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## **1. Background**

### **1.1 Introduction**

1.1.1 In pursuance of Section 160(1) (c), of the Constitution of the Republic of The Gambia, an audit of the financial statements of the Government of The Gambia for the financial year ended 31 December 2007 was conducted.

### **1.2 Audit Objectives**

1.2.1 The overall objectives of this audit were to:

- gain assurance that the financial statements fairly present the state of affairs of the Government of The Gambia, in accordance with the Budget, Management and Accountability Act and Financial Instructions, for the year ended 31 December 2007; and
- determine whether, in all material respects, the expenditure and income have been applied for the purposes intended by the National Assembly and whether the financial transactions conform to the authorities which govern them.

### **1.3 Methodology**

1.3.1 We conducted the audit in accordance with International Standards on Auditing issued by the International Auditing and Assurance Standards Board. 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.

1.3.2 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 and whether the financial transactions conformed to the regulations which govern them.

- 1.3.3 As part of this audit we held discussions with MoFEA, the Director of Treasury and his staff, IFMIS Consultants and had contact with the Central Bank of The Gambia and commercial banks.

## 1.4 Scope

- 1.4.1 This audit exercise examined transactions undertaken during the period 1 January 2007 to 31 December 2007 and balances held as at 31 December 2007.

## 2. Conclusion

- 2.1 There have been significant improvements in the quality of the financial statements produced by the Government since the inception of IFMIS dealing with financial years 2007 onwards. These gains should be consolidated, especially through better integrating government staff in the accounts preparation process. This set of accounts is the first under IFMIS. A number of teething problems have been encountered. It is crucial for the Treasury to resolve these problems going forward.
- 2.2 The Government now needs to urgently focus on ensuring that the financial statements capture accounting transactions in their entirety, from all bank accounts, from direct government expenditure of budget and the appropriate development funds received and expenditure made through the Government and projects.
- 2.3 However, this current achievement is being significantly affected negatively by lack of cooperation especially with regards to the full and timely provision of documentation to support figures included in the financial statements.
- 2.4 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, definitely within the financial year
Low	This matter should be addressed

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

Priority	Number of Findings
High	13
Medium	1
Low	0

### 3. Detailed findings

#### 3.1 Access to information

##### Finding

- 3.1.1 Chapter 75.01 of the Finance and Audit Act, Part III, Section 14 (2) stipulates that *“In the exercise of his duties under this Act, the Auditor General or any person duly authorised thereto by him shall have access to all books, vouchers, documents, cash, stamps, securities, stores or other Government property of any kind whatsoever in the possession of any public officer”*.
- 3.1.2 Section 34 of the Financial Instructions states *“any public officer who is responsible for the conduct of financial business on behalf of the Government of The Gambia, shall keep proper records of all transactions and shall produce records of the transactions for inspection when called upon to do so by the Secretary of State and the Auditor General, or any officers authorized by them”*.
- 3.1.3 The audit of the financial statements of Government is a critical task and is linked to donor benchmarks for aid and also affects the credibility of the Government in general. Unfortunately, levels of co-operation from some Ministries during this exercise were low and frustrating.
- 3.1.4 On several occasions requests for information were turned down and a formal letter from this office requested. For example, requests for information on Sale of Government Assets (GAMTEL/GAMCEL), record of all Government loans for the period, the organizational structure of some Ministries and access to personnel files and others have been withheld until supported by a formal letter from this office.

##### Implication

- 3.1.5 This added administrative burden inevitably takes time. The cumulative effect of these delays had a severe impact on the ability of this office to complete the audit within a reasonable timeframe.

## **Priority**

High

## **Recommendation**

3.1.6 This office strongly recommends that all documentation and information are provided promptly to audit staff when requested. The additional time involved in writing further formal correspondence is unnecessary.

## **Management response**

3.1.7 We will endeavour to ensure that all the information and supporting documents are provided on a timely basis.

3.1.8 The auditors should contact the focal person (Deputy Director Accounting Unit) for the audit at the Treasury Directorate whenever they have difficulty in obtaining information or documentation. This will ensure that the issues are resolved on a timely basis.

## **Auditor's Comment**

3.1.8 We regularly escalated matters to the Deputy Director whenever we had difficulties but this did not always resolve matters in a timely manner.

## **3.2 Delays in the submission of Government accounts**

### **Finding**

3.2.1 The Budget Management and Accountability Act 41 (3) states "*The Department of State shall, after reconciliation of its own accounts with the transactions of the Treasury Main Account, consolidate and submit to the Auditor-General the annual statement of Government accounts, not later than three months after the end of the financial year*".

3.2.2 Contrary to the above Act, the 2007 Financial Statements of The Gambia were not submitted within 3 months of end of the previous financial year by the Treasury Directorate.

3.2.3 The Constitution of The Gambia, 1997 Section 160 1(d) states "*the Auditor General shall within six months of the end of the immediately preceding financial year to which each of the accounts referred to in Paragraph 1 (c) relates, report to the National Assembly on the accounts and draw attention to any irregularities in the accounts audited and to any other matter which, in his or her opinion, ought to be brought to the notice of the National Assembly*".

3.2.4 We could not meet the above Constitutional requirement, due to the late submission of the financial statements by the Treasury Directorate. The accounts were first submitted on 29 August 2008. This was late by 5 months. Subsequent resubmissions were made from this date as detailed below.

<b>Submission</b>	<b>Financial Year</b>	<b>Submission Date</b>
1	2007 first copy	29/08/08
2	2007 revised	02/04/09
3	2007 revised	25/09/09
4	2007 revised	13/01/11
5	2007 revised	04/08/11

3.2.5 Although revisions of the financial statements were necessitated by audit findings as we progressed with our audit, overall, the submission and resubmissions were made in a hurry when the work was not actually completed. It would appear that the primary aim of the hurried actions, were to meet the legislative deadlines and to satisfy external partners.

### **Implication**

3.2.6 This has severely impacted negatively the progress of our audit since some of the documents had to be re-audited. We could not therefore meet the six month deadline as stipulated in the Constitution.

### **Priority**

High

### **Recommendation**

3.2.7 We recommend that complete financial statements be submitted within the statutory timeframe. In addition, Treasury should desist from submitting deficient accounts only to meet statutory deadlines as this is not in the spirit of the Constitution.

### **Management response**

3.2.8 A number of reasons including the following led to the delay and resubmissions:

- Opening balances for 2007 were only approved in 2010
- System issues which required the IFMIS supplier's support
- Teething problems with the systems (Missing Journals, Bank reconciliations, etc.).

