during the year.
- 1.0125 The financial statements therefore did not comply with the above standard.

Implication

- 1.0126 There is a risk that the financial statements are misstated.

Priority

High

Recommendation

- 1.0127 We recommend that all grants received be disclosed.

Management response

- 1.0128 This will be disclosed as part of the revised Financial Statements for 2009 and 2010 respectively.

Auditor's comment

- 1.0129 We confirm that there was a disclosure of grants in the revised financial statements.

Missing notes in the consolidated cash receipts and payments

Finding

- 1.0130 Section 1.3.31 of Cash basis IPSASs states “*Notes to the financial statements should be presented in a systematic manner. Each item on the face of the statement of cash receipts and payments and other financial statements should be cross referenced to any related information in the notes.*”
- 1.0131 This part of the standard has not been complied.

Implication

- 1.0132 The financial statements will not meet this requirement of the reporting framework.

Priority

High

Recommendation

- 1.0133 We recommend that each item on the face of the statement of cash receipts and payments be cross referenced to any related information in the note.

Management response

- 1.0134 This will be addressed as part of the revised 2009 and 2010 Financial Statements.

Auditor’s comment

- 1.0135 We confirm that Treasury Directorate has addressed this matter in the revised financial statements.

Exclusion of government funds at commercial banks in financial statements.

Finding

- 1.0136 Cash basis IPSASs requires an entity to recognise all cash receipts, cash payments and cash balances under the entity's control. This has not been done in these financial statements.
- 1.0137 A review of the confirmations from commercial banks during the period of audit showed an amount of D17, 646, 324.25 held in various commercial banks which were not disclosed in financial statement for year ending 31 December 2009 and 2010. Detailed found in **appendix i**.

Implication

- 1.0138 The Government did not meet the provisions of the cash basis IPSAS. The total bank balances included in the 2009 and 2010 financial statements will be understated.

Priority

High

Recommendation

- 1.0139 We recommend that these balances are included in the financial statements of government to give a more accurate and complete picture of the financial performance and position of government.

Management response

- 1.0140 There are plans to close all accounts of MDA's with the Commercial Banks, there is a letter referenced DA250/01/ (56) dated 20th May 2013 sent to all the commercial banks operating within The Gambia instructing them to cease with immediate effect the opening of bank accounts for ministries, Departments, Agencies and projects without authorisation from the Ministry of Finance and Economic Affairs
- 1.0141 The Treasury Directorate is working hand in hand with the Ministry of Finance to get those accounts closed or bring them on board the IFMIS as soon as possible.

Auditor's comment

- 1.0142 Treasury Directorate has not complied with this part of cash basis IPSAS.

Non disclosure of undrawn external assistance

Finding

1.0143 Review of financial statements showed omission of the statement of undrawn external assistance totalling D6, 826,351.20 and D7, 539,394.90 for the financial years 2009 and 2010 contrary to Section 1.10.18 of Part 1 cash basis IPSASs which states:

1.0144 *“The entity should disclose in the notes to the financial statements the balance of undrawn external assistance loans and grants available at reporting date to fund future operations when, and only when, the amount of the loans or grants available to the recipient is specified in a binding agreement and the Satisfaction of any substantial terms and conditions that determine, or affect access to, that amount is highly likely, showing separately in the reporting currency:*

(a) Total external assistance loans; and

(b) Total external assistance grants.

1.0145 *Significant terms and conditions that determine, or affect access to, the amount of the undrawn assistance should also be disclosed.”*

1.0146 Details are shown in the table below:

Creditor	Undrawn Amount	
	2009	2010
	D	D
ADB/Nigerian Trust Fund	467,807.30	475,699.70
African Development Fund	248,048.60	20,629.10
Arab Bank For Economic Development. In Africa	459,267.40	361,477.20
Banco des. Econ. Social Venezuela	591,360.00	457,626.10
ECOWAS Bank for International Development	537,600.00	553,431.70
Export-Import Bank of India	292,085.50	205,139.50
International Development Association	97,881.80	114,124.00
International Fund for Agricultural Development	273,667.50	268,168.00
Islamic Development Bank	2,447,361.80	3,191,058.50
Kuwait Fund for Arab Economic Development	550,875.00	914,068.00
OPEC Fund for International Development	399,278.50	361,713.20
Republic of China(Taiwan)	110,208.00	73,842.30
Saudi Fund for Development	350,909.70	542,417.40
Total	6,826,351.20	7,539,394.90

Implication

- 1.0147 There is a risk that disclosures made in the financial statements are incomplete leading to the distortion of the financial statements.

Priority

High

Recommendation

- 1.0148 We recommend that corrections be made to disclose the undrawn external assistance in the financial statements.

Management response

- 1.0149 This will be disclosed as part of the revised Financial Statements for 2009 and 2010 respectively.

Auditor's comment

- 1.0150 We confirm that undrawn external assistance have been disclosed in the revised financial statements.

Non disclosure of rescheduled or cancelled external debts

Finding

- 1.0151 Section 1.10.23 states, *“An entity should disclose in the notes to the financial statements the amount of external assistance debt rescheduled or cancelled during the period, together with any related terms and conditions.”*
- 1.0152 The government of The Gambia benefitted from the Highly Indebted Poor Countries debt relief program of its development partners during the period under audit.
- 1.0153 As a result some of the country’s external debts were rescheduled, partially relieved or cancelled. This was not disclosed in the financial statements. Therefore, the standard was not complied.

Implication

- 1.0154 The financial statements do not meet the requirements of the cash IPSAS.

Priority

High

Recommendation

- 1.0155 We recommend that rescheduled and cancelled external debts be disclosed.

Management response

- 1.0156 This will be disclosed as part of the revised financial statements for 2009 and 2010 respectively.

Auditor’s comment

- 1.0157 The disclosures were made in the revised financial statements.

Cash and bank

Bank reconciliations

Finding

- 1.0158 A review of the year end bank reconciliation for period of audit revealed the following:
- 1.0159 Overdue receipts in the Treasury Main Account 2010 amounting to D612, 314,158.39 were not banked during the financial years they relate.
- 1.0160 Overdue payments in the special deposit dalasi cash book (excluding un-presented cheques) totalling D3, 730,916.67 as shown in **appendix j**.
- 1.0161 We also noted that there were two receipts in cash book for the special project dalasi account which were not captured by the bank for almost two years as shown below:

Date applied	Document no.	Description	Amount	BE
31-12-08	CM0000528	CM0000528:CM0000528	41,556.36	21
31-12-08	CM0000528a	CM0000528:CM0000528a	22,891.36	21
Total			64,447.72	

- 1.0162 We observed that there were some overdue receipts in cash book for the revenue bank account of the Ministry of Interior not in bank as shown below:

Date applied	Document no.	Description	Receipt amount	BE
31-12-07	DEPSIT0000265	TRF0000109:DEPSIT0000265	98,400.00	08
28-05-09	210759	DEPSIT0003331:DEPSIT0003331	8,000.00	08
15-07-09	210760	DEPSIT0003330:DEPSIT0003330	8,500.00	08
Total			114,900.00	

Un-cancelled stale cheques

- 1.0163 There were un-cancelled stale cheques in the Treasury Main Account for 2010 amounting to D22, 689,423.25.

Transactions in supporting schedule not traced in cash book

- 1.0164 Supporting schedule relating to payment in cash book (except un-presented cheques) not found in the Treasury Main Account cash book for 2010 amounting to D95, 835,602.00 are shown in **appendix k**.

Receipts in cash book (not in bank) not traced in the cash book.

- 1.0165 The following transactions in the special project dalasi were not traced in the cash book as part of supporting schedule of receipts in cash book (not in bank) as shown below:

Date applied	Date cleared	Document no.	Description	Receipt Amount	BE
13-05-09	12-03-13	CR102571	CR102454:CR102454	700,000	11
31-12-09	12-04-10	OC/103744	CR103744:OC/103744	205,000,000	50
31-12-09	01-04-10	OC/103744	CR103744:OC/103744	205,000,000	50
31-12-09	31-12-10	TMA 2007	Correction of TMA 2009 transaction	1,157,310	19
23-02-09	31-12-10	TRF0000069	TRF0000069	348,000	21
Total				412,205,310	

Payments in bank not in cash book

- 1.0166 The payments from the special project dalasi account as listed below still remain un-reconciled by the Treasury Directorate after having appeared in 3 to 4 years' bank reconciliation statement.

Date cleared	Document number	Payment Type	Amount
01-06-07	00014931	DEBIT	26,775.00
08-06-07	00014939	DEBIT	74,250.00
29-05-07	DE21/01/P20/(268)	DEBIT	12,032.54
Total			113,057.54

- 1.0167 We also noted that some overdue payments made by the bank were not in cash book of the Treasury Main Account as follows:

Date Cleared	Document number	Payment type	Amount
11-12-08	00035478	DEBIT	8,256
14-01-09	00035438	DEBIT	14,400.15
08-06-09	00044745	DEBIT	20,000
16-04-09	00041787	DEBIT	37,659.98
02-12-09	00054613	DEBIT	113,542.83
11-06-08	027033	DEBIT	233,965
21-10-08	00032066	DEBIT	1,000.00
25-11-09	00054753	DEBIT	30,000.00
Total			450,567.96

Discrepancies noted on the draft reconciliation

Revenue bank accounts

- 1.0168 Difference between the total cash balance and cash book balance on the draft reconciliation statement are shown below:

Year.	Adjusted bank balance on draft reconciliation	Total cash activity report	(Under)/Overstatement	Account	BE
2009	(355,504.17)	88,352.83	443,857.00	Revenue bank reconciliation statement	03
2010	(717,337.16)	(707,837.16)	9,500.00	Revenue bank reconciliation statement	03
2010	(228,140.00)	(591,100.52)	(362,960.52)	Revenue bank reconciliation statement	08

- 1.0169 Difference between adjusted cash balance and cash book balance on the draft reconciliation statement of the Treasury Main Account are shown below:

Year	Adjusted bank balance	Cash book balance on draft reconciliation	Discrepancy
2009	199,026,583.34	159,140,188.35	39,886,394.99
2010	1,071,971,878.38	1,031,714,052.07	40,257,826.31

- 1.0170 Difference between Treasury Main Account cash book(s) and financial statement-note 15 (cash and cash equivalent).

Date	TMA Cash book balance	Note 15	Difference
31/12/2010	1,031,714,052.07	1,480,226,000.00	448,511,947.93

- 1.0171 The issues identified above were reported in our management letter of 2008. However, the position remains unresolved for the 2009 and 2010 financial statements of the government.

Implication

- 1.0172 There is a risk of misstatement of the cash and bank balances if long overdue reconciling transactions are not investigated and corrected in a timely manner.
- 1.0173 There is a risk that receipts not captured in the cashbook could lead to understatement of cash balances for the year the transactions took place if reconciliations are not done in the appropriate period.
- 1.0174 It is indicative of either system deficiency or inadequate knowledge and comfort over the use of the reconciliation module by Treasury Directorate.
- 1.0175 There is a possibility that some payments were made erroneously from government funds by the bank.
- 1.0176 There is also a risk that errors might go undetected for a long time if reconciliations are not done on the specific period it relates.

Priority

High

Recommendation

- 1.0177 All receipts should be posted immediately in the cash book or bank accounts of the financial year they relate.
- 1.0178 These errors or staled items could have been cleared earlier had reconciliations been carried out at the appropriate time.
- 1.0179 We advised Treasury Directorate to carryout reconciliations at the appropriate periods as piling up the reconciliations would only lead to errors going undetected.
- 1.0180 The difference on the reconciliation identified above by the audit team should be properly investigated to establish the correct balances and details of work done be provided for our verification.
- 1.0181 All perennial issues need to be addressed as soon as practicable since the Treasury Directorate are in the process of migrating to Epicor 9. It is important to re-engage the supplier to provide a less complicated version of the reconciliation module.

Management response

Over Due Receipts in the in cash book not in bank

- 1.0182 Most of the overdue receipts relate to Cash allocations issued to MDA's for which there were delays in transferring funds from the CRF to the TMA as a result of unavailability of funds to transfer.
- 1.0183 However, out of the GMD612m reported as overdue, Cash allocations amounting to GMD573,535,963.35 and other receipts amounting to D920,861.04 were reconciled and as at March 2012.
- 1.0184 The remaining balance of overdue has been reconciled except for three items amounting to GMD37, 857,334.00 which we will investigate and reconcile.
- 1.0185 With regards to the overdue payments of D3, 730,916.67 in the special deposit, we have concluded our investigation and will adjust as part of the revised financial statements.
- 1.0186 These two receipts in the cash book were reversed as follows:
- | | |
|------------|-----------|
| CM0000267 | 46,594.36 |
| CM0000267a | 17,853.00 |
| CM0000537 | 0.36 |
| Total | 64,447.72 |
- 1.0187 These transactions have now been reconciled accordingly in the system.
- 1.0188 Out of the three, the two transactions stated below have been reconciled in May 2013. Investigation is in progress to reconcile the remaining one.

Un-cancelled stale cheques

- 1.0189 Stale cheques amounting to GMD 8,411,383.29 have been transferred to the Special Deposit Bank Account and 179,054.56 have been reconciled and these details are available at the accounting unit for your verification.
- 1.0190 The remaining balance of D14, 098,531.23 is made up of two domestic debt payments were debit memos on account which we are still investigating.

Transactions in supporting schedule not traced in cash book

- 1.0191 We are still investigating these transactions.

Receipts in cash book (not in bank) not traced in the cash book

- 1.0192 Out of the lot only one transaction belongs to Special Project the rest are transactions relating to the Treasury Main Account and all of them are in the Cash Book as shown in the table below.

Date applied	Date cleared	Document no.	Description	Receipt amount	BE	Cash book
13-05-09	12-03-13	CR102571	CR102454:CR102454	700,000	11	TMA 2012
31-12-09	12-04-10	OC/103744	CR103744:OC/103744	205,000,000	50	TMA 2010
31-12-09	01-04-10	OC/103744	CR103744:OC/103744	205,000,000	50	TMA 2010
31-12-09	31-12-10	TMA 2007	Correction of TMA 2009 transaction	1,157,310	19	TMA 2009
23-02-09	31-12-10	TRF0000069	TRF0000069:	348,000	21	Special Project 321104
Total				412,205,310		

- 1.0193 Please note, these two transaction is a duplicate

31-12-09	12-04-10	OC/103744	CR103744:OC/103744	205,000,000	50	TMA 2010
31-12-09	01-04-10	OC/103744	CR103744:OC/103744	205,000,000	50	TMA 2010

Payments in bank not in cash book

- 1.0194 Investigation has been going on and we will adjust as part of our audit adjustments.
- 1.0195 As part of the investigation we have written letters to Central Bank since 2009, follow up have been made but still no response from the Bank.

Discrepancies noted on the draft reconciliation

Year	Adjusted bank balance on draft reconciliation	Total cash activity report	(Under)/Over statement	Account	BE	Status
2009	(355,504.17)	88,352.83	443,857.00	Revenue bank reconciliation statement	Judiciary	There is no Discrepancy
2010	(717,337.16)	(707,837.16)	9,500.00	Revenue bank reconciliation statement	Judiciary	We will investigate
2010	(228,140.00)	(591,100.52)	(362,960.52)	Revenue bank reconciliation statement	Interior	We will investigate

Difference between adjusted cash balance and cash book balance on the draft reconciliation statement of the Treasury Main Account

- 1.0196 We have investigated the discrepancies on the bank reconciliation statement and noticed that, the General Ledger and Cash Activity balances are the same and therefore, there should not have been any difference. Further investigation shows that the consolidated cash balance as per reconciliation statement differs from the general ledger balance which confirms that there is an issue with the reconciliation statement.
- 1.0197 The issue has been escalated to the suppliers and they have provided a solution which proposes that we un-reconciled all the transactions and reconcile again. We have tried this propose solution and realised that it has other implications on transactions that were manually reconciled. We are still engaging the supplier to find an adequate solution to the issue.

Difference between Treasury Main Account cash book(s) and Financial Statement-Note 15 (cash and cash equivalent)

- 1.0198 This has been noted and will be address as part of the revised financial statements.

Auditor's comment

Overdue receipts in the cash book not in bank

- 1.0199 There are three outstanding receipts in the cashbook amounting to D37, 857,334.00 which have not been reconciled with the bank statement. See details below:

Date applied	Document no.	Description	Receipt amount	BE
31-12-07	2290410	DEPSIT0000166 :DEPSIT0000166	1,827.50	19
28-11-08	Reversal11-12-8	Reversal of Treasury Bills fro	37,846,506.50	12
27-05-10	229040a1	Banking	9,000	11
Total			37,857,334.00	

Receipts in cash book for the special project dalasi account not in bank

- 1.0200 We can confirm that the aforementioned receipts have been reversed.
- 1.0201 Out of the three transactions as per the draft management letter, we have confirmed that two are reconciled and one with a document no. DEPSIT0000265 remained un-reconciled up to time of finalising this report.

Un-cancelled stale cheques

- 1.0202 We have verified transactions amounting GMD 8,411,383.29 that have been transferred from TMA to Special Deposit Bank Account and GMD 179, 054.56 have been reconciled accordingly.
- 1.0203 According to the Treasury Directorate, the outstanding balance of D14, 098,531.23 is being attributed to a system issue and therefore remained unresolved up to time of writing this report. See details below:

Date	Cheque No.	Particulars	Amount	BE
22-12-09	000046	HOPITAL UNIVERSITAIRE INTERNATIONAL CHEI	86,711.23	21
24-12-09	000047	HOPITAL UNIVERSITAIRE INTERNATIONAL CHEI	187,775.00	21
3-11-08	500512	CENTRAL BANK OF THE GAMBIA	1,607,900.00	50
3-11-08	500515	CENTRAL BANK OF THE GAMBIA	12,216,145.00	50
Total			14,098,531.23	

Transactions in supporting schedule not traced in cash book

- 1.0204 The transactions could not be traced to the cashbook and therefore remained unresolved up the time of writing this report.

Receipts in cash book (not in bank) not traced in the cash book

- 1.0205 We confirm that this receipt has now been traced in the cash book.

Date applied	Date cleared	Document no.	Description	Receipt amount	BE	Cash book
23-02-09	31-12-10	TRF0000069	TRF0000069	348,000	21	Special Project

- 1.0206 We also noted that the following receipt was entered into the Treasury Main Account (TMA) 2012 thereby overstating the TMA for that period while understating the TMA (2009).

Date applied	Date cleared	Document no.	Description	Receipt amount	BE	Cash book
13-05-09	12-03-13	CR102571	CR102454	700,000	11	TMA 2012

Payments in bank not in cash book:

- 1.0207 The payments could not be traced to cashbook and therefore remained unresolved at the close of the audit

Discrepancies noted on the draft reconciliation

- 1.0208 Discrepancies noted on the draft reconciliation for the Revenue Bank Account for Judiciary and Ministry of Interior for the period 2010 still remained unresolved up to the time of concluding the audit as Treasury Directorate await the supplier (Soft Tech) to resolve system failures.

Lodgements not traced to the bank statement

Finding

Financial instructions state:

- 1.0209 103. *“For purposes of this Act, the Revenue Service must implement measures to ensure that all taxes, levies, duties, fees and other money due to and collected by it are accounted for and deposited daily into the relevant bank account. The relevant treasury and sub treasury must be informed daily of such revenue and its standard revenue classifications”.*
- 1.0210 104. *“All revenue received by a department must be paid daily into its account set up for the purpose or, for amounts less than 500 dalasi, as soon as practicable. This revenue must invariably be paid into the relevant account by the last working day of the month. Revenues of extra budgetary funds shall similarly be paid into their special bank accounts held at the Central Bank”.*
- 1.0211 Review of paying in slips revealed that 27 pay-in-slips amounting to D2, 749,612.02 for the year ended 2009 and 33 pay-in-slips amounting D3, 717,925.86 for year ended 2010 were not seen in their respective bank statements for accounts held at the Central Bank of The Gambia.

Implication

- 1.0212 There is a risk that money collected on behalf of government is used for personal benefit. This is an indication of weak controls since regular reconciliations are not performed to help detect errors and or misappropriation of government funds.
- 1.0213 Lodgements not traced to the bank statements could be due to fraud since the revenues were receipted as received but not banked.

Priority

High

Recommendation

- 1.0214 Treasury Directorate need to reconcile the revenue accounts regularly to ensure that all monies collected are promptly banked.
- 1.0215 The lodgements not traced to the bank statements clearly show that monthly reconciliations are not performed or are not properly done. Treasury Directorate needs to investigate the cause and forwarded details to the National Audit Office for verification.

Management response

- 1.0216 The pay-in-slip for the year 2009 that you were not able to traced in the bank statements are all available for you inspection at the accounting unit.
- 1.0217 For the year 2010 all are available for your inspection at the accounting unit except for three pay-in-slips amounting to D9, 840 we are investigating.

Auditor's comment

- 1.0218 We confirm that pay-in-slips were provided and traced in the bank statement.

London bank account (National Westminster)

Finding

- 1.0219 The Government of The Gambia owned a revenue bank account which serves as depository for revenue collected by The Gambia High Commission in the United Kingdom.
- 1.0220 The High Commission only deposits money into the account. It has neither access to the funds nor authority to manage the account.
- 1.0221 The Treasury Directorate singlehandedly manages the account. The account is a Government of the Gambia Instant Account #25912518. The signatories to this account are all Treasury staff including the Director of Treasury.
- 1.0222 The account with a rolling amount of over a million British pounds was used by the government as investment in UK treasury reserve. The weekly interest on the investment was paid into the account. In 2006, the investment component of the account was withdrawn by the government of The Gambia.
- 1.0223 No cash book was maintained for this account and no reconciliation was done on the account since the opening of the account. Therefore, it would be difficult to confirm the correct bank balance.
- 1.0224 We observed that Treasury Directorate made an attempt to reconcile the account commencing January 2007.
- 1.0225 This does not follow the standard reconciliation procedure; instead they began by introducing a cash book which records lodgements and charges made from this account on the basis of the bank statements received.
- 1.0226 The exchange rate of the British pound to dalasi was not shown in the cash book for all the financial years for the period of audit.
- 1.0227 We also noted that no adjustment relating to this account has been reflected in the cash balances for the financial years ending 2008, 2009 and 2010 respectively.

Implication

- 1.0228 In the absence of a standard reconciliation procedure been followed it be would difficult to establish and confirm a credible bank balance for the account.
- 1.0229 The non-inclusion of exchange rates in the cash book makes it difficult to confirm closing balances in dalasi for each of the years under audit.
- 1.0230 There is a risk that the cash and bank balances in the financial statements for the period of audit are understated.
- 1.0231 Errors and or fraud could occur without being detected if proper reconciliation is not carried out regularly.

Priority

High

Recommendation

- 1.0232 The cash book maintained by the Treasury Directorate should also include records of exchange rates made from this account.
- 1.0233 Treasury Directorate should endeavour to carry out proper bank reconciliation in order to establish a credible cash and bank balance for the London bank account.
- 1.0234 In future, the reconciliation should also be done on a monthly basis to avoid any back log of reconciliation on the account and detect any errors or fraud in a timely manner.

Management response

- 1.0235 The London Bank Account (NatWest) is a foreign currency and a deposit only account for revenues collected by our mission in London. All the revenues collected is accounted for in the Embassy Revenue Collection Cash Book in pound sterling and its Dalasi equivalent which is forwarded to the Treasury Directorate at the end of every month and it is subsequently captures into the IFMIS System.
- 1.0236 It should be noted that the NatWest Account is included amongst the un-reconciled bank accounts and was part of the write-off and restatement exercise that was approved by the National Assembly in the year 2010 for inclusion into the IFMIS system with a correct opening balance. Over GMD 10,000,000.00 (Ten Million Dalasi) was written off the NatWest Account in that exercise.
- 1.0237 It is for that reason a new Cash Book was created at the Treasury Directorate with effect from January 2007 and the transactions of the account were therefore recorded and reconciled upon receipt of the Bank Statement.

- 1.0238 Since 2007 up to date, we have not got any issues of indifference between the Cash Book Balance and that of the Bank Statement.
- 1.0239 However, we have taken note of your concern and we wish henceforth be providing a Bank Reconciliation Statement even if there are no differences between the Bank Statement and Cash Book balance.

Auditor's comment

- 1.0240 The importance of bank reconciliation and keeping proper books of account cannot be overemphasised.

Imprest

Finding

- 1.0241 Financial instruction 184 stipulates that “all imprest must be retired on or before the last day of the financial year or such earlier date as specified by the Treasury Directorate or Permanent Secretary, when authorising the imprest”.
- 1.0242 From the review of schedule of outstanding imprests provided by the Treasury Directorate for the period of audit, we noted that there were outstanding imprests totalling D69, 408,809.58 for 2009 and D134, 567,877.19 for 2010. See **appendix I** for details.

Additional Imprest issued to outstanding Imprest holders in 2010 and 2011

- 1.0243 We noted instances where outstanding imprest holders were issued with additional imprests during the subsequent financial years ending 2010 and 2011 amounting to D168, 358,469.10 and D197, 615,655.13.
- 1.0244 This matter of overdue imprest and issue of additional imprest to outstanding imprest holders has been a subject of our previous management letters on the audit of the government of The Gambia financial statements.

Implication

- 1.0245 There is also risk that officials might be using imprest beyond the due date of retirement as unauthorised loans to themselves which could affect the cash flow position of government.
- 1.0246 There appears to be inadequate control over imprest issued to officials since imprests could be kept by officials for more than one year without being fully retired.

Priority

High

Recommendation

- 1.0247 Treasury Directorate should provide evidence of practical measures taken to recover outstanding imprests totalling D69, 408,809.58 and D134, 567,877.19 as at end of 31 December 2009 and 2010 respectively.
- 1.0248 In future, all imprest issued should be retired on or before the due date as stipulated in the above financial instructions.
- 1.0249 Imprest should not be given to any official who did not fully retire previous imprest issued to them by the due date of retirement.

Management response

Additional Imprest issued to outstanding Imprest holders in 2010 and 2011

- 1.0250 The balances quoted as being issued to imprest holders that already have outstanding imprest were inaccurate and was brought to your attention during the closing meeting were you promised to correct accordingly.
- 1.0251 During the audit of 2008, there was a patch that treasury Directorate ran in the system to prevent outstanding imprest holders from being issued additional imprest and this was confirmed by representatives from your office.
- 1.0252 As at now no imprest can be issued to any imprest holder whose imprest is due for retirement already.
- 1.0253 With regard to the outstanding imprest holders, the internal audit office in collaboration with the Ministry of Finance and Economic Affairs is working to get the imprests balances returned.

Auditor's comment

- 1.0254 There is still an outstanding imprest balance of D38, 965,075.69 and D69, 185,051.91 for the financial year's ended 31 December 2009 and 31 December 2010 respectively.

Material overdue loan not recovered

Finding

- 1.0255 Review of payment vouchers showed payment of D66, 557,000 made to Gambia International Airlines Ltd (GIA) to pre-financed 2009 Hajj. This money was supposed to be refunded after the Hajj season.
- 1.0256 There was no evidence showing that the debt was bad and had to be written off. Discussion with officials at MoFEA revealed that the money is still outstanding.
- 1.0257 There was no evidence of follow up on the recovery of the money. This shows poor debtor management by MoFEA.

Implication

- 1.0258 There is a risk that this money might never be repaid, resulting to financial loss for government.

Priority

High

Recommendation

- 1.0259 We recommend that follow up be made to recover the money or the amount be written off from the financial records of government in the event it is impossible to recover.

Management response

- 1.0260 There was a repayment from The Gambia International Airlines (GIA) amounting to GMD45, 000,000.00 are stated below:

Date	Receipt number	Amount (GMD)
28/09/09	Pytrx0003413	8, 000,000.00
28/09/09	Pytrx0003412	12, 000,000.00
12/01/10	Pytrx0003940	25, 000,000.00

Auditor's comment

- 1.0261 There is an outstanding balance of D21, 557,000 not yet paid by GIA.

Non disclosure of contingent liability

Finding

- 1.0262 Review of correspondence from budget entities and enquiries from management revealed non disclosure of a contingent liability in respect of Greater Banjul Area Water supply project. This loan was signed and agreed in 2006 between NAWEC and ING BANK of the Netherlands but was guaranteed by government.
- 1.0263 The loan was misclassified as external debt and included in the financial statements. The outstanding balances of this loan stood at D62, 107,846 and D179, 164,045 for the years ending 31 December 2009 and 31st December 2010 respectively.

Implication

- 1.0264 There is a risk that disclosures made in the financial statements are inadequate and that government liabilities are overstated.

Priority

High

Recommendation

- 1.0265 We recommend that adjustments be made to disclose this contingent liability in the financial statements and that total external debts be corrected accordingly.

Management response

- 1.0266 This was not classified as a loan but disclosed as part of the public debts. We will reclassify from public debts to Contingent liability as part of the revised financial statement.

Auditor's comment

- 1.0267 We confirm that the correction has been made.

Suspected fraud not reported

Finding

- 1.0268 The audit showed that there were alleged financial misappropriations discovered by Treasury Directorate to the tune of D85, 100 and D390, 319.45 for the financial years ending 31 December 2009 and 31st December 2010 respectively. These financial misappropriations were not disclosed in the financial statements. Details are shown below:

Period	Description	Suspected fraudster	Year of Loss	Value of loss(D)
02/04/09-21/10/09	Alleged fraud into the Ministry of Interior revenue bank account	Burama Jammeh, Mariama Jarbu Faal & Fatou Jagne	2009	85,100.00
01/01/10-06/10/10	Alleged fraud into the financial activities of The Gambia Embassy in Guinea Bissau by the finance attaché	Baba Gomez	2010	390,319.45
Total				475,419.45

Implication

- 1.0269 Financial statements will be distorted if the loss of public funds is not adequately disclosed.

Priority

High

Recommendation

- 1.0270 We recommend that an investigation be launched into these alleged financial misappropriations and efforts made to recover the financial loss. Criminal proceedings should also be instituted against the suspected officials involved.

1.0271

Management response

- 1.0272 These will be disclosed as part of our revised financial statement.

Auditor's comment

- 1.0273 We confirm that the corrections have been made.

Revenue

Finding

Wrong account coding between TB and GRA schedule

1.0274 Details are shown below:

Code (GRA Returns)	Name	Description from Chart of Accounts	Code (Trial Balance)	Name	Description from Chart of Accounts
Year 2009					
115601	ECOWAS Levy	(Other taxes on international trade and transactions)	115201	Export Duties	(Taxes on exports)
111301	Miscellaneous Tax	(Unallocable-Other taxes on incomes, profits and capital gains)	142250	Miscellaneous Receipts	(Admin fees/licenses/permits/registration fees and charges)
Year 2010					
Code (GRA Returns)	Name	Description from Chart of Accounts	Code (Trial Balance)	Name	Description from Chart of Accounts
142231	Road Tax	(Admin fees/licenses/permits/registration fees and charges)	114511	Road Tax	(Taxes on use of Goods and on permission to use goods or perform services)
111301	Miscellaneous Taxes	(Unallocable-Other taxes on incomes, profits and capital gains)	142250	Miscellaneous Receipts	(Admin fees/licenses/permits/registration fees and charges)

1.0275 Difference of GRA revenue transfers between the National Revenue Database(NRD) and financial statements (FS)

Date	Consolidated amount as per NRD	Total tax receipts as per FS	Overstated amount
31/12/2009	3,787,085,371.40	3,791,802,000.00	4,716,628.60
31/12/2010	3,730,097,758.93	3,770,340,000.00	40,242,241.07

1.0276 Revenue collection on the revenue returns not traced on the financial statement

Rev. code	Revenue item	Total (Jan-Dec)	Year	Remarks
NA	TIN	140,025.00	2009	Understated
NA	Informal Sector	243,430.00		
NA	Rental Income	391,149.22		
NA	TIN	358,050.00	2010	Understated
NA	Informal Sector	356,000.00		
NA	Rental Income	38,272.00		

1.0277 GRA tax receipts not captured in the financial statement

Revenue code	Description	Total Jan.-Dec (D)	Year	Remarks
114402	N.E.T.T. Levy	18,231,500.00	2009	Understated
NA	ECOWAS Levy	30,450,413.42		
114402	N.E.T.T. Levy	19,889,775.00	2010	Understated
115601	ECOWAS Levy	34,428,116.58		
Total		102,999,805.00		

1.0278 Difference between trial balance and GRA returns

GFS Code	Description	Amount in TB	Amount in GRA Return	Understated Amount(D)
141943	Car Parking Fees(AREA COUNCIL)	17,038,986	17,056,586	17,600

Implication

- 1.0279 There is a risk that the differences between the returns and IFMIS balances are as a result of misstatement on the part of the Treasury Directorate.
- 1.0280 The different codes used by Treasury Directorate and GRA shows the inconsistencies which could result to a revenue line item being misstated.
- 1.0281 Revenues might be misappropriated since some revenues collected are paid directly to the beneficiary without the involvement of Treasury Directorate.
- 1.0282 The differences between the year end balances as per GRA returns and IFMIS shows that the true status of the financial statement in terms of revenue

generated is not reflected or captured. Therefore, the tax revenue in the financial statements is misstated.

