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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 2008 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 2008;
- 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.

1.3.2 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.

1.3.3 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.

1.3.4 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 2008 to 31 December 2008 and balances held as at 31 December 2008.

2. Conclusion

- 2.1 I noted in my 2007 report that, the Government of The Gambia continues to register improvements in quality of the financial statements produced since the inception of IFMIS in 2007.
- 2.2 I have also observed improvements in the area of integrating government staff in the accounts preparation process. This set of accounts is the second under IFMIS. Capacity to run the system fully from The Gambia still remains a challenge, with frequent escalation of problems to the supplier of the IFMIS in Tanzania. It is imperative for the Treasury to reduce its dependence on the supplier going forward.
- 2.3 As reported in my 2007 report, 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.
- 2.4 The provision of complete documentation to support figures included in the financial statements on a timely basis, remains a challenge for the Government.
- 2.5 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

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

Priority	Number of Findings
High	17
Medium	0
Low	0

3. Detailed findings

3.0 Limitation on scope

3.1 Access to information denied

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 authorised by them”.
- 3.1.3 The levels of co-operation received from some Ministries during this audit were low and frustrating.
- 3.1.4 The audit of the financial statements of Government is a critical task in the accountability arrangements of government. It is also an indicator of the degree of acceptance of good governance practices. It affects the credibility of the Government in general.
- 3.1.5 Requests for information were either delayed or denied. For example, amongst others, requests for documentation relating to the under listed were still outstanding at the conclusion of the audit:
- the sale of 50% share of Gamtel/Gamcel and the status of the balance of \$6.5M due to government;
 - the sale of the Maintenance Service Agency to Unique Transport System Company;
 - motor vehicles purchased by the government in 2008;
 - procedures in place over the purchase of the vehicles and their allocation to government institutions;
 - purchases made on credit basis in 2008 and the terms and conditions of the credit purchases;
 - balances due to the suppliers of vehicles and other creditors (excluding loan providers);
 - all loans that reached HIPC completion point in 2008;
 - all government investments and the nature and extent of government ownership; and

- personnel files of sampled 76 staff of Ministry of Health and 12 staff of Ministry of Basic and Secondary Education.

Implication

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

Priority

High

Recommendation

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

Management response

- Sale of Gamtel/Gamcel – to the best of our knowledge the balance of 6.5m US Dollars have not yet hit the account.
- Document relating to the sale of MSA to Unique Transport System Company is available at the accounting unit for your inspection.
- The total number of vehicles purchased in 2008 is 88 vehicles. Please find attached the list to support the number of vehicles.
- Payments for vehicles are made as and when Funds are available.
- As at 2008 the balances due to suppliers of vehicles is D33.4M.
- Government investments and their nature are disclosed on page 201 of the 2008 Financial Statement.
- Procedures in place for the purchase of vehicles at the ministry of finance:
 1. Ministries, Departments and Agencies send request for purchase of vehicles to Office of the President.
 2. Approval is given by the Secretary General, who instructs the Ministry of Finance and Economic Affairs to procure vehicles as approved.
 3. MoFEA writes to TK Motors for the delivery of the vehicle on credit to the Ministry, Department or Agency concern.
 4. The vehicle is then sent to Ministry of works and Infrastructure to be issued with a number plate, and
 5. TK Motors sends the bills to MoFEA for payment.
- Personnel files – Files are available on request.

Auditor's comments

No evidence was provided regarding the sale of Gamtel/Gamcel up to the time of this report.

The documentation provided about the sale of MSA was inadequate. There was no evidence of how the valuation of the company was done. There was no evidence of disposal procedures being followed.

There was no evidence to support the stated balance of D33.4M as being outstanding to vehicle suppliers. In addition, there were no reconciliations between the supplier and the MoFEA.

MoFEA needs to document its policy on the purchase and allocation of vehicles.

We selected 78 personnel files for our sample at the Ministry of Health and Social Welfare, but were provided with only two. In the case of the Ministry of Basic and secondary Education, twelve personnel files remain outstanding.

3.2 Un-presented Payment Vouchers – D214, 940,358

Finding

- 3.2.1 Financial Instruction 158 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”*.
- 3.2.2 The above Financial Instruction was not always followed. The Treasury Directorate was not able to promptly provide documents requested by the auditors.
- 3.2.3 A sample of payment vouchers selected for testing, amounting to **D214, 940,358** were not presented.
- 3.2.4 We made several follow-ups with the Treasury Directorate to provide these remaining vouchers, but the vouchers were not provided. The unavailability of these vouchers and their supporting documentation delayed the audit and severely affected our audit plan.

Implication

- 3.2.5 Payment vouchers not presented for audit verification will cast doubt on whether those payments were genuine. The non-provision of documentation places severe limitations on the scope of the Auditor General to audit the financial statements of government.

Priority

High

Recommendation

- 3.2.6 Treasury Directorate should take all the necessary steps to produce the payment vouchers.
- 3.2.7 In future, all payment vouchers should be made available for audit inspection at the time of request.

Management response

Out of three hundred and thirty-eight (338) payment vouchers amounting to D214, 940,358.35 reported to be missing in your management letter, we have verified and come up with the following;

- 229 vouchers amounting to D161, 712,081.22 were actually found and are all available for inspection at the Accounting Unit.
- 28 vouchers amounting to D43, 879,274.96 were actually cancelled and debit memos attached to the vouchers in the System.
- Please note that the filing of payment vouchers was decentralised from 2007 to 2009 to Ministries, Departments and Agencies. We are working with the relevant sectors to locate the remaining details as follows.

Item No	Ministries, Departments and Agency	Number of Vouchers	Value
1	Office of the President	10	1,444,504.00
2	National Assembly	3	90,779.50
3	Basic and Secondary Education.	3	71,814.80
4	Health	33	3,978,349.28
5	Foreign Affairs	8	803,698.00
6	Agriculture	3	88,707.54
7	Local government and lands	3	36,200.00
8	Justice	1	170,000.0
9	Finance and Economic Affairs	10	1,630,419.05
	Total	80	8,314,472.17

Auditor's comments

Following our draft management letter, Treasury Directorate provided some of the un-presented payment vouchers. However, 93 vouchers amounting to D8, 697,678.67 still remained outstanding at the close of our audit.

When the payment vouchers were resubmitted, we noted that some of them lacked adequate supporting documentation. These have now been added to the updated list of payments without adequate supporting documentation.

See appendix **A** for the updated list of un-presented payment vouchers.

3.3 Un-presented Loan Agreement Document

Finding

- 3.3.1 The loan agreement for Yundum Airport Development Phase IV-NTF CS/GAM/TR/82/10 was not presented by MoFEA for audit. The principal amount of the loan could not be ascertained as the documentation was not provided. The loan balance included in the financial statements is D0.00. According to the financial statements, the total amount repaid for this loan during the year was D10, 665, 039.13
- 3.3.2 We could not ascertain the repayment terms, the period for which the loan should be fully repaid and the outstanding balance.

Implication

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

Priority

High

Recommendation

- 3.3.4 We recommend that the loan agreement document be provided for audit.

Management response

All the loan agreement documents are available at the accounting unit for your inspection.

Auditor's comments

The documentation for the above loan remained outstanding at the close of our audit.