3.2.9 We will endeavour to ensure that financial statements are submitted within the deadline.

### **3.3 Failure to provide information on sale of 50 percent of GAMTEL/GAMCEL**

#### **Finding**

- 3.3.1 According to the Letter of Intent, Memorandum of Economic and Financial Policies, and Technical Memorandum of Understanding between The Gambia and the International Monetary Fund dated 3 February 2009, Government sold 50 percent share of GAMTEL/GAMCEL to Spectrum Company at a tune of \$35 million. In November 2008 Government terminated the partnership agreement and by this time, it had received \$28.5 million, leaving a balance of \$6.5 million outstanding.
- 3.3.2 We requested for information and all relevant documents relating to this sale from the Permanent Secretary of MoFEA. Our verbal requests for the information during the audit were not honoured and we were asked to make a formal written request.
- 3.3.3 Our first formal written request was sent vide our letter Ref: HC 93/201/01/P. IV/ (22) dated 17 May 2010. This was followed by a second letter referenced HC 93/201/01/P. IV/ (26), dated 22 September 2010. Several follow-ups were made on the matter but the Ministry did not respond and information was not forthcoming.
- 3.3.4 Furthermore, two reminders were subsequently sent vide letters referenced HC 93/201/01/P. IV/ (40) and HC 93/201/01/P. IV/ (45) on the 14 March 2011 and 28 April 2011 respectively.
- 3.3.5 MoFEA in their response referenced EMC197/441/01/(5), dated 9 May 2011, after one year of our first written request, only stated that we should liaise with the Office of the President for information regarding the sale.
- 3.3.6 Interestingly though, MoFEA provided this information to the IMF through The Gambia: Letter of Intent, Memorandum of Economic and Financial Policies and Technical Memorandum of Understanding and this document is available on the internet.
- 3.3.7 MoFEA failed in their financial responsibilities in respect of Section 34 of the Financial Instructions which states that *“Any public officer who is responsible for the conduct of financial business on behalf of the Government of The Gambia, shall keep proper records of all transactions and shall produce records of the transactions for inspection when called upon to do so by the Secretary of State and the Auditor General, or any officers authorized by them”*.

## **Implication**

3.3.8 The right of access to all information and documents by the Auditor General in the exercise of his duties as provided in the Constitution Section 160 (4) were grossly breached. The Finance and Audit Act Chapter 75.01, Part III, Section 14 (2) and the Financial Instructions Section 34 were also breached. The scope of audit was therefore limited.

3.3.9 There is the risk that Government did not manage the sale process properly, that funds may be missing and/or not properly accounted for or disclosed in the financial statements.

## **Priority**

High

## **Recommendation**

3.3.10 We recommend that MoFEA provide the information relating to the sale as they are the custodians of all Government financial matters.

3.3.11 All relevant disclosures should be made in the financial statements.

## **Management response**

3.3.12 Ministry of Finance and Economic Affairs is currently working to get the relevant information and documentation relating to the issue.

## **Auditor's Comment**

3.3.13 No information or documentation was provided up to the completion of the audit.

## **3.4 Purchase of Government vehicles in 2007**

### **Finding**

3.4.1 As part of our review of procurement of Government vehicles, we made four written requests to MoFEA about:

- Government policy and procedures on the purchase of vehicles;
- Controls in place over the purchase and payment for vehicles;
- List of motor vehicles purchased in 2007;
- List showing motor vehicles allocated to Ministries and Departments in 2007;

- Purchases made on credit basis (including terms and conditions of credit agreement);
- Repayment schedule for the period 1 January 2007 to 31 December 2007; and
- Outstanding balances owed to suppliers as at 31 December 2007.

3.4.2 The first of these formal written requests was sent on 17 May 2010 through our letter HC 93/201/01/P.IV/(21). A second letter referenced HC 93/201/01/P. IV/ (26), dated 22 September 2010 was also sent on the same matter. Two reminders were subsequently sent vide letters referenced HC 93/201/01/P. IV/ (40) and HC 93/201/01/P. IV/ (45) on the 14 March 2011 and 28 April 2011 respectively.

3.4.3 MoFEA only responded on 9 May 2011 and stated the following procedures.

- Ministries, Departments and Agencies send request for purchase of vehicle to the Minister, MoFEA;
- Approval is given by the Minister, who sends it to Secretary General, Office of the President (OP) for clearance;
- Sometimes the directives come from the OP for MoFEA to purchase vehicles;
- MoFEA writes to TK Motors for the delivery of the vehicle on credit to the Ministry, Department or Agency concerned or to the OP as the case may be;
- The vehicle is then sent to Ministry of Works and Infrastructure to be issued with a number plate; and
- TK Motors sends the bill to MoFEA for a monthly payment.

3.4.4 Arising out of discussions with personnel at MoFEA, the above processes and our review, we noted with concern that MoFEA has been involved in credit buying and single source procurements for many years with TK motors against the Gambia Public Procurement Act.

3.4.5 We further noted the following:

- There was no consistent and clearly laid out policy in place regarding the purchase of Government vehicles;
- 83 vehicles amounting to D77, 052,500.00 were purchased in 2007 financial year on credit from TK Motors;
- These procurements did not go through any competitive bidding process as required by the GPPA regulations;
- No documents showing terms and condition of credit agreements were available;

- Payment schedules provided were from TK Motors and MoFEA did not provide any documents of their own in respect of the payments and balances; and
- No reconciliation was done between the records of TK Motors and those of MoFEA.

### **Implication**

3.4.6 GPPA Act has been consistently violated.

3.4.7 There is a risk that the Government is not getting best value for money in its purchase of vehicles.

3.4.8 It is also possible that TK Motors is over charging Government as MoFEA relies on records kept by TK Motors and does not carry out any reconciliation.

3.4.9 Fair competition is stifled and the market is distorted as the most competitive supplier might not be providing vehicles to Government.

### **Priority**

High

### **Recommendation**

3.4.10 We stress that this long inappropriate practice should cease and the required GPPA tender procedures should be followed for all future purchases.

3.4.11 A reconciliation exercise should be carried out between MoFEA and TK Motors to establish the true extent of the Government's liability. A payment plan should be drawn up to clear the outstanding balance.

### **Management response**

3.4.12 There is an inbuilt control mechanism in the purchase of vehicles in that Ministry of Finance and Economic Affairs (MoFEA) does not have the mandate to approve the purchase of vehicles. Approvals come from The Office of The President and then MoFEA does the purchase mainly from TK Motors through credit buying. There is documentation at MoFEA regarding the purchase of the vehicles. Each request for the supply of vehicles from TK Motors is conveyed in the form of a letter and the records are duly stored.

3.4.13 Payment schedule is determined by MoFEA and the process is well documented at the level of MoFEA as in the case of any other regular financial transaction. Although not on a regular basis, there is some reconciliation between MoFEA and the suppliers as and when deemed necessary.

3.4.14 It is important to note also that given the recent budget constraints that MoFEA has been facing, the current credit buying arrangements for the purchase of vehicles may not be ideal but it helps in our management of cash flows. The vehicles are procured on credit and the amount and frequency of payment are solely at the discretion of MoFEA. Our cash flow would not be able to support any other arrangement especially where direct purchase is to be done as opposed to the current credit buying arrangement with TK Motors.

