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MANAGEMENT LETTER – AUDIT OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

Following the conclusion of our audit of the Financial Statements of the Government of The Gambia for the year ended 31 December 2018, we are pleased to provide our management letter.

This letter contains significant observations that came to our attention through normal audit procedures and recommendations made to address them. They are not necessarily exhaustive of all the accounting and control weaknesses that may exist within the Accountant General's Department. The report also includes management responses to our findings by the Accountant General's Department.

We expect that all necessary steps would be taken to address all the issues raised and we look forward to your full co-operation.


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1. Background

1.1 Introduction

In pursuance of Section 160(1) (c) of the Constitution of the Republic of The Gambia, I conducted an audit of the financial statements of the Government of The Gambia for the financial year ended 31 December 2018.

1.2 Audit objectives

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 Public Finance Act and Financial Regulations, for the year ended 31 December 2018;
- 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 regulations which govern them.

1.3 Methodology

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.

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.

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.

As part of this audit, we held discussions with the Ministry of Finance and Economic Affairs (MoFEA), the Accountant General and his staff, and with staff at other Ministries and Departments. We also had contact with the Central Bank of The Gambia, Commercial Banks and officials of the Gambia Revenue Authority.

1.4 Scope

This audit exercise examined transactions undertaken during the period 1 January 2018 to 31 December 2018 and balances held as at 31 December 2018.

1.5 Priority ranking of findings

Detailed findings 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

The number of findings in each category has been summarised below.

Priority	Number of findings
High	113
Medium	8
Low	0

1.6 Appreciation

We would like to take this opportunity to express our gratitude to the Accountant General and staff for assistance during the audit.

2. Conclusion

The Government of the Gambia financial statement was prepared in accordance with the provisions of Public Finance Act and Cash Basis International Public Sector Accounting Standard (IPSAS). Notwithstanding, the provisions of the Public Finance Act and requirements under the cash basis IPSASs were not fully complied with.

The Constitution of the Republic of The Gambia provides for the establishment of contingency fund under section 154, however, as highlighted in the report there was no budget line created for it in the estimates for contingency purposes.

In addition, the internal controls surrounding the collection and depositing of government revenue should be strengthened in order to safeguard government revenue.

Failure to submit the financial statements and the provision of requested documentation on time impacted on the audit timeline. There is need for the consolidated financial statements and accompanying supporting documentation to be submitted for audit in time.

The introduction of an Integrated Financial Management Information System (IFMIS) in 2007 led to significant improvements in the quality of financial statements produced over the years. However, when the system was upgraded to Epicor 9 in 2013, it came with a lot of challenges.

Due to these challenges with Epicor 9, government opted to further upgrade the system to Epicor 10 and has now gone live in January 2020 with the hope of addressing the defects identified in Epicor 9. We are optimistic that this upgrade will restore user confidence and ensure the reliability of the system as envisaged. Otherwise, the gains made with Epicor 9, may be reversed. That would be a very unfortunate development considering the significant improvements to the accounting system and the amount of money spent on the procurement of IFMIS.

3. Executive Summary

3.1 Failure to provide for contingency fund in the budget

We noted that there was no budget line created for Contingency Fund in the 2018 estimates of revenue and expenditure. In the absence of a budget line, funds might not be available to cater for expenditure in the event of emergencies or unforeseen circumstances.

3.2 Failure to submit financial statement to the Auditor General in time

The Accountant General submitted the 2018 Financial Statement on 31 October 2019, ten months after the end of the financial year contrary to the dictates of the Public Finance Act.

3.3 Inadequate disclosure of government guarantees

We noted that the Government either served as a guarantor or an underwriter to State Owned Enterprises (SOEs) to borrow money from the local banks for which the Accountant General neither disclosed on the face of the financial statement nor in the accompanying explanatory notes.

3.4 Differences with the general ledger reports, extended trial balance and financial statements (note 21)

We noted differences between the General ledger, the Extended Trial balance (ETB) and note 21 (payables) of the financial statements. There is a risk that the payable balance disclosed in the financial statements was misstated.

3.5 Liability accounts with debit balances

We noted that liability accounts are inappropriately shown in debit/ positive balances as opposed to credit balances in their respective general ledger balances. There is a risk that the above general ledger balances were inaccurate.

3.6 Transit accounts not cleared at the year-end

We noted that amounts held in transit accounts were not cleared at the end of the financial year. There is a risk that accounts payable were not reconciled on a regular basis.

3.7 Losses not fully recovered/ written off

Discussion with management and review of the fraud file revealed 9 (nine) fraud cases were investigated and reported in the financial statements during the period under review. Some of these cases are in the courts whilst some the culprits to these cases are at large. However, the monies misappropriated were not fully recovered and the outstanding balances were not written off up to the time of finalising this management letter. There is a risk that government will not recover these funds leading to losses.

3.8 Non-functional losses advisory committee

Our attempt to review minutes of meetings of the Losses Advisory Committee was unsuccessful as there was no evidence that the committee sat since its establishment. This suggests a weak and dysfunctional committee. There is a risk that appropriate measures to recover misappropriated funds from culprits were not taken thus limiting the chances of any future recovery.

3.9 Inadequate disclosure of grants disbursements

We noted that grants totalling D332, 534,430.00 disbursed directly to various sectors were not disclosed in the financial statements. This is indicative of poor communication between the Accountant General and Aids coordination unit at the Ministry of Finance & Economic Affairs in terms of disclosing grants figures in the financial statements.

3.10 Failure to provide records of grant disbursement

During the audit, we requested for records of grant disbursed during the year 2018 on several occasions from the Aid Coordination at the Ministry of Finance. However, these records remained outstanding. The failure to provide grants disbursed to the sector has limited the scope of our audit and as such we cannot confirm the accuracy and completeness of the amounts reported in the financial statements.

3.11 Failure to submit tender document

A review of payment vouchers revealed that payments of arrears amounting to D83,673,750.00 were made to various suppliers that were not subjected to competitive bidding in violation of GPPA Act and Regulation. There is a risk that value for money was not achieved in these procurements.

3.12 Retrospective approval & signing of contract document

We noted final payments of arrears made to TK Motors amounting to D8,914,350.00 in respect of eleven vehicles supplied to Office of the President on payment voucher number 15PV000136 and dated 27 February 2018. However, the contract sum amounting to D23,675,354.00 was signed on 18 December 2017 after the said vehicles were delivered to the Office of the President. There is a risk that the procurement process was not adhered to and thus considered a serious breach of the GPPA act and the Regulation.

3.13 Non-performance of reconciliation between government and suppliers

During the audit, we noted that payments amounting to D47,524,850.00 were made in respect of purchase of motor vehicles from TK Motors Limited. However, discussion with officials at the Accountant General Department revealed that there was no evidence of reconciliation performed between the government and the suppliers to establish the amounts owed to the supplier. There is a risk that the suppliers might be overpaid which could lead to losses of public money.

3.14 Payment of duplicate invoices

Reconciliation of invoices against payment voucher number 15PV000138 and dated 01-March-2018 revealed that arrears amounting to D21, 293,000.00 were paid to TK Motors on two duplicate invoices. There is a risk that payments are effected on doubtful invoices leading to loss of funds to the Government.

3.15 Accounts with wrong closing balance

Recasting of the statement of deposit schedule revealed discrepancies in the closing balance of 58 (fifty-eight) accounts amounting to D131,912,000. There is a risk that the balances on the statement of deposit are misstated.

3.16 Outstanding cabinet revolving loan amount

During the audit, we noted that government transferred D8, 000, 000 to a special deposit account in 2014 to set up a revolving loan scheme (housing and car) for former cabinet members in the former regime at an interest rate of 3% and 5% and payable over 5 and 10 years respectively. There is an outstanding balance of D1,394,432.30 as at the time of finalising this management letter. There is a risk that the outstanding balances will not be recovered, leading to loss of public funds.

3.17 Third-party accounts with balances at the year-end

Discussion with officials at Accountant General Department revealed that some deposit accounts are transit account in which third party funds are held. As a result, the account balances should be transferred to relevant accounts at the year-end. However, we noted that 23 (twenty-three) deposit accounts had balances amounting to D42,302,000.00 at the year- end. There a risk that fund in these accounts might be tampered with if they are not cleared at the year end.

3.18 Dormant accounts not closed

Discussion with officials at Accountant General's Department and review of the statement of deposits in the financial statement revealed that 8 (eight) deposit accounts with balances totaling D3,867,000.00 were dormant since 2014. There a risk that funds in these accounts could be misappropriated if they are not closed and balances transferred to the Consolidated Fund.

3.19 Misclassification of revenue account as a third-party account

Review of the statement of deposits in the financial statements revealed that 5 (five) revenue accounts totaling D18,447,000.00 were wrongly classified as third-party deposits totaling. There is risk that the revenue disclosed in the financial statements was misstated thus misleading users of the financial statements.

3.20 Failure to submit strategic plans of MDAs

During our audit, we requested for the strategic plan of MDAs but were not provided for review up to the time of drafting this management letter. In the absence of MDAs preparing and submitting strategic plans during budget preparation, there is a risk that MDAs programmes and activities will not be aligned with strategic priorities of government hence resulting to waste of government resources thus missing out on key government targets and priorities.

3.21 Virements approval

A review of Ministries, Departments and Agencies files at the Ministry of Finance and Economic Affairs revealed that virements totaling D341, 923,500.54 were made between and across budget entities. However, there was no evidence to suggest that these were approved by the Minister before transfers were made. There is a risk that the virements were made to budget lines that directly benefitted officials.

3.22 Untraced tax revenue codes in the annual estimate

We noted that some tax revenue codes in the Extended Trial Balance (ETB) amounting to D1, 425,539,249.58 could not be traced under tax revenue in the budget estimate for 2018. Discrepancies of this nature will make scrutiny of the subsequent budget estimate impossible.

3.23 Misclassification of tax revenue

We noted that tax revenue collections amounting to D12, 896, 706.00 in respect of Environmental Tax on Used Cars (code 115602) were wrongly classified under non-tax

revenue in the financial statements. There is risk that tax revenue balance disclosed in the financial statements is misstated.

3.24 Allocation of single code to two different revenue lines

We noted that a single code was given to both Environmental Tax on Used Cars and Environmental Tax on Imports amounting D12, 896, 706.00 and D42, 266, 819.30 respectively. Both revenue lines share the same code (115602) in the financial statements. There is a risk that the revenue collected from the respective revenue lines could be misstated.

3.25 Differences in revenue coding between Gambia Revenue Authority (GRA) and Accountant General

Review of the GRA monthly tax return against the Extended Trial Balance (ETB) revealed discrepancies between tax revenue codes used by GRA and Accountant General resulting from allocating different codes to the same revenue lines by the two institutions.

3.26 Difference in monthly tax revenue returns

During the audit, we noted a difference of D656, 880.47 in respect of Customs and Excise taxes between the monthly collection recorded by Gambia Revenue Authority (GRA) and what is being reported by (GRA) to the Accountant General. There is risk that the difference is diverted for personal use thus resulting to loss of revenue to the government.

3.27 Failure to classify revenue streams

During the audit, we noted that the Department of Fisheries collects four different revenue streams namely: application fees; licence & registration fees; 10% landing fees; and fines & penalties on arrested vessels. However, we noted that revenue collections under the department were mainly classified as fishing licence and registration fees as shown in supplementary note 6b to the financial statement amounting to D87, 710, 911.56, thus suggesting that all revenues are made in respect of licence and registration fees only.

Users of the financial statement will be misinformed as there is risk of misclassification of revenue stream in the financial statement.

3.28 Failure to present non-tax revenue receipts and GTRs

During the audit, we noted that 181 Integrated Financial Management Information System (IFMIS) generated receipts and GTRs amounting D84, 949,201.15 were not presented for our inspection. There is a risk that amounts in the financial statements were understated.

3.29 Revenue receipts without adequate supporting documents

We noted that 20 (twenty) receipts for non-tax revenue totaling D10, 794,500.00 were not adequately supported such as deposit slips and receipts from single business registration system. In the absence of adequate supporting documentation, there is a risk that non-tax revenue for the period under review is misstated.

3.30 Licence for mining of black sand

Discussion with officials at the Geological Department revealed that GACH mining company has been issued a licence to begin mining of black sand at the Kartong, Sanyang and Batokunku beaches. We noted with concern that the said licence was issued without subjecting it to tender. There is high risk that the licence was awarded based on favoritism.

3.31 Understated revenue balance

We noted an understatement of D4, 245, 144.00 in respect of mining royalties disclosed in the financial statement. The financial statement only recognizes D22, 000, 000.00 as mining royalty under note (6b) sales of goods and services but failed to recognize the entire deposits of D26,245,144.00 made in the Geological Department bank accounts. There is a risk of inadequate supervision of revenue posted into IFMIS which could result to loss of revenue.

3.32 Failure to maintain a cash book

During the period under review, we noted that the Geology Department did not maintain a cash book to record collections made in respect of licence fees and royalties on both sand mining operations and stone quarries. In the absence of a cash book the accountability of funds becomes difficult to determine.

3.33 Incomplete record of daily mineral extractions from sand mining

During our audit, we noted that the Geology Department maintains a register for recording of sand mineral extractions by Unity Mining & Quarrying Company. However, records in this register showed collections totaling D3, 812,445.00 covering less than the two months (02/01/2018 to 13/02/2018) of operations during the year detailing volumes of minerals (sand) extracted in cubic meters. Records for the remaining months of the year could not be provided. In the absence of a record showing the entire mineral extraction in a year, revenue due to the government will be difficult to establish.

3.34 Failure to present documents

a. Geology Department

During the audit, we noted that inspector reports, quarterly and annual reports were not submitted by the Department for audit inspection. There is high risk that weekly reports on sand mining and stone quarry are not prepared and maintained by inspectors.

b. Judiciary (Sheriff)

We also noted that files containing detailed information on sheriff sales were not provided for review. There is a risk that ascertaining the correct and detailed information regarding the amount of Sheriff sales to be deducted as revenue due to Judiciary will be difficult.

3.35 Difference between expected royalty and actual royalty paid

The audit noted a difference of D9,360,845.00 between the expected royalty and the actual paid by Unity Mining and Quarrying Company even though no supporting document detailing out the corresponding volume of mineral extracted during the period was furnished. It is highly possible that royalty payments due to the government are not entirely made.

3.36 Suspected misappropriation of royalty collections

Inspection of receipts provided by Unity Mining Company revealed a total volume of 35,484 (m³) sand extracted in June and July amounting to D 2,306,406.00 were not accounted for and deposited in the department's bank account for the period under review. There is a risk that the royalties' collections in June and July were misappropriated.

3.37 Failure to maintain receipt book register

Discussions with officials at the Geology Department revealed that General Triplicate Receipt books (GTR) are issued to inspectors through verbal request made to the Director General of the Department. Register for GTRs received from the Accountant General are not maintained to show who they are issued to, when they are issued and whether they are returned when exhausted. There is a risk of control weakness over the handling of the GTRs by the Department.

3.38 Receipts not attached to deposit slip

Examination of cash book and deposit slip presented for review revealed revenue collection amounting to D25,700.00 which was deposited in the bank. However, the corresponding system-generated receipts were not attached to the pay-in-slip. As a result, we could not trace the actual collection in the financial statements (general ledger). Receipts not posted in the system will result to understatement of revenue in the financial statement.

3.39 Failure to deposit revenue on time

Examination of cash books against the deposit slips (paying-in-slips) revealed instances where revenues collections totaling D1,304,708.45 from various Ministries and Departments were not timely deposited to the Bank (i.e between one to two months). This is indicative of internal control weakness over revenue management which could lead to fraud and other irregularities if not addressed.

3.40 Failure to account revenue in the cashbook

We noted that receipts amounting to D784,321.82 were not recorded in the cash. In addition, we could not confirmed that D769,321.82 was lodged into relevant the bank account. These amounts in question are at a risk of being diverted for personal use.

3.41 Difference between Treasury Receipts (TR) and General Triplicate Receipts (GTR)

Reconciliation of Treasury system-generated receipts against its accompanying General Triplicate Receipts (GTR) revealed a difference of D25, 600.65 from the Janjanbureh sub treasury collections. This is indicative of inadequate supervision of work done by junior officers.

3.42 Non-monitoring of collections

Review of the agreement between government and Scanning Systems Company Gambia Limited (SSCGL) revealed that collections from the scanning proceeds shall be deposited with an Escrow agent who shall collect daily collections from the collection office. We noted that Gambia Revenue Authority (GRA) failed to keep records of the dollar collections and payments made by SSCGL to the Escrow and dollar account. There is a risk that GRA could rely on the scanning company and not carry out an independent review of collections.

3.43 Compatible manifest format and Escrow bank transfer schedule not Presented

We noted that the manifest for cleared vehicles and containers recorded in the ACYCUDA system was not presented in a compatible format. In addition, GRA failed to provide the transfer schedule from the Escrow bank. As a result, we could not confirm the accuracy of the scanning fee collections because the basis for the collections were not provided and the accuracy of balances shared and transferred to government accounts were not confirmed. In the absence of the manifest for cleared vehicles and containers it will be difficult to ascertain appropriateness of the scanning collections as the basis of the collections are not presented in a compatible format for analysis.

3.44 Un-recognized scanning fees revenue

During the audit, we noted that revenue from scanning fees amounting D15, 229,177.67 were collected in 2018 however, it is not recognized as revenue in the financial statement for the period under review. There is a risk that the scanning revenue recognised in the financial statement was misstated.

3.45 Overstatement of scanning fees revenue

During the audit, we noted that collections made from scanning fees for 2018 were overstated by D240, 660,331.17 in the financial statement. This will result in the overstatement of revenue in the financial statement for the period under review

3.46 Un-presented personnel files

During the audit, we noted that 150 personnel files from the Ministry of Health & Social Welfare and Ministry of Basic & Secondary Education were not presented for review. There is a risk that these employees are ghost employees.

3.47 Missing relevant documents in personnel files

We noted that a total of 12 personnel files from 5 (five) Ministries were not updated with personnel records of employees relevant to their current posts. These details either include their academic credentials, birth certificate, employment letter or contract letter. There is risk that management hired individuals to positions they are not qualified for.

3.48 Non-maintenance of personnel files

We noted that personnel files were not maintained for 5 (five) qualified teachers and contract employees from the Ministry of Education making it virtually impossible for payroll calculations and retirement benefits computations very difficult due to lack of records. Without personnel files, it would be difficult to compute employees' employment benefit.

3.49 Retrospective secondment approval

A review of the secondment files revealed that approvals of forty-one (41) seconded officers were done retrospectively. Approval letters were issued after officers had already started secondment. There is a risk that employee salary will not be stopped on time leading to loss of public funds if these officers do not return to the Civil Service or Public Service.

3.50 Differences in records on seconded officers between PMO and AGD

Reconciliation of the secondment file held by the Accountant General Department against those held at Personnel Management Office (PMO) revealed differences in records on seconded officers. As a result of the discrepancies, we cannot confirm the accuracy and completeness of records maintained by both institutions. There is a risk that no reconciliation was performed between PMO and Accountant General Department in respect of records relating to seconded officers.

3.51 No control mechanism to monitor the 25% pension payment by seconded Officers

Discussion with officials at the Accountant General Department revealed that there is no control mechanism in place to monitor 25% pension payments by seconded officers. Only copies of receipts are maintained in a file. There is a risk that gratuity might be under paid to staff whose receipts are misfiled and could not be traced when they retired.

3.52 Salary stoppage of seconded officers

Discussion with officials at the Accountant General Department revealed that salaries of all seconded officers are stopped as soon as secondment period for the seconded staff commences. However, a review of the 315 (allowances and salaries deduction) report of the seconded officers for the period under review revealed that officers proceeded on secondment while receiving their salary for several months. There is risk of loss of public funds as these funds might not be recovered if these officers do not return to the Civil Service.

3.53 Payment without adequate supporting documents

We observed that 13 payments vouchers amounting to D85,399,269.06 were made without adequate supporting documentation to substantiate the authenticity of the transactions. There is a risk that public funds are misappropriated.

3.54 Failure to present payment vouchers

31 payment vouchers amounting to D77,200,285.36 were not presented for audit inspection. Payment vouchers not presented for audit verification will cast doubt on whether those payments were genuine payments.

3.55 Balances in the statement of outstanding commitments

During the audit, we noted that there is an outstanding balance of commitments from Ministries, Department and Agencies amounting D457, 776,000.00 at the year-end. This could result to unnecessary virements.

3.56 Overpayment of loan interest

During the review of the Islamic Development Bank loan agreement and the billings for payments on loan number 071 and 074 respectively, we noted an over payment of interest amounting to ID (Islamic Dinar) of ID847,646.40 which is equivalent to D58,106,160.72. There is a risk that government is losing huge amounts of funds as a result of overpayment of interest on loans.

3.57 Exchange difference

During the review of interest and amortisation payments, we noted exchange rate difference between the date of preparing the payment voucher and the actual date of the payment as shown in request for exchange rate forms used in calculating the Dalasi equivalence (functional currency) against the respective foreign currencies. There is a risk that these exchange differences are not captured in the financial statements and hence the financial statements are misstated.

3.58 Misclassification of interest and principal payments

During the audit, we noted that a majority of the principal and interest payments were made from the wrong project code. This is indicative of inadequate supervision of work done by junior staff involved in processing interest and principal payments.

3.59 Failure to present minutes of loan negotiation

We noted that the 2 (two) loans were contracted and signed by the Government of The Gambia for period under review. However, the minutes of these negotiations were not presented for review. In the absence of negotiation minutes, it would be difficult to ascertain the involvement of relevant stakeholders in process of loan acquisitions.

3.60 Differences between statement of public debt and debt management system CS-DMRS

A reconciliation between statement of public debt and debt balances recorded in the debt management system revealed an understatement of D5, 699,204.90. There is a risk that the statement of public debt disclosed in the financial statements is misstated.

3.61 Difference in loan disbursements amounts between Front and Back office of Loans unit- MoFEA

Front office is responsible for resource mobilization and served as the liaison officer between donors and the Government. They keep an up to date disbursement data which is use by the both the back and middle office for analysis purpose.

Back office's responsibility is to process debt service bills for payments and reconcile this with the system projections.

Our reconciliation of loan disbursement balances obtained from the back office against the disbursement balances recorded in the system by the front office during the year under review revealed differences amounting to D1,859,078,216.32. There is a risk of lack of coordination between the two units.

3.62 Difference in outstanding debt balance reported by the debt management System

We re-performed calculation of the outstanding debt closing balances generated from the system and noted differences amounting to D1,908,787, 000.40 between the amount reported in the financial statement and the recalculated amount. This is indicative of weaknesses in the internal control and if not addressed could be misleading to users of the financial statements.

3.63 Debt sustainability

Our audit of public debt revealed worrying trends regarding debt sustainability for the Government of The Gambia. There is also a risk that debt repayments would be difficult in

the future as the rate of increase in public debt surpasses the rate of increase in revenue given the current trends.

3.64 Additional loans contracted without approval from National Assembly

We noted that 6 (six) projects received additional loans without going through the National Assembly for approval. We were not provided with the request for approval, proposal and outstanding work plan from the project holders nor were we provided with the terms and conditions of the various loans. There is a risk that loan extensions approved by MoFEA are not properly assessed and scrutinised to confirm whether the request is genuine and appropriate.

3.65 Re-structured loans

We reviewed the debt management system (Meridian) and noted that 5(five) loan repayments were restructured. As a result, the amount of repayment of some loans have been reduced and the period of repayment extended and for others, a grace period is agreed during which time there will be no repayment. However, the repayment amounts of these restructured loans have increased significantly after the grace period thus eroding the objectives of the restructuring exercise. There is a risk that debt management strategy is weak.

3.66 Failure to prepare borrowing plan

We noted that there was no borrowing plan to comply with the dictates of the Public Finance Act. In the absence of borrowing plan, it will be difficult to forecast the cash inflows and outflows of both external and domestic borrowing.

3.67 Failure to submit debt balances by public enterprises

During our audit, we noted that Public Enterprises fail to submit their outstanding loan balances in accordance with requirement of the Public Finance Act. Eventhough the Ministry of Finance continue to guarantee the Public Enterprises to acquire loans and provide on-lending services. The Ministry will find it difficult to assess the credit risk of the public enterprises to determine appropriate limits for their borrowings.

3.68 Failure to set Borrowing Limit for SOEs

During our audit, we noted that no borrowing limit was set for State Owned Enterprises. There is a risk that these Enterprises might not be able to meet the obligations as they fall due.

3.69 Failure to carryout risk assessment prior to granting of loans and state Guarantees

During the audit, we noted that various guarantees were issued to State Owned Enterprises during the period under review. These guarantees were not included in the budget estimate contrary to the dictates of the Public Finance Act. The guarantees to these SOEs are illegal as they are not approved by the National Assembly in line with the Public Finance Act.

3.70 Roll over of tax receivable balance

We noted a rolling over tax receivable balance of D 823,995,015.47 from 2014 through 2017. These were payments made by taxpayers but were not receipted at the Central Bank. There is a risk that account balance in respect of tax receivable is misstated in note 17 of the financial statements.

3.71 Accounts receivable clearance account

During our audit, we noted that the Receivables balance in the extended trial balance on note 17 includes the Account Receivable Clearance account with a net closing balance totaling D1,241,041,349.67. There is a risk that the receivable balance disclosed in the draft financial statements is misstated.

3.72 Outstanding Imprest for 2018 shown as negative balances

A review of the detailed imprest report for all the Budget Entities (BEs) for the period under review revealed imprest balances are in the negative. There is a risk that the outstanding imprest balance disclosed in the financial statement under note 17 (Receivables) is inaccurate.

3.73 Differences between Detailed Imprest Report Balance and Extended Trial Balance (ETB)

During our audit, we noted that the balances shown on the Detailed Imprest Report as outstanding imprest differs from the balances reported on the extended trial balance. There is a risk that the outstanding imprest balance disclosed in the financial statements is misstated.

3.74 Retirement Imprest

During the audit, we noted that 5 (five) imprest holders spent a total of D73, 597.70 more than what was allocated to them as imprest issued. This is indicative of inadequate supervision and review of work done by junior staff.

3.75 Un-retired and partly retired imprest

Review of detailed imprest report revealed unretired imprest totalling D180,000.00 and partly retired imprest of D15,106, 063.90 respectively in 2018. The issue of unretired and partly retired imprest has been a subject of previous audit reports. Imprests that are not retired imply that funds originally issued remain unjustified.

3.76 Misclassification of other equity participation

Review of financial statement and payment vouchers amounting to D37,624,898.81 revealed that Government of The Gambia had acquired shares from development banks (African Development Bank, ECOWAS Bank for Investment and Development and Islamic Development Bank) as a result of Government of The Gambia membership in these banks. These shares allow government to access loans and others membership privileges. However, the payments were wrongly disclosed under goods and services consumed (Note 8) instead of other equity participation.

The financial statement is misclassified as the above payments are other equity participation.

3.77 Inadequate disclosure on other equity participation

We noted that disclosures relating to equity participation have been made under Purchase of Financial Instruments (Note 9b) and Consolidated Fund (Note 19b). However, there were no adequate disclosures and explanations to enhance the understanding of Other Equity Participation disclosed in the notes. The many disclosures of other equity participation under different notes without adequate narratives suggest that the financial statement could be misleading to users.

3.78 Difference in investment balances between 2017 closing balance and 2018 financial statement prior balance

A review of statement of arrears on investment held by government reveals significant difference between 2017 closing balance and the prior year figures disclosed in the 2018 Financial Statement. There is risk that the actual arrears are unknown.

3.79 Translating differences in the statement of arrears

A review of the financial statement revealed exchange differences amounting to D97,663,570.60 of contribution on arrears to BSIC group disclosed in the Financial Statement. There is a risk that the exchange rate used in translating the Euro amount is inaccurate thus misleading the users of the financial statement.

3.80 No Share certificate and non-disclosure of BSIC investment

Review of email correspondence provided by Accountant General's Department and discussions with officials revealed that government had subscribed for shares at BSIC group amounting to €17,500,000.00 and arrears of contributions €9, 717,47.00. However, no share certificate was provided as evidence to confirm government ownership. There is a risk that the financial statement is misstated.

3.81 Difference between general ledger balance, note 15 balance & cashbook balance

A comparison of note 15 balances (cash and cash equivalent) against balances in the General Ledger & cash book revealed differences amounting to D105,116.00 during the period under review. There is a risk that cash balances in note 15 (cash and cash equivalent), General Ledger and Cashbook are misstated; therefore, the balances disclosed in the financial statements are inaccurate and unreliable.

3.82 Bypass accounts disclosed as cash & cash equivalent

Review of the financial statements revealed that these account balances were brought forward from previous years and classified as cash & cash equivalent under note 15 (current assets). The cash and cash equivalent is overstated as these balances cannot generate future economic benefit to the entity and therefore inappropriate to be included in cash & cash equivalent.

3.83 Transfer accounts

Review of the Financial Statement revealed that both accounts were wrongly disclosed under Note 15 (Cash and Cash Equivalent) as they do not represent cash nor generate future economic benefits. The above inappropriate disclosures have led to the overstatement of cash and cash equivalent balance in the financial statement.

3.84 Differences in translating foreign held account

We noted difference of D17, 145,436.98 between the translated Cashbook balance for the Special project dollar USD account and the amount disclosed under Note 15 (Cash & Cash Equivalent). There is a risk that the special project USD cash balance disclosed in Note 15 Cash and cash equivalent were understated in the financial statement as result of the misstatements in general ledger and cashbook.

3.85 Overdue un-reconciled items

We noted un-reconciled items amounting to D8,762,779,453.11 brought forward from 2014. These items are persistently recurring from the prior audit and no evidence of corrections

are provided to the audit team. Failure to correct un-reconciled items for more than one accounting period renders the entire reconciliation process fruitless.

3.86 Inaccurate balances used to perform bank reconciliation

We re-performed the year end bank reconciliation and noted that wrong balances were used in performing the reconciliation. This implies that the actual cash and bank balances were not used. There is a risk that reconciliations are not reviewed by senior personnel.

3.87 Non-disclosure of public funds held in commercial bank and central bank

We noted that government funds were held in commercial bank but not disclosed in the financial statement. The disclosures related to government accounts are incomplete as a result of the above omissions.

3.88 Stale cheques

Review of request for transfer letter reference DE 21/02 P.56 (10) and dated 16 May 2019 revealed that stale cheque in the Treasury Main Account amounting to D1,285,008.60 were transferred to special deposit account (third party account). However, cheque balances amounting to D386, 920.54 remained in the TMA stale cheque report despite its funds having been moved to the Consolidated Fund (CF). Cheques transferred and not cleared from TMA indicates that cash balance disclosed in the financial statements is misstated.

3.89 Cancelled cheque

Our review of the IFMIS revealed that cheques amounting to D527,165.14 were cancelled. A further review of the TMA revealed that the cheques purported to have been cancelled were actually utilized. This is indicative of serious internal control lapses and if not address could result to fraud.

3.90 Difference in cash balances

We noted the balance of cash disclosed in the statement of financial position does not agree with the year-end cash balance in the statement of cash receipts and payment. There is a risk that the total cash balances reported and recognized as assets in the statement of financial position was materially misstated.

3.91 Un-confirmed balances disclosed in the Statement of Net-Worth of State Owned Enterprise

The statement provides additional information as to the historical cost of government investments in these GBEs. Net-Worth is the residual interest in the assets of the entity after deducting all its liabilities.

During the audit, we noted that amount totaling D5, 389,778,820 was disclosed under the statement of net worth which represented net worth of State-Owned Enterprises. However, we cannot confirm the accuracy of these figures as the audited financial statements of these SOEs were not provided during our audit. There is a risk the statement of Net-Worth of State-Owned Enterprises disclosed in the financial statements are misstated.

3.92 Incorrect computation of net closing balances and exchange differences (statement of undrawn external assistance)

During the recasting of the balances disclosed in the financial statements together with notes to the financial statements and accompanying statements, we noted that the closing balance of D33,512,607.50 for loans were inaccurate. There is risk that the closing balances and exchange differences reported under the statement of external assistance are misstated.

3.93 No defined roles and responsibility for network staffs

Discussion with the technical team revealed that there is no formal defined roles and responsibilities for the IT team. Without define roles and responsibility, individual task and jobs will overlap and thereby posing security threats as critical systems will not be restricted only to certain staffs.

3.94 No change management system

During our discussion with IT staff at the Accountant General Department revealed that there is no change management system or fault management system in place. System changes may not go through approval authority or procedure. Thus, change or fault resolution would not be documented or recorded for future reference.

3.95 Non-explanation of material differences between budget and actual amount

Part 1 of the Cash IPSAS 1.7.12 requires an explanation of the material differences between actual amounts and the budget amounts will assist users in understanding the reasons for material departures from the approved budget for which the entity is held publicly accountable.

During the audit, we noted the requirement above was not met. The financial Statement did not meet the requirements of this section of the IPSASs

3.96 Correction of errors

IPSAS 1.5.2, "An entity shall disclose in the notes to the financial statements the following:

(a) The nature of the error that relates to a prior period;

(b) The amount of the correction; and

(c) The fact that comparative information has been restated or that it is impracticable to do so.

During the audit, we noted that this requirement was not met in the 2018 financial statements. The financial statements did not meet the requirements of the reporting framework.

4. Detailed findings

4.1 Contingency Fund

4.1.1 Failure to provide for Contingency Fund in the Budget

Finding

Section 154 of the constitution states that, *“An act of the National Assembly may make provision for the establishment of a Contingencies Fund and for authorising the President to make advances from that fund if he or she satisfied that there has arisen an unforeseen and urgent need for expenditure for which no other provision exists: Provided that the President shall not authorise any expenditure from the contingency fund in excess of one percent of the estimates approved by the National Assembly for the current year before he or she has caused a supplementary estimate in respect of such excess expenditure to be presented to the National Assembly”.*

We noted that no budget line was created for Contingency in the 2018 estimates of revenue and expenditure.

In this era of climate change and the resulting frequency of natural disasters, it is inconceivable for government not to hedge funds for emergency purposes.

This has been a subject of our previous audit report and although management has said that provision will be made in subsequent budgets, the issue remained unresolved up to the time of drafting this management letter.

Implication

- In the absence of a budget line, funds might not be available to cater for expenditure in the event of emergencies or unforeseen circumstances.
- The provisions in the constitution were not adhered to.

Priority

High

Recommendation

- We recommend that a budget line be created to cater for emergencies or unforeseen circumstances.
- In future, the provisions of the Constitution should always be adhered to.

Management response

Response	The concern is noted.
Action to be taken	Contingency is been budgeted for from 2019 onwards
Officer Responsible	MOFEA
Date when situation will be regularised	

4.2 Failure to submit Financial Statements to the Auditor General in time

Finding

Section 63 (1) of the Public Finance Act state that, “*After the end of each financial year, The Accountant General shall prepare and submit to the Auditor General with copy to the Minister the Financial Statement and information set out in the schedule to this Act, within three months or such other period as the National Assembly may by resolution appoint*”.

We noted that the Accountant General submitted the 2018 Financial Statement on 31 October 2019, ten months after the end of the financial year contrary to the dictates of the Public Finance Act stated above.

Implication

The 2018 Financial Statement did not meet the requirement of Public Finance Act.

Priority

High

Recommendation

We recommend that the Accountant General to adhere to the dictates of the Public Finance Act.

Management response

Response	The concern is noted.
Action to be taken	There has been a considerable improvement in the submission date in that the 2019 Financial Statements were submitted by 1 st week of June 2020.
Officer Responsible	Accountant General's Department.
Date when situation will be regularised	

4.3 Contingent Liabilities

4.3.1 Inadequate disclosed of Government guarantees

Finding

Schedule(o) of the Public Finance Act requires the Accountant General to submit, "A statement of contingent liabilities providing information on the outstanding amounts guaranteed by the Government in respect of bank overdrafts, loans, public loan issues and other contingent liabilities such as outstanding litigation cases at the end of the year".

We noted that the Government either served as a guarantor or an underwriter to State Owned Enterprises (SOEs) to borrow money from the local banks for which the Accountant General neither disclosed on the face of the financial statement nor in the accompanying explanatory notes.

The current status of the loan and outstanding balance payable as at the year-end 2018 by relevant SOEs amounting to **D225, 000,000.00** could not be verified by the audit team. Details are shown in the table below:

Date	Creditors	Beneficiary	Details	Outstanding Amount D	Rate	Amount D
9-11-15	Trust Bank	GCAA (Banjul international Airport Improvement project)	Government guarantees	125,000,000	n/a	125,000,000.00
19-Jan-16	Mega Bank	NAWEC (36 moths)	Government guarantees	100,000,000	n/a	100,000,000.00
Total						225,000,000.00

Implication

- There is a risk that contingent liabilities disclosed in the financial statement is misstated.
- There is a risk that the beneficiaries of these guarantees have defaulted in repaying their loan and as a result Government could be liable for the repayment of the outstanding loans of the respective SOEs.
- There is a risk that prior assessment of the ability of the SOEs to repaying their loan is not conducted.

Priority

High

Recommendation

- We recommend that Government guarantees be fully disclosed in the Financial Statements.
- We recommend that the current status of these guarantees be provided to the audit team for verification.
- Management should regularly seek confirmation from relevant sectors on potential contingent liabilities.
- Management should at all times endeavour to accurately review figures regarding contingent liabilities before their disclosure in the financial statements.

Management response

Response	<p>The NAWEC loan guaranteed by Government has been settled since 2017. Attached is the confirmation of the status from NAWEC in appendix A</p> <p>The GCAA (Banjul international Airport Improvement project) loan guaranteed by Government would be disclosed as a part of the Contingent liabilities in the revised Financial Statements.</p>
Action to be taken	
Officer Responsible	
Date when situation will be regularised	

Auditor's Comment

We have confirmed that the NAWEC loan guaranteed by Government of The Gambia was settled in 2017 whereas the GCAA (Banjul International Airport Improvement Project) loan remained outstanding up to the time of finalising this management letter.

4.3.2 Actual liabilities wrongly disclosed as contingent liability

Finding

Review of records and discussions with officials at the Ministry of Justice revealed that the litigation case of Galia Holdings VS The Government of The Gambia crystalized in favour of Galia Holding during the year under review. However, this case continued to be disclosed as contingent liabilities in the Financial Statements. Details shown in the table below:

Name of case	Court	Amount Euro	Exchange rate D	D
Galia Holding VS The Gambia	London High Court	500,000.00	57.07	28,535,000.00
Total		500,000.00		28,535,000.00

Implication

- There is a risk that the contingent liability disclosed in the financial statement is misstated.

Priority

High

Recommendation

- Management should ensure that the contingent liability balances disclosed in the financial statements in respect of the above case is adjusted accordingly.

Management response

Response	The litigation case mentioned above was not disclosed as a contingent liability in the draft financial Statement. We disclosed The Galia Holding VS The Government of the Gambia case as contingent liability amounting to GMD 1,441,710,005.12(\$29,255,479.00 @ 49.28) in the Draft Financial Statements and this would be from the revised version.
Action to be taken	Delete The Galia Holding VS The Government of the Gambia case as contingent liability
Officer Responsible	AGD
Date when situation will be regularised	End July 2020

Auditor's comment

We have confirmed that the adjustment was made in the financial statements accordingly.

4.3.3 Non-disclosure of on-lending

Finding

Schedule (j) of the Public Finance Act requires the Accountant General to submit, “A summary of Public Loans Transaction providing information on outstanding financial resources at the year-end that the Government has provided to government entities, state enterprises, the public etc by way of loans”.

On-lending is where the government borrowed money and then lend it to another institution with the expectation that it will be repaid.

During the audit, we noted that government on-lend loans to SOEs (GAMTEL and GCAA) amounting to **USD35, 000,000.00** were not disclosed in the Financial Statement for the period under review. Details are shown below.

Date	Creditor/bank	Project	Beneficiary (End user)	Lent Amount USD
22/12/2017	The export-import bank of china	Gambia National Broadband Network Project	The Gambia Telecommunications Company Limited	25,000,000.00
28/03/2008	Arab Bank for Economic Development in Africa	Banjul International Airport Improvement Project	The Gambia Civil Aviation Authority	10,000,000.00
Total				35,000,000.00

Implication

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

Priority

High

Recommendation

- We recommend that management adjust all on-lending in the Financial Statements.

Management response

Response	These Government on-lendings would be disclosed in the revised Financial Statements.
Action to be taken	Disclosure in the Revised Financial Statements.
Officer Responsible	AGD
Date when situation will be regularised	End July 2020

Auditor's comment

We have confirmed that the Government on-lent loans to (GAMTEL and GCAA) were disclosed in the revised financial statements.

4.4 Payables

4.4.1 Difference with the General Ledger reports, Extended Trial Balance and financial statements (note 21)

Finding

We noted differences between the General ledger, the Extended Trial balance (ETB) and note 21 (payables) of the financial statements in respect of the under-listed accounts.

Accounts	Code	Amount in ETB	Amount in GL	Amount in FS
Withholding tax	411805	(4,646,435.28)	(531,324.22)	4,645,000.00
Income Tax payable	411809	(2,312,882.55)	(371,825.94)	2,313,000.00
Deposit Creditors	411810	(316,012.24)	(69,498.66)	316,000.00
Development creditors	411811	(51,990.00)	(37,464.00)	52,000.00
Recurrent Creditors	411812	(1,284,017,367.25)	304,704.51	1,284,067,000.00
General Account Payable	411815	2,745,890.48	125,867.70	(2,746,000.00)
Imprest Clearance	411816	2,943,457.08	2,944,517.08	(2,933,000.00)
Wages Payable	411947	(552,887.57)	(423,951.25)	551,000.00

Implication

- There is a risk that the payable balance disclosed in the financial statements is misstated.

Priority

High

Recommendation

- The differences between general ledger, extended trial balance and note 21 (payables) in respect of the above accounts should be adjusted in financial statement.

Management response

Response	There is no difference between the Extended Trial Balance and financial statements (note 21) for Income Tax payable Deposit Creditors, General Account Payable Development creditors. & Development creditors. The ETB amounts were rounded up in the Financial Statements. All other differences would be aligned in the revised Financial Statements.
Action to be taken	
Officer Responsible	AGD
Date when situation will be regularised	End July 2020

Auditor's Comment

The difference between the general ledgers and the financial statement remained outstanding up to the finalisation of this management letter. Details are shown in the table below:

Accounts	Code	Amount in GL	Amount in FS	Difference
Withholding tax	411805	-4,494,587.02	4,645,000.00	-9,139,587.02
Income Tax payable	411809	-852,444.52	2,313,000.00	-3,165,444.52
Deposit Creditors	411810	0.00	247,000.00	-247,000.00
Development creditors	411811	0.00	15,000.00	-15,000.00
Recurrent Creditors	411812	0.00	1,287,599,000.00	-1,287,599,000.00
General Account Payable	411815	0.00	-2,802,000.00	2,802,000.00
Imprest Clearance	411816	805,740.95	-2,943,000.00	3,748,740.95
Wages Payable	411947	-68,677.90	83,000.00	-151,677.90
Total		-4,609,968.49	1,289,157,000.00	-1,293,766,968.49

4.4.2 Misclassification of account payable

Finding

Section 6 (4), (g) of the Public Finance Act states that, *“The Accountant General shall charge all disbursements of the Government under the proper Head, Subhead and item and fund”*.

Financial Regulation 34 (9) states that, *“The public accounts shall be classified and arranged in accordance with the Government of The Gambia Budget Classification or Chart of Accounts”*.

During the audit, we noted that revenue amounting to **D60, 681, 529.89** paid to the Consolidated Fund (CF) was wrongly misclassified and disclosed under accounts payable.

Accounts	Code	Amount
Receipt in bank not in cash book	411830	(60,681,529.89)

Implication

- There is a risk that the figure disclosed as payables in the financial statements was misstated.

Priority

High

Recommendation

- We recommend that appropriate action be taken to correct the errors and details furnished to audit team for verification.

Management response

Response	This amount was classified as a payable due to the fact that its source could not be ascertained.
Action to be taken	This figure would be adjusted as part of the revised Financial Statements.
Officer Responsible	AGD
Date when situation will be regularised	End July 2020

Auditor's comment

We have confirmed that the necessary adjustment was made in the financial statements.

4.4.3 Liability accounts with debit balances

Finding

We noted that liability accounts are inappropriately shown in debit/ positive balances as opposed to credit balances in their respective general ledger balances.

Budgeted Entity	Income Tax payable (411809)	Recurrent Creditors (411812)	Imprest Clearance (411816)	General Account Payable (411815)	withholding tax (411805)
Office of the President	5,757.83	120,402.00	2,219,496.13		
National Assembly		63,302.20			
Judiciary				190.26	
Public Service Commission			20,000.00		
Ministry of Defense		1,275.00			
Ministry of Interior		311,202.37		14,670.00	1,933,484.60
Ministry of Tourism and Culture		50,000.00	10,000.00		
Ministry of Foreign Affairs			644,080.95		17,846.98
Attorney General Chambers					175,061.19
Ministry of works and construction and Infrastructure		78,001.00	20,000.00	20,000.00	7,233.50
Ministry of trade			50,000.00	50,000.00	
Ministry of health					249,775.00
Ministry of environment		361,471.52		101,720.00	
Ministry of energy			10,000.00	10,000.00	
Ministry of petroleum	17,882.16				8,100.00
National debt service		48,878.06			
Total	23,639.99	1,034,532.15	2,973,577.08	196,580.26	2,391,501.27

Implication

- There is a risk that the above general ledger balances are inaccurate.

Priority

High

Recommendation

- Explanation should be provided by management as to why these liability accounts are appearing as a positive balance in the general ledger.

Management response

Response	<ul style="list-style-type: none"> • The withholding tax (411805), under BE 08, BE 10 and BE 18 are having credit balances instead of Debit balances as claimed by Auditors Extract on consolidated. • Others will be adjusted in the revised Financial Statements.
Action to be taken	Adjusted in the Revised Financial Statements.
Officer Responsible	AGD
Date when situation will be regularised	End July 2020

Auditor's Comment

We reviewed the general ledger balances of the respective account codes and still noted some debit balances. Details in the table below:

Budgeted Entity	Income payable (411809)	Tax Imprest (411816)	Clearance	withholding tax (411805)
Office of the President	6,257.00		2,219,496.13	
National Assembly				
Judiciary				
Public Service Commission			20,000.00	
Ministry of Defense				
Ministry of Tourism and Culture			10,000.00	
Attorney General Chambers				175,061.19
Ministry of trade			50,000.00	
Ministry of health				249,775.00
Ministry of environment				
Ministry of energy			10,000.00	
Ministry of petroleum	17,882.16			8,100.00
National debt service				
Total	24,139.16		2,309,496.13	432,936.19

4.4.4 Transit accounts not cleared at the year-end

Finding

Transit accounts are bypass accounts used to facilitate the processing of transactions from one stage of payment schedule to another and should eventually be cleared at the year end when the payment cycle is completed.

We noted that amounts held in transit accounts were not cleared at the end of the financial year. Details are shown in the table below:

Budgeted Entity	Development Creditors (411811)	Recurrent Creditors (411812)	Imprest Clearance (411816)	Deposit Creditors (411810)
Office of the President	-37,464.00	120,402.00	2,219,496.13	-
National Assembly	-	63,302.20	-	-
Judiciary	-	-20,800.00	-	-
Public Service Commission	-	-	20,000.00	-
Ministry of Defense	-	1,275.00		-
Ministry of Interior	-	311,202.37	-29,060.00	-
Ministry of Tourism and Culture	-	50,000.00	10,000.00	-
Ministry of Foreign Affairs	-	-696,250.00	644,080.95	-
Pension and Gratuity	-	-	-	(69,498.66)
Local Government and Lands	-	-2,748.52	-	-
Ministry of works construction and infrastructure	-	78,001.00	20,000.00	-
Ministry of trade	-	-2,070.00	50,000.00	-
Ministry of basic and secondary education	-	-7,959.12	-	-
Ministry of environment	-	361,471.52	-	-
Ministry of energy	-	-	10,000.00	-
National debt service	-	48,878.06	-	-
Total	-37,464.00	304,704.51	2,944,517.08	-69498.66

Implication

- There is a risk that accounts payable are not reconciled on a regular basis.
- There is a risk that transactions were begun and not completed.
- There is a risk that payments were raised without corresponding debit memos or payment adjustments raised to reverse the transactions.
- There is a risk that the payable balance included in the financial statements is misstated.

Priority

High

Recommendation

- The Accountant General should provide explanations as to why these transit accounts were not cleared at the end of the year.

Management response

Response	These transit accounts would be cleared as part of the revised Financial Statements.
Action to be taken	
Officer Responsible	AGD
Date when situation will be regularised	End July 2020

Auditor's comment

The imprest clearance account remained outstanding up to time of finalising this management letter. See table below for more details:

Budgeted Entity	Imprest Clearance (411816)
Office of the President	2,219,496.13
National Assembly	-
Judiciary	-
Public Service Commission	20,000.00
Ministry of Defense	
Ministry of Interior	-29,060.00
Ministry of Tourism and Culture	10,000.00
Ministry of Foreign Affairs	644,080.95
Pension and Gratuity	-
Local Government and Lands	-
Ministry of works construction and infrastructure	20,000.00
Ministry of trade	50,000.00
Ministry of basic and secondary education	-
Ministry of environment	-
Ministry of energy	10,000.00
National debt service	-
Total	2,944,517.08

4.5 Losses of public monies

4.5.1 Losses not fully recovered/ written off

Finding

Discussion with management and the review of fraud file revealed that 9 (nine) fraud were cases investigated and reported in the financial statements during the period under review. However, the monies misappropriated by the responsible officers were not fully recovered. Details are in the table below:

Department	Nature of loss	Loss Amount D	Remarks
Gambia Immigration department (Sea port)	Police investigation revealed that visa fee amounting to D 1,302,000 was received by the cashier but only D700,000 was paid to the government leaving a balance of D602,000 which was shared among the officers.	602, 000.00	No evidence of recoveries was made available for our review.
Brikama Health Centre	un-accounted revenue collections	402,674.00	Receipts amounting to D129,000 were recovered leaving an outstanding balance of D273,674
Brikama sub-treasury	un-accounted revenue	6, 592,172.50	No evidence of recoveries was made available for our review.
Kerewan sub-treasury	un-accounted cash	2,136, 327.61	No evidence of recoveries was made available for our review.
Janjanbureh sub-treasury	un-accounted cash	521,000.00	No evidence of recoveries was made available for our review.
Directorate of National Treasury	un-authorise Withdrawal of public funds from the Old TMA	4, 064,363.15	No evidence of recoveries was made available for our review.
Department of Forestry, Parks and Wildlife	un-authorised transactions in a Project Account	839, 500.00	An amount of D510,060 was recovered leaving an outstanding balance of D329,440
Mission in Guinea Bissau	cash withdrawals not accounted for by the finance attaché	390, 000.32	No evidence of recoveries was made available for our review.
Mission in Paris	There was a reported fraud by the Finance attaché at the mission in Paris Mr Faisal Bojang on 14 February 2014. This amounts to €27,500	1, 549,350.00	No evidence of recoveries was made available for our review.