3.4 Chart of accounts

3.4.0 Good financial reporting undermined

Finding

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

Sample of disparities in chart of accounts

Account code	Account name in 2006 version	Account name in 2012 version
211163	Allowances religious affairs	Standing commission on salaries and allowances
211165	Bonus to accounting machine operators	Constituency allowance to members
211166	Counterfeit currency	Freelance fees
211168	Gratuity for passing approved examination	Judge's outfit
211172	Allowance to board members	Double shift allowance(government schools-PE)
211173	Standing Commission on salaries and allowances	Allowance religious affairs
211175	Constituency allowance to members	Cost of living allowance
211176	Freelance fees	Counterfeit currency

Account code	Account name in 2006 version	Account name in 2012 version
211178	Judge's outfit	Gratuity for passing exams
211182	Double shift allowance (government. Schools – PE)	Blank
211189	Allowances to CAC	Staff bonus
211192	Not in existence	Exchange concession allowance (ECA)
211193	Not in existence	Risk allowance
211194	Not in existence	Special incentive allowance to civil servants
211195	Not in existence	Staff loan
211196	Not in existence	Hardship/retention allowance
211197	Not in existence	1 by 6 Transfer to special account
212107	Not in existence	Staff injury compensation scheme
212108	Not in existence	Staff loan
221205	Not in existence	NAWEC arrears-utilities
221206	Not in existence	GAMTEL arrears-telecommunication
221207	Not in existence	Communications-Mobile phone
221208	Not in existence	Utilities-Water and sewage

Implication

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

Priority

High

Recommendation

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

Management response

- There were no changes to the chart of account structure. The auditors are using the earlier version, due to the urgency of the request from sectors particularly during the budget preparation process it is impracticable to obtain the concurrence of the auditor general before we can use account codes already provided in the chart of account ranges. As a result the provision was amended in the latest version December 2006 to read as follows 'The Director of National Treasury must authorise all changes. Evidence of concurrence should be provided on the System Change Request'.
- All requests for account codes within the chart of account range are approved by the Director of Treasury/Deputy Director Accounting Unit before they are updated in the system.
- Accounts codes were never changed in the IFMIS system but in the chart of account document, account codes with different descriptions as stated in your Management letter were never created on the IFMIS system before the change.

However, during the course of 2011 we started running out of ranges and as a result we changed the description of some of the existing account codes which were never used as quoted in your management letter. Such changes will be communicated to your office in future.

Auditor's comments

The issue is not about the chart of accounts (COA) structure, but rather the COA changes procedures. The change procedures are very clear. They require the approval of both the Auditor General (AG) and the Director of Treasury (DT) before any changes/amendments to the chart of accounts.

It is a serious disregard for procedures and it undermines the smooth functioning of government to surreptitiously change public documents without seeking the concurrence of all relevant parties. This action is tantamount to changing a public document without authority. The Treasury Directorate should urgently rectify this anomaly by seeking an audience with the AG to address the issue.

In future, the Treasury Directorate should desist from this malpractice, lest there will be doubts cast on the integrity of the officials involved in such malpractice.

The Treasury Directorate has never used the change request form nor does it maintain a register of updates as required by the COA change procedures.

3.5 Misclassification of votes

Finding

3.5.1 We noted that 13 payments from Ministry of Health amounting to **D915, 650** and 18 payments from Ministry of Finance amounting to **D19, 288,383**, were wrongly classified. Details are found in **Appendix B**.

Implication

3.5.2 There is a risk that some votes will be under or over stated if the wrong vote is used for an expenditure item.

Priority

High

Recommendation

3.5.3 All payments should be raised from the correct vote.

Management response

- 7 payments out of the 13 for Ministry of Health were not misclassified and for Ministry of Finance 11 out of the 18 were also correctly spent from the right votes.
- Kindly refer to our Management letter response on your appendix on excel sheet attached for full explanation of the issues you raised in the misclassification.

Auditor's comments

Treasury Directorate should raise all payments from the correct votes.

3.6 Non compliance

3.6.0 Breach of GPPA regulations/ payment vouchers with single quotations- D 20,539,060

Finding

3.6.1 GPPA regulation 44 (2) states, "Local requests for quotation proceedings shall be used when the desired goods, works or services are ordinarily available from three or more sources in The Gambia at competitive prices and conditions". And regulation 45 (1) states, "the single-source procurement method may be used only in the following circumstances –

(a) when the estimated value of the procurement does not exceed the amount set in the Regulations;

(b) when only one supplier has the technical capability or capacity to fulfil the procurement requirement".

3.6.2 During the verification of the payment vouchers, we noted payment vouchers amounting to **D 20,539,060** with only one invoice attached as opposed to the three quotations required by the GPPA. See **Appendix C**.

Implication

3.6.3 This is indicative of poor control and supervision, which if not addressed may lead to fraud and other irregularities.

3.6.4 There is a risk of overstatement of the expenses amount in the financial statements since there are possibilities of having a cheaper price and or better quality if the requisite three quotations requirement were applied.

Priority

High

Recommendation

3.6.5 We recommend that adequate supporting documents are attached in line with the regulations.

3.6.6 We also recommend using an approved GPPA single sourcing form when single sourcing.

Management response

Quotations and bidding documents are supposed to be filed at Ministries, Departments and Agencies. However, with effect from 9th of October 2012 all payments for purchase of goods and services with the exception of vehicles maintenance and fuel will be supported by three quotations, supplier Invoice and relevant GPPA forms. As per our Circular referenced DE10/92/01/P.12/ (75) dated 8th of October 2012.

Obtaining three quotations for Vehicle maintenance is impracticable as one is not aware of the service required (Fault with the vehicle) before a diagnose is done. There was a circular identifying five garages for maintenance of Government vehicles. We will advice sectors to invite bids from these suppliers and get a service contract with the most responsive bidder.

Obtaining three quotations for fuel does not add value because the price for fuel is the same for all suppliers.

Auditor's comments

Treasury Directorate should endeavour to follow the laws and regulations in full.

We were not provided with the purported circular identifying five garages for the maintenance of vehicles. We do not also know the basis for the selection of these garages.

3.7 Payment vouchers lacking adequate supporting documents – D49, 674,483

Finding

- 3.7.1 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”*.
- 3.7.2 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”*.
- 3.7.3 Review of the payment vouchers submitted for audit revealed that payment vouchers amounting to **D49, 674,483** were not supported by adequate documentation.
- 3.7.4 We could not confirm the validity of these payments in the absence of the relevant supporting documents. **Appendix D** gives details of the vouchers.

Implication

- 3.7.5 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

- 3.7.6 The relevant supporting documents should be furnished to this office for audit. Steps should be taken to ensure that payment vouchers without the necessary supporting documents are not processed for payment.

Management response

- Out of a total of **D49, 674,483** stated in section 3.7.3 of the management letter, we have retrieved documents for payments amounting to **D 28,333,147** and the required documents are readily available at the accounting unit for your inspection. In addition an amount of **D1, 732,113** relates to payment of per-diem which are supported by SCOT approval (grades 9 and below) and Office of the President's approval (Grades 10 and above).
- We also identified payments worth **D5, 860,466.07** being payments for purchase of air tickets. All these payments are supported by invoices. As per our circular referenced DE10/92/01/P.12/ (75) dated 8th October 2012, all future payments will also be supported by three quotations.
- It appears that transactions included in your **Appendix D** for Office of the President (BE01) amounting to D1,297,400.00 dated on 7th August 2008 and another one dated 22nd May 2008 appears to have been duplicated on the appendix. However, according to the system there is only one transaction of this kind dated 28th of March 2008 payable to Royal Air. Please provide evidence of these two transactions stated in the appendix so that they can be looked into.
- For payments with one quotation in the sum of D6, 162,010.28, our circular referenced DE10/92/01/P.12/(75) dated 8th October 2012 is issued to address the matter.
- We believe that the lack of 3 quotations is a compliance issue which has already been reported under management letter point 3.6 rather than inadequate supporting documentation. The said payments are supported by suppliers invoice, purchase orders and goods receive notes to confirm receipt of goods and services.

Auditor's comments

Treasury Directorate provided supporting documentation for some transactions. However, there still remains an outstanding amount of D33, 020,650.38, for which there is inadequate supporting documentation to justify the payments.

Treasury Directorate should fully comply with the provisions of the financial instructions.

3.8 Budget

3.8.0 Virement limits exceeded

Finding

3.8.1 The Budget Management and Accountability Act 2004 (BMAA) Section 30 (4) (a), limits the net amount that can be vired from one vote to another to 75 % of the receiving or giving line item. However, 44 virements made in the 2008 financial year exceed the 75% threshold set by the BMAA. See **Appendix E**.