Priority

High

Recommendation

- 1.0283 We recommend the Treasury Directorate investigate and establish the differences.
- 1.0284 Treasury Directorate should ensure that there is consistency between itself and GRA with regards to the relevant codes as described by in the Chart of Accounts to be attached to each revenue line item.
- 1.0285 Treasury Directorate needs to carry out reconciliation between the returns and trial balance so as to identify discrepancies such as coding and amount difference at an early stage.
- 1.0286 All levies collected by the government institutions should be included in the financial statement as it is part of the total revenue collected for the Government of The Gambia.

Management response

Wrong account coding between TB and GRA schedule

- 1.0287 We are currently working with GRA and the System Administrators and also as part of migration to EPICOR 9 to harmonise the different codes used in the system for the same items.
- 1.0288 The figures captured in the system are actual cash collected by GRA and the difference between GRA transfers and the cash receipts as tax revenue is accounted for under the tax receivables.
- 1.0289 The informal sector and rental income will be recognised as revenue in Government Financial Statements as part of our audit adjustments to the 2009 and 2010 respectively. TIN is internally generated revenue for GRA.
- 1.0290 These funds belong to third parties collected by Gambia Revenue Authority.
- 1.0291 This figure was adjusted as part of 2008 audit adjustments. The Local authorities car park fees was been treated as a liability but now as a revenue account and this was part of the corrections to move money from the revenue account to the liability line item Local authority car park fees.

Auditor's comment

Difference of GRA revenue transfers between the National Revenue Database (NRD) and financial statements (FS)

- 1.0292 After reconciling the transfers from GRA in the CRF, we noted that the adjusted transfers for 2009 is D3,763,671,018.65 and the 2010 balance is D3,688,356,099.90.
- 1.0293 We recommend that the balances as per CRF account be stated as the actual cash receipts on the financial statements for the year 2011 onwards.
- 1.0294 The tax returns recognises tax due from GRA but not necessarily tax received by the authority therefore, using the tax returns from GRA as tax receipt does not represent the true state of the financial position of the GoTG financial statement for the year ended as the Cash basis IPSAS recognises actual cash receipts but not cash receivable.

Revenue collection on the revenue returns not traced in the financial statements

- 1.0295 The rental income and informal sector (income tax personal) revenues has been included in the revised financial statements.

GRA tax receipts not captured in the financial statement

- 1.0296 The audit query has been addressed.

No tax arrears register

Finding

- 1.0297 During an audit exercise on GRA revenues (domestic and corporate taxes) for the period January 2008 to December 2009, the audit team could not ascertain the tax arrears due because GRA does not maintain a tax arrears register as was noted in the Management letter of the audit.
- 1.0298 We had written to GRA on 30 April 2013 requesting for tax arrears register for both Domestic and Custom & Excise for the periods being audited but no response was received up to the time of reporting.

Implication

- 1.0299 Absence of such register could lead to arrears accumulating into millions without information available for appropriate action to be taken. This could also lead to GRA losing track of arrears owed to government.

Priority

High

Recommendation

- 1.0300 A register of all the arrears of tax should be compiled to establish the total amount owing to the government and this information should be the basis for appropriate strategies for rapid collection thus boosting government revenues.
- 1.0301 Treasury Directorate needs to ensure that schedules of arrears from GRA are sent on a timely basis, so as to know and record the actual tax due or receivable at the year end.

Management response

- 1.0302 Observations noted and efforts are being made for this to be implemented. Currently we have written to the GRA via letter referenced DE11/93/01/ (74) dated 23rd May 2013 requesting for the total amount of tax arrears as at end of 2009 and 2010 respectively but only cumulative tax arrears of 2009 to 2012 was provided. No information for 2009 and 2010's respective years.

Auditor's comment

- 1.0303 There is no evidence that Gambia Revenue Authority maintained tax arrears register for both Domestic and Custom & Excise for the periods being audited.

Other matters

Comparison of the GFS codes, the chart of accounts and the financial statements

Finding

- 1.0304 Comparison of the GFS codes, the chart of account and the financial statement for period of audit revealed the following:

GFS codes in trial balance not trace in the chart of account.

- 1.0305 We noted the following GFS codes in the trial balance but could not be traced in the chart of accounts. See table below:

Trial Balance	
GFS Code	Account code description
112112	Sales of Customs Regulations
114111	Asycuda& SAD Receipts
114208	Customer Processing Fees
114209	Over time Receipts
141502	Privatisation proceeds
192222	BTL Special Project Receipts
221708	Legal fees
232116	Executive Residences
232117	Other Government Residences/Quarters
232249	Military Equipment
234114	Land levelling and fencing (civil works)
234120	Construction of irrigation infrastructure
263101	Transfers to Local Authorities
282120	Support to Local Organisation
411971	Operation and Ex-Gratia for Navy
411972	Operation and Army Training Fund
411973	Operation and Emergency Standby Facility
411974	Operation and Operation of the Navy
411975	Settlement of 2006 Stale Cheques
520001	Transfers From CRF to TMA
520005	Transfers to NAO

520006	Transfers to Special Project
520007	Transfers to Special Deposits
911947	Wages Payable

GFS codes with different account names.

1.0306 The following GFS codes were having different account names:

Chart of accounts		Trial balance	
GFS Code	A/C Code description	GFS code	A/C Code description
114536	Cattle Tax	114536	Registration of Livestock Dealers and Buyers
211164	Allowances to tribunal scribes	211164	Sitting allowances
211167	Fees to postal agents	211167	Medical services to personnel
211171	Special mission	211171	Treatment of government officers overseas
211174	Sitting allowances	211174	Gambia Fund for Drug Abuse Sitting Allow
411977	_Gambia Nurses and Midwifery Association	411977	Settlement of 2006 Un-presented Cheques

Two GFS code with the same account name

1.0307 We noted two GFS codes with the same account name. See table below:

Chart of accounts		Trial balance	
GFS code	A/C code description	GFS code	A/C code description
222167	GRTS Satellite Link Charges	222167	GRTS Satellite Link Charges
232220	GRTS Satellite Link Charges	232220	GRTS Satellite Link Charges

Implication

- 1.0308 This shows weak supervision and control and is indicative of poor approach to managing the chart of accounts by officials of the Treasury Directorate.
- 1.0309 Financial reports produced by the system may be unreliable for decision making.
- 1.0310 If this serious issue is not addressed, overtime, it could undermine the whole purpose of the IFMIS which is for timely, sound and accurate financial reporting for informed decision making.

Priority

*Management Letter of the Government of The Gambia
for the years ended 31 December 2009 and 2010*

High

Recommendation

- 1.0311 We recommend that the Treasury Directorate carry out a comprehensive review of the chart of accounts, to avoid any such differences in future.

Management response

GFS codes in trial balance not trace in the chart of accounts.

- 1.0312 With the exception of GFS code 114111 Asycuda and SAD receipts, we acknowledge that the GFS codes stated in the management letter have not been updated on our chart of account.
- 1.0313 This has now been taken care of by our System Administrator and an updated version is available at the reporting unit of the Treasury Directorate for your review.

GFS codes with different account name.

- 1.0314 These are GFS codes that were not used or created in the system, therefore after running out of account code ranges we have to filter and re-describe account codes that were not used, we will amend the chart of account with immediate effect to change the description of those account codes.

Two GFS code with the same account name

- 1.0315 These two accounts are of different budget classification, one being recurrent expenditure and other, development expenditure.

Auditor's comment

- 1.0316 We confirm that the corrections were made.

Misclassification of arrears on government shares in BSIC Group

Finding

- 1.0317 Review of loan agreement documents revealed arrears of D178, 148,367 for the financial years ending 31 December 2009 and 31 December 2010 respectively on shares taken by Government of The Gambia in BSIC Group. These arrears were misclassified as an external debt but instead should have been appropriately disclosed as part of arrears and guarantees.

Implication

- 1.0318 There is a risk that total external debt balances have been overstated by at least D178, 148,367 and arrears and guarantees understated by D178, 148,367.

Priority

High

Recommendation

- 1.0319 We recommend that both the external debt balances and the arrears and guarantees figures be corrected accordingly in light of this finding.

Management response

- 1.0320 This will be corrected as part of the revised financial statements for the year 2009 and 2010 respectively.

Auditor's comment

- 1.0321 We confirm that the corrections have been made.

Omission of BADEA Loan 287

Finding

- 1.0322 Review of external debt balances included in the financial statements indicated an omission of the BADEA Loan 287 balances in respect of Traditional Fishing Development Project .This loan has outstanding balances of D46, 982,000 and D63, 908,000 for the financial years ending 31 December 2009 and 31 December 2010 respectively.

Implication

- 1.0323 There is a risk that total external debt balances for the financial years ending 31 December 2009 and 31 December 2010 have been understated by
1.0324 D46, 982,000 and D63, 908,000 respectively.

Priority

High

Recommendation

- 1.0325 We recommend that the external debt balances be corrected in light of this finding.

Management response

- 1.0326 This will be included in public debts as part of the revised Financial Statement.

Auditor's comment

- 1.0327 We confirm that the corrections have been made.

Government vehicle loan scheme-AU Vehicles

Finding

- 1.0328 FI 218 states that *“An officer operating a Government bank account must reconcile his or her cashbook with a bank statement at least once a month. A reconciliation statement must fully explain any difference between the balance shown in the cashbook and the balance as shown on the bank statement”*.
- 1.0329 A review of the financial statement and discussions with officials of the Ministry of Finance revealed that, government sold a number of the vehicles that were used during the African Union summit hosted by The Gambia in 2006.
- 1.0330 Some of the vehicles were provided to senior government officials as a loan. Payment is to be deducted from their salaries. The proceeds of the sale and loan repayments were to be lodged into a bank account held at Trust Bank, Gambia Ltd.
- 1.0331 There is no cash book to keep record of income received and expenditures made from this account. Furthermore, there is no evidence of a reconciliation of the bank account.
- 1.0332 There is no evidence to confirm who the debtors are and what amounts they owe.

Implication

- 1.0333 The cash and cash balance in financial statements for the period under audit will be misstated.
- 1.0334 There is a risk that some receivables will never be collected. Also there is a risk that funds in the account may be mismanaged by those in charge of the account or third parties, such as bank officials.
- 1.0335 This is indicative of poor internal controls and bad financial management.

Priority

High

Recommendation

- 1.0336 Immediate action should be taken by the Ministry of Finance and Economic Affairs, to open a cash book for this account and perform bank reconciliation on the said account to establish the correct bank balance.
- 1.0337 The Ministry of Finance should provide a receivables list that is reconciled to the bank statements to establish the loan balances of the beneficiaries.

- 1.0338 A plan should be put in place to collect the outstanding receivables, if there are any.
- 1.0339 In the operation of such schemes in the future, the Ministry of Finance should invite and engage relevant institutions including Treasury Directorate and National Audit Office amongst others in formulating guidance on sound financial management practices for the effective and efficient implementation of the scheme.

Management response

- 1.0340 Observations noted and recommendations will be implemented.

Auditor's comment

- 1.0341 Treasury Directorate did not comply with the above provisions of the financial instructions.

Prior year matters

Limitation on scope

Access to information denied

Finding

- 1.0342 Chapter 75.01 of the Finance and Audit Act, Part III, Section 14 (2) stipulates that *“In the exercise of his duties under this Act, the Auditor General or any person duly authorised thereto by him shall have access to all books, vouchers, documents, cash, stamps, securities, stores or other Government property of any kind whatsoever in the possession of any public officer”*.
- 1.0343 Section 34 of the Financial Instructions states “any public officer who is responsible for the conduct of financial business on behalf of the Government of The Gambia, shall keep proper records of all transactions and shall produce records of the transactions for inspection when called upon to do so by the Secretary of State and the Auditor General, or any officers authorised by them”.
- 1.0344 The audit of the financial statements of Government is a critical task in the accountability arrangements of government. It is also an indicator of the degree of acceptance of good governance practices. It affects the credibility of the Government in general.
- 1.0345 Requests for information were either delayed or denied. For example, amongst others, requests for documentation relating to the under listed were still outstanding at the conclusion of the audit:
- motor vehicles purchased by the government in 2008;
 - procedures in place over the purchase of the vehicles and their allocation to government institutions;
 - purchases made on credit basis in 2008 and the terms and conditions of the credit purchases;
 - balances due to the suppliers of vehicles and other creditors (excluding loan providers);
 - all government investments and the nature and extent of government ownership; and
 - Sale of Gamtel/Gamcel

Implication

- 1.0346 This added administrative burden inevitably takes time. The cumulative effect of these delays is having a severe implication on the ability of this office to complete the audit within the statutory timeframe.
- 1.0347 Scope of the audit is being severely limited by these restrictions on the availability of information.

Priority

*Management Letter of the Government of The Gambia
for the years ended 31 December 2009 and 2010*

High

Recommendation

- 1.0348 We recommend that all documentation and information are provided promptly to audit staff when requested.

Management response

- Payments for Vehicles are made as and when Funds are available
- Sale of Gamtel/Gamcel – To the best of our knowledge the balance of 6.5m US Dollars have not yet hit the account
- Procedures in place for the purchase of Vehicles at the ministry of finance:
 - The budget for procurement of Vehicles have been decentralised to Ministries.
 - Ministries, Departments and Agencies send request for purchase of Vehicles to Office of the President for approval.
 - Approval is given by the Secretary General, who instructs the Ministry to procure Vehicles as approved.
 - The Ministry then procure the vehicle in accordance with the procurement procedure
 - The vehicle is then sent to Ministry of works and Infrastructure to be issued with a number plate.

Auditor's comment

- 1.0349 No evidence was provided regarding the sale of Gamtel/Gamcel up to the time of this report.
- 1.0350 There was no evidence to support the stated balance of D33.4M as being outstanding to vehicle suppliers. In addition, there were no reconciliations between the supplier and the MoFEA.
- 1.0351 MoFEA needs to document its policy on the purchase and allocation of vehicles.

Chart of accounts

Good financial reporting undermined

Finding

- 1.0352 The chart of accounts change procedures are spelt out under the heading system change procedures in the Treasury Directorate's chart of accounts document.
- 1.0353 It is required that whenever a change is done to the chart of accounts, the Director of Treasury must authorise all changes and the Auditor-General must concur with the change request. Evidence of concurrence should be provided on the System Change Request Form.
- 1.0354 We found that there were no change request forms used, nor did the Director of Treasury or the Auditor General authorise any change requests.
- 1.0355 There is a requirement to keep a register of updates. No such register was kept. There is also a requirement to keep a printed copy of all updated chart of accounts books at the accounting unit of the Treasury Directorate. No such printed copy was kept.
- 1.0356 Since the introduction of the chart of accounts in May 2006, Treasury Directorate made a number of changes to the chart of accounts, without regard to the laid down procedures for changes. The table below shows a sample of changes done without following procedures and the resultant anomalies:

Sample of disparities in chart of accounts

Account code	Account name in 2006 version	Account name in 2012 version
211163	Allowances religious affairs	Standing commission on salaries and allowances
211165	Bonus to accounting machine operators	Constituency allowance to members
211166	Counterfeit currency	Freelance fees
211168	Gratuity for passing approved examination	Judge's outfit
211172	Allowance to board members	Double shift allowance(government schools-PE)
211173	Standing Commission on salaries and allowances	Allowance religious affairs
211175	Constituency allowance to members	Cost of living allowance
211176	Freelance fees	Counterfeit currency
211178	Judge's outfit	Gratuity for passing exams
211182	Double shift allowance (government. Schools – PE)	Blank
211189	Allowances to CAC	Staff bonus
211192	Not in existence	Exchange concession allowance (ECA)
211193	Not in existence	Risk allowance
211194	Not in existence	Special incentive allowance to civil servants
211195	Not in existence	Staff loan
211196	Not in existence	Hardship/retention allowance
211197	Not in existence	1 by 6 Transfer to special account
212107	Not in existence	Staff injury compensation scheme
212108	Not in existence	Staff loan
221205	Not in existence	NAWEC arrears-utilities
221206	Not in existence	GAMTEL arrears-telecommunication
221207	Not in existence	Communications-Mobile phone
221208	Not in existence	Utilities-Water and sewage

Implication

- 1.0357 This shows weak supervision and control and is indicative of a poor approach to managing the chart of accounts by officials of the Treasury Directorate.
- 1.0358 Financial reports produced by the system may be unreliable for decision making.
- 1.0359 If this serious failing is not addressed, overtime, it could undermine the whole purpose of IFMIS which is for timely, sound and accurate financial reporting for informed decision making. Other financial regulatory documents could be altered by Treasury Directorate for expediency.

Priority

High

Recommendation

- 1.0360 We recommend that the Treasury Directorate carry out a comprehensive review of the chart of accounts, and follow all the stipulated change request procedures.

Management response

- 1.0361 As previously stated in our response to the 2008 management letter, during the course of 2011 we started running out of account code ranges and as a result we changed the description of some of the existing account codes which were never used in the system. Any such changes will be communicated to your office in future.

Auditor's comment

- 1.0362 The issue is not about the chart of accounts (COA) structure, but rather the COA changes procedures. The change procedures are very clear. They require the approval of both the Auditor General (AG) and the Director of Treasury (DT) before any changes/amendments to the chart of accounts.
- 1.0363 It is a serious disregard for procedures and it undermines the smooth functioning of government to surreptitiously change public documents without seeking the concurrence of all relevant parties. This action is tantamount to changing a public document without authority. The Treasury Directorate should urgently rectify this anomaly by seeking an audience with the AG to address the issue.
- 1.0364 In future, the Treasury Directorate should desist from this malpractice, lest there will be doubts cast on the integrity of the officials involved in such malpractice.
- 1.0365 The Treasury Directorate has never used the change request form nor does it maintain a register of updates as required by the COA change procedures.

Exclusion of government funds at commercial banks in financial statements.

- 1.0366 **During our audit, we identified Government accounts which were held in commercial banks as at 31 December 2008 that were not included in the financial statements of the Government. The closing balance of these accounts as at 31 December 2008 was D6, 912,057. See table below for details:**

Account Name	Account No.	Bank Name	Amount As At 31 12 2008 D
Dept Of State For Finance & Economic Affairs	11008917601	Trust Bank	6,079,766.80
Dept Of State For Trade Industry & Employment	11010105001	Trust Bank	37,628.94
Dept Of State For Agriculture	11010345301	Trust Bank	725,710.77
Sheriff Of The Gambia	0150132188600	SCB	6,428.44
National Council For Law Reporting	0150130246000	SCB	33,403.30
Irrigated Rice Dev. Proj.DOSA	0100131994300	SCB	29,119.25
Total			6,912,057.50

Implication

- 1.0367 The Government did not meet the provisions of the IPSAS Cash basis financial reporting framework under which it claims to produce its financial statements.
- 1.0368 The total bank balances included in the 2008 financial statements will be understated.

Priority

High

Recommendation

- 1.0369 We recommend that these balances are included in the financial statements of Government to give a more accurate and complete picture of the financial position of Government.

Management response

1.0370 We have sent a communication to the commercial banks to provide the details of these accounts and their nature and balances. These accounts will be closed over time and moved to the Special Deposit bank account within the IFMIS system.

Auditor's comment

1.0371 There was no evidence provided to show that government accounts in commercial banks are closed and balances moved to the special Deposit bank account within IFMIS.

Appendices

Appendix a-Contingency fund 2009 and 2010

Contingency fund 2009

Budget Entity	Detail	2009 GMD'000	2008 GMD'000
010100013001000000000000221301	Purchase of fuel & lubricants	3,500	0
010100013001000000000000222109	General services (expenses relating to P	3,500	0
010100013001000000000000251181	Subvention to National Planning Commission	2,100	0
010100013001000000000000251196	Subvention to National Aids Secretariat	0	300
010900013001000000000000221501	International conference in The Gambia	11,512	0
020100013001000000000000221401	Maintenance of buildings & facilities	0	746
070200013001000000000000221502	Workshops and seminars	0	2,958
100500013001000000000000232240	Office equipment	0	150
101600013001000000000000211146	Allowances	0	500
101600013001000000000000211167	Medical services to personnel	0	100
101600013001000000000000221203	Rents & Rates	0	241
101600013001000000000000221606	Miscellaneous office expenses (other tha	0	25
101600013001000000000000232230	Office furniture	0	130
101600013001000000000000232240	Office equipment	0	107
101800013001000000000000221201	Telecommunication expenses (Including po	0	496
101800013001000000000000221203	Rents & Rates	0	450
101800013001000000000000232230	Office furniture	0	360
102100013001000000000000212106	Social security (local staff)	0	260
102200013001000000000000232230	Office furniture	0	600
120100013001000000000000222121	Bilateral and other aid - local cost	5,900	1,100
120100013001000000000000222155	Operating costs	6,000	0
120100013001000000000000251153	Subvention to Gambia Revenue Authority	0	8,000

Budget Entity	Detail	2009 GMD'000	2008 GMD'000
120200013001000000000000232210	Motor vehicles	0	1,000
120200013001000000000000282106	Contribution to local organisations	0	20,840
140100013001000000000000221301	Purchase of fuel & lubricants	0	200
140100013001000000000000221302	Maintenance of Vehicles	0	30
140100013001000000000000221401	Maintenance of buildings & facilities	0	653
150100013001000000000000221101	Travelling expenses	0	3,200
150100013001000000000000221203	Rents & Rates	200	0
150100013001000000000000221609	Official entertainment & hotel accommodation	6,000	0
150100013001000000000000222167	GRTS Satellite Link Charges	11,835	0
170100013001000000000000221816	Agricultural inputs (including chemicals	0	174
211000013001000000000000221810	Specialised & technical materials	1,493	0
240100013001000000000000221501	International conference in The Gambia	1,760	0
250100013001000000000000221103	Overseas travelling allowance	900	0
Total		54,700	42,620

Contingency fund 2010

Account code	Description		
Re-allocated Expenditure		2010 GMD'000	2009 GMD'000
010100013001000000000000221301	Purchase of fuel & lubricants	0	3,500
010100013001000000000000222109	General services (expenses relating to P	0	3,500
0101000130010000000000002251181	Subvention to National Planning Commission	0	2,100
010300013001000000000000221609	Official entertainment & hotel accommodation	8,000	0
010300013001000000000000222001	Celebration of national events	6,000	0
010400013001000000000000221903	Training (overseas)	401	0
010700013001000000000000221101	Basic salary	249	0

Account code	Description		
Re-allocated Expenditure		2010 GMD'000	2009 GMD'000
010800013001000000000000211101	Basic salary	97	0
010900013001000000000000211101	Basic salary	8	0
010900013001000000000000221302	Maintenance of Vehicles	200	0
010900013001000000000000221501	International conference in The Gambia	0	11,512
020100013001000000000000211101	Basic salary	385	0
020100013001000000000000211146	Allowances	1,860	0
020100013001000000000000211165	Constituency allowance to members	48	0
030400013001000000000000211101	Basic salary	1,024	0
030400013001000000000000211146	Allowances	1,684	0
030500013001000000000000211101	Basic salary	1,097	0
030500013001000000000000211146	Allowances	1,254	0
040100013001000000000000211101	Basic salary	1,221	0
040100013001000000000000211111	Wages	62	0
050100013001000000000000211101	Basic salary	324	0
060100013001000000000000211101	Basic salary	3	0
070100013001000000000000211146	Allowances	1,792	0
070200013001000000000000211101	Basic salary	1,942	0
070200013001000000000000211146	Allowances	8,159	0
070200013001000000000000221903	Training (overseas)	2,200	0
080200013001000000000000211101	Basic salary	2,250	0
080200013001000000000000211111	Wages	2	0
080200013001000000000000211146	Allowances	3,120	0
080300013001000000000000211101	Basic salary	4,223	0
080300013001000000000000211146	Allowances	1,067	0

Account code	Description		
Re-allocated Expenditure		2010 GMD'000	2009 GMD'000
080400013001000000000000211101	Basic salary	555	0
080500013001000000000000211101	Basic salary	563	0
080600013001000000000000211101	Basic salary	75	0
080600013001000000000000221201	Telecommunication expenses (Including po	60	0
080600013001000000000000221207	Communications - Mobile Phones	400	0
080600013001000000000000221301	Purchase of fuel & lubricants	1,000	0
090100013001000000000000211146	Allowances	1	0
090200013001000000000000211101	Basic salary	8	0
100100013001000000000000211101	Basic salary	832	0
100100013001000000000000211146	Allowances	625	0
100200013001000000000000211167	Medical services to personnel	34	0
100200013001000000000000211192	Exchange Concession Allowance (ECA)	418	0
100300013001000000000000211101	Basic salary	647	0
100300013001000000000000211146	Allowances	469	0
100400013001000000000000211135	School fees allowance	236	0
100400013001000000000000211167	Medical services to personnel	27	0
100400013001000000000000211192	Exchange Concession Allowance (ECA)	966	0
100500013001000000000000211135	School fees allowance	661	0
100500013001000000000000211167	Medical services to personnel	85	0
100600013001000000000000211120	Allowances Special Services	74	0
100600013001000000000000211135	School fees allowance	2,000	0
100600013001000000000000211167	Medical services to personnel	136	0
100600013001000000000000211192	Exchange Concession Allowance (ECA)	195	0
100700013001000000000000211167	Medical services to personnel	85	0
100800013001000000000000211167	Medical services to personnel	251	0
100900013001000000000000211101	Basic salary	2,892	0
100900013001000000000000211167	Medical services to personnel	105	0

Account code	Description		
Re-allocated Expenditure		2010 GMD'000	2009 GMD'000
10100013001000000000000211167	Medical services to personnel	102	0
101100013001000000000000211101	Basic salary	471	0
101100013001000000000000211167	Medical services to personnel	12	0
101100013001000000000000211192	Exchange Concession Allowance (ECA)	1,975	0
101200013001000000000000211146	Allowances	147	0
101200013001000000000000211192	Exchange Concession Allowance (ECA)	390	0
101300013001000000000000211192	Exchange Concession Allowance (ECA)	606	0
101400013001000000000000211167	Medical services to personnel	51	0
101500013001000000000000211146	Allowances	71	0
101500013001000000000000211167	Medical services to personnel	34	0
101500013001000000000000211192	Exchange Concession Allowance (ECA)	612	0
101600013001000000000000211167	Medical services to personnel	25	0
101800013001000000000000211167	Medical services to personnel	119	0
101900013001000000000000211167	Medical services to personnel	68	0
102100013001000000000000211167	Medical services to personnel	59	0
102200013001000000000000211101	Basic salary	655	0
102200013001000000000000211135	School fees allowance	707	0
102200013001000000000000211167	Medical services to personnel	200	0
102200013001000000000000211192	Exchange Concession Allowance (ECA)	963	0
102300013001000000000000211167	Medical services to personnel	34	0
102500013001000000000000211101	Basic salary	916	0
102500013001000000000000211135	School fees allowance	1,257	0
102500013001000000000000211167	Medical services to personnel	24	0
102500013001000000000000211192	Exchange Concession Allowance (ECA)	70	0
102600013001000000000000211167	Medical services to personnel	136	0
102900013001000000000000211101	Basic salary	4,000	0

Account code	Description		
Re-allocated Expenditure		2010 GMD'000	2009 GMD'000
102900013001000000000000211135	School fees allowance	3,928	0
102900013001000000000000211146	Allowances	901	0
102900013001000000000000211167	Medical services to personnel	400	0
102900013001000000000000211192	Exchange Concession Allowance (ECA)	2,000	0
102900013001000000000000212106	Social security (local staff)	250	0
110100013001000000000000211111	Wages	9	0
110200013001000000000000211111	Wages	1	0
120100013001000000000000211101	Basic salary	1,187	0
120100013001000000000000211146	Allowances	200	0
120100013001000000000000222121	Bilateral and other aid - local cost	0	5,900
120100013001000000000000222155	Operating costs	0	6,000
120200013001000000000000232210	Motor vehicles	16,000	0
120300013001000000000000211101	Basic salary	1,562	0
120300013001000000000000211192	Exchange Concession Allowance (ECA)	1	0
120300013001000000000000211194	Special incentive allowance to Civil Ser	87	0
150100013001000000000000221203	Rents & Rates	0	200
150100013001000000000000221609	Official entertainment & hotel accommodation	0	6,000
150100013001000000000000222167	GRTS Satellite Link Charges	0	11,835
160800013001000000000000211111	Wages	0	0
161100013001000000000000211111	Wages	0	0
161200013001000000000000211111	Wages	0	0
170800013001000000000000211101	Basic salary	2,596	0
170900013001000000000000211101	Basic salary	2,722	0
171100013001000000000000211101	Basic salary	1,349	0
171300013001000000000000211101	Basic salary	48	0

Account code	Description		
Re-allocated Expenditure		2010 GMD'000	2009 GMD'000
171300013001000000000000211146	Allowances	382	0
171400013001000000000000211146	Allowances	450	0
180100013001000000000000211101	Basic salary	35	0
180100013001000000000000211146	Allowances	30	0
200100013001000000000000211194	Special incentive allowance to Civil Ser	397	0
200200013001000000000000211107	Sub vented Agencies PEs	950	0
200200013001000000000000211146	Allowances	4,938	0
200200013001000000000000211172	Double shift allowance (Govt. schools -	12,546	0
200200013001000000000000211183	Teachers management & support etc.	767	0
200600013001000000000000222002	Celebrations of international events	600	0
210100013001000000000000211101	Basic salary	4808	0
210100013001000000000000211146	Allowances	1,427	0
210100013001000000000000211171	Treatment of government officers overseas	2,491	0
210100013001000000000000211194	Special incentive allowance to Civil Ser	256	0
210300013001000000000000211101	Basic salary	27	0
211000013001000000000000211146	Allowances	81	0
211000013001000000000000221810	Specialised & technical materials	0	1,493
214300013001000000000000211146	Allowances	36	0
220200013001000000000000211146	Allowances	116	0
230100013001000000000000211111	Wages	6	0
240100013001000000000000221501	International conference in The Gambia	0	1,760
240400013001000000000000211101	Basic salary	21	0
240400013001000000000000211111	Wages	6	0
250100013001000000000000221103	Overseas travelling allowance	0	900
270100013001000000000000211146	Allowances	224	0
300100013001000000000000211101	Basic salary	1,308	0
300100013001000000000000211146	Allowances	1,165	0
Total		142,084	54,700