Implication

- There is a risk that assessment of the recoverability of these funds is not carried out and government might not recover these funds leading to loss of revenue.
- There is a risk that government will not recover these funds leading to loss of revenue.
- This is indicative of poor internal control which if not addressed could result to recurrence in the future.

Priority

High

Recommendation

- Management should make effort to ensure that the amounts are recovered from responsible officers.
- We request the Accountant General to provide the current status on these suspected fraud cases including legal action against suspected culprit.

Management response

Response	Some of these cases are in the courts whilst some the culprits to these cases are at large.
Action to be taken	The loss and advisory committee has been engaged to take necessary action.
Officer Responsible	AGD/MOFEA
Date when situation will be regularised	January 2020

Auditor's Comment

The issue remained outstanding up to the time of finalising this management letter.

4.5.2 Non-functional advisory committee

Finding

Financial Regulations 39 (13) states, “*Losses advisory committee shall meet at least once in each quarter to consider all loss reports emerging since its last meeting and advice on whether a loss should be written off or recovered from the person responsible for it*”.

Our attempt to review minutes of meetings of the Losses Advisory Committee was unsuccessful as there was no evidence that the committee sat since its establishment. This suggests a weak and dysfunctional committee.

Implication

- There is a risk that appropriate measures to recover misappropriated funds from culprits are not taken thus limiting the chances of any future recovery.
- The dictates of the Financial Regulation is breached.

Priority

High

Recommendation

- We recommend that the Accountant General liaise with the Ministry of Finance & Economic Affairs so that the losses Advisory Committee can be revived as soon as possible.
- The dictates of the Financial Regulations should be adhered to.

Management response

Response	The Permanent Secretary MOFEA who is the chair to this committee has been engaged in this regard to operationalize the committee.
Action to be taken	
Officer Responsible	MOFEA
Date when situation will be regularised	Immediately

Auditor's Comment

We have confirmed that the Losses Advisory Committee met on the 30 June 2020 to operationalise the committee.

4.6 Grants & Aids

4.6.1 Inadequate disclosure of grants disbursements

Finding

Part 1 of the Cash IPSAS 1.3.32 requires, *“Where an entity elects to include in its financial statements any disclosures encouraged in Part 2 of this Standard, those disclosures shall comply with the requirements of paragraph 1.3.27”*.

We noted that grants totalling **D332, 534,430.00** and **D1, 049, 162, 860.42** were disbursed directly to various sectors and projects from Multilateral and Bilateral institutions respectively during the year under review. However, these grants were not disclosed in the financial statement. Details are shown in **appendix a (i) and a (ii)** respectively.

Implication

- There is a risk that the disclosure requirement in respect of grants in the financial statement was not followed.
- There is a risk that the financial statement is misstated.
- This is indicative of poor communication between the Accountant General and Aids coordination unit at the Ministry of Finance & Economic Affairs in terms of disclosing grants figures in the financial statements.
- The requirement of the Cash basis IPSASs is not followed.

Priority

High

Recommendation

- We recommend that the financial statement is adjusted to reflect the actual grant disbursement to the Government of The Gambia.
- We recommend that the dictates of the Cash Basis IPSASs is adhered to at all times.

Management response

Response	The grant disbursed in 2018 has been obtained and these would be disclosure in the Revised Financial Statements.
Action to be taken	
Officer Responsible	AGD
Date when situation will be regularised	End July 2020

Auditor's Comment

We noted that grants amounting to D332,534,430.00 disbursed directly to the sectors were not disclosed in the financial statement up to the time of finalising this management letter. See details in **appendix a (i)**.

4.6.2 Failure to provide records of grant disbursement

Finding

Section 3 (1) (c) of the Public Finance Act states that; "The Ministry shall coordinate the management of external grants and loans".

During the audit, we requested for records of grant disbursed during the year 2018 on several occasions from the Aid Coordination unit at the Ministry of Finance. However, these records remained outstanding.

Implication

- The failure to provide records of grants disbursement to the sectors has limited the scope to our audit and as such we cannot confirm the accuracy and completeness of the amounts reported in the financial statement.
- This is indicative of poor record keeping by officials of the Aid Coordination unit.
- The dictates of the Public Finance Act is not adhered to.
- Without a complete database to capture grant disbursement it would be difficult to properly account for the total grants disbursed for the period under review.

Priority

High

Recommendation

- We recommend that the Ministry of Finance & Economic Affairs provide the information to the audit team without delay.
- The dictates of the Public Finance Act should always be adhered to.

Management response

Response	The grants disbursed in 2018 are obtainable from the Directorate of Loans and Debts.
Action to be taken	
Officer Responsible	Director, DLDM
Date when situation will be regularised	

Auditor's Comment

The data on grants disbursed directly to the sectors remained outstanding up to the time of finalising the management letter.

4.7 Arrears & Guarantees

4.7.1 Failure to submit tender document

Finding

Section 12 (2) of the Gambia Public Procurement Act states that, a procuring organisation shall not engage in a procurement above such amount as be specified in the regulations, without obtaining the approval of the authority at every stage of the procurement proceedings unless it has satisfied the following conditions:-

- a. The procuring organisation shall be authorised by the Authority, and in determining whether to grant such authorization, the following criteria shall be considered:
 - (i) The expected volume and frequency of procurement requirements of the procuring organisation, and
 - (ii) The capacity of the procuring organisation to conduct procurement which may be measured by such factor as the availability of trained and experience procurement officers, the availability of information technology and communication facilities in the organisation and the performance of the organisation as measured by the Authority periodic procurement review; and
- b. The procuring organisation shall make an application in the prescribe form to the Authority by the dateline set in the regulation.

A review of payment vouchers revealed that payments of arrears amounting to **D83,673,750.00** were made to various suppliers that should have been subjected to competitive bidding in accordance with the GPPA Act and Regulation. However, we noted that there was no evidence that these procurements were subjected to competitive bidding. Details of payments are shown in the table below.

Date	Description	Document Number	Payee	D
2/27/2018	Settlement of Confirmed Debts	15PV000136	T.K MOTORS LTD	8,914,350.00
3/1/2018	Settlement of Confirmed Debts	15PV000138	T.K MOTORS LTD	38,610,500.00
3/7/2018	Settlement of Confirmed Debts	15PV000141	T.K MOTORS LTD	36,148,900.00
Total				83,673,750.00

Implication

- There is a risk that value for money was not achieved in these procurements.
- There is a risk that the dictates of GPPA Act/Regulation is not adhered to.

Priority

High

Recommendation

- We recommend that the required bidding documents are provided to the audit team for verification without delay.
- In future, the GPPA Act and Regulations should always be adhered to.

Management response

Response	<p>The payments made to T.k Motors on payment voucher 15PV000136 15PV000141 stated above have been duly approved by GPPA. Attached are copies of the GPPA approvals in appendix C.</p> <p>Please note that the Voucher No. 5PV000138 was cancelled and replaced by Voucher No. 15PV000141 and therefore not valid.</p>
Action to be taken	
Officer Responsible	
Date when situation will be regularised	

Auditor's Comment

We have confirmed that Payment Voucher Number 15PV000138 was cancelled and replaced with Payment Voucher Number 15PV000141.

No evidence of tendering was provided for our review instead we were provided a letter of request for no objection from GPPA for which no provision exists in either the GPPA Act or Regulations.

4.7.2 Retrospective approval & signing of contract document

Finding

Financial Regulation 37 states that, *“The procedures to be followed concerning; the procurement of goods, works and services shall be as prescribed in the Gambia Public Procurement Authority Act”*.

A review of payments of arrears made to TK Motors revealed that a balance of payment amounting to **D 8,914,350.00** in respect of final payment for eleven vehicles supplied to Office of the President on payment voucher number 15PV000136 and dated 27 February 2018. However, we noted that the contract worth **D23,675,354.00** was signed on 18 December 2017 after the said vehicles were delivered to the Office of the President. Details are shown in the table below:

Date	No. of Vehicle	Details	Ref No.
11/12/2017	3	Supply of 3 Pajero sports for Hon. Justice Edrisa F Mbai, Basiru VP Mahoney, & Amina Saho Ceesay	OP 349/01/TEMP: (LM-)
13/09/2017	4	Supply of 2 vehicles to Sir Dawda Kairaba Jawara, President Lead Escort, Hon. Badara Alieu Joof, & One for State Guests	OP 349/01/TEMP: (LM-)
31/07/2017	1	Supply of 1 GLS Pajero for Hon. Dawda D Fadera,& Nissan Pathfinder for Mrs Halimatou Tamedou-Jawara	OP 349/01/TEMP: (LM-)
16/08/2017	1	Supply of Nissan Path Finder for Mrs Naffie Barry	OP 349/01/TEMP: (LM-)
21/12/2017	2	Supply of Nissan Patron & Pajero GL for Mr Alagie O Ceesay & Mr Muhammed Lamin Jaiteh respectively.	OP 349/01/TEMP: (LM-)

Implication

- There is a risk that the procurement process was not adhered to, thus a serious breach of the GPPA act and the Regulation.
- This is indicative of internal control weakness and if not addressed could lead to significant fraud and other irregularities.

Priority

High

Recommendation

- We recommend that the GPPA Act and Regulation should be adhere to at all goods.

Management response

Response	The concern is noted and management will endeavour to adhere to GPPA Act and regulations.
Action to be taken	
Officer Responsible	AGD/MDAs
Date when situation will be regularised	

4.7.3 Non-performance of reconciliation between Government and suppliers

Finding

During the audit, we noted that payments amounting to **D47,524,850.00** were made in respect of purchase of motor vehicles from TK Motors Limited. However, discussion with officials at the Accountant General revealed that there was no evidence of reconciliation performed between the government and the supplier to establish the amount owed to the supplier. Instead reliance is placed on supplier invoice(s) to make payment. This is a subject of our previous management letter, but the issue remained outstanding. Details are shown in the table below:

Date	Details	Payee	Payment Voucher	D
27/02/2018	Settlement of Confirmed Debt	T.K. MOTORS LTD	15PV000136	8,914,350.00
01/03/2018	Settlement of Confirmed Debt	T.K. MOTORS LTD	15PV000138	38,610,500.00
Total				47,524,850.00

Implication

- In the absence of reconciliation, the amount owed will be difficult to establish.
- There is a risk that the supplier could be overpaid which could lead to losses of public money.

Priority

High

Recommendation

- The Accountant General should ensure that reconciliation between the government and the supplier is performed to establish the outstanding balance and the details furnished to our office for verification.
- Ministry of Finance should cease payment of arrears to TK Motors until reconciliation is performed.

Management response

Response	Noted and Management will endeavour to engage with different Stakeholders to reconciled with the suppliers.
Action to be taken	
Officer Responsible	AGD/MDAs
Date when situation will be regularised	December 2020

Auditor's Comment

The issue remained outstanding up to the time of finalising this management letter.

4.7.4 Payment of duplicate invoices

Finding

Reconciliation of invoices against payment voucher **15PV000138** dated **01-March-2018** revealed that arrears amounting to **D21, 293,000.00** were paid to TK Motors on two duplicate invoices. Details are shown in the table below:

Invoice Date	Description	Invoice Number	D
5/6/2017	IFO of 2 Mitsubishi Pajero 2.8L, GLS-Turbo Diesel, Automatic	TKM/OP-01(06/2017)	4,923,200.00
9/6/2017	IFO 2 Mitsubishi Pajero 2.8L, GLS-Turbo Diesel, Automatic	TKM/OP-01(06/2017)	4,923,200.00
21/07/2017	IFO 3 Hyundai Elantra-Petrol-Saloon	TKM/OP-01(07/2017)	3,885,000.00
13/07/2017	IFO Mitsubishi Pajero 2.8L, GLS-Turbo Diesel, Automatic	TKM/OP-01(07/2017)	2,461,600.00
20/07/2017	IFO 2 Nissan Patrol GL, Diesel, 4*4, Manual	TKM/OP-01(07/2017)	5,100,000.00
Total			21,293,000.00

Implication

- There is a risk that payments are effected on doubtful invoices leading to loss of funds to the Government.
- This is indicative that non reconciliation performed between Ministry of Finance & Economic Affairs and the supplier that could lead to significant waste of government resources.
- This is indicative of inadequate review and supervision of work done by junior staff.

Priority

High

Recommendation

- We recommend management to provide plausible explanation regarding the authenticity of the invoices in question and results furnished to the office for verification.
- In future, invoices should be properly reviewed before payments are made in order to avoid recurrence.
- All payments to TK Motors must cease pending comprehensive reconciliation between the supplier and the Ministry of Finance.

Management response

Response	None of the invoices paid above was duplicated. Even though the same invoice number was quoted for all the vehicles supplied, each of the invoices was specifically for different vehicles mutually. This can be confirmed through the separate delivery notes which have specified the different chassis numbers. The supplier quoted the same reference for the different invoices.
Action to be taken	The vehicles are verifiable through the vehicle control Unit at the Office of the president.
Officer Responsible	
Date when situation will be regularised	

Auditor's comment

We were able to verify all the (11) eleven vehicles shown above except one. Details are shown below:

Vehicle Description	Chassis No
Mitsubishi L200 Double Cabin Pickup	JNKL30HH006465

4.8 Deposits

4.8.1 Accounts with wrong closing balance

Finding

Recasting of the statement of deposit schedule revealed discrepancies in the closing balance of **23 (twenty-three)** accounts. Details are shown in **appendix b**.

Implication

- There is a risk that the balances on the statement of deposit are misstated.

Priority

High

Recommendation

- The accounts should be verified and adjusted accordingly.

Management response

Response	We have reviewed and confirmed that 17 out of the 23 account codes stated above have no issue as their balances reported in the ETB was based on the individual balances as per the attached annex D schedule. The other 6 account balances would be adjusted as per the ETB.
Action to be taken	
Officer Responsible	AGD
Date when situation will be regularised	End July 2020

Auditor's Comment

We reviewed the statement of deposit in the revised financial statement and noted that 58 (fifty-eight) accounts were still having wrong closing balance. Details are shown in the **appendix b**.

4.8.2 Outstanding cabinet revolving loan amount

Finding

During the audit, we noted that government transferred **D8, 000, 000** to a special deposit account in 2014 to set up a revolving loan scheme (housing and car) for former cabinet members in the former regime at an interest rate of **3%** and **5%** and payable over 5 and 10 years respectively.

The repayment clause in the scheme requires monthly payment of principal and interest.

However, 3 (three) former cabinet members of the former regime still owed outstanding loan balance amounting to **D1,519,292.10 as at 31 December 2018**. Details are shown in the table below:

Name	Amount Issued GMD	Interest accrued	Amount Outstanding GMD	Last payment date
Dr Abubacarr Senghor	250,000.00	19,530.38	269,530.38	No payment made
Sheriff Bojang	450,000.00	n/a	114,859.80	2017
Ousman Sonko	1,000,000.00	134,901.92	1,134,901.92	31 st August 2016
			1,519,292.1	

Implication

- There is a risk that the outstanding balances will not be recovered resulting to losses to government.
- There is a risk that no efforts were made to recover the outstanding loan balances from the former cabinet Ministers.

Priority

High

Recommendation

- Management should endeavour to ensure that the outstanding loan balances are recovered from these individuals immediately and details furnished to National Audit Office for review.

Management response

Response	<p>The concern officers are being followed up by management, and the update on the recoveries is as follows:</p> <p>Mr Sheriff Bojang outstanding balance of 114,859.80 was fully repaid as at end March 2020.</p> <p>Dr Abubacarr Senghor paid the amount D10,000.00 in May 2020 and therefore the outstanding balance is D259,530.38.</p> <p>The status quo remains the same for Mr Ousman Sonko as he is currently at large.</p>
Action to be taken	
Officer Responsible	
Date when situation will be regularised	

Auditor's Comment

We have confirmed that Mr Sheriff Bojang fully paid the loan outstanding balance of GMD 114,859.80. Whereas only a part payment of GMD 10,000 was made by Dr Abubacarr Senghor leaving outstanding balance of GMD 259,530.38 as at the time finalising this management letter.

There was no evidence of payment made by Ousman Sonko resulting to an outstanding loan balance of D1,134,901.92 as at the time of finalising this management letter. Details are shown in the table below:

Name	Amount Issued GMD	Amount owed as at 31 December 2018	Amount paid GMD	Amount Outstanding GMD as at 31 December 2018
Dr Abubacarr Senghor	250,000.00	269,530.38	10,000.00	259,530.38
Sheriff Bojang	450,000.00	114,859.80	114,859.80	0.00
Ousman Sonko	1,000,000.00	1,134,901.92	0.00	1,134,901.92
Total		1,519,292.10	124,859.80	1,394,432.30

4.8.3 Third-party accounts with balances at the year-end

Finding

Financial Regulation 29 (13) states that, *“Sums of money, not being government revenues or public funds, may be deposited with the Accountant General or with such other Accounting Officer as may be authorised by the Accountant General”*.

(14) Such deposits shall not be paid into the Consolidated Fund or applied for any government purpose.

(15) Deposits may be invested and the interest earned on deposits shall be credited to the Consolidated Fund.

(16) A deposit which is unclaimed for five years shall be credited to the Consolidated Fund.

(17) The Accountant General shall maintain a deposit ledger.

Third-party account refers to funds held on behalf of third parties and in Trust by the Government. These funds are deposited in special accounts with Central Bank as prescribed under the provisions of the Financial Regulations.

Discussion with officials at Accountant General revealed that some deposit accounts are transit account in which third party funds are held. As a result, the account balances should be transferred to relevant accounts at the year-end.

However, we noted that 23 (twenty-three) deposit accounts were with balances at the year-end. Details are shown in **appendix c**.

Implication

- This is indicative of weak controls on the monitoring of these accounts.
- There a risk that fund in these accounts could be misappropriated if they are not cleared at the year end.
- The dictates of the Financial Regulations was breached.

Priority

High

Recommendation

- We recommend that the dictates of the Financial Regulations are always adhered to at all times.
- Management should ensure that the accounts in question are properly monitored.
- Management should also ensure that the balances in these accounts are transferred to their respective beneficiary accounts at the year-end.

Management response

Response	These third party balances will be cleared as part of the 2019 Revised Financial Statements.
Action to be taken	
Officer Responsible	AGD
Date when situation will be regularised	During the finalization of the 2019 Financial Statements.

Auditor's Comment

The issue remained outstanding up to the time of finalising this management letter.

4.8.4 Dormant accounts not closed

Finding

Financial Regulations 29 (16) states that, "A deposit which is unclaimed for five years shall be credited to the Consolidated Fund".

Discussion with officials at Accountant General and review of the statement of deposits in the financial statement revealed that 8 (eight) deposit accounts with balances were dormant since 2014.

Details are shown in the table below:

Description	Balance as at 31st December Prior Year GMD'000	Current Year Received GMD'000	Current Year Repaid GMD'000'	Balance as at 31st December Current year GMD'000	Recasting Amount GMD'000
Pensions Suspense Account	0.00	0.00	0.00	0.00	0.00
Majority Leader Loan	-	-	-	-	0.00
AU Vehicle Recovery	(86.00)	0	-	(86.00)	(86.00)
Negative Pay Adjustment	(4.00)	0	-	(4.00)	(4.00)
Asset Mag.t Recovery Corporation	(2,892.00)	0	-	(2,892.00)	(2,892.00)
Mobile Phone Rental	-	0		-	0.00
Specialized Equipment's for the Police	-	0		-	0.00
Old Treasury Main Account Balance	(885.00)	0		-	(885.00)

Implication

- This is indicative of weak controls in the monitoring of these accounts.
- The dictate of the Financial Regulations is breached.

Priority

High

Recommendation

- We recommend that the dictates of the Financial Regulations be followed.
- These accounts should be closed, and the balances transferred to the Consolidated Fund and details furnished to NAO for verification.

Management response

Response	All the account codes stated above are no longer in use and have not been migrated to Epicor 10 except the Pensions Suspense Account code.
Action to be taken	
Officer Responsible	
Date when situation will be regularised	

Auditor's Comment

The issue remained outstanding up to the time of finalising this management letter.

4.8.5 Misclassification of revenue account as a third-party account

Finding

Financial Regulation 34 (9) states that, "The public accounts shall be classified and arranged in accordance with the Government of The Gambia Budget Classification or Chart of Accounts".

Review of the statement of deposit in the financial statement revealed that 5 (five) revenue accounts were wrongly classified as third-party deposit account. Details are shown in the table below:

Description	Balance as at 31st December Prior Year GMD'000	Current Year Received GMD'000	Current Year Repaid GMD'000'	Balance as at 31st December Current year GMD'000	Recasting Amount GMD'000
Vaccination of International Travellers	0.00	56.00	825.00	0.00	(769.00)
Sale of Bidding Documents	(89.00)	33.00	0.00	(136.00)	(56.00)
Proceeds From the Sale of Printed Forms	(40.00)	12.00	0.00	(40.00)	(28.00)
Local Authorities Car Park Fees	(127.00)	60,513.00	46,698.00	(127.00)	13,688.00
Royalty to Brikama Area Council	(3,321.00)	8,933.00		(3,321.00)	5,612.00

Implication

- There is risk that the revenue disclosed in the financial statements was misstated thus misleading users of the financial statements.
- This is indicative of weakness in internal control which if not addressed could lead to fraud and other irregularities.
- The dictates of the Financial Regulations are breached.

Priority

High

Recommendation

- We recommend that the dictates of the Financial Regulation should always be adhered to.
- The Accountant General should ensure that the correction is made as soon as possible, and details furnished to National Audit Office for verification.

Management response

Response	<p>The above stated account codes have not been in use since end 2018 and hence not migrated to Epicor 10 except for the Local Authorities Car Park Fees code under BE08. This code is maintained as a Third Party to facilitate the sharing of the Car parking fees to the various Area Councils.</p> <p>The balances under these account codes would be transferred to the CRF as part of the revision to the 2018 Financial Statements.</p> <p>However the balances to be transferred would be based on the AGD schedule below and not the Auditors' table as their Current year received/paid and re-casted amounts are not correct.</p> <p>The figures can be confirmed on the ETB shared with auditors.</p>
Action to be taken	
Officer Responsible	AGD
Date when situation will be regularised	End July 2020

ADG Schedule

Code	Details	Opening Bal.	Current Rec./Paid	Closing Bal.
411996	Royalty to Brikama Area Council	(3,321,155.92)	0.00	(3,321,155.92)
411834	Sale of Bidding Documents	(88,500.00)	(47,500.00)	(136,000.00)
411828	Vaccination of International Travel	0.00	0.00	0.00
411843	Proceeds From the Sale of Printed	(40,400.00)	0.00	(40,400.00)
411934	Local Authorities Car Park Fees	(127,011.21)	0.02	(127,011.21)

Auditor's Comment

The issues remained outstanding up to the time of finalising this management letter.

4.9 Budget management

4.9.1 No Minutes of Bilateral Meeting on budget preparation

Finding

Budget bilateral meetings are discussions held between Ministry of Finance & Economic Affairs (MoFEA) and Ministries, Departments and Agencies (MDA) on issues pertinent to the budget preparation.

During our audit, we requested for the minutes of bilateral meetings from officials at the Ministry of Finance and Economic Affairs (MoFEA) for the year 2018 budget preparation, but this remained outstanding.

Implication

In the absence of minutes of bilateral meetings, it would be difficult to ensure that pertinent matters discussed with MDAs were included in the annual budget submitted to the National Assembly for approval.

Priority

Medium

Recommendation

In future, we recommend that minutes of budget bilateral meetings are presented to the audit team for verification.

Management response

Response	Management noted your concern, and henceforth minutes of budget bilateral minutes will be standardised in consultation with stakeholders and signed between PS – MOFEA and MDA vote controller and this will be kept in both hard and soft copy with budget directorate for easy of reference. Notwithstanding, the team has been provided with the 2019 budget bilateral minutes for BE 11, 07, 16 and 24.
Action to be taken	
Officer Responsible	Budget Directorate
Date when situation will be regularised	2020 Budget Bilateral

4.9.2 Failure to submit strategic plans of MDAs

Finding

Financial Regulation 4 (21) (b) states that, “A Vote Controller shall, in estimating Government expenditure for a budget period – prepare a strategic plan, which shall include a definition of his or her budget entity’s mission, goals, objectives, outputs and activities”.

A strategic plan entails the mission and objectives or targets of the organization on the long-term while an operational plan details way of achieving the set strategic plan in the short-term.

During our audit, we requested for the strategic plan of MDAs but were not provided for review up to the time of drafting this management letter.

Implication

- In the absence of MDAs preparing and submitting strategic plans during budget preparation, there is a risk that MDAs programmes and activities will not be aligned with budget hence resulting to waste of government resources.
- The dictates of the Financial Regulations are breached.

Priority

High

Recommendation

- The Strategic Plan of MDAs should be provided to the audit team for verification. This way programs and activities in the annual budget will be aligned with sector strategic priorities which could result to effective and efficient utilization of government resources.
- We recommend that the dictates of the Financial Regulations are always adhered to at all times.

Management response

Response	Your concern is noted and MOFEA through the Directorate
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	<p>of development Planning will consult MDAs through their budget committees chaired by vote controller to periodically update their strategic plans and also create a database for easy reference.</p> <p>In addition in lined with implementation of PBB reforms, MOFEA through the budget Directorate will reinforce for MDAs to develop and update Program based budget statements that will identify the implementable sectorial programs, activities, output and indicators and are well costed. The strategic plans of sectors will be reference point for development of MDAs PBB statement that will enable annual budget to be linked to Policy and Plans.</p>
Action to be taken	
Officer Responsible	
Date when situation will be regularised	

4.9.3 Virements approval

Finding

Financial Regulations 19 (6) states that, "The Minister shall, where he or she decides to adopt the virement procedure, sign a Virement Warrant and send it to the Accountant General, together with copies to the Auditor General and the applicant Vote Controller".

A review of MDAs (sector's) files at the Ministry of Finance and Economic Affairs revealed that virements were made between and across budget entities amounting **D341, 923,500.54**. However, there was no evidence to suggest that these were approved by the Minister before transfers were made contrary to the Financial Regulations. Details are shown in **appendix d**.

Implication

- There is a risk that the virements were not approved by the Minister.
- The provision of Financial Regulations is not adhered to.

Priority

High

Recommendation

- We recommend that evidence of virement approval by the Minister be provided to the audit team for verification.
- In future, the dictates of the Financial Regulations should be adhered to.

Management response

Response	The virements stated above were processed by the respective Senior Officers based on delegated authority by the Honourable Minister of Finance.
Action to be taken	
Officer Responsible	
Date when situation will be regularised	

Auditor's Comment

Evidence of formal delegated authority by the Honourable Minister of Finance was not provided up to the time of finalising this management letter.

4.10 Revenue

4.10.1 Tax revenue

4.10.1.1 Untraced tax revenue codes in the annual estimate

Finding

Financial Regulation 34 (9) states that, *"The public accounts shall be classified and arranged in accordance with the Government of The Gambia Budget Classification or Chart of Accounts"*.

The Gambia Revenue Authority (GRA) revenue collections comprise both domestic taxes and custom duties levied and collected on behalf of the Government.

We noted that some tax revenue codes quoted in the Extended Trial Balance (ETB) amounting to **D1, 425,539,249.58** could not be traced under tax revenue in the budget estimate for 2018. Details are shown below:

Code	Item	D	Remarks
114110	VAT	1,147,152,358.78	Not seen in the 2018 Estimate
114112	Excise Tax (Telecommunication)	192,264,346.05	Not seen in the 2018 Estimate
114209	Over time Receipts	113,105.00	Not seen in the 2018 Estimate
114408	GSM Levy	85,971,655.67	Not seen in the 2018 Estimate
114521	Casino, Gaming and Machine Licenses	5,102.08	Not seen in the 2018 Estimate
114534	Royalties	32,682.00	Not seen in the 2018 Estimate
Total		1,425,539,249.58	

Implication

- There is a risk that tax revenue is misstated in the financial statement as there was exclusion of some revenue codes in 2018 budget estimates. Therefore, any comparison made between the 2018 financial statements and annual estimate for 2018 could be misleading to users.
- Discrepancies of this nature will make scrutiny of the subsequent budget estimate very difficult.
- The dictate of the Financial Regulations is breached.

Priority

High

Recommendation

- Management should liaise with the Ministry of Finance & Economic Affairs to ensure that the corrections are made as soon as possible.
- We recommend that the dictate of the Financial Regulations is always adhered to.

Management response

Response	The following codes were created in the 2018 budget but with different codes are detailed below:
Action to be taken	
Officer Responsible	
Date when situation will be regularised	

114110	VAT	1,147,152,358.78	In the 2018 Budget with Account code 114123-Domestic VAT
114112	Excise Tax (Telecommunication)	192,264,346.05	In the 2018 Budget with Account code 114204 -Excise Tax (Telecommunication)
114408	GSM Levy	85,971,655.67	In the 2018 Budget with Account code 142261- GSM License fees
114521	Casino, Gaming and Machine Licenses	5,102.08	In the 2018 Budget with Account code 142273-Casin & Gaming license

Auditor's comment

This issue remained outstanding up to the time of finalising this management letter.

4.10.1.2 Misclassification of tax revenue

Finding

Financial Regulation 34 (9) states that, "The public accounts shall be classified and arranged in accordance with the Government of The Gambia Budget Classification or Chart of Accounts".

We noted that tax revenue collections amounting to **D12, 896, 706.00** in respect of Environmental Tax on Used Cars (code 115602) were wrongly classified under non-tax revenue in the financial statements. Details shown in the table below:

Code	Description	Remark
115602	Environmental Tax on Used Cars	This is tax revenue collected by GRA but was classified under nontax revenue used of goods and service Note 6b with code 142257.

Implication

- There is risk that tax revenue balance disclosed in the financial statements is misstated.
- The dictates of the Financial Regulations is breached.

Priority

High

Recommendation

- We recommend that the adjustment is made in the financial statements and details furnished to the audit team for verification.
- We recommend that in future, the dictates of the Financial Regulations are always adhered to.

Management response

Response	The Environmental Tax on Used Cars (code 115602) was wrongly classified under non-tax revenue in the financial statements and this will be reclassified under Tax Revenue in the Revised Financial.
Action to be taken	
Officer Responsible	AGD
Date when situation will be regularised	End July 2020

Auditor's Comment

The necessary adjustment is not made. Instead of reclassifying the Environmental Tax on Used Cars under Tax Revenue, the amount was transferred to Environmental Tax on Imports, which is an entirely different revenue line.

The adjustment resulted in an overstatement of Environmental Tax on Imports by D13, 691, 406.00. Details are shown in the table below:

Description	Amount
Environmental Tax on Used Cars	12,896,706.00
Unknown code	794,700.00
Total	13,691,406.00

4.10.1.3 Allocation of single code to two different revenue lines

Finding

We noted that a single code was given to both Environmental Tax on Used Cars and Environmental Tax on Imports amounting **D12, 896, 706** and **D42, 266, 819.30** respectively. Both revenue lines share the same code (**115602**) in the financial statements.

Implication

- There is a risk that the revenue collected from the respective revenue lines could be misstated without being easily detected by responsible officers.

Priority

High

Recommendation

- Management should ensure that these errors are adjusted immediately in the financial statements and evidence of adjustments is presented to the audit team for confirmation.

Management response

Response	The difference in codes is noted.
Action to be taken	This has now been resolved in 2020 as both Institutions have now adopted the same chart of accounts.
Officer Responsible	
Date when situation will be regularised	

Auditor's Comment

The issue remained outstanding up to the time of finalising this management letter.

4.10.1.4 Differences in revenue coding between Gambia Revenue Authority (GRA) and Accountant General

Finding

Review of the GRA monthly tax return against the Extended Trial Balance (ETB) revealed discrepancies between tax revenue codes used by GRA and Accountant General. The same revenue lines are allocated different codes by the two institutions. Details are shown in the table below:

Category	GRA code	AGD code
Payroll tax	112010	112101
Pool betting	142250	114404
Air transport levy	114402	114406
Stamp duty	111102	116104
Environmental tax	114111	111102
Excise Telecom	114123	114112
Value Added Tax (VAT)	114533	114110
GSM Levy	N/A	114408
Rental Income	N/A	142125
National ID Cards	142217	142218
Aliens Identity Cards	142218	142217

Implication

- The risk of misstatement is high due to difference coding between the two institutions.
- Non-alignment of codes is an indication of weak communication between the two institutions hence could result to inconsistency in reporting.

Priority

High

Recommendation

- Management of both institutions should ensure that the revenue codes are aligned immediately. This way it will enhance reporting and comparison on periodic basis.

Management response

Response	The difference in codes is noted.
Action to be taken	This has now been resolved in 2020 as both Institutions have now adopted the same chart of accounts.
Officer Responsible	
Date when situation will be regularised	

Auditor's comment

The issue remained outstanding up to the time of finalising this management letter.

4.10.1.5 Understatement of tax revenue

Finding

Comparison of monthly tax revenue collections and subsequent recognition in the financial statement revealed difference amounting to **D24,761,992.41** and **D97, 058, 882.52** for domestic taxes and custom and excise duties respectively. The differences noted were not captured in the ledger. Details are shown below:

Domestic Taxes			
Period	Amount to be recognised	Amount recognised	Difference
	D	D	D
Feb-18	262,190,485.98	257,916,986.48	4,273,499.50
Mar-18	465,713,289.90	447,493,814.90	18,219,475.00
May-18	315,778,288.98	314,917,489.01	860,799.97
Jun-18	298,446,486.54	298,019,036.54	427,450.00
Jul-18	359,116,595.85	358,861,395.85	255,200.00
Sep-18	210,801,345.25	211,534,845.25	-733,500.00
Oct-18	359,890,201.25	358,431,133.31	1,459,067.94
Total			24,761,992.41
Customs and Excise Taxes			
Period	Amount to be recognised	Amount recognised	Difference
Mar-18	386,302,614.91	386,305,614.91	-3,000.00
Sep-18	428,064,382.29	331,797,199.77	96,267,182.52
Oct-18	449,281,595.73	448,486,895.73	794,700.00
Total			97,058,882.52

Implication

- There is risk that the revenue balance in the financial statements is misstated.
- This is indicative of inadequate supervision and review of work done by junior staff.

Priority

High

Recommendation

- Management should investigate the causes of the differences and details be forwarded to audit team for confirmation.
- Management should increase supervisions and reviews of transactions posted in the IFMIS.
- We recommend that management make the necessary adjustment in the financial statements.

Management response

Response	<p>The Domestic Tax difference detailed below would be adjusted in the revised Statements.</p> <table><thead><tr><th>Date</th><th>Difference</th></tr></thead><tbody><tr><td>18-Feb</td><td>4,273,499.50</td></tr><tr><td>18-Mar</td><td>18,219,475.00</td></tr><tr><td>18-May</td><td>860,799.97</td></tr><tr><td>18-Jun</td><td>427,450.00</td></tr><tr><td>18-Jul</td><td>255,200.00</td></tr></tbody></table> <p>The difference of D733,500.00 was reversed via 00GJ011258 dated 9/30/2018 prior to producing the Financial Statements and therefore no adjustment required.</p> <p>The Customs & Excise difference of 794,700.00 was due to the fact that the Environmental Tax imports for the month of October 2018 (D883,000.00) was wrongly captured as D83,000.00. This would be adjusted in the revised Statements.</p> <p>The amount recognised for the Customs & Excise for the month of March 2018 is as per the returns received from GRA for the said month.</p> <p>The amount recognised for the month of September 2018 was D428,064,382.29 comprising of 00GJ010760 (D331,797,199.77) dated 30/09/2018 and 00GJ011238 (D96,275,432.52) dated 30/09/2018.</p> <p>The difference of D1,459,067.94 was adjusted prior to producing the Financial Statements via Journal No. 00GJ011246 and therefore no adjustment required.</p>	Date	Difference	18-Feb	4,273,499.50	18-Mar	18,219,475.00	18-May	860,799.97	18-Jun	427,450.00	18-Jul	255,200.00
Date	Difference												
18-Feb	4,273,499.50												
18-Mar	18,219,475.00												
18-May	860,799.97												
18-Jun	427,450.00												
18-Jul	255,200.00												

	Attached is the detailed analysis appendix in E.
Action to be taken	
Officer Responsible	AGD
Date when situation will be regularised	End July 2020

Auditor's Comment

We have confirmed that the necessary adjustments were made in the financial statements.

4.10.1.6 Difference in monthly tax revenue returns

Finding

Financial Regulation 21 (12) (a) states that, "Revenue authority shall ensure that all taxes, levies, duties, fees and other moneys due to and collected by it are accounted for and deposited daily into the relevant bank account and notify the Accountant General monthly of the revenue it collects and the standard classifications of such revenue".

During the audit, we noted a difference of **D656, 880.47** in respect of Customs and Excise taxes between the monthly collection recorded by Gambia Revenue Authority (GRA) and what is being reported by (GRA) to the Accountant General. Details are shown in the table below.

CUSTOM AND EXCISE TAXES			
Month	GRA record	Actual return sent to AGD	Difference
	D	D	D
Jan-18	471,044,378.15	470,390,497.75	653,880.40
Mar-18	399,043,712.59	399,040,712.59	3,000.00
Total			656,880.47

Implication

- There is risk that the difference is diverted for personal use thus resulting to loss of revenue to the government.
- The dictate of the Financial Regulations is breached.

Priority

High

Recommendation

- We recommend that the dictates of the Financial Regulations should always be adhered to.
- Management should investigate the cause of the difference and details furnished to the audit team for confirmation.
- We recommend that if the facts are established then the corrections should be made to financial statements.

Management response

Response	<p>During the exercise of our finding in response to your letter we realized that there was no material difference for the month of March.</p> <p>Going through the Month of March on both excel sent to AGD via email adds to be the same amount on the “Actual Return sent to AGD”.</p> <p>The GMD 3,000.00 noticed as difference is due to the fact that the “Actual Return sent to AGD” doesn’t pick the row / #19 Miscellaneous, that was the bases that the total adds to be GMD 399,043,712.59 instead of GMD 399,040,712.59.</p> <p>We will further want to assure you that the differences between the excel input sent and Actual return sent to AGD was due to the fact the report wasn’t final and the Manager in charge of revenue at the time sent me the tentative excel report before its finalization and upon your request I equally forwarded you what I have at hand which differs with the report considered as final report. These facts are substantiated with the entire month of January reports on revenue collection across all customs collection stations by tax type.</p> <p>The excel been send to AGD was actually not the final excel for the month of January 2018 revenue collection instead it was tentative excel before the reconciliation was finalized.</p> <p>The column on your table heading “Actual Return sent to AGD” was actually the final revenue collection data been send as reported with its supporting attachments.</p> <p>The “Actual Return sent to AGD” is confirmed to be the actual collection reported as these reports has two-way reconciliation approach.</p> <p>The revenues captured by the revenue unit of the Finance department is reconciled with the reconciliation unit of the same department. The reconciliation unit will confirm the total actual banked for the month. The reconciliation unit reconciled all banking through the use of various bank statements against the actual revenues captured by revenue unit per branch and per tax type for the month.</p>
Action to be taken	
Officer Responsible	
Date when situation will be	

regularised	
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Auditor's Comment

We reviewed the evidence provided and noted the same difference as above amounting to D 653,880.40. Details are shown in the table below:

Analysis of January 2018 Custom and Excise tax collections				
Tax code	Tax type	First version	Extracted version	Difference
115101	Import Duty On Oil	50,292,394.30	50,292,394.30	-
115102	Import Duty Non Oil	148,052,766.84	147,640,266.84	412,500.00
114121	Vat On Oil	61,291,596.66	61,291,596.66	-
114122	Vat Non Oil	102,774,381.66	102,582,316.66	192,065.00
142208	Customs Processing Fees	26,226,972.39	26,200,029.39	26,943.00
142209	Overtime / Escort Fees	855.00	855.00	-
114201	Excise Tax	48,010,881.55	48,010,882.15	(0.60)
114202	Excise Duties	5,727,744.64	5,727,744.64	-
115602	Environmental Tax On Imports	2,976,900.00	2,976,900.00	-
115201	Export Duties	-	-	-
142118	Customs Auction Sales	-	-	-
142111	Asycuda & Sad Receipts	-	-	-
142123	Warehouse Rent	-	-	-
115103	Customs Penalties / Forfeitures	55,000.00	55,000.00	-
142112	Sale Of Customs Regulation	28,208.00	-	28,208.00
115601	Ecogas Levy	12,183,714.09	12,194,535.09	(10,821.00)
114409	Green Tea Tax	116,981.00	115,481.00	1,500.00
114407	Fuel Levy	9,562,922.00	9,562,922.00	-
115602	Enviromental Tax On Used Cars	1,291,956.00	1,291,956.00	-
111301	Miscellaneous Taxes	94.00	94.00	-
115603	Au Levy	2,451,010.02	2,447,524.02	3,486.00
Totals		471,044,378.15	470,390,497.75	653,880.40

4.10.2 Non-tax revenue

4.10.2.1 Failure to classify revenue streams

Finding

During the audit, we noted that the Department of Fisheries collects four different revenue streams namely: application fees; licence & registration fees; 10% landing fees; and fines & penalties on arrested vessels. However, we noted that revenue collections under the department amounting to **D87, 710, 911.56** is classified as fishing licence and registration fees in **supplementary note 6b** (sales of goods and services) in the financial statement, thus suggesting that all payments are made in respect of licence and registration fees only.

Implication

- It will be difficult to assess the revenue performance of the department when revenue streams are not accurately classified.
- Users of the financial statement will be misinformed as there is risk of misclassification of revenue stream in the financial statement.

Priority

High

Recommendation

- We recommend that from henceforth, management should classify its revenue into streams that will depict the nature of revenue collected by the department.

Management response

Response	<p>The application fees; licence & registration fees are related and should therefore be captured under Fishing Licence and Registration.</p> <p>The Ministry has be engaged with regards to the 10% landing fees; and fines & penalties on arrested vessels for review and necessary action.</p>
Action to be taken	
Officer Responsible	AGD
Date when situation will be regularised	In the 2020 Budget once confirmed.

Auditor's Comment

The issue remained outstanding up to the time of finalising this management letter.

4.10.2.2 Insufficient supporting document on non-tax revenue

Finding

Financial Regulation 6 (1) states that, “a public officer who –
(a) conducts financial business on behalf of the Government of The Gambia;
(b) receives, keeps and disburses public and trust moneys;
(c) keeps, takes care of and uses public stores; and
(d) keeps proper records of all transactions,

Shall produce records of the transaction for inspection or audit purposes when called upon to do so by the Accountant General, the Auditor General or the Director General of Internal Audit.

Examination of receipts revealed revenue collections amounting to **D 26, 021, 789.52** were made without adequate supporting documents. In particular:

- ☐ **Licence fee and registration** lack the application form of the applicant, which will outline the category of the applicant into national or foreign, and the subsequent conveyance of approval of application.
- ☐ **10% landing fee** lacks the necessary bill of payment, which outlines total volume of fish caught during the licence period.
- ☐ **Fines and penalty** lack the necessary minutes outlining deliberation undertaken by the joint committee on settling matters out of court and eventual penalty charge by the committee.

Details are shown in **appendix e**

Implication

- In the absence of the relevant supporting documents such as application form and approval letter it would be difficult to determine the actual licence fees to be collected by department of fisheries.
- In the absence of a bill of payment it will be difficult to establish whether the state is getting its fair share of fish caught in the Gambian waters.
- Failure to attach documents regarding the amount charged as penalty cast doubts on the integrity of the out of court settlement.
- There is a risk that outcome of the offence may not necessarily commensurate with the penalty charged.
- The dictates of the Financial Regulation is breached.

Priority

High

Recommendation

- We recommend that necessary steps be taken by management to ensure that outstanding documentations are provided to the audit team for verification without delay.
- We recommend that the dictates of the Financial Regulation is always adhered to at all times.

Management response

Response	All the relevant supporting documents are available for your inspection.
Action to be taken	
Officer Responsible	
Date when situation will be regularised	

Auditor's Comment

We have confirmed the relevant supporting documents and found out that they were intact.

4.10.2.3 Wrong coding of non-tax revenue

Finding

Financial Regulation 34 (9) states that, *“The public accounts shall be classified and arranged in accordance with the Government of The Gambia Budget Classification or Chart of Accounts”*.

Review of the Integrated Financial Management Information System (IFMIS) generated receipts and the Detailed revenue listing for business registration fees revealed that revenue were captured under GFS code 142238 (Fees Registrar General) instead of 114523 (Business Registration Fees). Details are shown in **appendix f**.

Implication

- There is a risk that revenue lines in the budget estimates and the corresponding figures in the financial statements might not be comparable.
- The dictates of the Financial Regulation is breached.

Priority

Medium

Recommendation

- We recommend that the dictates of the Financial Regulations are always adhered to at all times.
- Management should ensure that all revenue relating to business registration should be captured in the IFMIS under the appropriate code.

Management response

Response	The business registration fees revenue captured under the GFS code 142238 (Fees Registrar General) would be adjusted to the (Business Registration Fees) account code 142259
Action to be taken	
Officer Responsible	AGD
Date when the situation will be regularised	End July 2020.

Auditor's Comment

We have confirmed that the relevant adjustment was made in the revised financial statements.

4.10.2.4 Failure to present non-tax revenue receipts and GTRs

Finding

Financial Regulation 6 (1) states that, “A public officer who –

- a) Conducts financial business on behalf of the Government of The Gambia;*
- b) Receives, keep and disburses public and trust moneys;*
- c) Keeps, takes care of and uses public stores; and*
- d) Keeps proper records of all transactions.*

Shall produce records of the transaction for inspection or audit purposes when called upon to do so by the Accountant General, the Auditor General or the Director General of Internal.

During the audit, we noted that 181 Integrated Financial Management Information System (IFMIS) generated receipts and GTRs amounting **D84, 949,201.15** were not presented for our inspection. Details are shown in the table below: **appendix g (i)** for revenue receipts and **g (ii)** for GTR.

Implication

- There is a risk that amounts in the financial statements were understated.
- There is a risk that revenue receipts not presented were misappropriated.
- The dictates of the Financial Regulation are breached.

Priority

High

Recommendation

- Management should ensure that the outstanding receipts are presented for audit inspection without delay.
- If the receipts are not provided, the amounts should be recovered from the responsible officer(s).
- In future, the dictates of the Financial Regulations are always adhered to.

Management response

Response	85 Receipts amounting to 74,039,251.15 have been retrieved and available for your inspection. We are engaging the Immigration Department to retrieve the remaining ones. As for the GTRs they available for your inspection
Action to be taken	
Officer Responsible	AGD
Date when situation will be regularised	End July 2020.

Auditor's Comment

129 un-presented treasury receipts totalling D11, 688, 141.08 remained outstanding. See **revised appendix g (i)**. In addition, the GTRs in questions also remained outstanding up to the time of finalising this management letter.

4.10.2.5 Revenue receipts without adequate supporting documents

Finding

Section 6 (4) of the Public Finance Act states, “Duties of the Accountant General Includes (o) to maintain all documents and records prescribed for him or her in this act and the Accounting Manual, in particular;

- (i) Principal and subsidiary journals, ledgers and registers,
- (ii) Registers to records,
- (iii) Revenue earning book register,
- (iv) Safes and keys, accountable financial stationery, stamp duty, write-offs, and all stocks, shares, debentures and other securities held by Government
- (v) Audit trial, and
- (vi) All relevant records and data backups necessary in the context of a manual and a computerized accounting system.

We noted that 20 (twenty) receipts for non-tax revenue totalling **D10, 794,500.00** were not adequately supported. Details are shown in **appendix g (iii)**.

Implication

- In the absence of adequate supporting documentation, there is a risk that non-tax revenue for the period under review is misstated.
- The dictates of the Financial Regulation is breached.

Priority

High

Recommendation

- The Accountant General should liaise with the Ministry of Justice to ensure that the supporting documents are provided for our review.
- In future, any non-tax revenue collected should be supported with sufficient documentation.
- Dictates of the Financial Regulations should be adhered to.

Management response

Response	Management has engage the Ministry of Justice to retrieve the relevant supporting documents.
Action to be taken	
Officer Responsible	
Date when situation will be regularised	

Auditor's Comment

The supporting documents remained outstanding up to the time of finalising this management letter.

4.10.2.6 Failure to provide register/database of licence and permit holders

Finding

Schedule 1 of the Quarry Regulations outlines the different categories of licence fees:

I.	Exploration Licence	D5 000
II.	Quarry Licence	D10 000
III.	Mining Licence	D25 000
IV.	Renewal	D25 000

A database would serve as an organisation's physical repository for financial and non-financial data, allowing storage, retrieval and deletion thereof. A comprehensive list of operators in their respective categories of minor and major operators' will identify not only legitimate operators, but the licence fee due to the Department as well.

During our audit, we requested for the list of licence and permit holders (operators) from the Geology Department, but none were provided to the audit team.

Implication

- Without a database, it would be difficult to monitor expiry of licence and eventual follow up on licence renewal.
- There is also a risk of non-payment of licence fees from licence holders thus resulting to potential loss of revenue to The Government.
- Penalties may not be charged for late renewals of licence.
- Revenue projection from mining/quarrying operations may not be realistic.