3.4.15 The details requested are available at MoFEA for inspection.

### **Auditor's Comment**

3.4.16 The details made available to us were not sufficient. We were not provided with evidence of reconciliation between TK Motors and MoFEA records.

3.4.17 The only record of vehicles purchased during the period provided by MoFEA was compiled by TK Motors.

3.4.18 MoFEA did not provide any evidence to show that only TK Motors can accommodate credit buying and that the other players in the automobile market cannot. How the Ministry came to the conclusion that only TK Motors can provide credit facility remains unexplained and undocumented.

3.4.19 The frequency of payment and the amounts being at the sole discretion of MoFEA raises further questions as to potential advantageous pricing mechanisms at TK Motors to make this business arrangement suitable for them while Government may not be receiving value for money.

### **3.5 Exclusion of Government funds at commercial banks in financial statements - D38, 259,446.98**

#### **Finding**

3.5.1 Cash Basis IPSAS require an entity to recognise all cash receipts, cash payments and cash balances under the entity's control. This has not been done in these financial statements.

3.5.2 During our audit, we identified 23 Government accounts which were held in commercial banks as at 31 December 2007 that were not included in the financial statements of the Government. The closing balance of all these accounts as at 31 December 2007 was D38,259,446.98. **Annex A** gives details of these accounts.

3.5.3 The review of financial statement also showed that the under listed accounts with the Central Bank disclosed in 2006 financial statement were omitted from the 2007 financial statement.

<b>Account Number</b>	<b>Name/Description</b>	<b>Balance as at 31/12/06</b>
501201200027	ADP 2A	0.28
901201200241	Rehab Denton Bridge Facilities	-92,917.62
1101201200318	CDD Project Dalasi	46,208.46
2303201200327	Scanning System Ltd	2,475,347.80
2809201200242	Central River Div Proj Phase 2	0.00

### **Implication**

3.5.4 The Government did not meet the provisions of the IPSAS Cash Basis financial reporting framework under which it claims that it produces its financial statements.

3.5.5 The total bank balances included in the 2007 financial statements will be understated.

### **Priority**

High

### **Recommendation**

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

### **Management response**

3.5.7 Currently only accounts that are controlled and managed by the Treasury Directorate are included in the financial statements. The financial statements do not include bank accounts of Agencies, Self Accounting Projects, Public Enterprises and Local Governments.

3.5.8 The majority of the accounts belong to Self Accounting Projects and plans are at an advanced stage to ensure that all self accounting project transactions and bank accounts are recorded and reported by the Treasury Directorate.

### 3.6 Loan agreement documentation

#### Finding

- 3.6.1 The loan agreements for 5 external loans were not presented by MoFEA for audit. The total repayments (amortisation) of these loans during the year amounted to **D18, 785,132.28**.
- 3.6.2 We could not therefore ascertain the repayment terms, the period for which the loans should be fully repaid and the outstanding balances. Details are shown below.

No.	Name	Donor	Repayments included in Treasury amortisation Schedule D	Balance at 31 December 2007 D
1.	Laminkoto Passamas Road Project-IDB	Islamic Development Bank	Nil	411,238.00
2.	Livestock Development Project-ADF	African Development Fund	10,477,910.31	196,964,027.00
3.	S/Kunda Mandinaba Road Project-IDB	Islamic Development Bank	4,826,725.01	102,587,256.00
4.	Rice Development Project-ADF	African Development Fund	962,216.71	93,768,765.00
5.	Rehabilitation Health Training Facilities-ADF	African Development Fund	2,518,280.25	343,194,750.00
<b>Total</b>			<b>18,785,132.28</b>	<b>736,926,036.00</b>

#### Implication

- 3.6.3 There is a risk that the amortisation figure included in the receipts and payments, and the outstanding balances included in the Consolidated Fund Statement of Financial Position are misstated.

#### Priority

Medium

## **Recommendation**

3.6.4 We recommend that the loan agreement documents be provided for audit.

## **Management response**

3.6.5 All the Loan agreements with the exception of Livestock Development Project – ADF have been provided to the auditors.

3.6.6 The debt Service Unit of MoFEA is working to locate the one relating to Livestock Development Project – ADF

## **Auditor's Comment**

3.6.7 The loan agreement documentation for Livestock Development Project-ADF was not provided up to the time of concluding the audit. The related amortisation of D10,477,910.31 and the loan balance of D196,964,027.00 could not be confirmed.

## **3.7 Central Bank capitalisation**

### **Finding**

3.7.1 Section 140 of the Financial Instructions stipulates that *“payment vouchers must be accompanied by the appropriate supporting documents which may include original invoices, time pay sheets, local purchase orders and, in the case of imprest holders, petty cash vouchers”*.

3.7.2 We noted that the Ministry of Finance made a commitment to pay the Central Bank the sum of D100, 000,000.00 over a period of five years as capitalisation, of which D20,000,000.00 was paid in 2007. There was inadequate documentation to justify the payments and commitment. The rationale for the capitalisation received from Ministry of Finance and Treasury Directorate was not clear.

3.7.3 The commitment balance of D80, 000,000.00 was also not disclosed in the 2007 financial statements.

3.7.4 Details of the payments are shown below.

<b>Date</b>	<b>Description</b>	<b>Payee Name</b>	<b>PV No</b>	<b>Amount ( D)</b>
26/07/07	Payment in respect of central bank capitalisation	Central bank of The Gambia	12PV1000934	10,000,000.00
16/01/07	Government's contribution to the capitalisation	Central bank of The Gambia	12PV1000014	10,000,000.00
<b>Total</b>				<b>20,000,000.00</b>

### **Implication**

3.7.5 The lack of clarity implies the risk that payments made may not be genuine or are misclassified leading to misstatements in the receipts and payments statements of the consolidated accounts. This will lead to distortion of the financial statements.

### **Priority**

High

### **Recommendation**

3.7.6 We recommend that detailed explanations and justifications together with all supporting documentation be provided in respect of the capitalisation and the above payments.

### **Management response**

3.7.7 Supporting documents are available at the Accounting Unit for your inspection.

### **Auditor's Comment**

3.7.8 Documents available at the Accounting Unit of the Treasury Directorate only relate to the payment of D20 million annual instalment to Central Bank. Documentation relating to the justification of the capitalisation of D100 million was still outstanding at the time of this report.

### **3.8 Un-presented Payment Vouchers - D3, 190,388.11**

#### **Finding**

- 3.8.1 Financial Instruction 158 state that *“the originals of payment vouchers and supporting documents will be filed in numerical order by month and year by the Treasury Directorate, to be available for audit and other inspection purposes”*.
- 3.8.2 From a sample of payment vouchers selected for testing, twenty payment vouchers amounting D5,519,256.51 were not presented. Subsequently ten payment vouchers were presented and reviewed leaving ten payment vouchers outstanding and un-presented. The value of the outstanding vouchers stood at D3,190,388.11 as given in **Annex B**.
- 3.8.3 Several follow-ups made for Treasury Directorate to provide these remaining vouchers proved futile. The unavailability of these vouchers and their supporting documentation delayed the audit and severely affected our audit plan.
- 3.8.4 The above Financial Instruction was not always followed. The Treasury Directorate was not able to promptly provide documents requested by the auditors.