Appendix b-Un-presented payment vouchers 2009 & 2010

Un-presented payment vouchers 2009

Date applied	Account description	Document 2	Description	Amount
10-Feb-09	Gratuities - commuted pension	13PV1002965	ARAB GAMBIA ISLAMIC BANK LTD	37,690.75
23-Mar-09	Gratuities - commuted pension	13PV1003114	ROYAL VICTORIAL TEACHING HOSPITAL	380.01
27-Mar-2009	Pensions	13PV1003154	STANDARD CHARTERED BANK LTD	1,357.84
31-Mar-09	Gratuities - commuted pension	13PV1003187	DIRECTOR NATIONAL TREASURY	23,471.27
21-Apr-09	Gratuities - commuted pension	13PV1003216	KINZA JAWARA NJIE	59,706.25
27-Apr-09	Gratuities - commuted pension	13PV1003259	GUARANTY TRUST BANK LTD	82,373.62
6-May-09	Gratuities - commuted pension	13PV1003296	JERRY TRAWALLY	49,481.25
18-May-09	Gratuities - commuted pension	13PV1003368	KABIRU KANTEH	33,523.20
18-May-09	Gratuities - commuted pension	13PV1003375	CURATOR OF INTERSTATE ESTATE	22,680.00
3-Jun-09	Gratuities - commuted pension	13PV1003406	CURATOR OF INTERSTATE ESTATE	19,551.35
16-Jun-09	Gratuities - commuted pension	13PV1003437	CURATOR OF INTERSTATE ESTATE	15,612.00
01-Jul-2009	Pensions	13PV1003509	DIRECTOR NATIONAL TREASURY	4,408.41
6-Jul-09	Gratuities - commuted pension	13PV1003533	LAMIN SALLAH	45,276.63
23-Jul-09	Gratuities - commuted pension	13PV1003589	CURATOR OF INTERSTATE ESTATE	13,175.13
4-Aug-09	Gratuities - commuted pension	13PV1003611	INTERNATIONAL BANK FOR COMMERCE	18,009.00
5-Aug-09	Gratuities - commuted pension	13PV1003628	DIRECTOR NATIONAL TREASURY	12,516.75
18-Aug-09	Gratuities - commuted pension	13PV1003659	CURATOR OF INTERSTATE ESTATE	48,686.18
2-Sep-09	Gratuities - commuted pension	13PV1003748	DIRECTOR NATIONAL TREASURY	7,807.20
3-Sep-09	Gratuities - commuted pension	13PV1003752	DIRECTOR NATIONAL TREASURY	25,798.99
15-Sep-09	Pensions	13PV1003812	TRUST BANK LTD	452.77
18-Sep-09	Gratuities - commuted pension	13PV1003833	CURATOR OF INTERSTATE ESTATE	15,321.30
22-Sep-09	Gratuities - commuted pension	13PV1003837	CURATOR OF INTERSTATE ESTATE	16,032.52
5-Oct-09	Gratuities - commuted pension	13PV1003869	INSPECTOR GENERAL OF POLICE	332
5-Oct-09	Gratuities - commuted pension	13PV1003876	DIRECTOR NATIONAL TREASURY	2,089.33
8-Oct-09	Gratuities - commuted pension	13PV1003902	DIRECTORATE OF THE NATIONAL TREASURY	318.4
14-Oct-09	Gratuities - commuted pension	13PV1003912	AJA MAWO TOURAY	5,765.50
20-Oct-09	Gratuities - commuted pension	13PV1003959	DIRECTOR NATIONAL TREASURY	392.26
29-Oct-09	Gratuities - commuted pension	13PV1003977	MOMODOU GAYE	19,838.95
13-Nov-09	Gratuities - commuted pension	13PV1004028	DIRECTORATE OF THE NATIONAL TREASURY	2,706.58
23-Nov-09	Gratuities - commuted pension	13PV1004095	CHIEF FIRE OFFICER	16,000.00
1-Dec-09	Gratuities - commuted pension	13PV1004124	KARAPHA BADJIE	6,069.65

Date applied	Account description	Document 2	Description	Amount
1-Dec-09	Gratuities - commuted pension	13PV1004125	EBRIMA BARRY	9,874.02
9-Dec-09	Gratuities - commuted pension	13PV1004162	TRUST BANK LTD	155,364.00
12-Mar-2009	GRTS Satellite Link Charges	15PV1000353	RSI	11,767,500.00
27-Aug-2009	Contribution for injuries compensation	15PV1000427	MINISTRY OF THE INTERIOR	434,046.00
27-Aug-2009	Operating costs	15PV1000427	MINISTRY OF THE INTERIOR	18,595,954.00
06-Mar-2009	Subvention to N.A.R.I.	17PV1001269	THIRD PARTY SPECIAL DEPOSIT ACCOUNT	570,000.00
08-Apr-2009	Subvention to N.A.R.I.	17PV1001323	DIRECTOR GENERAL- NADA	770,000.00
13-May-2009	Contribution to V.I.S.A.C.A.	17PV1001371	MICRO-FINANCE PROMOTION CENTRE	40,000.00
15-May-2009	Utilities - Electricity	17PV1001388	NATIONAL WATER & ELECTRICITY COMPANY LTD	30,000.00
15-Jun-2009	Miscellaneous office expenses (other tha	17PV1001442	TAKAFUL GAMBIA LIMITED	7,360.00
16-Jun-2009	Telecommunication expenses (Including po	17PV1001447	GAMBIA TELECOMMUNICATION CO LTD	7,543.28
23-Jul-2009	Utilities - Electricity	17PV1001536	NATIONAL WATER & ELECTRICITY COMPANY LTD	29,996.83
24-Jul-2009	Contributions to the international organ	17PV1001538	F.A.O	810,000.00
01-Oct-2009	Production of small ruminants	17PV1001685	VETSAN PHARMACEUTICAL	138,936.00
22-Oct-2009	Operating costs	17PV1001733	CENTRAL CO-ORDINATING UNIT	3,000,000.00
24-Dec-2009	Construction of irrigation infrastruc	17PV1001908	GREEN IMPACT COMPANY LIMITED	100,000.00
21-Jan-2009	Basic salary	1OPV1003098	GAMBIA HIGH COMM- ABUJA	219,064.25
21-Jan-2009	Allowances	1OPV1003101	GAMBIA EMBASSY VENEZUELA	105,337.50
21-Jan-2009	Allowances	1OPV1003104	GAMBIA EMBASSY- RIYADH	38,500.02
27-Jan-2009	Exchange Concession Allowance (ECA)	1OPV1003170	MUSA MBOOB	141,537.89
20-Mar-2009	Allowances	1OPV1003413	GAMBIA EMBASSY DOHA	53,751.99
15-Apr-2009	Allowances	1OPV1003527	GAMBIA EMBASSY-MADRID	102,500.01
15-Apr-2009	Basic salary	1OPV1003527	GAMBIA EMBASSY-MADRID	1,307,389.99
21-Apr-2009	Maintenance of Vehicles	1OPV1003551	ABUL R. COLE	369.74
23-Apr-2009	Medical services to personnel	1OPV1003589	GAMBIA HIGH COMM- ABUJA	62,499.99
23-Apr-2009	Medical services to personnel	1OPV1003590	GAMBIA HIGH COMM- DAKAR	49,999.98
23-Apr-2009	Basic salary	1OPV1003590	GAMBIA HIGH COMM- DAKAR	321,101.04

Date applied	Account description	Document 2	Description	Amount
23-Apr-2009	Medical services to personnel	1OPV1003592	GAMBIA EMBASSY- MOROCCO	37,500.00
23-Apr-2009	Medical services to personnel	1OPV1003594	GAMBIA EMBASSY TEHRAN	43,749.99
23-Apr-2009	Allowances	1OPV1003595	GAMBIA MISSION-UNITED NATION	4,249.98
23-Apr-2009	Medical services to personnel	1OPV1003596	GAMBIA EMBASSY-BISSAU	8,749.98
23-Apr-2009	Medical services to personnel	1OPV1003597	GAMBIA EMBASSY- BRUSSELS	99,999.99
23-Apr-2009	Medical services to personnel	1OPV1003599	GAMBIA EMBASSY- TAIPEI	31,250.01
23-Apr-2009	Social security (local staff)	1OPV1003600	GAMBIA EMBASSY- WASHINGTON	24,999.99
27-Apr-2009	Medical services to personnel	1OPV1003615	GAMBIA EMBASSY- RIYADH	62,499.99
12-May-2009	Allowances	1OPV1003668	GAMBIA EMBASSY- WASHINGTON	4,702.80
15-Jul-2009	Allowances	1OPV1004038	GAMBIA EMBASSY- ABU DHABI	2,499.97
15-Jul-2009	Medical services to personnel	1OPV1004038	GAMBIA EMBASSY- ABU DHABI	87,499.98
15-Jul-2009	Social security (local staff)	1OPV1004044	GAMBIA HIGH. COMM -FREETOWN	26,250.00
15-Jul-2009	Social security (local staff)	1OPV1004048	GAMBIA EMBASSY- PARIS	24,999.99
15-Jul-2009	Social security (local staff)	1OPV1004049	GAMBIA CONSULATE-JEDDAH	24,999.99
15-Jul-2009	Medical services to personnel	1OPV1004050	GAMBIA EMBASSY- HAVANA	24,999.99
15-Jul-2009	Social security (local staff)	1OPV1004055	GAMBIA EMBASSY- MAURITANIA	24,999.99
15-Jul-2009	Allowances	1OPV1004058	GAMBIA EMBASSY- LONDON	84,000.00
16-Jul-2009	Social security (local staff)	1OPV1004059	GAMBIA EMBASSY-MADRID	59,900.00
16-Jul-2009	Exchange Concession Allowance (ECA)	1OPV1004060	GAMBIA HIGH COMM- DAKAR	40,532.65
06-Oct-2009	Medical services to personnel	1OPV1004266	GAMBIA EMBASSY VENEZUELA	24,999.99
06-Oct-2009	School fees allowance	1OPV1004270	GLORY BAPTISH SCHOOL	5,200.00
21-Oct-2009	Medical services to personnel	1OPV1004325	GAMBIA EMBASSY- TAIPEI	31,240.00
21-Oct-2009	Basic salary	1OPV1004328	GAMBIA HIGH. COMM -FREETOWN	48,913.25
21-Oct-2009	Medical services to personnel	1OPV1004330	GAMBIA EMBASSY- BRUSSELS	99,999.99
21-Oct-2009	Social security (local staff)	1OPV1004332	GAMBIA EMBASSY- RIYADH	24,999.99
21-Oct-2009	Medical services to personnel	1OPV1004333	GAMBIA EMBASSY - TEHRAN	43,749.99
21-Oct-2009	Medical services to personnel	1OPV1004336	GAMBIA EMBASSY- MOROCCO	37,500.00
21-Oct-2009	Basic salary	1OPV1004337	GAMBIA CONSULATE-JEDDAH	379,500.00
21-Oct-2009	Medical services to personnel	1OPV1004340	GAMBIA EMBASSY- BISSAU	8,749.98
22-Oct-2009	Allowances	1OPV1004341	GAMBIA EMBASSY-MADRID	102,500.01
22-Oct-2009	Social security (local staff)	1OPV1004343	GAMBIA EMBASSY- WASHINGTON	24,999.99
29-Oct-2009	Social security (local staff)	1OPV1004363	GAMBIA EMBASSY INDIA	83,333.00
29-Oct-2009	Allowances	1OPV1004364	GAMBIA HIGH COMM- DAKAR	79,999.95
15-Jan-2009	Food and food services	21PV1004605	GOVERNOR-NBR	38,000.00

Date applied	Account description	Document 2	Description	Amount
19-Jan-2009	Integrated Quality RH Maintenance of Veh	21PV1004615	GAM PARTS ENTERPRISE	7,950.00
21-Jan-2009	Expenses on Tas	21PV1004622	GOVERNOR-LRR	2,800.00
26-Jan-2009	Sub vented Agencies PEs	21PV1004642	BANSANG HOSPITAL	725,844.00
03-Feb-2009	Utilities - Electricity	21PV1004682	GOVERNOR-LRR	45,000.00
12-Feb-2009	Student Allowances	21PV1004717	GOVERNOR-LRR	34,000.00
12-Feb-2009	Student Allowances	21PV1004718	GOVERNOR-CRR	13,500.00
25-Feb-2009	Overseas travelling allowance	21PV1004785	DR. TAMSIR MBOWE	30,870.00
02-Mar-2009	Sub vented Agencies PEs	21PV1004796	THIRD PARTY SPECIAL DEPOSIT ACCOUNT	24,866.33
18-Mar-2009	Maintenance of buildings & facilities	21PV1004859	GOVERNOR-CRR	16,750.00
27-Mar-2009	Student Allowances	21PV1004915	GOVERNOR-LRR	35,000.00
30-Mar-2009	Sub vented Agencies PEs	21PV1004929	THIRD PARTY SPECIAL DEPOSIT ACCOUNT	51,783.33
17-Apr-2009	Utilities - Electricity	21PV1005004	NATIONAL WATER & ELECTRICITY COMPANY LTD	35,000.00
27-Apr-2009	Sub vented Agencies PEs	21PV1005067	THIRD PARTY SPECIAL DEPOSIT ACCOUNT	74,246.00
21-May-2009	Overseas travelling allowance	21PV1005200	MUSA SAINÉ	9,640.80
22-May-2009	Utilities - Electricity	21PV1005202	GOVERNOR-URR	25,000.00
26-May-2009	Student Allowances	21PV1005212	GOVERNOR-LRR	52,500.00
26-May-2009	Sub vented Agencies PEs	21PV1005216	THIRD PARTY SPECIAL DEPOSIT ACCOUNT	39,356.83
29-May-2009	Food and food services	21PV1005238	MAM LAYES ENTERPRISE	77,750.00
01-Jun-2009	Food and food services	21PV1005245	GOVERNOR-CRR	29,000.00
02-Jun-2009	Student Boarding & Allowances (Health)	21PV1005253	GOVERNOR-CRR	35,000.00
02-Jun-2009	Pharmaceuticals	21PV1005260	UNIMED INTERNATIONAL LTD	16,418,678.74
08-Jun-2009	Integrated Quality RH Training (local)	21PV1005327	MUSTAPHA KEBBEH	38,090.00
09-Jun-2009	Integrated Quality RH Purchase of fuel &	21PV1005374	GALP GAMBIA LIMITED	18,800.00
15-Jun-2009	Utilities - Electricity	21PV1005469	GOVERNOR-NBR	20,000.00
17-Jun-2009	Food and food services	21PV1005505	JARRIES ENTERPRISES	24,700.00
17-Jun-2009	Specialised & technical materials	21PV1005507	JARRIES ENTERPRISES	54,000.00
17-Jun-2009	Miscellaneous office expenses (other tha	21PV1005508	L.B.C	75,000.00
17-Jun-2009	Miscellaneous office expenses (other tha	21PV1005515	PA SULAY NJIE	13,000.00

Date applied	Account description	Document 2	Description	Amount
19-Jun-2009	Pharmaceuticals	21PV1005573	ACDIMA INTERNATIONAL TRADING	21,319,431.80
24-Jun-2009	Sub vented Agencies PEs	21PV1005614	THIRD PARTY SPECIAL DEPOSIT ACCOUNT	39,356.83
24-Jun-2009	Maintenance of buildings & facilities	21PV1005624	FANA-FANA TRADING	7,000.00
25-Jun-2009	Subvention to Serrekunda Hospital G&S	21PV1005625	MAM LAYES ENTERPRISE	16,200.00
25-Jun-2009	Specialised & technical materials	21PV1005628	H.M.G NJIE ENTERPRISE	19,800.00
25-Jun-2009	Fees and handling charges	21PV1005634	STANDARD CONSTRUCTION & SUPPLIER	70,500.00
30-Jun-2009	Utilities - Electricity	21PV1005697	GOVERNOR-NBR	6,000.00
02-Jul-2009	UNICEF-DOS Health Printing expenses	21PV1005721	PERM. SECT HEALTH & SOCIAL WELFARE	285,480.00
14-Jul-2009	Miscellaneous office expenses (other tha	21PV1005842	DHL INTERNATIONAL GAMBIA LIMITED	2,074.00
15-Jul-2009	Student Allowances	21PV1005848	GOVERNOR-CRR	13,500.00
16-Jul-2009	Insecticide	21PV1005853	MAM LAYES ENTERPRISE	47,500.00
16-Jul-2009	Office Equipment	21PV1005854	FANA-FANA TRADING	45,000.00
17-Jul-2009	Stationery - (including computer station	21PV1005880	MAM LAYES ENTERPRISE	12,000.00
30-Jul-2009	Miscellaneous office expenses (other tha	21PV1005965	UNIQUE GRAPHICS	16,350.00
14-Aug-2009	Overseas travelling allowance	21PV1006039	DR. MARIATOU JALLOW	23,398.20
03-Sep-2009	Stationery - (including computer station	21PV1006162	PRIME STATIONERY LTD	8,500.00
07-Sep-2009	Food and food services	21PV1006192	GOVERNOR-URR	29,000.00
07-Sep-2009	Food and food services	21PV1006196	GOVERNOR-NBR	47,000.00
09-Sep-2009	Student Boarding & Allowances (Health)	21PV1006204	GOVERNOR-CRR	13,500.00
09-Sep-2009	Treatment of government officers oversea	21PV1006213	BARCLAYS BANK PLC	1,690,000.00
11-Sep-2009	Utilities - Electricity	21PV1006230	GOVERNOR-NBR	30,000.00
14-Sep-2009	Allowances	21PV1006255	PERM. SECT HEALTH & SOCIAL WELFARE	12,000.00
16-Oct-2009	Training (local)	21PV1006466	GOVERNOR-CRR	6,500.00
06-Nov-2009	Telecommunication expenses (Including po	21PV1006595	QCELL COMPANY LIMITED	22,000.00

Date applied	Account description	Document 2	Description	Amount
09-Nov-2009	Uniforms & protective clothing	21PV1006601	FADEL H. KHADRA & SONS-ASHOBI STORES	84,750.00
09-Nov-2009	Lab. consumables	21PV1006603	IMRES GAMBIA LIMITED	8,500.00
10-Nov-2009	Maintenance of Vehicles	21PV1006612	GALP GAMBIA LIMITED	6,400.00
11-Nov-2009	Rehabilitation of office building	21PV1006629	DEMBO MANNEH	93,000.00
13-Nov-2009	Utilities - Electricity	21PV1006649	NATIONAL WATER & ELECTRICITY COMPANY LTD	26,396.46
17-Nov-2009	Miscellaneous office expenses (other tha	21PV1006700	FANA-FANA TRADING	750.00
17-Nov-2009	Rehabilitation of office building	21PV1006703	SHEIKH CEESAYS TRADING & CONSTRUCTION	30,000.00
18-Nov-2009	Food and food services	21PV1006705	KEBBA BAH AND SONS ENTERPRISE	19,800.00
18-Nov-2009	Student Boarding & Allowances (Health)	21PV1006707	GOVERNOR-CRR	40,700.00
19-Nov-2009	Telecommunication expenses (Including po	21PV1006723	GAMBIA TELECOMMUNICATION CO LTD	1,555.22
23-Nov-2009	Utilities - Electricity	21PV1006726	NATIONAL WATER & ELECTRICITY COMPANY LTD	40,000.00
03-Dec-2009	Food and food services	21PV1006776	NGORROS TRADING	30,000.00
16-Dec-2009	Training (local)	21PV1006867	GOVERNOR-CRR	14,500.00
31-Dec-2009	Allowances	21PV1006986	PERM. SECT HEALTH & SOCIAL WELFARE	339,800.00
31-Dec-2009	Special incentive allowance to Civil Ser	21PV1006992	PERM. SECT HEALTH & SOCIAL WELFARE	421,103.76
16-Jun-2009	Utilities - Electricity	20PV1004911	NATIONAL WATER & ELECTRICITY COMPANY LTD	291,320.20
28-Sep-2009	Life Education for Youths Basic salary	20PV1005515	COMMISSIONER-DOMESTIC TAXES	2,497.90
30-Oct-2009	Life Education for Youths Basic salary	20PV1005795	SOCIAL SECURITY & HOUSING FINANCE CORPOR	2,232.00
11-Nov-2009	Open scholarships	20PV1005838	TALLINDING UPPER BASIC SCHOOL	595.50
14-Dec-2009	Life Education for Youths Basic salary	20PV1006050	LESLIE JOINER	3,939.42
13-Jan-2009	General services (expenses relating to P	01PV1006173	COMMISSIONER-DOMESTIC TAXES	15,593.00
26-Jan-2009	General services (expenses relating to P	01PV1006298	ABDOULIE MOMODOU SALLAH	43,750.80
28-Jan-2009	Advocacy for Women's Empowerment Refund	01PV1006326	UNFPA	1,237.00

Date applied	Account description	Document 2	Description	Amount
04-Feb-2009	General services (expenses relating to P	O1PV1006368	H.E DR. ISATOU NJIE SAIDY	47,000.00
12-Feb-2009	Upkeep of State Guards	O1PV1006478	L.B.C. ENTERPRISE	5,300.00
13-Feb-2009	National records services expenses	O1PV1006505	DEMBO JATTA	27,200.00
20-Feb-2009	Royalty and Sand Mining Basic salary	O1PV1006547	SECT.GENERAL OFFICE OF PRESIDENT	10,740.77
19-Feb-2009	Miscellaneous office expenses (other tha	O1PV1006562	KUMS ENTERPRISE	12,880.00
26-Feb-2009	Overseas travelling allowance	O1PV1006630	DAWDA D. FADERA	36,015.00
12-Mar-2009	Allowances Special Services	O1PV1006693	MUSA DIBBA	38,327.96
12-Mar-2009	Allowances Special Services	O1PV1006701	MR LAMIN MANNEH	3,500.00
12-Mar-2009	General services (expenses relating to P	O1PV1006703	H.E PROF. DR. ALH.YAHYA A.J.J JAMMEH	170,000.00
17-Mar-2009	Subvention to Office of Ex President	O1PV1006737	H.E ALH. SIR DAWDA KAIRABA JAWARA	50,000.00
30-Mar-2009	Purchase of fuel & lubricants	O1PV1006877	GALP GAMBIA LTD	30,000.00
31-Mar-2009	General services (expenses relating to P	O1PV1006901	SULAYMAN BADJIE	32,054.40
31-Mar-2009	Celebration of national events	O1PV1006916	ELTON OIL GAMBIA LTD	130,000.00
08-Apr-2009	General services (expenses relating to P	O1PV1006950	H.E DR. ISATOU NJIE SAIDY	47,000.00
08-Apr-2009	General services (expenses relating to P	O1PV1006951	COMMISSIONER-DOMESTIC TAXES	15,593.00
08-Apr-2009	Training (overseas)	O1PV1006957	THERESE D MENDY	142,452.00
08-Apr-2009	Training (overseas)	O1PV1006968	MARIAMA JENG MBOGE	74,451.00
09-Apr-2009	Training (overseas)	O1PV1006975	ALMAMIE MANKAJANG	51,441.00
14-Apr-2009	Subvention to Office of Ex President	O1PV1007003	H.E ALH. SIR DAWDA KAIRABA JAWARA	50,000.00
15-Apr-2009	Wages	O1PV1007038	SECT.GENERAL OFFICE OF PRESIDENT	114.00
21-Apr-2009	Upkeep of State Guards	O1PV1007075	AMY INVESTMENT	87,400.00
21-Apr-2009	Upkeep of State Guards	O1PV1007077	FATIMA TRADING	140,000.00
28-Apr-2009	Miscellaneous office expenses (other tha	O1PV1007147	FATIMA TRADING	3,300.00
30-Apr-2009	Upkeep of State House	O1PV1007181	FATIMA TRADING	16,800.00
05-May-2009	Overseas travelling allowance	O1PV1007197	BARTHOLOMEW MARONG	14,058.00
05-May-2009	General services (expenses relating to P	O1PV1007203	SAFFIE MUSA NJIE	9,372.00
05-May-2009	Training (overseas)	O1PV1007204	MARIAMA JENG MBOGE	574,167.77

Date applied	Account description	Document 2	Description	Amount
12-May-2009	General services (expenses relating to P	O1PV1007279	H.E PROF. DR. ALH.YAHYA A.J.J JAMMEH	170,000.00
13-May-2009	Royalty and Sand Mining Miscellaneous of	O1PV1007286	NATIONAL ENVIRONMENTAL AGENCY	276,684.00
27-May-2009	Purchase of fuel & lubricants	O1PV1007421	ELTON OIL GAMBIA LTD	195,000.00
27-May-2009	Training (overseas)	O1PV1007427	TIVAOUANE TRAVEL AND TOURS	48,600.00
08-Jun-2009	Upkeep of State Guards	O1PV1007502	SECT.GENERAL OFFICE OF PRESIDENT	357,200.00
10-Jun-2009	Maintenance of State Air Craft	O1PV1007544	ELYSIAN AIRLINES INTERNATIONAL	592,020.00
11-Jun-2009	Subvention to Management Development Ins	O1PV1007552	MANAGEMENT DEVELOPMENT INSTITUTE	191,666.00
15-Jun-2009	Official entertainment & hotel accommoda	O1PV1007589	JERMA BEACH HOTEL & RESORT	877,917.94
16-Jun-2009	General services (expenses relating to P	O1PV1007621	SERING NYANG	45,835.20
22-Jun-2009	Official entertainment & hotel accommoda	O1PV1007739	CORINTHIA ATLANTIC HOTEL	44,080.00
25-Jun-2009	Subvention to Special Services (Goods &	O1PV1007804	DIRECTOR GENERAL N.I.A	2,400,000.00
30-Jun-2009	Allowances	O1PV1007890	PERMANENT SECRETARY PMO	40,915.00
06-Jul-2009	Training (local)	O1PV1007959	MANAGEMENT DEVELOPMENT INSTITUTE	14,140.00
09-Jul-2009	Maintenance of residential quarters	O1PV1007996	CHATTY JALY ENTERPRISE	680.00
10-Jul-2009	General services (expenses relating to P	O1PV1008033	H.E DR. ISATOU NJIE SAIDY	47,000.00
10-Jul-2009	Overseas travelling allowance	O1PV1008041	YAYA SAWANEH	7,574.45
10-Jul-2009	Subvention to Management Development Ins	O1PV1008048	MANAGEMENT DEVELOPMENT INSTITUTE	191,667.00
10-Jul-2009	General services (expenses relating to P	O1PV1008054	FATOU LAMIN FAYE	46,580.40
10-Jul-2009	General services (expenses relating to P	O1PV1008055	MRS FATOUMATTA SIDIBEH	31,053.60
21-Jul-2009	Royalty and Sand Mining Basic salary	O1PV1008155	THIRD PARTY SPECIAL DEPOSIT ACCOUNT	2,289.19
24-Jul-2009	Celebration of national events	O1PV1008172	TRANSPHERE INTL ENTERPRISE PRINTING SERV	21,880.00
24-Jul-2009	Celebration of national events	O1PV1008178	TUNKARA AND SONS GAMBIA LIMITED	150,000.00
30-Jul-2009	Executive Residences	O1PV1008210	GAMWORKS AGENCY	1,334,676.09
04-Aug-2009	Integrate ICPD POA Basic salary	O1PV1008229	IDA NDURE	5,925.92

Date applied	Account description	Document 2	Description	Amount
04-Aug-2009	Integrate ICPD POA Basic salary	O1PV1008232	COMMISSIONER-DOMESTIC TAXES	499.58
10-Aug-2009	Overseas travelling allowance	O1PV1008291	MATHEW MENDY	10,135.20
12-Aug-2009	General services (expenses relating to P	O1PV1008308	COMMISSIONER-DOMESTIC TAXES	15,593.00
21-Aug-2009	Royalty and Sand Mining Basic salary	O1PV1008405	SECT.GENERAL OFFICE OF PRESIDENT	13,029.96
26-Aug-2009	National records services expenses	O1PV1008449	PERMANENT SECRETARY PMO	22,000.00
03-Sep-2009	Gamico Training Overseas travelling allow	O1PV1008559	JERREH BARROW	31,536.00
03-Sep-2009	Training (overseas)	O1PV1008561	UNIVERSITY OF COPENHAGEN	131,000.00
08-Sep-2009	Training (overseas)	O1PV1008588	BIRMINGHAM CITY UNIVERSITY	129,240.00
08-Sep-2009	Subvention to Management Development Ins	O1PV1008598	MANAGEMENT DEVELOPMENT INSTITUTE	191,667.00
09-Sep-2009	Subvention to Office of Ex President	O1PV1008636	H.E ALH. SIR DAWDA KAIRABA JAWARA	50,000.00
09-Sep-2009	General services (expenses relating to P	O1PV1008641	COMMISSIONER-DOMESTIC TAXES	15,593.00
10-Sep-2009	Training (overseas)	O1PV1008657	UNIVERSITY OF BRADFORD	43,800.00
15-Sep-2009	General services (expenses relating to P	O1PV1008752	ABDOULIE MOMODOU SALLAH	31,305.60
15-Sep-2009	General services (expenses relating to P	O1PV1008810	LAMIN MANNEH	15,652.80
17-Sep-2009	Overseas travelling fares	O1PV1008850	EASY TRAVEL AGENCY GAMBIA LIMITED	385,856.00
28-Sep-2009	Purchase of fuel & lubricants	O1PV1008918	ELTON OIL GAMBIA LTD	194,000.00
28-Sep-2009	Purchase of fuel & lubricants	O1PV1008919	ELTON OIL GAMBIA LTD	163,000.00
28-Sep-2009	Training (overseas)	O1PV1008922	PAPA SANNEH	52,513.50
30-Sep-2009	Overseas travelling allowance	O1PV1008941	EBRIMA OUSMAN CAMARA	80,000.00
30-Sep-2009	Overseas travelling allowance	O1PV1008943	PAPA SANNEH	20,904.00
12-Oct-2009	Miscellaneous office expenses (other tha	O1PV1009095	PHILIP JOHN JARJU	400.00
21-Oct-2009	Maintenance of State Air Craft	O1PV1009285	BANNING SHERMAN	1,285,038.00
26-Oct-2009	Training (overseas)	O1PV1009370	AFRICAN INSTITUTE OF MANAGEMENT SCIENCE	104,431.25
29-Oct-2009	Standing Commission on salaries and allo	O1PV1009410	A.A FAAL	3,600.00
30-Oct-2009	Overseas travelling allowance	O1PV1009423	BABA KUJABI	72,021.60
10-Nov-2009	Overseas travelling allowance	O1PV1009533	SAMBOU BARROW	10,339.20
11-Nov-2009	Overseas travelling allowance	O1PV1009549	SAIKOU K GASSAMA	5,265.60

Date applied	Account description	Document 2	Description	Amount
12-Nov-2009	Royalty and Sand Mining Basic salary	O1PV1009563	SECT.GENERAL OFFICE OF PRESIDENT	13,029.96
16-Nov-2009	Overseas travelling fares	O1PV1009617	ATLAS TRAVEL AGENCY LTD	43,250.00
18-Nov-2009	General services (expenses relating to P	O1PV1009665	MBYE KEBBA KAH	177,398.40
18-Nov-2009	Overseas travelling fares	O1PV1009668	ORBIT TRAVEL AGENCY	469,588.00
30-Nov-2009	Subvention to Special Services (Goods &	O1PV1009805	DIRECTOR GENERAL N.I.A	1,500,000.00
30-Nov-2009	Contributions to the international organ	O1PV1009809	AFRICAN CENTRE FOR REARCH AND ADMIN. DEV	271,454.40
30-Nov-2009	Overseas travelling allowance	O1PV1009810	LAMIN KABA BAJO	6,018.00
30-Nov-2009	Overseas travelling fares	O1PV1009815	SENEGAMBIA TRAVEL & TOURISM AGENCY CO.LT	199,751.00
30-Nov-2009	Overseas travelling fares	O1PV1009818	ABBEYS TRAVELS AGENCY	2,113,218.00
30-Nov-2009	Stationery - (including computer station	O1PV1009821	TRANSPHERE INTL ENTERPRISE PRINTING SERV	13,500.00
30-Nov-2009	Printing expenses	O1PV1009822	GAMBIA PRINTING & PUBLISHING CORPORATIO	24,500.00
30-Nov-2009	Overseas travelling fares	O1PV1009844	FUTURE TRAVEL AGENCY	586,590.00
30-Nov-2009	Purchase of fuel & lubricants	O1PV1009850	GALP GAMBIA LTD	19,500.00
30-Nov-2009	Office equipment	O1PV1009852	LIPCO TRADING COMPANY LTD	11,500.00
30-Nov-2009	General services (expenses relating to P	O1PV1009862	LT.COLONEL ALHAGIE SANNEH	36,859.20
30-Nov-2009	Contributions to the international organ	O1PV1009879	PARTNERS IN POPULATION & DEVELOPMENT	950,000.00
30-Nov-2009	Overseas travelling allowance	O1PV1009890	ABDOULIE NYOHARR SARR	26,328.00
30-Nov-2009	Overseas travelling allowance	O1PV1009894	HAMBA MANNEH	5,145.60
30-Nov-2009	Advertisements	O1PV1009896	THE GAMBIA INFO	1,100.00
30-Nov-2009	General services (expenses relating to P	O1PV1009898	LOUIS GOMEZ	42,393.60
30-Nov-2009	Subvention to the National Council for C	O1PV1009924	CHAIRMAN, NATIONAL COUNCIL CIVIC EDUCATI	118,833.00
30-Nov-2009	General services (expenses relating to P	O1PV1009948	H.E DR. ISATOU NJIE SAIDY	47,000.00
17-Dec-2009	Improvement and maintenance of parks	O1PV1009981	SWE-GAM COMPANY LIMITED	2,200.00