Implication

3.8.2 The controls set by the Act are made useless. This implies a disregard for the dictates of the Budget Management and Accountability Act and the Financial Instructions. It also implies inefficient budget management.

Priority

High

Recommendation

3.8.3 We recommend that realistic budgets be set in the first place and in case funds have to be vired from/to votes, the amounts should be kept within the threshold set by the BMAA.

Management response

Section 30(5) of the Government Budget Management and Accountability Act, 2004 states that where the amount to be vired exceeds the limits set under subsection (4), the approval of the secretary of state (Minister) is required.

All virements are approved by the honourable Minister. Therefore, there is no violation of GBMAA section 30(4).

Auditor's comments

We are aware that under the IFMIS, the Honourable Minister by default approves all virements in line with section 30 (4). However, there is no evidence that the Minister is aware of virement limits being exceeded.

It is the role of civil servants to advise Minister's on potential breaches of laws and regulations. Therefore, it is our view that the Minister should be alerted to the virement limits when he is required to approve virements.

3.9 Cash and bank

3.9.0 Bank reconciliations

Finding

- 3.9.1 We noted discrepancies in the year end bank reconciliations carried out by Treasury Directorate on the Special Deposit Dalasi and Treasury Main Accounts. There were stale cheques amounting to **D3, 163,455.89** for Special Deposit Dalasi and **D35, 223,889.04** for Treasury Main Account not cancelled as at 31 December 2008.
- 3.9.2 Although we were provided with a memo of the list of stale cheques cancelled in the system, these cheques were cancelled between two to three years after they were drawn. Please refer to **Appendix F (i) (ii)** for details.
- 3.9.3 Receipts were captured in the cashbook but not reflecting on the bank statement and receipts in bank not in cash book. These anomalies occurred for more than a year before adjustments were made. Please refer to **Appendix G (i) (ii) (iii) (iv)** for details.
- 3.9.4 A difference of 481,304.38 between the reconciliation and the bank statement was noted. Details are found in the table below:

Differences bank reconciliation and bank statement

Date	Document No.	Bank reconciliation	Bank Statement	Difference
12-Jul-2008	00017227	136,488.	20,000.00	116,488.38
17-Dec-2008	00126006	364,816.00	Nil	364,816.00
Total				481,304.38

- 3.9.5 We also observed a discrepancy arising from draft reconciliation statement on the Treasury Main Account amounting to D2, 000,897 between the adjusted bank balance and total balance as per cash book.
- 3.9.6 According to the explanation received from the Treasury Directorate this is a system issue which was escalated to the supplier (Soft Tech) but remained unresolved up to the time of writing this report.

Implication

- 3.9.7 There is a risk that receipts not captured in the cashbook could lead to understatement of cash balances for the year during which the transactions took place if reconciliations are not done at the appropriate period.
- 3.9.8 There is also a risk that errors might go undetected for a long time if reconciliations are not done in a timely manner.

Priority

High

Recommendation

- 3.9.9 In future, we recommend Treasury Directorate to carry out investigations arising from reconciliations at the appropriate periods. Piling up the reconciling items may lead to errors.
- 3.9.10 The difference between the reconciliation figure and bank figure of **D481,304.38** needs to be investigated and details provided to our office for verification. Treasury Directorate should re-engage (Soft Tech) on these anomalies arising from the automated reconciliation and corrective action taken.

Management response

Stale Cheques

Stale cheques for Treasury Main Account are not cancelled in the system, they are transferred to Special Deposit account pending claim from the payee. The stale cheques for Special Deposit were cancelled after the establishment of the procedure for handling stale cheques.

Differences bank reconciliation and bank statement

Document number 00017227 with an amount of D136, 488.00 dated 12th July 2008 is due to Central Bank correction of an error in our account for two transactions which were credited into our bank account instead of debiting as shown below:

Credit in bank not in cash book

11-Jul-2008	00017227	(20,000.00)
11-Jul-2008	00017228	(48,244.19)
		<hr/>
		(68,244.19)
		<hr/>

Un-presented Payment

BE07	07-Jul-2008	00017227	SHELL MARKETING	20,000.00
BE07	07-Jul-2008	00017228	BANJUL SHIPYARD ENG.	48,244.19
				<hr/>
				68,244.19
				<hr/>

These two transactions were subsequently reversed as debit of D136, 488.00 which is meant to cancel the original receipt of D68, 244.19 and recognize the payment of D68, 244.19 (D68, 244.19 X 2 = D136, 488.00). CBG should have done the correction by passing two entries, thus reversing the wrong receipt and recognizing the correct payment in our bank account but they only passed one entry of D136, 488.00 which has the same effect.

Receipts in cashbook not in bank and Receipts in Bank not in Cash Book

These are normal reconciling items as part of the bank reconciliation process which is due to timing differences. The reconciling items were later cleared as confirmed by your good selves. Please note that the reconciliation module was implemented well after the IFMIS went live and this creates a back log in reconciliation.

Auditor's comments

Explanations from Treasury Directorate regarding re-engagement of the supplier (Soft Tech) on the anomalies arising from the automated reconciliation were not received at the close of the audit.

3.10 Exchange rates

Finding

3.10.1 Cash IPSAS 1.7.3 states “Cash balances held in a foreign currency should be reported using the closing rate.”

3.10.2 The exchange rates for US Dollar and Euro in 2006 and 2007 are the same but there is a difference between the exchange rates for British pound in 2006 and 2007. The exchange rates for US Dollar, Euro and British pounds for the year 2008 published by Central Bank of The Gambia is not the same as the exchange rates disclosed in Note 2 of the Financial Statements.

3.10.3 The table below shows the difference in exchange rates for the three different currencies:

YEAR	USD			EURO			GBP		
	CBG	Note 2	Diff.	CBG	Note 2	Diff.	CBG	Note 2	Diff.
31-Dec-06	28.05	28.05	0.00	36.20	36.20	0.00	53.89	53.90	-0.01
31-Dec-07	22.54	22.54	0.00	32.82	32.82	0.00	44.46	44.50	-0.04
31-Dec-08	26.54	26.79	-0.25	35.67	33.83	1.84	40.14	40.63	-0.49

3.10.4 The exchange rate difference between Note 2 of the Financial Statements and those published by the Central Bank caused misstatements in Special Deposit accounts in the Financial Statements as shown below:

Over / Under Statement of Exchange Rates				
Currency/ Details	Difference between CBG Closing rates and Note 2	Amount of Cash at the end of the year	Over Stated	Under Stated
Dormant Special Deposit Bank A/C-USD	-0.25	613,000.00	-153,250.00	
Dormant Special project Bank A/C-USD	-0.25	11,358,000.00	-2,839,500.00	
Dormant Special Deposit Bank A/C-GBP	-0.49	3,389,000.00	-1,660,610.00	
Dormant Special Deposit Bank A/C-EURO	1.84	1,423,000.00		2,618,320.00
Total			-4,653,360.00	2,618,320.00

Implication

3.10.5 There is a risk that, the financial statements may be misstated.

Priority

High

Recommendation

3.10.6 We recommend that the exchange rates used by Treasury in the Financial Statement be the same as the exchange rate used by Central Bank of The Gambia.

Management response

Please note that the rates stated in note 2 page 125 of the 2008 financial statements are provided to us by the Central Bank of the Gambia. Please find attach the details from the Central Bank of the Gambia.

Translation difference on foreign currency balances at the end of the year will be adjusted as part of the audit adjustments.

3.11 Exclusion of Government funds at commercial banks in financial statements – D6, 912,057.

Finding

3.11.1 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.

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

Government funds in commercial banks not included in Financial Statements

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

Implication

3.11.3 The Government did not meet the provisions of the IPSAS Cash Basis financial reporting framework under which it claims to produce its financial statements.

3.11.4 The total bank balances included in the 2008 financial statements will be understated.

Priority

High

Recommendation

3.11.5 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

These accounts will be closed and funds transferred to the Special deposit basket account with the exception of Irrigated Rice Dev. Project DOSA which is a self accounting project.