Priority

Medium

Recommendation

- We recommend that a register/database should be maintained to record details but not limited to operator's name, licence reference, category of operation, licence fee, duration of licence and status of licence payment.
- We also recommend management to provide a comprehensive list of all licence holders for the year 2018 for audit inspection.

Management response

Response	A manual database exists in the Department. The list of the licence holders for 2018 is attached for your reference in appendix F.
Action to be taken	The Department is working to establish a Mining Cadastre System which would serve as a database for a comprehensive mineral resource management.
Officer Responsible	Management(Director and Assistant Director)
Date when situation will be regularised	Initiative taken by the Department. A mining cadastre will help regularise the situation.

Auditor's Comment

We have confirmed that a licence holders' list was provided but there were no licences number shown on the list. In addition, no information was provided on permit holders and the evidence of manual database remained outstanding up to the time of finalising this management letter.

4.10.2.7 Licence for mining of black sand

Finding

Section 30 (1) of Mines and Quarry Act, states that, "Where the Secretary of State considers that, within a specified area, it would be in the public interest for applications for a licence to be invited by tender".

*(2) The Secretary of State may, by notice in the Gazette -
(a) designate an area as an area to which this section applies; and
(b) invite people to tender for a licence in respect of the area.*

*(3) The licence may -
(a) be a reconnaissance licence, a prospecting licence or a mining licence; and
(b) may relate to a specified mineral".*

Discussion with officials at the Geology Department revealed that GACH mining company has been issued a licence to begin mining of black sand at the Kartong, Sanyang and Batokunku beaches. We noted with concern that the said licence was issued without subjecting it to tender contrary to the provisions of the Mines and Quarry Act stated above.

Unlike other minerals, the black sand is sold in the international market (export commodity) and attracts royalty in hard currency. Therefore, any licence awarding rights of further exploitation of minerals from the same mine should be made available to the public so that there is a free and transparent process in awarding of license to eligible holders.

Implication

- There is high risk that the licence was awarded based on favouritism.
- There is high risk of further exploitation of the said mine without giving regards to our environment.
- The dictates of the Mine and Quarry Act are breached.

Priority

High

Recommendation

- Management should liaise with the Geology Department to provide information as to why the licence was awarded without making it publicly known so that competent and interested bidders can submit their bids.
- We recommend that the dictates of the Mine and Quarry Act be always adhered to.

Management response

Response	In the mining sector a tender may be considered if the state invests in mineral exploration and assessment and has comprehensive and convincing information of an ore mineral deposit discovered in an area. It is a high risk for the state to tender a mineral deposit that has been depleted as a result of over exploitation by previous operators. The audit team over sighted the provisions of Part 11, sections 10-17 of the Mines and Quarries Act. The findings only relied on the provision for tender, which could be a second option where necessary and appropriate. The awarding of the licence is in accordance with the provisions of the Mines and Quarries Act.
Action to be taken	Licence processed in accordance with the provisions of the Mines and Quarries Act.
Officer Responsible	Management(Director and Assistant Director
Date when situation will be regularised	

Auditor's Comment

Apart from section 30 (1) of the Mines and Quarries Act 2005, the Quarry Regulations 2011 is silent about procedures or provision for inviting tenders/competitive bidding process. Despite provisions in section 115 (1, 2 & 3f) advising Geology Department to provide for procedures on how to go about awarding contracts through competitive bidding:

The Act states in section 115 –

1. The Secretary of State may make regulations to give better effect to this Act.
2. In particular, regulations may provide for matters that this Act states are to be prescribed or are to be provided for by regulations.
3. Regulations may provide –
 - f. for the procedures for inviting tenders and the conditions for tendering in response;

Therefore, in the absence of such guidelines it will be misleading to say that the state's lack of investment and convincing information is the reason behind non-compliance with the Act. Besides, information about mineral composition and deposit is available to the department. Finally, we do not dispute with management that part 11, sections 10-17 of the Mines and Quarries Act suffices to award license based on application by operators, but it is not appropriate in this situation.

4.10.2.8 Understated revenue balance

Finding

We noted an understatement in respect of mining royalties in the financial statement amounting to **D4, 245, 144.00**. The financial statement only recognises **D22, 000, 000.00** as mining royalty under **note 6b (sales of goods and services)**, failing to recognise the entire deposits made in the Geology Department bank accounts. The following are the respective deposits made at the Central Bank of The Gambia in the year 2018:

- Royalty payments of **D17, 876, 885.00 via bank transfer** from Unity Mining & Quarrying Company.
- Deposits of **D3, 780, 259.00 extracted from the department's pay-in-slip**; and
- Royalty payment of **D4, 588, 000.00 (\$100, 000.00 x D45.88)** on black sands exported by GACH.

Even though the latter (royalty payment on black sand) is not deposited in the department's bank account, it is still a mining royalty proceed. Details are shown in **appendix g (iv)**.

Implication

- There is a risk that the revenue balance disclosed under note 6b (sales of goods and services) is misstated.
- There is a risk that there is inadequate supervision of revenue posted into IFMIS which could result to loss of revenue.

Priority

High

Recommendation

- Management should investigate the cause of misstatement, adjust the financial statement and details forwarded to the audit team for confirmation.
- Management should counter check with the Department of Geology to ensure that the appropriate amount is disclosed in the financial statements.

Management response

Response	<p>The payment of royalties of D4, 588, 000.00 (\$100, 000.00 x D45.88) of black sands exported by GACH stated in the query was received at Central Bank into GACH account, to the tune of D4,944,516.20 in 2018 but transferred and recognized as revenue in 2019.</p> <p>The Royalty payments of D17, 876, 885.00 via bank transfer from Unity Mining & Quarrying Company received into the Sand Mining Account #1101004139 in 2018 was as part of the D21,000,000.00 received into the MOFEA account on 26th October 2018. The revenue recognition of this amount would be adjusted in the Revised Financial Statements.</p> <p>Note that the D22,000,000.00 recognized in note (6b) sales of goods and services relates to a transfer from the Heavy Minerals Account No. 1101003022 which has now been closed.</p> <p>The Deposits of D3, 780, 259.00 extracted from the department's pay-in-slip was deposited into the Special Project Account, transferred to the CRF in 2019 and recognized as revenue in the same year.</p> <p>The relevant supporting documents are available for your review in appendix G.</p>
Action to be taken	
Officer Responsible	AGD
Date when situation will be regularised	End July 2020.

Auditor's Comment

- Royalty payment of **D4, 588, 000.00 (\$100, 000.00 x D45.88)** on black sands exported by GACH remained unadjusted, hence understating the revenue balance.
- Royalty payments of **D17, 876, 885.00 via bank transfer** from Unity Mining & Quarrying Company, was erroneously adjusted under the Environmental Tax on Used Cars with code 142257, and hence misclassified.
- Evidence of the D22,000,000.00 transferred from the Heavy Minerals Account No. 1101003022 to the Consolidated Fund and closure has not been provided for confirmation.
- Deposits of **D3, 780, 259.00 extracted from the department's pay-in-slip** remained unadjusted, hence understating the revenue balance.

4.10.2.9 Failure to maintain a cash book

Finding

Financial Regulation 54 (1) states that, "A revenue collector shall keep a Cash Book and enter in the Cash Book all receipts on the day of receipts and each receipt number or the first and last receipt numbers of the sequence issued".

During the period under review, we noted that the Geology Department did not maintain a cash book to record collections made in respect of licence fees and royalties on both sand mining operations and stone quarries.

Implication

- In the absence of a cash book the accountability of funds becomes difficult to determine.
- Reconciliation would be difficult and hence could result to significant errors or fraud in the revenue figures reported. Failure to maintain cashbook is indicative of poor internal controls which if not addressed could lead to fraud and irregularities.
- The dictates of the Financial Regulations are breached.

Priority

High

Recommendation

- We recommend that the Geology Department adheres to the dictates of the Financial Regulations and maintain a cash book to records transactions promptly and completely.

Management response

Response	A cashbook is maintained in the IFMIS.
Action to be taken	
Officer Responsible	
Date when situation will be regularised	

Auditor's Comment

The records of collections and banking from the department are not reflected under the IFMIS cash book.

4.10.2.10 Incomplete record of daily mineral extractions from sand mining

Finding

During our audit, we noted that the Geology Department maintains a register for recording of sand mineral extractions by Unity Mining & Quarrying Company. However, records in this register cover less than two months of operation (extraction). The record covers the period 02/01/2018 to 13/02/2018 totalling **D3,812,445.00** detailing volumes of minerals (sand) extracted in cubic metres.

Although Unity Mining & Quarry Company the sole operator for sand mining in the year 2018 continued its operation, there is no record of their activities at the Geology Department beyond 13/02/2018.

Implication

- In the absence of a record showing the entire mineral extraction in a year, revenue due to the government will be difficult to establish.
- The sand mining collections are at a risk of being misstated since there are no record available to reconcile sand extraction information against sand mining receipts.
- Risks of royalties not being paid to the government is high since the department is not keeping its own records on sand mining activities.
- There is a risk that fraud can go undetected as the Department does not keep record of extractions.

Priority

High

Recommendation

- Management should maintain a register to record all transactions of sand mining operations.
- Management should also provide evidence of sand mining extraction made by Unity Mining & Quarrying Company from 14/02/2018 to 31 December 2018 with its accompanying supporting documents; outlining the period the payments are meant for and respective volume of extractions for audit inspection.

Management response

Response	Evidence of sand mining extraction mentioned above is available for your inspection.
Action to be taken	Enhance monitoring
Officer Responsible	Mine Inspectors and Management
Date when situation will be regularised	Henceforth

Auditor's Comment

The 2018 daily mineral extraction records are still incomplete. Copies of evidence provided were without supporting document such as duplicate receipts. Therefore, the issue remained outstanding up to the time finalising this management letter.

4.10.2.11 Failure to present documents

Finding

Financial Regulations 6 (1) states that, "A public officer shall produce records of the transactions for inspection or audit purposes, when called upon to do so by the Auditor-General, or the Director General of Internal Audit".

During the audit, we noted that the following documents were not presented for review:

Geology Department

Inspectors' report

Discussion with officials at the Department revealed that weekly reports are maintained and sent by Inspectors', on operation of sand mining and stone quarrying made. The report is said to entail details of excavation, in particular volumes extracted, to serve as a basis to bill sand mining operators for royalties due to the state. However, during the audit, several requests were made for the said report but to no avail.

Department's quarterly and annual report

Furthermore, we also made request for the Department's management reports in the form of quarterly and annual reports to establish summary details of extractions made and revenue collected by the Department. However, evidence of such reports was not presented for audit inspection.

Judiciary

Sheriff sales

The request was made for files containing detailed information on sheriff sales were not provided for review. However, only the payment vouchers and receipts were provided for our review. We could not confirm the accuracy of the amounts deducted from the sheriff sales for the period under review.

Implication

- There is high risk that weekly reports on sand mining and stone quarry are not prepared and maintained by inspectors.
- There is high risk that the Department relies on information provided by operators and royalties are paid without a need for cross-referencing.
- There is a risk that reconciliations on sand leaving the quarry/mines on a weekly basis are not done.

- There is a risk that the amount disclosed as sheriff sales in financial statements is misstated.
- The dictates of the Financial Regulations is breached.

Priority

High

Recommendation

- We recommend that management should liaise with the Geology Department to ensure that weekly, quarterly and annual reports are kept in order to maintain records on how much minerals are being extracted at any given time.
- We recommend that the sheriff sale files are provided for review without delay.
- We recommend that the dictates of the Financial Regulations is adhered to at all times.

Management response

Response	The 2018 annual report is available at AGD for your review.
Action to be taken	
Officer Responsible	
Date when situation will be regularised	

Auditor's Comment

The 2018 annual report provided was not signed. Supporting documents for sheriff sales of assets and Inspectors reports remained outstanding up to the time of finalising this management letter.

4.10.2.12 Difference between expected royalty and actual royalty paid

Finding

Unity Mining & Quarrying Company is licensed by the Geology Department to engage in sand mining activities. Government gets D65 for every cubic metre (m³) of sand mined as royalty from this mining operation.

The records of the expected royalty are determined by multiplying D65 to the respective volumes extracted for each month. Using details of the duplicate receipt copies issued by the licence holder to truck drivers. These duplicate receipts serve as the source document for the department's daily mineral extraction register.

We noted a difference of **D9,360,845.00** between the expected royalty and the actual paid by Unity Mining and Quarrying Company, these payments were not supported by evidence detailing out corresponding volume of mineral extracted during the period under review.

Furthermore, records supporting evidence of operation at the sand mining in April were not presented for audit inspection, but a royalty payment of **D1,813,565.00** was made. Detailed analyses are shown in the table below:

Sand Mining Royalty from Unity Mining & Quarrying Company				
Month	Volume extracted (m ³)	Expected royalty@D65 D	Royalty paid D	Difference D
January	30,628.00	1,990,820.00	2,022,605.00	-31,785.00
February	28,025.00	1,821,625.00	1,906,515.00	-84,890.00
March	25,048.00	1,628,120.00	2,233,660.00	-605,540.00
April	0.00	0.00	1,813,565.00	-1,813,565.00
May	20,432.00	1,328,080.00	1,769,235.00	-441,155.00
August	11,007.00	715,455.00	504,985.00	210,470.00
September	12,269.00	797,485.00	832,000.00	-34,515.00
October	14,746.00	958,490.00	2,565,290.00	-1,606,800.00
November	16,986.00	1,104,090.00	4,229,030.00	-3,124,940.00
December	21,101.00	1,371,565.00	3,199,690.00	-1,828,125.00
Total	180,242.00	11,715,730.00	21,076,575.00	-9,360,845.00

Implication

- In the absence of detailed information on the volume of mineral extracted, we could not ascertain the completeness of revenue collected.
- There is a very high risk of underpayment of royalty due to government.

Priority

High

Recommendation

- We recommend that management should liaise with the Geology Department to provide us with the corresponding volume of mineral extracted for each royalty payment made. This will help establish the amount of royalties due to the department.
- In future, management should ensure that all royalty payments are accompanied with adequate supporting documents.

Management response

Response	The cubic metres extracted for the various months are understated by the auditors, the actual cubic metres extracted for the period January to December 2018 was 342,921 m ³ . Evidence of this is available at AGD for your inspection.
Action to be taken	
Officer Responsible	
Date when situation will be regularised	

Auditor's Comment

We reviewed the evidence provided by management, but the duplicate receipts were not provided hence the issue remained outstanding up to the time of finalising this management letter.

4.10.2.13 Suspected misappropriation of royalty collections

Finding

Financial Regulation 31 (14) states that, *“A collector of government revenue or other official who comes into possession of public money, shall promptly pay public money into the appropriate government bank account or Sub-Treasury.”*

Inspection of receipts provided by Unity Mining Company revealed a total volume of 35,484 (m³) sand extracted in June and July 2018 amounting to D 2,306,406.00 were not accounted for and deposited in the department's bank account for the period under review. Details are shown below:

Sand Mining Royalty from Unity Mining & Quarrying Company				
Month	Volume extracted (m ³)	Expected royalty D	Royalty paid D	Difference D
June	12,336.00	801,840.00	0.00	801,840.00
July	23,148.00	1,504,620.00	0.00	1,504,620.00
Total	35,484.00	2,306406.00	0.00	2,306406.00

Implication

- There is a risk that the royalties' collections in June and July were misappropriated.
- This is indicative of serious internal control lapse and if not addressed could lead to financial misappropriation.

Priority

High

Recommendation

- Management should ensure that internal controls over the collections of royalties are strengthened to avoid recurrence.
- Management should ensure that the issue is investigated and necessary action taken immediately. The results of the investigation should be furnished to audit team for confirmation.
- We recommend that the responsible office(s) pay back the difference to the appropriate government account and details be provided to the audit team for verification.

- We recommend that management enhance the supervision on revenue management (i.e. collection, posting and lodgement of monies to the bank).

Management response

Response	<p>The cubic metres extracted for the months of June & July are understated by the auditors. The actual cubic metres collected were 18,666m³ and 24,632m³ respectively.</p> <p>The royalties paid relating to these were D1,213,290.00 and D1,601,080.00 respectively. Evidence of this is available at AGD for your inspection.</p>
Action to be taken	
Officer Responsible	
Date when situation will be regularised	

Auditor's Comment

The amounts shown in the table above were based on duplicate receipts provided by management during the audit. Following the submission of the management responses these receipts were not provided and therefore the issue remains outstanding up to the time finalising this management letter.

4.10.2.14 Failure to maintain receipt book register

Finding

Financial Regulations 62 (1) states that, “An Officer to whom a receipt book, a license, a ticket or other official form of receipt has been issued shall keep a record of its receipt, its issue to subordinate officers and its final disposal in a Receipt Book Register, License Book Register, Ticket Book Register, etc”.

Discussions with officials at the Geology Department revealed that General Triplicate Receipt books (GTR) are issued to inspectors through verbal request made to the Director. No register for GTRs received from the Accountant General Department is maintained to show who they are issued to, when they are issued and whether they are returned back when exhausted.

In addition, the Department’s requests to Accountant General for GTRs are not recorded as well.

Implication

- There is a risk of control weakness over the handling of the GTRs by the Department.
- There is risk that the receipts issued are misused.
- There is also a risk that funds received might be diverted for personal use.
- The dictate of the Financial Regulations is breached.

Priority

High

Recommendation

- The Department should ensure that copies of requests made to Accountant General are filed and GTRs recorded in a register.
- We recommend that the dictates of the Financial Regulations should always be adhered to.

Management response

Response	This concern is noted, however all current GTRs received from the Accountant General are recorded.
Action to be taken	
Officer Responsible	
Date when situation will be regularised	

4.10.2.15 Receipts not attached to deposit slips

Finding

Examination of cash book and deposit slip presented for review revealed revenue collection amounting to **D25,700.00** which was deposited in the bank but the corresponding system-generated receipts was not attached to the pay-in-slip. As a result, we could not trace the actual collection to the financial statements (general ledger). Details are shown in the table below:

Date of banking	Entity	GTR Receipt Number	Pay-in-slip	D	Remarks
12/19/2018	Judiciary	3558201-3558241	00252701	20,700.00	System Generated receipt not attached
16/08/2018	Weights & Measures	3453796	0075600	5,000.00	System Generated receipt not attached
Total				25,700.00	

Implication

- Receipts not posted in the system will result to the understatement of the financial statement.
- This is indicative of inadequate supervision of work done by junior staff.

Priority

High

Recommendation

- We recommend that system-generated receipts are presented to audit team for review without delay.
- We recommend that the Accountant General should ensure that month end procedures are carried out by individual departments so that such errors or omission could be corrected in a timely manner.

Management response

Response	The receipts have been retrieved and available for inspection.
Action to be taken	
Officer Responsible	
Date when situation will be regularised	

Auditor's Comment

The receipts remained outstanding up to the time of finalising this management letter.

4.10.2.16 Failure to deposit revenue on time

Finding

Financial Regulations 55 (1) states that, “*The total receipts of each day shall be banked or handed over to a Sub-Treasury accounts officer the following day*”.

Examination of cash books against the deposit slips (paying-in-slips) revealed instances, where revenues collected totalling **D2, 366,315.50** from various Ministries and Departments were not timely deposited to the Bank. Details are shown in **appendix g (v)**.

Implication

- This is indicative of internal control weakness over revenue management which could lead to fraud and other irregularities if not addressed.
- The dictates of the Financial Regulations is not adhered to.

Priority

High

Recommendation

- The Accountant General should liaise with the relevant Ministries and Departments to ensure that revenue collections are banked on time.
- We recommend that the dictates of the Financial Regulations is adhered to at all times.

Management response

Response	Your observations are noted and management through the Inspectorate Unit is working on getting the Financial Regulations adhered to.
Action to be taken	
Officer Responsible	AGD
Date when situation will be regularised	

4.10.2.17 Failure to account revenue in the cashbook

Finding

Financial Regulations 48 (4) states that, “A receipting officer shall, where licenses, tickets or other forms of receipts have been used, take extra care to ensure that all receipt numbers appear in the cash book, as evidence that all receipts have been accounted for”.

Financial Regulations 54 (1) states that, “A revenue collector shall keep a Cash Book and enter in the Cash Book all receipts on the day of receipts and each receipt number or the first and last receipt numbers of the sequence issued”.

Inspection of the system-generated receipt and GTRs for Development Permits under the Department of Physical Planning and Abuko Nature Reserves respectively revealed that collections amounting to **D769, 321.82** and **D15,000.00** were not recorded in the cash book. Details are shown in the table below:

Date	Details	Receipt No	D	Remarks
10/07/2018	Development permits	16FC022042	161,012.00	Transaction could not be traced in the cash book; copy of the receipt is not presented for audit and evidence of banking is missing as well.
18/07/2018	Development permits	16FC022130	8,529.00	Not recorded in the cash book and evidence of banking not outline
18/07/2018	Development permits	16FC022132	13,315.00	Not recorded in the cash book and evidence of banking not outline
23/10/2018	Development permits	16FC022468	12,000.00	Not recorded in the cash book and evidence of banking not outline
27/12/2018	Development permits	16FC022758	550,474.62	Transaction could not be traced in the cash book; copy of the receipt is not presented for audit and evidence of banking is missing as well.
27/12/2018	Development permits	16FC022762	23,991.20	Transaction could not be traced in the cash book; copy of the receipt is not presented for audit and evidence of banking is missing as well.
Total			769,321.82	

GTRs not lodge to the bank			
Date	Details	GTR No	D
n/a	Royalties-Abuko Nature reserve	3428379	15,000.00
Total			15,000.00

Implication

- These amounts in question are at a risk of being diverted for personal use.
- Revenue balance is at a risk of being misstated, since the amounts in question could not be traced back to the cash book.
- The dictates of the Financial Regulations is breached.

Priority

High

Recommendation

- Management should ensure that all revenue collections are recorded in the cashbook.
- We recommend that the dictates of the Financial Regulations be adhered to.

Management response

Response	The receipts are available for your Inspection
Action to be taken	
Officer Responsible	
Date when situation will be regularised	

Auditor's Comment

The receipts and accompanying cash book were not provided up to time of finalising this management letter.

4.10.2.18 Difference between Treasury Receipts (TR) and General Triplicate Receipts (GTR)

Finding

Reconciliation between Treasury system-generated receipts against its accompanying General Triplicate Receipts (GTR) revealed a difference of **D25, 600.65** in respect of collections from the Janjanbureh sub-treasury. Details are shown in the table below:

Date	Description	Receipt No.	Amount in Receipt D	Amount in GTR D	Difference D
23/05/2018	Revenue collection for Janjanbureh Sub-treasury in March 2018 (2945331-2945337,2945291-2945300,3189580-3189581)	23FC001153	88,603.00	83,603.10	4,999.90
23/05/2018	Revenue collection for Janjanbureh Sub-treasury in January 2018	23FC001155	25,751.75	10,751.00	15,000.75
27/07/2018	Revenue collection for Janjanbureh Sub-treasury in May 2018 (3189587-588,3190103-107,3189582-586)	23FC001213	177,650.00	172,050.00	5,600.00
Total					25,600.65

Implication

- The above amount might have been misappropriated.
- This is indicative of inadequate supervision of work done by junior officers.

Priority

High

Recommendation

- We recommend management to explain the difference and provide the evidence for our verification.

Management response

Response	The Issues have been Noted are being reviewed for further clarification
Action to be taken	
Officer Responsible	AGD
Date when situation will be regularised	End July 2020

Auditor's Comment

The issue remained outstanding up to the time of finalising this management letter.

4.10.2.19 Non-monitoring of collections

Finding

Review of the agreement between government and Scanning Systems Company Gambia Limited (SSCGL) revealed that collections from the scanning proceeds shall be deposited with an Escrow agent who shall collect daily collections from the collection office. The Escrow agent shall make disbursements of the total amount collected twice a month to government and SSCGL on the following order: government 70% and SSGL 30%.

The 70% disbursement for government shall be paid to the following accounts detailed below:

Account Denomination	Account No.	Bank	Account BBAN No.
Dalasi	11010005026	Central Bank of The Gambia	901101110100482000,
Dollar	3201200327	Central Bank of The Gambia	901101110300080000,
Escrow	202157617110	Guaranty Trust Bank (GTB)	005101157617011043,

Dollar collections amounting **\$ 567,111.5** were transferred to dollar account for the period under review. We noted that Gambia Revenue Authority (GRA) failed to keep records of the dollar collections and payments made by SSCGL to the Escrow and dollar account. As a result, the audit team could not obtain information and explanations with regards to dollar collections from GRA.

Implication

- There is a risk that the dollar collections are misappropriated as GRA failed to monitor the collection process and procedures and keep records of daily collections and lodgements to government bank accounts.
- There is a risk that GRA does not carry out any independent check on the amounts paid by the scanning company.
- This is indicative of weak internal control over the collections of scanning fees and if not addressed could result in financial misappropriations.

Priority

High

Recommendation

- We recommend that GRA provide details of these Dollar collection and henceforth conduct regular checks on the collection and subsequent transfer of these funds to the government.

Management response

Response	<p>As per the mandate of Gambia Revenue Authority "Collection of All Revenues Due to Gambia Government" not limited to proceed/revenues collected through the scanning systems.</p> <p>Gambia Revenue Authority has some limitations/constraints in accessing accounts related to Scanning collection.</p> <p>This has been reported to Accountant General for them to write to Central Bank of the Gambia in order for us (GRA) to have access to the said account to be reconciling the amounts transferred to the account against the daily scanning collection reports from the collecting banks.</p> <p>We will start reconciling the account going-forward, Accountant General's Department has written to Central Bank to give Gambia Revenue Authority access rights although we working with Information Technology Department of CBG for our enrolment.</p>
Action to be taken	
Officer Responsible	
Date when situation will be regularised	

Auditor's Comment

The issue remained outstanding up to the time of finalising this management letter.

4.10.2.20 Compatible manifest format and Escrow bank transfer schedule not presented

Finding

We noted that the manifest for cleared vehicles and containers in ACYCUDA was not presented in a compatible format. In addition, GRA failed to provide the transfer schedule from the Escrow bank account (i.e. held at Guaranty Bank). As a result, the audit team could not confirm the accuracy of the scanning fee collections because the basis for the collections were not provided and the accuracy of balances shared and transferred to government accounts were not confirmed.

Implication

- In the absence of the manifest for cleared vehicles and containers it will be difficult to verify the accuracy of the scanning collections because the basis of the collections are not presented in a compatible format for analysis.
- There is a risk that collections are not based on the respective containers and vehicles cleared.
- There is a risk that containers and vehicles could be cleared without paying the scanning fees.

Priority

High

Recommendation

- Management should ensure that the list of manifests for cleared vehicle and containers in a compatible format for analysis are provided without delay.

Management response

Response	In the first instance, manifest are documents generated by shipping lines. The manifest list all the items that are in a particular shipping line that arrives at the ports of Banjul are usually lodged in the Asycuda ++ three days prior to the arrival of a ship in Banjul. As per the design of the Asycuda ++ it is the shipping lines that are given access rights to upload the manifest in the Asycuda. These manifests are in "TEXT" files formats compatibility are not designed by Gambia Revenue Authority, so the formatting compatibility is not a GRA
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	<p>responsibility.</p> <p>As declarants (clearing agents) make declarations into the Asycuda ++ the items in the uploaded manifest are deducted to the last item.</p> <p>In conclusion, we will continue to ensure proper reconciliations are done between the two units Revenue Collection Unit and Reconciliation to avoid reoccurrence of such in near future.</p> <p>We will further want you verify the facts through dialogue visit to our office if need be.</p>
Action to be taken	
Officer Responsible	
Date when situation will be regularised	

Auditor's Comment

The issue remained outstanding up to the time of finalising this management letter.

4.10.2.21 Un-recognized scanning fees collection

Finding

During the audit, we noted that revenue from scanning fees amounting **D15, 229,177.67** were collected in 2018 however, it is not recognised as revenue in the financial statement for the period under review. Details are shown below:

Date	Account No.	Reference	Details	USD	D
28-Nov-18	3201200327	RECEIPT B/O GRA SCANNING FEES COLLE	RECEIPT B/O GRA SCANNING FEES COLLE	39,704.00	1,962,568.72
12-Dec-18	3201200327	RECEIPT B/O GRA SCANNING FEES COLLE	RECEIPT B/O GRA SCANNING FEES COLLE	54,075.00	2,672,927.25
23-Nov-18	N/A	RTGS TRANS	ACCOUNT FUNDING 202-157417-1-4002-0	0	7,471,776.90
10-Dec-18	N/A	RTGS TRANS	ACCOUNT FUNDING 202-157417-1-4002-0	0	3,121,904.80
Total					15,229,177.67

Implication

- There is a risk that the scanning revenue recognised in the financial statement was misstated.

Priority

High

Recommendation

- Management should ensure that the revenue balance for scanning fees recognised in the financial statement is adjusted accordingly.

Management response

Response	The amount stated was received in 2018 but the transfer from the Stand alone Bank Account to the MOFEA Revenue Bank Account and finally to Consolidate Revenue Fund was done in 2019.
Action to be taken	A standing order was sent to the Central Bank as per our letter ref:DE 21/01/P.58 (118) dated 30th September 2019 requesting for a daily sweeping from The Scanning System \$ and GMD bank accounts to the MOFEA Account. Attached is a copy of the stand-in order as per appendix H.
Officer Responsible	
Date when situation will be regularised	

Auditor's comment

The issue remained outstanding up to the time of finalising this management letter.

4.10.2.22 Overstatement of scanning fees collection

Finding

During the audit, we noted that collections made from scanning fees for 2018 were overstated by **D240, 660,331.17** in the financial statement.

Date	Details	Financial statement D	Actual Collections as per bank-T24 D	Difference D
12-Dec-18	Scanning proceeds	342,812,282	102,151,950.83	240,660,331.17

Implication

- This will result in the overstatement of revenue in the financial statement for the period under review.

Priority

High

Recommendation

- Management should ensure that the revenue balance for scanning fees recognised in the financial statement is adjusted accordingly.

Management response

Response	The Overstatement of the amount in the Financial was as a result of funds collected in prior years but transferred to the MOFEA Revenue Account and captured in 2018.
Action to be taken	A standing order was sent to the Central Bank as per our letter ref: DE 21/01/P.58 (118) dated 30th September 2019 requesting for a daily sweeping from The Scanning System \$ and GMD bank accounts to the MOFEA Account. Attached is a copy of the stand-in order as per appendix H.
Officer Responsible	
Date when situation will be regularised	

Auditor's Comment

The issue remained outstanding up to the time of finalising this management letter.

4.11 Payroll

4.11.1 Un-presented personnel files

Finding

During the audit, we noted that 150 personnel files from the Ministry of Health & Social Welfare and Ministry of Basic & Secondary Education were not presented for review. Details are shown in **appendix h**.

Implication

- There is a risk that these employees are ghost employees.
- There is a risk of misappropriation of public funds.

Priority

High

Recommendation

- We recommend that the Accountant General's Department should liaise with the respective ministries in question so that the outstanding personnel files are presented to the audit team for confirmation without delay.

Management response

Response	Ministry of Education and Ministry of Health have been engaged to make the files available for inspection.
Action to be taken	
Officer Responsible	
Date when situation will be regularised	End of July 2020

Auditor's Comment

146 personnel files remained outstanding up to the time of finalising this management letter. Details are shown in the **appendix h**.

4.11.2 Missing relevant supporting documents in personnel files

Finding

We noted that a total of 12 personnel files from 5 (five) Ministries were not updated with personnel records of employees relevant to their current posts. The records include academic credentials, birth certificate, employment letter or contract letter. Details are shown in the table below:

Employment Name	Category	Employment Date	Employment Number	Position	Ministry	Remarks
Binta Dibba	Established	01/09/2018	170055146	Qualified Teacher PTC	Ministry of Education	Absence of a tin certificate
Jallow Awa B	Established	03/12/2018	DT92001819	Qualified Teacher PTC	Ministry of Education	No academic certificates
Bass Francis Y	Contract	01/01/2015	0710693452	Contract	Ministry of Education	Absence of academic certificates
Fatoumat ta M Jallow	Established	01/06/2018	1820064300	state Registered Nurse	Min of Health & Social Welfare	Absence of a birth certificate
Fatou Badjie	Established	01/11/2018	1810106939	Community Health Nurse	Min of Health & Social Welfare	Absence of academic certificates
Ceesay Tida	Established	01/11/2001	0710338270	Senior Enrolled Nurse	Min of Health & Social Welfare	Absence of a birth certificate
Jaiteh Mengeh	Established	17/02/2013	1011911896	Senior Assistant Secretary	Min of Tertiary & Higher Education	Absence of academic certificates
Kaddyjat ou Dramme h	Established	03/01/2018	1112365297	Research Officer	Min of Tertiary & Higher Education	Absence of academic certificates
Lala Jaiteh	Established	02/01/2018	1514019962	Research Officer	Min of Tertiary & Higher Education	No birth certificate
Musa Jallow	Established	01/06/2016	1313055422	Stockman	Ministry of Agriculture	Absence of academic certificates
Sarata Dramme h	Established	01/06/2018	1413779311	Procurement Officer	Ministry of Agriculture	Absence of academic certificates
Momodo u B Kebbeh	Established	01/06/2011	0710450605	Senior ICT Officer	Min of Tertiary & Higher Education	No birth certificate

Implication

- There is risk that management hired individuals to positions that they are not qualified for.
- In the absence of birth certificate, it will be difficult to know the retirement date and compute the retirement benefits of employees.

Priority

High

Recommendation

- We recommend that the relevant staffs are engaged to provide copies of missing documents for filing as soon as possible.
- In future, management should ensure that before staff begins work, they submit copies of their certificates and other relevant documents for filing.

Management response

Response	Ministry of Education and Ministry of Health have been engaged to insert the relevant supporting documents in the files .
Action to be taken	
Officer Responsible	Ministry of Education and Ministry of Health
Date when situation will be regularised	End July 2020

Auditor's Comment

Evidence of updated personnel files in respect of the ministries in question remained outstanding up to the time of finalising this management letter.

4.11.3 Non-maintenance of personnel files

Finding

We noted that 5 (five) qualified teachers and contract employee's personnel files from Ministry of Education were not maintained at all making payroll calculations and retirement benefits computations very difficult due to lack of records as detailed below.

Name	Employee Number	Status	Date Employed	Position	Ministry	Location
Jagne Omar	710867530	Temporary	01/09/2013	Qualified Teacher	20-Ministry of Education	UDLA Serrekunda Primary Kombos
AWA SANNEH	1514003412	Established	01/09/2015	Qualified Teacher HTC	20-Ministry of Education	UFZB Joboro Primary Region II
Jarju Saraga	1513985551	Established	01/09/2015	Qualified Teacher HTC	20-Ministry of Education	UKAB Regional Office Kerewan
Oumie Drammeh	1520023833	Un Established	01/09/2016	Qualified Teacher HTC	20-Ministry of Education	UEAA Regional Office, Brikama
Sulayman Sanyang	1514011265	Established	10/10/2018	Qualified Teacher HTC	20-Ministry of Education	UIFB Tumani Tenda LBS

Implication

- Without personnel files it would be difficult to compute employees' employment benefit.

Priority

High

Recommendation

- Accountant General should liaise with the Ministry of Basic and Secondary Education to establish the reason(s) for not maintaining personnel files for the employees' in question.
- In future, Accountant General should liaise with the Ministry of Basic and Secondary Education to ensure that personnel files are maintained for every employee within the Ministry.

Management response

Response	Ministry of Education has been
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	engaged to make the files available for inspection
Action to be taken	
Officer Responsible	
Date when situation will be regularised	

Auditor's Comment

The personnel files remained outstanding up to the time of finalising this management letter.

4.12 Social benefits

4.12.1 Retrospective secondment approval

Finding

Section 02502 of the General Order states that, *“All secondments and transfers shall be the subject of request made by an individual and shall be subjected to Public Service Commission’s approval through the PSC/PS PMO. However, Permanent Secretaries will require the endorsement of the Secretary General”. Upon retirement the transferred officer shall have his or her retirement benefits computed using grade and point on which he or she left the Civil Service”.*

A review of the secondment files revealed that approvals of forty-one (41) seconded officers were done retrospectively. Approval letters were issued after officers had already started secondment. Details are shown in **appendix i**.

Implication

- There is a risk that employee salary will not be stopped in time leading to loss of public funds.
- There is a risk that cost of employment benefits reported in the financial statement includes these underserved months paid to seconded officers.
- The General Orders is breached.

Priority

High

Recommendation

- We recommend that all secondments strictly follow the provisions of the General Orders.

Management response

Response	<p>Normally, PMO experiences delay on the part of the officers and/or MDAs applying on time or transmitting such applications on time. It should be noted that the process of secondment may sometimes involve the endorsement of the Secretary General before being processed with PSC. This may take a couple of weeks before finalization. However, PMO Management has taken the decision to always immediately advise the AGD to stop the salary of the concerned officer as soon it is confirmed that the request is in order.</p> <p>Besides, while issuing the letters of secondment in retrospective, PMO officers are advised to always check with AGD whether any salary may have been wrongfully paid to the concerned officer. Where this is the case, we ask the concerned officer to pay back the salary to AGD and provide us with the receipt of such payment before the secondment is issued. In this way, the risk is highly minimised contrary to what the audit findings indicate.</p> <p>We are not aware that the Auditors had had any discussion with us prior to making these queries.</p>
Action to be taken	
Officer Responsible	
Date when situation will be regularised	

Auditor's Comment

The issue remained outstanding up to the time of finalising this management letter.

4.12.2 Differences in records on seconded officers between PMO and AGD

Finding

Reconciliation of the secondment file held by the Accountant General against those held at Personnel Management Office (PMO) revealed differences in records on seconded officers. As a result of the above discrepancies, we cannot confirm the accuracy and completeness of records maintained by both institutions. Details are shown in **appendix j**.

Implication

- There is a risk that no reconciliation was performed between PMO and Accountant General in respect of records relating to seconded officers.

Priority

High

Recommendation

- We recommend that regular reconciliation of records relevant to seconded officers are performed between the two institutions.

Management response

Response	It should be noted that those secondments that are “in only AGD’s Records” have their letters treated and filed in Policy Files at PMO. We will endeavour to ensure that personal files are always updated accordingly. The records that are “only in PMO Records” have actually been transmitted to the concerned officers through their MDAs. The MDAs are expected to stop or confirm the stoppage their salaries upon receipt of these correspondence. However, where AGD fails to receive a copy, it may be as a result of despatch problem at the level of PMO.
Action to be taken	
Officer Responsible	
Date when situation will be regularised	

Auditor’s Comment

The issue remained outstanding up to the time of finalising this management letter.

4.12.3 No control mechanism to monitor the 25% pension payment by seconded officers

Finding

Section 02505 of the General Order states, “*Seconded officers are also required to make a monthly contribution of twenty-five per cent (25%) of their civil service basic salary to the directorate of National Treasury*”.

Discussion with officials at the Accountant General revealed that there is no control mechanism in place to monitor 25% pension payments of seconded officers. Only copies of receipts are maintained in a file.

In addition, we requested for the receipts of all the officers on secondment for the period under review, only four out of forty-nine officers’ receipts relating to 25% pension contribution were provided for review.

We could not establish how many months these four staffs contributed for. Details are shown in **appendix k**.

Implication

- There is a risk that some seconded officers are not paying their contribution.
- There is a risk that gratuity might be under paid to staff whose receipts are misfiled and could not be traced when they retire.
- The General Orders is breached.

Priority

High

Recommendation

- We recommend that management have a system in place to monitor those contributing and make follow up on those not paying.
- In future the dictates of the General Orders should always be adhered to.

Management response

Response	There has been a challenge in enforcing the 25% basic salary contribution from seconded officers. However, this 25% is recovered before effecting their Gratuity payments.
Action to be taken	
Officer Responsible	
Date when situation will be regularised	

4.12.4 Salary stoppage of seconded officers

Finding

During discussions with officials at the Accountant General's Department, we were informed that salary payment to seconded officers cease as soon as they begin their secondment.

However, a review of the 315 payroll (allowances and salaries deduction) report of the seconded officers for the period under review revealed that officers proceeded on secondment while receiving their salary for several months which resulted to an overpayment of **D306, 251.00**. Details are shown in **appendix I**.

Implication

- There is risk of loss of public funds as these funds might not be recovered.

Priority

High

Recommendation

- We recommend that management investigate the cause of the salary over payments and details furnished to the audit team for verification.
- In future, we recommend that salary stoppage for seconded officers is timely made by management.

Management response

Response	<p>This is as a result of receiving the approval letter to proceed on secondment late from the Personnel Management office (PMO).</p> <p>Salaries are immediately stopped by AGD as soon as the request is received.</p> <p>Further, agreement has been reached with PMO whereby approval letters will not be issued unless the office repays the unduly paid salaries.</p>
Action to be taken	
Officer Responsible	
Date when situation will be regularised	

4.13 Expenditure

4.13.1 Supplier registered for goods only but paid for services

Finding

A review of the payment relating to the rehabilitation of the Independence Stadium for independence anniversary celebration amounting to **D2, 998,800.00** revealed that it was awarded to Mbouba Jaly Enterprise. However, review of the GPPA certificate attached revealed that the supplier was registered for " goods only " on certificate number 0498/2018 and not "services". Details as per the supplier invoice are shown in the table below:

Quantity	Description	Unit price	Amount
		D	D
110 drums	oil paint-gray	3,300.00	363,000.00
60 drums	oil paint-blue	3,300.00	198,000.00
60 drums	oil paint-red	3,300.00	198,000.00
60 drums	oil paint-green	3,300.00	198,000.00
50 drums	oil paint-white	3,300.00	165,000.00
60 drums	oil paint-cream	3,300.00	198,000.00
60 drums	oil paint-white	3,300.00	198,000.00
125 drums	oil paint-cream	3,300.00	412,500.00
130 pcs	copper pipes	1,500.00	195,000.00
180 pcs	copper stop valve	800.00	144,000.00
150 pcs	PVC pipe	610.00	91,500.00
180 pcs	length PVC pipe 110mm	1,050.00	189,000.00
200 pcs	110N Ben	145.00	29,000.00
150 pcs	copper union 1/2in	135.00	20,250.00
150 pcs	flexible connector 1/2in	135.00	20,250.00
100 pcs	white tape	55.00	5,500.00
85 bags	Cement	280.00	23,800.00
30 kgs	tangi glue	380.00	11,400.00
150 pcs	Elbow ¾	110.00	16,500.00
150 pcs	stop valve ¾	310.00	46,500.00
150 pcs	sockets ¾	105.00	15,750.00
180 pcs	Silicon	150.00	27,000.00
200 pcs	Y Tee 110mm	235.00	47,000.00
125 pcs	Plywood	250.00	31,250.00
100 pkts	Nails	120.00	12,000.00
310 pkts	Mullur	210.00	65,100.00
40 pcs	Toilet seats	250.00	10,000.00
50 pcs	Toilet siphones	350.00	17,500.00
	Honorarium	0	50,000.00
Total			2,998,800.00

Implication

- There is a risk that the supplier was awarded this contract based on favouritism thus defeating the spirit of sound procurement practices.
- There is risk of under payment of registration fees to GPPA.

Priority

High

Recommendation

- We recommend that management ensures that suppliers are awarded contracts based on their GPPA registration certificates.

Management response

Response	All the items mentioned above are goods and not services.
Action to be taken	
Officer Responsible	
Date when situation will be regularised	

4.13.2 Payment without adequate supporting documents

Finding

Financial Regulations 26 (21) states that, "Payment vouchers shall be accompanied by the appropriate supporting documents which may include original invoices, time pay sheets, and local purchase orders".

We observed that 9 (nine) payments vouchers totalling **D85,092,392.06** listed in **appendix m** were made without adequate supporting documentation to substantiate the authenticity of the transactions.

In addition, we also noted that 4 (four) payment vouchers for the purchase of air tickets and per diem allowances totalling **D306, 877.00** were not supported with travel clearance and invitation letters.

Payment vouchers without adequate supporting documents cannot be accepted as genuine disbursements. Details are shown in the table below:

Date	Description	Payee	Payment Voucher Number	D	Remark
7-18-2018	Travel Expenses	Illo Jallow	01PV017842	88,172.00	No travel clearance
12-10-2018	Travel Expenses	LAMIN SONKO	01PV019520	16,497.00	No travel clearance
7-24-2018	Travel Expenses	TEMPAMA DOU SANNEH	01PV017956	113,742.00	No travel clearance
7-23-2018	Travel Expenses	H.E. MADAM FATMATT A BAH BAR	01PV017921	88,466.00	No invitation letter
Total				306,877.00	

Implication

- There is risk that these travels were not sanctioned.
- There is a risk that public funds are misappropriated.
- The dictates of the Financial Regulations is breached.

Priority

High

Recommendation

- Management should ensure that all the relevant supporting documents are furnished or amounts refunded and details furnished to this Office for verification.
- In future, the dictates of the Financial Regulations should be adhered to at all times.

Management response

Response	Travel clearances are attached to all the 3 payment vouchers and evidence is available for your inspection. As for the payment to the First Lady there is no requirement to obtain an invitation letter to attend the meeting. The travel clearance is sufficient.
Action to be taken	
Officer Responsible	
Date when situation will be regularised	

Auditor's Comment

The issue remained outstanding up to the time of finalising this management letter.

4.13.3 Failure to present payment vouchers

Finding

Financial Regulation 6 (1) states that, "A public officer Shall produce records of the transaction for inspection or audit purposes, when called upon to do so by the Accountant General, the Auditor- General or the Director General of Internal Audit".

Contrary to the Financial Regulation the following payment vouchers were not presented for audit inspection:

Other charges

12 (twelve) payment vouchers amounting to **D75, 046,065.90** for the period were not presented for inspections. Details are shown in **appendix n (i)**.

Capital expenditure

10 (ten) payment vouchers amounting to **D22, 921,272.00** were not provided for audit verification. Details are shown in the **appendix n (ii)**.

Interest and principal payment vouchers

24 (twenty-four) payment vouchers amounting to **D383, 934,253.48** were not presented for audit. Details are shown in **appendix n (iii)**.

Imprest payment vouchers

887 (eight hundred and eighty-seven) imprest vouchers amounting to **D286,757,810.62** were not provided for our review. Details are shown in **appendix n (iv)**.

Implication

- Payment vouchers not presented for audit verification will cast doubt on the propriety of the payments.
- There is a risk that these payments were raised without payment vouchers.
- The dictates of the Financial Regulations was not adhered to.

Priority

High

Recommendation

- Management should take all the necessary steps to produce the outstanding payment vouchers for verification.
- The dictates of the Financial Regulation should always be adhered to.

Management response

Response	<p>Eleven (11) Other Charges payment vouchers amounting to D74, 284,715.90 are available for your inspection.</p> <p>Out of the 11 vouchers Capital expenditure vouchers on appendix n (ii) 6 vouchers amounting to D22,393,172.00 have been retrieved and are available for your inspection.</p> <p>Payment vouchers No. 08PV014383 amounting to D250,000.00 was cancelled.</p> <p>Payment voucher No. 11PV004326, amounting to D75,000.00 was not paid and would be cancelled in the revised Financial Statements.</p> <p>Fifteen (15) out of 23 vouchers amounting to 310,096,555.23 have been retrieved.</p> <p>Out of the 222 imprest vouchers amounting to D286,757,810.62, 182 have been retrieved.</p>
Action to be taken	The rest of the payment vouchers are being searched
Officer Responsible	AGD
Date when situation will be regularised	End July 2020

Auditor's Comment

- 1 (one) payment voucher amounting to D761,350.00 for other charges;
- 4 (four) payment vouchers amounting to D10,074,050.00 remained outstanding for capital expenditure;
- 7 (seven) payment vouchers amounting to D62,356,686.56 in respect of interest & principal payments were not presented;
- 19 imprest payment vouchers amounting to D 4,008,198.80 remained outstanding up to the time of finalising the management letter.

Details are shown in the **appendix n (i), n (ii), n (iii) and n (iv)**.

4.13.4 Single sourcing

Finding

Gambia Public Procurement Authority's Regulation (GPPA) 12 dealing with thresholds for procurement transactions has set the threshold for the procurement of goods and services at D10,000.00 and D30,000.00 respectively.

Section 43 (2) of Gambia Public Procurement Act stipulates that, “*Local request for quotation proceedings shall be used when desired goods, works or services are ordinarily available from three or more sources in The Gambia at competitive prices and conditions*”.

We noted a payment amounting **D37, 800.00** for a purchase of spare parts was made without the required three quotations. Details are shown in the table below:

Date	Details	Payee	PV No	D
15/08/2018	Purchase of spare part	Nasser Foam Manufacturing	08PV013651	37,800.00

Implication

- There is a risk that contracts are awarded to favoured vendors or suppliers in exchange for personal gains thus stifling the chance for fair and transparent competition.
- The dictates of the GPPA Act and Regulation are breached.

Priority

High

Recommendation

- We recommend that the required quotations should be obtained as per the threshold stipulated in the GPPA Act and Regulations.
- In future, the GPPA Act and Regulations should always be adhered to

Management response

Response	Three quotations as required by the GPPA regulations were attached and evidence is available for your inspection.
Action to be taken	
Officer Responsible	
Date when situation will be regularised	

Auditor's Comment

We have confirmed that the required quotations were attached.

4.14 Outstanding commitments

4.14.1 Balances in the statement of outstanding commitments

Finding

The statement of outstanding commitments provides information on all the business transactions that the Government has entered into for the supply of goods and services during the financial year. Outstanding commitments are defined to include approved purchase orders, unpaid payment vouchers and outstanding imprests.

Discussion with officials at the Accountant General indicated that these commitments were supposed to be executed by the year end.

However, during the audit, we noted that there was an outstanding balance of commitments from Ministries, Department and Agencies amounting **D457, 737,000.00** at the year-end. We could not confirm the accuracy of these amounts as Accountant General's Department did not provide the breakdown. The table below shows a summary of these outstanding commitments.