Date applied	Account description	Document 2	Description	Amount
17-Dec-2009	Integrate ICPD POA Stationery - (includi	O1PV1009996	G VENTURES	5,000.00
21-Dec-2009	Purchase of fuel & lubricants	O1PV1010031	ELTON OIL GAMBIA LTD	200,000.00
24-Dec-2009	International conference in The Gambia	O1PV1010134	UNIQUE TRANSPORT SYSTEM CO. LTD	186,631.00
24-Dec-2009	Subvention to Special Services (Goods &	O1PV1010139	ASSETS MANAGEMENT AND RECOVERY CORPORATI	500,000.00
31-Dec-2009	Training (overseas)	O1PV1010163	ABBEYS TRAVELS AGENCY	113,542.83
30-Nov-2009	General services (expenses relating to P	O1PV1015655	MARIAM KHAN	26,328.00
02-Jun-2009	General services (expenses relating to P	O1PV1015657	OMAR GIBRIL SALLAH	92,736.00
10-Feb-2009	Office Equipment	O7PV1002855	LEUNA GENERAL TRADING	39,000.00
19-Feb-2009	Allowances	O7PV1002894	Chief of Defence Staff	54,000.00
05-Mar-2009	Training (overseas)	O7PV1002973	LT. SEEDY JOOF	14,099.40
24-Mar-2009	Operation & maintenance of patrol boats/	O7PV1003018	BANJUL SHIPYARD ENGINEERING AND INDUSTR.	49,567.00
07-Apr-2009	Overseas travelling fares	O7PV1003073	ATLAS TRAVEL AGENCY LTD	66,800.00
04-May-2009	Training (overseas)	O7PV1003193	MODOU LAMIN SAM	11,567.58
15-May-2009	Travelling expenses	O7PV1003284	ATLAS TRAVEL AGENCY LTD	87,309.00
21-May-2009	Food and food services	O7PV1003322	KENDAKAS SUPPLIES	451,700.00
02-Jun-2009	Stationery - (including computer station	O7PV1003346	F.M. AND S ENTERPRISE	17,000.00
11-Jun-2009	Operation & maintenance of patrol boats/	O7PV1003409	GALP GAMBIA LIMITED	12,800.00
12-Jun-2009	Uniforms & protective clothing	O7PV1003418	NEW WORLD TRAVELS	199,996.56
12-Jun-2009	Utilities - Electricity	O7PV1003419	NATIONAL WATER & ELECTRICITY COMPANY LTD	4,995.64
18-Jun-2009	Food and food services	O7PV1003467	MRS. KANNI CEESAY	33,450.00
22-Jun-2009	Travelling expenses	O7PV1003481	MAJOR GEN. LANG TOMBONG TAMBA	139,100.00
29-Jun-2009	Maintenance of equipment	O7PV1003508	DARURAHMAN TRADING	5,250.00
06-Jul-2009	Training (overseas)	O7PV1003544	MAJOR MALAMIN JARJUE	11,433.84
08-Jul-2009	Operation & maintenance of patrol boats/	O7PV1003562	GALP GAMBIA LIMITED	340,992.00
08-Jul-2009	Purchase of fuel & lubricants	O7PV1003564	GALP GAMBIA LIMITED	74,976.00
13-Jul-2009	Food and food services	O7PV1003592	MAM LAYES ENTERPRISE	301,000.00

Date applied	Account description	Document 2	Description	Amount
27-Jul-2009	Stationery - (including computer station	O7PV1003666	FATIMA TRADING	8,250.00
01-Sep-2009	Basic salary	O7PV1003817	CURATOR OF INTERSTATE ESTATE	14,229.79
10-Sep-2009	Utilities - Electricity	O7PV1003847	ALH. SALIM BASHIROU & SONS	25,000.00
29-Sep-2009	Basic salary	O7PV1003917	MODOU GAYE (REC)	6,526.26
13-Oct-2009	Communications - Mobile Phones	O7PV1003950	THE GAMBIA TELECOMMUNICATION CELLULAR CO	86,254.63
31-Oct-2009	Expert/Specialist services	O7PV1004026	M.SUMAREH ENTERPRISE	18,500.00
03-Nov-2009	Telecommunication expenses (Including po	O7PV1004031	PREMIUM TV NET WORK LIMITED	27,250.00
05-Nov-2009	Miscellaneous office expenses (other tha	O7PV1004037	MAM LAYES ENTERPRISE	4,500.00
04-Dec-2009	Telecommunication expenses (Including po	O7PV1004179	ARCOLLEYS ENTERPRISE	32,300.00
09-Dec-2009	Allowances	O7PV1004188	Chief of Defence Staff	21,800.00
14-Dec-2009	Basic salary	O7PV1004201	FIRST INTERNATIONAL BANK LTD	8,653.57
14-Dec-2009	Basic salary	O7PV1004207	BASIRU JATTA	3,688.24
21-Jan-2009	Food and food services	O8PV1004551	GOVERNOR CENTRAL RIVER REGION	64,000.00
23-Jan-2009	Miscellaneous office expenses (other tha	O8PV1004570	MUNAS TRADING ENTERPRISE	4,750.00
17-Feb-2009	Food and food services	O8PV1004704	GOVERNOR UPPER RIVER REGION	4,500.00
17-Feb-2009	Food and food services	O8PV1004709	GOVERNOR UPPER RIVER REGION	46,000.00
24-Feb-2009	Drugs & dressing	O8PV1004751	DRUG REVOLVING FUND	33,056.00
05-Mar-2009	Stationery - (including computer station	O8PV1004838	KWALITY ENTERPRISE	35,400.00
09-Mar-2009	Gambia Fund for Drug Abuse Maintenance o	O8PV1004858	E AND J ENTERPRISE	7,000.00
16-Mar-2009	Allowances	O8PV1004881	PERM. SECT INTERIOR	8,500.00
18-Mar-2009	Food and food services	O8PV1004908	GOVERNOR LOWER RIVER REGION	26,582.00
08-Apr-2009	Food and food services	O8PV1005058	GOVERNOR UPPER RIVER REGION	46,000.00
08-Apr-2009	Allowances	O8PV1005068	INSPECTOR GENERAL OF POLICE	253,043.00
16-Apr-2009	Communications - Mobile Phones	O8PV1005110	THE GAMBIA TELECOMMUNICATION CELLULAR CO	42,537.29
13-May-2009	Food and food services	O8PV1005280	GOVERNOR WESTERN REGION	38,000.00
04-Jun-2009	Gambia Fund for Drug Abuse Sitting Allow	O8PV1005412	MARIES ENTERPRISE	75,125.00

Date applied	Account description	Document 2	Description	Amount
04-Jun-2009	Maintenance of buildings & facilities	O8PV1005418	NDANBUNG AND SONS	5,225.00
11-Jun-2009	Gambia Fund for Drug Abuse Maintenance o	O8PV1005460	SISTERS TRADING ENTERPRISE	43,908.50
17-Jun-2009	Food and food services	O8PV1005505	GOVERNOR NORTH BANK REGION	32,000.00
24-Jun-2009	Telecommunication expenses (Including po	O8PV1005570	DEMBO MANNEH	28,200.00
25-Jun-2009	Gambia Fund for Drug Abuse Miscellaneous	O8PV1005599	E AND J ENTERPRISE	57,695.00
03-Jul-2009	Food and food services	O8PV1005659	GOVERNOR NORTH BANK REGION	32,000.00
13-Jul-2009	Food and food services	O8PV1005702	GOVERNOR CENTRAL RIVER REGION	50,000.00
14-Jul-2009	Purchase of fuel & lubricants	O8PV1005703	GALP GAMBIA LIMITED	140,000.00
20-Jul-2009	Office Furniture	O8PV1005777	AYOUB FURNITURES	149,500.00
27-Jul-2009	Overseas travelling allowance	O8PV1005831	DEMBA SAIDY	10,140.00
05-Aug-2009	Personal number plates	O8PV1005864	OUSMAN NDOW	14,500.00
10-Aug-2009	Wages	O8PV1005879	GOVERNOR CENTRAL RIVER REGION	2,850.00
11-Aug-2009	Food and food services	O8PV1005892	GOVERNOR CENTRAL RIVER REGION	32,000.00
14-Sep-2009	Miscellaneous office expenses (other tha	O8PV1006185	B.K ENTERPRISE	10,615.00
22-Sep-2009	Food and food services	O8PV1006215	GOVERNOR LOWER RIVER REGION	32,000.00
02-Oct-2009	Food and food services	O8PV1006288	GOVERNOR NORTH BANK REGION	32,000.00
04-Nov-2009	Maintenance of equipment	O8PV1006516	L. B. C. ENTERPRISE	3,400.00
04-Nov-2009	Other major rehabilitation works	O8PV1006517	SAINABOU SARR	34,765.00
05-Nov-2009	Gambia Fund for Drug Abuse Maintenance o	O8PV1006535	P.T.S	6,280.00
06-Nov-2009	Gambia Fund for Drug Abuse Maintenance o	O8PV1006546	M.A- R -TRADING	22,400.00
10-Nov-2009	Food and food services	O8PV1006573	GOVERNOR WESTERN REGION	38,000.00
13-Nov-2009	Other major rehabilitation works	O8PV1006597	DEMBO MANNEH	349,900.00
18-Nov-2009	Other major rehabilitation works	O8PV1006686	DEMBO MANNEH	8,000.00
23-Nov-2009	Other major rehabilitation works	O8PV1006711	B.K ENTERPRISE	28,140.00
02-Dec-2009	Wages	O8PV1006757	GOVERNOR LOWER RIVER REGION	1,109.40
04-Dec-2009	Other major rehabilitation works	O8PV1006772	PAPSALUMINIUM AND GLASS ENTERPRISE	55,031.00
08-Dec-2009	Gambia Fund for Drug Abuse Miscellaneous	O8PV1006782	SAMBA NDANNAN ENTERPRISE	350,000.00
09-Dec-2009	Other major rehabilitation works	O8PV1006795	GAMBIA TOTAL BUSINESS ENTERPRISE LTD	145,850.00

Date applied	Account description	Document 2	Description	Amount
10-Dec-2009	Utilities - Water	O8PV1006815	NATIONAL WATER & ELECTRICITY COMPANY LTD	19,500.00
11-Dec-2009	Gambia Fund for Drug Abuse Stationery -	O8PV1006820	NORTHERN STAR	32,000.00
14-Dec-2009	Training (local)	O8PV1006836	UNIVERSITY OF THE GAMBIA	19,800.00
14-Dec-2009	Communications - Mobile Phones	O8PV1006838	THE GAMBIA TELECOMMUNICATION CELLULAR CO	1,313.84
14-Dec-2009	Passports Printing of Passports	O8PV1006847	DE LA RUE COMPANY	326,250.00
14-Dec-2009	Other major rehabilitation works	O8PV1006849	JORJEN ENTERPRISE	55,609.89
23-Dec-2009	Wages	O8PV1006978	GOVERNOR CENTRAL RIVER REGION	2,967.00
18-Nov-2009	Other major rehabilitation works	O8PV1010877	DEMBO MANNEH	8,000.00
Total				109,330,266.57

Un-presented payment vouchers 2010

Date_applied	account_description	document_2	Description	Balance
24-Feb-2010	Operating costs	12PV1007065	CENTRAL BANK OF THE GAMBIA	10,000.00
24-Mar-2010	Operating costs	12PV1007252	ARAB GAMBIA ISLAMIC BANK LTD	59,667.00
24-Mar-2010	Operating costs	12PV1007256	ACCESS BANK LTD	8,000.00
23-Apr-2010	Operating costs	12PV1007516	CENTRAL BANK OF THE GAMBIA	7,000.00
30-Apr-2010	Allowances	12PV1007564	DIRECTORATE OF THE NATIONAL TREASURY	16,194.50
30-Apr-2010	Population Data Availability Purchase of	12PV1007576	GALP GAMBIA LIMITED	16,400.00
13-May-2010	Utilities - Electricity	12PV1007660	SIDOU BARROW	4,900.00
18-May-2010	Operating costs	12PV1007682	SKYE BANK GAMBIA LTD	4,000.00
10-Jun-2010	Workshops and seminars	12PV1007857	ISMAILA BAH	4,380.00
21-Jul-2010	Operating costs	12PV1008188	SKYE BANK GAMBIA LTD	5,000.00
02-Aug-2010	Travelling expenses	12PV1008305	DIRECTORATE OF THE NATIONAL TREASURY	1,200.00
24-Aug-2010	Operating costs	12PV1008469	STANDARD CHARTERED BANK LTD	36,260.00
24-Aug-2010	Operating costs	12PV1008479	SPECIAL PROJECT A/C	7,000.00
02-Nov-2010	Travelling expenses	12PV1009236	DIRECTORATE OF THE NATIONAL TREASURY	1,200.00
04-Nov-2010	Exchange Concession Allowance (ECA)	12PV1009283	LAMIN GASSAMA	278,254.00
10-Nov-2010	Consultancy (including legal consultancy)	12PV1009430	ARAB GAMBIA ISLAMIC BANK LTD	9,000.00
12-Nov-2010	Purchase of fuel & lubricants	12PV1009583	ELTON OIL GAMBIA LTD	16,000.00

Date_applied	account_description	document_2	Description	Balance
24-Nov-2010	Operating costs	12PV1009702	SKYE BANK GAMBIA LTD	5,000.00
24-Nov-2010	Operating costs	12PV1009714	BANK PHB (GAMBIA) LIMITED	27,250.00
24-Nov-2010	Operating costs	12PV1009717	BANQUE SAHELO SAHARIENNE	9,000.00
17-Dec-2010	Operating costs	12PV1009892	BANK PHB (GAMBIA) LIMITED	43,250.00
17-Dec-2010	Operating costs	12PV1009898	FIRST INTERNATIONAL BANK LTD	3,000.00
30-Nov-2010	IFMIS II Project Telecommunication expen	12PV1011485	DHL INTERNATIONAL GAMBIA LIMITED	2,601.00
10-Dec-2010	IFMIS II Project Office equipment	12PV1011490	CHANA STATIONERY	59,000.00
13-Dec-2010	IFMIS II Project Telecommunication expen	12PV1011509	DHL INTERNATIONAL GAMBIA LIMITED	2,776.00
28-Dec-2010	IFMIS II Project Hardware: servers and e	12PV1011513	EAP BUSINESS SERVICES	6,500.00
27-Oct-2010	IFMIS II Project Consultancy (including	12PV1014018	FATOU NJIE FAAL	20,000.00
17-Dec-2010	IFMIS II Project Consultancy (including	12PV1014021	FATOU NJIE FAAL	20,000.00
07-Apr-2010	Purchase of fuel & lubricants	17PV1002183	TOTAL GAMBIA LTD	28,000.00
29-Apr-2010	Stationery - (including computer station	17PV1002287	NJILLANS ENTERPRISE	9,000.00
29-Apr-2010	Purchase of fuel & lubricants	17PV1002288	TOTAL GAMBIA LTD	28,000.00
30-Apr-2010	Maintenance of buildings & facilities	17PV1002298	CENTRAL CO-ORDINATING UNIT	300,000.00
14-May-2010	Stationery - (including computer station	17PV1002348	RURAL FINANCE PROJECT	100,000.00
26-May-2010	Purchase of fuel & lubricants	17PV1002409	TOTAL GAMBIA LTD	48,000.00
22-Sep-2010	Allowances	17PV1002712	SPECIAL PROGRAMME FOR FOOD SECURITY/DOSA	100,000.00
26-Oct-2010	Maintenance of Vehicles	17PV1002803	EPON AUTO ENGINEERING	7,800.00
29-Apr-2010	Allowances	19PV1002503	PERM. SECT TRADE,INDUSTRY & EMPLOYMENT	6,250.00
04-Jun-2010	Travelling expenses	19PV1002582	MANAGER IBAS	1,000.00
16-Apr-2010	Medical services to personnel	1OPV1005068	GAMBIA EMBASSY- WASHINGTON	184,999.98
16-Apr-2010	Medical services to personnel	1OPV1005084	GAMBIA HIGH COMM- DAKAR	49,999.98
06-May-2010	Utilities - Electricity	1OPV1005240	NATIONAL WATER & ELECTRICITY COMPANY LTD	24,998.40
06-Jul-2010	Medical services to personnel	1OPV1005469	GAMBIA EMBASSY- HAVANA	24,999.99
06-Jul-2010	Social security (local staff)	1OPV1005471	GAMBIA CONSULATE- JEDDAH	24,999.99
06-Jul-2010	Medical services to personnel	1OPV1005473	GAMBIA EMBASSY- PARIS	75,000.00
06-Jul-2010	Social security (local staff)	1OPV1005479	GAMBIA HIGH. COMM - FREETOWN	26,250.00
06-Jul-2010	Allowances	1OPV1005481	GAMBIA EMBASSY- LONDON	105,000.00
15-Oct-2010	Medical services to personnel	1OPV1005948	GAMBIA MISSION - UNITED NATION	77,499.99
15-Oct-2010	Allowances	1OPV1005951	GAMBIA CONSULATE- JEDDAH	4,999.98
15-Oct-2010	Allowances	1OPV1005957	GAMBIA EMBASSY INDIA	7,500.00

Date_applied	account_description	document_2	Description	Balance
28-Dec-2010	Maintenance of buildings & facilities	1OPV1006279	ELECTRICAL MECHANIC & SUPPLIER	1,490.00
04-Feb-2010	Student Boarding & Allowances (Health)	21PV1007104	GOVERNOR-CRR	40,700.00
10-Feb-2010	Utilities - Electricity	21PV1007127	GOVERNOR-LRR	45,000.00
26-Feb-2010	Medical Grant Basic salary	21PV1007260	PERM. SECT HEALTH & SOCIAL WELFARE	91,762.00
23-Mar-2010	Food and food services	21PV1007378	GOVERNOR-NBR	5,000.00
23-Mar-2010	Student Allowances	21PV1007390	GOVERNOR-LRR	39,000.00
23-Mar-2010	Youth Friendly RH Infomation Service Bas	21PV1007407	SOCIAL SECURITY & HOUSING FINANCE CORPOR	1,477.05
08-Apr-2010	Miscellaneous office expenses (other tha	21PV1007569	FANA-FANA TRADING	12,000.00
21-Apr-2010	Food and food services	21PV1007631	GOVERNOR-LRR	20,000.00
21-Apr-2010	Utilities - Electricity	21PV1007637	GOVERNOR-CRR	90,000.00
21-Apr-2010	Student Allowances	21PV1007639	GOVERNOR-CRR	14,250.00
22-Apr-2010	Student Boarding & Allowances (Health)	21PV1007674	GOVERNOR-CRR	40,700.00
23-Apr-2010	Expenses on Tas	21PV1007691	PERM. SECT HEALTH & SOCIAL WELFARE	970,970.00
05-May-2010	Medical Grant Basic salary	21PV1007770	PERM. SECT HEALTH & SOCIAL WELFARE	33,000.00
13-May-2010	Maintenance of Vehicles	21PV1007805	P.O DIMEX AND SONS INTERNATIONAL CO LTD	33,226.00
20-May-2010	Student Allowances	21PV1007899	GOVERNOR-CRR	14,250.00
17-Jun-2010	Overseas travelling allowance	21PV1008116	JABEL LAM	20,505.00
23-Jun-2010	Integrated Quality RH Basic salary	21PV1008170	SOCIAL SECURITY & HOUSING FINANCE CORPOR	1,477.05
07-Jul-2010	Exp.Programmes on Immunization GAVI Allo	21PV1008227	BABOUCARR BOYE	16,000.00
07-Jul-2010	Exp.Programmes on Immunization GAVI Stat	21PV1008227	BABOUCARR BOYE	1,000.00
07-Jul-2010	Exp.Programmes on Immunization GAVI Misc	21PV1008227	BABOUCARR BOYE	15,000.00
07-Jul-2010	Expenses on Tas	21PV1008231	GOVERNOR-LRR	12,000.00
08-Jul-2010	Expenses on Tas	21PV1008235	GOVERNOR-CRR	4,000.00
21-Jul-2010	Food and food services	21PV1008323	GOVERNOR-URR	29,500.00
21-Jul-2010	Utilities - Electricity	21PV1008328	GOVERNOR-CRR	90,000.00
03-Aug-2010	Integrated Quality RH Stationery - (incl	21PV1008419	LEUNA GENERAL TRADING	18,155.00
13-Aug-2010	Utilities - Electricity	21PV1008464	GOVERNOR-NBR	35,000.00
20-Aug-2010	Stationery - (including computer station	21PV1008483	M.B.S ENTERPRISE	4,760.00
27-Aug-2010	Student Allowances	21PV1008531	GOVERNOR-LRR	39,500.00
31-Aug-2010	Utilities - Electricity	21PV1008550	NATIONAL WATER & ELECTRICITY COMPANY LTD	19,994.40

Date_applied	account_description	document_2	Description	Balance
06-Sep-2010	Open scholarships	21PV1008592	BANSANG SENIOR SECONDARY SCHOOL	9,400.00
06-Sep-2010	Open scholarships	21PV1008595	LATRIKUNDA SABIIJI UPPER BASIC	2,500.00
06-Sep-2010	Open scholarships	21PV1008598	ESSAU SENIOR SECONDARY SCHOOL	1,200.00
06-Sep-2010	Open scholarships	21PV1008601	TALLINDING UPPER BASIC SCHOOL	2,500.00
07-Sep-2010	Expenses on Tas	21PV1008611	PERM. SECT HEALTH & SOCIAL WELFARE	3,000.00
07-Sep-2010	Expenses on Tas	21PV1008614	GOVERNOR-URR	7,000.00
30-Sep-2010	Expenses on Tas	21PV1008696	DIRECTORATE OF NATIONAL TREASURY-LRR	3,000.00
07-Oct-2010	Medical Grant Basic salary	21PV1008723	GAMBIA TELECOMMUNICATION CO LTD	50,373.33
21-Oct-2010	Purchase of fuel & lubricants	21PV1008788	GALP GAMBIA LIMITED	20,000.00
28-Oct-2010	Student Allowances	21PV1008830	DIRECTORATE OF NATIONAL TREASURY-LRR	39,500.00
02-Nov-2010	Telecommunication expenses (Including po	21PV1008854	GAMBIA TELECOMMUNICATION CO LTD	29,173.35
09-Nov-2010	Expenses on Tas	21PV1008871	DIRECTORATE OF NATIONAL TREASURY-LRR	3,000.00
04-Dec-2010	Student Allowances	21PV1009023	DIRECTORATE OF NATIONAL TREASURY-CRR	14,500.00
10-Dec-2010	Expenses on Tas	21PV1009047	DIRECTORATE OF NATIONAL TREASURY-CRR	1,000.00
15-Dec-2010	Medical Grant Basic salary	21PV1009095	PERM. SECT HEALTH & SOCIAL WELFARE	1,002,806.30
18-Dec-2010	Utilities - Electricity	21PV1009134	NATIONAL WATER & ELECTRICITY COMPANY LTD	24,999.84
20-Dec-2010	Medical Grant Miscellaneous office expen	21PV1009142	DIRECTORATE OF NATIONAL TREASURY-CRR	30,000.00
20-Dec-2010	Expenses on Tas	21PV1009145	GOVERNOR-CRR	1,000.00
25-Dec-2010	Purchase of fuel & lubricants	21PV1009215	GALP GAMBIA LIMITED	100,000.00
28-Dec-2010	Student Allowances	21PV1009222	DIRECTORATE OF NATIONAL TREASURY-LRR	42,000.00
31-Dec-2010	Drug Revolving Fund Allowances	21PV1009247	MARKIEU JANNEH KAIRA	14,800.00
24-Feb-2010	Miscellaneous office e	23PV1003405	TRINITY ENTERPRISE	65,700.00
10-Jun-2010	2nd Nat'l Com. Gambia to UNFCC Consultan	23PV1003690	FATOU NDEYE GAYE	80,675.00
21-Oct-2010	Travelling expenses	23PV1004123	DIRECTOR PARKS AND WILDLIFE	3,300.00
02-Nov-2010	National Forestry Fund Wages	23PV1004133	DIRECTOR FORESTRY & ENVIRONMENT	22,258.66
03-Dec-2010	National Biodiversity Allowances	23PV1004200	KAWSU JAMMEH	57,750.00
04-Dec-2010	2nd Nat'l Com. Gambia to UNFCC Allowance	23PV1004205	MRS AMIE JARRA	20,000.00
23-Nov-2010	Purchase of fuel & lubricants	25PV1003389	GAMBIA NATIONAL PETROLEUM COMPANY LTD	10,000.00
26-Nov-2010	Purchase of fuel & lubricants	25PV1003417	GALP GAMBIA LIMITED	10,000.00

Date_applied	account_description	document_2	Description	Balance
03-Dec-2010	Wages	25PV1003434	DIRECTOR FISHERIES	10,820.17
09-Dec-2010	Purchase of fuel & lubricants	25PV1003447	GALP GAMBIA LIMITED	75,000.00
10-Mar-2010	Overseas travelling allowance	27PV1001429	MUSA IBRAHIM TOURAY	15,652.80
11-Nov-2010	Open scholarship (African award)	27PV1001786	CIMB BANK	34,908.00
27-Jan-2010	Sub vented Agencies PEs	20PV1006267	MINGDAW SENIOR SECONDARY SCHOOL	130,492.15
18-May-2010	Utilities - Water	20PV1006947	BRIKAMA JEDDAH LOWER BASIC SCHOOL	100,000.00
18-May-2010	Sub vented Agencies PEs	20PV1006971	NJABA KUNDA SENIOR SEC.SCHOOL	47,835.96
18-May-2010	Sub vented Agencies PEs	20PV1006974	BRIKAMABA SENIOR SECONDARY SCHOOL	80,731.14
18-May-2010	Sub vented Agencies PEs	20PV1006981	NUSRAT SENIOR SECONDARY SCHOOL	105,719.24
18-May-2010	Sub vented Agencies PEs	20PV1007005	ROMAN CATHOLIC MISSION	507,692.24
28-May-2010	Training (local)	20PV1007077	MINGDAW UPPER BASIC SCHOOL	4,450.50
30-Jun-2010	Allowances (literacy programme)	20PV1007258	PER. SECT EDUCATION-R 1	15,600.00
27-Sep-2010	Telecommunication expenses (Including po	20PV1007703	GAMBIA TELECOMMUNICATION CO LTD	33,050.40
15-Oct-2010	Training (local)	20PV1007772	ST THERESSES UPPER BASIC SCHOOL	6,401.00
22-Oct-2010	Teaching aid & learning materials	20PV1007862	SOHNAH JARAH ENTERPRISE	498,300.00
10-Nov-2010	Travelling expenses	20PV1008001	PERM. SECT EDUCATION-R 5	6,500.00
11-Nov-2010	Training (local)	20PV1008017	CHARLIES JAW MEMORIAL ACADEMY	35,657.00
29-Nov-2010	Allowances (literacy programme)	20PV1008164	PERM. SECT EDUCATION-R 5	10,314.00
13-Dec-2010	Research	20PV1008303	PROJECT CO-ORDINATING UNIT	60,000.00
13-Dec-2010	Operating costs	20PV1008303	PROJECT CO-ORDINATING UNIT	550,000.00
14-Dec-2010	Training (local)	20PV1008308	CRAB ISLAND UPPER BASIC SCHOOL	1,311.50
16-Feb-2010	Wages	JRNL00005088	Arrears of Wages salary	84,094.44
28-May-2010	Wages	JRNL00005449	Being wages for R1 May 2010	4,609.03
19-Mar-2010	Allowances	JRNL00008118	Being payment of charge allowa	1,095.00
19-Mar-2010	Basic salary	JRNL00008119	Being payment of charge allowa	5,831.13
19-Mar-2010	Exchange Concession Allowance (ECA)	JRNL00008119	Being payment of charge allowa	80,850.37
12-Jan-2010	Training (overseas)	O1PV1010180	NDUMBEH SAHO JOBE	83,167.50
12-Jan-2010	Overseas travelling allowance	O1PV1010189	MOD .AK.SECKA	69,093.00
15-Jan-2010	Training (overseas)	O1PV1010222	AWA COLLEY	83,167.50
19-Jan-2010	General services (expenses relating to P	O1PV1010240	H.E PROF. DR. ALH.YAHYA A.J.J JAMMEH	170,000.00
03-Feb-2010	Royalty and Sand Mining Overseas traveli	O1PV1010438	FANSU MALANG NYASSY	38,709.00
04-Feb-2010	Allowances	O1PV1010451	PERMANENT SECRETARY PMO	43,885.00
04-Feb-2010	Royalty and Sand Mining Overseas traveli	O1PV1010453	YUSUPHA KAH	47,311.00
05-Feb-2010	Subvention to Office of Ex President	O1PV1010454	H.E ALH. SIR DAWDA KAIRABA JAWARA	331,177.00

Date_applied	account_description	document_2	Description	Balance
05-Feb-2010	Subvention to Office of Ex President	O1PV1010457	CHILEL JAWARA	225,802.50
09-Feb-2010	Subvention to Special Services (Goods &	O1PV1010474	DIRECTOR GENERAL N.I.A	1,000,000.00
08-Mar-2010	Miscellaneous office expenses (other tha	O1PV1010810	ALH BASANG A TAMBEDOUS TRADING	1,000.00
09-Mar-2010	Official entertainment & hotel accommoda	O1PV1010848	SENEGAMBIA BEACH HOTEL	28,500.00
09-Mar-2010	Advocacy for Women's Empowerment Uniform	O1PV1010856	ANSUMANA TOURAY	2,500.00
15-Mar-2010	Maintenance of State Air Craft	O1PV1010892	BANNING SHERMAN	824,364.00
18-Mar-2010	Royalty and Sand Mining Basic salary	O1PV1010940	COMMISSIONER-DOMESTIC TAXES	1,049.49
20-Apr-2010	Subvention to NANA	O1PV1011320	EXECUTIVE DIRECTOR NANA	361,300.00
26-May-2010	General services (expenses relating to P	O1PV1011818	SAINEY JAMMEH	43,123.50
26-May-2010	General services (expenses relating to P	O1PV1011824	OUSMAN SONKO	36,141.60
02-Jun-2010	Overseas travelling allowance	O1PV1011893	FATOU LAMIN FAYE	90,200.00
14-Jun-2010	Integrate ICPD POA Stationery - (includi	O1PV1011994	M.P TRADING COMPANY	15,475.00
28-Jun-2010	Integrate ICPD POA Basic salary	O1PV1012147	SOCIAL SECURITY & HOUSING FINANCE CORPOR	612.30
28-Jun-2010	Integrate ICPD POA Basic salary	O1PV1012157	COMMISSIONER-DOMESTIC TAXES	1,509.80
28-Jun-2010	Integrate ICPD POA Basic salary	O1PV1012160	COMMISSIONER-DOMESTIC TAXES	1,181.83
12-Aug-2010	Purchase of fuel & lubricants	O1PV1012623	ELTON OIL GAMBIA LTD	145,800.00
12-Aug-2010	Maintenance of State Air Craft	O1PV1012633	BANNING SHERMAN	875,772.00
25-Aug-2010	General services (expenses relating to P	O1PV1012795	NDEY NDARK JAMMEH	80,892.00
25-Aug-2010	Training (overseas)	O1PV1012805	ABDOU RAHMAN MANKA	14,460.00
26-Aug-2010	Training (overseas)	O1PV1012826	SAIT MALICK KEBBEH	56,394.00
30-Aug-2010	Training (overseas)	O1PV1012841	MR. LAMIN CEESAY	146,055.00
01-Sep-2010	Training (overseas)	O1PV1012859	GAMBIA INTERNATIONAL AIRLINE LTD	44,235.00
01-Sep-2010	Training (overseas)	O1PV1012865	MUSA CHAM	88,101.00
20-Sep-2010	Upkeep of State Guards	O1PV1012957	SECT.GENERAL OFFICE OF PRESIDENT	445,200.00
29-Sep-2010	General services (expenses relating to P	O1PV1013077	OUSMAN KEITA	6,907.50
30-Sep-2010	National records services expenses	O1PV1013094	PERMANENT SECRETARY PMO	22,000.00
12-Oct-2010	Travelling expenses	O1PV1013221	SECT.GENERAL OFFICE OF PRESIDENT	2,200.00
21-Oct-2010	Training (overseas)	O1PV1013341	SAINABOU SAINE GABBIDON	91,689.00
21-Oct-2010	Other Construction Works	O1PV1013343	LERR GROUP LTD	287,477.00
21-Oct-2010	Training (overseas)	O1PV1013347	ALMAMIE MANKAJANG	57,817.50
29-Oct-2010	Maintenance of equipment	O1PV1013456	JOBE KUNDA TRADING	5,450.00
04-Nov-2010	Standing Commission on salaries and allo	O1PV1013496	PERMANENT SECRETARY PMO	16,600.00