#### **Implication**

- 3.8.5 Payment vouchers not presented for audit verification will cast doubt on whether those payments were genuine payments.

#### **Priority**

High

#### **Recommendation**

- 3.8.6 Treasury Directorate should take all the necessary steps to produce the payment vouchers.
- 3.8.7 In future, all payment vouchers should be made available for audit inspection at the time of request.
- 3.8.8 In the absence of the supporting documentation, the financial statements should be reviewed and adjusted.

#### **Management response**

- 3.8.9 We are currently working to locate the remaining payment vouchers.

## Auditor's Comment

3.8.10 The remaining payment vouchers were not provided up to the completion of the audit.

### **3.9 Payment vouchers lacking adequate supporting documents - D30, 195,035.50**

#### **Finding**

3.9.1 Financial Instruction 140 states *"Payment vouchers must be accompanied by the appropriate supporting documents, which may include original invoices, time pay sheets, local purchase orders and in the case of imprest holders, petty cash vouchers"*.

3.9.2 Financial Instruction 158 also states that *"the originals of payment vouchers and supporting documents will be filed in numerical order by month and year by the Treasury Directorate, to be available for audit and other inspection purposes"*.

3.9.3 Review of the payment vouchers submitted for audit revealed that 81 payment vouchers amounting D30,195,035.50 were not supported with adequate documentation.

3.9.4 We could not confirm the validity of these payments in the absence of the relevant supporting documents. **Annex C** gives details of the vouchers.

#### **Implication**

3.9.5 Payments vouchers that do not have adequate supporting documents to substantiate payments cannot be accepted as genuine disbursement and therefore cannot be accepted as charges to Government funds.

#### **Priority**

High

#### **Recommendation**

3.9.6 The relevant supporting documents should be furnished to this office for audit.

3.9.7 Steps should be taken to ensure that payment vouchers without the necessary supporting documents are not processed for payment.

3.9.8 In the absence of supporting documentation, the financial statements should be restated in respect of other charges.

## **Management response**

3.9.9 The Treasury Directorate provided responses to most of the payment vouchers listed and these responses are summarised as follows.

- Payments for which the three quotations required by the GPPA regulations were not seen, the quotations are filed at the ministries, departments and agencies;
- For purchase of air tickets, they were bought from a sole supplier. They were based on single source procurement and did not require three quotations;
- The SCOT approval process takes care of the purpose of travel that were not specified on the SCOT approval letters attached to the payment vouchers;
- Some supporting documents are available at the Accounting Unit for inspection
- Outstanding supporting documents are being looked for; and
- On remittances of school fees to embassies, wherein no supporting documents were attached, the remittances were paid monthly or quarterly using the approved budget on pro-rata basis. We agree that the most appropriate basis should have been triggered by a formal claim from the beneficiaries with proper supporting documents such as birth certificates and approval by the head of mission. The weakness is noted and appropriate control mechanisms will be put in place.

## **Auditor's Comment**

3.9.10 Our further comments to the responses above are as follows.

- Our efforts at the ministries, departments and agencies to locate the three quotations were not successful. The quotations were not available.
- All procurements above D3,500 must involve three quotations as required by GPPA Regulation 12(a)(i). The explanation that the tickets were single sourced is untenable.
- The supporting documents that were said to be available or were being looked for, were not produced for our audit up to the time of concluding our audit.

### 3.10 Lack of supporting documents for Journal vouchers

#### Finding

3.10.1 We could not obtain the supporting documents from Treasury Directorate for journal vouchers amounting to **D45, 933.75** as detailed below.

<b>Apply Date</b>	<b>General Description</b>	<b>Journal Control No.</b>	<b>Prepared by</b>	<b>Posted By</b>	<b>D</b>
05/04/07	Sal. Jrnl- Arrears Act. Allce	JRNLO0000482	A Njie	A A Touray	42,300.00
18/04/07	Payment of charge	JRNLO0000533	A Njie	LCeesay	3,633.75
<b>Total</b>					<b>45,933.75</b>

3.10.2 Our efforts to have access to the aforementioned supporting documents were not successful.

#### Implication

3.10.3 In the absence of the supporting documentation for the journals raised above, we cannot confirm validity of the transactions.

3.10.4 The inability of the Treasury Directorate to provide supporting documents for journals also implies that unsupported journal entries may be passed and this poses risks to the accounting and control environment.

#### Priority

High

#### Recommendation

3.10.5 The Treasury Directorate should furnish this Office with all supporting documents in respect of the journal vouchers for audit.

3.10.6 In the absence of the supporting documentation, the amounts should not be classified under payments in respect of goods and services.

#### Management response

3.10.7 We are working to locate the supporting documents for JRNL00000482, JRNL00000533

### **Auditor's Comment**

3.10.8 We were not provided with documentation relating to the outstanding journal vouchers.

## **3.11 No system in place for identifying contingent liabilities**

### **Finding**

3.11.1 There was no system put in place by Ministry of Finance and Economic Affairs for identifying contingent liabilities, Treasury Directorate only relied on the Ministries, Departments and Agencies for information.

### **Implication**

3.11.2 There is a risk that all government contingent liabilities are not adequately disclosed.

### **Priority**

High

### **Recommendation**

3.11.3 Government should put in place a proper system to identify, monitor and report all contingent liabilities and should ensure that they are disclosed in the financial statements.

### **Management response**

3.11.4 The current procedure is that we write to the institutions to provide the details of contingent liabilities at the end of each financial year.

3.11.5 We will review the current procedure to ensure that adequate controls are put in place for the completeness and accuracy of contingent liabilities.

### 3.12 Failure to maintain a fixed assets register

3.12.1 Financial Instruction 42 (o) stipulates that *“The head of a Government department or its Vote Controller shall compile and maintain an assets register of the department as determined by the Secretary of State”*.

3.12.2 MoFEA did not maintain a fixed assets register during the year.

3.12.3 We could not therefore ascertain the accountability and control over the use of Government assets.

#### Implication

3.12.4 There is a risk that assets could go missing without the knowledge of MoFEA.

#### Priority

High

#### Recommendation

3.12.5 MoFEA should maintain a register for fixed assets. A detailed assets register should be kept for easy monitoring of Government assets. Below is a suggested format of a fixed assets register with minimum details.

Date of purchase	Asset Description	Serial # (if any)	Ref: #	GMD	Location	Condition	Disposal date

3.12.6 The register should be updated as assets are acquired and disposed. In addition, a regular physical verification exercise (checking on random sample from register to physical asset and vice versa) should be performed to ensure the register is kept up to date and to identify any missing assets and their condition for appropriate action.