Description	D
Agencies	449,000.00
Embassies	267,735,000.00
Ministries	189,553,000.00
Total	457,737,000.00

Implication

- The balance shown as an outstanding commitment is indicative of poor budget management as these funds cannot be used for any other purpose.
- This could result to unnecessary virements.
- There is a risk that the financial statements are misstated.

Priority

High

Recommendation

- We recommend that Accountant General should ensure that outstanding commitments are cleared on monthly.

Management response

Response	The outstanding commitments, which do not result in actual payments, are being reviewed to get them cleared.
Action to be taken	
Officer Responsible	
Date when the situation will be regularised	

Auditor's Comment

We have confirmed that the issue remained outstanding up to the time of finalising this management letter. A review of the revised financial statement revealed that the outstanding commitment balances stood at D471,000, D267,755 and D189,571,000 for Agencies, Embassies and Ministries respectively.

4.15 Public debt

4.15.1 Overpayment of loan interest

Finding

During the review of the Islamic Development Bank loan agreement and the billings for payments on loan number 071 and 074 (Implementation of Component of the ECOWAN Project in The Gambia and Community Base Infrastructure and Livelihood Improvement) respectively, we noted an over payment of interest amounting to ID (Islamic Dinar) of ID847,646.40 which is equivalent to D58,106,160.72. Details are shown in **appendix o**.

Implication

- There is a risk that government is losing huge amounts of funds as a result of overpayment of interest on loans.
- There is also a risk of non-reconciliation of bills received with the respective loan schedules specified in agreements to confirm the amounts to be paid to the creditors.

Priority

High

Recommendation

- We recommend that the overpayment be recovered, and details furnished to the National Audit Office for verification.
- The Ministry of Finance should carry out regular reconciliation exercise on all loans contracted.

Management response

Response	Noted and the office will engage IDB on this regards.
Action to be taken	The office will engage IDB
Officer Responsible	DLDM
Date when the situation will be regularised	

Auditor's Comment

The issue remained outstanding up to the time of finalising this management letter.

4.15.2 Exchange difference

Finding

During the review of interest and amortisation payments, we noted exchange rate difference between the date of preparing the payment voucher and the actual date of the payment as shown in request for exchange rate forms used in calculating the Dalasi equivalent (functional currency) against the respective foreign currencies.

These differences caused a net exchange loss of **D433, 798.08** for which no evidence exist to confirm how they were captured in the financial statements. Details are shown in **appendix p**.

Implication

- There is a risk that these exchange differences are not captured in the financial statements and hence the financial statements are misstated.

Priority

High

Recommendation

- We recommend the exchange differences be adjusted in the financial statements to reflect the actual payments made by government.

Management response

Response	Generally the GMD deteriorates against forex currencies, due to timing difference between voucher and payment dates, resulting in a cumulative net loss at the end of the year. Exchange losses are captured as adjustments during the reconciliation process under GFS 222143 (Exchange Difference). The quoted forms part of the balance of this account.
Action to be taken	
Officer Responsible	
Date when the situation will be regularised	

Auditor's Comment

We reviewed the evidence provided and noted that the loss in exchange differences amounting to D3,731,582.38 under the GFS code 222143 was not recognised in the financial statement.

No evidence of reconciliation was also provided. As a result, the issue remained outstanding up to the time of finalising this management letter.

4.15.3 Misclassification of interest and principal payments

Finding

Financial Regulation 34 (9) states that, *“The public accounts shall be classified and arranged in accordance with the Government of The Gambia Budget Classification or Chart of Accounts”*.

Review of the budget estimates and discussion with officials of the Ministry of Finance revealed that each loan or project is assigned a unique number which is used for budgeting and in effecting payments in the Integrated Financial Management Information System (IFMIS).

During the audit, we noted that the majority of the principal and interest payments were made from the wrong project code. A sample of such payments is shown in **appendix q**.

Implication

- There is a risk that forecasted interest and principal payments based on information provided from the IFMIS and the actual figures in the annual estimates for the period under review are misleading because of the differences in codes used.
- This is indicative of inadequate supervision of work done by junior staff involved in processing interest and principal payments.
- The provision of the Financial Regulations is breached.

Priority

High

Recommendation

- We recommend that management should liaise with the Ministry of Finance to ensure the correct project or loan codes are used when effecting payments.
- In future, the dictates of the Financial Regulations should be adhered to.

Management response

Response	Principal and interest payments made from the wrong project codes would be adjusted in the revised Financial Statements. The payment to Saudi Fund For Development via 50PV002372 amounting to D2,400,000.22 was charged from the right code.
Action to be taken	
Officer Responsible	AGD
Date when the situation will be regularised	End July 2020

Auditor's Comment

The issue remained outstanding up to the time of finalising this management letter.

4.15.4 Penalty payments

Finding

During the audit, we noted penalty payments for delay in interest payments amounting to D198,289.19 were incurred by Ministry of Finance and Economic Affairs (MoFEA). Details are shown below:

Date	Details	Payee	Payment Voucher Number	USD	Rate	D
05-Sep-18	Principal payment In respect of Banjul Int. Air Port Development	Export import Bank of India	50PV002392	1,612.11	48.31	77,881.03
8-28-2018 ::	Interest on Loans from Foreign Governments	EXPORT-IMPORT BANK OF INDIA	50PV002389	157.42	48.43	7,623.85
7-26-2018 ::	Interest on Loans from Foreign Governments	EXPORT-IMPORT BANK OF INDIA	50PV002369	82.69	48.16	3,982.35
9-4-2018 ::	Interest on Loans from Foreign Governments	EXPORT-IMPORT BANK OF INDIA	50PV002290	1,454.69	49.21	71,585.29
2-22-2018 ::	Interest on Loans from Foreign Governments	EXPORT-IMPORT BANK OF INDIA	50PV002120	783.90	47.35	37,117.67
12-13-2018 ::	Interest on Loans from International Org. & Banks	EXPORT-IMPORT BANK OF INDIA	50PV002563	2.01	49.25	98.99
Total						198,289.19

Implication

- Penalty payments suggests that the Government of The Gambia are not adhering to the provisions in the loan agreements signed with her creditors and could result to government losing huge amounts of money which could otherwise have been utilised for other development needs of her citizenry.
- This is indicative of internal control weakness as the penalty payments are as a result of late settlement of interest of loans by Ministry of Finance & Economic Affairs.

Priority

Medium

Recommendation

- We recommended that management should liaise with Ministry of Finance to avoid incurring penalty payments on interest payments.

Management response

Response	<p>The reason of the penalty charges is as a result of late payment of debt service.</p> <p>These late payments are caused by both internal & external factors.</p>
Action to be taken	<p>Management will endeavor debt services are paid on time.</p> <p>Management will engage the creditors to ensure that bills are sent on time.</p>
Officer Responsible	DLDM
Date when the situation will be regularised	

4.15.5 Inaccurate principal amount disclosed in the debt management system

Finding

During the audit, we noted differences between the principal amount shown on the loan bill attached to the payment voucher and the principal amount disclosed in the debt management system.

Further review of the system and discussion with officials revealed that the schedule was revised as per the bill and the payment voucher amount, but the revised schedule was not updated in the system.

Date	Description	Payment voucher Number	Payee	Payment Voucher Amount	System schedule D	Difference
10-18-2018	Principal - Foreign Gov'ts Loans	50PV002471	ERSTE BANK (Giro Credit)	570,375.85	1,285,527.03	- 715,151.18

Implication

- There is a risk that the system is not updated to reflect the true balances of the loan repayments.
- This is indicative of serious weakness in the management of loans and if not addressed could result to significant misstatement of outstanding loan balances disclosed in the financial statement.

Priority

Medium

Recommendation

- We recommend that the revised loan schedules be updated in debt management system to reflect the correct loan balances disclose in the financial statements.

Management response

Response	Noted and the office will reflect the revised schedule in the debt management system.
Action to be taken	As we stated in response
Officer Responsible	DLDM
Date when the situation will be regularised	

Auditor's comment

The issue remained outstanding up to the time of finalising this management letter.

4.15.6 Failure to present minutes of loan negotiation

Finding

Financial Regulations 6 (1) states that, “A public officer shall produce records of the transactions for inspection or audit purposes, when called upon to do so by the Accountant General, the Auditor-General, or the Director General of Internal Audit”.

We noted that the 2 (two) loans were contracted and signed by the Government of The Gambia during the period under review. However, the minutes of these negotiations were not presented for review. Therefore, the audit team could not ascertain whether relevant stakeholders were invited to the negotiation processes during the acquisition and signing of these loans. Details are shown below:

Creditor	Project	Date signed	Loan Amount
Islamic Development Bank	Small Ruminant Production Enhancement Project	5/4/2018	ID 1,800,000.00
European Investment Bank	The Gambia Electricity Restoration and Modernization Project (GERMP)	21/12/2018	EUR 57,000,000.00

Implication

- In the absence of negotiation minutes, it would be difficult to ascertain the involvement of relevant stakeholders in process of loan acquisitions.
- There is a risk that adequate consultations with relevant stakeholders were not done during the negotiations of the above-mentioned projects.
- There is a risk that contract terms and conditions were not reviewed before the loan was signed and as a result the loans might be unfavourable to government.

Priority

High

Recommendation

- We recommend that the negotiation minutes relating to the above project in question are provided to the audit team for inspection without further delay.
- In future, management should ensure that all negotiation minutes are properly filed for audit and other inspection purposes.

Management response

Response	Management will endeavor provide the minutes
Action to be taken	
Officer Responsible	DLDM
Date when the situation will be regularised	End July 2020

Auditor's Comment

The issue remained outstanding up to the time of finalising this management letter.

4.15.7 Failure to published 2018 debt bulletins

Finding

Section 51 of the Public Finance Act states that, “ *the Ministry shall frequently prepare and publish statistical bulletins that provide accurate and timely information on;*

- a) Debt stocks, debt service cost, and risk measures of the debt portfolio of state;*
- b) Derivative transactions entered into by the state;*
- c) Guarantees issued by the state and the purposes and beneficiaries of these guarantees;*
- d) Lending provided by the state and the borrowers of these funds;*
- e) Supplier’s credit agreements entered into by the state and the purposes of these agreements; and*
- f) Finance lease agreements entered into by the state and the purposes and counterparts of these agreements.*

Debt bulletin provides detailed information about the position of public debt portfolio, this include both external and domestic debt managed by the Ministry of Finance and Economic Affairs in accordance with the relevant frameworks.

We noted that there was no evidence of publication of debt statistical bulletin for the year under review by the Ministry of Finance & Economic Affairs.

Implication

- This implies inadequate accountability and transparency in public debt management.
- In the absence of the debt bulletin, it will be difficult to determine the level of government debt in the current year and forecast the borrowing power of government in the subsequent years.
- The dictates of the Public Finance Act is not adhered to.

Priority

High

Recommendation

- We recommend the Ministry of Finance should ensure that a debt statistical bulletin in accordance with the dictates of the Public Finance Act.

Management response

Response	This finding is inaccurate, 2018 public debt bulletin was indeed published and can be access at the ministry's website www.mofea.gm .
Action to be taken	
Officer Responsible	
Date when the situation will be regularised	

Auditor's Comment

We have confirmed that the debt bulletin was published.

4.15.8 Differences between statement of public debt and Debt management system, CS-DMRS

Finding

A reconciliation between statement of public debt and debt balances recorded in the debt management system revealed an understatement of **D5, 699,204,900.00**. Details are shown in **appendix r**.

Implication

- There is a risk that the statement of public debt disclosed in the financial statements is misstated.

Priority

High

Recommendation

- Management should investigate the cause of the differences and details provided to the audit team for verification.
- Management should ensure that the debt balances are adjusted in the financial statements.

Management response

Response	Your concern is noted. The statement has been recomputed and attached is the schedule which will be incorporated in the revised Financial Statements.
Action to be taken	
Officer Responsible	AGD
Date when the situation will be regularised	End July 2020

Auditor's Comment

We reviewed the evidence provided and noted difference amounting D245,018,298.84 at the time of finalising this management letter. Details are shown in **appendix r**.

4.15.8.1 Difference in loan disbursements amounts between Front and Back office

Finding

Front office is responsible for resource mobilization and served as the liaison officer between donors and the Government. They keep an up to date disbursement data which is use by the both the back and middle office for analysis purpose.

Back office's responsibility is to process debt service bills for payments and reconcile this with the system projections.

Our reconciliation of loan disbursement balances obtained from the back office against the disbursement balances recorded in the system by the front office during the year under review revealed differences amounting to **D1,859,078,216.32** and the Ministry could not clarify the reason for the differences. Details are shown in **appendix s**.

Implication

- There is a risk of lack of coordination between the two units.
- This is indicative of serious internal control weakness over the coordination and management of loan data between the front and back office and if not addressed could result in provisions of unreliable information by the Directorate of Loans and Debt Management.

Priority

High

Recommendation

- We recommend the Permanent Secretary Ministry of Finance should ensure that the differences noted above are investigated and corrected immediately and details provided to the audit team for verification.
- The Permanent Secretary should exercise appropriate supervision over work of his subordinates.

Management response

Response	Front and Back office use the same debt management system to generate report; the difference could arise as a result of timing differences.
Action to be taken	
Officer Responsible	
Date when the situation will be regularised	

Auditor's Comment

The issue remained outstanding up to the time of finalising this management letter.

4.15.9 Difference in outstanding debt balance reported by the debt management system

Finding

We re-performed calculation of the outstanding debt closing balances generated from the system and noted differences amounting to **D1,908,787, 000.40** between the amount reported in the financial statement and the recalculated amount. Details are shown in **appendix t**.

Implication

- This is indicative of weaknesses in the internal control and if not addressed could be misleading to users of the financial statements.

Priority

High

Recommendation

- We recommend that plausible explanation be given for the cause of this huge differences and details provided to the audit team for verification.

Management response

Response	The quoted amount of debt outstanding is inaccurate as it does not factor principal repayment.
Action to be taken	
Officer Responsible	
Date when the situation will be regularised	

Auditor's Comment

We recalculated the outstanding debt balances provided for confirmation and noted differences amounting to D2, 014,685,727.87. In effect, the difference has increased compared with the original figure reported in draft management letter. Therefore, the issue remained up to the time of finalising this management letter. Details are shown in **appendix t**.

4.15.10 Debt sustainability

Finding

Debt sustainability is often defined as the ability of a country to meet its debt obligations without requiring debt relief or accumulating arrears.

Our audit of public debt revealed worrying trends regarding debt sustainability for the Government of The Gambia.

The table below presents the debt sustainability analysis using the Commonwealth Secretariat criteria. Details are shown below:

Bench Mark ratios (COMSEC)	Year end	GDP Ratio (%)	Bench mark (%)	Over (%)
Overall Budget Deficit including grants				
		GMD (billions)		
Fiscal deficit should not be more than 3% of GDP	2018	6.69	3	3.69
Public Debt Service				
Public domestic debt should not be consistently higher than 200% of domestically generated Govt. Revenue.	2018	311.00	200	111.00

Implication

- There is a risk that government may face difficulties in obtaining loans from prospective creditors in future.
- There is also a risk that debt repayments would be difficult in the future as the rate of increase in public debt surpasses the rate of increase in revenue given the current trends.
- There is a risk that future loans to the Government of The Gambia will attract higher than normal interest rates, because creditors may factor in the country's poor fiscal record.

Priority

High

Recommendation

- We recommend that government exercise strong fiscal discipline by significantly reducing domestic debt; this will help in addressing high cost and risk attached to repayment of interest from government revenue.

Management response

Response	The Commonwealth secretariat [COMSEC] is limited to conduct Debt sustainability analysis. However, the Debt management office used world Bank and IMF DSF toolkits to conduct the debt sustainability analysis. The indicators provided by commonwealth secretariat to determine debt sustainability is inaccurate.
Action to be taken	
Officer Responsible	
Date when the situation will be regularised	

Auditor's Comment

The IMF-WB debt toolkit used by MoFEA was requested during the audit, but no information was provided. As a result, the audit team used the COMSEC debt analysis indicators to analyse the debt sustainability for 2018. Therefore, the issue remained outstanding up to the time of finalising this management letter.

4.15.11 Additional loans contracted without approval from National Assembly

Finding

Section 155 (3) of the Constitution state that, *“No loan shall be raised by the government on behalf of itself or any other person or authority otherwise than by or under the authority of an act of the National Assembly”*.

We noted that 6 (six) projects received additional loans without going through the National Assembly for approval. The additional loans were approved by the Ministry of Finance and Economic Affairs (MoFEA). However, we were not provided with the request for approval, proposal and outstanding work plan from the project holders nor were we provided with the terms and conditions of the various loans.

Details are shown in **appendix u**.

Implication

- There is a risk that loan extensions approved by MoFEA are not properly assessed and scrutinised to confirm whether the request is genuine and appropriate.
- There is a risk that the disbursements from the original loans were not utilized by the project holders as planned as a result the projects could not be completed.
- The dictates of the provisions of the Constitution is breached.

Priority

High

Recommendation

- We recommend that Ministry of Finance should seek approval from the National Assembly when contracting loans in accordance with the Constitution.

Management response

Response	This finding is misrepresented. The loan will never become effective without National Assembly ratifying it. However evidences are available for your inspection.
Action to be taken	
Officer Responsible	
Date when the situation will be regularised	

Auditor's Comment

We reviewed the evidence provided and noted that this issue remained unresolved as the approvals by National Assembly were not presented for confirmation. Details are shown in the table below:

Date	Project	Donor/ Creditor	Extensi on Amoun t '000.	Extensi on Amoun t System D'000.	Extensi on Amoun t in eviden ce D'000.	Differe nce D	Remark
31. 12.18	Lamin Koto Passamas road project	Kuwait Fund for ARD Economic Development	KD 3,000,	419,000	N/A	N/A	Both the KD and Dalasi amounts were not stated in the evidence provided. No evidence of ratification from the National Assembly was provided.
31. 12.18	Gambia University Project	ARAB Bank for Economy Development in Africa	USD 7,000	357,560	N/A	N/A	The dalasi equivalent was not stated in evidence provided. The USD was confirmed OK. Evidence of ratification by National

Date	Project	Donor/ Creditor	Extensi on Amoun t '000.	Extensi on Amoun t System D'000.	Extensi on Amoun t in eviden ce D'000.	Differe nce D	Remark
							Assembly was not provided.
31. 12.18	University of the Gambia Campus project	Islamic Development Bank-IDB	XID 10,620	744,780			The dalasi equivalent was not stated in evidence provided. The USD was confirmed OK. Evidence of ratification by National Assembly was not provided.
31. 12.18	KUWAIT FUND FOR ARB ECONOMIC DEVELOPMENT	University of The Gambia Campus Project -KFEAD	KD 4,000	658,920	380,000	278,920	The was difference in the dalasi equivalent between the amount stated on the evidence provided and the amount in the system.Evidence of ratification by National Assembly was not provided.
31. 12.18	OPEC FUND FOR INTERNATIONAL DEVELOPMENT	The University of The Gambia Project -OPEC	USD 5,000	255,400			Adequate evidence was not provided in respect of this project.

Date	Project	Donor/ Creditor	Extensi on Amoun t '000.	Extensi on Amoun t System D'000.	Extensi on Amoun t in eviden ce D'000.	Differe nce D	Remark
31. 12.18	SAUDI FUND FOR DEVELOPM EN	University of The Gambia Campus Project- SFD	SDR 37,500	510,750	N/A	N/A	The dalasi equivalent was not stated in the evidence provided. The SR was confirmed OK. Evidence of ratification by National Assembly was not provided.

4.15.12 Re-structured loans

Finding

We reviewed the debt management system (Meridian) and noted that 5(five) loan repayments were restructured. As a result, the amount of repayment of some loans have been reduced and the period of repayment extended and for others, a grace period is agreed during which time there will be no repayment, but the repayment amount is increased significantly after the grace period.

Details are shown below:

Re-structured Period	Project	Donor/ Creditor	Original repayment amount	Re-structured amount/ revised grace period.	Post grace period repayment amount	Remark
1 Nov 2020-1 May 2025	Farafenni laminkoto loan project	Kuwait Fund for Arab Economy Development	KD 68,000	KD1,000	KD 240,000	The repayment amount of KD 240,000 would be paid from 1 November 2015 to 1 November 2026. The loan amount as per the re-structure KD 3,000,000. The repayment amount will increase by KD 172,000 2025.
15 December 2017-15 June 2025	Banjul International Airport rehabilitation and upgrading phase II	Saudi fund for development	SR 750,000	Given grace period of 7 years.	SR 875,000	The repayment amount after the grace period will increase by SR 125,000 in 2025.
15 October 2019-15 April 2025	Mandina Ba Soma road project	Abu Dhabi Fund for Development	AED 1,224,000	5 Years	AED 1,224,000	The repayment would begin in 15 April 2025.
March 2020 to 10 March 2025	Financing construction of National Assembly Building Loan No. HOLCGUSD0 0002172	Export Bank of India	USD 223,333.33	4 Years	USD 333,333.33	The repayment amount after the grace period will increase by USD 110,000 in 2025.
1 August 2020 to 11 February 2025	Financing construction of National Assembly Building Loan No. HOLCGUSD0 0000231	Export Bank of India	USD 434520.75	4 Years	USD 520916.40	The repayment amount after the grace period will increase by USD 86,395.65 in 2025.

Implication

- There is a risk that debt management strategy is weak.
- The restructuring is only a postponement of the debt management problem by reducing debt repayment now and significantly increasing it in the future, this would adversely impact on the economy in the future.

Priority

High

Recommendation

- Management should ensure that the loan conditions are appropriately evaluated, and risk assessments are carried out prior to seeking for loan re-structuring.

Management response

Response	<p>The aim of this restructuring is to give the needed fiscal space to the Government in the medium term for a smooth execution of the National Development Plan and subsequently bring back debt to a sustainable path.</p> <p>Additionally this was aimed at improve revenue mobilization and expenditure restraint to ensure fiscal discipline and create fiscal space for much needed public investment and social spending as per IMF recommendation.</p> <p>It is important when making an analysis consider the economy as a whole such as GDP growth, revenue growth etc. not only one aspect of the economy.</p>
Action to be taken	
Officer Responsible	
Date when the situation will be regularised	

Auditor's Comment

We reviewed the evidence provided and noted that there was no fiscal analysis performed in respect of the debt structuring to determine the growth in GDP and revenue as whole. As a result, this issue remained outstanding up to the time of finalising this management letter.

4.15.13 Failure to prepare borrowing plan

Finding

Section 39 (1-4) of the Public Finance Act (PFA) states that,

1. *“For each financial year a borrowing plan to meet the aggregate borrowing requirement of the state shall be prepared by the Ministry.*
2. *The borrowing plan shall be based on the determine Minimum Term Debt Management Strategy and annual cash flow forecast for the state, and include planned borrowing operations over the year, borrowing instrument to be used and indicative timing of these borrowings.*
3. *The borrowing plan shall be updated half year.*
4. *The ministry shall review and approve the annual borrowing plan and its updates”.*

We noted that there was no borrowing plan to comply with the dictates of the Public Finance Act.

Implication

- There is a risk that the dictates of the Public Finance Act were not followed.
- In the absence of borrowing plan, it will be difficult to forecast the cash inflows and outflows of both external and domestic borrowing.

Priority

High

Recommendation

- The Ministry of Finance should ensure that a comprehensive borrowing plan in place in accordance with the requirement of the Public Finance Act.

Management response

Response	Noted, however there has been an improvement in 2019 with regards to this finding.
Action to be taken	Continuous improved will be ensured
Officer Responsible	DLDM
Date when the situation will be regularised	

Auditor's Comment

The issue remained outstanding up to the time of finalising this management letter.

4.15.14 Failure to submit debt balances by public enterprises

Finding

Section 57 (1) of the Public Finance Act (PFA) states that, “A public enterprise shall submit to the Ministry, a record of its outstanding debt and new borrowing including overdrafts not later than twenty days after the end of every quarter”.

During our audit, we noted that Public Enterprises failed to submit their outstanding debt balances in accordance with requirement of the Public Finance Act. Although the Ministry continued to guarantee the Public Enterprises to acquire loans and provide on-lending services.

Implication

- The Ministry will find it difficult to assess the credit risk of the public enterprises to determine appropriate limits for their borrowings.

Priority

High

Recommendation

- The Ministry of Finance should ensure that proper measures are implemented immediately in accordance with the Public Finance Act.

Management response

Response	In 2019 the Ministry of Finance & Economic Affairs wrote to various stakeholders stating that banks are not allowed to enter into any financial agreement with public enterprise without the approval of MOFEA. Therefore no new debt can be issued without the prior approval of the Ministry.
Action to be taken	
Officer Responsible	
Date when the situation will be regularised	

Auditor's Comment

The issue remained outstanding up to the time of finalising this management letter.

4.15.15 Failure to set Borrowing Limit for SOEs

Finding

Section 56 (2) of the Public Finance Act states, “*For the purpose of sub-section (1), the Minister shall prescribe an annual borrowing limit for each enterprise based on its capacity to repay and such other considerations as the Minister may determine*”.

During our audit, we noted that no borrowing limit was set for State Owned Enterprises contrary to the above section of the Public Finance Act.

Implication

- There is a risk that these Enterprises might not be able to meet their obligations as they fall due.
- There is a risk that SOEs might borrow beyond their capacity to repay therefore exposing the government to litigation cases in the event of a default.

Priority

High

Recommendation

- The Minister of Finance should adhere to the dictates of the Public Finance Act and ensure that appropriate limits are set for each State-Owned Enterprise.

Management response

Response	The credit risk assessment has been effected to assess the capacity of the public enterprise to repay its obligations meaning that the public institution must get approval from the ministry before contracting any loan, therefore no public enterprise shall enter into financing agreement without ministry's knowledge.
Action to be taken	
Officer Responsible	
Date when the situation will be regularised	

Auditor's Comment

The issue remained outstanding up to the time of finalising this management letter.

4.15.15.1 Failure to carryout risk assessment prior to granting of loans and state guarantees

Finding

Section 24(f) of the Public Finance Act states that, *“The Appropriation Bill documents submitted to the National Assembly shall contain at least a statement of government guarantees to third parties for the preceding year”*.

Section 46(2) of the Public Finance Act states, *“Prior to the issuance of any form of state guarantees, the Ministry shall assess the fiscal risk to the state for such guarantee, and the result of the risk assessment and the method used in this assessment shall be presented in written form to the Minister”*.

During the audit, we noted that various guarantees were issued to State Owned Enterprises during the period under review. These guarantees were not included in the budget estimate contrary to the above section of the Public Finance Act.

In addition, no evidence was provided to suggest that a fiscal risk assessment was conducted prior to the issuance of state guarantees in contravention to the Public Finance Act.

Implication

- The guarantees to these SOEs are illegal as they are not approved by the National Assembly.
- The National Assembly and user of the budget estimate are not given complete information to make informed decisions.
- Failure to comply with the Public Finance Act will exposes the Government of The Gambia to finance risk.

Priority

High

Recommendation

- The Ministry of Finance should give explanation as to why state guarantees to SOE are excluded from the appropriation bill document.
- The dictates of the Pubic Finance Act should always be adhered to.

Management response

Response	The ministry is aware of the fiscal risk posed by SOEs to that effect, has started conducting credit risk analysis for all on-lending and credit risk guarantee proposal in order to minimize the risk of Subsidiary Loan defaults and consequent budgetary burdens on Government.
Action to be taken	
Officer Responsible	
Date when the situation will be regularised	

Auditor's Comment

The issue remained outstanding up to the time of finalising this management letter.

4.16 Receivables

4.16.1 Roll over of tax receivable balance

Finding

Tax receivables is the difference that arise as a result of timing difference in tax revenue collections and the banking by GRA into the Central Banks accounts for customs and domestic tax collections.

We noted a rolling over tax receivable balance of **D 823,995,015.47** from 2014 through 2017. These were payments made by taxpayers but were not receipted at the Central Bank.

Further discussions with Accountant General Officials revealed that this balance arose from the timing differences between direct payments of taxes into GRA revenue bank by taxpayers and the time GRA update their records.

This balance is expected to be cleared at the year-end but did not happen.

Implication

- There is a risk that account balances in respect of tax receivable is misstated in note 17 of the financial statements.
- The receivable balances recognised in the statement of financial position may also be misstated.

Priority

High

Recommendation

- We recommend that a thorough investigation is carried out to establish the correct amount and details provided to the audit team for verification.
- We request for regular reconciliation between Accountant General's records and GRA returns.
- Explanation should be given as to why the tax receivable balance is rolling each year since 2014.

Management response

Response	The balance rolled from 2007 to 2018. The figure is being reviewed with the view to adjust it accordingly.
Action to be taken	
Officer Responsible	
Date when the situation will be regularised	

Auditor's comment

The issue remained outstanding up to the time of finalising this management letter.

4.16.2 Inaccurate tax receivable balance disclosed

Finding

During the audit, we noted that **D910, 531,790.86** was disclosed as tax receivables in the financial statements for the period under review under note 17. Details are shown below:

Account	Opening Balance D	Movement during the year D	Closing balance D
Tax Receivable (321901)	823,995,015.47	86,536,775.39	910,531,790.86

A reconciliation of the tax receivables ledger and the GRA domestic tax and custom collections account bank statements from Central bank revealed that the total transfer made from the GRA accounts to the Consolidated Fund (CF) was more than the collections submitted by GRA and the amounts captured in the receivable ledger by **D97,613,360.00**. Details are shown below:

MONTH	TOTAL TAX REVENUE AS PER THE RECEIVABLES LEDGER	TOTAL TRANSFER TO THE CF	NET BALANCE IN THE RECEIVABLE LEDGER
Jan-18	802,711,469.05	561,641,782.94	241,069,686.11
Feb-18	412,703,169.92	621,975,087.76	(209,271,917.84)
Mar-18	833,799,429.81	700,474,060.50	133,325,369.31
Apr-18	807,968,900.13	1,002,514,333.83	(194,545,433.70)
May-18	746,455,460.54	641,980,279.05	104,475,181.49
Jun-18	719,701,020.95	855,887,237.93	(136,186,216.98)
Jul-18	807,598,876.65	826,901,766.55	(19,302,889.90)
Aug-18	671,228,583.91	664,772,062.47	6,456,521.44
Sep-18	639,607,477.54	596,812,580.86	42,794,896.68
Oct-18	819,625,522.81	886,958,826.81	(67,333,304.00)
Nov-18	692,724,749.00	669,615,850.74	23,108,898.26
Dec-18	721,903,074.77	744,107,225.64	(22,204,150.87)
Total	8,676,027,735.08	8,773,641,095.08	(97,613,360.00)

Implication

- There is a risk that that tax receivable balance disclosed in the financial statements is misstated.
- There is a risk that GRA did not capture all receipts from taxpayers.
- There is a risk that GRA revenue is misstated.

Priority

High

Recommendation

- We recommend management to investigate the causes of the difference and details provided to the audit team for verification.
- We recommend regular reconciliation between Accountant General's Department and Gambia Revenue Authority in order to establish the correct tax receivable balance to be reported in the financial statements.

Management response

Response	<p>The total tax revenue as per the Tax received in 2018 was D8,968,531,214.68 whilst the transfer to CRF was D8,849,641,095.08</p> <p>Additionally some revenue items were omitted as per our response on the query on Understatement of tax revenue and these would have to be adjusted.</p> <p>Therefore we recommend you revisit the above analysis after the adjustment to the Revised Financial Statements.</p> <p>Attached is the detailed analysis of the transfers to CRF and revenue captured in the Tax Receivable in appendix I.</p>
Action to be taken	
Officer Responsible	AGD
Date when the situation will be regularised	

Auditor's comment

We have confirmed that the necessary adjustments were made in the financial statements.

4.16.3 Accounts Receivable clearance account

Finding

Discussion with officials at the Accountant General's Department revealed that Account Receivable clearance account is a by-pass or transit account that helps complete the double-entry of transactions imputed in the IFMIS and therefore, it should not have any closing balance at the end of the financial period.

During our audit, we noted that the Receivables balance in the extended trial balance in note 17 includes the Account Receivable Clearance account with a net closing balance of D1,240,331,349.67 which is not in line with the explanation we received.

Implication

- There is a risk that the receivable balance disclosed in the draft financial statements is misstated.
- There is a risk of weaknesses in internal control surrounding the double-entry system of the Integrated Management Information System (IFMIS).

Priority

High

Recommendation

- We recommend that Management investigate the reason(s) as to why the Account Receivable Clearance account is showing this balance at the year end.
- We recommend that if this is a system issue then the suppliers should be engaged to address it as soon as possible.
- Management should do the necessary adjustments in the revised financial statements accordingly.

Management response

Response	The concern is noted.
Action to be taken	To be cleared as part of the 2019 Revised Financial Statements.
Officer Responsible	AGD
Date when the situation will be regularised	December 2020

Auditor's Comment

The issue remained outstanding up to the time of finalising this management letter.

4.16.3.1 Outstanding Imprest for 2018 shown as negative balances

Finding

A review of the detailed imprest report for all the Budget Entities (BEs) for the period under review revealed that imprest balances are in the negative. Details are shown below.

Retirement Date	Imprest No	Imprest Holder	Outstanding Imprest Balance D
31-Oct-18	VN015156	HINNA SAMBOU	-120,000.00
31-Dec-16	VN001461	BABOUCARR JOBE	-744.00
31-Dec-15	VN001748	FATOU PENN JANNEH	-23,228.82
31-May-2016	VN010469	AWA JOBE DRAMMEH	-821.00
30-Nov-16	VN012948	DARDO SAMBA	-3,750.00
17-Dec-2018	023IM241	Hatab Camara	-101,000.00
Total			- 249,543.82

Implication

- There is a risk that the detailed imprest report is misstated.
- There is also a risk that the outstanding imprest balance disclosed in the financial statement under note 17 (Receivables) is inaccurate.
- This is indicative of weak administration over the retirement of imprest.

Priority

Medium

Recommendation

- We recommended that management investigate the causes of the negative balances appearing in the detailed imprest report and adjust the outstanding imprest balance in the financial statements.

Management response

Response	The report is being reviewed for necessary action
Action to be taken	AGD
Officer Responsible	
Date when the situation will be regularised	

Auditor's Comment

The issue remained outstanding up to the time of finalising this management letter.

4.16.3.2 Differences between Detailed Imprest Report Balance and Extended Trial Balance (ETB)

Finding

During our audit, we noted that the balances shown on the Detailed Imprest Report as outstanding imprest differs from the balances reported on the extended trial balance. Details are shown in the table below:

Detailed Imprest Report	Extended Trial Balance	Difference
D	D	D
271,136,473.39	1,032,901,907.69	761,765,434.30

Implication

- There is a risk that the outstanding imprest balance disclosed in the financial statements is misstated.

Priority

High

Recommendation

- We recommend that the Accountant General should investigate the causes of difference and adjust the imprest balance in the financial statements.

Management response

Response	The outstanding imprest based on the Detailed Imprest Report is D786,703,215.79(123,117,689.18+663,585,526.61) and not 271,136,473.39. Attached is the summary reports in appendix J, details are also available for your review.
Action to be taken	
Officer Responsible	
Date when the situation will be regularised	

Auditor's Comment

We have confirmed the adjustment made between the detailed imprest report and extended trial balance and noted a difference of (D245,892,591.90) outstanding up to the time finalising this management letter. Details are shown in the table below:

	Detailed Imprest Report	Extended Trial Balance	Difference
	D	D	D
Bal at 2013	123,117,689.18		
Bal 214-2018	663,884,626.61		
Total	787,002,315.79	1,032,894,907.69	-245,892,591.90

4.16.4 Retirement Imprest

Finding

During the audit, we noted that 5 (five) imprest holders spent a total of **D73, 597.70** more than what was allocated to them as imprest issued. When the retirements were re-casted, we noted that receipts attached to the vouchers were more than what was issued as imprest to the respective imprest holders. Details are shown below.

Date	Payment Voucher Number	Imprest holder	Imprest Issued D	Imprest Retired D	Difference D
18/01/2018	12PV012908	LAMIN JAWNEH	100,000.00	151,023.70	51,023.70
13/07/2018	01PV017811	BRIKAMA SUB TREASURY	300,000.00	317,250.00	17,250.00
13/11/2018	21PV007609	FATOU CAMARA	265,493.00	270,817.00	5,324.00
Total					73, 597.70

Implication

- This is indicative of inadequate supervision and review of work done by junior staff.
- There is a risk that fake receipts were used to retire these imprests.

Priority

High

Recommendation

- Management should investigate the causes of the differences and details provided to this Office for confirmation.

Management response

Response	The attached receipts to the imprests are limited to the amounts issued.
Action to be taken	
Officer Responsible	
Date when the situation will be regularised	

Auditor's Comment

The issue remained outstanding up to the time of finalising this management letter.

4.16.5 Un-retired and partly retired imprest

Finding

Financial Regulation 26 (21) states that, *“Payment vouchers shall be accompanied by the appropriate supporting documents which may include original invoices, time pay sheets, and local purchase orders”*.

Financial Regulation 26 (22) states that, *“In the case of imprest holders, the appropriate supporting documents must include the relevant receipts”*.

Review of detailed imprest report revealed unretired imprest totalling **D180,000.00** and partly retired of **D15,106, 063.90** respectively in 2018. The issue of unretired and partly retired imprest has been a subject of previous audit reports. Details are shown in **appendix v**.

Implication

- Imprests that are not retired imply that funds originally issued remain unjustified.
- They might have been used for purposes other than those intended causing financial loss to the Government.
- There is a risk that officials are using imprest beyond the due date of retirement as unauthorised loans to themselves.
- There appears to be inadequate management control over imprests issued to officials since imprests can be kept by officials for more than one year without being retired.
- The dictates of the Financial Regulations were not adhered to.

Priority

High

Recommendation

- Management should ensure that appropriate mechanisms are put in place for the recovery of outstanding imprests and evidence provided to the audit team for verification.
- Imprest should not be given to any official who did not fully retire previous imprest issued to them.
- In future, all imprest issued should be retired on or before their due dates as stipulated in the Financial Regulations.

Management response

Response	<p>These outstanding imprests are being reviewed for necessary action.</p> <p>However prior year imprests can only be manually retired as their Financial Statements have been finalized .</p>
Action to be taken	
Officer Responsible	
Date when the situation will be regularised	

Auditor's Comment

The issue remained outstanding up to the time of finalising this management letter.

4.17 Financial instruments

4.17.1 Misclassification of other equity participation

Finding

Section 6 (4), (g) of the Public Finance Act states that, *“The Accountant General shall charge all disbursements of the Government under the proper Head, Subhead and item and fund”*.

Financial Regulation 34 (9) states that, *“The public accounts shall be classified and arranged in accordance with the Government of The Gambia Budget Classification or Chart of Accounts”*.

Review of financial statement and payment vouchers amounting to **D37,624,898.81** revealed that Government of The Gambia had acquired shares from development banks (African Development Bank, ECOWAS Bank for Investment and Development and Islamic Development Bank) as a result of her membership in these banks. These shares allow government to access loans and others membership privileges.

However, the payments were wrongly disclosed under goods and services consumed (Note 8) instead of other equity participation.

Further review of the financial statement revealed that similar share payments have been made in 2016 and 2017 yet the financial statement had no disclosures related to government equity participation in these banks (investment held by government) nor were there any disclosures related to government arrears resulting from these shares acquired. Details are shown below:

Date	Description	Account Code	Payee	Payment Voucher Number	Amount D
15-Mar-18	Being part payment of settlement of arrears for the Gambia capital subscription to ECOWAS bank	282210	ECOWAS Bank for Investment and Development	12PV013352	10,000,000.00
30-Nov-18	Being a payment for the seventh Instalment under GCI	282210	African Development Bank	12PV015824	23,476,334.81
30-Nov-18	Being a payment for the Gambia Government Subscription to Islamic Development Bank	282210	Islamic Development Bank	12PV015823	4,148,564.00
Total					37,624,898.81

Implication

- The financial statement is misclassified as the above payments are other equity participation.

Priority

High

Recommendation

- The Accountant General should give explanations for above misclassification and why such an accounts code is created under goods and services.
- The Accountant General should ensure the above misclassification is corrected appropriately.
- Adequate and appropriate disclosures related to other equity participation should be made.

Management response

Response	The disclosures of these payments would be adjusted from Note 8 (Goods and Services Consumed) to Note 9b (Other Equity Participation) in the Revised Financial Statements.
Action to be taken	
Officer Responsible	AGD
Date when the situation will be regularised	End July 2020

Auditor's comment

We have confirmed that the adjustment was done accordingly in the financial statement.

4.17.2 Inadequate disclosure on other equity participation

Finding

We noted that disclosures relating to equity participation have been made under Purchase of Financial Instruments (Note 9b) and Consolidated Fund (Note 19b). However, there were no adequate disclosures and explanations to enhance the understanding of Other Equity Participation disclosed in the following notes.

The audit team had requested for explanations, but none was provided. As a result, we could not verify the classification and accuracy of disclosures made. Details are shown below:

Note 19b		
Description	Current Year Actual	Year Prior Actual
Other Equity Participation	GMD'000	GMD'000'
	51,834	51,834
Note 9b		
Description	Current Year Actual	Year Prior Actual
Other Equity Participation	GMD'000	GMD'000'
	0.00	0.00

Implication

- The several disclosures of other equity participation under different notes without adequate narratives suggest that the financial statement could be misleading to users.
- There is a risk that disclosures might not relate to equity participation therefore leading to misclassification.

Priority

High

Recommendation

- Management should give explanations of the above disclosures and provide necessary documentary evidence to the audit team for inspection.
- Management should ensure that disclosure notes are adequate and accurate.

Management response

Response	Explanation, disclosures and necessary documentary evidence would be provided in the 2018 Financial Statements.
Action to be taken	
Officer Responsible	AGD
Date when the situation will be regularised	End July 2020

Auditor's Comment

The issue remained outstanding up to the time of finalising this management letter.

4.17.3 Difference in investment balances between 2017 Closing balance and 2018 financial statement prior balance.

Finding

A review of statement of arrears on investment held by government reveals significant difference between 2017 closing balance and the prior year figures disclosed in the 2018 Financial Statement. Details are shown on the table below.

Date	Description	Prior Year balance in 2018 Financial Statement	2017 closing amount D	Difference D
Year end 2018	Arrears on shares taken by the Government of the Gambia in BSIC Group	549,134,230.00	253,645,000.00	300,931,000.00

Implication

- There is risk that the opening balance of arrears on investment were misstated as there are differences between the closing balance in prior year and opening balance in the current year.
- There is risk that the actual arrears are unknown.

Priority

High

Recommendation

- We recommend the Accountant General to investigate the difference and furnished the audit team with the details.

Management response

Response	The correct figure for Arrears on shares taken by the Government of the Gambia in BSIC Group as at 31st December 2017 should be D549,134,230.00, as stated in the Prior year balance in 2018 Financial Statements. The closing balance in the 2017 Financial Statements was understated.
Action to be taken	
Officer Responsible	AGD
Date when the situation will be regularised	End July 2020

Auditor's Comment

We have confirmed that adjustments made by Accountant General's Department are not in accordance with section 1.5.2 of cash IPSASs requirement. We recommend Accountant General's Department to follow requirements of IPSASs when correcting prior year errors to enhance user's understandability.

4.17.4 Translating differences in the Statement of Arrears

Finding

A review of the financial statement revealed exchange differences amounting to D 97,663,570.60 of contribution on arrears to BSIC group disclosed in the Financial Statement. Details are shown in the table below:

Date	Description	Financial statement €	Rate D	Amount Disclosed in the 2018 Financial Statement D	Recalculated D	Difference D
2018	Arrears on shares taken by the Government of the Gambia in BSIC Group	9,717,470	47.02	554,579,010.00	456,915,439.40	97,663,570.60

Implication

- There is a risk that the exchange rate used in translating the Euro amount is inaccurate thus misleading the users of the financial statement.
- There is a risk that the financial statement was not thoroughly reviewed.

Priority

High

Recommendation

- We recommend that the Accountant General correct this misstatement and present the details for our review.
- In future, the Accountant General should thoroughly review the financial statement before submitting it for audit to avoid recurrence.

Management response

Response	The disclosed amount of 554,576,010.00 in the Financial Statements would be adjusted to 456,915,439.40 in the Revised Financial Statements.
Action to be taken	
Officer Responsible	AGD
Date when the situation will be regularised	End July 2020

Auditor's comment

We have confirmed that the adjustment was made in financial statement.

4.17.5 No Share certificate and non-disclosure of BSIC investment

Finding

Review of email correspondence provided by Accountant General's Department and discussions with officials revealed that government had subscribed for shares at BSIC group amounting to € 17,500,000.00 and arrears of contributions €9, 717,47.00. However, there was no share certificate provided to confirm evidence of government ownership. Details are shown below;

Investment	Investment Amount in €	Investment Amount in D	Arrears Amount €	Arrears Amount D
BSIC Group	17,500,000.00	998,725,000.00	9,717,470.00	554,576,012.90

Further review of the 2018 financial statement revealed that disclosure regarding this investment was completely omitted.

Implication

- There is a risk that the financial statement is misstated.
- There is a risk that government is making payments for arrears for which no return of economic benefits is being derived.
- In the absence of the certificate it will be difficult to confirm the authenticity of the investments made by government.

Priority

High

Recommendation

- We recommend that the shareholding certificate in the BSIC group be provided to the audit team without delay.
- Management should provide us with explanation with accompanying documentary evidence of the amount disclosed as arrears on shares taken by Government of The Gambia in BSIC Group.

Management response

Response	The BSIC investment would be disclosed in the revised Financial Statements. There has been a prior engagement with the Bank to provide the share certificate but to no avail.
Action to be taken	Management has re-engaged the Bank to provide the Certificate.
Officer Responsible	MOFEA
Date when the situation will be regularised	

Auditor's Comment

The disclosure of BSIC investment was not made in the Financial Statements and the share certificate remained outstanding up to the time of finalising this management letter.

4.17.6 No update on Investment held at BSIC

Finding

Review of email correspondence provided by Accountant General's Department and discussions with official revealed that government subscribed for shares in BSIC group and has a representative attached to the Bank to monitor progress, protect and provide update on the investment to Government.

The audit team requested for updates on this investment, but none was provided. As a result, we could not confirm that government had either subscribed for additional share or disposed its current acquisition.

Implication

- There is a risk that the subscription balances on government and outstanding arrears balance provided in the email correspondence and the financial statement were not accurate.

Priority

High

Recommendation

- Ministry of Finance should ensure that regular updates are provided on current investment held at BSIC group and the outstanding arrears of balances owed by government.

Management response

Response	The latest updates from BSIC is to the extent of the subscribes shares and the Called Capital and this is contained Bank's current situation of capital document attached. See Appendix k.
Action to be taken	
Officer Responsible	
Date when the situation will be regularised	

Auditor's Comment

We have reviewed the documents provided and found them to be satisfactory.

4.17.7 Un-confirmed investment balances

Finding

Review of email correspondence provided by Accountant General's Department revealed that government subscription to BISC stood at €17,500,000.00 in 2017.

Further review of the prior year financial statement revealed that disclosure of government's subscription to BISC was reported at €6,678,158.98. As a result, we cannot confirm the accuracy of disclosures made in the 2017 and 2018 financial statements relating to Government Investments in BSIC. Details are shown below:

Date	Description	Subscription as per Financial Statement €	Subscription as per meeting minutes and correspondence Arrears €	Rate	Subscription as per Financial Statement D	Subscription as per meeting minutes and correspondence Arrears D	Difference D
2017	Subscription ofshare	6,678,158.98	17,500,000	56.51	377,382,763.96	988,925,000.00	611,542,236.04

Implication

- There is a risk that proper reconciliation of the investment balance are not carried out to establish the correct amount of investment held by government at BSIC group. And this cast doubt on the reliability of both balances provided.

Priority

High

Recommendation

- Ministry of Finance should ensure that the differences between the two balances are investigated and the correct balances are provided to the audit team for confirmation.

Management response

Response	The government's subscription to BSIC for 2017 should have been €17,500,000.00 and not €6,678,158.98 and the 2018 comparative figures would be adjusted accordingly.
Action to be taken	
Officer Responsible	AGD
Date when the situation will be regularised	End July 2020

Auditor's Comment

We have confirmed that the necessary adjustments were made in financial statements.

4.18 Cash & bank

4.18.1 Difference between General Ledger balance, Note 15 balance & Cash book Balance

Finding

A comparison of note 15 balances (cash and cash equivalent) against balances in the General Ledger & cash book revealed differences amounting to **D 105,116.00** during the period under review. Details shown are **appendix w**.

Implication

- There is a risk that cash balances in note 15 (cash and cash equivalent), General Ledger and Cashbook are misstated; therefore, the balances disclosed in the financial statements are inaccurate and unreliable.

Priority

High

Recommendation

- We recommend that the Accountant General investigate and correct these differences and evidence of corrections furnished to the National Audit Office for review and confirmation.
- Management should ensure that regular reconciliations are performed between the General Ledger and Cashbook and against Note 15 and differences are adjusted in the financial statements accordingly.

Management response

Response	The figures under ETB and Note 15 for Treasury Main Account, Sukuk Al Salam, Treasury Bills, Special Deposit Account, Special project USD and Special project GMD are the same. This can be confirmed from the ETB sent as part of the Audit Pack. The differences between GL and Note 15, and GL and Cash Book, would be adjusted in the 2019 Revised Financial statements.
Action to be taken	
Officer Responsible	AGD
Date when the situation will be regularised	End July 2020

Auditor's Comment

We have confirmed the adjustments made and noted difference of D644, 289,162.15 between the General Ledgers, Cash books and Note 15. Details are shown in **appendix w**.

4.18.2 By-pass accounts disclosed as cash & cash equivalent

Finding

Discussions with officials at Accountant General and review of (Year End Procedures) in The IFMIS Accounting Procedure manual revealed that the following accounts are only created to facilitate posting (double entry process) and should be cleared at end of the reporting date.

Review of the financial statements revealed that these account balances were brought forward from previous years and classified as cash & cash equivalent under note 15 (current assets).