3.12 Central Bank capitalisation

Finding

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

3.12.2 We noted that the Ministry of Finance made a commitment to pay Central Bank the sum of D100, 000,000.00 over a period of five years beginning in 2007 as capitalisation, of which **D40, 000,000** was paid as at 31 December 2008.

3.12.3 There was inadequate documentation to justify the commitment and payments.

3.12.4 The commitment balance of **D60, 000,000** was also not disclosed in the 2008 financial statements. Details of the payments are shown below:

Date	PV No	Description	Payee	Amount D
16/01/07	12PV1000014	Government's contribution to the capitalisation	Central Bank of The Gambia	10,000,000.00
26/07/07	12PV1000934	Payment in respect of central bank capitalisation	Central Bank of The Gambia	10,000,000.00
17/01/08	12PV1001791	Payment in respect of central bank capitalisation	Central Bank of The Gambia	10,000,000.00
24/10/08	12PV1003276	Payment in respect of central bank capitalisation	Central Bank of The Gambia	10,000,000.00
Total as at 31/12/08				40,000,000.00

Implication

3.12.5 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

3.12.6 We recommend that detailed explanations and justifications together with supporting documentation be provided in respect of the capitalisation.

Management response

The Central Bank capital was D1, 000,000.00 and in our policy discussions with the International Monetary Fund (IMF) in 2006 it was agreed as part of the program to recapitalize the central Bank of the Gambia by increasing the capital requirements. The objective of this policy was to strengthen the operational independence of Central Bank of The Gambia. As a result, government decided to recapitalise the Central Bank of the Gambia by injecting additional D100, 000,000.00 over a period of 5 years beginning 2007. This increase in capital will help to improve the balance sheet of Central Bank of The Gambia and therefore to enable the Bank to conduct more effective monetary policy operations.

Currently, the cost of financing Central Bank of the Gambia open market operations is born entirely by government and there are negotiations to separate the financing of fiscal debt from monetary policy operations, which requires the Central Bank of The Gambia to have a strong balance sheet to absorb the cost of financing its operations.

3.13 Other matters

3.13.0 Imprest

Finding

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

3.13.2 Differences between IFMIS reports and general ledger.

We observed a total outstanding imprest balance of **D32, 178, 327** from IFMIS reports; out of this figure only **D19, 543,831** was disclosed in the financial statements submitted for audit. This resulted to a difference of **D12, 634,495**. Details are found in **Appendix H**.

3.13.3 Additional Imprest issued to outstanding Imprest holders in 2009

We noted that the under listed outstanding imprest holders in 2008 were issued with additional imprest during 2009.

BE	Employee Id and Name	Opening Balance	Imprest issued	Imprest Retired	Balance Outstanding
BE01	05101708 MRS IDA FAYE HYDARA	50,000.00	355,200.00	18,240.00	386,960.00
BE01	100502 ET TA BALDEH	17,000.00	809,280.00	809,280.00	17,000.00
BE01	1400924 MRS. NENEH AMIE NJIE	9,000.00	216,800.00	206,800.00	19,000.00
BE01	CUS00005 LAMIN NYABALLY	328,900.00	347,500.00	55,000.00	621,400.00
BE01	CUS00008 SUWAREH JABAI	613,800.00	407,560.00	0.00	1,021,360.00
BE07	3005074 MAJOR GEN LANG TOMBONG TAMBA	365,400.00	850,950.00	850,950.00	365,400.00
BE08	VN000048 IBRAHIM BUN SANNEH	105,002.00	210,000.00	45,002.00	270,000.00
BE10	VN000047 GAMBIA HIGH COMM- DAKAR	88,827.18	600,000.00	0.00	688,827.18
BE10	VN000083 GAMBIA EMBASSY DOHA	3,353,357.35	9,809,998.75	6,752,678.35	6,410,677.75
BE12	0308552 EBRIMA SAMA CORR	341,150.00	78,000.00	0.00	419,150.00
BE16	VN000026 GOVENOR- NBR	115,024.00	60,000.00	40,193.00	134,831.00
BE16	VN000027 GOVENOR- LRR	122,275.00	50,000.00	30,500.00	141,775.00
Total		5,509,735.53	13,795,288.75	8,808,643.35	10,496,380.93

3.13.4 This issue of overdue imprest was reported in our management letter on the audit of the Government of the Gambia Financial Statements for the financial year ending 31 December 2007.

Implication

3.13.5 There appears to be no standard procedure in use for the retirement of imprest in the IFMIS system by the Treasury Directorate.

3.13.6 There is also risk that officials might be using imprest beyond the due date of retirement as unauthorised loans to themselves which could affect the cash flow position of Government.

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

Priority

High

Recommendation

3.13.8 Action should be taken by Treasury Directorate to adjust the outstanding imprest report as at 31 December 2008 to reflect the correct balance.

3.13.9 Treasury Directorate should have a standard procedure for the retirement of imprest in the IFMIS system such that no difference would arise between the general ledger and accounts receivable module.

3.13.10 In future, all imprest issued should be retired on or before the due date as stipulated in the above Financial Instructions. Imprest should not be given to any official who did not fully retire previous imprest issued to them by the due date of retirement.

Management response

The difference between the General Ledger and the detail Imprest report is caused by the use of wrong module in updating the transactions. For example the use of General Journals instead of cash receipts.

The issuance of imprest to outstanding imprest holder has now been resolved

This will be corrected as part of our audit adjustments.

3.14 Misstatement of Embassies revenues

Finding

3.14.1 A review of the revenue returns, confirmation of postings in the general ledger and discussions held with Treasury revealed the following:

- Revenue posted in cash book but not in the general ledger and vice versa. Details are found in **Appendix I**;
- Difference between cash book and general ledger. Details are found in **Appendix J**;
- The closing balance of D4, 448,149.02 for London revenue bank account as at 31 December 2007 not brought forward to 1 January 2008 in the cash book. We are not certain of the accuracy of the 2007 closing balance since according to Treasury Directorate the account remains un-reconciled for many years;
- Non-inclusion of journal numbers to cross reference revenue in both the cash book and general ledger. Details are found in **Appendix K**; and
- Inappropriate treatment of 10% medical bills from Embassy staff as revenue, instead of as refunds to remittance. Details found in **Appendix L**.

3.14.2 Except for the omission made on opening balance of London revenue bank account, all other errors identified above have now been adjusted in the subsidiary ledgers but are yet to be included in the financial statements.

Implication

3.14.3 The errors identified above are indicative of inadequate supervision of work done by junior officers. It is also indicative of inadequate skill or knowledge by officials handling these revenue returns.

3.14.4 There is risk that the financial statement is over/under stated as a result of the above errors or omission.

Priority

High

Recommendation

3.14.5 We recommend that the financial statements for 2008 be adjusted in light of the above discrepancies and details furnished to this office for verification. In future, a thorough check should be made by the Treasury to avoid unnecessary errors.

3.14.6 We also recommend that proper investigation be made on the London revenue bank account to establish the correct balance as at 1 January 2008 and evidence of work done be furnished to this office for verification.

Management response

- The differences in revenue between the Embassy returns and General Ledger as stated in appendix J have been analysed and the corrections will be done as part of the audit adjustments.
- The differences in revenue between the Embassy returns and General Ledger as stated in appendix K have been analysed and the corrections will be done as part of the audit adjustments.
- The London revenue bank account (NatWest) is managed and maintained at the Treasury Directorate's level. The embassy collects revenue and deposits into this account thus they only record the transactions for the year. We will analyse the account and make the necessary adjustment as part of our audit adjustment.
- The journal numbers relating to transactions listed in appendix L were provided during the course of the audit. These journals are available at the control unit for your inspection.
- The treatment of 10% medical bills as revenue has since been corrected as per our memo referenced DA 2/25/01/PART III/(130) dated 18th September 2012.

3.15 Arrears and guarantees

Finding

3.15.1 We noted a difference of **D433, 830** between the financial statement and the schedule of Arrears and Guarantees.