#### Management response

3.12.7 The observation and recommendation are noted. We will endeavour to put in place a database for a Fixed Assets Register by the end of 2011. The register will start with 2011 transactions working backwards to ensure that all existing assets in good working condition are recorded.

### 3.13 Imprests

#### Finding

3.13.1 Financial Instruction 184 stipulates that *"all imprests must be retired on or before the last day of the financial year or such earlier date as specified by the Treasury Directorate or Permanent Secretary, when authorising imprest"*.

3.13.2 We selected a sample of imprests from Budget Entities in the schedule of imprest outstanding as at 31 December 2007 provided by Treasury Directorate and compared them with the post year-end repayments in the IFMIS for the year ending 31 December 2008 and noted that outstanding imprest amounting to **D1, 371,392.51** relating to 2007 was not retired up to the end of 2008. **Annex D** shows details. This is a serious contravention of the above Financial Instructions.

3.13.3 We also noted that some imprest holders were issued additional imprest amounting to **D7, 837,593.60** in 2008 even though they did not fully retire the imprest owed to Government as 31 December 2007 as shown in **Annex E**.

3.13.4 In addition, we noted over-retirements of imprest made by some officials amounting to **D1, 577,448.07** as at 31 December 2007. Details are shown in **Annex F**.

#### Implication

3.13.5 There is a risk that officials might be using imprest beyond the due date of retirement as unauthorised loans to themselves which may adversely affect the cash flow situation of the Government.

3.13.6 There is also a possibility that the receivable figure in the 2007 financial statement in respect of over-retired imprest includes unretired imprest for 2006.

3.13.7 There appears to be inadequate control over imprest issued to officials since imprests could be kept by officials for more than one year without being fully retired.

#### Priority

High

## Recommendation

- 3.13.8 The Treasury Directorate should check the figure for receivables again and the financial statements adjusted accordingly.
- 3.13.9 MoFEA should provide evidence of practical measures undertaken to recover all outstanding imprests as at 31 December 2007 for audit examination.
- 3.13.10 In future, any imprest issued should be retired on or before the due date as stipulated in the Financial Instructions above.
- 3.13.11 Imprest should not be given to any official who did not fully retire previous imprest issued to him or her by the due date of retirement.

## Management response

- 3.13.12 The total outstanding balance of D1, 371,392.51 as per **Annex D** is composed of D426, 659.51 and D944, 733 for Embassies and individuals respectively. The balances due from Embassies have been retired in 2008.
- 3.13.13 With regards to balances due from individuals, as part of the year-end procedures, Treasury Directorate had and continues to make the necessary follow-up with individuals having unretired imprest. In August 2008, a circular referenced DE57/01/(122) dated 4<sup>th</sup> August 2008 with analysis of outstanding imprest by Ministry and by individuals was written and circulated to the Vote Controllers of the affected Ministries to facilitate the follow-up and subsequent retirement of imprest issued in 2007.
- 3.13.14 Subsequent to the draft Management Letter an amount of D160,000 has since been retired by customer code 1100740. Supporting documents are available with Systems and Control Unit for verification.
- 3.13.15 The additional imprest reported as given to imprests holders in 2008 in **Annex E** when they had unretired imprest in respect of 2007 is also made up of balances for Embassies and individuals of D5,864,316.60 and D1,973,277.60 respectively.
- 3.13.16 Based on the system configuration, it should not be possible to issue imprest to individuals who have outstanding imprest against their names after the due date for retirement. We will review the configuration to ensure that imprest holders with unretired imprest are unable to have a new imprest without retiring imprests due.
- 3.13.17 We will also review the approval process to ensure that imprest holders with unretired imprest are not issued with a new imprest without retiring imprests due.

3.13.18 Regarding **Annex F**, imprest are retired through credit memos and no credit memo can be raised without being attached to an invoice thus no retirement can be made in the system without a corresponding imprest previously issued.

3.13.19 In this case, the imprest retirements in question were credit memos raised against 2008 imprest but they were mistakenly posted in 2007. Since there was no corresponding imprest in 2007, the amount retired are shown in negative when the imprest reports were printed for 2007. They subsequently cleared out when reports were printed in 2008

### **3.14 Compliance with regulations - Budget Management and Accountability Act (BMAA)**

#### **Finding**

3.14.1 The financial statements are not fully compliant with the BMAA 2004, Section 42(g) of the BMAA, which states that the financial statement should include amongst others:

*(g) a summary of the revenue arrears to be collected by each budget agency;*

*(i) a summary statement of investments made from the Consolidated Fund; and*

*(k) a summary statement of stores and other assets at the end of the financial year.*

3.14.2 The financial statements did not meet these requirements of the BMAA.

#### **Implication**

3.14.3 The Treasury Directorate has prepared the financial statements without regard to all the provisions of the Budget Management and Accountability Act 2004.

#### **Priority**

High

#### **Recommendation**

3.14.4 There is a need to adhere to the Budget Management and Accountability Act and the Financial Instructions in the preparation of the Government Financial Statements.

## **Management response**

3.14.5 Disclosure Notes are to be included in the financial statements.

## **Auditor's Comment**

3.14.6 Disclosure notes cannot take the place of the specific statements required under the Act.

## Government funds in commercial banks not included in financial statements

Account Name	Account No.	Bank	Amount D
National Council for law repor.	150130246000	SCB	32,748.34
The Gambia National Petroleum co.	8700131434400	SCB	30,000,897.30
Gamworks opec revolving fund	100130264700	SCB	9,690.83
Gam.college ADB rift program	100130286500	SCB	26,211.43
Gamworks /ADB education pro. A/c	140031712900	SCB	49,683.77
Gambia college-N.S.A.C project	100131655300	SCB	8,120.22
Gamworks/ADB education proj. A/c	100131712900	SCB	110,198.06
Health The Gam.(programme Expen.)	100132298100	SCB	12,655.00
Intergrated Education Programme	100131407300	SCB	4,267.41
Irrigated rice dev. Proj. DOSA	100131994300	SCB	147,514.13
Kuntaur rice mill project	100150031300	SCB	1,462.98
Kuntaur rice mill project	100150031301	SCB	1,112.86
Rice development project	100150031200	SCB	2,330.22
SDF(EDU 111) account	100130276400	SCB	577,301.80
SDF(ICDF) account	100131714700	SCB	400,580.38
SDF(ICDF) account	8700131714700	SCB	50.00
Support to cotton sub-sect. proj.	100150034700	SCB	1,010.84
Support to cotton sub-sect. Rfund	100150260700	SCB	3,619.47
The Gambia Social development fund	100150032800	SCB	72,823.35
West African rural dev. Proj.	100140094400	SCB	57,730.08
Dept State Finance & Economic Affairs	11008917601	Trust Bank	6,079,766.80
Dept. State Trade,Industry & Employ.	11010105001	Trust Bank	37,628.94
Dept State Agriculture	11010345301	Trust Bank	622,042.77
<b>Total</b>			<b>38,259,446.98</b>