Date_applied	account_description	document_2	Description	Balance
19-Nov-2010	Upkeep of State Guards	O1PV1013666	SECT.GENERAL OFFICE OF PRESIDENT	477,600.00
01-Dec-2010	Training (local)	O1PV1013776	PERMANENT SECRETARY PMO	140,750.00
01-Dec-2010	Stationery - (including computer station	O1PV1013779	ARCOLLEYS ENTERPRISE	19,000.00
03-Dec-2010	National records services expenses	O1PV1013827	PERMANENT SECRETARY PMO	11,000.00
09-Dec-2010	Training (overseas)	O1PV1013877	SAIT MALICK KEBBEH	58,324.50
14-Dec-2010	Purchase of fuel & lubricants	O1PV1013968	ELTON OIL GAMBIA LTD	50,000.00
15-Dec-2010	Rents & Rates	O1PV1013999	FUTURELEC COMPANY GAMBIA LTD	300,000.00
20-Dec-2010	Standing Commission on salaries and allo	O1PV1014109	PERMANENT SECRETARY PMO	13,000.00
21-Dec-2010	National records services expenses	O1PV1014122	PERMANENT SECRETARY PMO	11,000.00
21-Dec-2010	Allowances	O1PV1014123	PERMANENT SECRETARY PMO	56,000.00
26-Oct-2010	Stationery - (including computer station	O1PV1014130	MARR BANTAN SUPPLIERS	27,510.00
24-Dec-2010	Operating costs	O1PV1014193	GAMBIA POSTAL SERVICES CORP GAMPOST	544.00
31-Dec-2010	Overseas travelling fares	O1PV1014228	AFRICA ALLIANCE GAMBIA LIMITED	149,615.00
02-Aug-2010	Training (overseas)	O7PV1005309	FATIMA TRADING	60,600.00
14-Oct-2010	Office Equipment	O7PV1005598	KENDAKAS SUPPLIES	22,000.00
20-Jan-2010	Food and food services	O8PV1007016	GOVERNOR UPPER RIVER REGION	84,000.00
26-Jan-2010	Wages	O8PV1007091	GOVERNOR CENTRAL RIVER REGION	3,096.00
10-Feb-2010	Food and food services	O8PV1007155	GOVERNOR WESTERN REGION	47,000.00
10-Feb-2010	Food and food services	O8PV1007160	GOVERNOR CENTRAL RIVER REGION	13,000.00
19-Feb-2010	Food and food services	O8PV1007224	GOVERNOR LOWER RIVER REGION	10,800.00
16-Mar-2010	Wages	O8PV1007408	GOVERNOR UPPER RIVER REGION	619.20
17-Mar-2010	Food and food services	O8PV1007422	GOVERNOR CENTRAL RIVER REGION	28,000.00
31-Mar-2010	Wages	O8PV1007510	GOVERNOR LOWER RIVER REGION	2,136.24
21-Apr-2010	Food and food services	O8PV1007632	GOVERNOR NORTH BANK REGION	40,000.00
14-May-2010	Food and food services	O8PV1007837	GOVERNOR CENTRAL RIVER REGION	13,000.00
03-Jun-2010	Allowances	O8PV1008002	PERM. SECT INTERIOR	19,600.00
03-Jun-2010	Rents & Rates	O8PV1008005	LANSANA TOURAY	23,000.00
07-Jun-2010	Food and food services	O8PV1008012	GOVERNOR CENTRAL RIVER REGION	33,000.00
07-Jun-2010	Food and food services	O8PV1008019	GOVERNOR CENTRAL RIVER REGION	10,800.00
05-Aug-2010	Food and food services	O8PV1008437	GOVERNOR CENTRAL RIVER REGION	10,800.00
05-Aug-2010	Food and food services	O8PV1008442	GOVERNOR CENTRAL RIVER REGION	13,000.00
07-Sep-2010	Food and food services	O8PV1008714	GOVERNOR CENTRAL RIVER REGION	33,000.00
09-Sep-2010	Food and food services	O8PV1008726	GOVERNOR WESTERN REGION	47,000.00
21-Sep-2010	Purchase of fuel & lubricants	O8PV1008748	GALP GAMBIA LIMITED	46,000.00
22-Sep-2010	Allowances	O8PV1008759	EXECUTIVE DIRECTOR NDEA	11,000.00
29-Sep-2010	Allowances	O8PV1008821	PERM. SECT INTERIOR	18,250.00

Date_applied	account_description	document_2	Description	Balance
04-Oct-2010	Gambia Fund for Drug Abuse Special servi	O8PV1008831	EXECUTIVE DIRECTOR NDEA	45,000.00
06-Oct-2010	Food and food services	O8PV1008836	DIRECTORATE OF NATIONAL TREASURY-CRR	33,000.00
06-Oct-2010	Food and food services	O8PV1008841	DIRECTORATE OF NATIONAL TREASURY-LRR	16,000.00
06-Oct-2010	Food and food services	O8PV1008847	DIRECTORATE OF NATIONAL TREASURY-NBR	10,800.00
08-Oct-2010	Purchase of fuel & lubricants	O8PV1008867	GALP GAMBIA LIMITED	140,600.00
18-Oct-2010	Allowances	O8PV1008916	EXECUTIVE DIRECTOR NDEA	10,000.00
21-Oct-2010	Communications - Mobile Phones	O8PV1008970	THE GAMBIA TELECOMMUNICATION CELLULAR CO	3,461.80
21-Oct-2010	Rents & Rates	O8PV1008975	MAM SIRA JOBE KURANG	24,000.00
03-Nov-2010	Food and food services	O8PV1009127	GOVERNOR LOWER RIVER REGION	16,000.00
03-Nov-2010	Food and food services	O8PV1009132	GOVERNOR UPPER RIVER REGION	42,000.00
15-Dec-2010	Maintenance of Generators	O8PV1009475	GALP GAMBIA LIMITED	82,000.00
Total				16,093,176.62

Appendix c-Breach of GPPA regulations/Payment vouchers with single quotations 2009

2009

Date applied	Account description	Document_2	Description	Amount
15-Dec-2009	Food and food services	O8PV1006862	DARURAHMAN TRADING	91,900.00
21-Apr-2009	Food and food services	O8PV1005154	DAM JAH ENTERPRISE	138,250.00
19-May-2009	Food and food services	O8PV1005350	MRS. KANI CEESAY	58,000.00
18-Jun-2009	Food and food services	O8PV1005522	DARURAHMAN TRADING	94,600.00
10-Sep-2009	Food and food services	O8PV1006128	DARURAHMAN TRADING	103,550.00
10-Sep-2009	Food and food services	O8PV1006129	ALAHAGIE CEESAY	135,000.00
19-Mar-2009	Food and food services	O8PV1004919	EDRISA NDONGO	72,000.00
19-Mar-2009	Food and food services	O8PV1004917	DAM JAH ENTERPRISE	141,500.00
20-Feb-2009	Food and food services	O8PV1004736	BIRAM JAGNE INVESTMENT	107,020.00
04-Aug-2009	Food and food services	O8PV1005852	EDRISA NDONGO	49,560.00
23-Jan-2009	Food and food services	O8PV1004562	MRS. KANI CEESAY	60,200.00
16-Nov-2009	Food and food services	O8PV1006652	DARURAHMAN TRADING	134,400.00
19-Oct-2009	Food and food services	O8PV1006385	DAM JAH ENTERPRISE	75,000.00
16-Dec-2009	Food and food services	O8PV1006878	BIRAM JAGNE INVESTMENT	139,760.00
15-May-2009	Overseas travelling fares	1OPV1003705	SATGURU TRAVEL AND TOUR SERVICES	310,511.00
07-Apr-2009	Overseas travelling fares	1OPV1003482	ABBEYS TRAVEL AGENCY	231,417.00
24-Aug-2009	Overseas travelling fares	1OPV1004138	ORBIT TRAVEL AGENCY	151,441.00
22-Jun-2009	Overseas travelling fares	1OPV1003832	SATGURU TRAVEL AND TOUR SERVICES	211,344.00
18-Jun-2009	Overseas travelling fares	1OPV1003825	EASY TRAVEL AGENCY	101,216.00
19-May-2009	Overseas travelling fares	1OPV1003748	EASY TRAVEL AGENCY	311,645.00
09-Jun-2009	Overseas travelling fares	1OPV1003790	SATGURU TRAVEL AND TOUR SERVICES	361,900.00
20-Aug-2009	Overseas travelling fares	1OPV1004094	SATGURU TRAVEL AND TOUR SERVICES	95,000.00
23-Dec-2009	Overseas travelling fares	1OPV1004594	SATGURU TRAVEL AND TOUR SERVICES	157,200.00
08-Oct-2009	Movement of diplomatic staff	1OPV1004273	EASY TRAVEL AGENCY	203,488.00
09-Feb-2009	Movement of diplomatic staff	1OPV1003193	ABBEYS TRAVEL AGENCY	31,595.00
26-Feb-2009	Movement of diplomatic staff	1OPV1003335	ABBEYS TRAVEL AGENCY	151,949.00

Date applied	Account description	Document_2	Description	Amount
06-Oct-2009	Movement of diplomatic staff	1OPV1004268	BANJUL TRAVEL AGENCY	331,441.00
18-Jun-2009	Movement of diplomatic staff		BANJUL TRAVEL AGENCY	15,641.00
13-Oct-2009	Utilities - Electricity	1OPV1004283	E.G ENTERPRISE	8,350.00
11-May-2009	Official entertainment & hotel accommodation	1OPV1003665	OCEAN BAY HOTEL AND RESORT	18,981.04
11-May-2009	Official entertainment & hotel accommodation	1OPV1003665	OCEAN BAY HOTEL AND RESORT	18,981.04
10-Dec-2009	Uniforms & protective clothing	1OPV1004510	YUSUPHA JAMMEH	7,600.00
Total				4,120,440.08

2010

Date_applied	Account_description	Document_2	Description	Balance
06-Oct-2010	Overseas travelling fares	O1PV1013140	GAMBIA INTERNATIONAL AIRLINE LTD	59,750.00
27-Oct-2010	Maintenance of Vehicles	O1PV1013418	O.M TOURAY AND SONS	16,770.00
05-Nov-2010	Maintenance of Vehicles	O1PV1013511	EPON AUTO ENGINEERING	17,300.00
04-Nov-2010	Maintenance of Vehicles	O1PV1013509	UNIQUE TRANSPORT SYSTEM CO. LTD	30,916.60
09-Nov-2010	Maintenance of Vehicles	O1PV1013533	O.M TOURAY AND SONS	20,850.00
09-Nov-2010	Maintenance of Vehicles	O1PV1013536	KENO AUTO PRODUCT AND ENGINEERING	14,670.00
19-Jul-2010	Training (overseas)	O1PV1012416	GAMBIA INTERNATIONAL AIRLINE LTD	54,000.00
07-Oct-2010	Training (overseas)	O1PV1013157	GAMBIA INTERNATIONAL AIRLINE LTD	96,235.00
27-May-2010	Overseas travelling fares	O7PV1005023	GAMBIA INTERNATIONAL AIRLINE LTD	39,147.95
17-May-2010	Sports and sporting activities	O7PV1004973	DAM JAH ENTERPRISE	50,778.00
17-May-2010	Food and food services	O7PV1004973	DAM JAH ENTERPRISE	250,885.00
07-Jun-2010	Food and food services	O7PV1005052	BUTCHERING SHOP	271,200.00
26-Jan-2010	Food and food services	O7PV1004410	MAM LAYES ENTERPRISE	57,736.00
12-Feb-2010	Food and food services	O7PV1004504	EDRISA NDONGO	156,000.00
25-Jan-2010	Food and food services	O7PV1004399	AMY INVESTMENT	86,690.00
25-Jan-2010	Food and food services	O7PV1004397	MALAMIN MANJANG	44,625.00
11-Aug-2010	Food and food services	O7PV1005361	BUTCHERING SHOP	119,600.00
19-Jul-2010	Food and food services	O7PV1005219	BUTCHERING SHOP	284,800.00
03-May-2010	Food and food services	O7PV1004923	EDRISA NDONGO	44,800.00

Date_applied	Account_description	Document_2	Description	Balance
20-Apr-2010	Food and food services	O7PV1004834	BUTCHERING SHOP	122,080.00
17-Mar-2010	Food and food services	O7PV1004669	CAMARA ENTERPRISE	222,200.00
17-Mar-2010	Overseas travelling fares	O8PV1007430	ALVARENGA TRAVEL AGENCY LTD	35,749.20
19-Oct-2010	Overseas travelling fares	O8PV1008924	GAMBIA INTERNATIONAL AIRLINE LTD	287,616.00
19-Dec-2010	Maintenance of Vehicles	O8PV1009582	BOHNJACK HOLDING INTERNATIONAL	136,820.00
28-Jul-2010	Training (overseas)	O8PV1008391	FUTURE TRAVEL AGENCY	35,866.00
29-Nov-2010	Food and food services	O8PV1009289	RAMATOULIES TRADING	49,500.00
29-Nov-2010	Food and food services	O8PV1009294	DEMBO MANNEH	41,200.00
22-Apr-2010	Food and food services	O8PV1007684	DARURAHMAN TRADING	95,800.00
27-Jul-2010	Food and food services	O8PV1008365	ALAHAGIE CEESAY	180,000.00
21-Jul-2010	Food and food services	O8PV1008335	MRS. KANI CEESAY	66,800.00
21-Jan-2010	Food and food services	O8PV1007049	MRS. KANI CEESAY	68,920.00
17-Dec-2010	Food and food services	O8PV1009502	BIRAM JAGNE INVESTMENT	167,265.00
26-Oct-2010	Food and food services	O8PV1009044	DARURAHMAN TRADING	45,600.00
17-Feb-2010	Food and food services	O8PV1007207	EDRISA NDONGO	19,200.00
16-Feb-2010	Food and food services	O8PV1007184	EDRISA NDONGO	68,000.00
17-Dec-2010	Maintenance of Vehicles	O8PV1009494	FOAM MANUFACTURING AND GENERAL ENT. LTD.	12,060.00
16-Jun-2010	Overseas travelling fares	1OPV1005386	GAMBIA INTERNATIONAL AIRLINE LTD	101,700.00
17-Jun-2010	Overseas travelling fares	1OPV1005390	GAMBIA INTERNATIONAL AIRLINE LTD	330,548.00
14-May-2010	Overseas travelling fares	1OPV1005253	GAMBIA INTERNATIONAL AIRLINE LTD	23,037.89
15-Mar-2010	Overseas travelling fares	1OPV1004950	AFRICA ALLIANCE GAMBIA LIMITED	19,694.00
26-Apr-2010	Overseas travelling fares	1OPV1005190	EASY TRAVEL AGENCY	89,398.00
01-Feb-2010	Overseas travelling fares	1OPV1004742	ABBEYS TRAVEL AGENCY	74,406.00
24-Mar-2010	Movement of diplomatic staff	1OPV1005027	ORBIT TRAVEL AGENCY	103,556.00
17-Mar-2010	Movement of diplomatic staff	1OPV1004963	BANJUL TRAVEL AGENCY	242,351.00
11-Feb-2010	Movement of diplomatic staff	1OPV1004821	EASY TRAVEL AGENCY	182,150.00
21-Jan-2010	Movement of diplomatic staff	1OPV1004656	FUTURE TRAVEL AGENCY	458,704.00
27-Apr-2010	Miscellaneous office expenses (other tha	1OPV1005191	SANKULAY AND SONS ENTERPRISE	15,417.00
11-May-2010	Printing expenses	1OPV1005247	TRANSPHERE PRINTING SERVICES	28,000.00
27-Apr-2010	Miscellaneous office expenses (other tha	1OPV1005191	SANKULAY AND SONS ENTERPRISE	15,417.00
11-May-2010	Printing expenses	1OPV1005247	TRANSPHERE PRINTING SERVICES	28,000.00
22-Dec-2010	Overseas travelling fares	12PV1009936	GAMBIA INTERNATIONAL AIRLINE LTD	45,008.00
09-Nov-2010	IFMIS Phase II Retro financing Overseas	12PV1009424	GAMBIA INTERNATIONAL AIRLINE LTD	341,453.40

Date_applied	Account_description	Document_2	Description	Balance
04-Aug-2010	Overseas travelling fares	12PV1008318	GAMBIA INTERNATIONAL AIRLINE LTD	43,900.00
26-Mar-2010	Overseas travelling fares	12PV1007312	ABBEYS TRAVEL AGENCY	73,736.00
07-Oct-2010	Overseas travelling fares	12PV1008789	GAMBIA INTERNATIONAL AIRLINE LTD	102,472.00
21-Sep-2010	Overseas travelling fares	12PV1008652	GAMBIA INTERNATIONAL AIRLINE LTD	105,132.00
15-Jul-2010	Overseas travelling fares	12PV1008142	GAMBIA INTERNATIONAL AIRLINE LTD	439,700.00
11-Mar-2010	Overseas travelling fares	12PV1007179	ABBEYS TRAVEL AGENCY	297,133.00
08-Jul-2010	Maintenance of Vehicles	12PV1008056	KENO AUTO PRODUCT & ENGINEERING	249,375.00
02-Mar-2010	Maintenance of Vehicles	12PV1007093	O.M TOURAY AND SONS	94,955.00
18-Oct-2010	Workshops and seminars	12PV1008885	GAMBIA INTERNATIONAL AIRLINE LTD	39,500.00
26-Oct-2010	Maintenance of Vehicles	17PV1002809	BARDAN ENTERPRISE	16,500.00
26-Oct-2010	Maintenance of Vehicles	17PV1002812	EPON AUTO ENGINEERING	11,200.00
19-May-2010	Overseas travelling fares	19PV1002560	GAMBIA INTERNATIONAL AIRLINES LTD	294,412.00
25-Oct-2010	Maintenance of Vehicles	19PV1002889	KONOS GENERAL AUTO SERVICES	13,000.00
06-Oct-2010	Maintenance of Vehicles	19PV1002830	KONOS GENERAL AUTO SERVICES	16,875.00
21-Jun-2010	Overseas travelling fares	20PV1007176	ORBIT TRAVEL AGENCY LTD	13,167.00
05-Jul-2010	Overseas travelling fares	20PV1007262	GAMBIA INTERNATIONAL AIRLINE LTD	21,450.00
05-May-2010	Overseas travelling fares	21PV1007774	EASY TRAVEL AGENCY GAMBIA LIMITED	139,400.00
13-Oct-2010	Maintenance of Vehicles	23PV1004081	CORR ENTERPRISE	30,000.00
15-Jun-2010	Overseas travelling fares	27PV1001576	GAMBIA INTERNATIONAL AIRLINE LTD	44,861.21
28-Jul-2010	Overseas travelling fares	27PV1001654	EASY TRAVEL AGENCY GAMBIA LTD	68,542.00
03-May-2010	Overseas travelling fares	27PV1001515	GAMBIA INTERNATIONAL AIRLINE LTD	49,969.49
10-Mar-2010	Overseas travelling fares	27PV1001427	ABBEYS TRAVEL AGENCY	123,972.00
14-Oct-2010	Overseas travelling fares	27PV1001739	GAMBIA INTERNATIONAL AIRLINE LTD	45,500.00
09-Nov-2010	Overseas travelling fares	27PV1001779	GAMBIA INTERNATIONAL AIRLINE LTD	125,070.00
27-Nov-2010	Research	27PV1001812	BUSINESS WORLD GAMBIA	57,100.00
22-Oct-2010	Office equipment	27PV1001757	I-LINK	30,000.00
04-Jun-2010	Office equipment	27PV1001564	COMMIT ENTERPRISE	85,500.00
17-Mar-2010	Office equipment	27PV1001451	I-LINK	42,000.00
Total				8,144,691.74

Appendix d

Payment vouchers lacking adequate supporting documents 2009 and 2010

2009

Date_applied	Account_description	Document_2	Description	Amount	Comment
12-Aug-2009	Overseas travelling fares	18PV1001582	SENEGAMBIA TRAVEL & TOURISM AGENCY CO.LT	55,760.00	Only one invoice attached
9-Nov-2009	Miscellaneous office expenses (other tha	18PV1001746	COMMIT ENTERPRISE	20,000.00	No documents
13-Jan-2009	Liquidation of Trust Bank Guarantee	15PV1000332	TRUST BANK LTD	10,583,332.50	No request from Trust Bank attached
06-Apr-2009	Settlement of Outstanding Confirmed Debt	15PV1000361	ACCESS BANK LTD	12,000,000.00	No request from Access Bank attached
21-Jul-2009	Settlement of Outstanding Confirmed Debt	15PV1000421	TRUST BANK LTD	5,000,000.00	No request from Trust Bank attached
16-Jan-2009	Official entertainment & hotel accommodation	15PV1000338	SHERATON GAMBIA RESORT	5,000,000.00	No invoice, no supporting document
17-Mar-2009	Exp.Programmes on Immunization GAVI Expe	21PV1004845	PERM. SECT HEALTH & SOCIAL WELFARE	220,128.00	No invoice, receipt and signature list
06-Jul-2009	Subvention to Councils (MDC, NMC, Pharma	21PV1005728	WEST AFRICAN POSTGRADUATE MEDICAL COLLEG	138,716.00	Only air ticket attached, no letter from SCOT.
30-Sep-2009	Travelling expenses	21PV1006400	UNIQUE TRANSPORT SYSTEM CO.LTD	17,000.00	Only one invoice attached
01-Oct-2009	Motor Vehicles	21PV1006410	T.K. MOTORS GAMBIA LIMITED	2,020,000.00	Only one invoice from t k motors
30-Oct-2009	Expenses on Tas	21PV1006559	PERM. SECT HEALTH & SOCIAL WELFARE	183,260.00	List of payees attached but none of them have sign
17-Dec-2009	Office furniture	21PV1006875	M.SUMAREH ENTERPRISE	40,200.00	Only one invoice attached
17-Feb-2009	Office furniture	21PV1004733	FANA-FANA TRADING	21,500.00	Invoices
20-Feb-2009	Food and food services	21PV1004748	MAM LAYES ENTERPRISE	100,000.00	Invoices
02-Jun-2009	Food and food services	21PV1005262	ALIEU JALLOW CONSTRUCTION	37,250.00	Invoices
17-Jun-2009	Student Boarding & Allowances (Health)	21PV1005518	ARCOLLEYS ENTERPRISE	75,000.00	Invoices
03-Aug-2009	Miscellaneous office expenses (other tha	21PV1005977	ROYAL VICTORIAL TEACHING HOSPITAL	2,400.00	Admission letter

Date_applied	Account_description	Document_2	Description	Amount	Comment
24-Aug-2009	Maintenance of buildings & facilities	21PV1006104	DEMBO MANNEH	98,200.00	Invoices
29-May-2009	Miscellaneous office expenses (other tha	21PV1005236	FANA-FANA TRADING	16,250.00	Invoices
15-Jan-2009	Food and food services	21PV1004604	GOVERNOR-WR	58,000.00	Receipts
21-Jan-2009	Expenses on Tas	21PV1004626	PERM. SECT HEALTH & SOCIAL WELFARE	4,200.00	Signature list
22-Jan-2009	Communications - Mobile Phones	21PV1004630	THE GAMBIA TELECOMMUNICATION CELLULAR CO	15,472.30	Invoices
23-Jan-2009	Maintenance of buildings & facilities	21PV1004636	OMAR MALACK	335,000.00	Invoices
03-Feb-2009	Student Boarding & Allowances (Health)	21PV1004680	ARCOLLEYS ENTERPRISE	50,000.00	Invoices
10-Feb-2009	Maintenance of buildings & facilities	21PV1004699	TOUBA SALOUM TRADING CONSTRUCTION ENTERP	68,000.00	Invoices
11-Feb-2009	Stationery - (including computer station	21PV1004703	KUMS ENTERPRISE	46,000.00	Invoices
11-Feb-2009	Maintenance of buildings & facilities	21PV1004706	OMAR MALACK	275,000.00	Invoices
12-Feb-2009	Maintenance of buildings & facilities	21PV1004712	ARCOLLEYS ENTERPRISE	32,400.00	Invoices
12-Feb-2009	Overseas travelling allowance	21PV1004716	OMAR JAH	4,585.20	SCOT approval
12-Feb-2009	Utilities - Electricity	21PV1004720	NATIONAL WATER & ELECTRICITY COMPANY LTD	21,000.00	Receipts
13-Feb-2009	Miscellaneous office expenses (other tha	21PV1004726	FANA-FANA TRADING	6,000.00	Invoices
17-Feb-2009	Food and food services	21PV1004738	ARCOLLEYS ENTERPRISE	30,000.00	Invoices
02-Mar-2009	Stationery - (including computer station	21PV1004802	ARCOLLEYS ENTERPRISE	36,095.00	Invoices
04-Mar-2009	Overseas travelling allowance	21PV1004807	PERM. SECT HEALTH & SOCIAL WELFARE	4,480.00	Invoices
04-Mar-2009	Miscellaneous office expenses (other tha	21PV1004809	THE OBSERVER COMPANY GAMBIA LTD	2,200.00	Invoices
05-Mar-2009	Food and food services	21PV1004823	ARCOLLEYS ENTERPRISE	50,000.00	Invoices

Date_applied	Account_description	Document_2	Description	Amount	Comment
18-Mar-2009	Utilities - Electricity	21PV1004860	NATIONAL WATER & ELECTRICITY COMPANY LTD	4,167.57	Invoices
18-Mar-2009	Contributions to the international organ	21PV1004862	WEST AFRICAN POSTGRADUATE MEDICAL COLLEG	417,115.00	Invoices
18-Mar-2009	Utilities - Electricity	21PV1004864	NATIONAL WATER & ELECTRICITY COMPANY LTD	7,600.00	Invoices
19-Mar-2009	Overseas travelling allowance	21PV1004872	DR. MARIATOU JALLOW	47,098.80	SCOT approval
20-Mar-2009	Communications - Mobile Phones	21PV1004876	COMIUM GAMBIA LIMITED	2,581.85	Invoices
20-Mar-2009	Specialised & technical materials	21PV1004877	GALP GAMBIA LIMITED	33,800.00	Receipts
20-Mar-2009	Office furniture	21PV1004878	M.P. TRADING COMPANY LIMITED	15,400.00	Invoices
30-Mar-2009	Treatment of government officers overseas	21PV1004933	SARJO SIRA SOWE NEE CEESAY	261,714.95	Invoices
31-Mar-2009	Stationery - (including computer station	21PV1004935	STANDARD CONSTRUCTION & SUPPLIER	75,900.00	Invoices
31-Mar-2009	Student Boarding & Allowances (Health)	21PV1004943	ARCOLLEYS ENTERPRISE	75,000.00	Invoices
31-Mar-2009	Food and food services	21PV1004944	FANA-FANA TRADING	15,000.00	Invoices
31-Mar-2009	Miscellaneous office expenses (other tha	21PV1004948	DEMBO MANNEH	6,500.00	Invoices
31-Mar-2009	Food and food services	21PV1004949	KANILAI GROUP INTERNATIONAL (K.G.I)	144,600.00	Invoices
07-Apr-2009	Miscellaneous office expenses (other tha	21PV1004961	AFIA ENTERPRISE	14,400.00	Invoices
07-Apr-2009	Miscellaneous office expenses (other tha	21PV1004967	BY ASS & SONS	35,000.00	Invoices
07-Apr-2009	Stationery - (including computer station	21PV1004968	SARR ENTERPRISE	81,350.00	Invoices
08-Apr-2009	Specialised & technical materials	21PV1004985	PERM. SECT HEALTH & SOCIAL WELFARE	756,350.00	Invoices
15-Apr-2009	Foster care	21PV1004998	JARRIES ENTERPRISES	20,000.00	Invoices
20-Apr-2009	Miscellaneous office expenses (other tha	21PV1005008	MAM LAYES ENTERPRISE	60,000.00	Invoices

Date_applied	Account_description	Document_2	Description	Amount	Comment
20-Apr-2009	Specialised & technical materials	21PV1005012	MAM LAYES ENTERPRISE	122,500.00	Invoices
21-Apr-2009	Overseas travelling allowance	21PV1005020	MAM MARIE JOW NJIE	50,490.00	SCOT approval
21-Apr-2009	Student Boarding & Allowances (Health)	21PV1005021	ARCOLLEYS ENTERPRISE	75,000.00	Invoices
21-Apr-2009	Expenses on Tas	21PV1005022	DEMBO MANNEH	137,500.00	Invoices
23-Apr-2009	Overseas travelling allowance	21PV1005049	CHERNO MARENAH	50,490.00	SCOT approval
29-Apr-2009	Overseas travelling allowance	21PV1005078	DR BEKAI SECKA CAMARA	37,485.00	SCOT approval
11-May-2009	Overseas travelling fares	21PV1005110	BENDAVIA TRAVEL AGENCY LTD	38,000.00	Invoices
11-May-2009	Rents & Rates	21PV1005113	SEKOU OMAR DIBBA	36,000.00	Invoices
11-May-2009	Rents & Rates	21PV1005116	MUSTAPHA ABDOU RAHMAN JOBE	224,000.00	Invoices
12-May-2009	Overseas travelling fares	21PV1005137	SATGURU TRAVEL AND TOURS SERVICES	102,600.00	Invoices
12-May-2009	Overseas travelling allowance	21PV1005139	SAIHOU KEBBA JANNEH	38,455.20	SCOT approval
15-May-2009	Miscellaneous office expenses (other tha	21PV1005150	FANA-FANA TRADING	41,250.00	Invoices
18-May-2009	Utilities - Electricity	21PV1005174	NATIONAL WATER & ELECTRICITY COMPANY LTD	1,373.13	Invoices
22-May-2009	Utilities - Electricity	21PV1005203	NATIONAL WATER & ELECTRICITY COMPANY LTD	14,993.70	Invoices
01-Jun-2009	Food and food services	21PV1005249	KORR JORR ENTERPRISE	100,000.00	Invoices
02-Jun-2009	Overseas travelling fares	21PV1005261	MUSA BOYE JALLOW	13,480.00	Receipts
03-Jun-2009	Miscellaneous office expenses (other tha	21PV1005271	FANA-FANA TRADING	15,000.00	Invoices
03-Jun-2009	Stationery - (including computer station	21PV1005272	FANA-FANA TRADING	9,000.00	Invoices
03-Jun-2009	Rents & Rates	21PV1005274	AMIE NDOUNGOU DRAMMEH BENSODA	37,000.00	Tenancy agreement, receipt
03-Jun-2009	Miscellaneous office expenses (other tha	21PV1005278	TUMBULU & SONS ENTERPRISE	17,900.00	Invoices
05-Jun-2009	Utilities - Electricity	21PV1005301	GOVERNOR-WR	60,000.00	Receipts