3.15.2 The casting of the schedule also revealed a difference of D1, 037.00 between the trial balance and the actual expenditure. The total amount in the schedule of Arrears and Guarantee and the receipt and payment account show a difference of D432, 830.00.

Implication

3.15.3 There is a risk that the actual amount of some items in the Arrears and Guarantees schedule were not entered in their correct figures which might cause the financial statement to be misstated.

Priority

High

Recommendation

3.15.4 We recommend that the actual amounts for arrears and guarantees be entered in the financial statements.

Management response

The difference of **D433, 500.00** relates to account code 1502000130010000-000000-00-221418 Rehabilitation of Ex GPMB Tanks which is classified under sale of goods and services, as per the chart of accounts.

Please refer to pages 4 to 5 of the expenditure section of the chart of accounts.

3.16 2008 transactions processed in 2009

Finding

3.16.1 A sample of 4 payments amounting to D10, 766,641.00 relating to 2008 were processed in 2009. Discussions with officials at the Treasury Directorate revealed that these vouchers were raised in 2009 but captured as 2008 transactions. Details are shown below:

Date	A/C Code	Payee	PV. No.	A/C Description	Amount (D)
12-11-08	500000013001200 500000000242001	Interest on T-Bills and Other Govt Sec.	5OPV1001260	CENTRAL BANK OF THE GAMBIA	2,250,757.00
12-11-08	500000013001200 500000000242001	Interest on T-Bills and Other Govt Sec.	5OPV1001271	CENTRAL BANK OF THE GAMBIA	5,697,911.00
12-11-08	500000013001200 500000000242001	Interest on T-Bills and Other Govt Sec.	5OPV1001276	CENTRAL BANK OF THE GAMBIA	450,918.00
17-12-08	500000013001200 500000000242001	Interest on T-Bills and Other Govt Sec.	5OPV1001282	CENTRAL BANK OF THE GAMBIA	2,367,055.00
Total					10,766,641.00

3.16.2 Reopening a closed accounting period is used to correct misstatements in financial statements after the close of the financial statements period. The adjustments are made either as a result of audit queries or when management realises that it has made a misstatement in a closed set of accounts.

3.16.3 These should be rare, as all adjustments known to management should be made prior to closing the accounts. The reason for closing an accounting period is to ensure that no transaction can go into it.

3.16.4 Treasury Directorate, however, has used the IFMIS facility of reopening closed accounting periods to carry out transactions of a prior period.

Implication

3.16.5 With frequent reopening of closed accounting periods to make payments, the whole purpose of commitment control under IFMIS will be undermined. This will render IFMIS pointless.

3.16.6 The budget for the subsequent year will be spent on expenditures of a prior year. This is indicative of poor planning and weak control.

3.16.7 This practice undermines financial discipline and good internal controls. It shows that the control environment is unreliable. Audited comparative financial statements will be misstated and will be made unreliable.

Priority

High

Recommendation

3.16.8 Treasury Directorate should desist from the bad practice of re-opening closed accounting periods except in the case of passing adjustments to the unaudited accounts.

3.16.9 Audited comparative information should be adjusted were necessary.

Management response

These were interests on T/Bills payments debited to our accounts by Central Bank of The Gambia which later advised us by sending debit advices.

These transactions occurred at the tail end of the financial year; though processed in 2009 they were actually applied to the correct financial year i.e. 2008.

3.17 Difference between MoFEA and Treasury repayment schedule- D7, 490,267

Finding

3.17.1 Reconciliation between the amortisation schedule for foreign government loans and loans from multilateral organisations in the financial statements and MoFEA repayment schedule (actual repayments) for the same loans revealed a difference of **D7, 490,267.62**. See the table below:

Name of Loan	Foreign Govt./Multilateral Org.	Repayment as Per Treasury Amortisation Schedule D	MoFEA actual debt repayment Schedule D	Difference D
Mandinaba-Soma Road Project	KFAED	116,925.32	0.00	(116,925.32)
Multi Sectoral Rehabilitation ADF /GAM/ERP86/11	ADF	3,997,536.04	0.00	(3,997,536.04)
Banjul Port 2-IDA IDA CR.2032GM	IDA	3,594,956.01	0.00	(3,594,956.01)
Urban Water Supply Credit Facility 1991-Lot 10	Austria	2,541,215.17	10,049,200.00	7,507,984.83
IDB-Participatory Urgent Asst. Health Sec.-2-GM-0037	IDB	1,397,784.14	6,743,200.00	5,345,415.86
Irrigated Rice Development Project-KFAED KfedNo. 619	KFAED	2,440,815.70	4,787,100.00	2,346,284.30
Total		14,089,232.38	21,579,500.00	7,490,267.62

Implication

3.17.2 There is a risk that the amortisation figure included in the financial statements is misstated by **D7, 490,267.62**

Priority

High

Recommendation

3.17.3 We recommend that investigations be made into these differences and the total amortisation figure included in the accounts be adjusted accordingly and details furnished to this office.

Management response

Name of Loan	Foreign Govt./Multilateral Org.	Comments
Mandinaba-Soma Road Project	KFAED	This is a difference between actual amount paid of D11, 809,643.88 and amount refunded by the Creditor of D11,692,718.56. A total of three payments amounting to D11, 809,643.88 (1,168,768.80 + 1,689,458.22 + 8,951,416.86) were made.
Multi Sectoral Rehabilitation ADF /GAM/ERP86/11	ADF	In the period 2008 GOTG received notification of HIPC/MDRI debt relief from ADB and World Bank groups after the transaction/payment was effected in the IFMIS system. Thus while CSDRMS was adjusted to zero IFMIS system maintained the registered payout sum.
Banjul Port 2-IDA IDA CR.2032GM	IDA	In the period 2008 GOTG received notification of HIPC/MDRI debt relief from ADB and World Bank groups after the transaction/payment was effected in the IFMIS system. Thus while CSDRMS was adjusted to zero IFMIS system maintained the registered payout sum.
Urban Water Supply Credit Facility 1991-Lot 10	Austria	The Paris club agreement 2008 granted 86% relief on amount due. CSDRMS reflect full value 100% of debt service value while IFMIS system records the 14% paid sum. A script has now been developed in CSDRMS to show only actual without showing fictitious arrears.
IDB-Participatory Urgent Asst. Health Sec.-2-GM-0037	IDB	CSDRMS adjusted for surplus credit payments recorded in previous billing period while IFMIS system register only the paid sum effected in the current period.
Irrigated Rice Development Project-KFAED Kfead No. 619	KFAED	The CSDRMS figure picked is inadvertently the forecast amount. However actual figures on both systems (IFMIS & CSDRMS) is same. The actual paid being lower than the forecast amount having being adjusted for credit sums registered in earlier periods.