## Annex B

## Un-presented payment vouchers

Account Description	Account Code	Transaction Control Num.	Date applied	Payment Voucher Reference	Amount D
<b>BE 01</b>					
Goods and Services	222109	JRNL00000015	22-Jan-07	O1PV1000014	77,385.60
Goods and Services	221404	JRNL00001003	18-May-07	O1PV1000919	35,720.31
Goods and Services	222001	JRNL00001491	19-Jul-07	O1PV1001382	480,000.00
Goods and Services	282106	JRNL00001800	3-Sep-07	O1PV1001685	300,000.00
Goods and Services	282109	JRNL00002432	21-Nov-07	O1PV1002324	2,000,000.00
Goods and Services	221103	JRNL00000254	22-Feb-07	O1PV1000311	9,669.60
Goods and Services	221103	JRNL00001153	6-Jun-07	O1PV1001061	57,682.80
<b>Sub-total</b>					<b>2,960,458.31</b>
<b>BE10</b>					
Goods and Services	221301	JRNL00000651	6-Jun-07	1OPV1000583	80,000.00
Goods and Services	221103	JRNL00000622	30-Apr-07	1OPV1000440	82,759.60
Goods and Services	221103	JRNL00000622	31-May-07	1OPV1000550	67,120.20
<b>Sub-total</b>					<b>229,879.80</b>
<b>Grand Total</b>					<b>3,190,388.11</b>

## Annexe C

### Payment vouchers lacking adequate supporting documents

	Account Code	Account Description	Trx Ctrl Num	Date applied	Amount	PV Reference	Amount on PV
<b>BE01</b>							
Goods and Services	01010001300100000000000222109	General services (expenses relating to P	JRNL00000194	16/Feb/2007	286,165.00	O1PV1000233	286,165.00
Goods and Services	01010001300100000000000222109	General services (expenses relating to P	JRNL00000665	10/Apr/2007	70,765.20	O1PV1000651	106,147.80
Goods and Services	01010001300100000000000222109	General services (expenses relating to P	JRNL00000665	10/Apr/2007	70,765.20	O1PV1000653	70,765.20
Goods and Services	01010001300100000000000222109	General services (expenses relating to P	JRNL00000699	13/Apr/2007	392,850.00	O1PV1000684	392,850.00
Goods and Services	01010001300100000000000221615	General services (expenses relating to P	JRNL00000751	18/Apr/2007	18,750.00	O1PV1000714	18,750.00
Goods and Services	01030001300100000000000221609	Official entertainment & hotel accommoda	JRNL00000932	9/May/2007	269,344.00	O1PV1000857	269,344.00
Goods and Services	01010001300100000000000222109	General services (expenses relating to P	JRNL00001359	29/Jun/2007	217,105.00	O1PV1001276	217,105.00
Goods and Services	01010001300100000000000222109	General services (expenses relating to P	JRNL00001431	12/Jul/2007	412,728.00	O1PV1001337	412,728.00
Goods and Services	01010001300100000000000221102	General services (expenses relating to P	JRNL00001457	17/Jul/2007	511,047.00	O1PV1001360	511,047.00
Goods and Services	01010001300100000000000222109	General services (expenses relating to P	JRNL00001577	31/Jul/2007	250,703.00	O1PV1001480	250,703.00
Goods and Services	01010001300100000000000222109	General services (expenses relating to P	JRNL00001778	31/Aug/2007	77,322.60	O1PV1001669	77,322.60
Goods and Services	01010001300100000000000222139	General services (expenses relating to P	JRNL00001955	19/Sep/2007	53,500.00	O1PV1001816	53,500.00
Goods and Services	01010001300100000000000222109	General services (expenses relating to P	JRNL00002309	5/Nov/2007	151,389.00	O1PV1002166	151,389.00
Goods and Services	01010001300100000000000222109	General services (expenses relating to P	JRNL00002381	14/Nov/2007	607,500.00	O1PV1002254	607,500.00
Goods and Services	01010001300100000000000222109	General services (expenses relating to P	JRNL00002435	21/Nov/2007	654,923.37	O1PV1002323	654,923.37
Goods and Services	01010001300100000000000222109	General services (expenses relating to P	JRNL00002539	29/Nov/2007	317,247.00	O1PV1002430	317,247.00
							<b>4,397,486.97</b>
<b>BE02</b>							
Goods and Services	02010001300100000000000221102	Overseas traveling fares	JRNL00000187	16/May/2007	489,671.00	O2PV1000200	489,671.00
Goods and Services	02010001300100000000000221102	Overseas traveling fares	JRNL00000266	18/Jul/2007	203,740.00	O2PV1000273	203,740.00

Goods and Services	02010001300100000000000221103	Overseas traveling allowance	JRNL00000056	15/Mar/2007	149,760.00	O2PV1000076	149,760.00
Goods and Services	02010001300100000000000221103	Overseas traveling allowance	JRNL00000119	10/Apr/2007	99,840.00	O2PV1000142	99,840.00
Goods and Services	02010001300100000000000221103	Overseas traveling allowance	JRNL00000339	14/Sep/2007	90,160.00	O2PV1000344	77,280.00
Goods and Services	02010001300100000000000221103	Overseas traveling allowance	JRNL00000155	30/Apr/2007	80,080.00	O2PV1000170	80,080.00
Goods and Services	02010001300100000000000221103	Overseas traveling allowance	JRNL00000156	30/Apr/2007	80,080.00	O2PV1000173	74,880.00
Goods and Services	02010001300100000000000221103	Overseas traveling allowance	JRNL00000339	14/Sep/2007	77,280.00	O2PV1000343	115,920.00
Goods and Services	02010001300100000000000221103	Overseas traveling allowance	JRNL00000156	30/Apr/2007	74,880.00	O2PV1000174	80,080.00
Goods and Services	02010001300100000000000221703	Overseas traveling allowance	JRNL00000398	02/Nov/2007	122,500.00	O2PV1000455	122,500.00
							<b>1,493,751.00</b>

**BE09**

Goods and Services	09010001300100000000000222001	Celebration of national events	JRNL00000432	29/Nov/2007	611,000.00	O9PV1000389	611,000.00
Goods and Services	0900000230010014000000000221401	Maintenance of buildings & facilities	JRNL00000325	4/Sep/2007	401,000.00	O9PV1000294	401,000.00
Goods and Services	09020001300100000000000221823	Teaching aid & learning materials	JRNL00000432	29/Nov/2007	10,200.00	O9PV1000391	91,135.00
							<b>1,103,135.00</b>