Date_applied	Account_description	Document_2	Description	Amount	Comment
10-Jun-2009	Maintenance of buildings & facilities	21PV1005389	MAM LAYES ENTERPRISE	325,000.00	Invoices
11-Jun-2009	Miscellaneous office expenses (other tha	21PV1005445	M.B.S ENTERPRISE	28,500.00	Invoices
11-Jun-2009	Food and food services	21PV1005449	MUSAS TRADING	63,500.00	Invoices
11-Jun-2009	Stationery - (including computer station	21PV1005450	FANA-FANA TRADING	19,950.00	Invoices
12-Jun-2009	Overseas travelling allowance	21PV1005453	ABDOUWAHAB SALLAH	3,376.80	Invoices
15-Jun-2009	Maintenance of website	21PV1005458	FANA-FANA TRADING	11,500.00	Invoices
15-Jun-2009	Food and food services	21PV1005459	FANA-FANA TRADING	33,500.00	Invoices
15-Jun-2009	Overseas travelling fares	21PV1005462	EASY TRAVEL AGENCY GAMBIA LIMITED	45,000.00	Invoices
15-Jun-2009	Maintenance of buildings & facilities	21PV1005465	OMAR MALACK	95,410.00	Invoices
16-Jun-2009	Miscellaneous office expenses (other tha	21PV1005495	FANA-FANA TRADING	40,000.00	Invoices
17-Jun-2009	Specialised & technical materials	21PV1005501	AT BEST CONSTRUCTION AND ENGINEERING SER	15,000.00	Invoices
17-Jun-2009	Food and food services	21PV1005512	AFIA ENTERPRISE	30,000.00	Invoices
17-Jun-2009	Student Boarding & Allowances (Health)	21PV1005518	ARCOLLEYS ENTERPRISE	75,000.00	Invoices
17-Jun-2009	Vector Control Equipment	21PV1005524	PERM. SECT HEALTH & SOCIAL WELFARE	269,500.00	Invoices
18-Jun-2009	Food and food services	21PV1005551	DEMBO MANNEH	56,250.00	Invoices
18-Jun-2009	Overseas travelling allowance	21PV1005559	MUSA SAINÉ	5,080.80	SCOT approval
25-Jun-2009	Miscellaneous office expenses (other tha	21PV1005627	SHEIKH CEESAYS TRADING & CONSTRUCTION	25,500.00	Invoices
29-Jun-2009	Miscellaneous office expenses (other tha	21PV1005674	ARCOLLEYS ENTERPRISE	8,050.00	Invoice
01-Jul-2009	Food and food services	21PV1005700	WAGAN ENTERPRISE PETTY CONSTRUCTION	39,600.00	Invoices
02-Jul-2009	Expenses on Tas	21PV1005712	YAYE BAYAM ENTERPRISE	39,750.00	Invoices
14-Jul-2009	Office Equipment	21PV1005831	ARCOLLEYS ENTERPRISE	20,000.00	Invoices

Date_applied	Account_description	Document_2	Description	Amount	Comment
14-Jul-2009	Specialised & technical materials	21PV1005837	KORR JORR ENTERPRISE	115,000.00	Invoices
15-Jul-2009	Grants for Local Human Resource Developm	21PV1005846	BABA NJIE	12,800.00	Receipts
15-Jul-2009	Expenses on Tas	21PV1005849	PERM. SECT HEALTH & SOCIAL WELFARE	31,000.00	Signature list
16-Jul-2009	Travelling expenses	21PV1005856	GAMBIA PORTS AUTHORITY	115,200.00	Receipts
29-Jul-2009	Uniforms & protective clothing	21PV1005931	FANA-FANA TRADING	5,250.00	Invoices
30-Jul-2009	Overseas travelling allowance	21PV1005957	KEBBA JAGNE	5,202.00	SCOT approval
30-Jul-2009	Expenses on Tas	21PV1005961	DR. LISET PUPO AVILA	18,207.00	Invoices
04-Aug-2009	Welfare of Gambians/refugees	21PV1005981	PERM. SECT HEALTH & SOCIAL WELFARE	65,000.00	Invoices
06-Aug-2009	Expenses on Tas	21PV1005989	SHEIKH CEESAYS TRADING & CONSTRUCTION	23,970.20	Invoices
07-Aug-2009	Student Boarding & Allowances (Health)	21PV1006009	ARCOLLEYS ENTERPRISE	75,000.00	Invoices
10-Aug-2009	Overseas travelling allowance	21PV1006012	EBOU NDURE	3,897.90	SCOT approval
11-Aug-2009	Specialised & technical materials	21PV1006022	MAM LAYES ENTERPRISE	6,500.00	Invoices
12-Aug-2009	Food and food services	21PV1006024	MAM LAYES ENTERPRISE	51,000.00	Invoices
12-Aug-2009	Stationery - (including computer station	21PV1006029	FANA-FANA TRADING	13,500.00	Invoices
12-Aug-2009	Food and food services	21PV1006034	JARRIES ENTERPRISES	100,000.00	Invoices
19-Aug-2009	Office Equipment	21PV1006060	PRIME STATIONERY LTD	19,000.00	Invoices
24-Aug-2009	Uniforms & protective clothing	21PV1006102	FANA-FANA TRADING	60,000.00	Invoices
24-Aug-2009	Maintenance of buildings & facilities	21PV1006103	SOSSEH KUMERA ENTERPRISE	18,750.00	Invoices
24-Aug-2009	Maintenance of buildings & facilities	21PV1006104	DEMBO MANNEH	98,200.00	Invoices
27-Aug-2009	Overseas travelling allowance	21PV1006123	SAIHOU KEBBA JANNEH	60,634.00	SCOT approval
27-Aug-2009	Utilities - Electricity	21PV1006132	NATIONAL WATER & ELECTRICITY COMPANY LTD	24,998.93	Receipts

Date_applied	Account_description	Document_2	Description	Amount	Comment
27-Aug-2009	Telecommunication expenses (Including po	21PV1006133	GAMBIA TELECOMMUNICATION CO LTD	110,060.26	Invoices
28-Aug-2009	Maintenance of buildings & facilities	21PV1006135	NGORROS TRADING	95,500.00	Invoices
02-Sep-2009	Miscellaneous office expenses (other tha	21PV1006155	M.L SUPPLIES	50,300.00	Invoices
03-Sep-2009	Utilities - Electricity	21PV1006161	FANA-FANA TRADING	5,800.00	Invoices
03-Sep-2009	Miscellaneous office expenses (other tha	21PV1006165	MAM LAYES ENTERPRISE	6,300.00	Invoices
04-Sep-2009	Vaccines	21PV1006179	MOMODOU SOWE TRADING ENTERPRISE	94,000.00	Invoices
07-Sep-2009	Overseas travelling allowance	21PV1006187	LAMIN MARONG	20,788.80	SCOT approval
09-Sep-2009	Maintenance of buildings & facilities	21PV1006209	SARR ENTERPRISE	197,771.00	Invoices
10-Sep-2009	Overseas travelling allowance	21PV1006222	SHERIFF JAMMEH	20,788.80	SCOT approval
11-Sep-2009	Utilities - Electricity	21PV1006225	NATIONAL WATER & ELECTRICITY COMPANY LTD	16,130.37	Invoices
14-Sep-2009	Foster care	21PV1006253	JARRIES ENTERPRISES	40,000.00	Invoices
14-Sep-2009	Specialised & technical materials	21PV1006264	JARRIES ENTERPRISES	98,000.00	Invoices
14-Sep-2009	Training (local)	21PV1006267	F.M AND S ENTERPRISE	82,150.00	Invoices
14-Sep-2009	Food and food services	21PV1006270	STANDARD CONSTRUCTION & SUPPLIER	40,000.00	Invoices
14-Sep-2009	Stationery - (including computer station	21PV1006272	SANKULAY AND SONS ENTERPRISES	46,500.00	Invoices
15-Sep-2009	Specialised & technical materials	21PV1006279	MUSTAPHA ABDOU RAHMAN JOBE	50,000.00	Invoices
18-Sep-2009	Expenses on Tas	21PV1006300	MAM LAYES ENTERPRISE	6,800.00	Invoices
25-Sep-2009	Miscellaneous office expenses (other tha	21PV1006378	BASSEN ENTERPRISE	24,660.00	Invoices
25-Sep-2009	Student Boarding & Allowances (Health)	21PV1006379	DEMBO MANNEH	89,000.00	Invoices
25-Sep-2009	Expenses on Tas	21PV1006380	MUNAS TRADING ENTERPRISE	65,135.00	Invoices

Date_applied	Account_description	Document_2	Description	Amount	Comment
28-Sep-2009	Telecommunication expenses (Including po	21PV1006391	FANA-FANA TRADING	15,000.00	Invoices
29-Sep-2009	Training (local)	21PV1006396	ARS-MAM BAI ENTERPRISE	40,000.00	Invoices
10-Nov-2009	Biolavicide	21PV1006623	MAM LAYES ENTERPRISE	100,000.00	Invoices
18-Nov-2009	Training (local)	21PV1006704	ARS-MAM BAI ENTERPRISE	20,000.00	Invoices
18-Nov-2009	Rehabilitation of office building	21PV1006715	BIRAM JAGNE INVESTMENT	65,750.00	Invoices
18-Nov-2009	Food and food services	21PV1006716	MASS KEBBA NJIE	42,500.00	Invoices
18-Nov-2009	Food and food services	21PV1006720	DEMBO MANNEH	45,500.00	Invoices
09-Dec-2009	Expenses on Tas	21PV1006795	UNCLE SAM SECURITY SERVICES	60,000.00	Signature list
10-Dec-2009	Uniforms & protective clothing	21PV1006797	JARRIES ENTERPRISES	1,000.00	Invoices
15-Dec-2009	Rehabilitation of office building	21PV1006846	MAM LAYES ENTERPRISE	160,000.00	Invoices
18-Dec-2009	Rehabilitation of office building	21PV1006913	TOUBA SALOUM TRADING CONSTRUCTION ENTERP	82,560.00	Invoices
21-Dec-2009	Student Boarding & Allowances (Health)	21PV1006946	ARCOLLEYS ENTERPRISE	75,000.00	Invoices
21-Dec-2009	Maintenance of website	21PV1006948	FANA-FANA TRADING	43,000.00	Invoices
24-Dec-2009	Fees and handling charges	21PV1006970	CHAM TRADING ENTERPRISE	395,000.00	Invoices
31-Dec-2009	Telecommunication expenses (Including po	21PV1006988	QUANTUMNET COMPANY LTD	100,000.00	Invoices
18-Jun-2009	Overseas travelling fares	O7PV1003457	ABBEYS TRAVEL AGENCY	34,598.00	Two remaining invoices not attached
06-Feb-2009	Overseas travelling fares	O7PV1002837	ABBEYS TRAVEL AGENCY	17,516.00	Only one invoice and receipt attached. No three quotations
14-May-2009	Overseas travelling fares	O7PV1003270	ABBEYS TRAVEL AGENCY	39,161.00	Only one invoice and receipt attached. No three quotations
10-Nov-2009	Overseas travelling fares	O7PV1004056	ABBEYS TRAVEL AGENCY	10,706.00	Only one invoice and receipt attached. No three quotations
29-Apr-2009	Overseas travelling allowance	O7PV1003176	SSGT. OMAR CORR	32,709.60	Only letter of request for per diem payment from GAF to the Ministry but no SCOT approval

Date_applied	Account_description	Document_2	Description	Amount	Comment
11-May-2009	Overseas travelling allowance	O7PV1003242	MAJOR ALHAGIE SANNEH	56,880.00	Only letter of request for per diem payment from GAF to the Ministry but no SCOT approval
04-Aug-2009	Telecommunication expenses (Including po	O7PV1003680	GAMBIA TELECOMMUNICATION CO LTD	7,948.83	No invoice or bill attached
13-Jan-2009	Training (overseas)	O7PV1002747	ATLAS TRAVEL AGENCY LTD	319,235.10	Only one invoice from travel agency attached. No three quotations
03-Feb-2009	Overseas travelling fares	2OPV1004173	ABBEYS TRAVEL AGENCY	26,022.00	Only one invoice and receipt attached. No three quotations
16-Mar-2009	Allowances	2OPV1004370	PERM. SECT BASI AND SEC. EDUCATION	8,764.80	No attachments, e.g payment attachment list, letter or memo or minutes from the PS
08-Oct-2009	Food and food services	2OPV1005596	PROJECT CO-ORDINATING UNIT	124,775.00	No invoices and receipts or payment list signatories attached
09-Mar-2009	Integrate ICPD POA Maintenance of Vehicle	O1PV1006675	MARR BANTAN SUPPLIERS	2,500.00	Neither an attachment nor signature of the authorising officer and signature of receiver or payee
29-Sep-2009	Advocacy for Women's Empowerment Mainten	O1PV1008929	JANNEH SILLAH MOTOR MECH. & SPARE PARTS	15,200.00	Two other invoices from different service providers not attached
20-Oct-2009	Advocacy for Women's Empowerment Training	O1PV1009251	FORUM FOR AFRICAN WOMEN EDUCATIONALISTS	50,000.00	Itemise cost estimate not attached
25-Feb-2009	Training (overseas)	O1PV1006612	NDEY MARIE NJIE BADJI	15,320.00	No claim sheet attached memo detailing reason for refund not attached.
04-Jun-2009	Training (overseas)	O1PV1007473	OMAR GIBRIL SALLAH	62,100.00	Approval for travel to Dare salam not attached only minute sheet
06-Jul-2009	Training (local)	O1PV1007958	UNIVERSITY OF THE GAMBIA	258,066.00	The breakdown of arrears to the UTG and award letters beneficiaries were not attached
29-Jul-2009	Training (overseas)	O1PV1008195	TIVAOUANE TRAVEL AND TOURS	77,926.00	Only invoice attached
07-Aug-2009	Training (overseas)	O1PV1008277	TIVAOUANE TRAVEL AND TOURS	54,594.00	Only one invoice and receipt attached
12-Aug-2009	Training (overseas)	O1PV1008321	TIVAOUANE TRAVEL AND TOURS	86,750.00	Only one invoice and receipt attached

Date_applied	Account_description	Document_2	Description	Amount	Comment
18-Aug-2009	Training (overseas)	O1PV1008357	ABDOULIE JAFUNEH	26,830.00	Invitation letter to attend the workshop not attached
06-Oct-2009	Training (overseas)	O1PV1009023	SENEGAMBIA TRAVEL & TOURISM AGENCY CO.LT	18,400.00	No three quotation attached and PV not signed by payee
06-Oct-2009	Telecommunication expenses (Including po	O1PV1009029	AVON POWER GAMBIA LTD	12,500.00	Lack the required three quotations
13-Oct-2009	Training (overseas)	O1PV1009104	TIVAOUANE TRAVEL AND TOURS	53,010.00	Lack the required three quotations
29-Oct-2009	Training (overseas)	O1PV1009407	SENEGAMBIA TRAVEL & TOURISM AGENCY CO.LT	41,804.00	Only one invoice
30-Nov-2009	Training (overseas)	O1PV1009846	TIVAOUANE TRAVEL AND TOURS	33,840.00	Only one invoice attached
18-Dec-2009	Telecommunication expenses (Including po	O1PV1010009	GAMBIA TELECOMMUNICATION CO LTD	242,559.18	Difference between amount on PV(D242,559.18) and receipts attached(D156542.39)
23-Feb-2009	Overseas travelling fares	O1PV1006571	S.N. BRUSSELS AIRLINES	297,807.00	Only a proforma invoice attached. No three quotations
24-Feb-2009	Overseas travelling fares	O1PV1006600	S.N. BRUSSELS AIRLINES	117,055.00	Receipt and only one proforma invoice attached
21-May-2009	Workshops and Seminars	O1PV1007390	PARADISE SUITES HOTEL	280,000.00	Only one invoice and receipt attached. No proof of single source from GPPA(approval)
21-May-2009	Workshops and Seminars	O1PV1007391	JERMA BEACH HOTEL & RESORT	337,555.00	Only one invoice and receipt attached. No proof of single source from GPPA(approval)
30-Nov-2009	International conference in The Gambia	O1PV1009866	PERM.SECT VICE PRESIDENT OFFICE	810,000.00	Original PV not attached to the supporting documents(retirement of imprest) only a copy of the voucher without no signatures on it
23-Dec-2009	Operating costs	O1PV1010111	SAT-LINKERS	46,165.00	There are two other invoices outstanding as per GPPA reg.
08-Jun-2009	Executive Residences	O1PV1007518	WEST AFRICAN CONSTRUCTION LTD	1,780,275.30	No invoice to support the correspondence attached, minutes of contract committee if exist and evidence of bidding were not all attached to fully substantiate payment
28-Sep-2009	Allowance to Board Members	O1PV1008917	SECT.GENERAL OFFICE OF PRESIDENT	3,250.00	No attachments

Date_applied	Account_description	Document_2	Description	Amount	Comment
19-Oct-2009	Overseas travelling fares	O1PV1009201	EASY TRAVEL AGENCY GAMBIA LIMITED	7,800.00	We cannot determine the reason for this penalty charges
12-Oct-2009	Overseas travelling fares	O1PV1009088	ABBEYS TRAVELS AGENCY	11,463.00	Only one invoice attached
10-Nov-2009	Overseas travelling allowance	O1PV1009531	MALAMIN CEESAY	15,433.20	No SCOT approval attached
20-Aug-2009	Overseas travelling fares	O1PV1008391	ABBEYS TRAVELS AGENCY	29,140.00	Only one invoice attached
10-Jul-2009	General services (expenses relating to P	O1PV1008040	ABBEYS TRAVELS AGENCY	34,325.00	Only one invoice attached
15-Sep-2009	General services (expenses relating to P	O1PV1008790	BAKARY TRAWALLY	48,697.60	No SCOT approval
18-Mar-2009	General services (expenses relating to P	O1PV1006754	FUTURE TRAVEL AGENCY	76,306.00	Only one invoice
10-Feb-2009	General services (expenses relating to P	O1PV1006456	FUTURE TRAVEL AGENCY	119,733.00	Only one invoice attached
21-Dec-2009	General services (expenses relating to P	O1PV1010057	ATLAS TRAVEL AGENCY LTD	139,635.00	Only one invoice attached
28-Sep-2009	Overseas travelling fares	O1PV1008915	SENEGAMBIA TRAVEL & TOURISM AGENCY CO.LT	148,164.00	Only one invoice attached
21-Dec-2009	General services (expenses relating to P	O1PV1010072	ATLAS TRAVEL AGENCY LTD	154,367.00	Only one invoice attached
04-Feb-2009	General services (expenses relating to P	O1PV1006369	FUTURE TRAVEL AGENCY	170,760.00	Only invoices from same provider and receipt are attached. No three quotations
01-Jun-2009	General services (expenses relating to P	O1PV1007429	ABBEYS TRAVELS AGENCY	184,735.00	Only one invoice attached
24-Jun-2009	General services (expenses relating to P	O1PV1007764	ABBEYS TRAVELS AGENCY	190,150.00	Only one invoice attached
02-Sep-2009	General services (expenses relating to P	O1PV1008537	PROJECT CO-ORDINATING UNIT	203,020.00	SCOT approval, letter of request for refund, ,invoice from Brussels airlines-(invoices from other airlines not attached)
29-Jul-2009	General services (expenses relating to P	O1PV1008196	GAMBIA INTERNATIONAL AIRLINE LTD	220,295.00	Only a proforma invoice, no three quotations and charge in a wrong vote(air tickets)
25-Jun-2009	General services (expenses relating to P	O1PV1007799	ABBEYS TRAVELS AGENCY	285,100.00	No attachments

Date_applied	Account_description	Document_2	Description	Amount	Comment
21-Dec-2009	General services (expenses relating to P	O1PV1010058	ORBIT TRAVEL AGENCY	309,712.00	The narration on the payment voucher relates to penalty charges for the cancellation of ticket ifo Hon. Ousman Jammeh and others.
10-Feb-2009	General services (expenses relating to P	O1PV1006419	ORBIT TRAVEL AGENCY	324,500.00	Only one invoice attached. No three quotations
20-Aug-2009	General services (expenses relating to P	O1PV1008397	SENEGAMBIA TRAVEL & TOURISM AGENCY CO.LT	822,878.00	Only one invoice
14-Sep-2009	General services (expenses relating to P	O1PV1008742	ABBEYS TRAVELS AGENCY	1,023,288.00	4 invoices from same supplier-(GPPA rules and regulations breach)
13-Feb-2009	Upkeep of State Guards	O1PV1006497	J. K. ENTERPRISE	22,525.00	Grn,po,pr,cash invoice-the other remaining invoices(2) not attached
16-Feb-2009	Upkeep of State Guards	O1PV1006511	AYOUB FURNITURE	74,100.00	Grn, po,-no invoice attached GPPA forms etc
31-Oct-2009	Upkeep of State Guards	O1PV1009428	AMY INVESTMENT	77,600.00	Only one invoice is attached. No contract document GPPA single source or three quotations
22-Jun-2009	Upkeep of State Guards	O1PV1007747	FATIMA TRADING	140,000.00	Only one invoice, delivery notes, requisition and purchase order attached. No three quotation and or contract document attached
16-Dec-2009	Upkeep of State Guards	O1PV1009968	FATIMA TRADING	140,000.00	Only one invoice
11-Feb-2009	Upkeep of State Guards	O1PV1006457	FATIMA TRADING	204,120.00	Only one invoice, delivery notes, requisition and purchase order attached. No three quotation and or contract document attached
17-Dec-2009	Official entertainment & hotel accommodation	O1PV1010001	KAIRABA HOTEL	20,414.00	All invoices are from the same provider
17-Dec-2009	Official entertainment & hotel accommodation	O1PV1009975	CORINTHIA ATLANTIC HOTEL	21,755.00	Only one invoice attached
15-Jun-2009	Official entertainment & hotel accommodation	O1PV1007586	KAIRABA HOTEL	95,852.00	Attached many invoices from same payee. The narration PV state the payt. Relates to hotel accommodation. Please explain
24-Jul-2009	Celebration of national events	O1PV1008176	WADNER BEACH HOTEL	525,000.00	Only one invoice. No three quotations, no authority from GPPA to single source this payment

Date_applied	Account_description	Document_2	Description	Amount	Comment
05-Jun-2009	Maintenance of State Air Craft	O1PV1007495	BANNING SHERMAN	267,400.00	Only a letter from payee attached requesting payment of the said amt (US10k). The appointment contractual agreement or invoice was not provided
08-Sep-2009	Maintenance of State Air Craft	O1PV1008580	BANNING SHERMAN	376,180.00	No invoice to support the correspondence attached,
11-Feb-2009	Maintenance of State Air Craft	O1PV1006472	BANNING SHERMAN	775,582.50	Only a letter from payee attached requesting payment of the said amt. The appointment contractual agreement or invoice was not provided
30-Jun-2009	Operating costs	O1PV1007903	BANNING SHERMAN	796,800.00	No invoice to support the correspondence attached,
18-Jun-2009	Maintenance of State Air Craft	O1PV1007671	BANNING SHERMAN	926,392.00	Only a letter from payee attached requesting payment of the said amt. The appointment contractual agreement or invoice was not provided
28-Aug-2009	Maintenance of State Air Craft	O1PV1008519	BANNING SHERMAN	950,490.00	Only a letter from payee attached requesting payment of salaries of crew. The appointment contractual agreement or any relevant document was not provided
07-Jan-2009	Maintenance of State Air Craft	O1PV1006123	BANNING SHERMAN	1,605,670.00	Only a letter from Captain Banning Sherman detailing the expenses for trip to Abuja by H.E on 9-11 Jan.09(fuel, handling fees, catering and hotel for crew)
26-Jan-2009	Maintenance of State Air Craft	O1PV1006291	BANNING SHERMAN	3,053,430.00	Neither an invoice nor the appointment letter of payee was attached to pv
30-Dec-2009	Overseas travelling allowance	O1PV1010154	MARIAM KHAN JALLOW	5,265.60	No attachments
30-Mar-2009	General services (expenses relating to P	O1PV1006881	ABBEYS TRAVELS AGENCY	92,200.00	Only one invoice attached
08-Apr-2009	General services (expenses relating to P	O1PV1006948	SATGURU TRAVEL AND TOUR SERVICES	115,600.00	Only one invoice attached

Date_applied	Account_description	Document_2	Description	Amount	Comment
26-Mar-2009	Upkeep of State Guards	O1PV1006821	AMY INVESTMENT	107,700.00	Only one invoice attached. No three quotations, contract document or authorization for single source from GPPA is attached
23-Mar-2009	Celebration of national events	O1PV1006795	NO.1 SPORT SHOP	39,350.00	Only one invoice is attached. No three invoices
06-Aug-2009	Official entertainment & hotel accommodation	O1PV1008254	CORINTHIA ATLANTIC HOTEL	61,145.00	Only receipt and invoices from payee attached and no authority from GPPA for single sourcing
19-Nov-2009	Official entertainment & hotel accommodation	O1PV1009702	OCEAN BAY HOTEL AND RESORT	74,760.57	Only one invoice and receipt attached. No three quotations
19-Nov-2009	Official entertainment & hotel accommodation	O1PV1009700	COCONUT OCEAN RESORT AND SPA	1,406,236.00	All the invoices relates to coco ocean resort, no three quotations, no authorizations from GPPA for single sourcing such expenses
06-Nov-2009	Overseas travelling allowance	CRM0000311		68,000.00	No supporting documents like receipts, invoices & so forth.
22-Dec-2009	General services (expenses relating to P	CRM0000328		75,000.00	Only one payment with regards to SIM cards are with receipts but the rest of the payments are tips given out
03-Jul-2009	General services (expenses relating to P	CRM0000258		98,305.00	Retirement of all relates to tips as per the correspondence
29-Dec-2009	General services (expenses relating to P	CRM0000331		249,116.00	Part of the retirements are with supporting documents but some are of tips given out

Date_applied	Account_description	Document_2	Description	Amount	Comment
12-Feb-2009	Upkeep of State Guards	CRM0000213		150,000.00	Two receipts from payee were attached as retirement (the first iro to flowers amounting to D82, 500 and the other iro Kanilai up keeping for D20,000. In addition, a broader 4 receipts from state house were also attached specifying the type and amount of money spent on each vegetables amounting to D 47500.00 (these expenditures were difficult to justify since they were only listed without further receipts to where they were purchase from
16-Dec-2009	Upkeep of State Guards	CRM0000326		150,000.00	Two receipts from payee were attached as retirement (the first iro to flowers amounting to D82, 500 and the other iro Kanilai up keeping for D30, 000. In addition, a broader 4 receipts from state house were also attached specifying the type and amount of money spent on each vegetables amounting to D37500.00 (these expenditures were difficult to justify since they were only listed without further receipts to where they were purchase from
19-Nov-2009	Maintenance of State House and Cape Point	O1PV1009704	WEST AFRICAN CONSTRUCTION LTD	944,411.85	Letter of engagement b/w Gamworks/OP and reasons for West African Construction Ltd to be awarded this contract
04-May-2009	General services (expenses relating to P	O1PV1007192	JANE MACKENZIE	9,322.15	This was refund of air ticket and should be charge on the overseas travelling fares vote
12-Mar-2009	General services (expenses relating to P	O1PV1006698	ABBEYS TRAVELS AGENCY	124,608.00	Only one invoice and receipt attached
19-Jan-2009	Upkeep of State House	O1PV1006199	FATIMA TRADING	16,549.00	No attachments

Date_applied	Account_description	Document_2	Description	Amount	Comment
21-Apr-2009	Upkeep of State Guards	O1PV1007078	BUTCHERING SHOP	221,364.00	No authority from GPPA for single sourcing
21-Jan-2009	Upkeep of State Guards	O1PV1006223	AMY INVESTMENT	224,140.00	No attachments
11-Mar-2009	Upkeep of State Guards	O1PV1006685	SECT.GENERAL OFFICE OF PRESIDENT	366,400.00	Attached to the pv is a list of recipient all of whom did not signed against their names
06-Aug-2009	Upkeep of State Guards	O1PV1008262	KANILIA GROUP INTERNATIONAL (K.G.I)	657,000.00	Po, proc req. Invoice and notification of award by SG to KGI were attached to PV but no authority from GPPA for single sourcing
07-May-2009	Official entertainment & hotel accommodation	O1PV1007231	CORINTHIA ATLANTIC HOTEL	2,000,000.00	Only a receipt attached. No invoices, no evidence of single sourcing
16-Mar-2009	General services (expenses relating to P	O1PV1006721	OMAR TOURAY	13,197.60	Per diem
06-Mar-2009	General services (expenses relating to P	O1PV1006670	FATOU LAMIN FAYE	20,185.20	Per diem
04-Nov-2009	General services (expenses relating to P	O1PV1009474	ABDOULIE JAMMEH	31,305.60	He was not travelling with H.E but his per diem was paid from this vote
19-Mar-2009	General services (expenses relating to P	O1PV1006763	ABDOULIE MOMODOU SALLAH	39,992.40	Per diem and charge in the wrong or different vote
26-Jan-2009	General services (expenses relating to P	O1PV1006297	MRS FATOUMATTA SIDIBEH	43,750.00	Per diem and charge in the wrong or different vote
04-Nov-2009	General services (expenses relating to P	O1PV1009471	YUSUPHA KAH	46,958.40	He was not travelling with H.E but his per diem was paid from this vote
06-Nov-2009	Maintenance of Vehicles	O1PV1009525	KANILAY FAMILY FARM GARRAGE LIMITED	2,798,837.50	Only one invoice from the same service provider and there were no evidence of any approval from GPPA for single sourcing or any contractual agreement b/w OP and kKFF garage Ltd.
19-Nov-2009	Overseas travelling fares	O1PV1009705	ORBIT TRAVEL AGENCY	8,171.00	Penalty charges for cancellation
09-Mar-2009	General services (expenses relating to P	O1PV1006679	ABBEYS TRAVELS AGENCY	13,528.00	Penalty charges for cancellation
20-Aug-2009	General services (expenses relating to P	O1PV1008385	Moses Benjamin Jallow	30,646.00	He was not travelling with H.E but his per diem was paid from this vote?
09-Sep-2009	General services (expenses relating to P	O1PV1008619	FATOU LAMIN FAYE	69,789.60	Per diem and charge in the wrong or different vote

Date_applied	Account_description	Document_2	Description	Amount	Comment
04-Nov-2009	General services (expenses relating to P	O1PV1009477	BURAMA KEBA SAGNA	36,523.20	He was not travelling with H.E but his per diem was paid from this vote
13-Aug-2009	General services (expenses relating to P	O1PV1008324	YUSUPHA DIBBA	60,662.00	He was not travelling with H.E but his per diem was paid from this vote
14-Jul-2009	General services (expenses relating to P	O1PV1008083	SAINEY JAMMEH	81,120.00	He was not travelling with H.E but his per diem was paid from this vote
06-Jul-2009	General services (expenses relating to P	O1PV1007932	Momodou Sarjo Jallow	23,564.80	Paid per diem but did not travel with H.E
05-Oct-2009	Maintenance of Vehicles	O8PV1006293	T.K MOTORS LTD	285,000.00	No evidence of tender
22-Apr-2009	Uniforms & protective clothing	O8PV1005174	NOUR ENTERPRISE	125,000.00	No evidence of tender
30-Jun-2009	Food and food services	O8PV1005626	SAINABOU SARR	128,450.00	No evidence of tender
03-Sep-2009	Food and food services	O8PV1006078	IDAG INVESTMENT	125,300.00	No evidence of tender
27-Jan-2009	Allowances	O8PV1004611	PERM. SECT INTERIOR	7,250.00	Inadequate supporting documents
13-Oct-2009	Training (local)	O8PV1006363	SOS MOTHER AND ADULT TRAINING CENTRE	13,220.00	Inadequate supporting documents
04-Mar-2009	Allowances	O8PV1004820	CHIEF FIRE OFFICER	350,000.00	Inadequate supporting documents
31-Mar-2009	Gratuities - commuted pension	13PV1003185	DIRECTOR NATIONAL TREASURY	13,333.07	No claim form
Total				76,157,988.71	