Details are shown below:

Account Name	Balance 2018	Balance 2017	Description of account
	D'000	D'000	
Control Account	(909,879)	(1,086,064)	This is a bypass account to facilitate cash allocation.
AR Intertcompany	(7,981)	(13,421)	This is a bypass account to facilitate the raising of receipts.
AP Intertcompany	(654,713)	(260,567)	This is a bypass account to facilitate raising of payment vouchers.
Dummy Account	1,051	1,051	The system will put all purchase orders pending into this account. It is only for LPOs as it's an uncompleted transaction.
Clearance Account	911	911	This is a by-pass account when imprest is issued. It should clear when vouchers are raised

Implication

- The cash and cash equivalent is overstated as these balances cannot generate future economic benefit to the entity and therefore inappropriate to be included in cash & cash equivalent.
- The procedures shown in the IFMIS accounting procedure manual are not followed.
- There is a risk that relevant accounts are not updated in the system and proper reconciliations are not performed to detect and investigate errors for corrections.

Priority

High

Recommendation

- We recommend that the Accountant General should investigate these errors to ensure that the accounts are adjusted accordingly.

Management response

Response	The causes of balances in these accounts is being reviewed for clearance.
Action to be taken	Cleared
Officer Responsible	
Date when the situation will be regularised	To be cleared as part of the revised 2018 & 2019 Revised Financial Statements.

Auditor's Comment

The issue remained outstanding up to the time of finalising this management letter. Details are shown in the table below:

Account Name	Balance 2018	Balance 2017	Description of account
	D'000	D'000	
Control Account	(909,879)	(1,086,064)	This is a bypass account to facilitate cash allocation.
AR Intertcompany	13,019	(13,421)	This is a bypass account to facilitate the raising of receipts.
AP Intertcompany	(654,713)	(260,567)	This is a bypass account to facilitate raising of payment vouchers.
Dummy Account	1,051	1,051	The system will put all purchase orders pending into this account. It is only for LPOs as it's an uncompleted transaction.
Clearance Account	911	911	This is a by-pass account when imprest is issued. It should clear when vouchers are raised

4.18.3 Transfer accounts

Finding

Discussions with officials revealed that Transfer Accounts were created in the Epicor 9 to monitor how much revenue or funds were transferred from one account to another.

Cash Allocations were created to represent imaginative cash meant to cater for government allocation to Ministries, Department and Agencies (MDAs) based on approved budgets. This is to be cleared at the end of each financial year.

Review of the Financial Statement revealed that both accounts were wrongly disclosed under Note 15 (Cash and Cash Equivalent) as they did not represent cash nor generate future economic benefits.

Details are shown below:

Account Name	Balance 2018	Balance 2017
	D'000	D'000
Transfer of Cash from CF to TMA	25,816,406	25,816,406
Dormant Special Project Bank A/C-GMD	357	5,063
Transfer from Drought Relief Account to	(121,562)	(121,562)
Transfer From Sub-treasury	163,449	115,367
Transfer From DOS	(10,592)	(10,694)
Transfers from Judiciary	52,293	52,293
Transfers From CF to TMA	4,689,907	4,689,907
Sub-Treasury transfers to CRF	(3)	(3)
Cash Allocation Received – SP	11,717	11,717

Implication

- The above inappropriate disclosures have led to the overstatement of cash and cash equivalent balance in the financial statement.

Priority

High

Recommendation

- The Accountant General's Department should ensure that the unused cash allocation are cleared at the end of the financial year.

Management response

Response	These accounts would be reviewed and adjusted in the Revised Financial Statements.
Action to be taken	
Officer Responsible	AGD
Date when the situation will be regularised	End July 2020

Auditor's Comment

The finding remained outstanding as there were pending balances held in these accounts. Details are shown in revised the table below:

Account Name	Balance 2018	Balance 2017
	D'000	D'000
Transfer from Drought Relief Account to	(121,562)	(121,562)
Transfer From Sub-treasury	163,496	115,367
Transfer From DOS	(10,592)	(10,694)
Transfers from Judiciary	52,293	52,293
Transfers From CRF to TMA	4,689,907	4,689,907
Sub-Treasury transfers to CRF	(3)	(3)
Cash Allocation Received – SP	11,717	11,717

4.18.4 Differences in translating foreign held account

Finding

Section 1.6.3 of the Cash IPSASs states that, “*Cash balances held in a foreign currency should be reported using the closing rate*”.

Section 1.6.5 of the cash IPSASs also states that, “*An entity shall disclose the amount of exchange difference included as reconciling items between opening and closing cash balances for the period*”.

We noted difference of D17,145,436.98 between the translated Cashbook balance and the General Ledger balance for the Special project dollar USD account.

This was as a result of not using the official USD rate as at 31st December 2017, which is contrary to the above section of cash IPSAS. Details are shown below;

Details are shown below:

Date	Cashbook Balance USD (\$)	Exchange Rate \$	Cashbook Balance (D)	General Ledger balance D	Difference D
31-Dec-2020	11,109,684.31	49.28	547,485,242.80	530,339,805.82	17,145,436.98

Implication

- There is a risk that the special project USD cash balance disclosed in Note 15 Cash and cash equivalent were understated in the financial statement as result of the misstatements in general ledger and cashbook.

Priority

High

Recommendation

- Management should ensure that the difference is adjusted in the financial statements accordingly and evidence of the adjustments provided to the Office for verification.

Management response

Response	The USD cashbook balance after the final adjustments to the Draft Financial Statements would be adjusted to the General balance using the closing rate.
Action to be taken	
Officer Responsible	AGD
Date when the situation will be regularised	End July 2020

Auditor's Comment

The finding remained outstanding as the cash book balance was not adjusted up to the time of finalising this management letter. Details are shown in the table below:

Date	Cashbook Balance USD (\$)	Exchange Rate \$	Cashbook Balance (D)	General Ledger balance D	Difference D
31-Dec-18	8,750,259.31	49.28	431,212,778.80	530,339,805.82	99,127,027.02

4.18.5 Overdue un-reconciled items

Finding

We noted un-reconciled items amounting to **D 8,762,779,453.11** brought forward from 2014. These items are persistently recurring from the prior audit and no evidence of corrections are provided to the audit team. Details are shown in **appendix x**.

Implication

- Failure to correct un-reconciled items for more than one accounting period renders the entire reconciliation process fruitless. There is no point in performing reconciliation if errors and omission are not corrected and adjusted on time.

Priority

High

Recommendation

- We recommend that the Accountant General to investigate and correct the un-reconciled items.
- Going forward, Accountant General should ensure that all bank reconciliations performed are reviewed and signed. The reviewing officer should also ensure that errors and omissions detected are investigated and adjusted accordingly.

Management response

Response	These Un-reconciled items will be reviewed and adjusted in the 2018/2019 Revised Financial Statements
Action to be taken	
Officer Responsible	AGD
Date when the situation will be regularised	End July 2020

Auditor's Comment

The finding remained unresolved as overdue balance are still pending (un-reconciled). Total overdue balance amounts to D311,677,864.98 as at the time of finalising this management letter. Details are shown in the revised **appendix x**.

4.18.6 Inaccurate balances used to perform bank reconciliation

Finding

We re-performed the year end bank reconciliation and noted that wrong balances were used in performing the reconciliation. This implies that the actual cash and bank balances were not used.

This led to the accounts not reconciling and we therefore could not rely on the accuracy of the reconciliation being performed. Details are shown in **appendix y**.

Implication

- The differences shown in appendix y clearly indicate that these accounts were not properly reconciled; therefore, we cannot rely on the bank reconciliation performed and cash balances disclosed in financial statements.
- There is a risk that reconciliations are not reviewed by senior personnel to administer the necessary actions to correct the errors.

Priority

High

Recommendation

- Management should correct all the inaccurate balances identified in appendix y and details provided to this Office for verification.

Management response

Response	These inaccurate balances will be reviewed and adjusted in the Revised Financial Statements
Action to be taken	
Officer Responsible	AGD
Date when the situation will be regularised	End July 2020

Auditor's Comment

The finding remained outstanding up to the time of finalising this management letter. Details are found in revised **appendix y**.

4.18.7 Non-disclosure of public funds held in commercial bank and central bank

Finding

Section 1.3.22 of the Cash Basic IPSAS stated that, *“In many cases, the cash an entity receives in respect of transactions it administers as an agent for others will be deposited in trust accounts for, or directly in the bank account of, the ultimate recipients of the cash. In these cases, the entity will not control the cash it receives in respect of the transactions it administers and these cash flows will not form part of the cash receipts, cash payments or cash balances of the entity. However, in other cases the cash received will be deposited in bank accounts controlled by the entity acting as an agent and the receipt and transfer of that cash will be reported in the statement of cash receipts and payments of the entity”.*

We noted that government funds were held in commercial bank but not disclosed in the financial statement. Details are shown below:

LIST OF OPERATIONAL BANK ACCOUNTS			
ECOBANK (GAMBIA) LTD			
S/N	ACCOUNT NAME	ACCOUNT NUMBER	ENDING BALANCE AS AT 31/1/2017
1	MINISTRY OF FINANCE AND ECONOMIC AFFAIRS	10014901025601	0.00
2	MINISTRY OF FINANCE AND ECONOMIC AFFAIRS	10014901025602	32408.42

We also noted an operational account managed by Gambia Standard Bureau with number 10134905223701 held at eco-bank not disclosed in the financial statements.

Details are shown below:

Operational Bank Accounts held with Eco bank			
Date	Account No.	Description	Beneficiary
17-Jan-18	10134905223701	Operational bank Account	Gambia Standard Bureau held at eco-bank

In addition, we noted that the following accounts held at Central Bank of The Gambia were not disclosed in the financial statements.

GoTG bank accounts held at CBG:

Date opened	Account No.	Account Name
15-Jan-18	1203000042	UNDP Management project account
20-Feb-18	1103002672	UNDP Management project account
7-Mar-18	1101002002	The Gambia Initial Biennial Update Report

Implication

- The disclosures related to government accounts are incomplete as a result of the above omissions.
- The dictates of the cash basis IPSASs is not met.

Priority

High

Recommendation

- Management should ensure that the account balances are disclosed accordingly, and evidence of disclosures are provided to this Office for confirmation.

Management response

Response	<p>The balance for Ministry of Finance's bank accounts listed above have been obtained and would be disclosed in the Revised Financial Statements.</p> <p>The GBOS bank account held with ECO would be confirmed for disclosure.</p> <p>The UNDP Management project account No. 1203000042 and UNDP Management Project Account No.1101002002 were opened but closed on 15th -Jan-2018 & 3rd-May-2018 respectively.</p> <p>The Gambia Initial Biennial Update Report Account No. 1101002002 was disclosed in the 2018 Financial Statements. The correct account No. is 1101005002.</p>
Action to be taken	
Officer Responsible	AGD
Date when the situation will be regularised	End July 2020

Auditor's Comment

We have confirmed that all the other banks balances have been adjusted in the financial statement except for the bank account held at ECO bank in respect of Gambia Standard Bureau.

4.18.8 Stale cheques

Finding

Discussions with official and review of the IFMIS accounting procedure manual revealed that cheque that have gone stale (up to six months without payee withdrawing payment) are to be transferred from the Treasury Main Account (TMA) to the Special Deposit Dalasi account (third party account) through bank funds transfer and agree with the cashbook.

Review of request for transfer letter reference DE 21/02 P.56 (10) and dated 16 May 2019 revealed that stale cheque in the TMA amounting to **D1,285,008.60** were transferred to special deposit account (third party account).

However, cheque balances amounting to **D386, 920.54** remained in the TMA stale cheque report despite its funds having been moved to the Consolidated Fund (CF). Details are shown below:

Cheque No.	Particulars	Cheque Amount D
10084252	013-13PV007123 OUSMAN JARRA	2,390.51
10084577	009-09PV001768 THE GAMBIA INFO	2,400.00
10084907	017-17PV005897 EBRIMA JALLOW	16,915.60
10085128	007-07PV009004 JOSEPH MENDY	17,385.33
10085209	007-07PV008997 LANG TOMBONG TAMBA	97,767.68
10085196	010-10PV006165 MODOU BAMBA GAYE	10,314.00
10085241	001-01PV016207 SENEGAMBIA BEACH HOTEL	71,640.00
10085796	013-13PV007339 EBRIMA COLLEY	4,260.80
10085914	007-07PV009147 BALA MUSA JARJU	29,060.91
10086085	010-10PV006321 ABUBACARR JAH	9,648.00
10086045	007-07PV009186 LAMIN SILLAH	19,897.91
10086087	010-10PV006325 ELIZABETH M HARDING	9,648.00
10086088	010-10PV006323 FAMARA KASSY GAYE	9,648.00
10087121	029-29PV001425 SUNSHINE INSURANCE COMPANY LIMITED	9,315.00
10087608	008-08PV012362 MADINA AUTOMOTIVE SOLUTIONS (MAS) LIMITED	10,575.00
10088330	011-11PV003621 PARADISE FM	9,270.00
10089326	027-27PV003377 GAMBIA COLLEGE	12,000.00
10089424	007-07PV009782 PETER JATTA	17,933.00
10089406	001-01PV017547 ABDOUL AZIZ JALLOW	8,234.20
10089480	008-08PV012361 MADINA AUTOMOTIVE SOLUTIONS (MAS) LIMITED	8,100.00
10089787	013-13PV007988 CIVIL SERVICE REVOLVING LOAN SCHEME	10,516.60
Total		386,920.54

Implication

- Cheques transferred but not cleared from TMA indicates that cash balance disclosed in the financial statements is misstated.

Priority

High

Recommendation

- The Accountant General should ensure that the above discrepancy is adjusted without delay and evidence of adjustments provided to this Office for confirmation.

Management response

Response	The stale cheques amounting to D386, 920.54 still pending in the TMA stale cheque report, despite its funds having been moved to the Special Deposit was a result of some Other Accounts' cheques erroneously transferred as part of the TMA cheques.
Action to be taken	The Other Accounts' stale cheques amounting to D145,215.47 have been adjusted back to the TMA and the pending transactions will be reconciled in 2020.
Officer Responsible	AGD
Date when the situation will be regularised	End June 2020

Auditor's Comment

The issue remained outstanding up to the time of finalising this management letter.

4.18.9 Cancelled cheque

Finding

Financial Regulation 6 (1) states that, “A public officer who:

- (a) Conducts financial business on behalf of the government of The Gambia
- (b) Receive, keeps and disburses public and trust moneys
- (c) Keeps, takes care of and uses public stores and
- (d) Keeps proper records of all transactions

Shall produce records of the transaction for inspection or audit purposes, when called upon to do so by the Accountant General, the Auditor- General or the Director General of Internal Audit”.

During the review of the Integrated Financial Management Information System (IFMIS) the team requested for evidence of cancelled cheques amounting to **D527,165.14** but were not provided. Our review revealed that the cheques purported to have been cancelled were actually utilised. Details are shown below.

Date	Cheque No	Description	D
30-May-18	10086940	Inward Cheque Presentation	-10,100.00
16-Jul-18	10086975	CSH WDL BY HON. MAMBURY NJIE	-75,576.00
24-Oct-18	10089644	CASH WDL BY SOHNA TOURAY	-8,525.63
2-Jul-18	10089260	Inward Cheque Presentation	-24,300.00
31-May-18	10086929	GPF	-13,500.00
29-May-18	10088007	Inward Cheque Presentation	-31,180.01
14-Jun-18	10088948	Inward Cheque Presentation	-45,000.00
9-Mar-18	10085121	Inward Cheque Presentation	-73,894.50
14-Mar-18	10085122	CSH WDL BY PERM. SECT BASI AND SEC EDUCATION	-102,000.00
10-Jul-18	10089488	GAMTEL	-7,500.00
10-Jul-18	10086858	UTG	-95,970.00
14-Jun-18	10088904	Inward Cheque Presentation	-36,828.00
9-Jul-18	10089298	EBRIMA CHAM AUTO	-2,791.00
Total			-527,165.14

Implication

- This is indicative of serious internal control lapses and if not address could result to fraud.
- In the absence of the cancelled cheques it will be difficult for the audit team to confirm that the cheques are cancelled.

Priority

High

Recommendation

- The Accountant General should investigate and provide plausible explanations substantiated with relevant evidence that the cheques were indeed cancelled.
- Management should ensure that the internal controls are strengthened to avoid recurrence.

Management response

Response	Out of the schedule of D527,165.14 reported as cancelled but at the same time paid, cheques amounting to D208,898.00 were paid at the bank but subsequently returned back to the TMA and cancelled in the IFMIS as detailed below:		
	Date of return	Amount	Description
	5/30/2018	10,100.00	INWARD CHEQUE REJECTION CHQ NO 1008
	6/18/2018	45,000.00	OUTWARD CHQ REJECTION DD 18/06/2018
	6/1/2018	13,500.00	INWARD CHEQUE REJECTION CHQ NO 1008
	7/11/2018	7,500.00	REV OF ENT.DD.10.07.18 BEING REJECT
	7/11/2018	95,970.00	REV OF ENT.DD 10.7.18 BEING REJECT.
	6/18/2018	36,828.00	OUTWARD CHQ REJECTION DD 18/06/2018
	6/18/2018	45,000.00	OUTWARD CHQ REJECTION DD 18/06/2018
	6/1/2018	13,500.00	INWARD CHEQUE REJECTION CHQ NO 1008
	7/11/2018	7,500.00	REV OF ENT.DD.10.07.18 BEING REJECT
	7/11/2018	95,970.00	REV OF ENT.DD 10.7.18 BEING REJECT.
	6/18/2018	<u>36,828.00</u>	OUTWARD CHQ REJECTION DD 18/06/2018
		208,898.00	
	The following cheques amounting to D287, 087.13 reported to have been cancelled but paid were actually paid and not cancelled in the IFMIS.		
	16-Jul-18	10086975	75,576.00
	24-Oct-18	10089644	8,525.63
	2-Jul-18	10089260	24,300.00
	9-Mar-18	10085121	73,894.50
	14-Mar-18	10085122	102,000.00
	9-Jul-18	10089298	<u>2,791.00</u>

	Total	287,087.13
Action to be taken		
Officer Responsible	AGD	
Date when the situation will be regularised	End July 2020	

Auditor's Comment

We have confirmed that cheque number 10088007 amounting to D31,180.01 purported to have been cancelled was in fact utilised contrary to management's response.

The remaining cancelled cheque numbers were reissued for other payments which were subsequently withdrawn by respective payees. In essence, the same cheque number that was cancelled in the IFMIS was issued to another payment different from those cancelled.

Details are shown below:

Date	Cheque No	Description	D
30-May-18	10086940	Inward Cheque Presentation	(10,100.00)
16-Jul-18	10086975	CSH WDL BY HON. MAMBURY NJIE	(75,576.00)
24-Oct-18	10089644	CASH WDL BY SOHNA TOURAY	(8,525.63)
2-Jul-18	10089260	Inward Cheque Presentation	(24,300.00)
31-May-18	10086929	GPF	(13,500.00)
14-Jun-18	10088948	Inward Cheque Presentation	(45,000.00)
9-Mar-18	10085121	Inward Cheque Presentation	(73,894.50)
14-Mar-18	10085122	CSH WDL BY PERM. SECT BASI AND SEC EDUCATION	(102,000.00)
10-Jul-18	10089488	GAMTEL	(7,500.00)
10-Jul-18	10086858	UTG	(95,970.00)
14-Jun-18	10088904	Inward Cheque Presentation	(36,828.00)
9-Jul-18	10089298	EBRIMA CHAM AUTO	(2,791.00)
Total			(495,985.13)

We recommend Accountant General's Department to maintain one cheque number for each transaction posted as cheque numbers are supposed to be unique identifiers. This will prevent further discrepancies.

Action should be taken by the Accountant General to recover cheque number 10088007 amounting to D31,180.01.

4.18.10 Unaltered cancelled cheque

Finding

Financial Regulations 31 (7) states that, *“When a cheque is cancelled prior to issue, it shall be;*

(a) affixed to the counterfoil and retained in the cheque book; or

(b) attached to the schedule, as the case may be, and entered in the cash book as “Cancelled”.

We reviewed the cancel cheque file and noted that 14 (fourteen) cancelled cheques appear physically unaltered. These cheques are already signed by the appropriate signatories and could easily be honoured when presented by the payee. Details are shown below:

Date	Payee	D	Remarks
5/7/2018	Isatou Touray	132,258.00	Cheque is voided in the IFMIS but physical cheque is unaltered and reasons for cancellation not stated
20/03/2018	Libyan African Investment Co LTD	22,281.30	Cheque is voided in the IFMIS but physical cheque is unaltered and reasons for cancellation not stated
6/8/2018	National Water & Electricity Company LTD	24,000.00	Cheque is voided in the IFMIS but physical cheque is unaltered and reasons for cancellation not stated
29/06/2018	Civil Server Revolving Loan scheme	10,516.60	Cheque is voided in the IFMIS but physical cheque is unaltered and reasons for cancellation not stated
28/02/2018	United Nations Edu, Sci & Cultural Org	178,000.00	Cheque is voided in the IFMIS but physical cheque is unaltered and reasons for cancellation not stated
25/06/2018	Peter Jatta	17,933.00	Cheque is voided in the IFMIS but physical cheque is unaltered and reasons for cancellation not stated
24/07/2018	Francis Badjie	17,099.83	Cheque is voided in the IFMIS but physical cheque is unaltered and reasons for cancellation not stated
7/12/2018	Ramzia Diab Ghanim	29,021.40	Cheque is voided in the IFMIS but physical cheque is unaltered and reasons for cancellation not stated
25/06/2018	Abdoul Aziz Jallow	8,234.20	Cheque is voided in the IFMIS but physical cheque is unaltered and reasons for cancellation not stated
24/07/2018	Fatou Gibba	4,551.36	Cheque is voided in the IFMIS but physical cheque is unaltered and reasons for cancellation not stated
11/5/2018	Mary J Mendy	15,112.00	Cheque is voided in the IFMIS but physical cheque is unaltered and reasons for cancellation not stated
15/03/2018	Gambia Radio and Television Services	82,600.00	Cheque is voided in the IFMIS but physical cheque is unaltered and reasons for cancellation not stated
9/3/2018	Lang Tombong Tamba	97,767.68	Cheque is voided in the IFMIS but physical cheque is unaltered and reasons for cancellation not stated
29/07/2018	Lamin Sillah	19,697.91	Cheque is voided in the IFMIS but physical cheque is unaltered and reasons for cancellation not stated
Total		659,073.28	

Implication

- The above signed cheques could easily be utilised when presented at the bank.
- This is indicative of weak internal controls.
- The dictates of Financial Regulations are breached.

Priority

High

Recommendation

- We recommend that Accountant General should ensure that controls are straightened to avoid recurrence.
- We recommend that the dictates of the Financial Regulations is adhered to at all times.
- The Accountant General should ensure the above cheques are cancelled.

Management response

Response	The concern is noted and Management currently ensures that all system voided cheques are equally crossed out and the reason for the cancellation stated on the cheque.
Action to be taken	
Officer Responsible	
Date when the situation will be regularised	

4.18.11 Duplicate account disclosure

Finding

Review of the financial statements revealed that 11 (eleven) accounts with cumulative balances amounting to **D940, 087,319.06** were disclosed twice under Cash and Cash equivalent (Note 15) and other Government Accounts not controlled by Accountant General.

Details are shown below:

Account Number	Account Name	Balance
1101001224	Special Deposit Treasury Bills	196,679,944.75
1101003716	JUDICIARY OPERATIONAL BK A/C	5,323,863.52
1101004854	SHERIFFS DIVISION DEPOSIT ACCOUNT	35,755,094.35
1103001981	MOICI SPECIAL DEPOSIT A/C	899,578.86
1201000024	TREASURY MAIN EXPENDITURE	-93,753,167.20
1301000010	SPECIAL PROJECT A/C	599,582,785.66
1303000014	SPECIAL PROJECT A/C	1,323,067.49
1401000020	SPECIAL DEPOSIT SUKUK AL-SALAM	125,444,590.27
1401000044	SPECIAL DEPOSIT A/C	68,110,423.12
1501000016	CONSOLIDATED REVENUE FUND	712,638.24
1601000208	DOS TRADE INDUSTRY/EMPLOYMENT	8,500.00
Total		940,087,319.06

Implication

- There is a risk that the cash balance disclosed in the financial statements is misstated.

Priority

High

Recommendation

- The Accountant General should provide explanation for the above duplicate disclosure.
- We recommend that the Accountant General should make the necessary adjustment in the financial statements.

Management response

Response	<p>The purpose of the additional disclosure is to enhance the readability of the Financial Statements.</p> <p>While the disclosure on Note 15 is from the Cashbook perspective, the other disclosure is presenting the actual balances from the bank as per the bank accounts.</p>
Action to be taken	
Officer Responsible	
Date when the situation will be regularised	

4.18.12 Unconfirmed Government Accounts at the Central Bank

Finding

Review of the financial statements revealed that 21 (twenty-one) accounts with cumulative balances amounting to D224, 967,420.60 were disclosed as Government bank Accounts held at Central Bank of the Gambia. During the audit, we requested information and explanation regarding nature and sources of funding of these bank accounts but information was not provided. As such, we are unable to ascertain that these accounts are indeed owned by government. Details are shown below:

Unconfirmed Government Accounts at the Central Bank			
Account Number	Account Name	Balance	Comment
		D	
1101000117	Post	27,048.06	We cannot establish the source of funding
1101003228	UNIVERSITY OF THE GAMBIA	70,246.02	We cannot establish the source of funding
1101003156	UNICEF (NANA)	4,874,167.34	We cannot establish the source of funding
1101003211	NAT/DISASTER MNGMT AGENCY	6,815,350.07	We cannot establish the source of funding
1101005215	GNPC INVEST ACCOUNT DALASIS	82,408,029.86	We cannot establish the source of funding
1103000805	SCANNING SYSTEM LTD	131,038.20	We cannot establish the source of funding
1109000247	OMVG NATIONAL COORDINATION THE	123.16	Still cannot confirm the source of funding but this project is audited by the AG.
1109000278	THE GAMBIA FRENCH DEVELOPMENT AGENCY (AFD) HEALTH	2,350,000.00	We cannot establish the source of funding
1401000123	GAMBIA GOVERNMENT BOND	33,656,630.58	We cannot establish the source of funding
Total		130,332,633.29	

Implication

- There is a risk that the cash balance disclosed in financial statement is misstated.

Priority

High

Recommendation

- We recommend that Accountant General to investigate and establish the nature and sources of funding for the accounts in question so that accurate, credible and legitimate disclosures are made.

Management response

Response	<p>Scanning System Ltd Account No.1103000805-This account is meant to receive the 70% Government's share of the scanning proceeds based on the agreement between government and Scanning Systems Company Gambia Limited (SSCGL).</p> <p>The Gambia French Development Agency (AFD) Health-1109000278 –This account was for the purpose of receipt of a budget support grant from the French Government in favour of the Ministry of Health.</p> <p>Gambia Government Bond-1109000278-The balance in this account is derived from the proceeds received on the issuance of Government Bonds.</p> <p>The rest of the bank accounts are maintained by their respective Institutions on self-Accounting basis. You may wish to engage the respective Institutions to establish their sources of funding.</p>
Action to be taken	
Officer Responsible	
Date when the situation will be regularised	

4.18.13 Difference in cash Balances

Finding

We noted that the cash balance disclosed in the statement of financial position does not agree with the year-end cash balance in the statement of cash receipts and payment.

Details are shown below;

Description	Cash Balance on statement of cash receipts and cash payments	Cash Balance on statement of Financial Position	Difference
	D'000	D'000	D'000
Cash Balance at year end	(12,771,247.00)	31,334,350.00	44,105,597.00

Implication

- There is a risk that the total cash balances reported and recognized as assets in the statement of financial position was materially misstated.

Priority

High

Recommendation

- Accountant General's Department should investigate this difference and adjust the financial statement accordingly
- Evidence of any correction or adjustment made should be provided to this office for verification.

Management response

Response	The balances in the cash balance will be reviewed and adjusted in the revise Financial Statements.
Action to be taken	
Officer Responsible	AGD
Date when the situation will be regularised	End July 2020

Auditor's Comment

We have confirmed the adjustments made and noted a difference of (D7,618,261,000). Details are shown in the table below:

Description	Cash Balance on statement of cash receipts and cash payments	Cash Balance on statement of Financial Position	Difference
	D'000	D'000	D'000
Cash Balance at year end	-2,118,968.00	5,488,397	-7,607,365.00

In addition, we noted a difference of D10,896,000.00 between Note 15 and cash balance reported under statement of financial position. Details are shown below:

Description	Cash Balance on statement of Financial Position	Cash Balance on Note 15	Difference
	D'000	D'000	D'000
Cash Balance at year end	5,488,397	5,499,293	-10,896

4.19 Statement of net worth

4.19.1 Un-confirmed balances disclosed in the Statement of Net-Worth of State Owned Enterprise

Finding

The Statement of Net-Worth of State-Owned Enterprise provides information on the Net-Worth of State-Owned Enterprises. State enterprises are those Government Business Enterprises [GBEs] including trading enterprises, utilities, financial institutions which are, in substance, no different from entities conducting similar activities in the private sector.

The statement provides additional information as to the historical cost of government investments in these GBEs. Net-Worth is the residual interest in the assets of the entity after deducting all its liabilities.

Review of the financial statements revealed amount totalling D5, 389,778,820.00 was disclosed under the statement of network which represented net worth of state-owned enterprises. However, we cannot confirm the accuracy of these figures as the audited financial statements of these SOEs were not provided during our audit. Details are shown in **appendix z**.

Implication

- There is a risk the statement of Net-Worth of State-Owned Enterprises disclosed in the financial statements are misstated.

Priority

High

Recommendation

- We recommend that the Accountant General provide audited accounts of the SOEs to the audit team without delay.
- We recommend that net worth can only be disclosed for State Owned Enterprises that have submitted audited financial statements for the period under review.

Management response

Response	Out of the total amount of D5, 389,778.00 disclosed under the statement of net worth, an amount of 4,215,741.00 represents the net worth of the Gambia Ports Authority and Gamtel whose Accounts were audited
Action to be taken	The rest of the State Owned Enterprises have been engaged provide their audited accounts and disclosures adjusted to the extent of the updates received.
Officer Responsible	AGD
Date when the situation will be regularized	End July 2020

Auditor's Comment

The unaudited financial statements of Gamtel and Ports were provided and confirm by the audit team.

The financial statements for the remaining SOEs were not provided. Therefore, the finding remained outstanding up to the time of finalising this management letter.

4.20 Recasting of the Financial Statement

4.20.1 Understatement of liabilities

Finding

Section 2.1.1 of the Cash Basis of IPSASs defines liabilities as, “*Are present obligations of the entity arising from past events the settlement of which is expected to result in an outflow from the entity of resources embodying economic benefits or service potential*”.

Review of the financial statements revealed judgement creditors disclosed in statement of liabilities amounting to D40,524,000.00 were not included in the liabilities reported in the statement of financial position. As a result, the liabilities balance in the statement of financial position was understated.

Details are shown below:

Description of case	Amount	Rate	Amount
	\$	D	D
Conapro VS Republic of The Gambia	600,000.00	49.28	29,568,000.00
Abdoul Aziz Jeng VS Republic of the Gambia	-		100,000.00
Musa Saidykhan & Other VS The Republic of the Gambia	200,000.00	49.28	9,856,000.00
Federation of Journalist, Fatou Camara, Fatou Jaw Manneh & Alhagie Jobe VS The Gambia	-		1,000,000.00
Total			40,524,000.00

Implication

- There is a risk that the liabilities balance disclosed in the financial statements is misstated.

Priority

High

Recommendation

- Management should adjust the liabilities balance in the statement of financial position immediately.

Management response

Response	As per IPSAS 2.1.24 “An entity is encouraged to disclose in the notes to the financial statements: Information about the assets , liabilities, revenues and expenses of the entity” Therefore the disclosure of the judgment liabilities is an additional note and does not necessarily have to be incorporated into statement of financial position.
Action to be taken	
Officer Responsible	
Date when the situation will be regularised	

Auditor’s Comment

We are aware that the disclosure relating to liabilities as per IPSAS 2.1.24 are not mandatory. However, if disclosures are made, they should be accurate. Therefore, the issue remains outstanding up to the time of finalising this management letter.

4.20.2 Incorrect computation of net closing balances and exchange differences (statement of undrawn external assistance)

Finding

Undrawn external assistance loans and grants consist of amounts which have been specified in a binding agreement with external assistance agencies but have not been utilized at reporting date and are subject to terms and conditions that have been satisfied in the past and it is anticipated that it will be satisfied in the future. External assistance loans cancelled or expired resulted from overestimation of the cost of development projects. Changes in the amount of undrawn assistance loans and grants are presented in the entity's reporting currency.

During the recasting of the balances disclosed in the financial statements together with notes to the financial statements and accompanying statements, we noted that the closing balance of **D 33,512,607.50** for loans were in accurate. There is no evidence to show how the Accountant General's Department arrived at the closing balance of the undrawn external assistance. This was a subject of the prior year audit report. Details are shown below:

	Development Assistance	Total 2018	Total 2017
Opening balance	GMD'000	GMD'000	GMD'000
loans	28,799,383.00	28,799,383.00	21,708,865.00
Approved in period		0.00	0.00
loans	3,458,040.00	3,458,040.00	4,882,766.50
Total Available	32,257,423.00	32,257,423.00	26,591,631.50
Loans drawn down	6,912,655.00	6,912,655.00	5,884,068.00
Exchange difference	(1,255,184.50)	(1,255,184.50)	(1,255,184.50)
Closing balance-Loans	33,512,607.50	33,512,607.50	28,799,383.80
Closing balance-Grants	0.00	0.00	0.00

Implication

- There is risk that the closing balances and exchange differences reported under the statement of external assistance are misstated.
- There is a risk that management is not adhering to audit recommendations as reported in our prior year audit on the Government of The Gambia Financial Statements.

Priority

High

Recommendation

- Management should ensure that the causes of the differences are investigated, corrected and adjusted in financial statements accordingly.

Management response

Response	The concern is noted.
Action to be taken	The statement of undrawn external assistance would be reviewed and adjusted as part of the revised Financial Statements.
Officer Responsible	AGD
Date when the situation will be regularised	End July 2020

Auditor's Comment

There are still differences amounting to D15,688,641,938.00 and (D13,429,150.00) between the prior year closing balance and current year opening balance in respect of loan and grant respectively as detailed below.

Undrawn external assistance				
Date	Description	Opening balance 2018	closing balance 2017	Difference D
2018	Loan	15,718,207,168	29,565,230.00	15,688,641,938.00
2018	Grant	0	13,429,150.00	(13,429,150.00)

4.20.3 Difference between the comparative figures disclosed for total assets and liabilities in the financial statements

Finding

We noted that the comparative in respect of deposit (Note 20) was inaccurately disclosed. The misstatement amounted to **D 18,000,000.00**. Details are shown below:

Components	Note to the FS	Prior-year figures as per the FS (Opening balances) GMD'000	Balances as per revised FS 2017 (Closing balances) GMD'000	Variance GMD'000
Deposits	20	457,412.00	475,412.00	(18,000.00)
Total Liabilities		36,862,952.00	36,880,952.00	(18,000.00)

Implication

- There is a risk that the financial statements are misstated.
- This is indicative of inadequate review and supervision of work done by junior staff during the preparation of the financial statements.

Priority

High

Recommendation

- The Accountant General should ensure that the difference identified under the deposit is adjusted accordingly and details furnished to the audit team for verification.
- In future, management should increase the supervision and review of work done by junior staff to avoid such recurrence.

Management response

Response	The difference was caused by some account codes missing from the range in the Note 20 of the Consolidated Financial Position and this has now been resolved.
Action to be taken	
Officer Responsible	
Date when the situation will be regularised	

Auditor's Comment

We have confirmed that the differences were adjusted accordingly in financial statements.

4.20.4 Differences in the amounts disclosed in the financial statements, ETB and notes to the financial statements

Finding

A review of the financial statements revealed differences between face of the accounts, notes to financial statements and extended trial balance.

Details are shown below:

Components/ Statement	Note to the FS	Amount as per the face of the FS GMD'000	Amount as per the re- casted notes GMD'000	Amount as per ETB GMD'000	Difference between amount as per the face of the FS and the re- casted amounts as per Notes to the FS GMD'000	Difference between amount as per the face of the FS and the amounts as per the ETB GMD'000
Receipts from Public Enterprises	6d	-	53,370.00	53,370.00	(53,370.00)	(53,370.00)
Compensation of Employees	7	3,820,551.00	3,820,552.00	3,806,207.00	(1.00)	14,344.00
BTLs	5d	1,635,372.00	1,649,715.00	1,635,372.00	(14,343.00)	-
Statement of Public Debt		32,069,672.70	34,424,653.90	Not disclosed in the ETB	(2,354,981.20)	
Accumulated Surplus (Deficit)		25,342,218.00	No notes provided	25,014,477.00		327,741.00

Implication

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

Priority

Medium

Recommendation

- We recommend that the Accountant General adjust the account balances affected in the financial statements, notes and extended trial balance respectively.

Management response

Response	<p>There is no difference between the figure in Note 6d (Receipts from Public Enterprises) and ETB figure, Auditors should revisit the financial statement and ETB 2018 to confirm.</p> <p>Further verification between the ETB and Note 7 (Compensation of Employees) indicates that the two reports are showing the same figures. Please verify.</p> <p>Equally verification between the ETB and Note 5d (BTLs) indicates that the two reports are showing the same figures. Please verify.</p> <p>The statement of debt will be reviewed and revised accordingly.</p> <p>There is no note to Accumulated Surplus (Deficit) in the Financial Statement</p>
Action to be taken	
Officer Responsible	
Date when the situation will be regularised	

Auditor's Comment

We have confirmed that there are differences between the balances amounting to D6,133,533,504.21 in respect of retained earnings reported in the Extended Trial Balance (ETB) and the financial statements. As a result, this issue remained unresolved. Details are shown below:

Code	Description	Amount as per ETB D	Amount as per Financial Statement D	Difference D
999998	Retain earnings	727,483,556.41	6,861,017,060.62	(6,133,533,504.21)

4.21 Information Technology (IFMIS)

4.21.1 No define roles and responsibility for network staffs

Finding

Discussion with the technical team revealed that there is no formal defined roles and responsibilities for the IT team.

Implication

- Without define roles and responsibility, individual task and jobs will overlap and thereby posing security threats as critical systems will not be restricted only to certain staffs.

Priority

High

Recommendation

- Management should ensure that staff roles and responsibilities are clearly outlined for each member of the IT team.

Management response

Response	Your concern is noted, however current roles and responsibilities to the staff are defined and evidence is available for your inspection.
Action to be taken	
Officer Responsible	
Date when the situation will be regularised	

Auditor's Comment

We have confirmed that a list of defined general roles for technical team is available, but this is insufficient as roles for each technical staff needs to be explicitly defined to avoid overriding configurations by different staff.

4.21.2 No training strategy

Finding

Training strategy is a document where all required training and knowledge gaps are identified and captured with regards to the information technology system in place with plans to train staff to acquire necessary skills and knowledge and acquaint them with new technology developments.

During our discussion with IT officials at the Accountant General revealed that there was no strategic training program for the technical team.

Implication

- Without defined training program for the technical team, there will be no guide as to what relevant training is required to equip the staff considering the pace of technological changes.

Priority

Medium

Recommendation

- Management should ensure that training program is available for the technical staff and relevant training given to their various areas of specialization.

Management response

Response	The IT training strategy is embedded within the AGD training strategy.
Action to be taken	
Officer Responsible	
Date when the situation will be regularised	

Auditor's Comment

The issue remained outstanding up to the time of finalising this management letter because the training policy is in draft dated 2016.

4.21.3 No change management system

Finding

Change management system is a systematic approach to keep track of system faults, upgrades, configuration changes, and maintenance. This will help in controlling changes made to the system and enhance proper documentation for future reference.

During our discussion with IT staff at the Accountant General revealed that there is no change management system or fault management system in place.

Implication

- System changes may not go through approval authority or procedure. Thus, change or fault resolution would not be documented or recorded for future reference.

Priority

High

Recommendation

- Management should have a change management system in place. These involve request, approval and documentation of all changes done on the system.
- Besides keeping track of authorized changes, there is an added advantage in that knowledge sharing is achieved since all change implementation procedures are shared among technical staff.

Management response

Response	Change Management implementation is a gradual process.
Action to be taken	Site activity reports and incident records to be filled.
Officer Responsible	DAG, Momodou Salifu Jatta
Date when the situation will be regularised	End of 2020

4.21.4 Inadequate physical access control to IT premises

Finding

During our visit and discussion with the team, we realized inadequate measures are in place to control and track access to IT premises at the Accountant General's Department.

Implication

- There is a high risk that people with malicious intention could access the office or even the server room and get access to the physical system.

Priority

High

Recommendation

- Management should ensure that anybody accessing the IT premises during and after working hours.

Management response

Response	This is an invalid observation; We have keypad lock on the front door and keypad lock on the server room door as well. There is a security guard on station at all times and there are CCTV cameras in all entries and exits.
Action to be taken	
Officer Responsible	
Date when the situation will be regularised	

Auditor's Comment

We have confirmed that the IT premise is secured.

4.21.5 Co-location agreement policy for offsite backup

Finding

Discussion with IT officials at the Accountant General's Department revealed that there is no formal document that clearly stipulates the agreement between Accountant General's Department and the offsite host in the keeping of offsite backup in their premises.

Implication

- In the absence of a formal agreement between the two parties, legal argument cannot be valid in case of data being compromise at the offsite backup location.

Priority

High

Recommendation

- Management should ensure that there is a formal agreement between Accountant General and offsite backup host.

Management response

Response	The current Disaster Recovery Site was belongs to AGD. The current structure was built by the IFMIS Phase 1(CBEMP) Project and it was part of that arrangement that the Disaster Recovery Site was allocated to AGD for that purpose.
Action to be taken	
Officer Responsible	
Date when the situation will be regularised	

4.22 Noncompliance Cash IPSAS

4.22.1 Non-explanation of material differences between budget and actual amount

Finding

Part 1 of the Cash IPSAS 1.7.12 requires an explanation of the material differences between actual amounts and the budget amounts will assist users in understanding the reasons for material departures from the approved budget for which the entity is held publicly accountable.

During the audit, we noted the requirement above was not met. This is also subject our prior year audit report but remain outstanding.

Implication

- The financial Statement did not meet the requirements of this section of the IPSASs.

Priority

High

Recommendation

- We recommend that the dictates of Cash Basis IPSASs is complied with.

Management response

Response	Generally, inadequate resources (Cash Allocation) would be a major reason for the MDAs not being able to fully implement their budget.
Action to be taken	Going forward MDAs would be engaged to provide the specific reasons for the material variance, for each budget line item.
Officer Responsible	AGD
Date when the situation will be regularised	2019 Financial Statements.

Auditor's comment

The issue remained outstanding up to the time of finalising this management letter.

4.22.2 Disclosure of Budgetary Basis, Period and Scope

Finding

Part 1 of the cash IPSAS 1.7.33 requires, *“An entity shall explain in notes to the financial statements the budgetary basis and classification basis adopted in the approved budget”*.

During the audit, we noted that the 2018 Financial Statement did not comply with the disclosure requirement of the above Cash Basis IPSASs.

Implication

- The dictates of the Cash Basis IPSASs is not followed.

Priority

High

Recommendation

- We recommend that the Accountant General should comply with requirement of Cash IPSASs.

Management response

Response	The budgetary basis adopted by the Government is the Program Based Budgeting (PBB). The account classification is based on GFS 2001.
Action to be taken	This would be further disclosed in the revised Financial Statements.
Officer Responsible	
Date when the situation will be regularised	

Auditor's Comment

We have confirmed that the relevant adjustment was made in financial statements.

4.22.3 Correction of errors

Finding

IPSAS 1.5.2, "An entity shall disclose in the notes to the financial statements the following:

- (a) The nature of the error that relates to a prior period;
- (b) The amount of the correction; and
- (c) The fact that comparative information has been restated or that it is impracticable to do so.

During the audit, we noted that this requirement was not met in the 2018 financial statements. This is a subject of our previous audit report.

Implication

- The financial statements did not meet the requirements of the reporting framework.

Priority

High

Recommendation

- The Accountant General should disclose the nature and amount of correction of errors as per the above IPSASs.

Management response

Response	At the time of preparing the Financial Statements we were not aware of any errors that required corrections and disclosure. However were such errors come to our attention, this would be addressed in the revised Financial Statements.
Action to be taken	
Officer Responsible	
Date when the situation will be regularised	

Auditor's Comment

The issue remained outstanding up to the time of finalising this management letter.

4.23 Follow-up on prior year matters

In our Management Letter in respect of financial year 2017, we reported a number of issues which need urgent action.

Follow up discussion with the Accountant General's Department was made to confirm if action was taken to resolve the issues. The table below details the status of implementation of the recommendations.

Paragraph	Finding	Implementation status	Management response	Auditor's Comment
3.1.3	Expenditure charge from the wrong account code (Judiciary)	Implemented	This code served as a clearance account therefore the historic correction is not relevant.	
3.1.8	Failure to follow procurement process for the purchase of motor vehicles	Not implemented	Due in procurement is being ensured	The issued remains outstanding up to the time of finalising this management letter
3.3.1	Unconfirmed payments in respect of arrears and guarantees	Not implemented	The documentation relating to TK Motors have been obtained and the reconciliation would be carried out.	The issued remains outstanding up to the time of finalising this management letter
3.4.1	Delay in banking	Not implemented	Management will send a communication to all Revenue Collecting Agencies requiring their vote controllers to ensure enforcement.	The issued remains outstanding up to the time of finalising this management letter
3.4.3	Revenue receipts without adequate supporting documents	Partially implemented	The minutes to the receipts amounting to D1,600,000.00 are attached in appendix M	Only the documentation of the payment of D1,100,000 was provided with the following receipts

Paragraph	Finding	Implementation status	Management response	Auditor's Comment
				number 25FC000661
3.4.6	Un-presented non GRA revenue receipts	Not implemented	No management response was provided	The issued remains outstanding up to the time of finalising this management letter
3.5.2	Balances in transit accounts not transferred to revenue accounts at CBG	Not implemented	These transit Accounts would be cleared as part of the 2018 revised financial statements	The issued remains outstanding up to the time of finalising this management letter
3.5.3	Inappropriate recognition of unused cash allocation	Not implemented	These transit Accounts would be cleared as part of the 2019 revised financial statements	The issued remains outstanding up to the time of finalising this management letter
3.5.4	Un-reconciled items in bank reconciliation statement	Not implemented	The outstanding transactions would be cleared in 2018.	The issued remains outstanding up to the time of finalising this management letter
3.5.5	Inaccurate balances used to perform bank reconciliation	Not implemented	The outstanding transactions would be cleared in 2018.	The issued remains outstanding up to the time of finalising this management letter
3.5.6	Use of departmental self-raised revenue without authority	Implemented	The balances for the said accounts have been transferred to CRF and the account closed.	