**BE10**

Goods and Services	10010001300100000000000221102	Overseas traveling fares	JRNL000000858	10/Jul/2007	357,550.00	1OPV1000690	357,550.00
Goods and Services	10010001300100000000000221102	Overseas traveling fares	JRNL00000057	5/Feb/2007	64,633.00	1OPV1000061	64,633.00
Goods and Services	10010001300100000000000221103	Overseas traveling allowance	JRNL00000121	22/Feb/2007	75,586.00	1OPV1000131	97,180.00
Goods and Services	10010001300100000000000221105	Movement of diplomatic staff	JRNL00000278	28/Mar/2007	904,117.12	1OPV1000269	904,117.12
Goods and Services	10010001300100000000000221105	Movement of diplomatic staff	JRNL00000468	25/Apr/2007	419,030.00	1OPV1000417	419,030.00
Fixed Assets	10070001300100000000000232210	Other Vehicle	JRNL00000562	17/May/2007	1,300,000.00	1OPV1000497	1,300,000.00
Fixed Assets	10140001300100000000000232210	Other Vehicle	JRNL00000562	17/May/2007	1,300,000.00	1OPV1000498	1,300,000.00

Goods and Services	100100013001000000000000221103	Overseas traveling allowance	JRNL00000994	25/Jul/2007	191,536.80	1OPV1000717	243,430.39
Goods and Services	100100013001000000000000221609	Official entertainment & hotel accommoda	JRNL00001392	4/Sep/2007	15,000.00	1OPV1000862	51,000.00
Goods and Services	100100013001000000000000221609	Official entertainment & hotel accommoda	JRNL00001392	4/Sep/2007	15,000.00	1OPV1000862	51,000.00
Goods and Services	100100013001000000000000221103	Overseas traveling allowance	JRNL00001812	16/Nov/2007	147,600.00	1OPV1001144	147,600.00
Goods and Services	100100013001000000000000221103	Overseas traveling allowance	JRNL00000474	30/Apr/2007	116,078.40	1OPV1000438	82,759.60
Goods and Services	100100013001000000000000221103	Overseas traveling allowance	JRNL00001272	23/Aug/2007	98,802.00	1OPV1000801	98,802.00
Goods and Services	100100013001000000000000221103	Overseas traveling allowance	JRNL00000121	22/Feb/2007	97,180.00	1OPV1000132	75,586.00
Goods and Services	100100013001000000000000221103	Overseas traveling allowance	JRNL00000334	11/Apr/2007	76,953.60	1OPV1000366	76,953.60
Goods and Services	100100013001000000000000221103	Overseas traveling allowance	JRNL00001266	23/Aug/2007	76,846.00	1OPV1000797	76,846.00
Goods and Services	100100013001000000000000221103	Overseas traveling allowance	JRNL00000171	28/Feb/2007	68,027.40	1OPV1000156	68,027.40
Goods and Services	100100013001000000000000221103	Overseas traveling allowance	JRNL00001961	13/Dec/2007	62,769.60	1OPV1001279	62,769.60
Goods and Services	100100013001000000000000221103	Overseas traveling allowance	JRNL00000334	11/Apr/2007	59,852.80	1OPV1000365	59,852.80
Goods and Services	100100013001000000000000221103	Overseas traveling allowance	JRNL00000187	7/Mar/2007	52,910.20	1OPV1000193	52,910.20
							<b>5,590,047.71</b>
<b>BE11</b>							
Goods and Services	110100013001000000000000221103	Overseas traveling allowance	JRNL00000266	13/Jun/2007	143,127.00	11PV1000218	143,127.00
Goods and Services	110100013001000000000000221301	Purchase of fuel & lubricants	JRNL00000002	19/Jan/2007	41,000.00	11PV1000006	84,224.40
							<b>227,351.40</b>
<b>BE12</b>							
Goods and Services	120100013001000000000000221102	Overseas traveling fares	JRNL00000830	10/May/2007	837,665.00	12PV1000550	837,665.00
Goods and Services	120100013001000000000000221102	Overseas traveling fares	JRNL00001027	12/Jun/2007	32,331.00	12PV1000713	116,907.00
Goods and Services	120100013001000000000000221102	Overseas traveling fares	JRNL00001033	13/Jun/2007	422,493.00	12PV1000724	422,493.00

Goods and Services	12010001300100000000000221604	Stationery - (including computer station	JRNL00001238	5/Jul/2007	96,000.00	12PV1000853	96,000.00
Goods and Services	12010001300100000000000222155	Operating costs	JRNL00002556	18/Dec/2007	9,000.00	12PV1001708	48,000.00
Goods and Services	120000022602026200000000221601	Purchase of equipment (small office equi	JRNL00002519	13/Dec/2007	110,000.00	12PV1001633	136,000.00
Goods and Services	120000022602026200000000221601	Purchase of equipment (small office equi	JRNL00002519	13/Dec/2007	2,500.00	12PV1001632	116,000.00
Goods and Services	12010001300100000000000222121	Bilateral and other aid - local cost	JRNL00002266	19/Nov/2007	3,139,500.00	12PV1001471	3,139,500.00
Fixed Assets	12020001300100000000000232240	Office equipment	JRNL00002460	11/Dec/2007	90,000.00	12PV1001589	288,000.00
Goods and Services	12010001300100000000000221103	Overseas traveling allowance	JRNL00000701	30/Apr/2007	172,817.40	12PV1000484	172,817.40
Goods and Services	12010001300100000000000221103	Overseas traveling allowance	JRNL00000701	30/Apr/2007	148,129.20	12PV1000485	148,129.20
Goods and Services	12010001300100000000000221103	Overseas traveling allowance	JRNL00001622	5/Sep/2007	91,084.80	12PV1001148	91,084.80
					5,151,520.40		<b>5,612,596.40</b>
<b>BE19</b>							
Goods and Services	190000023001007900000000222155	Operating costs	JRNL00000015	1/Feb/2007	1,000,000.00	19PV1000032	1,000,000.00
Goods and Services	19010001300100000000000221608	Maintenance of website	JRNL00000174	29/Mar/2007	100,000.00	19PV1000193	100,000.00
Goods and Services	19010001300100000000000222119	Industrial promotion (including tourism	JRNL00000447	24/Jul/2007	16,500.00	19PV1000462	16,500.00
							<b>1,116,500.00</b>
<b>B20</b>							
Goods and Services	200000023001008500000000282104	Open scholarships	JRNL00000133	28/Feb/2007	1,500,000.00	2OPV1000215	1,500,000.00
Fixed Assets	200000023001008400000000232147	Rehabilitation of classrooms	JRNL00000133	28/Feb/2007	1,500,000.00	2OPV1000220	1,500,000.00
Goods and Services	20020001300100000000000282117	Support to Madarssa	JRNL00000300	12/Apr/2007	60,000.00	2OPV1000393	60,000.00
Fixed Assets	200000023001017200000000232121	Construction of classrooms	JRNL00000320	16/Apr/2007	2,000,000.00	2OPV1000417	2,000,000.00
Goods and Services	20070001300100000000000222136	Transportation of goods	JRNL00001005	24/Aug/2007	132,894.35	2OPV1001099	132,894.35
Goods and Services	20010001300100000000000221103	Overseas traveling allowance	JRNL00001167	8/Oct/2007	139,860.00	2OPV1001316	139,860.00
Goods and Services	200000023001018100000000221823	Teaching aid & learning materials	JRNL00001394	26/Nov/2007	559,381.00	2OPV1001661	559,381.00
							<b>5,892,135.35</b>
<b>BE27</b>							
Goods and Services	27020001300100000000000221902	Training (local)	JRNL00000157	10/Jul/2007	1,500,000.00	27PV1000172	1,500,000.00
Goods and Services	27020001300100000000000221902	Training (local)	JRNL00000288	15/Nov/2007	1,042,000.00	27PV1000319	1,042,000.00
Goods and Services	27020001300100000000000221902	Training (local)	JRNL00000003	7/Feb/2007	791,666.67	27PV1000008	791,666.67