Payment vouchers lacking adequate supporting documents 2010

Date_applied	Account_description	Document_2	Description	Amount	Comment
24-Dec-2010	Maintenance of Vehicles	O1PV1014195	UNIQUE TRANSPORT SYSTEM CO. LTD	1,000.00	1 invoice attached
22-Dec-2010	Maintenance of Vehicles	O1PV1014128	UNIQUE TRANSPORT SYSTEM CO. LTD	138,300.00	1 invoice attached
21-Dec-2010	Maintenance of Vehicles	O1PV1014125	O.M TOURAY AND SONS	26,335.00	1 invoice attached
23-Dec-2010	Maintenance of Vehicles	O1PV1014183	UNIQUE TRANSPORT SYSTEM CO. LTD	13,285.00	1 invoice attached
23-Dec-2010	Maintenance of Vehicles	O1PV1014186	GORR GORR MOTOR WORKSHOP	7,450.00	1 invoice attached
27-Oct-2010	Maintenance of Vehicles	O1PV1013409	O.M TOURAY AND SONS	18,000.00	1 invoice attached
27-Oct-2010	Maintenance of Vehicles	O1PV1013412	O.M TOURAY AND SONS	12,655.00	1 invoice attached
12-Nov-2010	Maintenance of Vehicles	O1PV1013626	KENO AUTO PRODUCT AND ENGINEERING	20,170.00	1 invoice attached
11-Nov-2010	Maintenance of Vehicles	O1PV1013602	GORR GORR MOTOR WORKSHOP	17,200.00	1 invoice attached
11-Nov-2010	Maintenance of Vehicles	O1PV1013609	UNIQUE TRANSPORT SYSTEM CO. LTD	10,520.00	1 invoice attached
18-Nov-2010	Maintenance of Vehicles	O1PV1013637	CORR ENTERPRISE	10,803.00	1 invoice attached
24-Nov-2010	Maintenance of Vehicles	O1PV1013694	CORR ENTERPRISE	71,100.00	1 invoice attached
18-Nov-2010	Maintenance of Vehicles	O1PV1013660	UNIQUE TRANSPORT SYSTEM CO. LTD	29,345.75	1 invoice attached
30-Nov-2010	Maintenance of Vehicles	O1PV1013763	GORR GORR MOTOR WORKSHOP	35,550.00	1 invoice attached
30-Nov-2010	Maintenance of Vehicles	O1PV1013773	O.M TOURAY AND SONS	73,705.00	1 invoice attached
11-Dec-2010	Maintenance of Vehicles	O1PV1013951	UNIQUE TRANSPORT SYSTEM CO. LTD	25,850.70	1 invoice attached
11-Dec-2010	Integrate ICPD POA Maintenance of Vehicle	O1PV1013948	ABDOULIE MODOU SOHNA	12,431.00	no invoice attached
13-Dec-2010	Maintenance of Vehicles	O1PV1013957	GORR GORR MOTOR WORKSHOP	13,500.00	1 invoice attached
18-Aug-2010	Maintenance of equipment	O1PV1012714	SHYBEN .A. MADI AND SONS LTD	31,673.00	1 invoice attached
09-Dec-2010	Integrate ICPD POA Stationery - (includi	O1PV1013905	M.P TRADING COMPANY	17,025.00	no invoice attached
20-Dec-2010	Stationery - (including computer station	O1PV1014103	BUSINESS WORLD GAMBIA	37,500.00	1 invoice attached

27-May-2010	Training (overseas)	O1PV1011847	GAMBIA INTERNATIONAL AIRLINE LTD	30,520.00	1 invoice attached
03-Jun-2010	Upkeep of State Guards	O1PV1011914	FOAM MANUFACTURING AND GEN. ENT. LTD	14,000.00	1 invoice attached
17-Mar-2010	General services (expenses relating to P	O1PV1010912	SATGURU TRAVEL AND TOUR SERVICES	454,876.00	1 invoice attached
26-May-2010	General services (expenses relating to P	O1PV1011827	ISATOU JAMMEH	43,123.50	SCOT approval not attached
23-Nov-2010	Operating costs	O1PV1013678	M.F.H	20,400.00	1 invoice attached
13-Jan-2010	Rents & Rates	O1PV1010215	FRANK MENSAH ELLIOT	160,000.00	No supporting doc. Attached
06-Dec-2010	Integrate ICPD POA Purchase of fuel & lubricants	O1PV1013864	ELTON OIL GAMBIA LTD	104,550.00	No supporting doc. Attached
09-Dec-2010	Integrate ICPD POA Maintenance of Vehicle	O1PV1013886	BAKARY JUWARA	1,500.00	No supporting doc. Attached
19-Dec-2010	Integrate ICPD POA Maintenance of computer	O1PV1014070	SONNET	7,500.00	No supporting doc. Attached
04-Oct-2010	Advocacy for Women's Empowerment Training	O1PV1013106	AMADOU CHAM	64,500.00	No supporting doc. Attached
25-Dec-2010	Maintenance of Vehicles	O1PV1014204	UNIQUE TRANSPORT SYSTEM CO. LTD	4,060.00	only one invoice attach
25-Dec-2010	Purchase of fuel & lubricants	O1PV1014202	UNIQUE TRANSPORT SYSTEM CO. LTD	300.00	only one invoice attach
22-Dec-2010	Maintenance of Vehicles	O1PV1014165	UNIQUE TRANSPORT SYSTEM CO. LTD	11,557.70	only one invoice attach
22-Dec-2010	Maintenance of Vehicles	O1PV1014145	UNIQUE TRANSPORT SYSTEM CO. LTD	25,340.00	only one invoice attach
06-Sep-2010	Overseas travelling fares	O1PV1012895	GAMBIA INTERNATIONAL AIRLINE LTD	158,400.00	only one invoice attach
26-Aug-2010	Overseas travelling fares	O1PV1012813	GAMBIA INTERNATIONAL AIRLINE LTD	96,700.00	only one invoice attach
04-Mar-2010	Training (overseas)	O1PV1010787	TIVAOUANE TRAVEL AND TOURS	182,320.00	only one invoice attach
26-May-2010	General services (expenses relating to P	O1PV1011827	ISATOU JAMMEH	43,123.50	SCOT approval not attached
13-Jan-2010	Overseas travelling fares	O7PV1004328	ALVARANGA TRAVEL AGENCY LTD	30,470.00	1 invoice attached
23-Nov-2010	Food and food services	O7PV1005744	EDRISA NDONGO	66,000.00	only one invoice attach
21-Oct-2010	Food and food services	O7PV1005646	EDRISA NDONGO	118,000.00	only one invoice attach
07-Sep-2010	Food and food services	O7PV1005484	CAMARA ENTERPRISE	232,650.00	only one invoice attach
22-Apr-2010	Food and food services	O7PV1004873	DAM JAH ENTERPRISE	303,323.00	only one invoice attach

09-Feb-2010	Sports and sporting activities	O7PV1004466	AKRAM SHOUR	93,500.00	no invoice attached
22-Apr-2010	Sports and sporting activities	O7PV1004869	AKRAM SHOUR	147,150.00	only two invoices attached
12-Aug-2010	Food and food services	O8PV1008504	MRS. KANI CEESAY	70,400.00	only one invoice attach
13-Aug-2010	Food and food services	O8PV1008509	ALAHAGIE CEESAY	160,000.00	only one invoice attach
23-Sep-2010	Food and food services	O8PV1008789	MRS. KANI CEESAY	66,960.00	only one invoice attach
15-Apr-2010	Purchase of fuel & lubricants	O8PV1007595	GALP GAMBIA LIMITED	41,000.00	only the invoice attach, no GPPA form, GRN & LPO
18-Nov-2010	Population Data Availability Training (I	12PV1009615	SEKOU OMAR DIBBA	25,000.00	contract document not attached
18-Nov-2010	Population Data Availability Training (I	12PV1009622	REX AKITOYE KUYE	25,000.00	contract document not attached
19-Dec-2010	Integrated Household Survey Maintenance	12PV1009906	RIDERS FOR HEALTH	5,980.00	no invoice attached
24-Nov-2010	Int'L Comparison pro. for Africa Office	12PV1009698	MARR BANTAN SUPPLIERS	125,000.00	no invoice attached
15-Feb-2010	Overseas travelling fares	12PV1006971	ABBEYS TRAVEL AGENCY	987,418.00	only one invoice attach
19-Apr-2010	Movement of diplomatic staff	12PV1007406	GAMBIA INTERNATIONAL AIRLINE LTD	107,769.00	only one invoice attach
22-Apr-2010	Miscellaneous office expenses (other tha	12PV1007498	E.G ENTERPRISE	1,850.00	only one invoice attach
22-Apr-2010	Maintenance of Vehicles	12PV1007505	KENO AUTO PRODUCT & ENGINEERING	11,695.00	only one invoice attach
11-Jun-2010	Movement of diplomatic staff	12PV1007864	GAMBIA INTERNATIONAL AIRLINE LTD	30,300.00	only one invoice attach
02-Sep-2010	Maintenance of Vehicles	12PV1008544	KENO AUTO PRODUCT & ENGINEERING	53,390.00	only one invoice attach
14-Oct-2010	Integrated Household Survey Communication	12PV1008863	COMIUM GAMBIA LTD	8,000.00	Accommodation invoice from QCELL
27-Oct-2010	Integrated Household Survey Communication	12PV1009108	QCELL COMPANY LTD	4,000.00	Accommodation invoice from QCELL
18-Oct-2010	Integrated Household Survey Purchase of	12PV1008886	TOTAL GAMBIA LTD	45,000.00	No supporting doc. Attached. Required invoice from Total Gambia
21-Sep-2010	Population Data Availability Stationery	12PV1008651	JARESU GENERAL TRADING ENTERPRISE	13,690.00	NO supporting doc. Attached. Required invoice from the supplier.
22-Jan-2010	Overseas travelling fares	17PV1001961	ABBEYS TRAVEL AGENCY	12,235.00	only one invoice attach

02-Nov-2010	Maintenance of Vehicles	17PV1002847	JANNEH SILLAHS MOTOR MECHANIC & SPARE PA	35,750.00	only one invoice attach
03-Nov-2010	Maintenance of Vehicles	17PV1002853	EPON AUTO ENGINEERING	45,550.00	only one invoice attach
26-Nov-2010	Overseas travelling fares	17PV1002932	ABBEYS TRAVEL AGENCY	227,078.00	only one invoice attach
26-Nov-2010	Maintenance of Vehicles	17PV1002934	KENO AUTO PRODUCTION AND ENGINEERING	19,265.00	only one invoice attach
30-Nov-2010	Maintenance of Vehicles	17PV1002944	JANNEH SILLAHS MOTOR MECHANIC & SPARE PA	27,300.00	only one invoice attach
30-Nov-2010	Maintenance of Vehicles	17PV1002947	JANNEH SILLAHS MOTOR MECHANIC & SPARE PA	37,050.00	only one invoice attach
16-Mar-2010	Overseas travelling fares	17PV1002102	ORBIT TRAVEL AGENCY LTD	53,526.00	1 invoice attached
15-Dec-2010	Agricultural inputs (including chemicals	17PV1003028	AFIA ENTERPRISE	28,000.00	2 invoices attached
17-Dec-2010	Maintenance of Vehicles	17PV1003062	EBRIMA M. JATTA	34,200.00	1 invoice attached
25-Dec-2010	Telecommunication expenses (Including po	17PV1003076	ARCOLLEYS ENTERPRISE	19,000.00	1 invoice attached
27-Dec-2010	Maintenance of Vehicles	17PV1003089	ABDOU BADJIE/KAIRABA GARAGE	61,000.00	1 invoice attached
28-Dec-2010	Maintenance of Vehicles	17PV1003097	ABDOU BADJIE/KAIRABA GARAGE	13,250.00	1 invoice attached
08-Mar-2010	Overseas travelling fares	19PV1002373	ABBEYS TRAVELS AGENCY	44,220.00	only one invoice attach
07-Sep-2010	Overseas travelling fares	19PV1002792	GAMBIA INTERNATIONAL AIRLINES LTD	51,333.00	1 invoice attached
18-Mar-2010	Treatment of government officers overseas	21PV1007329	BANJUL TRAVEL AGENCY	267,860.00	1 invoice attached
22-Jun-2010	Overseas travelling fares	21PV1008137	GAMBIA INTERNATIONAL AIRLINE LTD	362,780.00	1 invoice attached
22-Mar-2010	Drug Revolving Fund Miscellaneous office	21PV1007368	GIKIMARR ENTERPRISE	17,220.00	no invoice attached
03-Mar-2010	Uniforms & protective clothing	21PV1007292	FADEL H. KHADRA & SONS-ASHOBI STORES	36,000.00	1 invoice attached
03-Mar-2010	Food and food services	21PV1007288	A & K SUPPLIERS	43,500.00	2 invoices attached
23-Jul-2010	Food and food services	21PV1008358	SIDI MOHAMED	64,550.00	only one invoice attach
16-Mar-2010	Purchase of fuel & lubricants	23PV1003439	GALP GAMBIA LIMITED	25,000.00	no receipt
Total				6,345,381.15	

Appendix e

Payment vouchers without supporting documentations 2009 and 2010

2009

Journal ctrl num	Date applied	Account description	document_2	Description	Amount	Comment
JRNL00005563	22-Apr-2009	School fees allowance	1OPV1003552	GAMBIA EMBASSY VENEZUELA	1,200,000.00	No Attachment
JRNL00006313	01-Jul-2009	Rents & Rates	1OPV1003948	GAMBIA EMBASSY VENEZUELA	2,500,875.00	No Attachment
JRNL00007399	22-Dec-2009	Medical services to personnel	1OPV1004587	GAMBIA EMBASSY INDIA	70,000.00	No Attachment
JRNL00007399	22-Dec-2009	Social security (local staff)	1OPV1004588	GAMBIA EMBASSY INDIA	16,667.00	No Attachment
JRNL00006371	09-Jul-2009	School fees allowance	1OPV1003990	GAMBIA EMBASSY- HAVANA	150,000.00	No Attachment
JRNL00001772	17-Dec-2009	Purchase of fuel & lubricants	17PV1001860	TOTAL GAMBIA LTD	60,000.00	No Attachment
JRNL00001750	25-Nov-2009	Stationery - (including computer station	17PV1001823	L. B. C. ENTERPRISE	30,000.00	No Attachment
JRNL00001388	12-Jun-2009	Office Equipment	17PV1001429	MICRO TECH	37,000.00	No Attachment
JRNL00001772	17-Dec-2009	Purchase of fuel & lubricants	17PV1001860	TOTAL GAMBIA LTD	60,000.00	No Attachment
Total						4,124,542.00

2010

Journal_ctrl_num	Date_applied	account_description	document_2	Description	Balance	Comment
JRNL00011968	11-Dec-2010	Integrate ICPD POA Maintenance of Vehicle	O1PV1013948	ABDOULIE MODOU SOHNA	12,431.00	no invoice attached
JRNL00011925	09-Dec-2010	Integrate ICPD POA Stationery - (includi	O1PV1013905	M.P TRADING COMPANY	17,025.00	no invoice attached
JRNL00011924	09-Dec-2010	Integrate ICPD POA Basic salary	O1PV1013896	INTERNATIONAL COMMERCIAL BANK LTD	9,760.20	No supporting doc. Attached
JRNL00009117	13-Jan-2010	Rents & Rates	O1PV1010215	FRANK MENSAH ELLIOT	160,000.00	No supporting doc. Attached
JRNL00001205	27-Jan-2010	Advertisements	27PV1001356	THE OBSERVER COMPANY GAMBIA LTD	3,600.00	no invoice attached
JRNL00004710	19-Apr-2010	Training (overseas)	O7PV1004826	CAPT. HINNA SAMBOU	65,364.20	No document attached
JRNL00008886	17-Dec-2010	Drug Revolving Fund Travelling expenses	21PV1009102	PERM. SECT HEALTH & SOCIAL WELFARE	8,315.00	No document attached
JRNL00008941	28-Dec-2010	Integrated Quality RH Maintenance of Vehicle	21PV1009232	RIDERS FOR HEALTH	29,550.00	No document attached
JRNL00008915	25-Dec-2010	Drug Revolving Fund Maintenance of build	21PV1009207	OMAR MALACK	93,000.00	No document attached
JRNL00008915	25-Dec-2010	Drug Revolving Fund Miscellaneous office	21PV1009209	PRIME STATIONERY LTD	11,100.00	No document attached
Total						410,145.40

Appendix f

Signature list not signed 2009 and 2010

2009

Journal ctrl num	Date applied	Account description	Document 2	Description	Amount
JRNL00006419	03-Feb-2009	Wages	O8PV1004659	INSPECTOR GENERAL OF POLICE	8,256.00
JRNL00007370	06-May-2009	Allowances	O8PV1005247	INSPECTOR GENERAL OF POLICE	161,527.00
JRNL00006310	23-Jan-2009	Allowances	O8PV1004599	INSPECTOR GENERAL OF POLICE	208,169.80
JRNL00008110	23-Jul-2009	Allowances	O8PV1005822	INSPECTOR GENERAL OF POLICE	140,607.00
JRNL00009300	08-Dec-2009	Allowances	O8PV1006787	INSPECTOR GENERAL OF POLICE	354,951.00
JRNL00008247	06-Aug-2009	Travelling expenses	O8PV1005870	EXECUTIVE DIRECTOR NDEA	1,600.00
JRNL00008684	25-Sep-2009	Allowances	O8PV1006236	CHIEF FIRE OFFICER	84,000.00
JRNL00007383	07-May-2009	Allowances	O8PV1005252	CHIEF FIRE OFFICER	150,000.00
JRNL00006331	28-Jan-2009	Allowances	O8PV1004622	CHIEF FIRE OFFICER	93,000.00
JRNL00009161	17-Nov-2009	Allowances	O8PV1006671	CHIEF FIRE OFFICER	165,000.00
Total					1,367,110.80

Signature list not signed

Journal_ctrl_num	Date_applied	account_description	document_2	Description	Balance
JRNL00010656	12-Jul-2010	Upkeep of State Guards	O1PV1012281	SECT.GENERAL OFFICE OF PRESIDENT	439,600.00
JRNL00010965	13-Aug-2010	Operating costs	O1PV1012684	SECT.GENERAL OFFICE OF PRESIDENT	115,000.00
JRNL00010894	09-Aug-2010	Upkeep of State Guards	O1PV1012573	SECT.GENERAL OFFICE OF PRESIDENT	435,600.00
JRNL00010297	20-May-2010	Travelling expenses	O1PV1011766	SECT.GENERAL OFFICE OF PRESIDENT	10,100.00
JRNL00004929	10-Jun-2010	Allowances	O7PV1005067	Chief of Defence Staff	108,600.00
JRNL00004905	04-Jun-2010	Travelling expenses	O7PV1005037	Chief of Defence Staff	207,100.00
JRNL00004800	06-May-2010	Travelling expenses	O7PV1004927	Chief of Defence Staff	292,000.00
JRNL00004947	16-Jun-2010	Travelling expenses	O7PV1005099	Chief of Defence Staff	80,625.00
JRNL00005612	26-Nov-2010	Allowances	O7PV1005780	Chief of Defence Staff	68,600.00
JRNL00004682	14-Apr-2010	Allowances	O7PV1004792	Chief of Defence Staff	102,400.00
JRNL00004630	06-Apr-2010	Travelling expenses	O7PV1004750	Chief of Defence Staff	117,900.00
JRNL00005125	30-Jul-2010	Allowances	O7PV1005299	Chief of Defence Staff	20,550.00
JRNL00005212	19-Aug-2010	Allowances	O7PV1005408	Chief of Defence Staff	249,100.00
JRNL00010279	28-Apr-2010	Sitting allowances	O8PV1007715	EXECUTIVE DIRECTOR NDEA	10,000.00
JRNL00010546	03-Jun-2010	Allowances	O8PV1008002	PERM. SECT INTERIOR	19,600.00
JRNL00010008	17-Mar-2010	Allowances	O8PV1007410	PERM. SECT INTERIOR	15,750.00
JRNL00005016	26-Jan-2010	Allowance to Board Members	2OPV1006244	PERM. SECT BASI AND SEC. EDUCATION	7,750.00
JRNL00005105	17-Feb-2010	Allowance to Board Members	2OPV1006451	PERM. SECT BASI AND SEC. EDUCATION	7,750.00
JRNL00005090	16-Feb-2010	Double shift allowance (Govt. schools -	2OPV1006443	PERM. SECT BASI AND SEC. EDUCATION	28,175.91

Journal_ctrl_nu m	Date_applied	account_description	document_2	Description	Balance
JRNL00008014	20-Jul-2010	Exp.Programmes on Immunization GAVI Allo	21PV1008294	PERM. SECT HEALTH & SOCIAL WELFARE	13,200.00
JRNL00008014	20-Jul-2010	Exp.Programmes on Immunization GAVI Allo	21PV1008297	PERM. SECT HEALTH & SOCIAL WELFARE	13,200.00
JRNL00008014	20-Jul-2010	Exp.Programmes on Immunization GAVI Allo	21PV1008300	PERM. SECT HEALTH & SOCIAL WELFARE	37,380.00
JRNL00007284	23-Mar-2010	Expenses on Tas	21PV1007385	PERM. SECT HEALTH & SOCIAL WELFARE	40,200.00
JRNL00008914	25-Dec-2010	Expenses on Tas	21PV1009204	PERM. SECT HEALTH & SOCIAL WELFARE	3,000.00
JRNL00007096	17-Feb-2010	Student Allowances	21PV1007187	GOVERNOR-CRR	13,750.00
JRNL00007269	18-Mar-2010	Open scholarships	21PV1007335	TUJERENG UPPER BASIC SCHOOL	22,400.00
JRNL00007622	18-May-2010	Drug Revolving Fund Allowances	21PV1007853	BINTA .A. JATTA	336.00
JRNL00003901	06-Apr-2010	Travelling expenses	23PV1003507	DIRECTOR PARKS AND WILDLIFE	5,500.00
JRNL00011112	02-Sep-2010	Allowance to Board Members	O1PV1012874	SECT.GENERAL OFFICE OF PRESIDENT	2,500.00
JRNL00009701	04-Feb-2010	Allowances	O8PV1007116	PERM. SECT INTERIOR	7,250.00
Total					2,494,916.91

Appendix g

Un-authorised payment vouchers 2009

Journal ctrl num	Date applied	BE	Account description	Document 2	Description	Amount
JRNL00003323	09-Dec-2009	13	Gratuities - commuted pension	13PV1004157	CURATOR OF INTERSTATE ESTATE	8,292.00
JRNL00002561	30-Apr-2009	13	Gratuities - commuted pension	13PV1003267	CURATOR OF INTERSTATE ESTATE	9,072.00
JRNL00002853	18-Aug-2009	13	Gratuities - commuted pension	13PV1003664	TRUST BANK LTD	3,876.93
JRNL00008643	17-Sep-2009	8	Stationery - (including computer station	O8PV1006210	MUNAS TRADING ENTERPRISE	81,750.00
JRNL00009297	08-Dec-2009	8	Stationery - (including computer station	O8PV1006781	IDAG INVESTMENT	23,100.00
JRNL00009452	21-Dec-2009	8	Stationery - (including computer station	O8PV1006922	RAMATOULIES TRADING	33,690.00
JRNL00008269	12-Aug-2009	8	Food and food services	O8PV1005908	YAMM ENTERPRISE	118,260.00
JRNL00007747	22-Jun-2009	8	Allowances	O8PV1005549	CHIEF FIRE OFFICER	200,000.00
JRNL00001632	01-Oct-2009	17	Stationery - (including computer station	17PV1001681	K AND S ENTERPRISE	30,000.00
Total						508,040.93

Appendix h

Virement limits exceeded 2009 and 2010

2009

Account Code	Description	Approved Budget	Actual Expenditure	Variance	% Variance
0101000130010000-000000-00-221102	Overseas travelling fares	5,000,000.00	9,091,315.92	(4,091,315.92)	(81.83)
0101000130010000-000000-00-221103	Overseas travelling allowance	3,000,000.00	5,631,398.50	(2,631,398.50)	(87.71)
0101000130010000-000000-00-221301	Purchase of fuel & lubricants	3,000,000.00	9,379,500.00	(6,379,500.00)	(212.65)
0101000130010000-000000-00-221409	Maintenance of equipment	155,000.00	32,575.00	122,425.00	78.98
0101000130010000-000000-00-222109	General services (expenses relating to P	20,000,000.00	39,161,918.10	(19,161,918.1)	(95.81)
0102000130010000-000000-00-221104	President's visit to provinces	1,500,000.00	2,942,805.00	(1,442,805.00)	(96.19)
0102000130010000-000000-00-221407	Maintenance of furniture	20,000.00	0.00	20,000.00	100.00
0103000130010000-000000-00-221101	Local travelling expenses	1,400,000.00	128,400.00	1,271,600.00	90.83
0103000130010000-000000-00-221501	International conference in The Gambia	3,100,000.00	0.00	3,100,000.00	100.00
0103000130010000-000000-00-221609	Official entertainment & hotel accommodation	7,000,000.00	15,692,525.54	(8,692,525.54)	(124.18)
0103000130010000-000000-00-232230	Office Furniture	250,000.00	524,000.00	(274,000.00)	(109.60)
0103000130010000-000000-00-232240	Office equipment	250,000.00	804,240.00	(554,240.00)	(221.70)
0107000130010000-000000-00-221810	Specialized and technical materials	200,000.00	30,000.00	170,000.00	85.00
0108000130010000-000000-00-221201	Telecommunication expenses (Including po	40,000.00	262,559.18	(222,559.18)	(556.40)
0108000130010000-000000-00-221604	Stationery - (including computer station	50,000.00	11,755.00	38,245.00	76.49
0109000130010000-000000-00-232120	Other Construction Works	2,000,000.00	4,176,560.00	(2,176,560.00)	(108.83)
1201000130010000-000000-00-211102	Salaries of Accounting Aids	65,625.00	255,221.92	(189,596.92)	(288.91)
1201000130010000-000000-00-211192	Exchange Concession Allowance (ECA)	4,460,000.00	12,232,948.83	(7,772,948.83)	(174.28)
1201000130010000-000000-00-221105	Movement of diplomatic staff	1,500,000.00	3,149,149.92	(1,649,149.92)	(109.94)
1201000130010000-000000-00-221208	Utilities - Water	1,652,000.00	405,768.00	1,246,232.00	75.44
1201000130010000-000000-00-222121	Bilateral and other aid - local cost	2,000,000.00	34,645,501.36	(32,645,501.3)	(1,632.28)
1202000130010000-000000-00-221302	Maintenance of Vehicles	8,000,000.00	18,036,069.24	(10,036,069.2)	(125.45)
1202000130010000-000000-00-232210	Motor vehicles	20,000,000.00	77,000,000.00	(57,000,000.0)	(285.00)
1202000130010000-000000-00-232240	Office equipment	1,000,000.00	3,998,850.00	(2,998,850.00)	(299.89)
1200000230010020-000000-00-232147	Other major rehabilitation works	8,000,000.00	1,600,365.00	6,399,635.00	80.00
1701000130010000-000000-00-211101	Basic salary	226,560.00	412,071.90	(185,511.90)	(81.88)

Account Code	Description	Approved Budget	Actual Expenditure	Variance	% Variance
1701000130010000-000000-00-211146	Allowances	136,000.00	243,011.40	(107,011.40)	(78.68)
1702000130010000-000000-00-221103	Overseas travelling allowance	1,300,000.00	259,892.40	1,040,107.60	80.01
1702000130010000-000000-00-222001	Celebration of national events	1,000,000.00	40,000.00	960,000.00	96.00
1709000130010000-000000-00-211146	Allowances	1,145,155.00	2,062,323.06	(917,168.06)	(80.09)
2002000130010000-000000-00-211105	Salaries of unqualified teachers	7,000,000.00	14,467,168.18	(7,467,168.18)	(106.67)
2002000130010000-000000-00-211146	Allowances	17,612,962.00	35,049,617.63	(17,436,655.6)	(99.00)
2101000130010000-000000-00-211101	Basic salary	1,478,000.00	7,040,231.86	(5,562,231.86)	(376.34)
2101000130010000-000000-00-211146	Allowances	214,500.00	1,858,222.44	(1,643,722.44)	(766.30)
2101000130010000-000000-00-211170	Professional registration Fees	400,000.00	0.00	400,000.00	100.00
2101000130010000-000000-00-211171	Treatment of government officers overseas	1,000,000.00	6,817,258.18	(5,817,258.18)	(581.73)
2101000130010000-000000-00-221208	Utilities - Water	3,500,000.00	277.70	3,499,722.30	99.99
2101000130010000-000000-00-221702	Expenses on Tas	8,000,000.00	31,000,674.70	(23,000,674.7)	(287.51)
2103000130010000-000000-00-221201	Telecommunication expenses (Including po	23,000.00	1,500.00	21,500.00	93.48
2103000130010000-000000-00-222149	Studies & Surveys	300,000.00	43,175.00	256,825.00	85.61
2110000130010000-000000-00-211101	Basic salary	2,639,000.00	24,099,647.44	(21,460,647.4)	(813.21)
2110000130010000-000000-00-211146	Allowances	4,647,500.00	11,700,789.75	(7,053,289.75)	(151.77)
2110000130010000-000000-00-221820	Pharmaceuticals	22,000,000.00	53,899,858.55	(31,899,858.5)	(145.00)
2143000130010000-000000-00-211101	Basic salary	481,958.00	1,098,043.67	(616,085.67)	(127.83)
2143000130010000-000000-00-211146	Allowances	15,200.00	377,011.70	(361,811.70)	(2,380.34)
0701000130010000-000000-00-221103	Overseas travelling allowance	900,000.00	1,820,948.60	(920,948.60)	(102.33)
0701000130010000-000000-00-221202	Utilities - Electricity	650,000.00	0.00	650,000.00	100.00
0701000130010000-000000-00-221301	Purchase of fuel & lubricants	270,000.00	300,000.00	(30,000.00)	(11.11)
0701000130010000-000000-00-221604	Stationery - (including computer station	55,000.00	199,740.00	(144,740.00)	(263.16)
0701000130010000-000000-00-221606	Miscellaneous office expenses (other tha	65,000.00	179,200.00	(114,200.00)	(175.69)
0701000130010000-000000-00-251172	Contribution to International Organisation	35,000.00	100,000.00	(65,000.00)	(185.71)
0702000130010000-000000-00-211146	Allowances	48,000,000.00	89,161,804.66	(41,161,804.6)	(85.75)
0702000130010000-000000-00-221809	Arms and ammunition	500,000.00	45,000.00	455,000.00	91.00

Virement limits exceeded 2010

Account Code	Description	Approved Budget	Actual Expenditure	Variance	% Variance
0101000130010000-000000-00-221102	Overseas travelling fares	5,000,000.00	19,309,505.36	(14,309,505.36)	(286.19)
0101000130010000-000000-00-222106	Expenses of religious affairs	375,000.00	58,800.00	316,200.00	84.32
0102000130010000-000000-00-221302	Maintenance of Vehicles	200,000.00	3,186,752.00	(2,986,752.00)	(1,493.38)
0103000130010000-000000-00-221101	Local travelling expenses	1,400,000.00	99,500.00	1,300,500.00	92.89
0103000130010000-000000-00-222114	Visit of foreign Heads of State	2,000,000.00	260,000.00	1,740,000.00	87.00
0104000130010000-000000-00-221207	Communications - Mobile Phones	200,000.00	49,146.28	150,853.72	75.43
0104000130010000-000000-00-221409	Maintenance of equipment	150,000.00	16,875.00	133,125.00	88.75
0701000130010000-000000-00-221102	Overseas travelling fares	500,000.00	900,683.95	(400,683.95)	(80.14)
0701000130010000-000000-00-221202	Utilities - Electricity	650,000.00	9,200.00	640,800.00	98.58
0701000130010000-000000-00-221203	Rents & Rates	1,000,000.00	195,000.00	805,000.00	80.50
0701000130010000-000000-00-221207	Communications - Mobile Phones	40,000.00	130,305.07	(90,305.07)	(225.76)
0701000130010000-000000-00-221302	Maintenance of Vehicles	100.00	99,703.00	(99,603.00)	(99,603.00)
0701000130010000-000000-00-221409	Maintenance of equipment	50,000.00	119,050.00	(69,050.00)	(138.10)
0701000130010000-000000-00-221604	Stationery - (including computer station	65,000.00	115,000.00	(50,000.00)	(76.92)
0701000130010000-000000-00-221606	Miscellaneous office expenses (other tha	70,000.00	126,560.00	(56,560.00)	(80.80)
0701000130010000-000000-00-222148	Gain/(Loss) in Exchange	250,000.00	(49,038.37)	299,038.37	119.62
0701000130010000-000000-00-232230	Office Furniture	50,000.00	248,650.00	(198,650.00)	(397.30)
0702000130010000-000000-00-221102	Overseas travelling fares	800,000.00	2,129,992.05	(1,329,992.05)	(166.25)
0702000130010000-000000-00-221103	Overseas travelling allowance	800,000.00	2,099,761.70	(1,299,761.70)	(162.47)
0702000130010000-000000-00-221208	Utilities - Water	1,000,000.00	227,299.69	772,700.31	77.27
0702000130010000-000000-00-221606	Miscellaneous office expenses (other tha	100,000.00	184,085.00	(84,085.00)	(84.09)
0702000130010000-000000-00-221808	Uniforms and protective clothing	700,000.00	13,806,822.00	(13,106,822.00)	(1,872.40)
1701000130010000-000000-00-211101	Basic salary	226,560.00	931,384.33	(704,824.33)	(311.10)
1701000130010000-000000-00-211146	Allowances	181,367.00	409,104.20	(227,737.20)	(125.57)
1701000130010000-000000-00-211194	Special incentive allowance to Civil Ser	1,500,000.00	262,515.25	1,237,484.75	82.50
1702000130010000-000000-00-221102	Overseas travelling fares	1,600,000.00	2,907,177.16	(1,307,177.16)	(81.70)
1702000130010000-000000-00-221207	Communications - Mobile Phones	90,000.00	157,799.59	(67,799.59)	(75.33)
1702000130010000-000000-00-221301	Purchase of fuel & lubricants	600,000.00	1,250,000.00	(650,000.00)	(108.33)
1702000130010000-000000-00-221816	Agricultural inputs (including chemicals	500,000.00	55,750.00	444,250.00	88.85
1702000130010000-000000-00-222128	Fees and handling charges	1,300,000.00	138,000.00	1,162,000.00	89.38
1708000130010000-000000-00-211146	Allowances	1,668,312.00	5,004,500.41	(3,336,188.41)	(199.97)
1708000130010000-000000-00-221102	Overseas travelling fares	500,000.00	71,738.04	428,261.96	85.65
1708000130010000-000000-00-221103	Overseas travelling allowance	500,000.00	79,887.60	420,112.40	84.02
1709000130010000-000000-00-211101	Basic salary	2,940,669.00	6,289,009.58	(3,348,340.58)	(113.86)