Paragraph	Finding	Implementati on status	Management response	Auditor's Comment
			Please see supporting documents(Credit advices) in Appendix N.	
3.5.7	Government bank accounts not maintained or controlled by the Accountant General	Implemented	The balances for the said accounts have been transferred to CRF and the account closed. Please see supporting documents(Credit advices) in Appendix N.	
3.5.8	Differences in translating foreign held account	Not Implemented	This translation was oversight during the revision of the 2018 Financial Statement. The would now be adjusted as a prior year adjustment in 2018 and disclosed as an error of omission.	The issued remans outstanding up to the time of finalising this management letter
3.5.10	Withdrawals from Treasury Main Account (TMA)	Implemented	Attached is the confirmation of accounts closure letter in appendix P	
3.5.11	Closure of accounts and transfers to Consolidated Fund	implemented	Attached is the confirmation of accounts closure letter in appendix P.	
3.5.12	Unpresented cancelled cheques	Not implemented	These cheques are not traceable but we have confirmed they have not been affected at the bank.	The issued remans outstanding up to the time of finalising this management letter
3.5.14	Misclassification of below-the-line expenditure account	Implemented	This amount was adjusted as part of the 2017 revised Financial Statement. Attached is the schedule of Journals as	

Paragraph	Finding	Implementation status	Management response	Auditor's Comment
			appendix Q	
3.6.1	Antivirus and Firewalls installed in the server are deactivated	Implemented	The antivirus was blocking the Epicor9 from working properly. So we disabled it for a while until we found the exceptions in the firewall rules that allowed Epicor to work	
3.6.2	Anti-virus installed in IFMIS computers for various ministries were not updated	Implemented	License is expired, we are working on procuring new licenses.	
3.6.3	Fire alarm system not working	Not implemented	The procurement process has just started to buy a new system.	The issued remains outstanding up to the time of finalising this management letter
3.6.4	No genuine micro-software office suite available	Implemented	Budget constraint to buy genuine license for all users.	
3.6.6	IFMIS core server's operating systems are not activated	Implemented	New operating system bought for Epicor10.2 and activated	
3.7.1	Antivirus not installed in some user machines and servers	Not Implemented	License is expired, we are working on buying new licenses	The issued remains outstanding up to the time of finalising this management letter
3.8.2	Notification of virement from budget entities	Not Implemented	Management will endeavour to notify MDAs accordingly.	The issued remains outstanding up to the time of finalising this management letter
3.9.1	Failure to budget for contingency	Not implemented	Contingency is now been budgeted for.	The issued remains outstanding up to

Paragraph	Finding	Implementation status	Management response	Auditor's Comment
				the time of finalising this management letter
3.10.1	Non-closure of the old TMA	Not Implemented	This code has not been migrated to Epicor 10.	The issued remains outstanding up to the time of finalising this management letter
3.10.3	Third-party accounts with balances at the year-end	Not implemented	These clearance accounts would be cleared as part of the revision to the 2019 Financial Statement.	The issued remains outstanding up to the time of finalising this management letter
3.10.4	Misclassification of revenue as a third-party account	Not Implemented	This code has not been migrated to Epicor 10, A new code has now been created to capture it as revenue.	The issued remains outstanding up to the time of finalising this management letter
3.10.5	Tobaski Sheep account still operational	Not implemented	Any recoveries made would be transferred to CRF.	The issued remains outstanding up to the time of finalising this management letter
3.11.1	Losses not fully recovered/ written off	Implemented	Management is committed to operationalize the loss and advisory Committee which would the way forward to map the way forward for all the pending cases.	
3.11.2	Non-disclosure of loss of Government stores	Not implemented	The cost of damaged servers as a result of fire outbreak is attached as per appendix R.	The issued remains outstanding up to the time of finalising

Paragraph	Finding	Implementation status	Management response	Auditor's Comment
				this management letter
3.13.1	Liabilities arising from concluded litigation cases and government guarantees	Implemented	The updates on these cases have now been obtained from Justice and would be disclosed in 2018 Financial Statements.	
3.14.1	Non-reconciliation of government guaranteed loans	Not implemented	A review of the schedule of Government guarantees reveals the status as per the attached appendix S.	The issued remains outstanding up to the time of finalising this management letter
3.14.2	Non-performance of fiscal risk assessment	Not implemented	The ministry is aware of the fiscal risk posed by SOEs to that effect, has started conducting credit risk analysis for all on-lending and credit risk guarantee proposal in order to minimize the risk of Subsidiary Loan defaults and consequent budgetary burdens on Government.	The issued remains outstanding up to the time of finalising this management letter
3.14.3	No borrowing limit set for public enterprises	Not implemented	Management has set a policy requiring all SOEs borrowings to be subjected to approval by the Ministry and this has been communicated to all SOEs as well as the Commercial Banks. Attached is a sample of the letter in appendix S.	The issued remains outstanding up to the time of finalising this management letter
3.14.4	Accrued interest on government guaranteed loans	Not implemented	The measures taken by management in query 3.13.3 above have eliminated the risk of	The issued remains outstanding up to the time of finalising

Paragraph	Finding	Implementation status	Management response	Auditor's Comment
			accrued interest on government guaranteed loans	this management letter
3.15.1	Non-repayment of state lending by SOEs	Not implemented	The evidence of minutes and composition is available for your inspection.	The issued remains outstanding up to the time of finalising this management letter
3.16.1	Un-budgeted debt repayment	Not implemented	These loans were part of the initial budget before the new Government but omitted from revised edition. Considering that these are statutory payments, funds had to be availed to honour these payments.	The issued remains outstanding up to the time of finalising this management letter
3.16.3	Misclassification of Grant	Not implemented		The issued remains outstanding up to the time of finalising this management letter
3.16.5	Incorrect loan balance included in the statement of public debt	To be confirm from finance	The team should understand the fact that the statement of public debt showing zero DOD does not meant that the project is Matured but rather depend on the disbursement of the project.	
3.16.7	Understatement of the borrowing balance	Not implemented	The Statement of Public Debt (T-bills) and the amount on the statement of financial position, extended Trial balance and note 19 a (T-bill) are not meant to be the same.	The issued remains outstanding up to the time of finalising this management letter

Paragraph	Finding	Implementation status	Management response	Auditor's Comment
			<p>The Statement of Public Debt (T-bills) is computed as follows=</p> $\text{Book value} + \text{Interest} = \text{Book value}$ <p>Whilst the amount on the statement of financial position, extended Trial balance and note 19 a (T-bill) Dec 2017 (D)=</p> $\text{Book value} + \text{Deposits} - \text{Withdrawals} = \text{Bank Balance (Cashbook \& note 19)}$ <p>Please see Appendix T for details of the figures and the computation modalities</p>	
3.16.8	Difference between the 2016 public debt closing balance and comparative figure included in the 2017 financial statement	Implemented	<p>The total of the 2016 closing balance public debt and comparative figure included in the 2017 financial statement cannot be the same.</p> <p>This is due to the fact that the 2016 closing balance to be disclosed as comparatives would be to the extent of only the project with outstanding debt balances as at end 2017.</p>	
3.16.10	Differences in translating Interest and amortisation denominated in foreign currency	Not implemented	This information is available for your review.	The issued remains outstanding up to the time of finalising this management

Paragraph	Finding	Implementation status	Management response	Auditor's Comment
				letter
3.16.11	Differences between loan repayment schedule and actual loan repayments	Implemented	A loan repayment schedule is a plan and this could be subjected to adjustment as long as the disbursement is not completed as repayments are linked to disbursements.	
3.16.12	Failure to disclose penalties paid for late principal repayments	Not implemented	Significant efforts are being made to eliminate penalty charges. These are being current charged to the Interest Line of the Project.	The issued remains outstanding up to the time of finalising this management letter
3.16.19	No reconciliation of payment of interest and treasury bills statement	Not implemented	The Meridian has the module to capture T.Bill and any other debt security.	The issued remains outstanding up to the time of finalising this management letter
3.16.20	Payment of penalties and commitment fees	Not implemented	Significant efforts are being made to eliminate penalty charges. The measures taken includes the following: Ensuring that debt services are paid on time. Engaging the creditors to ensure that bills are sent on time.	The issued remains outstanding up to the time of finalising this management letter
3.16.21	Increase in external debt	Not implemented	Commonwealth secretariat [COMSEC] is limited to conduct	The issued remains outstanding up to

Paragraph	Finding	Implementation status	Management response	Auditor's Comment
			Debt sustainability analysis. However, the Debt management office used world Bank and IMF DSF toolkits to conduct the debt sustainability analysis. The indicators provided by commonwealth secretariat to determine debt sustainability is inaccurate.	the time of finalising this management letter
3.16.22	Un-confirmed concessional loan	Not implemented	Government is implementing debt policies that ensure maximum grant component.	The issued remains outstanding up to the time of finalising this management letter
3.16.23	Failure to submit annual outstanding debt by SoEs	Not implemented	The current on-lendings have been captured and	The issued remains outstanding up to the time of finalising this management letter
3.16.25	Debt sustainability	Not implemented	Commonwealth secretariat [COMSEC] is limited to conduct Debt sustainability analysis. However, the Debt management office used world Bank and IMF DSF toolkits to conduct the debt sustainability analysis. The indicators provided by commonwealth secretariat to determine debt sustainability is inaccurate.	The issued remains outstanding up to the time of finalising this management letter
3.17.1	Reconciliation of grant	Not	Grant disbursed data is currently	The issued remains

Paragraph	Finding	Implementation status	Management response	Auditor's Comment
	disbursement	implemented	been obtained from the Directorate of Loans & Grants	outstanding up to the time of finalising this management letter
3.17.2	Differences in grant figures between MoFEA records and sectors	Implemented	Data on grants disbursed has continuously posed a challenge of Consolidating as some grants are disbursed directly to project and MOFEA is not notified. However the official Development Assistance is captured by the Directorate of Loans & Grants.	
3.17.3	Differences in grant disburse amounts	Not implemented	Management would ensure that period reconciliations are carried out.	The issued remains outstanding up to the time of finalising this management letter
3.17.4	No monitoring and coordination of grants	Not implemented	Noted for necessary action.	The issued remains outstanding up to the time of finalising this management letter
3.18.1	Difference between the GL reports, ETB and financial statements (note 21)	Not implemented	The Pending Difference between the GL reports, ETB and financial statements (note 21) for Income Tax would be adjusted in the 2018 Revised Financial Statements.	The issued remains outstanding up to the time of finalising this management letter
3.18.2	Misclassification of account payable	Not implemented	The sale of Printed Forms and the Sale of Bidding Documents	The issued remains outstanding up to

Paragraph	Finding	Implementation status	Management response	Auditor's Comment
			<p>balances would be transferred to CRF in the 2018 Revised Financial Statements. Both codes have been discontinued as deposit account and are not set up in Epicor 10.</p> <p>The Biodiversity Code would be reset as a BTL Project in Epicor 10 to facilitate capturing of transactions by Economic classification.</p>	the time of finalising this management letter
3.18.3	Transit accounts not cleared at the year-end	Not implemented	The Wages Payable and Recurrent Creditors would be cleared as part of the 2018 Revision of the Financial Statements.	The issued remains outstanding up to the time of finalising this management letter
3.18.4	Liability accounts with debit balances	Not implemented	These would be cleared as part of the 2018 Revision of the Financial Statements.	The issued remains outstanding up to the time of finalising this management letter
3.19.2	Difference between extended trial balance and detailed imprest report	Not implemented	The Difference between extended trial balance and detailed imprest report will be investigated accordingly.	The issued remains outstanding up to the time of finalising this management letter
3.19.3	Misclassifications of revenue	Not implemented	These revenue codes would be correctly re-classified from Tax to non- Tax revenue in subsequent Financial Statements.	The issued remains outstanding up to the time of finalising this management

Paragraph	Finding	Implementati on status	Management response	Auditor's Comment
				letter
3.19.4	Unretired imprest	Not implemented	Out of the D17,684,238.96 outstanding for unretired Embassy imprest as reported in the Financial Management report, D9,794,003.81 is outstanding as per the detail imprest report out of which D3,587,040.13 is cleared.	The issued remans outstanding up to the time of finalising this management letter
3.19.5	Partly retired imprest	Not implemented	After a review of the detailed impress report we can confirm that the partly unretired imprest for Embassies is D2,608, 371.07 and the individual imprest stood at D19,104.00 Partly unretired imprest holders have been engaged to submit their retirement documents for re-auditing and not forthcoming, outstanding balances will be recovered from their Salaries.	The issued remans outstanding up to the time of finalising this management letter
3.19.6	Missing imprest retirement documents	Partially implemented	Out of the 63 imprest payment vouchers with missing documentation amounting to D6,082,909.00, missing imprest document for 21 vouchers amounting to D2,274,950.00 are available for your inspection.	Out of the 63 missing imprest payment retirement document, 9 imprest retirement documents amounting to D1,008,800.00 was presented leaving an outstanding balance

Paragraph	Finding	Implementati on status	Management response	Auditor's Comment
				of D5,074,109.00.
3.19.8	Un-presented imprest vouchers and files	Not implemented	These vouchers are still been searched for.	The issued remans outstanding up to the time of finalising this management letter
3.19.10	Roll over of tax receivable balance	Not yet implemented	The difference of the tax receivable would be reviewed for necessary action.	The issued remans outstanding up to the time of finalising this management letter
3.19.11	Unconfirmed pristine advance (receivable)	Not implemented	This will be adjusted in the revise Financial statements.	The issued remans outstanding up to the time of finalising this management letter
3.19.13	Understatement of environmental tax on imports	Partially implemented	The Environmental tax on imports revenue code would be correctly classified in subsequent Financial Statements.	The code issued was address on the revised 2018 financial statement, but the issued of the understatement is still not address in 2018.
3.20.2	Extension of contracts without authority	Not implemented	The extra payments have been recovered.	The issued remans outstanding up to the time of finalising this management letter
3.20.4	Payment of salaries after the expiration of contract appointment	Not implemented	The overpaid salaries have been recovered.	The issued remans outstanding up to

Paragraph	Finding	Implementation status	Management response	Auditor's Comment
				the time of finalising this management letter
3.21.1	Shares in BSIC group	Not implemented	Government's share at BSIC will be incorporated in the 2021 Budget.	The issued remains outstanding up to the time of finalising this management letter
3.21.2	Non submission of outstanding supplier's credit agreements and finance lease agreements	Not implemented	A supplier's credit agreements and finance lease agreement does not meet the criteria of a debt and as such would not be included in the debt bulletin.	The issued remains outstanding up to the time of finalising this management letter
3.21.4	Government Business Enterprises (GBEs) not consolidated	Not implemented	The net-worth of the GBEs have been disclosed in the 2017 Government Financial statements.	The issued remains outstanding up to the time of finalising this management letter
3.21.5	Non-explanation of material differences between budget and actual amount	Not implemented	Generally, inadequate resources (Cash Allocation) would be a major reason for the MDAs not being able to fully implement their budget. Going forward MDAs would be engaged to provide the specific reasons for the material variance, for each budget line item.	The issued remains outstanding up to the time of finalising this management letter
3.21.6	Disclosure of budgetary basis, period and scope	Not implemented	The budgetary basis adopted by the Government is the Program	The issued remains outstanding up to

Paragraph	Finding	Implementation status	Management response	Auditor's Comment
			Based Budgeting (PBB). The account classification is based on GFS 2001.	the time of finalising this management letter
3.21.7	Comparative Information.	Not implemented	Comparative information would be disclosed in future Financial Statements.	The issued remains outstanding up to the time of finalising this management letter
3.21.8	Correction of errors	Not implemented	Error would be disclosed if any in subsequent Financial Statements.	The issued remains outstanding up to the time of finalising this management letter

Appendices

Appendix a (i)

Inadequate disclosure of grants disbursements

Grants disbursed to sectors					
Name Of Donor	Name of Project	Period	Total Grant (USD)	Disburse 2018 (USD)	Disburse 2018 (D)
Int'l Dev. Association (IDA)	Gam Edu Sector Support Proj (IDA)	2018 - 2021	30,000,000	3,682,459	174,580,456
Global Partnership for Edu (GPE)	Gam Edu Sector Support Proj (GPE)	2018 - 2021	5,000,000	3,200,040	157,953,974
Total			35,000,000	6,882,499	332,534,430

Appendix b

Accounts with wrong closing balance

Description	Balance as at 31st December Prior Year GMD'000	Current Year Received GMD'000	Current Year Repaid GMD'000'	Balance as at 31st December Current year GMD'000	Recast Bal GMD'000	Diff GMD'000
Recovery of overpayment of hardship Allow	2,816	9	0	2,855	2,825	30
Special Project Creditors	80	13,437	13,385	111	132	-21
Special Project Dollar	125,302	219,616	288,741	85,135	56,177	28,958
TMA Unknown Deposits	1,385	0	0	0	1,385	-1,385
Stale Cheques	18,086	0	33	18,820	18,053	767
Dormant Special Project-GMD	5,177	0	0	357	5,177	-4,820
Dormant Special Project-USD	24,028	1,972	0	0	26,000	-26,000
Dormant Special Project-USD Tourism Levey	1,297	106	0	0	1,403	-1,403
Dormant Special Project-EURO Tourism Levey	2,450	412	0	0	2,862	-2,862
Dormant Special Project-GBP Tourism Levey	4,828	639	0	0	5,467	-5,467
Vaccination of International Travellers	0	56	825	0	-769	769
Judiciary Court Deposit	10,748	8,423	4,558	9,664	14,613	-4,949
Sale of Bidding Documents	89	33	0	136	122	14

Description	Balance as at 31st December Prior Year GMD'000	Current Year Received GMD'000	Current Year Repaid GMD'000'	Balance as at 31st December Current year GMD'000	Recast Bal GMD'000	Diff GMD'000
Cabinet Revolving Loan Scheme Fund	4,981	3,270	9,978	4,819	-1,727	6,546
National Biodiversity Trust Fund	1,527	672	0	2,177	2,199	-22
Social Security Housing	18	34	5	18	47	-29
Proceeds From the Sale of Printed Forms	40	12	0	0	52	-52
Police Welfare Funds	0	26,140	26,920	0	-780	780
Nat. Assembly Revolving loan Scheme	4,017	4,586	1,173	487	7,430	-6,943
Nat.Assem Personal Loan Recovery	2	1,245	2,175	3	-928	931
Car Loan Recovery	40	24	0	40	64	-24
Police Canteen	0	7,460	7,463	-1	-3	2
Immigration Kombo Real Estate Scheme	0	633	678	27	-45	72
Army Advances	0	260	340	0	-80	80
Unclaimed Allotment	2	0	0	-2	2	-4
Credit Union-Fire Service & Police	11	100,160	100,603	18	-432	450
Supersonicz The Micro Finance	0	400	400	55	0	55
Sheriff Deposit	23,078	23,424	8,586	13,702	37,916	-24,214

Description	Balance as at 31st December Prior Year GMD'000	Current Year Received GMD'000	Current Year Repaid GMD'000'	Balance as at 31st December Current year GMD'000	Recast Bal GMD'000	Diff GMD'000
Ex-Servicemen Fund	0	1,264	1,352	0	-88	88
Car Loan	165	1,993	1,829	189	329	-140
Personal Loan	50	7,027	7,090	83	-13	96
APRC Contribution	128	679	679	214	128	86
Family Allotment	4	4,100	4,421	1	-317	318
Rice Credit Facility	0	3	16	0	-13	13
Salary Advance/ 1 x 6	54,887	285,186	253,149	24,019	86,924	-62,905
Net Salary Suspense	66,382	1,751,254	1,723,135	73,135	94,501	-21,366
WOPS Contribution	55,714	21,436	15,018	55,578	62,132	-6,554
Local Authorities Car Park Fees	127	60,513	46,698	15,864	13,942	1,922
Miscellaneous Other Deductions	35	2,992	3,274	35	-247	282
Credit Union Repayments	500	252,276	256,175	833	-3,399	4,232
Government House Loan	38	1,649	1,702	42	-15	57
Overpay Recovery	1,529	435	2,817	1,713	-853	2,566
Environmental Tax	0	988	1,055	1	-67	68
Fines/Penalties/Misconduct	3	879	931	3	-49	52
Unclaimed Salary	36,216	9,626	2,533	42,707	43,309	-602
Unclaimed Pension	5,308	5,561	4,133	5,449	6,736	-1,287
Cabinet Members Contribution	9	48	50	9	7	2
Civil Servant Revolving Fund	17,299	213	290	17,202	17,222	-20

Description	Balance as at 31st December Prior Year GMD'000	Current Year Received GMD'000	Current Year Repaid GMD'000'	Balance as at 31st December Current year GMD'000	Recast Bal GMD'000	Diff GMD'000
Operation and Maint. of Patrol Vessels	117	7	0	168	124	44
Trust Fund for Needy Student	164	28,483	28,886	197	-239	436
Fisheries Development Fund	12,181	0	0	13,687	12,181	1,506
Muslim Court	0	0	0	-7,494	0	-7,494
NAO Recovery of travel grant	0	0	0	57	0	57
Unclaimed Wages	1,253	379	41	1,567	1,591	-24
Civil Servants Revolving Loan	15	8,933	8,953	20	-5	25
Royalty to Brikama Area Council	3,321	0	0	0	3,321	-3,321
Old Treasury Main Account Balance	885	0	0	0	885	-885
Recovery of Unretired Imprest	0	0	0	-351	0	-351
UDP Hon Members Contribution	0	0	0	-72	0	-72

Appendix c

Third-party accounts with balances at the year-end

Description	Balance as at 31st December Prior Year GMD'000	Current Year Received GMD'000	Current Year Repaid GMD'000'	Balance as at 31st December Current year GMD'000	Recasting Amount GMD'000
Recovery of over payment of hardship Allow	(2,816.00)	9.00	0.00	(2,855.00)	(2,807.00)
Social Security Housing	(18.00)	4.00	5.00	(18.00)	(19.00)
MOSHW CREDIT UNION LOAN	0.00	23,439.00	23,438.00	(2.00)	1.00
Overseas Allotment	(830.00)	0.00	0.00	(830.00)	(830.00)
Teachers` Credit Union	(2.00)	7,478.00	7,478.00	(3.00)	(2.00)
Police Canteen	0.00	7,460.00	7,463.00	(1.00)	(3.00)
Immigration Kombo Real Estate Scheme	0.00	633.00	678.00	27.00	(45.00)
Army Advances	0.00	260.00	340.00	0.00	(80.00)
Unclaimed Allotment	(2.00)	0.00	0.00	(2.00)	(2.00)
Credit Union-Fire Service & Police	(11.00)	100,160.00	100,603.00	(18.00)	(454.00)
Car Loan	(165.00)	1,993.00	1,829.00	(189.00)	(1.00)
GAPHO Subscription	(26.00)	117.00	117.00	(26.00)	(26.00)
Police Bicycle Loan	(8.00)	0.00	0.00	(8.00)	(8.00)
Motor Cycle Loan 0 Rice Credit Facility	0.00	3.00	16.00	0.00	(13.00)
Electricity & Water Recovery	(6.00)	0.00	0.00	(6.00)	(6.00)
Government House Loan	(38.00)	1649	1,702.00	(42.00)	(91.00)
Overpay Recovery	(1,529.00)	435	2,817.00	(1,713.00)	(3,911.00)
Environmental Tax	-	988	1,055.00	(1.00)	(67.00)
Fines / Penalties / Misconduct	(3.00)	879	931.00	(3.00)	(55.00)
Gov.t Dep. Tourism Levy	(313.00)	0	-	(313.00)	(313.00)
Unclaimed Salary	(36,216.00)	9626	2,533.00	(42,707.00)	(29,123.00)
Unclaimed Pension	(5,308.00)	5561	4,133.00	(5,449.00)	(3,880.00)

Description	Balance as at 31st December Prior Year GMD'000	Current Year Received GMD'000	Current Year Repaid GMD'000'	Balance as at 31st December Current year GMD'000	Recasting Amount GMD'000
Trust Fund for Needy Student	(164.00)	28483	28,886.00	(197.00)	(567.00)

Appendix d

Virements approval

Date Requested	Date Approved	BE	Group ID	Control No.	Amount D	Remarks
2/10/2018	n/a	Ministry of Foreign Affairs	00013123	18BR2217	3,300,000.00	Not endorsed by the Minister
3/9/2018	6/9/2018	Ministry of Foreign Affairs	00012984	18BR2177	6,000,000.00	Not endorsed by the Minister
4/9/2018	n/a	MoJ	00012953	18BR2171	5,000,000.00	Not endorsed by the Minister
4/9/2018	6/9/2018	National Assembly	00012998	18BR2179	5,500,000.00	Not endorsed by the Minister
7/8/2018	9/8/2018	Ministry of Foreign Affairs	00012789	18CR9178	5,000,000.00	Not endorsed by the Minister
7/12/2018	5/12/2018	MoJ	00013721	18BR2367	4,000,000.00	Not endorsed by the Minister
8/8/2018	n/a	MoBSE	00012787	18BR2127	10,900,000.00	Not endorsed by the Minister
8/12/2018	n/a	National Assembly	00013674	18BR2364	1,420,000.00	Not endorsed by the Minister
10/10/2018	n/a	OVP	00013226	18BR2230	4,000,000.00	Not endorsed by the Minister
13/07/2018	n/a	OVP	00012922	18BR2157	1,455,000.00	Not endorsed by the Minister
13/07/2018	n/a	National Assembly	00012581	18BR2099	1,500,000.00	Not endorsed by the Minister
13/09/2018	n/a	MoBSE	00013043	18BR2182	3,200,000.00	Not endorsed by the Minister

Date Requested	Date Approved	BE	Group ID	Control No.	Amount D	Remarks
						Minister
13/12/2018	18/12/18	Ministry of Agriculture	00013878	18BR2415	4,000,000.00	Not endorsed by the Minister
14/09/2018	n/a	OVP	00013054	18BR2187	1,770,000.00	Not endorsed by the Minister
14/09/2018	n/a	OVP	00031058	18BR2190	4,000,000.00	Not endorsed by the Minister
18/12/2018	19/12/2018	MoFEA	00013913	18BR2430	35,333,000.00	Not endorsed by the Minister
21/11/2018	22/11/2018	MoFEA	00013546	18BR2321	80,000,000.00	Not endorsed by the Minister
21/11/2018	n/a	OVP	00013536	18BR2319	9,000,000.00	Not endorsed by the Minister
22/10/2018	n/a	OVP	00013302	18BR2251	255,000.00	Not endorsed by the Minister
22/11/2018	n/a	MoBSE	00013557	18BR2325	30,300,000.00	Not endorsed by the Minister
23/10/2018	n/a	Ministry of Agriculture	00013327	18BR2261	4,700,000.00	Not endorsed by the Minister
23/10/2018	n/a	MoBSE	00013328	18BR2262	33,500,000.00	Not endorsed by the Minister
26/11/2018	n/a	National Assembly	00013574	18BR2332	3,000,000.00	Not endorsed by the Minister
27/09/2018	n/a	National Assembly	00013090	18BR2202	500,000.00	Not endorsed by the Minister
27/12/2018	n/a	MoJ	00014022	18BR2455	45,238,000.54	Not endorsed by the

Date Requested	Date Approved	BE	Group ID	Control No.	Amount D	Remarks
						Minister
28/6/2018	n/a	MoBSE	00012296	18BR2080	7,000,000.00	Not endorsed by the Minister
29/11/2018	n/a	OVP	00013619	18BR2347	52,500.00	Not endorsed by the Minister
30/10/2018	n/a	MoJ	00013370	18BR2277	30,000,000.00	Not endorsed by the Minister
31/07/2018	n/a	MoBSE	00012696	18BR2080	2,000,000.00	Not endorsed by the Minister
Total					341,923,500.54	

Appendix g (i)

Failure to present non-tax receipts

Date	Description	Receipt Number	Payee	Amount
12/28/2018	Court fees	03FC010987	General Customer	7,550.00
6/29/2018	Court fees	03FC011121	General Customer	258,500.00
2/1/2018	Immigration fees	08FC117329	General Customer	4,000.00
5/1/2018	Aliens identity(ID)-cards	08FC119961	General Customer	172,500.00
10/1/2018	Aliens identity(ID)-cards	08FC119964	General Customer	165,000.00
1/18/2018	Aliens identity(ID)-cards	08FC119966	General Customer	223,500.00
1/24/2018	Immigration fees	08FC120000	General Customer	15,000.00
1/25/2018	Immigration fees	08FC120024	General Customer	5,000.00
1/30/2018	Aliens identity(ID)-cards	08FC120093	General Customer	25,500.00
1/31/2018	Aliens identity(ID)-cards	08FC120099	General Customer	139,500.00
1/29/2018	Immigration fees	08FC120104	General Customer	84,000.00
2/2/2018	Aliens identity(ID)-cards	08FC120137	General Customer	144,000.00
12/31/2018	Aliens identity(ID)-cards	08FC120175	General Customer	187,500.00
12/31/2018	Aliens identity(ID)-cards	08FC120176	General Customer	11,400.00
2/14/2018	Immigration fees	08FC120181	General Customer	4,000.00
2/27/2018	Aliens identity(ID)-cards	08FC120257	General Customer	90,000.00
2/28/2018	Aliens identity(ID)-cards	08FC120259	General Customer	21,000.00
1/3/2018	Immigration fees	08FC120261	General Customer	4,000.00
3/20/2018	Immigration fees	08FC120276	General Customer	39,000.00
3/20/2018	Immigration fees	08FC120276	General Customer	49,500.00

Date	Description	Receipt Number	Payee	Amount
3/21/2018	Immigration fees	08FC120278	General Customer	51,000.00
3/23/2018	Aliens identity(ID)-cards	08FC120300	General Customer	169,500.00
2-15-2018 ::	Immigration fees	08FC120377	General Customer	55,000.00
2-28-2018 ::	Immigration fees	08FC120378	General Customer	58,000.00
3-15-2018 ::	Immigration fees	08FC120382	General Customer	56,000.00
3-28-2018 ::	Immigration fees	08FC120385	General Customer	52,000.00
1-15-2018 ::	Immigration fees	08FC120458	General Customer	43,500.00
4-6-2018 ::	Immigration fees	08FC120481	General Customer	15,000.00
4-6-2018 ::	Immigration fees	08FC120483	General Customer	13,000.00
2-5-2018 ::	Immigration fees	08FC120710	General Customer	76,250.00
2-15-2018 ::	Immigration fees	08FC120711	General Customer	97,750.00
3-5-2018 ::	Immigration fees	08FC120712	General Customer	70,250.00
3-22-2018 ::	Immigration fees	08FC120713	General Customer	132,250.00
4-5-2018 ::	Immigration fees	08FC120714	General Customer	70,750.00
3-2-2018 ::	Aliens identity(ID)-cards	08FC120728	General Customer	85,500.00
3-22-2018 ::	Aliens identity(ID)-cards	08FC120732	General Customer	75,000.00
4-9-2018 ::	Aliens identity(ID)-cards	08FC120734	General Customer	24,000.00
1-18-2018 ::	Aliens identity(ID)-cards	08FC120741	General Customer	168,000.00
4-10-2018 ::	Aliens identity(ID)-cards	08FC120876	General Customer	130,500.00
8-16-2018 ::	Immigration fees	08FC135382	General Customer	68,000.00
8-27-2018 ::	Aliens identity(ID)-cards	08FC135387	General Customer	13,500.00
3-19-2018 ::	Aliens identity(ID)-cards	08FC135388	General Customer	30,000.00

Date	Description	Receipt Number	Payee	Amount
7-30-2018 ::	Aliens identity(ID)-cards	08FC135394	General Customer	22,500.00
9-6-2018 ::	Immigration fees	08FC137050	General Customer	115,500.00
9-24-2018 ::	Immigration fees	08FC138426	General Customer	104,750.00
10-9-2018 ::	Immigration fees	08FC139124	General Customer	5,000.00
10-25-2018 ::	Aliens identity(ID)-cards	08FC140154	General Customer	52,500.00
10-25-2018 ::	Immigration fees	08FC140162	General Customer	114,750.00
10-25-2018 ::	Immigration fees	08FC140165	General Customer	25,000.00
10-23-2018 ::	Immigration fees	08FC140166	General Customer	39,500.00
11-8-2018 ::	Immigration fees	08FC142117	General Customer	60,750.00
11-2-2018 ::	Immigration fees	08FC142163	General Customer	67,000.00
10-26-2018 ::	Immigration fees	08FC142171	General Customer	75,750.00
8-31-2018 ::	Aliens identity(ID)-cards	08FC142182	General Customer	57,000.00
10-11-2018 ::	Aliens identity(ID)-cards	08FC142188	General Customer	30,000.00
11-6-2018 ::	Aliens identity(ID)-cards	08FC142195	General Customer	12,000.00
11-22-2018 ::	Immigration fees	08FC142561	General Customer	45,750.00
6-25-2018 ::	Immigration fees	08FC142565	General Customer	75,000.00
7-12-2018 ::	Immigration fees	08FC142566	General Customer	54,000.00
7-26-2018 ::	Immigration fees	08FC142567	General Customer	27,000.00
8-14-2018 ::	Immigration fees	08FC142568	General Customer	45,000.00
8-15-2018 ::	Immigration fees	08FC142572	General Customer	15,000.00
9-6-2018 ::	Immigration fees	08FC142576	General Customer	18,000.00
9-27-2018 ::	Immigration fees	08FC142582	General Customer	54,000.00

Date	Description	Receipt Number	Payee	Amount
9-27-2018 ::	Immigration fees	08FC142585	General Customer	27,000.00
10-11-2018 ::	Immigration fees	08FC142586	General Customer	54,000.00
10-24-2018 ::	Immigration fees	08FC142587	General Customer	51,000.00
11-13-2018 ::	Immigration fees	08FC142591	General Customer	72,000.00
11-13-2018 ::	Immigration fees	08FC142596	General Customer	70,000.00
11-22-2018 ::	Immigration fees	08FC142598	General Customer	64,000.00
11-24-2018 ::	Aliens identity(ID)-cards	08FC142714	General Customer	6,000.00
11-24-2018 ::	Immigration fees	08FC142716	General Customer	36,000.00
11-28-2018 ::	Immigration fees	08FC142926	General Customer	5,000.00
11-14-2018 ::	Immigration fees	08FC143142	General Customer	3,183,000.00
11-14-2018 ::	Immigration fees	08FC143149	General Customer	700,000.00
11-30-2018 ::	Immigration fees	08FC143150	General Customer	42,750.00
11-15-2018 ::	Aliens identity(ID)-cards	08FC143284	General Customer	40,500.00
12-5-2018 ::	Immigration fees	08FC143285	General Customer	20,000.00
12-10-2018 ::	Immigration fees	08FC143474	General Customer	1,374,000.00
12-7-2018 ::	Immigration fees	08FC143538	General Customer	81,000.00
12-14-2018 ::	Immigration fees	08FC143539	General Customer	27,500.00
12-31-2018 ::	Aliens identity(ID)-cards	08FC143898	General Customer	162,000.00
12-31-2018 ::	Aliens identity(ID)-cards	08FC143916	General Customer	206,400.00
12-31-2018 ::	Immigration fees	08FC144991	General Customer	3,500.00
12-12-2018 ::	Immigration fees	08FC145250	General Customer	58,000.00
12-27-2018 ::	Immigration fees	08FC145251	General Customer	120,000.00

Date	Description	Receipt Number	Payee	Amount
8-17-2018 ::	Aliens identity(ID)-cards	08FC145819	General Customer	51,000.00
12-21-2018 ::	Immigration fees	08FC145935	General Customer	62,000.00
12-31-2018 ::	Immigration fees	08FC145937	General Customer	22,500.00
3-6-2018 ::	Aliens identity(ID)-cards	08FC146533	General Customer	64,500.00
3-27-2018 ::	Aliens identity(ID)-cards	08FC146534	General Customer	47,500.00
9-11-2018 ::	Aliens identity(ID)-cards	08FC146535	General Customer	107,000.00
11-13-2018 ::	Immigration fees	08FC146536	General Customer	17,000.00
4/1/2018	Fees Registrar General	11FC031766	General Customer	500.00
7/2/2018	Fees Registrar General	11FC032613	General Customer	1,000.00
8/5/2018	Fees Registrar General	11FC034121	General Customer	500.00
3/7/2018	Fees Registrar General	11FC035381	General Customer	1,000.00
8/8/2018	Fees Registrar General	11FC036203	General Customer	500.00
1/16/2018	Miscellaneous Receipts	12FC002688	General Customer	500.00
1/18/2018	Miscellaneous Receipts	12FC002699	General Customer	500.00
2/16/2018	Miscellaneous Receipts	12FC002729	General Customer	500.00
2/3/2018	Miscellaneous Receipts	12FC002756	General Customer	200.00
3/15/2018	Miscellaneous Receipts	12FC002767	General Customer	500.00
5/22/2018	Miscellaneous Receipts	12FC002814	General Customer	500.00
11/8/2018	Miscellaneous Receipts	12FC002911	General Customer	27,400.00
8/29/2018	Miscellaneous Receipts	12FC003033	General Customer	13,019.57
8/29/2018	Miscellaneous Receipts	12FC003034	General Customer	500.00
8/31/2018	Miscellaneous Receipts	12FC003056	General Customer	2,266.86

Date	Description	Receipt Number	Payee	Amount
7/9/2018	Miscellaneous Receipts	12FC003095	General Customer	30,399.65
9/13/2018	Miscellaneous Receipts	12FC003108	General Customer	500.00
9/14/2018	Miscellaneous Receipts	12FC003115	General Customer	500.00
9/25/2018	Miscellaneous Receipts	12FC003161	General Customer	107,788.00
11/12/2018	Miscellaneous Receipts	12FC003314	General Customer	500.00
12/17/2018	Miscellaneous Receipts	12FC003317	General Customer	500.00
12/31/2018	Miscellaneous Receipts	12FC004007	General Customer	2,266.00
12/31/2018	Miscellaneous Receipts	12FC004008	General Customer	27,400.00
12/31/2018	Miscellaneous Receipts	12FC004014	General Customer	107,788.00
10/2/2018	Births and deaths recording fee	21FC004968	General Customer	6,868.00
6/29/2018	Births and deaths recording fee	21FC005112	General Customer	4,427.50
7/20/2018	Births and deaths recording fee	21FC005159	General Customer	700.00
7/20/2018	Births and deaths recording fee	21FC005159	General Customer	687.50
7/20/2018	Births and deaths recording fee	21FC005159	General Customer	650.00
10/24/2018	Births and deaths recording fee	21FC005338	General Customer	3,750.00
6/6/2018	Births and deaths recording fee	21FC005538	General Customer	625.00
3/14/2018	Forestry Inspectorate Earnings	23FC001104	General Customer	42,970.00
3/20/2018	Forestry Inspectorate Earnings	23FC001113	General Customer	45,650.00
3/21/2018	Forestry Inspectorate Earnings	23FC001115	General Customer	35,835.00
6/29/2018	Forestry Inspectorate Earnings	23FC001188	General Customer	47,400.00
11/30/2018	Forestry Inspectorate Earnings	23FC001306	General Customer	75,450.00
Total				11,688,141.08

Appendix g (ii)

Failure to present non-tax GTRs

Department of livestock

Date	GTR Range		Amount D
12-23 Feb 2018	3384952	3384957	7,500.00
7-Jun-18	3449522		1,000.00
30 Jan -17 Feb 2018	3449551	3449558	8,000.00
18 Feb - 17 April 2018	3449559	3449564	9,000.00
Not Available	3449565	3449580	10,500.00
30-Jan-18	3449552		1,500.00
6-Feb-18	3449556		1,500.00
16 March -20 March 2018	3384853	3384879	27,000.00
Not Available	3384880	3384888	10,000.00
18 April - 24 April 2018	3384889	3384900	12,500.00
24 February - 18 April 2018	3384958	3384966	12,000.00
28 February-07 April 2018	3449801	3449803	4,000.00
24-Apr-18	3449804		1,000.00
14 February - 30 April 2018	3449701	3449713	17,000.00
3 May - 28 2018	3449715	3449718	3,000.00
07 May -04 June 2018	3200359	3200370	13,000.00
02 July -07 Nov 2018	3200371	320079	1,200.00
11 April - 9 May 2018	3200605	320650	50,000.00
27 Feb 2018	3449751	3449760	12,000.00
16 Mar 2018	3200423	3200450	30,500.00
13 Jun 2018	3438751	3438800	38,500.00
13 Jun 2018	2981651	2981700	11,500.00
23 Jun 2018	3200351	3200400	13,000.00
Total			295,200.00

Judiciary

Date Posted	Details	Receipt No.	Pay-in-slip	GTR's Book No.	Receipt range	Amount D
6/12/2018	Court fees	03FC010885	252457	3547401-3547450	3547419-3547432	2,550.00
2/2/2018	Court fees	03fc008206	247433	3440300-3440350	3440300-3440309	3,850.00
9/9/2018	Court fees	03FC010720	252452	3469201-3469250	3469249-3469250	400
1/26/2018	Court fees	O3FC008153	247432	3440251-3440300	3440267-3440299	6,088.00
Total						12,888.00

Weights & Measures

Date	Receipt Range	D
10-Dec-28 Dec-2018	3536951-3537000	9,700.00
12-Oct-18	3536551-3536600	1,250.00
Total		10,950.00

Ministry of Health

Serial	No. Book
3403251-3403300	1
3435601-3435750	3
3435751-3435800	1
3435451-3435650	4
3435101-3435500	8
Total Books	17

Appendix g (iii)

Revenue receipts without adequate supporting documents

Date	Receipt Number	D	Remarks
4-5-2018	11FC033794	1,300,000.00	No deposit slip attached and supporting receipts from the Single Window Business Registration
12-31-2018	11FC039167	1,000,000.00	No deposit slip attached and supporting receipts from the Single Window Business Registration
5-22-2018	11FC034564	925,000.00	No deposit slip attached and supporting receipts from the Single Window Business Registration
9-5-2018	11FC036603	855,000.00	No deposit slip attached and supporting receipts from the Single Window Business Registration
4-17-2018	11FC033991	670,000.00	No deposit slip attached and supporting receipts from the Single Window Business Registration
4-17-2018	11FC033990	610,000.00	No deposit slip attached and supporting receipts from the Single Window Business Registration
7-4-2018	11FC035451	495,000.00	No deposit slip attached and supporting receipts from the Single Window Business Registration
8-9-2018	11FC036250	276,000.00	No deposit slip attached and supporting receipts from the Single Window Business Registration
8-9-2018	11FC036248	244,000.00	No deposit slip attached and supporting receipts from the Single Window Business Registration
8-9-2018	11FC036249	133,500.00	No deposit slip attached and supporting receipts from the Single Window Business Registration
7-2-2018	11FC035343	750,000.00	No deposit slip attached and supporting receipts from the Single Window Business Registration
10-22-2018 :	11FC037345	700,000.00	No deposit slip attached and supporting receipts from the Single Window Business Registration
11-6-2018 :	11FC037784	587,500.00	No deposit slip attached and supporting receipts from the Single Window Business Registration
7-4-2018	11FC035451	495,000.00	No deposit slip attached and supporting receipts from the Single Window Business Registration
2-14-2018	11FC032752	483,500.00	No deposit slip attached and supporting receipts from the Single Window Business Registration

Date	Receipt Number	D	Remarks
7-4-2018	11FC035452	320,000.00	No deposit slip attached and supporting receipts from the Single Window Business Registration
11-6-2018	11FC037785	283,500.00	No deposit slip attached and supporting receipts from the Single Window Business Registration
2-13-2018 :	11FC032719	264,000.00	No deposit slip attached and supporting receipts from the Single Window Business Registration
7-4-2018	11FC035453	211,000.00	No deposit slip attached and supporting receipts from the Single Window Business Registration
11-6-2018	11FC037783	191,500.00	No deposit slip attached and supporting receipts from the Single Window Business Registration
Total		10,794,500.00	

Appendix g (iv)

Understated revenue balances

Royalty payments from Unity Mining & Quarrying company				
Date	Details	Reference Number	Bank account No	D
06/02/2018	Unity Mining & Quarrying Company	RTGS0277/GTB18	Sand Mining Account #1101004139	2,022,605.00
06/03/2018	Unity Mining & Quarrying Company	RTGS0556/GTB18		1,906,515.00
06/04/2018	Unity Mining & Quarrying Company	RTGS0897/GTB18		2,233,660.00
07/05/2018	Unity Mining & Quarrying Company	RTGS2059/GTB18		1,813,565.00
05/06/2018	Unity Mining & Quarrying Company	RTGS6037/GTB18	Special Project Account #1301000010	1,769,235.00
11/09/2018	Unity Mining & Quarrying Company	RTGS10091/GTB18	Sand Mining Account #1101004139	504,985.00
09/10/2018	Unity Mining & Quarrying Company	RTGS10450/GTB18	Special Project Account #1301000010	832,000.00
12/11/2018	Unity Mining & Quarrying Company	RTGS10888/GTB18		2,565,290.00
17/12/2018	Unity Mining & Quarrying Company	RTGS101383/GTB18		4,229,030.00
Sub total				17,876,885.00
Pay-in-slip Deposits				
Date	Details	Receipt No.	Account No	Amount
11/01/2018	Sand mining	22399	#01201600001	134,030.00

16/01/2018	Sand mining	16158		40,450.00
16/01/2018	Sand mining	22376		115,900.00
24/01/2018	Sand mining	22377		78,400.00
05/02/2018	Sand mining	22385		57,000.00
10/02/2018	Sand mining	22395		25,940.00
22/02/2018	Sand mining	16159		51,120.00
22/02/2018	Sand mining	22379		98,000.00
27/02/2018	Sand mining	22380		41,000.00
10/04/2018	Sand mining	16160		78,520.00
18/04/2018	Sand mining	22383		45,700.00
21/04/2018	Sand mining	16165		40,480.00
23/04/2018	Sand mining	16162		100,000.00
23/04/2018	Sand mining	16163		100,000.00
23/04/2018	Sand mining	16164		50,000.00
23/04/2018	Sand mining	22384		45,800.00
15/05/2018	Sand mining	22388		30,500.00
22/05/2018	Sand mining	22389		44,000.00
02/06/2018	Sand mining	22378		60,000.00
06/06/2018	Sand mining	16166		50,000.00
06/06/2018	Sand mining	22390		65,000.00
07/06/2018	Sand mining	16167		58,940.00
20/06/2018	Sand mining	16168		64,056.00
20/06/2018	Sand mining	16169		25,000.00
29/06/2018	Sand mining	16170		90,000.00
29/06/2018	Sand mining	16171		90,000.00
29/06/2018	Sand mining	16172		88,000.00
03/08/2018	Sand mining	22381		8,000.00
07/08/2018	Sand mining	16173		50,100.00
16/08/2018	Sand mining	22392		47,390.00
30/08/2018	Sand mining	16174		52,634.00

30/08/2018	Sand mining	22393		137,000.00
25/09/2018	Sand mining	22394		63,520.00
04/10/2018	Sand mining	22382		70,200.00
05/10/2018	Sand mining	22387		45,500.00
17/10/2018	Sand mining	22396		34,020.00
23/10/2018	Sand mining	22397		261,000.00
30/10/2018	Sand mining	22398		374,220.00
30/11/2018	Sand mining	22400		287,880.00
06/12/2018	Sand mining	22391		91,000.00
18/12/2018	Sand mining	16175		79,050.00
18/12/2018	Sand mining	24901		246,365.00
20/12/2018	Sand mining	16175		164,544.00
Sub total				3,780,259.00
Payment of royalty from GACH				
21/12/2018	Being royalty payment of 2000 tons	AGIB S 0496/18	1103002854	4,588,000.00
Total Banking				26,245,144.00

Appendix g (v)

Failure to deposit revenue on time

Collection Date	GTR No.	Receipt	Lodgment Date	Pay-in-slip no	System No.	Generated	
							D
Weights & Measures							
19-Dec-17	3417001		9-Mar-18	75588	19FC000195		4,300.00
2017	3417002		9-Mar-18	75589	19FC000196		2,000.00
16-Dec-17	3417003		9-Mar-18	75590	19FC000197		2,400.00
30-Oct-17	3417046		9-Mar-18	75591	11FC000198		8,500.00
24-Feb-18	3418101		9-Mar-18	75592	11FC000199		4,000.00
31-Jan-18	3452251-3452254		9-Mar-18	75593	11FC000200		25,600.00
25-Jun-18	3453201		9-Jul-18	75599	19FC000217		22,000.00
subtotal							68,800.00
Physical planning							
Date collection	of	Deposit date	Receipt range	Amount collected D	Slip Number		Amount deposited D
28/02/2018		11/4/2018	16FC021329 – 021354	11,564.00	244626		
6/3/2018			16FC021389 – 021391	82,991.80			
8/3/2018			16FC021392 – 93, 16FC021408	6,250.00			
9/3/2018			16FC021394 – 021406	65,894.00			
12/3/2018			16FC021409, 16FC021412 – 021449	18,055.00			

13/03/2018		16FC021451 021483	–	5,600.00		
14/03/2018		16FC021484 021504	–	21,442.00		
15/03/2018		16FC021511 021520	–	9,061.23		
19/03/2018		16FC021536 021537	–	60,800.00		
20/03/2018		16FC021545 021547	–	2,448.00		
22/03/2018		16FC021548 021570	–	4,200.00		
23/03/2018		16FC021571		9,214.00		
27/03/2018		16FC021573 021590	–	6,612.50		
28/03/2018		16FC021591 021606	–	17,501.00		
29/03/2018		16FC021607 021644	–	11,305.00		
31/03/2018		16FC021656 021703	–	9,400.00		
3/4/2018		16FC021704 021705	–	66,590.00		
9/4/2018		16FC021709 021720	–	18,814.30		
10/4/2018		16FC021721 021736	–	160,932.25		
Subtotal				588,675.08		588,674.88
9/2/2018	16/02/2018	16FC020899 - 919		9,579.00	244622	
12/2/2018		16FC020920 - 967		12,390.00		
13/02/2018		16FC020968 - 21026		51,203.00		

14/02/2018		16FC021027 - 29, 16FC021031 - 21058	11,812.00				
15/02/2018		16FC021059 - 21074	11,775.00				
Subtotal			96,759.00		96,759.00		
11/4/2018	4/6/2018	16FC021742 - 759, 16FC051761, 763- 764, 766-775	50,733.25	244627			
16/04/2018		16FC021776 - 788	23,495.00				
18/04/2018		16FC021807 - 21820	16,223.00				
23/04/2018		16FC021821 - 835	22,229.00				
25/04/2018		16FC021838 - 843	40,889.50				
30/04/2018		16FC021848 - 851	2,660.30				
7/5/2018		3466001 – 016	19,136.44				
8/5/2018		3466017 – 6034	118,748.00				
9/5/2018		3466035 – 6042	15,535.20				
10/5/2018		3466043 – 6056	16,171.13				
11/5/2018		3466057 – 6096	50,573.25				
14/05/2018		3466097 – 6106	15,712.50				
15/05/2018		3466107 – 6112	20,045.00				
17/05/2018		3466113 – 6125	57,374.00				
19/05/2018		3466126 – 6129	11,732.00				
22/05/2018		3466130 – 6142	12,790.00				
21/05/2018			3466143 – 6150		56,427.00		
Subtotal					550,474.57		550,474.57
Parks and Wildlife							
Date	of	Deposit date	Receipt No.	Amount	Revenue type	Remarks	

collection			D		
2018	12/2/2019	3428351	100,000.00	Sport hunting fees	Revenue was collected in 2018 but only banked in 12 Feb 2019
2018	12/2/2019	3428352	100,000.00	Sport hunting fees	Revenue was collected in 2018 but only banked in 12 Feb 2019
2018	12/2/2019	3428353	7,000.00	Tambi wet land resources	Revenue was collected in 2018 but only banked in 12 Feb 2019
2018	12/2/2019	3428354	50,000.00	Sport hunting fees	Revenue was collected in 2018 but only banked in 12 Feb 2019
2018	12/2/2019	3428355	100,000.00	Sport hunting fees	Revenue was collected in 2018 but only banked in 12 Feb 2019

2018	12/2/2019	3428356	100,000.00	Sport hunting fees	Revenue was collected in 2018 but only banked in 12 Feb 2019
2018	12/2/2019	3428357	100,000.00	Sport hunting fees	Revenue was collected in 2018 but only banked in 12 Feb 2019
2018	12/2/2019	3428358	50,000.00	Sport hunting fees	Revenue was collected in 2018 but only banked in 12 Feb 2019
2018	12/2/2019	3428359	7,000.00	Sport hunting fees	Revenue was collected in 2018 but only banked in 12 Feb 2019
2018	12/2/2019	3428360	100,000.00	Sport hunting fees	Revenue was collected in 2018 but only banked in 12 Feb 2019
2018	12/2/2019	3428376	15,000.00	Abuko Nature Reserve	Revenue was collected in 2018 but only banked in 09 May 2019