Goods and Services	270200013001000000000000282103	Open scholarship University of The Gambi	JRNL00000054	11/Apr/2007	500,000.00	27PV1000108	500,000.00
Goods and Services	270100013001000000000000221102	Overseas travelling fares	JRNL00000235	20/Sep/2007	413,623.00	27PV1000248	413,623.00
Goods and Services	270100013001000000000000221102	Overseas travelling fares	JRNL00000235	20/Sep/2007	307,731.00	27PV1000251	307,731.00
Goods and Services	270200013001000000000000282102	Open scholarship (African award)	JRNL00000261	11/Oct/2007	187,011.00	27PV1000286	187,011.00
Goods and Services	270200013001000000000000282105	Incidental to awardees.	JRNL00000006	13/Feb/2007	20,000.00	27PV1000017	20,000.00
							<b>4,762,031.67</b>

**Total**

**D30, 195,035.50**

## Annex D

## Unretired Imprest for 2007- (Outstanding up to 31 December 2008)

Customer Code	Customer Name	Imprests Issued in 2007	Retirements in 2007	Balance outstanding as at 31 Dec. 07	Repayment /Retirement in 2008	Outstanding Imprests as at 31 December 2008
		D	D	D	D	D
<b>BE01</b>						
05101708	Mrs. Ida Faye Hydera	50,000.00	0.00	50,000.00	0.00	50,000.00
1400924	Mrs. Nenneh Amie Njie	38,000.00	36,000.00	2,000.00	0.00	2,000.00
<b>Sub-Total</b>		<b>88,000.00</b>	<b>36,000.00</b>	<b>52,000.00</b>	<b>0.00</b>	<b>52,000.00</b>
<b>BE07</b>						
3005074	MajorGeneral Lang Tombong Tamba	3,245,400.00	2,880,000.00	365,400.00	0.00	365,400.00
8001602	Joseph Jassey	148,995.00	136,662.00	12,333.00	0.00	12,333.00
<b>Sub-Total</b>		<b>3,394,395.00</b>	<b>3,016,662.00</b>	<b>377,733.00</b>	<b>0.00</b>	<b>377,733.00</b>
<b>BE08</b>						
5000185	Sako Drammeh	250,000.00	0.00	250,000.00	0.00	250,000.00
<b>Sub-Total</b>		<b>250,000.00</b>	<b>0.00</b>	<b>250,000.00</b>	<b>0.00</b>	<b>250,000.00</b>
<b>BE10</b>						
8002569	Bai Ousman Secka	105,000.00	0.00	105,000.00	0.00	105,000.00
Cus00004	Gambia Embassy-Bissau	1,833,526.11	1,640,630.42	192,895.69	0.00	192,895.69
Cus00006	Gambia High Commission Freetown	1,389,360.82	1,155,597.00	233,763.82	0.00	233,763.82
<b>Sub-Total</b>		<b>3,327,886.93</b>	<b>2,796,227.42</b>	<b>531,659.82</b>	<b>0.00</b>	<b>531,659.51</b>
<b>BE21</b>						
1100740	Markieu Janneh Kaira	819,979.00	659,979.00	160,000.00	0.00	160,000.00
<b>Sub-Total</b>		<b>819,979.00</b>	<b>659,979.00</b>	<b>160,000.00</b>	<b>0.00</b>	<b>160,000.00</b>
<b>Grand Total</b>		<b>7,880,260.93</b>	<b>6,508,868.42</b>	<b>1,371,392.51</b>	<b>0.00</b>	<b>1,371,392.51</b>

## Additional Imprest Issued to Outstanding Imprests Holders

Customer Code	Customer Name	Additional Imprest issued in 2008
		<b>D</b>
<b>BE01</b>		
05101708	Mrs. Ida Faye Hydara	152,840.00
1400924	Mrs. Nenneh Amie Njie	107,000.00
<b>Sub-Total</b>		<b>259,480.00</b>
<b>BE07</b>		
3005074	Major General Lang Tombong Tamba	1,063,800.00
8001602	Joseph Jassey	194,997.00
<b>Sub-Total</b>		<b>1,258,797.00</b>
<b>BE08</b>		
5000185	Sako Drammeh	435,000.00
<b>Sub-Total</b>		<b>435,000.00</b>
<b>BE10</b>		
Cus00004	Gambia Embassy- Bissau	1,922,246.39
Cus00006	Gambia High Commission Freetown	3,942,070.21
<b>Sub-Total</b>		<b>5,864,316.60</b>
<b>BE21</b>		
1100740	Markieu Janneh Kaira	20,000.00
<b>Sub-Total</b>		<b>20,000.00</b>
<b>Grand Total</b>		<b>7,837,593.60</b>

## Annexe F

### Over- retired imprest as at 31 December 2007

Customer Code	Customer Name	Imprest Issued	Retirements	Over retirement	Total by BE
		<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>
<b>BE 01</b>					
031534	Alhaji O.Ceesay	1,573,175.00	1,717,425.00	144,250.00	144,250.00
<b>Sub-Total</b>		<b>1,573,175.00</b>	<b>1,717,425.00</b>	<b>144,250.00</b>	<b>144,250.00</b>
<b>BE10</b>					
CUS00010	Gambia Embassy-Mauritania	2,173,926.87	2,411,868.48	237,941.16	
CUS00017	Gambia Embassy-Tehran	1,077,023.44	2,154,046.88	1,077,023.44	
VN000084	Gambia Embassy-Tehran	10,257,099.47	10,334,012.94	76,913.47	1,391,878.26
<b>Sub-Total</b>		<b>13,508,099.47</b>	<b>14,899,928.30</b>	<b>1,391,878.07</b>	<b>1,391,878.07</b>
<b>BE20</b>					
0301628	Annie Carrol	109,880.00	110,000.00	120.00	
0500009	Matilda Euson Bouy	82,400.00	123,600.00	41,200.00	41,320.00
<b>Sub-Total</b>		<b>192,280.00</b>	<b>233,600.00</b>	<b>41,320.00</b>	<b>41,320.00</b>
<b>Grand Total</b>		<b>15,273,554.47</b>	<b>16,850,953.30</b>	<b>1,577,448.07</b>	<b>1,577,448.07</b>