Appendices

Appendix A: Un-presented payment vouchers

Date applied	BE	Account code	Account description	document_2	Description	Balance
18-Apr 2008	11	110100013001000	African Centre for Democratic & Human Ri	11PV1000623	TRUST BANK LTD	83,333.00
17-Jun 2008	12	120000042402022	Int'L Comparison pro. for Africa Allowa	12PV1002570	STATISTICIAN GENERAL	18,252.00
14-Jul 2008	21	214300013001000	Contribution to local organisations	21PV1003263	SOS CHILDRENS VILLAGE	10,000.00
03-Nov 2008	21	210000023001009	Rehabilitation of office building	21PV1004120	OMAR MALACK	71,530.00
17 Jul 2008	1	10300013001000	Celebration of national events	O1PV1004586	JIKES ELECTRONIC	30,000.00
19-Feb 2008	8	80100013001000	Overseas travelling fares	O8PV1002211	ATLAS TRAVEL AGENCY LTD	121,647.00
03-Mar 2008	8	80100013001000	Miscellaneous office expenses (other tha	O8PV1002320	THE POINT NEWSPAPER	13,200.00
06-Mar 2008	8	80400013001000	Allowances	O8PV1002356	CHIEF FIRE OFFICER	45,000.00
12-Mar 2008	8	80100013001000	Overseas travelling allowance	O8PV1002416	INSPECTOR GENERAL OF POLICE	29,806.00
31-Mar 2008	8	80100013001000	Allowances	O8PV1002559	EXECUTIVE DIRECTOR NDEA	2,400.00
15-May 2008	8	80000043001020	Gambia Fund for Drug Abuse Maintenance o	O8PV1002872	MA- R -TRADING	36,700.00
06-Jun 2008	8	80000043001020	Gambia Fund for Drug Abuse Maintenance o	O8PV1003050	MIRVAT MOTORS SPARE PARTS	6,150.00
27-Jun 2008	8	80000043001020	Gambia Fund for Drug Abuse Stationery -	O8PV1003254	GIKIMARR ENTERPRISE	15,600.00
25-Aug 2008	8	80500013001000	Juvenile activity expenses	O8PV1003655	SOHNAH JARAH ENTERPRISE	19,500.00
17-Oct 2008	8	80500013001000	Food and food services	O8PV1003950	GOVERNOR CENTRAL RIVER REGION	40,000.00
06-Mar 2008	11	110100013001000	Subvention to Alternative Disputes Resol	11PV1000562	ALTERNATIVE DISPUTE RESOLUTION SECERETAR	170,000.00
25-Jan 2008	12	120200013001000	Maintenance of Vehicles	12PV1001807	O.M TOURAY AND SONS	74,545.00

Date applied	BE	Account code	Account description	document 2	Description	Balance
29-Jan 2008	12	120100013001000	Overseas travelling allowance	12PV1001850	HON. FATOUMATA JAHUMPA-CEESAY	55,578.60
13-Feb 2008	12	120100013001000	Operating costs	12PV1001984	DIRECTOR NATIONAL TREASURY	15,810.00
13-Mar 2008	12	120100013001000	Allowances	12PV1002127	DIRECTOR NATIONAL TREASURY	111,436.25
07-May 2008	12	120100013001000	Overseas travelling allowance	12PV1002417	HON.MOUSA GIBRIL BALA GAYE	20,914.20
26-May 2008	12	120100013001000	Allowances	12PV1002497	DIRECTOR NATIONAL TREASURY	1,582.00
17-Jun 2008	12	120100013001000	Overseas travelling allowance	12PV1002563	ABDOULIE JALLOW	43,578.00
30-Jul 2008	12	120000023001002	Printing expenses	12PV1002821	MOMODOU SOWE TRADING ENTERPRISE	820,000.00
07-Aug 2008	12	120000023001002	Workshops and seminars	12PV1002851	GLOBAL BUSINESS	174,175.00
10-Oct 2008	12	120000023001002	Allowances	12PV1003164	ISPEFG	36,000.00
24-Oct 2008	12	120100013001000	Stationery - (including computer station	12PV1003310	JARRIES ENTERPRISE	82,400.00
27-Oct 2008	12	120000023001002	Office equipment	12PV1003324	CHANA STATIONERY	20,000.00
02-Dec 2008	12	120000041410022	Economic Census Allowances	12PV1003565	STATISTICIAN GENERAL	4,500.00
11-Dec-08	12	120000042419024	Population Data Availability Purchase of	12PV1003612	SHELL MARKETING GAMBIA LTD	13,400.00
29-Dec 2008	12	120000042423022	Research Survey-UNICEF Workshops and Sem	12PV1003746	PARADISE SUITES HOTEL	71,000.00
10-Nov 2008	16	160500013001000	Trainee's allowance	16PV1002300	GOVENOR- LRR	11,000.00
18-Aug-08	1	10300013001000	Celebration of national events	O1PV1004844	OCEAN BAY HOTEL AND RESORT	121,420.00
17-Nov 2008	16	160500013001000	Travelling expenses	16PV1002343	DIRECTOR COMMUNITY DEVELOPMENT SERVICES	20,400.00
13-Jun-08	10	100100013001000	Overseas travelling allowance	10PV1002142	MUHAMMADOU SANUWO	19,368.00
13-Jun-	10	100100013001000	Overseas	10PV1002143	DR. OMAR	17,307.00

Date applied	BE	Account code	Account description	document 2	Description	Balance
08			travelling allowance		TOURAY	
16-Jun-08	10	100100013001000	Official entertainment & hotel accommoda	1OPV1002154	SOHNAH JARAH ENTERPRISE	23,700.00
17-Sep-08	10	102600013001000	Exchange Concession Allowance (ECA)	1OPV1002584	BANCO DE SABADELL, SA	79,871.00
17-Oct-08	10	100100013001000	Miscellaneous office expenses (other tha	1OPV1002625	FANA-FANA TRADING	6,000.00
14-Nov-08	10	101300013001000	Expenses of religious affairs	1OPV1002766	CONSULATE GENERAL	600,000.00
25-Nov-08	10	100100013001000	Overseas travelling fares	1OPV1002875	ALVARANGA TRAVEL AGENCY LTD	35,052.00
15-Dec-08	10	100100013001000	Overseas travelling allowance	1OPV1002946	MOMODOU SAIHOU NJIE	22,400.00
19-Feb 2008	21	210100013001000	Rents & Rates	21PV1002183	IGNATIUS BALDEH	48,000.00
25-Feb 2008	21	213900013001000	Student Allowances	21PV1002198	GOVERNOR-CRR	35,000.00
6-Mar-08	21	210200013001000	Subvention to Riders for Health - G&S	21PV1002277	RIDERS FOR HEALTH	550,000.00
07-Mar 2008	21	210100013001000	Expenses on Tas	21PV1002284	GOVERNOR-URR	2,100.00
31-Mar 2008	21	210100013001000	Utilities - Electricity	21PV1002393	GOVERNOR-LRR	14,000.00
31-Mar 2008	21	210100013001000	Expenses on Tas	21PV1002402	GOVERNOR-URR	2,100.00
1-Apr-08	21	213800013001000	Student Allowances	21PV1002416	GOVERNOR-CRR	13,250.00
01-Apr 2008	21	213300013001000	Food and food services	21PV1002422	GOVERNOR-LRR	29,000.00
25-Apr 2008	21	213800013001000	Student Boarding & Allowances (Health)	21PV1002574	GOVERNOR-CRR	20,000.00
25-Apr 2008	21	210100013001000	Expenses on Tas	21PV1002577	GOVERNOR-LRR	2,800.00
06-May 2008	21	210200013001000	Subvention to Riders for Health - G&S	21PV1002639	RIDERS FOR HEALTH	750,000.00
08-May 2008	21	210000042419025	Integrated Quality RH Social security (l	21PV1002683	SOCIAL SECURITY & HOUSING FINANCE CORPOR	1,674.00
31-May 2008	21	213800013001000	Student Boarding &	21PV1002899	GOVERNOR-CRR	20,000.00