2018	12/2/2019	3428377	81,000.00	Abuko Nature Reserve	Revenue was collected in 2018 but only banked in 09 May 2019
2018	12/2/2019	3428378	8,840.00	Abuko Nature Reserve	Revenue was collected in 2018 but only banked in 09 May 2019
2018	12/2/2019	3428380	50,000.00	Abuko Nature Reserve	Revenue was collected in 2018 but only banked in 30 May 2019
2018	12/2/2019	3428381	50,000.00	Abuko Nature Reserve	Revenue was collected in 2018 but only banked in 30 May 2019
2018	12/2/2019	66801-66900	3,500.00	Abuko Nature Reserve	Revenue was collected in 2018 but only banked in 12 Feb 2019
2018	12/2/2019	66901-67000	100,000.00	Sport hunting fees	Revenue was collected in 2018 but only banked in 12 Feb 2019

2018	12/2/2019	67001-67100	3,500.00	Abuko Nature Reserve	Revenue was collected in 2018 but only banked in 12 Feb 2019
2018	12/2/2019	67100-67153	1,855.00	Abuko Nature Reserve	Revenue was collected in 2018 but only banked in 12 Feb 2019
2018	12/2/2019	67154-67200	1,645.00	Abuko Nature Reserve	Revenue was collected in 2018 but only banked in 12 Feb 2019
2018	12/2/2019	67201-67300	3,500.00	Abuko Nature Reserve	Revenue was collected in 2018 but only banked in 12 Feb 2019
2018	12/2/2019	67301-67400	3,500.00	Abuko Nature Reserve	Revenue was collected in 2018 but only banked in 12 Feb 2019
2018	12/2/2019	67401-67500	3,500.00	Abuko Nature Reserve	Revenue was collected in 2018 but only banked in 12 Feb 2019

2018	12/2/2019	67501-67600	3,500.00	Abuko Nature Reserve	Revenue was collected in 2018 but only banked in 12 Feb 2019
2018		67601-67700	3,500.00	Abuko Nature Reserve	Revenue was collected in 2018 but only banked in 12 Feb 2019
2018	27/8/2019	67801-67900	3,500.00	Abuko Nature Reserve	Revenue was collected in 2018 but only banked in 8/27/2019. paying slip ref: 3428368
2018		67901-68000	3,500.00	Abuko Nature Reserve	Revenue was collected in 2018 but only banked in 8/27/2019. Pay in slip ref: 3428369

2018		68001-68100	3,500.00	Abuko Nature Reserve	Revenue was collected in 2018 but only banked in 8/27/2019. Pay in slip ref: 3428370
2018	27/8/2019	68101-68200	3,500.00	Abuko Nature Reserve	Revenue was collected in 2018 but only banked in 8/27/2019. Pay in slip ref: 3428371
2018	27/8/2019	166664-166700	555.00	Abuko Nature Reserve	Revenue was collected in 2018 but only banked in 8/27/2019. Pay in slip ref: 3428372
2018	27/8/2019	166701-166714	210.00	Abuko Nature Reserve	Revenue was collected in 2018 but only banked in 8/27/2019. Pay in slip ref: 3428373
Subtotal					1,061,605.00
Grand total					2,366,313.45

Appendix h

Un-presented personnel files

Employment Number	Name	Status	Date Employed	Position	Ministry	Location
103447	JobeTijan	Established	1/1/2008	Night Watchman	20-Ministry of Education	UDCA Latrikunda LBS_KMC
105899	Janneh Jainaba	Established	9/15/2011	Qualified Teacher HTC	20-Ministry of Education	UPAC Regional Office George/ T
118495	Hassan Jarju	Established	10/29/2015	Qualified Teacher HTC	20-Ministry of Education	UHJB Sibanor Primary Region II
121326	Jallow Abdoulie	Established	9/1/2012	Qualified Teacher PTC	20-Ministry of Education	UKAB Regional Office Kerewan
125011	Kanuteh Abdoulie	Temporary	9/1/2013	Unqualified Teacher	20-Ministry of Education	URRC karantaba Sami

Employment Number	Name	Status	Date Employed	Position	Ministry	Location
125678	Jagne Omar	Temporary	9/1/2013	Qualified Teacher	20-Ministry of Education	UDLA Serrekunda Primary Kombos
127549	Kanteh Fatou B	Established	9/1/2013	Qualified Teacher PTC	20-Ministry of Education	UHOB MaYork Primary Region II
134184	AWA SANNEH	Established	9/1/2015	Qualified Teacher HTC	20-Ministry of Education	UFZB Joboro Primary Region II
135864	JarjuSaraga	Established	9/1/2015	Qualified Teacher HTC	20-Ministry of Education	UKAB Regional Office Kerewan
136941	Lamin Colley	Established	11/1/2015	Qualified Teacher HTC	20-Ministry of Education	UHLB Kappa Primary Region II
137163	Kawsu Jarju	Temporary	1/1/2016	Unqualified Teacher	20-Ministry of Education	UEAA Regional Office, Brikama

Employment Number	Name	Status	Date Employed	Position	Ministry	Location
137199	DEM ALAGIE	Temporary	1/1/2016	Qualified Teacher PTC	20-Ministry of Education	UEAA Regional Office, Brikama
137460	Arabiatou Ceesay	Temporary	1/1/2016	Qualified Teacher PTC	20-Ministry of Education	UOAB Bureng Primary
140091	ManyangNyima	Established	9/1/2016	Qualified Teacher PTC	20-Ministry of Education	UPAC Regional Office George/ T
140096	Mendy Elijah	Temporary	9/1/2016	Qualified Teacher PTC	20-Ministry of Education	UHZA Gunjur Secondary Reg II
140496	MAMAT GAYE	Temporary	9/1/2016	Unqualified Teacher	20-Ministry of Education	UBAA Regional Office, Kanifing
140669	Oumie Drammeh	Un Established	9/1/2016	Qualified Teacher HTC	20-Ministry of Education	UEAA Regional Office, Brikama

Employment Number	Name	Status	Date Employed	Position	Ministry	Location
140871	BALDEH SIRA S	Temporary	9/1/2016	Qualified Teacher PTC	20-Ministry of Education	UPAC Regional Office George/ T
140981	Sanneh Landing	Temporary	9/1/2016	Qualified Teacher PTC	20-Ministry of Education	UXAC Regional Office Basse
141083	FATOUMATA FOFANA	Temporary	9/1/2016	Unqualified Teacher	20-Ministry of Education	UEAA Regional Office, Brikama
142527	DawdaFadera	Temporary	10/1/2016	Unqualified Teacher	20-Ministry of Education	UNYB Jappineh Primary
143890	EBRIMA CAMARA N	Temporary	9/1/2017	Qualified Teacher HTC	20-Ministry of Education	UVMC Njorel Primary
9014143	Fanta Demba	Established	9/1/2008	Unqualified Teacher	20-Ministry of Education	UXAC Regional Office Basse

Employee Number	Name	Status	Date Employed	Position	Ministry	Location
136801	Mariama Baldeh	Termination	6/27/2018	Unqualified Teacher	20-Ministry of Education	UTUC Suduwol Primary School
144814	BINTOU SANYANG J	Established	11/1/2018	Qualified Teacher PTC	20-Ministry of Education	UEAA Regional Office, Brikama
145024	KASSAMA KADDY	Temporary	9/1/2018	Qualified Teacher PTC	20-Ministry of Education	UBAA Regional Office, Kanifing
145753	Tambajang Abdoulie	Established	11/1/2018	Unqualified Teacher	20-Ministry of Education	UXAC Regional Office Basse
126222	Senghore Suwadou	Established	2/2/2018	Qualified Teacher PTC	20-Ministry of Education	UFAA Sinchu Ballia Region II
144477	EBRIMA JUM	Established	1/1/2018	Unqualified Teacher	20-Ministry of Education	UXAC Regional Office Basse

Employment Number	Name	Status	Date Employed	Position	Ministry	Location
145049	SEY ALIEU B.	Established	9/1/2018	Qualified Teacher PTC	20-Ministry of Education	UEAA Regional Office, Brikama
145136	ABDOULIE CEESAY	Termination	12/1/2018	Unqualified Teacher	20-Ministry of Education	UPKB_REGIONAL OFFICE (R4)
145760	Drammeh Ebrima	Established	11/1/2018	Unqualified Teacher	20-Ministry of Education	UXAC Regional Office Basse
140206	Abdoulie Y. Bah	Termination	9/1/2016	Qualified Teacher HTC	20-Ministry of Education	UUGC Firdawsy Upper Basic Scho
141130	MENDY ELLEN MARIE	Termination	9/1/2016	Unqualified Teacher	20-Ministry of Education	UKAB Regional Office Kerewan
142178	LouamouDegaule	Termination	11/1/2016	Unqualified Teacher	20-Ministry of Education	UXAC Regional Office Basse

Employment Number	Name	Status	Date Employed	Position	Ministry	Location
143033	Ebrima Jammeh	Termination	3/1/2017	Unqualified Teacher	20-Ministry of Education	UEAA Regional Office, Brikama
118698	Darboe Amadou	Established	11/29/2018	Qualified Teacher HTC	20-Ministry of Education	USXC Passamass Primary
135593	Sulayman Sanyang	Established	10/10/2018	Qualified Teacher HTC	20-Ministry of Education	UIFB Tumani Tenda LBS
143575	SalimatouKrubally	Established	11/29/2018	Qualified Teacher HTC	20-Ministry of Education	UPYC kaur Sec. Tech School
145825	JIMBARA MUSA	Established	11/1/2018	Unqualified Teacher	20-Ministry of Education	UPAC Regional Office George/ T
144245	Ousainey Taal	Termination	1/1/2018	Unqualified Teacher	20-Ministry of Education	UHIB Bintang BolongPri Reg II

Employment Number	Name	Status	Date Employed	Position	Ministry	Location
144896	JOHN DRAMMEH K	Established	9/1/2018	Qualified Teacher	20-Ministry of Education	UKAB Regional Office Kerewan
145139	FATOU DAFTEH	Temporary	12/1/2018	Unqualified Teacher	20-Ministry of Education	UPKB_REGIONAL OFFICE (R4)
145758	YAHYA SANYANG	Established	12/1/2018	Unqualified Teacher	20-Ministry of Education	UXAC Regional Office Basse
142899	Alpha Yahya Sarjo	Contract	4/1/2017	Qualified Teacher	20-Ministry of Education	UFKA Brufut Primary Region II
8001450	David Mendy	Contract	7/10/2017	Contract	20-Ministry of Education	UFXA Darsilami Primary Region
MINISTRY OF HEALTH						
100022	Kinteh Mamanding	Established	8/1/2007	Assistant Public Health Officer	21-Min of Health & Social Welfare	WAAA DOS Health & Social Welfa

Employment Number	Name	Status	Date Employed	Position	Ministry	Location
104858	Badjie Maimuna	Established	12/1/2008	Cleaner	21-Min of Health & Social Welfare	WAAA DOS Health & Social Welfa
105090	Ceesay Ismaila	Established	11/1/2008	Tradesman	21-Min of Health & Social Welfare	WAAA DOS Health & Social Welfa
105369	Jonga Awa	Established	6/4/2014	State Enrolled Nurse	21-Min of Health & Social Welfare	WAAA DOS Health & Social Welfa
105961	Jammeh Michel	Established	1/1/2009	Nursing Officer	21-Min of Health & Social Welfare	WAAA DOS Health & Social Welfa
105968	TambaFatmataSerian	Established	6/7/2017	Registered Nurse Midwife	21-Min of Health & Social Welfare	WCEA MHL: Serrekunda HC West /
106022	Sanyang Landing A	Established	5/1/2009	Enrolled Community Health Nurse	21-Min of Health & Social Welfare	WKGA MHL: RHD-W1
106027	Ceesay Yankuba	Established	5/1/2009	Enrolled Community Health Nurse	21-Min of Health & Social Welfare	WKGA MHL: RHD-W1
106060	Jatta Ramatoulie	Established	12/4/2014	Community Nurse Attendant	21-Min of Health & Social	WAAA DOS Health & Social Welfa

Employee Number	Name	Status	Date Employed	Position	Ministry	Location
					Welfare	
109784	JarraCamara	Established	8/1/2009	Orderly	21-Min of Health & Social Welfare	WFDB kerewan Cent / R MHL: HC
109786	ArokeyCamara	Established	8/1/2009	Orderly	21-Min of Health & Social Welfare	WFDB kerewan Cent / R MHL: HC
110759	Fatou Dibba	Un Established	11/1/2012	Unknown	21-Min of Health & Social Welfare	WCBA Brikama West / R MHL: HC
110797	MalickSogur	Established	1/1/2010	Assistant Public Health Officer	21-Min of Health & Social Welfare	WCFA Bakau HC West / R MHL:
112865	BintaSanneh	Established	7/1/2010	state Registered Nurse	21-Min of Health & Social Welfare	WKAD RHD-W2 MHL:
113888	Sambou Elizabeth	Established	6/7/2016	Nurse	21-Min of Health & Social Welfare	WCEA Serrekunda HC West / MHL:
115070	EbouJarju	Established	9/8/2014	Security Officer	21-Min of Health & Social Welfare	WAAA Health & Social Welfare DOS

Employee nt Number	Name	Status	Date Employed	Position	Ministry	Location
119739	Baldeh Ignatius	Established	3/1/2012	Director of Laboratories	21-Min of Health & Social Welfare	WAAA DOS Health & Social Welfare
119892	Abdoulie O Jallow	Established	10/11/2014	Community Nurse Attendant	21-Min of Health & Social Welfare	WIEC MHL: Basse HC East / R
122207	RoheyKah	Established	11/1/2012	Community Health Nurse Midwife	21-Min of Health & Social Welfare	WGAB MHL: Ngayen Sanjal Disp.
123892	Adama Jallow	Established	1/1/2013	Assistant Public Health Officer	21-Min of Health & Social Welfare	WCBA MHL: Brikama HC West / R
127133	Fatty Jutala	Established	11/1/2013	Health Labourer	21-Min of Health & Social Welfare	WNVF MHL: Social Welfare Kerewan
127401	Mohamed Bah	Un Established	1/1/2014	Orderly	21-Min of Health & Social Welfare	WAAA DOS Health & Social Welfare
127559	Bah Aisatou	Established	7/1/2013	State Enrolled Nurse	21-Min of Health & Social Welfare	WAAA DOS Health & Social Welfare
127915	KarafaManjang	Established	11/1/2013	Orderly	21-Min of Health & Social	WFBB MHL: Mansa konko HC Cent

Employee Number	Name	Status	Date Employed	Position	Ministry	Location
					Welfare	
127995	Ceesay Hawa	Established	9/8/2014	Laundress	21-Min of Health & Social Welfare	WFDB kerewan Cent / R MHL: HC
128303	MBYE MASS	Established	6/7/2016	Store Hand	21-Min of Health & Social Welfare	WAAA Health & Social Welfare DOS
128822	Marie Noel Mendy	Established	1/1/2014	Assistant Public Health Officer	21-Min of Health & Social Welfare	WJCC MHL:Janjanbure h Disp. Eas
129237	JasseyMamudou	Study Leave with Sal	1/1/2014	Registered Nurse	21-Min of Health & Social Welfare	WDAB Kuntair West / MHL: Disp
130118	SighatehAlhagi	Established	10/1/2014	Laboratory Assistant	21-Min of Health & Social Welfare	WCDA Gunjur HC West / R MHL:
130776	Jarjum.o. Omar	Established	1/1/2014	Dispensing Assistant	21-Min of Health & Social Welfare	WACA Medical & Health HQ MHL:
132820	Ceesay Sidibeh	Temporary	1/1/2015	Orderly	21-Min of Health & Social Welfare	WIEC Basse HC East / R MHL:

Employment Number	Name	Status	Date Employed	Position	Ministry	Location
133787	Sukuta Baldeh	Established	7/1/2015	Community Nurse Attendant	21-Min of Health & Social Welfare	WIEC MHL: Basse HC East / R
136720	Nyima Fofana	Established	6/7/2016	Community Nurse Attendant	21-Min of Health & Social Welfare	WAAA DOS Health & Social Welfare
136758	Amie K. Touray	Established	6/7/2016	Community Nurse Attendant	21-Min of Health & Social Welfare	WGAB MHL: Ngayen Sanjal Disp.
136767	Jainaba Bah	Established	6/6/2016	Community Nurse Attendant	21-Min of Health & Social Welfare	WAAA DOS Health & Social Welfare
137732	FATOUMATTA SAIDYKHAN	Established	6/7/2016	Community Nurse Attendant	21-Min of Health & Social Welfare	WAAA DOS Health & Social Welfare
138124	DAGGA CEESAY	Established	1/1/2016	Registered Nurse	21-Min of Health & Social Welfare	WAAA DOS Health & Social Welfare
138374	Oumie Darboe	Established	1/1/2016	Orderly	21-Min of Health & Social Welfare	WEAA MHL: Sukuta Clinic West /
138399	sulaymanbadjie	Established	1/1/2016	Assistant Public Health Officer	21-Min of Health & Social	WCBA MHL: Brikama HC West / R

Employee nt Number	Name	Status	Date Employed	Position	Ministry	Location
					Welfare	
138425	Mamadi Fatty	Established	1/1/2016	Assistant Public Health Officer	21-Min of Health & Social Welfare	WAAA DOS Health & Social Welfare
139213	Fatou Dem	Established	4/1/2016	Community Nurse Attendant	21-Min of Health & Social Welfare	WAAA DOS Health & Social Welfare
141730	Ndey Marie Mbowe	Established	11/1/2016	Enrolled Nurse	21-Min of Health & Social Welfare	WFDB MHL: kerewan HC Cent / R
142698	Sulayman Barrow	Established	1/1/2017	Registered Nurse	21-Min of Health & Social Welfare	WACA MHL: Medical & Health HQ
143042	Fatoumata Sanyang	Established	3/1/2017	Social Welfare Assistant	21-Min of Health & Social Welfare	WAKA MHL: Social Welfare – Ban
308102	CAMARA MATHEW	Established	10/6/2016	Senior Nursing Officer	21-Min of Health & Social Welfare	WAAA DOS Health & Social Welfare
1004236	JALLOW AMADOU	Un Established	9/1/2007	Tradesman	21-Min of Health & Social Welfare	WACA MHL: Medical & Health HQ

Employment Number	Name	Status	Date Employed	Position	Ministry	Location
1004836	JARJU OUSMAN N.	Established	1/1/2011	Principal Health Officer	21-Min of Health & Social Welfare	WACA MHL: Medical & Health HQ
1005320	JAITEH DEMBO	Un Established	1/1/2004	Community Nurse Attendant	21-Min of Health & Social Welfare	WIEC MHL: Basse HC East / R
1005347	JAMMEH LAMIN S	Established	12/1/2004	Community Health Nurse	21-Min of Health & Social Welfare	WIEC MHL: Basse HC East / R
1905512	SANYANG MARIATOU	Un Established	7/1/2000	Cook	21-Min of Health & Social Welfare	WIAC MHL: Bansang MCH East /
1906090	SUWAREH KARAMO	Un Established	8/1/2002	Health Labourer	21-Min of Health & Social Welfare	WFDB MHL: kerewan HC Cent / R
123883	Nyimanta Ebrima	Established	7/1/2018	Assistant Public Health Officer	21-Min of Health & Social Welfare	WIEC MHL: Basse HC East / R
136721	Chirstine Gomez	Established	10/3/2018	Registered Nurse	21-Min of Health & Social Welfare	WCBA MHL: Brikama HC West / R
144388	Sunkaru Gaye	Established	1/1/2018	Community Health Nurse	21-Min of Health & Social	WCAB MHL: Essau HC West / R

Employee Number	Name	Status	Date Employed	Position	Ministry	Location
					Welfare	
144392	Mariama Jabang	Established	1/1/2018	Community Health Nurse	21-Min of Health & Social Welfare	WOHD MHL: RHD-CRR
144579	Musa Kuyateh	Established	6/18/2018	Accounts Clerk	21-Min of Health & Social Welfare	WIFC MHL: Fatoto HC East / R
144654	CHIAMAKA UGWOEGSU O	Termination	6/1/2018	Registered Nurse	21-Min of Health & Social Welfare	WAAA DOS Health & Social Welfare
144663	AWA BUWARO	Established	6/1/2018	Registered Nurse	21-Min of Health & Social Welfare	WLDC MHL: Bureng H Center
144672	KADDIJATOU KANTEH	Established	6/1/2018	Registered Nurse	21-Min of Health & Social Welfare	WMJE MHL: RHD-URR
144674	Mamadou Jallow	Termination	6/1/2018	Registered Nurse	21-Min of Health & Social Welfare	WAAA DOS Health & Social Welfare
144687	Marian Jabang	Established	6/1/2018	state Registered Nurse	21-Min of Health & Social Welfare	WICC MHL: Kaur HC East / R

Employment Number	Name	Status	Date Employed	Position	Ministry	Location
144741	FanaChune	Termination	6/1/2018	Registered Nurse	21-Min of Health & Social Welfare	WAAA DOS Health & Social Welfare
144916	Pascal Mendy	Established	11/1/2018	Assistant Public Health Officer	21-Min of Health & Social Welfare	WNWF MHL: RHD-NBE
144929	Alhagie Kebba Jallow	Established	11/1/2018	Assistant Public Health Officer	21-Min of Health & Social Welfare	WAAA DOS Health & Social Welfare
144939	Abdoulie Saidy	Established	11/1/2018	Assistant Public Health Officer	21-Min of Health & Social Welfare	WNWF MHL: RHD-NBE
144951	Abba Gibba	Established	11/1/2018	Assistant Public Health Officer	21-Min of Health & Social Welfare	WCBA MHL: Brikama HC West / R
144955	Isatou Suwareh	Established	11/1/2018	Community Health Nurse	21-Min of Health & Social Welfare	WCDA MHL: Gunjur HC West / R
145153	alieujallow	Established	12/1/2018	State Enrolled Nurse	21-Min of Health & Social Welfare	WOHD MHL: RHD-CRR
145195	CEESAY SULAY	Established	12/1/2018	State Enrolled Nurse	21-Min of Health & Social	WFBB MHL: Mansa konko HC Cent

Employee Number	Name	Status	Date Employed	Position	Ministry	Location
					Welfare	
145200	BABA SARJO	Established	12/1/2018	State Enrolled Nurse	21-Min of Health & Social Welfare	WJCC MHL:Janjanbure h Disp. Eas
145201	ISATOU JAWNEH	Established	12/1/2018	State Enrolled Nurse	21-Min of Health & Social Welfare	WIEC MHL: Basse HC East / R
128543	Jallow Madieu	Established	7/2/2018	Nurse	21-Min of Health & Social Welfare	WIEC MHL: Basse HC East / R
133163	Raymond Correa	Established	8/28/2018	Assistant Public Health Officer	21-Min of Health & Social Welfare	WKKB MHL: Airport H Center
142683	Mai Hydera	Termination	3/29/2018	Registered Nurse	21-Min of Health & Social Welfare	WBAA MHL: RVH general Hospital
142978	JULIE JAITEH	Termination	3/29/2018	Registered Nurse	21-Min of Health & Social Welfare	WAAA DOS Health & Social Welfare
144718	Dr Seedy Jow	Established	9/1/2018	Medical Officer	21-Min of Health & Social Welfare	WJBC MHL: Brikama Ba Disp. Ea

Employee nt Number	Name	Status	Date Employed	Position	Ministry	Location
144728	FATOUMMATA S.B BARROW	Established	6/1/2018	Registered Nurse	21-Min of Health & Social Welfare	WAAA DOS Health & Social Welfare
144846	Adama Kante	Established	11/1/2018	Community Health Nurse	21-Min of Health & Social Welfare	WKAD MHL: RHD-W2
144911	Lamin Bah	Established	11/1/2018	Assistant Public Health Officer	21-Min of Health & Social Welfare	WNWF MHL: RHD-NBE
145051	Isatou Gitte	Established	11/1/2018	Enrolled Community Health Nurse	21-Min of Health & Social Welfare	WFAB MHL: Karantaba Kiang HC C
146198	Lamin Fatajo	Established	9/1/2018	Senior Laboratory Technician	21-Min of Health & Social Welfare	WAAA DOS Health & Social Welfare
119526	Jarju Fatou	Established	9/4/2018	Nurse	21-Min of Health & Social Welfare	WJFC MHL: Baja Kunda Disp. Eas
105057	Nyang Ebrima	Termination	10/8/2012	Laboratory Assistant	21-Min of Health & Social Welfare	WAAA DOS Health & Social Welfare
105058	Sonko Yusupha	Termination	6/14/2012	Laboratory Technician	21-Min of Health & Social	WIDC MHL: Kuntaur HC East / R

Employee Number	Name	Status	Date Employed	Position	Ministry	Location
					Welfare	
128942	Mendy Margaret	Termination	11/2/2017	state Registered Nurse	21-Min of Health & Social Welfare	WAAA DOS Health & Social Welfare
132561	Bah Muhammed M	Termination	8/1/2014	State Enrolled Nurse	21-Min of Health & Social Welfare	WCDA MHL: Gunjur HC West / R
135921	Faati Lamin F.		11/5/2015	Accounts Clerk	21-Min of Health & Social Welfare	WBBA MHL: RVH Children's Hospi
143082	Muhammed Jobe	Termination	7/1/2017	Driver	21-Min of Health & Social Welfare	WAAA DOS Health & Social Welfare
144318	HaddyJobe	Termination	2/22/2018	Records Clerk	21-Min of Health & Social Welfare	WAKA MHL: Social Welfare – Ban
144625	Yorro A Kandeh	Termination	6/1/2018	Registered Nurse	21-Min of Health & Social Welfare	WAAA DOS Health & Social Welfare
144653	JainabaJoof	Termination	6/1/2018	Registered Nurse	21-Min of Health & Social Welfare	WAAA DOS Health & Social Welfare

Employee nt Number	Name	Status	Date Employed	Position	Ministry	Location
144666	Okechi Love Chioma	Termination	6/1/2018	Registered Nurse	21-Min of Health & Social Welfare	WAAA DOS Health & Social Welfare
144694	NwokelemeChizob a Petronilla	Termination	6/1/2018	state Registered Nurse	21-Min of Health & Social Welfare	WAAA DOS Health & Social Welfare
129233	Sawo Baba	Study Leave with Sal	8/28/2018	Registered Nurse	21-Min of Health & Social Welfare	WJCC MHL:Janjanbure h Disp. Eas
142847	ABUBACARR JALLOW	Termination	1/1/2017	Registered Nurse	21-Min of Health & Social Welfare	WHAC MHL: Bansang Hospital Eas
143035	Omar L.Jatta	Established	12/2/2019	Registered Nurse	21-Min of Health & Social Welfare	WAAA DOS Health & Social Welfare
144408	RamatoulieGissay	Termination	1/1/2018	Community Health Nurse	21-Min of Health & Social Welfare	WMDE MHL: Demba Kunda Koto H Center
144842	Mariama Suso	Termination	1/1/2018	Medical Officer	21-Min of Health & Social Welfare	WAAA DOS Health & Social Welfare
1005393	JANNEH Abdoulie	Termination	7/1/2011	Communicatio ns Officer	21-Min of Health & Social	WAAA DOS Health & Social Welfare

Employment Number	Name	Status	Date Employed	Position	Ministry	Location
					Welfare	
129619	Khalafo Ousman	Contract	2/1/2014	Labourer	21-Min of Health & Social Welfare	WAAA DOS Health & Social Welfare
8001603	OGOO SARAH	Contract	10/1/2006	Senior Community Health Nurse	21-Min of Health & Social Welfare	WACA MHL: Medical & Health HQ

Appendix i

Retrospective secondment approval

Payroll Number	Name	Secondment Start Date	Position\Job	Organization	Grade	Approval Letter Date
0125571	Mansour Jobe	1/10/2018	State Counsel	MOJ	N/A	12/11/2018
1001823	Abdou Jammeh	1/9/2018	Regional Health Director	MOH	N/A	19/11/2018
0132450	Philip Gomez	1/11/2018	Regional Director	Department of Lifestock Service	N/A	19/11/2018
0121812	Bunja Sabally	1/9/2018	Qualified Teacher (PTC	MOBSE	N/A	21/11/2018
0129167	Maimuna Jaiteh	8/10/2018	Senior Planner	Ministry of Trade	N/A	21/11/2018
1300489	Lamin A Marong	1/4/2018	Senior Agricultural Officer	Department of Agriculture	N/A	30/11/2018
1304793	Sheriffo Mbodge	1/11/2018	Qualified Teacher (HTC)	MOBSE	N/A	3/12/2018
0201116	Manyima Bojang	1/10/2018	Deputy Head Mistress Category B	MOBSE	N/A	3/12/2018
0123895	Sambou LS Kinteh	1/10/2017	Assistant Public Health Officer	MOH	Grade 7	10/8/2018
0127530	Yaya Barjo	1/11/2018	Senior Health Economics	MOH	N/A	11/12/2018
0123407	Isatou Cham	1/11/2018	ICT Officer	OP	N/A	24/12/2018
0114095	Fanding Kinteh	16/07/2018	Principal Asst Secretary	Ministry of Youths & Sports	N/A	10/1/2019

Payroll Number	Name	Secondment Start Date	Position\Job	Organization	Grade	Approval Letter Date
0301837	Sarjo Camara	15/09/2018	Senior Lecturer	Department of Community Development	N/A	15/11/2018
1906419	Lamin S Sanyang	1/1/2018	Asst Public Health Officer	MOH	Grade 7	1/3/2018
0109248	Ismaila Bojang	1/7/2016	Procurement Officer	MOH	Grade 8	10/8/2018
1100395	Babanding Kanyi	1/7/2016	Assistant Fisheries Officer	Department of Fisheries	Grade 7	9/4/2018
1006321	Alhagie Jabbi	1/9/2017	Principal Human Resource Officer	MOH	Grade 10	3/10/2018
0106239	Mariama A Jallow	23/10/2017	Women's Programme Officer	Department of Community Development	N/A	15/11/2018
1905448	Lamin S Sanyang	1/11/2018	Communication Development Assistant	Department of Community Development	N/A	21/05/2019
01301121	Hamang BL Manjang	1/9/2014	Principal Human Resource Economics	National Population Commission Secretariat	N/A	7/5/2018
1004112	Ebou Janha	15/05/2018	Senior Forest Ranger	Department of Forestry	N/A	13/03/2019
01906419	Lamin S Sanyang	1/6/2017	Asst Public Health Officer	MOH	Grade 8	12/2/2018
0100486	Momodou Darboe	12/1/2017	ICT Officer	MOICI	Grade 8	15/01/2018
1906420	Awa Sanyang	1/1/2018	Assistant Public Health Officer	MOH	Grade 7	2/2/2018
0124280	Bakary Jammeh	1/12/2017	Assistant Deputy AG	AGD	Grade 11	13/02/2018

Payroll Number	Name	Secondment Start Date	Position\Job	Organization	Grade	Approval Letter Date
0121325	Sajo Sama	1/1/2018	Public Procutor	Ministry of Justice	Grade 9	13/02/2018
0129250	Hajara B Huma	16/04/2018	Registered Nurse	MOH	Grade 7	29/05/2018
1005393	Abdoulie Janneh	1/2/2018	Public Health Officer	MOH	Grade 9	18/06/2018
0119351	Fatou Jobarteh	1/5/2018	Social Welfare Asst	Department of Social Welfare	Grade 6	20/07/2018
01004103	Alieu Joof	1/7/2018	Enrolled Midwife	MOH	Grade 7	23/07/2018
0132479	Ansu Njie	1/8/2018	Asst Procurement Officer	AGD	Grade 8	7/8/2018
0700937	Malick Gaye	4/1/2018	Registered Nurse	MOH	Grade 7	28/08/2018
0112726	Bakary Juwara	15/08/2018	Asst Director	National Population Commission Secretariat	Grade 10	30/08/2018
0201434	Basiru Bojang	1/6/2018	Principal Public Health Officer	MOH	Grade 10	5/10/2018
0129824	Musa Jatta	14/08/2018	Qualified Teacher	MOBSE	N/A	11/12/2018
0110663	Musa Jarra	15/10/2018	Regional Youth Coordinator	Ministry of Youths & Sports	N/A	11/12/2018
0100046	Lamin Kanyi	1/9/2018	Senior Program Officer	MOH	N/A	25/01/2019
01301328	Michael Mendy	1/7/2017	Senior Administrative Officer	MOH	Grade 8	12/2/2018
0110782	Bakary D Dampha	1/9/2017	Permanent Secretary	MOH	Grade 7	19/12/2017
0132577	Susan Jatta	1/6/2016	Field Officer	Women's Bureau	Grade 7	26/04/2018
1006549	Ebrima K Jobe	1/7/2018	Regional Administrator	MOH	N/A	29/07/2019

Appendix j

Differences in records on seconded officers between PMO and AGD

Payroll Number	Name	Secondment Date	Position\Job	Organization	Grade	Stoppage of Salary	Remarks
0108853	Siaka Saidyleigh	1/11/2018	Senior Asst Secretary	MOJ	N/A	1/11/2018	In both records
0125571	Mansour Jobe	1/10/2018	State Counsel	MOJ	N/A	1/10/2018	In both records
1101287	Amie Khan	3/12/2018	Director	MOFEA	N/A	3/12/2018	In both records
1001823	Abdou Jammeh	1/9/2018	Regional Health Director	MOH	N/A	1/9/2018	In both records
0132450	Philip Gomez	1/11/2018	Regional Director	Department of Livestock Service	N/A	1/11/2018	In both records
0121812	Bunja Sabally	1/9/2018	Qualified Teacher (PTC	MOBSE	N/A	1/9/2018	In both records
0129167	Maimuna Jaiteh	8/10/2018	Senior Planner	Ministry of Trade	N/A	8/10/2018	In both records
133715	Abdou A Manneh	1/12/2018	Superintendent	Interior	N/A	1/12/2018	In both records
5003423	Alhagie Sanyang	1/12/2018	Inspector	Interior	N/A	1/12/2018	In both records
014448	Jally MI Senghore	1/12/2018	Inspector	Interior	N/A	1/12/2018	In both records
124414	Steve Mendy	1/12/2018	Asst Superintendent	Interior	N/A	1/12/2018	In both records
115056	Thomas RJ Gomez	1/12/2018	Superintendent	Interior	N/A	1/12/2018	In both records

Payroll Number	Name	Secondment Date	Position\Job	Organization	Grade	Stoppage of Salary	Remarks
0133188	Jamila Odoom	1/7/2018	Principal Procurement Officer	MOFEA	N/A	1/7/2018	In both records
1300489	Lamin A Marong	1/4/2018	Senior Agricultural Officer	Department of Agriculture	N/A	1/4/2018	In both records
1304793	Sheriffo Mbodge	1/11/2018	Qualified Teacher (HTC)	MOBSE	N/A	1/11/2018	In both records
0201116	Manyima Bojang	1/10/2018	Deputy Head Mistress Category B	MOBSE	N/A	1/10/2018	In both records
0111461	Ebrima Colley	1/11/2018	Principal Engineer	Ministry of Transport	N/A	1/11/2018	In both records
0127530	Yaya Barjo	1/11/2018	Senior Health Economics	MOH	N/A	1/11/2018	In both records
0123407	Isatou Cham	1/11/2018	ICT Officer	OP	N/A	1/11/2018	In both records
0114095	Fanding Kinteh	16/07/2018	Principal Asst Secretary	Ministry of Youths & Sports	N/A	16/07/2018	In both records
0301837	Sarjo Camara	15/09/2018	Senior Lecturer	Department of Community Development	N/A	15/09/2018	In both records
1906419	Lamin S Sanyang	1/1/2018	Asst Public Health Officer	MOH	Grade 7	1/1/2018	In both records
1004112	Ebou Janha	15/05/2018	Senior Forest Ranger	Department of Forestry	N/A	16/05/2018	In both records
115063	Sheriffo Barrow	1/12/2018	Inspector	Office of the Inspector General of Police	N/A	1/12/2018	In both records

Payroll Number	Name	Secondment Date	Position\Job	Organization	Grade	Stoppage of Salary	Remarks
115183	Isatou Auber Faal	6/4/2018	Cabinet Secretary	OP	Fixed Grade	4/3/2018	Only in AGD's Record
1906420	Awa Sanyang	1/1/2018	Assistant Public Health Officer	MOH	Grade 7	1/1/2018	Only in AGD's Record
0124280	Bakary Jammeh	1/12/2018	Assistant Deputy AG	AGD	Grade 11	12/1/2018	Only in AGD's Record
0121325	Sajo Sama	1/1/2018	Public Procutor	Ministry of Justice	Grade 9	1/1/2018	Only in AGD's Record
0108704	Ousman Dem	3/1/2018	Programme Manager	MOH	Grade 8	3/1/2018	Only in AGD's Record
N/A	Yamundo w Gai	1/1/2018	Principal Accountant	AGD	Grade 10	1/1/2018	Only in AGD's Record
0129250	Hajara B Huma	16/04/2018	Registered Nurse	MOH	Grade 7	17/04/2018	Only in AGD's Record
1005393	Abdoulie Janneh	1/2/2018	Public Health Officer	MOH	Grade 9	1/2/2018	Only in AGD's Record
0119351	Fatou Jobarteh	1/5/2018	Social Welfare Asst	Department of Social Welfare	Grade 6	1/5/2018	Only in AGD's Record
01004103	Alieu Joof	1/7/2018	Enrolled Midwife	MOH	Grade 7	1/7/2018	Only in AGD's Record
0132479	Ansu Njie	1/8/2018	Asst Procurement Officer	AGD	Grade 8	1/8/2018	Only in AGD's Record
0700937	Malick Gaye	4/1/2018	Registered Nurse	MOH	Grade 7	4/1/2018	Only in AGD's Record
0112726	Bakary Juwara	15/08/2018	Asst Director	National Population Commission Secretariat	Grade 10	15/08/2018	Only in AGD's Record

Payroll Number	Name	Secondment Date	Position\Job	Organization	Grade	Stoppage of Salary	Remarks
0123767	Fatoumata Ceesay	1/10/2018	Asst Secretary	MOFEA	Grade 8	1/10/2018	Only in AGD's Record
0201434	Basiru Bojang	1/6/2018	Principal Public Health Officer	MOH	Grade 10	1/6/2018	Only in AGD's Record
0108716	Jean D'arc Danty Keni-Beyai	1/11/2018	Principal Social Welfare Asst	Department of Social Welfare	Grade 6	1/11/2018	Only in AGD's Record
0129824	Musa Jatta	14/08/2018	Qualified Teacher	MOBSE	N/A	14/08/2018	Only in AGD's Record
0110663	Musa Jarra	15/10/2018	Regional Youth Coordinator	Ministry of Youths & Sports	N/A	15/10/2018	Only in AGD's Record
0100046	Lamin Kanyi	1/9/2018	Senior Program Officer	MOH	N/A	1/9/2018	Only in AGD's Record
N/A	Musa Jallow	1/2/2018	Senior Administrative Officer/ Public Health Officer	MOH	Grade 8	1/2/2018	Only in AGD's Record
1006549	Ebrima K Jobe	1/7/2018	Regional Administrator	MOH	N/A	1/7/2018	Only in AGD's Record
1001823	Ebrima MS Jaiteh		Regional Health Director	MOH	N/A		Only in PMO's Records
N/A	Mustapha B Darboe		Assistant Public Health Officer	MOH	N/A		Only in PMO's Records
0106239	Mariama A Jallow			Women's Programme	N/A		Only in PMO's Records

Appendix k

No control mechanism to monitor the 25% pension payment of seconded officers

Payroll Number	Name	Date	Position\Job	Organization	Grade	Remarks
1004112	Ebou Janha	15/05/2018	Senior Forest Ranger	Department of Forestry	N/A	One Month Contribution of D1,068.00
0129250	Hajara B Huma	16/04/2018	Registered Nurse	MOH	Grade 7	One Month Contribution of D1,095.00
0700937	Malick Gaye	4/1/2018	Registered Nurse	MOH	Grade 7	One Month Contribution of D1,095.00
0112726	Bakary Juwara	15/08/2018	Asst Director	National Population Commission Secretariat	Grade 10	One Month Contribution of D1,175.75
0108853	Siaka Saidyleigh	1/11/2018	Senior Asst Secretary	MOJ	N/A	No Evidence of Contribution
0125571	Mansour Jobe	1/10/2018	State Counsel	MOJ	N/A	No Evidence of Contribution
1101287	Amie Khan	3/12/2018	Director	MOFEA	N/A	No Evidence of Contribution
1001823	Abdou Jammeh	1/9/2018	Regional Health Director	MOH	N/A	No Evidence of Contribution
0132450	Philip Gomez	1/11/2018	Regional Director	Department of Livestock Service	N/A	No Evidence of Contribution
0121812	Bunja Sabally	1/9/2018	Qualified Teacher (PTC	MOBSE	N/A	No Evidence of Contribution
0129167	Maimuna Jaiteh	8/10/2018	Senior Planner	Ministry of Trade	N/A	No Evidence of Contribution
133715	Abdou A Manneh	1/12/2018	Superintendent	Interior	N/A	No Evidence of Contribution

Payroll Number	Name	Date	Position\Job	Organization	Grade	Remarks
5003423	Alhagie Sanyang	1/12/2018	Inspector	Interior	N/A	No Evidence of Contribution
014448	Jally MI Senghore	1/12/2018	Inspector	Interior	N/A	No Evidence of Contribution
124414	Steve Mendy	1/12/2018	Asst Superintendent	Interior	N/A	No Evidence of Contribution
115056	Thomas RJ Gomez	1/12/2018	Superintendent	Interior	N/A	No Evidence of Contribution
0133188	Jamila Odoom	1/7/2018	Principal Procurement Officer	MOFEA	N/A	No Evidence of Contribution
1300489	Lamin A Marong	1/4/2018	Senior Agricultural Officer	Department of Agriculture	N/A	No Evidence of Contribution
1304793	Sheriffo Mbodge	1/11/2018	Qualified Teacher (HTC)	MOBSE	N/A	No Evidence of Contribution
0201116	Manyima Bojang	1/10/2018	Deputy Head Mistress Category B	MOBSE	N/A	No Evidence of Contribution
0111461	Ebrima Colley	1/11/2018	Principal Engineer	Ministry of Transport	N/A	No Evidence of Contribution
0127530	Yaya Barjo	1/11/2018	Senior Health Economics	MOH	N/A	No Evidence of Contribution
0123407	Isatou Cham	1/11/2018	ICT Officer	OP	N/A	No Evidence of Contribution
0114095	Fanding Kinteh	16/07/2018	Principal Asst Secretary	Ministry of Youths & Sports	N/A	No Evidence of Contribution
0301837	Sarjo Camara	15/09/2018	Senior Lecturer	Department of Community Development	N/A	No Evidence of Contribution

Payroll Number	Name	Date	Position\Job	Organization	Grade	Remarks
1906419	Lamin S Sanyang	1/1/2018	Asst Public Health Officer	MOH	Grade 7	No Evidence of Contribution
115063	Sheriffo Barrow	1/12/2018	Inspector	Office of the Inspector General of Police	N/A	No Evidence of Contribution
115183	Isatou Auber Faal	6/4/2018	Cabinet Secretary	OP	Fixed Grade	No Evidence of Contribution
1906420	Awa Sanyang	1/1/2018	Assistant Public Health Officer	MOH	Grade 7	No Evidence of Contribution
0124280	Bakary Jammeh	1/12/2018	Assistant Deputy AG	AGD	Grade 11	No Evidence of Contribution
0121325	Sajo Sama	1/1/2018	Public Prosecutor	Ministry of Justice	Grade 9	No Evidence of Contribution
0108704	Ousman Dem	3/1/2018	Program Manager	MOH	Grade 8	No Evidence of Contribution
N/A	Yamundow Gai	1/1/2018	Principal Accountant	AGD	Grade 10	No Evidence of Contribution
1005393	Abdoulie Janneh	1/2/2018	Public Health Officer	MOH	Grade 9	No Evidence of Contribution
0119351	Fatou Jobarteh	1/5/2018	Social Welfare Asst	Department of Social Welfare	Grade 6	No Evidence of Contribution
01004103	Alieu Joof	1/7/2018	Enrolled Midwife	MOH	Grade 7	No Evidence of Contribution
0132479	Ansu Njie	1/8/2018	Asst Procurement Officer	AGD	Grade 8	No Evidence of Contribution
0123767	Fatoumatta Ceesay	1/10/2018	Asst Secretary	MOFEA	Grade 8	No Evidence of Contribution

Payroll Number	Name	Date	Position\Job	Organization	Grade	Remarks
0201434	Basiru Bojang	1/6/2018	Principal Public Health Officer	MOH	Grade 10	No Evidence of Contribution
0108716	Jean D'arcDanty Keni-Beyai	1/11/2018	Principal Social Welfare Asst	Department of Social Welfare	Grade 6	No Evidence of Contribution
0129824	Musa Jatta	14/08/2018	Qualified Teacher	MOBSE	N/A	No Evidence of Contribution
0110663	Musa Jarra	15/10/2018	Regional Youth Coordinator	Ministry of Youths & Sports	N/A	No Evidence of Contribution
0100046	Lamin Kanyi	1/9/2018	Senior Program Officer	MOH	N/A	No Evidence of Contribution
N/A	Musa Jallow	1/2/2018	Senior Administrative Officer/ Public Health Officer	MOH	Grade 8	No Evidence of Contribution
1006549	Ebrima K Jobe	1/7/2018	Regional Administrator	MOH	N/A	No Evidence of Contribution
1001823	Ebrima MS Jaiteh		Regional Health Director	MOH	N/A	No Evidence of Contribution
N/A	Mustapha B Darboe		Assistant Public Health Officer	MOH	N/A	No Evidence of Contribution
0106239	Mariama A Jallow			Women's Programe	N/A	No Evidence of Contribution

Appendix I

Salary stoppage of seconded officers

Name & Payroll No.	Date of Secondment	Position\Job	Organization	Grade	Date of Salary Stoppage	D	Remarks
Steve Mendy 124414	1/12/2018	Asst Superintendent	Interior	N/A	1/12/2018	3,856.00	He was paid in December whilst his salary should be stopped in December
Abdou Jammeh 1001823	1/9/2018	Regional Health Director	MOH	N/A	1/9/2018	66,898.00	His salary should have been stopped in September 2018, but he was paid up to December
Yaya Barjo 0127530	1/11/2018	Senior Health Economics	MOH	N/A	1/11/2018	4,664.00	His salary should have been stopped in November 2018, but he was paid up to December
Ebrima Colley 0111461	1/11/2018	Principal Engineer	Ministry of Transport	N/A	1/11/2018	17,844.00	His salary should have been stopped in November 2018, but he was paid up to December
Isatou Cham 0123407	1/11/2018	ICT Officer	OP	N/A	1/11/2018	11,260.00	Her salary should have been stopped in November 2018, but he was paid up to December

Name & Payroll No.	Date of Secondment	Position\Job	Organization	Grade	Date of Salary Stoppage	D	Remarks
Jamila Odoom 0133188	1/7/2018	Principal Procurement Officer	MOFEA	N/A	1/7/2018	7,841.00	She was paid in July whilst his salary should have been stopped in July
Mansour Jobe 0125571	1/10/2018	State Counsel	MOJ	N/A	1/10/2018	43,254.00	His salary should have been stopped in October 2018 but was paid up to December
Amie Khan 1101287	3/12/2018	Director	MOFEA	N/A	03/12/201/	9,165.00	She was paid in December whilst his salary should be stopped in December
Fanding Kinteh 0114095	16/07/2018	Principal Asst Secretary	Ministry of Youths & Sports	N/A	16/07/2018	41,679.00	His salary should have been stopped in 16/07/2018 but he was paid up to December
Maimuna Jaiteh0 129167	8/10/2018	Senior Planner	Ministry of Trade	N/A	8/10/2018	18,938.00	Her salary should have been stopped in 09/10/2018 but he was paid up to December
Lamin A Marong 1300489	1/4/2018	Senior Agricultural Officer	Department of Agriculture	N/A	1/4/2018	6,128.00	He was paid salary in April whilst he should not be paid in April
Philip Gomez 0132450	1/11/2018	Regional Director	Department of Livestock Service	N/A	1/11/2018	17,548.00	His salary should have been stopped in November 2018 but was paid up to December

Name & Payroll No.	Date of Secondment	Position\Job	Organization	Grade	Date of Salary Stoppage	D	Remarks
Bunja Sabally 0121812	1/9/2018	Qualified Teacher (PTC)	MOBSE	N/A	1/9/2018	18,868.00	His salary should have been stopped in September 2018 but was paid up to December
Siaka Saidyleigh 0108853	1/11/2018	Senior Asst Secretary	MOJ	N/A	1/11/2018	9,740.00	His salary should have been stopped in November 2018 but was paid up to December
Sarjo Camara 0301837	15/09/2018	Senior Lecturer	Department of Community Development	N/A	15/09/2018	21,274.00	His salary should have been stopped in September 2018 but was paid up to December
Sheriffo Barrow 115063	1/12/2018	Inspector	Office of the Inspector General of Police	N/A	1/12/2018	2,169.00	He was paid salary in December whilst he should not be paid
Thomas RJ Gomez 115056	1/12/2018	Superintendent	Interior	N/A	1/12/2018	5,125.00	He was paid salary in December whilst he should not be paid
Total Over Payment						306,251.00	

Appendix m

Payment without adequate supporting documents

Date	Details	PV	Payee	D	Remarks
9/5/2018	Motor Vehicles	01PV018358	T.K MOTORS LTD	9,125,000.00	contracts committed minutes, request for single sourcing, approval from GPPA, contract document not attached,
7/16/2018	Other Major Rehabilitation Works	01PV017947	GAI ENTERPRISE	3,000,000.00	contracts committed minutes, request for single sourcing, approval from GPPA, contract document not attached,
7/18/2018	Schools, Laboratories and Facilities	27PV003432	PROJECT CO-ORDINATION UNIT	30,000,000.00	signed minutes of contracts committee, bidding documents, request for approval of evaluation report, approval of evaluation report from GPPA, advertisement, bid opening, attendance list, minutes of bid opening), contract document not attached
10/10/2018	Other Major Rehabilitation Works	18PV003005	GAMBIA INTERNATIONAL AIRLINE	4,000,000.00	signed minutes of contracts committee, bidding documents, request for approval of evaluation report, approval of evaluation report from GPPA, advertisement, bid opening, attendance list, minutes of bid opening), contract document not attached
3/21/2018	Schools, Laboratories and Facilities	27PV003115	PROJECT CO-ORDINATION UNIT	30,000,000.00	signed minutes of contracts committee, bidding documents, request for approval of evaluation report, approval of evaluation report

Date	Details	PV	Payee	D	Remarks
					from GPPA, advertisement, bid opening, attendance list, minutes of bid opening), contract document not attached
12/17/2018	Schools, Laboratories and Facilities	27PV003869	PROJECT CO-ORDINATION UNIT	4,000,000.00	signed minutes of contracts committee, bidding documents, request for approval of evaluation report, approval of evaluation report from GPPA, advertisement, bid opening, attendance list, minutes of bid opening), contract document not attached
12/18/2018	Construction Of Office Buildings	01PV019667	ALFA MEDIA PRODUCTION CIVIL WORKS	4,793,167.06	signed minutes of contracts committee, bidding documents, request for approval of evaluation report, approval of evaluation report from GPPA, advertisement, bid opening, attendance list, minutes of bid opening) not attached
6/28/2018	Military Barracks, Facilities and Structures	07PV009818	SINKANDI COMPANY LIMITED	150,000.00	contracts committed minutes, request for single sourcing, approval from GPPA, contract document not attached,
4/25/2018	Military Barracks, Facilities and Structures	07PV009385	FATIMA SABALLY	24,225.00	contracts committed minutes, request for single sourcing, approval from GPPA, contract document not attached
Total				85,092,392.06	

Appendix n (i)**Other charges**

Date	Details	Payee	Payment Voucher Number	D
9/6/2018	Travel Expenses	SATGURU TRAVEL AND TOUR SERVICES	10PV007144	761,350.00

Appendix n (ii)**Capital expenditure**

Date	Description	Payee	Payment Voucher Number	D
9/17/2018	Motor Vehicles	T.K MOTORS LTD	23PV006123	9,625,000.00
12/17/2018	Telecomms, Infrastructure, Networks and Equipment	GAMBIA TELECOMMUNICATION CO LTD	08PV014383	250,000.00
9/7/2018	Furniture and Fittings	ONE PLUS ONE ENTERPRISE	03PV005560	195,000.00
11/20/2018	Office Equipment	CHATTY JALY ENTERPRISE	07PV010799	4,050.00
Total				10,074,050.00

Appendix n (iii)

Un-presented interest and principal payment voucher

Date	Description	Payee	Payment Voucher No.	D
7/11/2018	Principal- Foreign Gov'ts Loans	Kuwait Fund for Arab Economic Development	50PV002329	4,647,845.83
11/16/2018	Principal- Foreign Gov'ts Loans	Kuwait Fund for Arab Economic Development	50PV002516	11,388,300.04
8/28/2018	Principal- Foreign Gov'ts Loans	EXPORT-IMPORT BANK OF INDIA	50PV002393	8,327,484.56
3/13/2018	Principal-Int'l Orgs & Banks Loan	OPEC Fund for International Development	50PV002141	18,940,000.00
4/27/2018	Principal-Int'l Orgs & Banks Loan	OPEC Fund for International Development	50PV002217	18,563,999.97
2/13/2018	Interest on Loans from Foreign Governments	ERSTE Group Bank AG	50PV002103	94,256.12
12/19/2018	Interest on Loans from International Org. & Banks	SAUDI FUND FOR DEVELOPMENT	50PV002573	394,800.04
Total				62,356,686.56

Appendix n (iv)

Un-presented imprest payment vouchers

Date	PV Number	Payee	Amount (D)	Ministries
7/13/2018	01PV017811	IV:001IM952BRIKAMA SUB TREASURY	300,000.00	BE 01
11/8/2018	01PV019047	IV:001IM994SAIKOU J.K TRAWALLY	156,000.00	BE 01
1/29/2018	07PV008790	IV:007IM345MAMAT O CHAM	80,000.00	BE 07
3/13/2018	07PV009031	IV:007IM361DEMBO JARJU	50,000.00	BE 07
4/7/2018	07PV009266	IV:007IM366MAMAT O CHAM	80,000.00	BE 07
10/8/2018	07PV010467	IV:007IM404Masanneh N Kinteh	1,000,000.00	BE 07
4/11/2018	08PV012378	IV:008IM690JANJANBUREH SUB TREASURY	150,000.00	BE 08
10/10/2018	08PV013659	IV:008IM753JANJANBUREH SUB TREASURY	150,000.00	BE 08
11/26/2018	08PV014107	IV:008IM761OMAR DARBOE	100,000.00	BE 08
2/6/2018	16PV004567	IV:016IM54KEREWAN SUB TREASURY	150,000.00	BE 16
2/14/2018	16PV004591	IV:016IM55KEREWAN SUB TREASURY	250,000.00	BE 16
4/24/2018	16PV004846	IV:016IM67KEREWAN SUB TREASURY	250,000.00	BE 16
12/20/2018	16PV005922	IV:016IM113KEREWAN SUB TREASURY	207,250.00	BE 16
12/24/2018	16PV005931	IV:016IM108KEBBA CEESAY	40,000.00	BE 16
7/25/2018	19PV003722	IV:019IM54OUSMAN JENG	10,000.00	BE 19
7/16/2018	20PV010149	IV:020IM85ABDOULIE N BAACHA	40,000.00	BE 20
4/9/2018	21PV006655	IV:021IM222LAMIN CEESAY	248,500.00	BE 21
11/13/2018	21PV007610	IV:021IM262ABDOUKARIM JALLOW	462,948.80	BE 21
5/23/2018	23PV005732	IV:023IM220CHERNO GAYE	283,500.00	BE 23
total			4,008,198.80	

Appendix o

Overpayment of loan interest

Loan number 071: Implementation of Component of the ECOWAN Project in The Gambia.