Account Code	Description	Approved Budget	Actual Expenditure	Variance	% Variance
1709000130010000-000000-00-211146	Allowances	1,168,058.00	4,035,461.22	(2,867,403.22)	(245.48)
1709000130010000-000000-00-221101	Local travelling expenses	50,000.00	10,000.00	40,000.00	80.00
2001000130010000-000000-00-221606	Miscellaneous office expenses (other tha	250,000.00	1,331,927.50	(1,081,927.50)	(432.77)
2002000130010000-000000-00-211105	Salaries of unqualified teachers	1,900,000.00	18,557,734.35	(16,657,734.35)	(876.72)
2002000130010000-000000-00-211183	Teachers management & support etc.	1,000,000.00	3,295,489.49	(2,295,489.49)	(229.55)
2003000130010000-000000-00-211107	Sub vented Agencies PEs	3,520,456.00	51,452,770.65	(47,932,314.65)	(1,361.54)
2003000130010000-000000-00-282104	Open scholarships	1,000,000.00	1,910,988.70	(910,988.70)	(91.10)
2004000130010000-000000-00-221902	Training (local)	1,500,000.00	2,700,000.00	(1,200,000.00)	(80.00)
2101000130010000-000000-00-211146	Allowances	1,641,876.00	4,168,482.46	(2,526,606.46)	(153.89)
2101000130010000-000000-00-221103	Overseas travelling allowance	1,100,000.00	2,296,705.18	(1,196,705.18)	(108.79)
2101000130010000-000000-00-221202	Utilities - Electricity	28,000,000.00	3,583,496.37	24,416,503.63	87.20
2101000130010000-000000-00-221208	Utilities - Water	2,000,000.00	7,727.00	1,992,273.00	99.61
2101000130010000-000000-00-232230	Office furniture	100,000.00	987,950.00	(887,950.00)	(887.95)
2110000130010000-000000-00-232240	Office Equipment	400,000.00	1,243,550.00	(843,550.00)	(210.89)

Appendix i

Exclusion of government funds at commercial banks in the financial statements

Account name	Account no.	Bank name	Amount as at 31 12/2009	Amount as at 31 12/2010
Gambia Veterinary Med.	0150130543000	Standard Chartered Bank	84,382.97	672,082.90
National Council for Law Report	0150130246000	Standard Chartered Bank	35,352.76	0.00
The Gambia Social Development Fund	0100150032800	Standard Chartered Bank	590.93	16,347,336.39
The Gambia Social Development Fund	0100150032801	Standard Chartered Bank	0.00	6,535.37
Support to Cotton Subsect Production	100150034700	Standard Chartered Bank	410.84	0.00
Support to Cotton Subsect rfun	0100150260700	Standard Chartered Bank	3,019.47	0.00
Integrated Education Programme	0100131407300	Standard Chartered Bank	40,917.74	3,976.63
Njawara Agriculture Training Centre	0100131613400	Standard Chartered Bank	9,487.03	292.03
National HIV/AIDS Secretariat	0100131700500	Standard Chartered Bank	614.79	0.00
Irrigated Rice Development Project DOSA	0100131994300	Standard Chartered Bank	519,706.21	78,843.91
West African Rural Development Project	0100140094400	Standard Chartered Bank	57,130.08	55,480.08
Njawara Agricultural Training Centre	0100140991300	Standard Chartered Bank	148,102.97	882.27
Community Driven Development Project (PHRD) N.B.R	20010000691	Access Bank (Gambia) Ltd	757.07	250,336.67
Brussels Embassy	744-0162648-69	KBC Bank	-	230,558.00 (€5,795.85)
TOTAL			900,472.86	17,646,324.25

Appendix j

Payments in Cash Book(X Unpresented Cheques)

Special Project GMD				
Ministry of Finance				
Date applied	Chq. no	Particular	Chq amt	BE
15-Apr-10	093226a	TRF0000270:093226a	5,825.00	21
Ministry of Interior				
31-Dec-07	128791	PYTRX0005151:128791	294,500.00	08
31-Dec-07	PYT0000005	PYT0000005	125,000.00	08
31-Dec-07	128776	PYTRX0005147:128776	200,000.00	08
31-Dec-07	128783	PYTRX0005148:128783	175,000.00	08
31-Dec-07	128784	PYTRX0005150:128784	225,000.00	08
31-Dec-07	128771	PYTRX0005142:128771	513,000.00	08
31-Dec-07	128772	PYTRX0005143:128772	350,000.00	08
31-Dec-07	128773	PYTRX0005144:128773	375,000.00	08
31-Dec-07	121439	PYTRX0005155:00121439	187,500.00	08
31-Dec-07	128759	PYTRX0005140:128759	250,000.00	08
31-Dec-07	128770	PYTRX0005141:128770	400,000.00	08
Total for Ministry of Interior			3,138,896.64	
Office of The President				
31-Dec-08		CM0000267 CM0000267:CM0000267	46,594.36	01
31-Dec-08		CM0000267a CM0000267:CM0000267a	17,853.00	01
Total for Office of The President			64,447.36	
Revenue bank account 2010				
Date Applied	Cheque No.	Particulars	Cheque Amount	BE
31-Dec-2008	cm0000212	CM0000212:cm0000212	12,500.00	03
31-Dec-2008	cm0000213	CM0000213:cm0000213	15,000.00	03
31-Dec-2008	cm0000214	CM0000214:cm0000214	15,000.00	03
31-Dec-2007	111	cancellation of receipt no 111	44,540.67	03
31-Dec-2007	227140	cancellation of receipt no	30,607.00	03
31-Dec-2008	cm0000211	CM0000211:cm0000211	12,500.00	03
31-Dec-2007	0128768	PYTRX0001691 :PYTRX0001691	250,000.00	08
31-Dec-2007	225165	PYTRX0005152:225165	141,600.00	08
Sub Total			521,747.67	
Grand Total			3, 730,916.67	

Appendix k

Transactions in supporting schedule not traced in cash book

Date applied	Date cleared	Cheque no.	Particulars	Cheque amount	BE
25-Nov-2010	20-Jun-2011	CRW100622	CRW100622:	70,000.00	12
25-Nov-2010	20-Jun-2011	CRW100623	CRW100623:	44,000.00	12
21-Sep-2010	20-Jun-2011	CRW100608	CRW100608:	310,000.00	12
06-Oct-2010	20-Jun-2011	CRW100615	CRW100615:	300,000.00	04
22-Nov-2010	20-Jun-2011	CRW100620	CRW100620:	2,167,098.00	03
06-Aug-2010	20-Jun-2011	CRW100593	CRW100593:	4,500,000.00	17
28-Jan-2010	07-Mar-2012	CRW100827	CRW100827:CRW100827	11,658,000.00	10
16-Sep-2010	20-Jun-2011	CRW100606	CRW100606:	53,500,000.00	10
27-Aug-2010	20-Jun-2011	CRW100613	CRW100613:	2,373,875.00	10
01-Dec-2010	20-Jun-2011	CRW100626	CRW100626:	100,000.00	16
09-Sep-2010	20-Jun-2011	CRW100601	CRW100601:	1,500,000.00	18
18-Aug-2010	20-Jun-2011	CRW100594	CRW100594:	1,918,208.00	01
20-Sep-2010	20-Jun-2011	CRW100607	CRW100607:	33,638.00	01
15-Dec-2010	20-Jun-2011	CRW100631	CRW100631:	4,358,783.00	01
06-Aug-2010	20-Jun-2011	CRW100610	CRW100610:	7,000,000.00	13
05-Mar-2010	20-Jun-2011	CRW100611	CRW100611:	3,000,000.00	13
03-Jun-2010	20-Jun-2011	CRW100612	CRW100612:	3,000,000.00	13
12-Nov-2010	20-Jun-2011	CRW100625	CRW100625:	2,000.00	24
Total				95,835,602.00	

Appendix I

Outstanding Imprest 2009 and 2010

BE 01				
Employee Id and name	Opening balance	Imprest issued	Imprest retired	Balance outstanding
031534 Alhaji O. Ceesay	(280,000.00)	5,664,404.80	5,513,991.80	(129,587.00)
05101708 Mrs Ida Faye Hydara	50,000.00	355,200.00	18,240.00	386,960.00
0624 Abdoulie Momodou Sallah	0.00	26,950,000.00	26,940,600.00	9,400.00
07103789 Manlafi Jawneh	0.00	46,390.00	0.00	46,390.00
07105610 Gibriel Bojang	0.00	689,130.00	450,000.00	239,130.00
07106797 Ebrima Ousman Camara	0.00	170,800.00	0.00	170,800.00
1004741 Sulayman Jagne	0.00	2,137,662.16	615,000.00	1,522,662.16
100502 Etta Baldeh	17,000.00	809,280.00	809,280.00	17,000.00
1300389 Musa Mendy	245,600.00	0.00	0.00	245,600.00
1400924 Mrs. Neneh Amie Njie	9,000.00	216,800.00	206,800.00	19,000.00
1401437 Mambanyick Njie	150,000.00	0.00	0.00	150,000.00
210065 Njendeh Wadda	0.00	385,000.00	360,000.00	25,000.00
3005095 Maj. Serigne Momodou Njie	(150,000.00)	1,503,010.00	1,203,010.00	150,000.00
301057 Amadou Cham	16,950.00	0.00	0.00	16,950.00
Cus00003 Sulayman Samba	1,136,151.50	0.00	0.00	1,136,151.50
Cus00004 Yankuba Touray	247,000.00	0.00	0.00	247,000.00
Cus00005 Lamin Nyabally	328,900.00	347,500.00	55,000.00	621,400.00
Cus00006 Ensa Jallow	81,300.00	0.00	0.00	81,300.00
Cus00007 Omar Gibba	1,050,350.00	0.00	0.00	1,050,350.00
Cus00008 Suwareh Jabai	613,800.00	407,560.00	0.00	1,021,360.00
Cus00011 Hassoum Ceesay	10,000.00	22,000.00	10,000.00	22,000.00
Vn000035 Louis Gomez	0.00	183,025.00	243,025.00	(60,000.00)
Sub-total	3,526,051.50	39,887,761.96	36,424,946.80	6,988,866.66
BE 02				
61022055 Dodou C.M. Kebbeh	0.00	88,750.00	10,000.00	78,750.00
61022062 Hon. Fatoumata G. Jahumpa	0.00	25,000.00	0.00	25,000.00
Sub-total	0.00	113,750.00	10,000.00	103,750.00
BE 07				
3005074 Major Gen Lang Tombong Tamba	365,400.00	850,950.00	850,950.00	365,400.00
8001602 Joseph Jassey	10,333.00	40,999.00	47,332.00	4,000.00

Cus00001 Lt.Gen. Masanneh Kinteh	0.00	1,984,800.00	1,074,800.00	910,000.00
Cus00008 Harry Paul Francis Sambou	0.00	20,666.00	10,333.00	10,333.00
Sub-total	375,733.00	2,897,415.00	1,983,415.00	1,289,733.00
BE 08				
100472 Yaya Sireh Jallow	10,000.00	0.00	0.00	10,000.00
07100830 Maudou H.N Touray	0.00	80,000.00	0.00	80,000.00
5000185 Sako Drammeh	200,000.00	0.00	0.00	200,000.00
Vn000048 Ibrahim Bun Sanneh	105,002.00	210,000.00	45,002.00	270,000.00
Sub-total	315,002.00	290,000.00	45,002.00	560,000.00
BE 10				
0200085 Bakary Bojang	44,780.00	0.00	0.00	44,780.00
0400711 Aminata Drammeh	150,000.00	0.00	0.00	150,000.00
1004655 Abdoulie Jallow	8,106.12	0.00	0.00	8,106.12
1400586 Momodou Saihou Njie	50,000.00	0.00	0.00	50,000.00
1400874 Yahya .A.B. Njie	4,902.00	25,000.00	25,062.00	4,840.00
1904497 Binta Singhateh	100,000.00	0.00	0.00	100,000.00
8002569 Bai Ousman Secka	105,000.00	0.00	0.00	105,000.00
Cus00001 Gambia High Comm- Dakar	150,001.64	5,320,000.00	5,319,999.82	150,001.82
Cus00002 Gambia Embassy-Abu Dhabi	30,028.34	8,856,999.00	8,856,998.57	30,028.77
Cus00003 Gambia High Comm-Abuja	1,591,121.29	9,500,000.00	9,892,612.30	1,198,508.99
Cus00004 Gambia Embassy-Bissau	267,516.71	6,999,832.06	6,997,626.88	269,721.89
Cus00005 Gambia Embassy-Brussels	785,179.47	11,354,695.98	12,586,720.22	(446,844.77)
Cus00006 Gambia High. Comm -Freetown	392,421.79	730,000.00	729,999.72	392,422.07
Cus00008 Gambia High Comm-Lagos	64,848.50	0.00	0.00	64,848.50
Cus00009 Gambia Embassy-London	4,067.47	14,537,028.95	14,537,026.81	4,069.61
Cus00010 Gambia Embassy-Mauritania	525,109.10	4,925,832.58	4,853,869.71	597,071.97
Cus00011 Gambia Embassy-Paris	653,113.42	11,205,169.64	9,171,494.07	2,686,788.99
Cus00012 Gambia Embassy-Taipei	894,052.48	2,629,999.93	2,897,644.25	626,408.16
Cus00013 Gambia Mission-United Nation	1,605,278.91	7,782,500.00	7,793,464.69	1,594,314.22
Cus00014 Gambia Embassy-Washington	0.44	6,424,488.07	6,514,487.94	(89,999.43)
Cus00017 Gambia Embassy - Tehran	179,708.70	0.00	0.00	179,708.70
Cus00019 Gambia Embassy-Madrid	1,103,316.54	9,454,165.90	9,340,306.30	1,217,176.14
Cus00020 Gambia Embassy Venezuela	1,033,274.35	9,420,333.31	9,189,498.68	1,264,108.98
Vn000025 Gambia Embassy-Addis Ababa	5,642,599.45	5,502,879.66	5,702,573.15	5,442,905.96
Vn000029 Gambia Embassy-Riyadh	(669,760.77)	5,776,000.00	5,083,999.64	22,239.59

Vn000030 Gambia Embassy-Morocco	732,778.61	4,151,998.65	4,151,997.44	732,779.82
Vn000035 Gambia Embassy- Addis Ababa	83,884.09	184,354.16	184,354.09	83,884.16
Vn000037 Gambia Embassy- Bissau	308,003.84	0.00	0.00	308,003.84
Vn000038 Gambia Embassy- Brussels	176,250.03	0.00	0.00	176,250.03
Vn000039 Gambia Embassy- Havana	0.00	299,999.92	319,623.55	(19,623.63)
Vn000040 Gambia Embassy- London	465,453.00	0.00	0.00	465,453.00
Vn000041 Gambia Embassy- Mauritania	319,173.14	0.00	0.00	319,173.14
Vn000044 Gambia Embassy- Riyadh	267,553.41	2,453,000.00	2,452,999.98	267,553.43
Vn000047 Gambia High Comm- Dakar	88,827.18	600,000.00	0.00	688,827.18
Vn000050 Gambia High. Comm - Freetown	2,498.26	4,030,000.00	4,029,904.26	2,594.00
Vn000083 Gambia Embassy Doha	3,353,357.35	9,809,998.75	9,651,392.69	3,511,963.41
Vn000084 Gambia Embassy Tehran	825,942.63	4,593,193.20	4,691,362.82	727,773.01
Vn000105 Gambia Embassy India	0.00	11,770,000.00	12,210,112.74	(440,112.74)
Sub-total	21,338,387.49	158,337,469.76	157,185,132.32	22,490,724.93
BE 12				
0202955 Dr Njogou .L. Bah	500,000.00	0.00	0.00	500,000.00
0308552 Ebrima Sama Corr	341,150.00	78,000.00	0.00	419,150.00
07101161 Sulayman Gaye	2,500.00	45,300.00	45,300.00	2,500.00
1001614 Fatou Jassey Kuyateh	0.00	100,000.00	0.00	100,000.00
6005106 O.G. Sallah	180,000.00	0.00	0.00	180,000.00
Cus00001 Auditor General	172,000.00	0.00	0.00	172,000.00
Sub-total	1,195,650.00	223,000.00	45,300.00	1,373,650.00
BE 15				
102226 Serign Cham	0.00	391,020.00	318,020.00	73,000.00
2000098 Mr.Mawdo Touray	0.00	307,200.00	0.00	307,200.00
3005115 Malamin Jarju	1,016,000.00	0.00	0.00	1,016,000.00
Cus00003 Brigadier General Lang Tombong Tamba	1,537,760.00	0.00	0.00	1,537,760.00
Cus00004 Major Seringn Momodou Njie	457,675.00	0.00	0.00	457,675.00
Sub-Total	3,011,435.00	698,220.00	318,020.00	3,391,635.00
BE 16				
1900223 Fatou Bin Samba	0.00	290,000.00	270,000.00	20,000.00
Vn000006 Governor-Lrr	17,500.00	630,000.00	601,000.00	46,500.00
Vn000007 Governor-Crr	14,020.00	1,024,000.00	1,017,200.00	20,820.00
Vn000009 Governor- Nbr	52,475.00	550,750.00	449,584.90	153,640.10

Vn000026 Govenor- Nbr	115,024.00	60,000.00	40,193.00	134,831.00
Vn000027 Govenor- Lrr	122,275.00	50,000.00	30,500.00	141,775.00
Vn000028 Govenor- Wr	22,725.00	80,000.00	80,000.00	22,725.00
Vn000031 Governor- Wr	6,000.00	130,500.00	128,500.00	8,000.00
Sub-total	350,019.00	2,815,250.00	2,616,977.90	548,291.10
BE 21				
07103072 Omar Jah	50,000.00	0.00	0.00	50,000.00
600160 Malang Fofana	0.00	1,918,425.00	0.00	1,918,425.00
Sub-total	50,000.00	1,918,425.00	0.00	1,968,425.00
BE 26				
Cus00002 Malang Nyaninka Fofana	0.00	250,000.00	0.00	250,000.00
Sub-total	0.00	250,000.00	0.00	250,000.00
Grand-total	30,162,277.99	207,431,291.72	198,628,794.02	38,965,075.69

Outstanding Imprest 2010

BE 01				
Employee Id and name	Opening balance	Imprest issued	Imprest retired	Balance outstanding
0200257 Mrs Elizabeth .J. Bahoum	0.00	44,605.00	817.50	43,787.50
03007975 Saffie Lowe Ceesay	0.00	70,000.00	0.00	70,000.00
03031178 Yusupha Camara	0.00	410,000.00	375,000.00	35,000.00
0308552 Ebrima Sama Corr	0.00	984,540.00	300,000.00	684,540.00
031534 Alhaji O. Ceesay	(129,587.00)	1,700,000.00	1,700,413.00	(130,000.00)
05101708 Mrs Ida Faye Hydara	386,960.00	177,600.00	0.00	564,560.00
07103789 Manlafi Jawneh	46,390.00	0.00	0.00	46,390.00
07105610 Gibriel Bojang	239,130.00	0.00	0.00	239,130.00
07106797 Ebrima Ousman Camara	170,800.00	176,212.00	267,012.00	80,000.00
1001614 Fatou Jasseh Kuyateh	0.00	50,000.00	25,000.00	25,000.00
1004741 Sulayman Jagne	1,522,662.16	0.00	0.00	1,522,662.16
1004833 Pateh Jah	0.00	60,000.00	0.00	60,000.00
100502 Etta Baldeh	17,000.00	0.00	0.00	17,000.00
1101068 Mariama Khan	0.00	77,560.00	51,899.00	25,661.00
1101411 Ebrima J.T.Kujabi	0.00	135,000.00	0.00	135,000.00
110223 Momodou Tangara	0.00	20,500.00	0.00	20,500.00

11642 Mustapha Faal	0.00	1,033,740.00	0.00	1,033,740.00
11680 Talibuya Dukureh	0.00	46,681.00	0.00	46,681.00
1300389 Musa Mendy	245,600.00	0.00	0.00	245,600.00
1400797 Mamma Nyang	0.00	25,000.00	0.00	25,000.00
1400924 Mrs. Neneh Amie Njie	19,000.00	140,000.00	140,000.00	19,000.00
1401437 Mambanyick Njie	150,000.00	0.00	0.00	150,000.00
1900106 Kalilu Sonko	0.00	79,000.00	14,355.00	64,645.00
2000874 Isatou Neneh Touray	0.00	300,000.00	0.00	300,000.00
210065 Njendeh Wadda	25,000.00	7,956,250.00	40,000.00	7,941,250.00
3005092 Lamin Bojang	0.00	8,165,808.00	7,177,478.00	988,330.00
3005095 Maj. Serigne Momodou Njie	150,000.00	3,953,320.00	3,953,320.00	150,000.00
301057 Amadou Cham	16,950.00	177,600.00	0.00	194,550.00
5002436 Benedict Jammeh	0.00	30,000.00	0.00	30,000.00
Cus00003 Sulayman Samba	1,136,151.50	0.00	0.00	1,136,151.50
Cus00004 Yankuba Touray	247,000.00	0.00	0.00	247,000.00
Cus00005 Lamin Nyabally	621,400.00	285,000.00	285,000.00	621,400.00
Cus00006 Ensa Jallow	81,300.00	0.00	0.00	81,300.00
Cus00007 Omar Gibba	1,050,350.00	0.00	0.00	1,050,350.00
Cus00008 Suwareh Jabai	1,021,360.00	0.00	0.00	1,021,360.00
Cus00011 Hassoum Ceesay	22,000.00	0.00	0.00	22,000.00
Cus00018 Yancuba Colley	0.00	149,000.00	0.00	149,000.00
G/5296 Buba Bojang	0.00	1,075,000.00	1,060,000.00	15,000.00
Vn000035 Louis Gomez	(60,000.00)	1,301,563.00	1,291,363.00	(49,800.00)
Sub-total	6,979,466.66	28,623,979.00	16,681,657.50	18,921,788.16
BE 02				
61022055 Dodou C.M. Kebbeh	78,750.00	1,486,500.00	1,486,500.00	78,750.00
61022062 Hon. Fatoumata G. Jahumpa	25,000.00	0.00	0.00	25,000.00
Sub-total	103,750.00	1,486,500.00	1,486,500.00	103,750.00
BE07				
3005074 Major Gen Lang Tombong Tamba	365,400.00	0.00	0.00	365,400.00
8001602 Joseph Jassey	4,000.00	0.00	0.00	4,000.00
Sub-total	369,400.00	0.00	0.00	369,400.00
BE 08				
100472 Yaya Sireh Jallow	10,000.00	0.00	0.00	10,000.00

07100830 Maudou H.N Touray	0.00	80,000.00	0.00	80,000.00
5000185 Sako Drammeh	200,000.00	0.00	0.00	200,000.00
Vn000048 Ibrahim Bun Sanneh	105,002.00	210,000.00	45,002.00	270,000.00
Sub-total	315,002.00	290,000.00	45,002.00	560,000.00
BE 10				
0200085 Bakary Bojang	44,780.00	0.00	0.00	44,780.00
0400711 Aminata Drammeh	150,000.00	0.00	0.00	150,000.00
1004655 Abdoulie Jallow	8,106.12	0.00	0.00	8,106.12
1400586 Momodou Saihou Njie	50,000.00	0.00	0.00	50,000.00
1400874 Yahya .A.B. Njie	4,840.00	0.00	0.00	4,840.00
1904497 Binta Singhateh	100,000.00	0.00	0.00	100,000.00
8002569 Bai Ousman Secka	105,000.00	0.00	0.00	105,000.00
Cus00001 Gambia High Comm- Dakar	150,001.82	2,991,666.65	2,991,665.92	150,002.55
Cus00002 Gambia Embassy-Abu Dhabi	30,028.77	10,365,000.00	10,364,999.34	30,029.43
Cus00003 Gambia High Comm-Abuja	1,198,508.99	6,765,299.00	6,760,981.67	1,202,826.32
Cus00004 Gambia Embassy-Bissau	269,721.89	3,059,166.65	3,059,165.60	269,722.94
Cus00005 Gambia Embassy-Brussels	(446,844.77)	4,263,958.33	4,263,957.51	(446,843.95)
Cus00006 Gambia High. Comm -Freetown	392,422.07	4,366,249.93	4,152,771.42	605,900.58
Cus00008 Gambia High Comm-Lagos	64,848.50	0.00	0.00	64,848.50
Cus00009 Gambia Embassy-London	4,069.61	6,347,314.47	6,645,424.16	(294,040.08)
Cus00010 Gambia Embassy-Mauritania	597,071.97	4,073,331.95	3,837,580.75	832,823.17
Cus00011 Gambia Embassy-Paris	2,686,788.99	3,939,300.00	3,675,334.75	2,950,754.24
Cus00012 Gambia Embassy-Taipei	626,408.16	1,423,333.36	1,362,082.80	687,658.72
Cus00013 Gambia Mission-United Nation	1,594,314.22	8,119,998.97	8,119,994.08	1,594,319.11
Cus00014 Gambia Embassy-Washington	(89,999.43)	7,095,833.31	7,095,832.95	(89,999.07)
Cus00017 Gambia Embassy - Tehran	179,708.70	1,327,916.72	593,448.86	914,176.56
Cus00019 Gambia Embassy-Madrid	1,217,176.14	10,949,358.73	10,908,058.26	1,258,476.61
Cus00020 Gambia Embassy Venezuela	1,264,108.98	11,456,666.65	11,456,666.52	1,264,109.11
Vn000025 Gambia Embassy-Addis Ababa	5,442,905.96	11,077,500.00	7,598,185.51	8,922,220.45
Vn000029 Gambia Embassy-Riyadh	22,239.59	3,578,400.00	3,518,810.14	81,829.45
Vn000030 Gambia Embassy-Morocco	732,779.82	4,224,583.32	4,214,095.58	743,267.56
Vn000035 Gambia Embassy- Addis Ababa	83,884.16	1,412,500.00	1,168,777.28	327,606.88
Vn000037 Gambia Embassy- Bissau	308,003.84	1,463,333.11	1,463,332.97	308,003.98
Vn000038 Gambia Embassy- Brussels	176,250.03	4,176,541.66	4,155,731.24	197,060.45
Vn000039 Gambia Embassy- Havana	(19,623.63)	463,333.29	423,352.09	20,357.57
Vn000040 Gambia Embassy- London	465,453.00	1,675,859.47	2,046,811.65	94,500.82
Vn000041 Gambia Embassy- Mauritania	319,173.14	916,664.83	703,691.94	532,146.03

Vn000044 Gambia Embassy- Riyadh	267,553.43	1,884,599.66	1,884,599.62	267,553.47
Vn000045 Gambia Embassy- Taipei	0.06	1,635,666.51	1,542,418.41	93,248.16
Vn000047 Gambia High Comm- Dakar	388,827.18	2,888,333.34	2,888,332.81	388,827.71
Vn000050 Gambia High. Comm - Freetown	2,594.00	688,750.04	432,529.80	258,814.24
Vn000053 Gambia Embassy- Paris	0.02	2,895,300.00	2,519,874.93	375,425.09
Vn000056 Gambia Embassy- Havana	0.06	845,279.99	539,012.17	306,267.88
Vn000083 Gambia Embassy Doha	3,511,963.41	10,884,999.95	11,043,605.05	3,353,358.31
Vn000084 Gambia Embassy Tehran	727,773.01	4,402,290.58	2,126,106.22	3,003,957.37
Vn000105 Gambia Embassy India	(440,112.74)	7,434,999.99	7,434,999.88	(440,112.63)
Sub-total	22,190,725.07	149,093,330.46	140,992,231.88	30,291,823.65
BE 11				
107912 Mrs Isatou Alwar Graham	0.00	33,300.00	0.00	33,300.00
Sub-total	0.00	33,300.00	0.00	33,300.00
BE 12				
0200257 Elizabeth Bahoum	0.00	464,510.00	450,510.00	14,000.00
0202955 Dr Njogou .L. Bah	500,000.00	0.00	0.00	500,000.00
0308552 Ebrima Sama Corr	419,150.00	0.00	0.00	419,150.00
07101161 Sulayman Gaye	2,500.00	9,000.00	2,950.00	8,550.00
1001614 Fatou Jassey Kuyateh	100,000.00	0.00	0.00	100,000.00
103421 Louis Moses Mendy	0.00	147,000.00	0.00	147,000.00
6005106 O.G. Sallah	180,000.00	0.00	0.00	180,000.00
Cus00001 Auditor General	172,000.00	0.00	0.00	172,000.00
Sub-total	1,373,650.00	620,510.00	453,460.00	1,540,700.00
BE 15				
0202955 Dr Njogou .L. Bah	0.00	5,000,000.00	0.00	5,000,000.00
2000098 Mr.Mawdo Touray	307,200.00	0.00	0.00	307,200.00
3005115 Malamin Jarju	1,016,000.00	0.00	0.00	1,016,000.00
301562 Ebrima .O. Camara	0.00	5,000,000.00	0.00	5,000,000.00
Cus00003 Brigadier General Lang Tombong Tamba	1,537,760.00	0.00	0.00	1,537,760.00
Cus00004 Major Seringn Momodou Njie	457,675.00	0.00	0.00	457,675.00
Sub-total	3,318,635.00	10,000,000.00	0.00	13,318,635.00
BE 16				
1004781 Mustapha .F.M. Jobe	0.00	343,000.00	250,000.00	93,000.00
Cus00005 Directorate Of National Treasury Crr	0.00	110,000.00	0.00	110,000.00

Vn000006 Governor-Lrr	46,500.00	343,500.00	343,470.00	46,530.00
Vn000007 Governor-Crr	20,820.00	550,000.00	520,550.00	50,270.00
Vn000008 Governor-Urr	85.00	410,000.00	404,000.00	6,085.00
Vn000009 Governor- Nbr	153,640.10	440,000.00	410,512.00	183,128.10
Vn000024 Govenor- Urr	0.00	180,000.00	171,000.00	9,000.00
Vn000025 Govenor- Crr	0.00	180,000.00	0.00	180,000.00
Vn000026 Govenor- Nbr	134,831.00	65,000.00	5,000.00	194,831.00
Vn000027 Govenor- Lrr	141,775.00	110,000.00	110,000.00	141,775.00
Vn000028 Govenor- Wr	22,725.00	185,000.00	185,000.00	22,725.00
Vn000031 Governor- Wr	8,000.00	200,000.00	200,000.00	8,000.00
Sub-total	528,376.10	3,116,500.00	2,599,532.00	1,045,344.10
BE 21				
07103072 Omar Jah	50,000.00	0.00	1,394.00	48,606.00
600160 Malang Fofana	1,918,425.00	0.00	0.00	1,918,425.00
Cus00005 Omar Sey	0.00	105,000.00	0.00	105,000.00
Vn000298 Adam Jagne Sonko	0.00	675,000.00	0.00	675,000.00
Sub-total	1,968,425.00	780,000.00	1,394.00	2,747,031.00
BE 23				
06103195 Muhammed Jaiteh	53,280.00	0.00	0.00	53,280.00
Sub-total	53,280.00	0.00	0.00	53,280.00
BE 25				
07107738 Amadou Saine	0.00	215,000.00	15,000.00	200,000.00
Sub-total	0.00	215,000.00	15,000.00	200,000.00
Grand-total	37,200,709.83	194,259,119.46	162,274,777.38	69,185,051.91