Date applied	BE	Account code	Account description	document 2	Description	Balance
			Allowances (Health)			
04-Jun 2008	21	210000042426019	Exp.Programmes on Immunization GAVI Purc	21PV1002924	CONTINENTAL TRAVELS LTD	80,000.00
10-Jun-08	21	210000042419025	Youth Friendly RH Infomation Service Bas	21PV1002981	COMMISSIONER-DOMESTIC TAXES	1,578.74
10-Jun 2008	21	212800013001000	Pharmaceuticals	21PV1002990	FIELD YORK INTERNATIONAL LTD	898,817.85
26-Jun 2008	21	213800013001000	Student Allowances	21PV1003133	GOVERNOR-CRR	12,250.00
27-Jun 2008	21	210200013001000	Sub vented Agencies PEs	21PV1003168	THIRD PARTY SPECIAL DEPOSIT ACCOUNT	49,600.00
04-Jul 2008	21	213800013001000	Student Boarding & Allowances (Health)	21PV1003205	GOVERNOR-CRR	20,000.00
14-Jul 2008	21	214300013001000	Contribution to local organisations	21PV1003264	GAMBIA ASSOCIATION OF DEAF & HARD OF HEA	10,000.00
31-Jul 2008	21	210000042419025	Youth Friendly RH Infomation Service Bas	21PV1003415	SAMBA SUSO	3,939.42
01-Sep 2008	21	210100013001000	Expenses on Tas	21PV1003599	GOVERNOR-LRR	2,800.00
18-Sep 2008	21	215300013001000	Subvention to Serrekunda Hospital G&S	21PV1003686	GOVERNOR-URR	29,000.00
23-Sep 2008	21	213900013001000	Student Allowances	21PV1003724	GOVERNOR-LRR	34,500.00
23-Sep 2008	21	210000042419025	Integrated Quality RH Salaries Special S	21PV1003728	SOCIAL SECURITY & HOUSING FINANCE CORPOR	588.00
27-Oct 2008	21	213300013001000	Allowances	21PV1004045	PERM. SECT HEALTH & SOCIAL WELFARE	792,400.00
10-Nov 2008	21	213800013001000	Student Allowances	21PV1004185	GOVERNOR-CRR	12,000.00
02-Dec 2008	21	210100013001000	Expenses on Tas	21PV1004358	GOVERNOR-CRR	1,400.00
03-Dec 2008	21	210000043001019	Drug Revolving Fund Allowances	21PV1004379	MARKIEU JANNEH KAIRA	153,000.00
16-Dec 2008	21	210100013001000	Treatment of government officers overseas	21PV1004430	GABRIEL MENDY	49,551.27

Date applied	BE	Account code	Account description	document 2	Description	Balance
26-Feb 2008	20	200100013001000	Allowances	2OPV1002170	PERM. SECT BASI AND SEC. EDUCATION	8,764.80
26-Sep 2008	20	200100013001000	Training (local)	2OPV1003444	KHADIJATOU A. JOBARTEH	23,050.00
29-Dec-08	20	200200013001000	Training (local)	2OPV1004019	PERM. SECT BASI AND SEC. EDUCATION	40,000.00
13-Feb 2008	1	10100013001000	General services (expenses relating to P	O1PV1002959	COMMISSIONER-DOMESTIC TAXES	15,593.00
15-Feb 2008	1	10300013001000	Celebration of national events	O1PV1003011	SHELL MARKETING GAMBIA LTD	100,000.00
17-Apr 2008	1	10100013001000	Miscellaneous office expenses (other tha	O1PV1003561	FADEL H. KHADRA & SONS ASHOBI STORES	6,300.00
04-Jun 2008	1	10100013001000	Allowances	O1PV1004033	SECT.GENERAL OFFICE OF PRESIDENT	1,200.00
24-Jun 2008	1	10100013001000	Subvention to Office of African First La	O1PV1004323	OAFILA	207,600.00
31-Oct 2008	1	10000023001000	Maintenance of State Air Craft	O1PV1005510	GAMBIA EMBASSY MOROCCO	398,879.00
11-Nov 2008	1	10400013001000	Contributions to the international organ	O1PV1005613	AFRICAN CENTRE FOR REARCH AND ADMIN. DEV	253,512.00
06-May 2008	21	210000042419025	Integrated Quality RH Purchase of fuel	21PV1002624	SHELL MARKETING GAMBIA LTD	9,720.00
07-May 2008	21	210000042419025	Integrated Quality RH Celebrations of in	21PV1002653	BAKARY TIJAN JARJO	110,000.00
07-May 2008	21	210000042419025	Integrated Quality RH Training (local)	21PV1002665	BAKARY TIJAN JARJO	300,000.00
14-May 2008	21	210000042419025	Integrated Quality RH Stationery - (incl	21PV1002717	PRIME STATIONERY LTD	142,680.00
30-May 2008	21	210000042419025	Integrated Quality RH Maintenance of com	21PV1002893	BESTWORLD ENTERPRISE	3,280.00
5-Sep-08	21	210000042419025	Integrated Quality RH Training (local)	21PV1003637	SANKUNG KT JAITEH	22,988.00
20-Dec 2008	21	210000042419025	Integrated Quality RH Research	21PV1004495	BAKARY TIJAN JARGO	100,000.00

Date applied	BE	Account code	Account description	document_2	Description	Balance
24-Dec 2008	21	210000042419025	Integrated Quality RH Maintenance of Veh	21PV1004546	MOMODOU AND BAMBA WORKSHOP	11,500.00
28/02/08	17	170000042526021	Italian Food Aids Proceeds Allowances paid to Permanent Secretary MoA	17PV1000654	PERM. SECT AGRICULTURE	60,000.00
03-Nov 2008	17	170200013001000	Allowances paid to Permanent Secretary MoA	17PV1000680	PERM. SECT AGRICULTURE	24,500.00
17/11/08	17	170000023001005	Allowances paid to Permanent Secretary MoA	17PV1001087	PERM. SECT AGRICULTURE	4,207.54
TOTAL						8,697,678.67

Appendix B: Misclassification of votes

Date	PV. No.	A/C Code	A/C Description	Payee	Amount (D)
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Date	PV. No.	A/C Code	A/C Description	Payee	Amount (D)
07-Apr-2008	21PV1002463	210000023001010 600000000232120	Other Construction Works	PERM. SECT HEALTH & SOCIAL WELFARE	150,000.00
05-May-2008	21PV1002619	210000023001010 600000000232120	Other Construction Works	PERM. SECT HEALTH & SOCIAL WELFARE	150,000.00
29-May-2008	21PV1002868	212100013001000 000000000222157	Environmental surveys	F.M AND S ENTERPRISE	17,900.00
05-Jun-2008	21PV1002947	211700013001000 000000000221810	Specialised & technical materials	REPRODUCTIVE AND CHILD HEALTH PROGRAMME	300,000.00
04-Jul-2008	21PV1003201	210000043001019 600000000221604	Drug Revolving Fund Stationery - (includ	PRIME STATIONERY LTD	14,200.00
07-Oct-2008	21PV1003852	210100013001000 000000000221702	Expenses on Tas	PERM. SECT HEALTH & SOCIAL WELFARE	7,400.00
18-Nov-2008	21PV1004257	214200013001000 000000000221810	Specialised & technical materials	CHALLY JATTA	11,665.00
21-Nov-2008	21PV1004277	214200013001000 000000000221810	Specialised & technical materials	CHATTY JALY ENTERPRISE	22,085.00
21-Nov-2008	21PV1004279	213800013001000 000000000221910	Student Boarding & Allowances (Health)	ARCOLLEYS ENTERPRISE	48,000.00
21-Nov-2008	21PV1004280	214200013001000 000000000221810	Specialised & technical materials	MAM LAYES ENTERPRISE	21,000.00
26-Nov-2008	21PV1004309	210100013001000 000000000221804	Epidemics Preparedness	MAM LAYES ENTERPRISE	112,500.00
18-Dec-2008	21PV1004448	213700013001000 000000000221902	Training (local)	FANA-FANA TRADING	20,000.00
18-Dec-2008	21PV1004466	210300013001000 000000000221902	Training (local)	STANDARD CONSTRUCTION & SUPPLIER	40,900.00
13-Feb-2008	12PV1001983	120100013001000 000000000222155	Operating costs	SHYBEN .A. MADI AND SONS LTD	240,669.50
14-Feb-2008	12PV1001990	120100013001000 000000000222155	Operating costs	CHIKATEX INTER.BIZ	142,700.00
22-Apr-2008	12PV1002338	120200013001000 000000000232230	Office furniture	EXCLUSIVE FURNITURE	272,030.00
07-Jul-2008	12PV1002647	120100013001000 000000000221904	Trainee's allowance	DIRECTOR NATIONAL TREASURY	10,500.00
17-Jul-2008	12PV1002717	120000023001002 600000000221502	Workshops and seminars	GAMBIA INTERNATIONAL AIRLINE LTD	3,400,000.00
23-Jul-2008	12PV1002770	120000023001002 000000000222155	Operating costs	H.E. DR. ALHAJI YAHYA A.J.J.	12,534,000.00
29-Jul-2008	12PV1002798	120000023001002 000000000232147	Other Rehabilitation Works	EXCLUSIVE FURNITURE	351,700.00
29-Jul-2008	12PV1002799	120000023001002 000000000232147	Other Rehabilitation Works	EXCLUSIVE FURNITURE	332,925.00
26-Sep-2008	12PV1003125	120100013001000 000000000221904	Trainee's allowance	DIRECTOR NATIONAL TREASURY	28,000.00
15-Oct-2008	12PV1003165	120100013001000 000000000222155	Operating costs	ABBEYS TRAVEL AGENCY	619,866.00
15-Oct-	12PV1003166	120100013001000	Operating costs	GABRIEL MENDY	52,277.40