No.	Due Date	Total in Repayment Currency	Notes
1	31/12/2010	31,492.46	Instalment Due
2	30/06/2011	28,629.51	Instalment Due
3	31/12/2011	28,629.51	Instalment Due
4	30/06/2012	28,629.51	Instalment Due
5	31/12/2012	28,629.51	Instalment Due
6	30/06/2013	28,629.51	Instalment Due
7	31/12/2013	28,629.51	Instalment Due
8	30/06/2014	28,629.51	Instalment Due
9	31/12/2014	28,629.51	Instalment Due
10	30/06/2015	28,629.51	Instalment Due
11	31/12/2015	28,629.51	Instalment Due
12	30/06/2016	28,629.51	Instalment Due
13	31/12/2016	44,089.44	Instalment Due
14	30/06/2017	44,089.44	Instalment Due
15	31/12/2017	337,700.50	Instalment Due
16	30/06/2018	337,700.50	Instalment Due
17	31/12/2018	337,700.50	Instalment Due
Total Dues		1,447,697.45	
Total Dues as per the loan agreement		747,510.00	
Difference		700,187.45	

Loan number 074: Community Base Infrastructure and Livelihood Improvement

No.	Due Date	Total in Repayment Currency (ID	Notes
1	31/12/2011	4,043.86	Instalment Due
2	30/06/2012	4,493.18	Instalment Due
3	31/12/2012	4,493.18	Instalment Due
4	30/06/2013	4,493.18	Instalment Due
5	31/12/2013	4,493.18	Instalment Due
6	30/06/2014	4,493.18	Instalment Due

No.	Due Date	Total in Repayment Currency (ID	Notes
7	31/12/2014	4,493.18	Instalment Due
8	30/06/2015	4,493.18	Instalment Due
9	31/12/2015	4,493.18	Instalment Due
10	30/06/2016	4,493.18	Instalment Due
11	31/12/2016	5,661.41	Instalment Due
12	30/06/2017	5,661.41	Instalment Due
13	31/12/2017	5,661.41	Instalment Due
14	30/06/2018	46,003.29	Instalment Due
15	31/12/2018	46,003.29	Instalment Due
Total Dues		153,473.29	
Total Dues as per the loan agreement		100,136.40	
Difference		53,336.89	

Appendix p

Exchange difference

Date	Description	Payee	Payment Voucher Number	Amount (D)	Amount (\$ & £)	Exchange rate at the date of Payment	Amount D	Exchange difference D
8-28-2018	Interest on Loans from Foreign Governments	EXPORT-IMPORT BANK OF INDIA	50PV002389	3,291,064.16	68,123.87	48.43	3,299,239.02	8,174.86
12-13-2018	Interest on Loans from International Org. & Banks	INTERNATIONAL DEVELOPMENT ASSOCIATION	50PV002565	2,392,087.37	48,305.48	49.45	2,388,705.99	(3,381.38)
8-6-2018	Interest on Loans from International Org. & Banks	BADEA	50PV002383	214,497.79	4,457.56	48.31	215,344.72	846.93
10-2-2018	Interest on Loans from International Org. & Banks	OPEC Fund for International Development	50PV002444	669,379.56	13,531.02	49.45	669,108.94	(270.62)
8-6-2018	Interest on Loans from International Org. & Banks	BADEA	50PV002382	14,504.33	301.42	48.43	14,597.77	93.44

Date	Description	Payee	Payment Voucher Number	Amount (D)	Amount (\$ & £)	Exchange rate at the date of Payment	Amount D	Exchange difference D
7-26-2018	Interest on Loans from Foreign Governments	EXPORT-IMPORT BANK OF INDIA	50PV002 369	1,181,338.38	24,606.09	48.16	1,185,029.29	3,690.91
7-25-2018	Interest on Loans from International Org. & Banks	Ecowas Bank for International Development	50PV002 362	4,309,244.61	89,757.23	48.16	4,322,708.20	13,463.59
7-25-2018	Interest on Loans from International Org. & Banks	Ecowas Bank for International Development	50PV002 361	5,245,910.11	109,267.03	48.16	5,262,300.16	16,390.05
7-17-2018	Interest on Loans from International Org. & Banks	AFRICAN DEVELOPMENT FUND	50PV002 354	72,708.37	1,517.92	48.01	72,875.34	166.97
7-17-2018	Interest on Loans from International Org. & Banks	AFRICAN DEVELOPMENT FUND	50PV002 351	296,495.73	6,189.89	48.01	297,176.62	680.89
7-11-2018	Interest on Loans from Foreign Governments	Kuwait Fund for Arab Economic Development	50PV002 328	415,903.41	7,399.10	56.62	418,937.04	3,033.63
7-11-2018	Interest on Loans from Foreign Governments	Kuwait Fund for Arab Economic Development	50PV002 327	1,356,411.94	24,131.15	56.62	1,366,305.71	9,893.77

Date	Description	Payee	Payment Voucher Number	Amount (D)	Amount (\$ & £)	Exchange rate at the date of Payment	Amount D	Exchange difference D
7-11-2018	Interest on Loans from Foreign Governments	Kuwait Fund for Arab Economic Development	50PV002 326	119,268.63	2,124.84	56.62	120,308.44	1,039.81
7-11-2018	Interest on Loans from Foreign Governments	Kuwait Fund for Arab Economic Development	50PV002 324	5,509,930.73	98,024.03	56.62	5,550,120.58	40,189.85
9-4-2018	Interest on Loans from Foreign Governments	EXPORT-IMPORT BANK OF INDIA	50PV002 290	6,984,317.92	144,214.70	49.21	7,096,805.39	112,487.47
7-11-2018	Interest on Loans from Foreign Governments	Kuwait Fund for Arab Economic Development	50PV002 322	1,341,353.84	23,863.26	56.62	1,351,137.78	9,783.94
7-3-2018	Interest on Loans from International Org. & Banks	OPEC Fund for International Development	50PV002 311	4,987,262.60	105,149.96	47.81	5,027,219.59	39,956.99
11-14-2018	Interest on Loans from Foreign Governments	Kuwait Fund for Arab Economic Development	50PV002 505	1,181,752.93	20,750.71	57.13	1,185,488.06	3,735.13
3-26-2018	Interest on Loans from International Org. & Banks	BADEA	50PV002 162	448,339.73	9,460.64	47.28	447,299.06	(1,040.67)

Date	Description	Payee	Payment Voucher Number	Amount (D)	Amount (\$ & £)	Exchange rate at the date of Payment	Amount D	Exchange difference D
11-27-2018	Interest on Loans from International Org. & Banks	BADEA	50PV002 551	739,195.38	14,933.24	49.45	738,448.72	(746.66)
11-14-2018	Interest on Loans from Foreign Governments	Kuwait Fund for Arab Economic Development	50PV002 504	1,395,880.38	24,510.63	49.47	1,212,540.87	(183,339.51)
9-5-2018	Interest on Loans from International Org. & Banks	INTERNATIONAL DEVELOPMENT ASSOCIATION	50PV002 412	310,531.22	6,411.96	49.21	315,532.55	5,001.33
5-10-2018	Interest on Loans from International Org. & Banks	ISLAMIC DEVELOPMENT BANK	50PV002 244	383,616.92	8,101.73	47.31	383,292.85	(324.07)
5-16-2018	Interest on Loans from International Org. & Banks	ISLAMIC DEVELOPMENT BANK	50PV002 268	2,989,704.78	63,087.25	47.31	2,984,657.80	(5,046.98)
4-18-2018	Interest on Loans from International Org. & Banks	Kuwait Fund for Arab Economic Development	50PV002 209	1,945,155.16	33,381.76	47.38	1,581,627.79	(363,527.37)

Date	Description	Payee	Payment Voucher Number	Amount (D)	Amount (\$ & £)	Exchange rate at the date of Payment	Amount D	Exchange difference D
3-28-2018	Interest on Loans from Foreign Governments	IV:350SAUDI FUND FOR DEVELOPMENT	50PV002 179	580,152.17	12,242.08	47.28	578,805.54	(1,346.63)
3-28-2018	Interest on Loans from Foreign Governments	SAUDI FUND FOR DEVELOPMENT	50PV002 180	1,167,249.82	24,630.72	47.28	1,164,540.44	(2,709.38)
3-29-2018	Interest on Loans from International Org. & Banks	SAUDI FUND FOR DEVELOPMENT	50PV002 186	392,651.74	8,285.54	47.28	391,740.33	(911.41)
12-17-2018	Interest on Loans from Foreign Governments	Kuwait Fund for Arab Economic Development	50PV002 569	152,836.86	2,694.11	56.70	152,756.04	(80.82)
3-26-2018	Interest on Loans from International Org. & Banks	NIGERIAN TRUST FUND (NTF)	50PV002 177	1,852,757.54	39,095.96	47.28	1,848,456.99	(4,300.55)
3-29-2018	Interest on Loans from Foreign Governments	IV:505SAUDI FUND FOR DEVELOPMENT	50PV002 185	1,777,499.85	37,507.91	47.28	1,773,373.98	(4,125.87)
3-29-2018	Interest on Loans from Foreign Governments	SAUDI FUND FOR DEVELOPMENT	50PV002 184	2,401,600.09	50,677.36	47.28	2,396,025.58	(5,574.51)

Date	Description	Payee	Payment Voucher Number	Amount (D)	Amount (\$ & £)	Exchange rate at the date of Payment	Amount D	Exchange difference D
5-24-2018	Interest on Loans from International Org. & Banks	INTERNATIONAL DEVELOPMENT ASSOCIATION	50PV002 289	1,907,596.45	40,321.21	47.35	1,909,209.29	1,612.84
5-24-2018	Interest on Loans from International Org. & Banks	INTERNATIONAL DEVELOPMENT ASSOCIATION	50PV002 287	648,453.10	13,706.47	47.35	649,001.35	548.25
2-23-2018	Interest on Loans from Foreign Governments	EXPORT-IMPORT BANK OF INDIA	50PV002 127	1,282,894.41	27,111.04	47.35	1,283,707.74	813.33
3-13-2018	Interest on Loans from International Org. & Banks	OPEC Fund for International Development	50PV002 156	1,233,572.62	26,052.22	47.35	1,233,572.62	(0.00)
3-26-2018	Interest on Loans from International Org. & Banks	BADEA	50PV002 163	885,295.43	18,681.06	47.28	883,240.52	(2,054.91)
3-26-2018	Interest on Loans from Foreign Governments		50PV002 160	881,538.67	15,087.09	57.64	869,619.87	(11,918.80)

Date	Description	Payee	Payment Voucher Number	Amount (D)	Amount (\$ & £)	Exchange rate at the date of Payment	Amount D	Exchange difference D
2-22-2018	Interest on Loans from International Org. & Banks	AFRICAN DEVELOPMENT FUND	50PV002 124	302,309.03	6,388.61	47.35	302,500.68	191.65
2-22-2018	Interest on Loans from International Org. & Banks	IV:145AFRICAN DEVELOPMENT FUND	50PV002 115	75,478.24	1,595.06	47.35	75,526.09	47.85
2-22-2018	Interest on Loans from Foreign Governments	EXPORT-IMPORT BANK OF INDIA	50PV002 120	3,418,755.96	72,247.59	47.35	3,420,923.39	2,167.43
3-1-2018	Interest on Loans from Foreign Governments	INTERNATIONAL DEVELOPMENT ASSOCIATION	50PV002 133	5,944,785.23	125,709.14	47.32	5,948,556.50	3,771.27
2-1-2018	Interest on Loans from Foreign Governments	Kuwait Fund for Arab Economic Developme	50PV002 096	329,481.92	5,708.28	57.64	329,025.26	(456.66)
2-13-2018	Interest on Loans from Foreign Governments	REPUBLIC OF CHINA	50PV002 110	1,197,548.15	25,296.75	47.43	1,199,824.85	2,276.70

Date	Description	Payee	Payment Voucher Number	Amount (D)	Amount (\$ & £)	Exchange rate at the date of Payment	Amount D	Exchange difference D
2-13-2018	Interest on Loans from Foreign Governments	REPUBLIC OF CHINA	50PV002 108	8,121,431.69	171,555.38	47.32	8,118,000.58	(3,431.11)
2-13-2018	Interest on Loans from Foreign Governments	ERSTE Group Bank AG	50PV002 104	48,286.05	826.25	58.07	47,980.34	(305.71)
2-6-2018	Interest on Loans from International Org. & Banks	INTERNATIONAL DEVELOPMENT ASSOCIATION	50PV002 100	369,139.59	7,805.87	47.32	369,373.77	234.18
7-26-2018	Interest on Loans from Foreign Governments	SAUDI FUND FOR DEVELOPMENT	50PV002 372	2,400,000.22	49,989.59	48.16	2,407,498.65	7,498.43
12-13-2018	Interest on Loans from International Org. & Banks	INTERNATIONAL DEVELOPMENT ASSOCIATION	50PV002 566	1,168,013.88	23,586.71	49.45	1,166,362.81	(1,651.07)
12-13-2018	Interest on Loans from International Org. & Banks	EXPORT-IMPORT BANK OF INDIA	50PV002 563	726,069.67	14,662.15	49.25	722,110.89	(3,958.78)

Date	Description	Payee	Payment Voucher Number	Amount (D)	Amount (\$ & £)	Exchange rate at the date of Payment	Amount D	Exchange difference D
12-17-2018	Interest on Loans from Foreign Governments	Kuwait Fund for Arab Economic Developme	50PV002 571	562,251.60	9,911.01	56.70	561,954.27	(297.33)
8-29-2018	Interest on Loans from International Org. & Banks	NIGERIAN TRUST FUND (NTF)	50PV002 405	1,110,145.44	22,979.62	48.43	1,112,903.00	2,757.56
9-12-2018	Interest on Loans from International Org. & Banks	INTERNATIO NAL DEVELOPME NT ASSOCIATIO N	50PV002 416	2,506,938.33	51,689.45	49.21	2,543,637.83	36,699.50
5-23-2018	Interest on Loans from Foreign Governments	ABU DHABI	50PV002 276	4,222,150.67	89,244.36	47.46	4,235,537.33	13,386.66
11-27-2018	Interest on Loans from International Org. & Banks	BADEA	50PV002 550	3,491,144.91	70,528.18	49.45	3,487,618.50	(3,526.41)
11-27-2018	Interest on Loans from International Org. & Banks	BADEA	50PV002 546	1,256,825.79	25,390.42	49.45	1,255,556.27	(1,269.52)

Date	Description	Payee	Payment Voucher Number	Amount (D)	Amount (\$ & £)	Exchange rate at the date of Payment	Amount D	Exchange difference D
11-22-2018	Interest on Loans from International Org. & Banks	SAUDI FUND FOR DEVELOPMENT	50PV002539	2,062,036.86	41,691.00	49.45	2,061,619.95	(416.91)
11-22-2018	Interest on Loans from Foreign Governments	ERSTE Group Bank AG	50PV002538	27,879.64	489.46	56.71	27,757.28	(122.36)
11-22-2018	Interest on Loans from Foreign Governments	ERSTE Group Bank AG	50PV002537	58,076.42	1,019.60	56.71	57,821.52	(254.90)
11-16-2018	Interest on Loans from International Org. & Banks	INTERNATIONAL FUND FOR AGRICULTURAL DEV	50PV002534	446,161.33	9,009.72	49.45	445,530.65	(630.68)
11-16-2018	Interest on Loans from International Org. & Banks	INTERNATIONAL FUND FOR AGRICULTURAL DEV	50PV002533	979,609.59	19,782.10	49.45	978,224.85	(1,384.75)
11-16-2018	Interest on Loans from International Org. & Banks	INTERNATIONAL FUND FOR AGRICULTURAL DEV	50PV002532	1,056,011.03	21,324.94	49.45	1,054,518.28	(1,492.75)

Date	Description	Payee	Payment Voucher Number	Amount (D)	Amount (\$ & £)	Exchange rate at the date of Payment	Amount D	Exchange difference D
11-16-2018	Interest on Loans from International Org. & Banks	INTERNATIONAL FUND FOR AGRICULTURAL DEV	50PV002 524	484,373.94	9,781.38	49.45	483,689.24	(684.70)
11-16-2018	Interest on Loans from International Org. & Banks	INTERNATIONAL FUND FOR AGRICULTURAL DEV	50PV002 522	1,126,802.84	22,754.50	49.45	1,125,210.03	(1,592.81)
11-2-2018	Interest on Loans from International Org. & Banks	OPEC Fund for International Development	50PV002 484	1,631,898.33	33,014.33	49.62	1,638,171.05	6,272.72
11-2-2018	Interest on Loans from International Org. & Banks	OPEC Fund for International Development	50PV002 482	637,036.54	12,887.65	49.62	639,485.19	2,448.65
10-2-2018	Interest on Loans from Foreign Governments	ABU DHABI	50PV002 427	4,191,146.39	84,720.97	47.46	4,020,857.24	(170,289.15)
10-3-2018	Interest on Loans from International Org. & Banks	OPEC Fund for International Development	50PV002 460	515,286.45	10,416.14	49.45	515,078.12	(208.33)

Date	Description	Payee	Payment Voucher Number	Amount (D)	Amount (\$ & £)	Exchange rate at the date of Payment	Amount D	Exchange difference D
10-3-2018	Interest on Loans from International Org. & Banks	OPEC Fund for International Development	50PV002456	1,188,766.08	24,030.04	49.45	1,188,285.48	(480.60)
Total				114,615,796.54	2,333,731.49		114,181,998.46	(433,798.08)

Appendix q

Misclassification of interest and principal payments

Date	Project Code	Project Name	Payee	Payment Voucher Number	D	Remarks
3-28-2018 ::	2658	Brikama-Darsilami-Dimbaya Road Project	IV:350SAUDI FUND FOR DEVELOPMENT	50PV002179	580,152.17	The payment is for the university of The Gambia project
3-28-2018 ::	2658	Brikama-Darsilami-Dimbaya Road Project	IV:351SAUDI FUND FOR DEVELOPMENT	50PV002180	1,167,249.82	The payment is for the Laminkoto-Passimas Road Project
7-26-2018 ::	2634	SFD Mandinaba - Soma Road Project (Potential)	IV:325SAUDI FUND FOR DEVELOPMENT	50PV002372	2,400,000.22	The payment is for the Mandina Ba-Soma Road Project
11-22-2018 ::	2702	upgrading , Rehabilitation and Expansion of T&D Network	IV:021SAUDI FUND FOR DEVELOPMENT	50PV002539	2,062,036.86	The payment for the Banjul International Airport Rehabilitation & Upgrading (Phase II)
12-13-2018 ::	2601	LaminkotoFarafenni Road.	IV:045INTERNATIONAL FUND FOR AGRICULTURAL DEV	50PV002562	3,484,611.18	Correct code 2500-2508, the 2601 is for Kuwait fund projects, LaminkotoFarafenni Road.
9-19-2018 ::	2650	Construction of the National Assembly Building	IV:166Kuwait Fund for Arab Economic Developme	50PV002425	16,118,000.14	The correct code under Kuwait fund was 2601,2605,2607,2645,2646& 2665, the code 2650 is under India.

Date	Project Code	Project Name	Payee	Payment Voucher Number	D	Remarks
5-8-2018 ::	2337	Gateway Project - IDA IDA/3606-GM	IV:472INTERNATIONAL FUND FOR AGRICULTURAL DEV	50PV002238	3,586,172.99	Misclassification should have been paid from IFAD fund code-2500-2507.

Appendix r

Differences between statement of public debt and Debt management system, CS-DMRS

Project	Outstanding debt closing balance as per revised FS D	Outstanding debt closing balance as per debt management system D	Difference D
Electrification Expansion Project in the greater Banjul Area-2014296.	217,038,600.00	217,038,589.96	10.04
Reconstruction and upgrading of the Laminkoto Passimus Road Project-2014151.	136,734,800.00	156,496,797.99	(19,761,997.99)
Assembly Plant for Tractors Project	127,885,700	127,885,745.50	(45.50)
Construction of the National Assembly Building Complex	362,706,700.00	362,706,666.50	33.50
Completion of National Assembly Building	770,254,600.00	770254581.1	18.86
Kombo Coastal Road Project HIPC Relief	279,073,100.00	279,073,078.37	21.63
Banjul International Airport Improvement Project	45,373,800.00	60,173,099.98	(14,799,299.98)
Irrigated Rice Development Project	39,336,200.00	62,157,186.00	(22,820,986.00)
Farafenni Laminkoto Road Project KFED	178,242,500.00	178,242,480.00	20.00
Mandinaba-Soma Road Project	283,366,500.00	283,366,512.00	(12.00)
Banjul International Airport Improvement Ph II	470,000,700.00	470,000,700.00	-
Laminkoto-Passimus Road Project KFD	285,737,400.00	374,066,383.52	(88,328,983.52)
The Gambia Segment of OMVG Interconnection Project	219,554,800.00	190,359,260.68	29,195,539.32
NAWEC POWER SUPPLY CONTRACT PROJECT	41,216,000.00	41216668.97	(668.97)

Project	Outstanding debt closing balance as per revised FS D	Outstanding debt closing balance as per debt management system D	Difference D
Micro Finance & Capacity Building Project	9,892,000.00	9,892,003.96	(3.96)
Technical and Vocational Education and Training	74,339,900.00	74,300,390.27	39,509.73
Support for Economic Development	79,140,000.00	79,140,000.00	-
Mandinaba - Soma Road Project SFD	247,312,500.00	247,312,499.74	0.26
Banjul International Airport Rehabilitation and Upgrading Phase II Project	425,377,500.00	415,484,998.94	9,892,501.06
Brikama-Darsilami-Dimbaya Road Project	370,968,700.00	370,968,749.34	(49.34)
The University of The Gambia Project SFD	283,547,500.00	153,402,640.00	130,144,860.00
Construction of Laminkoto-Passimus Road Project	664,683,700.00	485,882,867.30	178,800,832.70
The Rehabilitation of Banjul International Airport Project Phase II Add	324,339,700.00	324,339,704.43	(4.43)
Artisanal Fisheries Dev. Project	163,138,700.00	81669058.78	81,469,641.22
Participatory Integrated Watershed Management Project	242,120,100.00	192,610,955.28	49,509,144.72
Supplementary Loan Agreement to Finance the Artisanal Fisheries Development project	213,111,400.00	293,638,824.23	(80,527,424.23)
EUR-Lowland Agric. Development (LADEP)	6,674,700.00	14,469,067.96	(7,794,367.96)
JPY-Health Services Development II	66,773,300.00	66773290.32	9.68
Total			245,018,298.84

Appendix s

Difference in loan disbursements amounts between Front and Back office

Creditor	Project	Disbursement as per Front office D	Disbursement as per Back office D	Difference D
Abu Dabi Fund For Arab Econ. Development	Reconstruction And Upgrading Of The Laminkoto-Passimus Road Project	122,520,385.49	102,967,000.00	19,553,385.49
African Development Fund	Gambia River Basin Development Organization (Omgv Energy Project) (Tr.1 - Usd Tranche)	7,458,384.89	7,474,000.20	(15,615.31)
Arab Bank For Economic Dev. In Africa	Construction Of Laminkoto-Passimus Road Project	137,437,211.34	127,022,000.70	10,415,210.64
Arab Bank For Economic Dev. In Africa	Gambia University Project	32,078,529.23	32,066,000.60	12,528.63
Arab Bank For Economic Dev. In Africa	Kotu Power Generation Plant Expansion Project	55,998,830.69	55,985,000.00	13,830.69
Arab Bank For Economic Dev. In Africa	Line Of Credit For The Social Development Fund	53,019,004.60	52,707,000.10	312,004.50
Arab Bank For Economic Dev. In Africa	Support To Basic And Secondary Schools Education Project	16,177,524.23	16,679,000.30	(501,476.07)
Ecowas Bank For Investment And Development	Second Phase Of The Rural Electrification Project	421,945,957.05	422,457,000.80	(511,043.75)
Export - Import Bank	LOC: USD22.5million:	207,271,476.06	207,355,000.10	

Creditor	Project	Disbursement as per Front office D	Disbursement as per Back office D	Difference D
Of India	Electrification Expansion Project For Greater Banjul Area			(83,524.04)
Export - Import Bank Of India	Replacement Of Asbestos Water Pipes With UPVC Pipes In The Greater Banjul Area In Gambia	284,603,272.02	2,147,626,000.10	(1,863,022,728.08)
Export-Import Bank Of Republic Of China	Gambia National Broadband Network Project	1,208,608,363.75	1,206,602,000.90	2,006,362.85
International Development Association	Additional Financing For The Maternal And Child Nutrition And Health Result Project	71,806,685.55	72,059,000.70	(252,315.15)
International Development Association	Africa Higher Education Centers Of Excellence Project - 2014153	5,715,617.24	6,497,000.40	(781,383.16)
International Development Association	Commercial Agriculture And Value Chain Management Project - 2014152	61,276,155.53	60,786,000.30	490,155.23
International Development Association	Electricity Support Project	97,322,079.24	97,319,000.90	3,078.34
International Development Association	Omvig Interconnection Project	278,702,577.58	271,198,000.80	7,504,576.78
International Development Association	Second Additional Financing For Integrated Financial Management Information System Project	70,012,941.92	77,011,000.60	(6,998,058.68)

Creditor	Project	Disbursement as per Front office D	Disbursement as per Back office D	Difference D
International Development Association	National Agricultural Land And Water Management Development Project	-	42,276,000.70	(42,276,000.70)
Islamic Development Bank	20mw Brikama li Power Project	5,885,546.03	5,864,000.80	21,545.23
Islamic Development Bank	Construction Of Sukuta-Jambanjelly Road Project	216,729,692.96	218,062,000.30	(1,332,307.34)
Islamic Development Bank	Isdb-Development Of The University Of The Gambia	53,736,726.76	53,473,000.00	263,726.76
Islamic Development Bank	Istisna-A Sukuta-Jambanjelly Road	82,940,676.69	82,704,000.70	236,675.99
Islamic Development Bank	The Bilingual Education Support Project	54,443,705.11	53,380,000.10	1,063,705.01
Islamic Development Bank	The Building Resilience To Recurring Food Insecurity Project Id 2.52million- Loan	15,764,916.71	105,130,000.70	(89,365,083.99)
Kuwait Fund For Arb Economic Development	The Gambia Segment Of Omvg Interconnection Project	184,189,453.99	212,688,000.40	(28,498,546.41)
Kuwait Fund For Arb Economic Development	Kf-University Of The Gambia Project	89,484,281.59	35,973,000.50	53,511,281.09
	LAMINKOTO - PASSIMUS ROAD PROJECT KFD	355,813,905.67	268,633,000.00	87,180,905.67

Creditor	Project	Disbursement as per Front office D	Disbursement as per Back office D	Difference D
Opec Fund For International Development	Kotu Power Generation Expansion Project Ofid	76,341,483.32	76,382,000.70	(40,517.38)
Opec Fund For International Development	Laminkoto- Passimus Road Project	233,128,530.39	232,052,000.30	1,076,530.09
Opec Fund For International Development	Rural Infrastructure Development Project	175,194,680.12	174,260,000.00	934,680.12
Opec Fund For International Development	Support To Basic And Secondary Education School Project	14,694,892.46	14,585,000.70	109,891.76
Opec Fund For International Development	The University Of The Gambia Project Ofid	3,629,414.84	3,618,000.10	11,414.74
Saudi Fund For Development	Construction Of Laminkoto- Passimus Road Project	244,932,260.34	212,806,000.30	32,126,260.04
Saudi Fund For Development	The Rehabilitation Of Banjul International Airport Project Phase Ii Add	73,708,686.58	73,833,000.40	(124,313.82)
Saudi Fund For Development	The University Of The Gambia Project Sfd	38,160,948.71	80,284,000.80	(42,123,052.09)
Total		5,050,734,798.68	6,909,813,015.00	(1,859,078,216.32)

Appendix t

Difference in outstanding debt balance reported by the debt management system

Creditor	Project	Outstanding debt balance as per CSDMRS	Re-calculated Outstanding debt balance	Difference D
Abu Dabi Fund For Arab Econ. Development	Reconstruction And Upgrading Of The Laminkot-Passimus Road Project	156,496,797.99	134,091,200.00	22,405,597.99
Export - Import Bank Of India	Replacement Of Asbestos Water Peipes With Upvc Pipes In The Greater Banjul Area In Gambia	297,986,248.92	2,158,890,700.00	- 1,860,904,451.08
Export - Import Bank Of India	Loc: Usd22.5million: Electrification Expansion Project For Greater Banjul Area	217,038,600.00	216,880,000.00	158,600.00
Kuwait Fund For Arb Economic Development	Kf-University Of The Gambia Project	45,289,678.91	53,093,600.00	-7,803,921.09
Kuwait Fund For Arb Economic Development	Laminkoto - Passimus Road Project Kfd	374,066,383.52	277,671,900.00	96,394,483.52
Saudi Fund For Development	The University Of The Gambia Project Sfd	153,402,640.05	270,863,800.00	-117,461,159.95
Arab Bank For Economic Dev. In Africa	Support To Basic And Secondary Schools Education Project	19,148,499.84	18,605,900.00	542,599.84
Arab Bank For Economic Dev. In Africa	Construction Of Laminkoto-Passimus Road Project	218,486,369.72	225,022,800.00	-6,536,430.28
Arab Bank For Economic Dev. In Africa	Line Of Credit For The Social Development	98,920,000.00	95,459,900.00	3,460,100.00

Creditor	Project	Outstanding debt balance as per CSDMRS	Re-calculated Outstanding debt balance	Difference D
	Fund			
International Development Association	Commercial Agriculture And Value Chain Management Project	322,180,121.30	315,375,600.00	6,804,521.30
International Development Association	Africa Higher Education Centers Of Excellence Project	89,114,997.94	87,997,400.00	1,117,597.94
International Development Association	Omvig Interconnection Project	435,755,544.97	413,735,500.00	22,020,044.97
International Development Association	Second Additional Financing For Integrated Financial Management Information System Project	114,692,301.28	120,171,100.00	-5,478,798.72
International Development Association	Electricity Support Project	541,676,384.99	531,107,400.00	10,568,984.99
Islamic Development Bank	Isdb- Development Of The University Of The Gambia	78,166,596.39	157,757,900.00	-79,591,303.61
Islamic Development Bank	20mw Brikama li Power Project	80,258,098.42	78,829,000.00	1,429,098.42
Islamic Development Bank	The Bilingual Education Support Project	435,856,321.69	433,312,200.00	2,544,121.69
Islamic Development Bank	Construction Of Sukuta- Jambanjelly Road Project	472,617,867.38	464,568,100.00	8,049,767.38
Islamic Development Bank	Istisna-A Sukuta- Jambanjelly Road	450,805,791.38	407,436,000.00	43,369,791.38

Creditor	Project	Outstanding debt balance as per CSDMRS	Re-calculated Outstanding debt balance	Difference D
Islamic Development Bank	The Building Resilience To Recurring Food Insecurity Project Id 2.52million-Loan	54,688,466.11	143,046,600.00	-88,358,133.89
Opec Fund For International Development	The University Of The Gambia Project Ofid	45,123,723.59	102,688,000.00	-57,564,276.41
Opec Fund For International Development	Kotu Power Generation Expansion Project Ofid	453,695,727.80	473,435,700.00	-19,739,972.20
Opec Fund For International Development	Support To Basic And Secondary Education School Project	24,519,322.66	23,818,500.00	700,822.66
Opec Fund For International Development	Rural Infrastructure Development Project	257,211,987.28	248,025,400.00	9,186,587.28
Total		5,437,198,472.13	7,451,884,200.00	- 2,014,685,727.87

Appendix u

Additional loans contracted without approval from National Assembly

Date	Project	Donor/ Creditor	Extension Amount '000/	Extensio n Amount D'000/	Original loan amount	Original loan amount D	Remark
31/ 12/18	Lamin Koto Passamas road project	Kuwait Fund for ARD Economic Development	KD 3,000,	419,000	N/A	N/A	100% utilized, means the entire balance was spend
31/ 12/18	Gambia University Project	ARAB Bank for Economy Development in Africa	USD 7,000	357,560	N/A	N/A	16% Utilized, equivalent to D 60,161,004/44
31/ 12/18	University of the Gambia Campus project	Islamic Development Bank-IDB	XID 10,620	744,780	N/A	N/A	28/79% Utilized, equivalent D214,413,631/61
31/ 12/18	KUWAIT FUND FOR ARB ECONOMIC DEVELOPMENT	University of The Gambia Campus Project - KFEAD	KD 4,000	658,920	N/A	N/A	26/81% utilized, equivalent D176643192/8
31/ 12/18	OPEC FUND FOR INTERNATIONAL DEVELOPMENT	The University of The Gambia Project -OPEC	USD 5,000	255,400	N/A	N/A	29/37% utilized, equivalent D75,009,015/49
31/ 12/18	SAUDI FUND FOR DEVELOPMEN	University of The Gambia Campus Project- SFD	SDR 37,500	510,750	N/A	N/A	43/05% utilized, equivalent D218,859,036/36

Appendix v

Un-retired and partly retired imprest

Partly retired

Date	Description	Payee	PV Number	Imprest Issued	Amount Retired D	Balanced Unretired D
Embassies						
13-10-18	Payment for other charges for the fourth quarter of 2018	Gambia Embassy- Mauritania	10PV007295	1,012,500/00	249,603/06	762,896/94
09-05-18	Payment for other charges for 2018	Gambia Embassy- Freetown	10PV006541	631,250/00	345018/24	286,231/76
24-12-18	Payment for other charges for the fourth quarter as per attached	Gambia Embassy- Freetown	10PV007714	466,750/00	160,274/68	306,475/32
24-04-18	Payment for other charges for the second quarter of 2018	Gambia Consulate- Jeddah	10PV006468	762,500/00	89,225/62	673,274/38
23-08-18	Payment of rent residence of the Ambassador and Protocol/Welfare Officer	Gambia Consulate- Jeddah	10PV007102	1,474,300/00	626,520/09	847,779/91
12-07-18	Payment for other charges for the third quarter as per attached	Gambia Consulate- Jeddah	10PV006860	800,000/00	722,576/08	77,423/92

Date	Description	Payee	PV Number	Imprest Issued	Amount Retired D	Balanced Unretired D
27-04-18	Payment for other charges for the fourth quarter of 2018	MBASSY OF THE ISLAMIC REPUBLIC of Morocco	10PV006494	2,471,452/26	365,361/39	2,106,090/87
01-06-18	Payment for other charges for the fourth quarter of 2018	GAMBIA EMBASSY - BRUSSELS	10PV006671	1,988,418/33	27,302/47	1,961,115/86
11-09-18	Payment for other charges for the third quarter of 2018	GAMBIA EMBASSY - ALGERIA	10PV007153	3,131,742/00	1,331,097/00	1,800,645/00
01-08-18	Payment for other charges for the second quarter of 2018	GAMBIA EMBASSY - BRUSSELS	10PV006995	2,798,565/41	1,520,695/64	1,277,869/77
25-07-18	Payment for other charges for the third quarter of 2018	GAMBIA EMBASSY - BRUSSELS	10PV006977	1,598,733/00	545,688/06	1,053,044/94
16-05-18	Payment for other charges for the fourth quarter of 2018	GAMBIA EMBASSY - WASHINGTON	10PV006559	1,568,135/10	625,380/90	942,754/20
22-03-18	Payment for other charges for the second quarter of 2018	GAMBIA EMBASSY - BRUSSELS	10PV006290	1,815,000/00	1,159,544/89	655,455/11

Date	Description	Payee	PV Number	Imprest Issued	Amount Retired D	Balanced Unretired D
12-07-18	Payment for other charges for the second quarter of 2018	EMBASSY OF THE ISLAMIC REPUBLIC of Morocco	10PV006864	668,750/00	205,811/13	462,938/87
13-07-18	Payment for other charges for the fourth quarter of 2018	GAMBIA EMBASSY - WASHINGTON	10PV006871	1,000,000/00	618,064/87	381,935/13
13-10-18	Payment for other charges for the fourth quarter of 2018	GAMBIA EMBASSY DOHA	10PV007298	837,500/00	468,032/94	369,467/06
21-12-18	Payment for other charges for the third quarter of 2018	GAMBIA EMBASSY - MADRID	10PV007701	1,747,340/73	1,404,747/58	67,623/29
16-03-18	Payment for other charges for the second quarter of 2018	GAMBIA EMBASSY DOHA	10PV006215	1,295,000/00	1,013,382/10	281,618/10
06-03-18	Payment for other charges for the fourth quarter of 2018	GAMBIA EMBASSY INDIA	10PV006143	3,208,350/00	2,934,105/00	274,245/00
08-05-18	Payment for other charges for the first quarter of 2018	GAMBIA EMBASSY - ALGERIA	10PV006540	1,050,000/00	927,144/56	67,623/29
	Payment for other charges for the	GAMBIA EMBASSY-MOROCCO	10PV006881			112,347/61

Date	Description	Payee	PV Number	Imprest Issued	Amount Retired D	Balanced Unretired D
16-07-18	first quarter of 2018			857,500/00	745,152/39	
08-05-18	Payment for other charges for the fourth quarter of 2018	GAMBIA EMBASSY-MOROCCO	10PV006539	800,000/00	695,617/99	104,382/01
14-10-18	Payment for other charges for the fourth quarter of 2018	GAMBIA EMBASSY-ADDIS ABABA	10PV007304	584,099/45	516,476/16	67,623/29
03-05-18	Payment for other charges for the fourth quarter of 2018	GAMBIA EMBASSY - BRUSSELS	10PV006512	1,431,646/06	1,372,575/64	59,070/42
01-03-18	Payment for other charges for the second quarter of 2018	GAMBIA EMBASSY-MOROCCO	10PV006137	692,500/00	664,841/99	27,658/01
21-11-18	Payment for other charges for the third quarter of 2018	GAMBIA EMBASSY INDIA	10PV007544	385,000/00	368,900/00	16,100/00
14-10-18	Payment for other charges for the third quarter of 2018	GAMBIA EMBASSY-ADDIS ABABA	10PV007304	584,099/45	516,476/16	67,623/29
03-05-18	Payment for other charges for the fourth quarter of	GAMBIA EMBASSY - BRUSSELS	10PV006512			59,070/42

Date	Description	Payee	PV Number	Imprest Issued	Amount Retired D	Balanced Unretired D
	2018			1,431,646/06	1,372,575/64	
	BEs					
27-11-18	Payment of imprest	MALICK SILLAH	01PV019280	80,000/00	68,823/00	11,177/00
10-09-18	Payment of imprest	RAMATOULIE SARR	11PV003975	251,150/00	245,630/00	5,520/00
30-07-18	Payment of imprest	84BRIKAMA SUB TREASURY	16PV005167	250,000/00	205,416/00	44,584/00
28-03-18	Payment of imprest	BASSE SUB TREASURY	16PV004740	250,000/00	99,716/00	150,284/00
Total						15,106, 063/90
Unretired Imprest						
31-12-18	Payment for other charges for the first quarter of 2018	GAMBIA EMBASSY-ADDIS ABABA	10PV007745	180,000/00	-	180,000/00

Appendix w

Difference between General Ledger balance, Note 15 balance & Cash book Balance

Account Name	Cash Book Balance	GL Balance	Difference
Sukuk Al Salam	153,470,798/60	153,470,798/60	-
Special Deposit Acc	145,749,641/42	154,749,641/42	(9,000,000/00)
Special project USD	8,750,259/31	508,502,255/37	(499,751,996/06)
Special project GMD	412,233,195/60	443,433,195/60	(31,200,000/00)
Sub-Total			(539,951,996/06)
Account Name	GL Balance	Note 15 Balance	Difference
Treasury Main Account	673,058,942/92	681,915,000/00	(8,856,057/08)
Sukuk Al Salam	153,470,798/60	153,471,000/00	(201/40)
Special Deposit Acc	154,749,641/42	203,449,000/00	(48,699,358/58)
Special project USD	508,502,255/37	303,206,000/00	205,296,255/37
Special project GMD	443,433,195/60	695,511,000/00	(252,077,804/40)
Sub-Total			(104,337,166/09)
Grand Total			(644,289,162/15)

Appendix x

Overdue Un-reconciled items

Overdue balance still outstanding in the Cash books			
Account Name	Description	Number of transaction	Amount
Special Deposit Account	Payment in bank not in cash book	203	- 254,704,706.71
Special Deposit Account	Receipt in cashbook not in bank SPDEP	472	271,907,735.49
Special Deposit Account	Receipts in bank not cashbook	498	494,502,786.19
Special Project (SPGMD)	Payment in cash book (except un presented cheque)	35	- 52,446,787.00
Special Project (SPGMD)	Payment in Bank not in cashbook	19	26,916,003.70
Special Project (SPGMD)	SPGMD list of Receipts in bank not in cashbook	756	451,959,061.22
Special Project (SPGMD)	SPGMD Receipts in cashbook not in bank	76	39,417,683.08
SPUSD Special Project	Payment in bank not cash bank	11	-2,266,736.78
SPUSD Special Project	Payment in bank not in cash book	1	-407,335.35
SPUSD Special Project	Receipts in cashbook not in Bank SPUSD	4	5,566,351.00
SPUSD Special Project	List of receipts in bank not in cashbook	7	786,644.12
TMA	Payment in bank not in cashbook	1194	-1,723,872,909.08
TMA	TMA Payment in cashbook except unrepresented cheque	52	-2,081,203,947.87
TMA	TMA Receipts in cashbook not in bank	204	3,135,524,022.97
Grand Total			311,677,864.98

Appendix y

Inaccurate balances used to perform bank reconciliation

Account Name	Bank Balance used to perform Bank Reconciliation	Actual Bank Balance	Difference
Sukuk Al Salam	80,812,895/77	125,444,590/27	-44,631,694/50

Account Name	Cash Book Balance used to perform Bank Reconciliation	Actual Cash Book Balance	Difference
Special Project Bank Account GMD	408,380,019/39	412,233,195/60	-3,853,176/21
Special Deposit Bank Account	145,330,037/73	145,749,641/42	-419,603/69

Appendix z

Un-confirmed balances disclosed in the Statement of Net-Worth of State Owned Enterprise

Statement of Net-worth of State Owned Enterprises as at 31 December 2018			
	2018	2017	Remarks
	GMD'000	GMD'000	
Description			
Gambia Ports Authority	3,167,818.00	2,723,061.00	The audited financial statements for 2018 disclosed D4,277,983 and D3,979,093 for 2017
Gambia Ports Authority- Ferry Services (Note 1)	0.00	0.00	No audited financial statements submitted to the audit team
Social Security and Housing Finance Corporation:	0.00	0.00	Draft audited financial statements submitted to the audit team
1/ Federated Pension Fund	0.00	0.00	
2/ National Provident Fund	0.00	0.00	
3/ Housing Finance Fund	0.00	0.00	
4/ Industrial Injuries Compensation Fund	0.00	0.00	
Gambia Telecommunication Cellular Company Limited (Note 1)	0.00	0.00	No audited financial statements submitted to the audit team
Gambia Telecommunication Company Limited (Note 1)	1,047,923.00	1,107,026.00	The audited financial statements for 2018 disclosed D1,797,297 and D1,754,308 for 2017
Asset Management and Recovery Corporation	316,845.21	320,726.64	Draft financial statements submitted to the audit team

National Water and Electricity Company Limited (Note 1)	0.00	290,960.00	No audited financial statements submitted to the audit team
Gambia Revenue Authority (Note 2)	0.00	0.00	No audited financial statements submitted to the audit team
Gambia International Airlines (Note 2)	(3,105.00)	0.00	No audited financial statements submitted to the audit team
Gambia Civil Aviation Authority (Note 1)	675,522.00	798,710.00	Only a Balance Sheet submitted to the audit team/ Not full set of audited financial statements
Gambia Printing and Publishing Corporation (Note 1)	88,099.47	91,212.16	No audited financial statements submitted to the audit team
Gambia Postal Services Corporation	0.00	0.00	No audited financial statements submitted to the audit team
Gambia Radio and Television Services(Note 1)	96,676.14	1,047,393.23	Draft Management Accounts submitted to the audit team/ Not financial statements/
Gambia Groundnut Corporation (Note 1)	0.00	0.00	No audited financial statements submitted to the audit team
Public Utilities Regulatory Authority (PURA)	0.00	0.00	No audited financial statements submitted to the audit team
Gambia National Petroleum Company (Note 2)	0/00	0.00	No audited financial statements submitted to the audit team
Gambia Transport Service Company			No audited financial statements submitted to the audit team
Total	5,389,778.82	6,379,089.03	