Date	PV. No.	A/C Code	A/C Description	Payee	Amount (D)
2008		000000000222155			
15-Oct-2008	12PV1003167	120100013001000 000000000222155	Operating costs	ROBERT DDAMULIRA MPAGI	69,703.20
15-Oct-2008	12PV1003168	120100013001000 000000000222155	Operating costs	MOMODOU LAMIN BAH	69,703.20
15-Oct-2008	12PV1003171	120100013001000 000000000222155	Operating costs	SAINEY CEESAY	69,703.20
15-Oct-2008	12PV1003174	120100013001000 000000000222155	Operating costs	NJUNDU FATTY	69,703.20
15-Oct-2008	12PV1003177	120100013001000 000000000222155	Operating costs	ANNIE CARROL	69,703.20
12-Dec-2008	12PV1003617	120000023001002 600000000221502	Workshops and seminars	DIRECTOR NATIONAL TREASURY	13,000.00
19-Dec-2008	12PV1003657	120000023001002 000000000232147	Other Rehabilitation Works	GAMBIA INVEST. PROMOTION & FREE ZONE AGE	942,200.00
Total					20,204,033.90

Appendix C: Payments with single quotations

Date applied	BE	Account code	Account description	Document 2	Description	Balance
25-Jun 2008	02	020100013001000 000000000221102	Overseas travelling fares	O2PV1000875	BENDAVIA TRAVEL AGENCY LTD	73,171.00
18-Nov 2008	02	020100013001000 000000000221102	Overseas travelling fares	O2PV1001147	OLYMPIC TRAVEL AGENCY	79,155.00
18-Mar 2008	11	110100013001000 000000000221604	Stationery - (including computer station)	11PV1000584	MASTERS HOLDINGS	15,000.00
02-Jul 2008	11	110100013001000 000000000221102	Overseas travelling fares	11PV1000760	ALVARENGA TRAVEL AGENCY LIMITED	144,910.00
09-Jul 2008	11	110100013001000 0000000002262103	African Commission on Human & Peoples Ri	11PV1000765	JERMA COMPANY LIMITED	60,310.00
27-Oct 2008	11	110100013001000 000000000221102	Overseas travelling fares	11PV1000913	ABBEYS TRAVEL AGENCY	138,324.00
19-Nov 2008	11	110100013001000 000000000221610	Printing expenses	11PV1000968	LEXIS NEXIS BUTTERWORTH	8,802,500.00
12-Dec 2008	11	110100013001000 000000000221102	Overseas travelling fares	11PV1000989	BELLVIEW AIRLINE LTD	39,292.60
17-Apr 2008	08	080100013001000 000000000221102	Overseas travelling fares	O8PV1002693	ATLAS TRAVEL AGENCY LTD	89,244.00
19 Nov 2008	08	080100013001000 000000000221102	Overseas travelling fares	O8PV1004205	ALVARENGA TRAVEL AGENCY LTD	139,591.47
25-Jul 2008	08	080400013001000 000000000221801	Drug and Dressing	O8PV1003420	M. F. H. GROUP	20,181.50
10-Jan 2008	08	080300013001000 000000000222144	Alien ID-Cards	O8PV1002045	MOMODOU SOWE TRADING ENTERPRISE(MSTE)	1,000,000.00
22 May 2008	08	080300013001000 000000000222144	Alien ID-Cards	O8PV1002895	MOMODOU SOWE TRADING ENTERPRISE(MSTE)	217,000.00
23-Dec 2008	08	080300013001000 000000000221808	Uniforms & protective clothing	O8PV1004503	BELLE DAME	130,000.00
07-Jul 2008	08	080000043001020 000000000221302	Gambia Fund for Drug Abuse Maintenance	O8PV1003290	T.K MOTORS LTD	33,840.00
21-May 2008	08	080500013001000 000000000222101	Food and food services	O8PV1002891	ALAHAGIE CEESAY	170,000.00
17-Oct 2008	08	080500013001000 000000000222101	Food and food services	O8PV1003947	MRS. KANI CEESAY	59,140.00
17-Oct 2008	08	080500013001000 000000000222101	Food and food services	O8PV1003948	EDRISA NDONGO	72,000.00
21-Oct 2008	08	080500013001000 000000000222101	Food and food services	O8PV1003976	DARURAHMAN TRADING	79,450.00
19-Mar 2008	08	080500013001000 000000000221810	Specialised & technical materials	O8PV1002472	COMMIT ENTERPRISE	10,100.00
18-Mar 2008	08	080200013001000 000000000221401	Maintenance of buildings & facilities	O8PV1002456	CHATTY JALY ENTERPRISE	12,670.00
27-Feb 2008	08	080200013001000 000000000221409	Maintenance of equipment	O8PV1002292	MAA COOLINGS AND OFFICE EQUIP. SER.	18,400.00

Date applied	BE	Account code	Account description	Document 2	Description	Balance
23-Oct 2008	08	080200013001000 000000000221409	Maintenance of equipment	O8PV1004004	MAA COOLINGS AND OFFICE EQUIP. SER.	20,200.00
21-Jul 2008	08	080200013001000 000000000221302	Maintenance of equipment	O8PV1003365	NUEL BEN ENTERPRISE	15,035.00
01-Aug 2008	08	080200013001000 000000000221302	Maintenance of Vehicles	O8PV1003497	FOAM MANUFACTURING AND GENERAL ENT. LTD.	10,600.00
15-Oct 2008	08	080200013001000 000000000221302	Maintenance of Vehicles	O8PV1003923	BOHNJACK HOLDING INTERNATIONAL	53,005.00
30-Oct 2008	08	080200013001000 000000000221201	Telecommunication expenses	O8PV1004066	KUMS ENTERPRISE	25,500.00
29-Dec 2008	08	080200013001000 000000000221902	Training (local)	O8PV1004514	BIPS LIMITED	3,500.00
22-May 2008	08	080200013001000 000000000221808	Uniforms & protective clothing	O8PV1002901	MALICK MENDY TAILORING	40,000.00
06-Nov 2008	10	100100013001000 000000000221101	Traveling expenses	10PV1002745	UNITY CLEARING AND FORWARDING AGENCY	100,000.00
18-Jan 2008	10	100100013001000 000000000221102	Overseas traveling fares	10PV1001383	ALVARANGA TRAVEL AGENCY LTD	27,040.05
21-Jan 2008	10	100100013001000 000000000221102	Overseas traveling fares	10PV1001395	OLYMPIC TRAVEL AGENCY LTD	224,638.00
13-Feb 2008	10	100100013001000 000000000221102	Overseas traveling fares	10PV1001561	ORBIT TRAVEL AGENCY	304,200.00
13-Feb 2008	10	100100013001000 000000000221102	Overseas traveling fares	10PV1001566	SATGURU TRAVEL AND TOUR SERVICES	66,898.00
03-Mar 2008	10	100100013001000 000000000221102	Overseas traveling fares	10PV1001697	RELAX TRAVELS GAMBIA LTD	14,550.00
05-Mar 2008	10	100100013001000 000000000221102	Overseas traveling fares	10PV1001703	ALVARANGA TRAVEL AGENCY LTD	74,290.00
03-Apr 2008	10	100100013001000 000000000221102	Overseas traveling fares	10PV1001824	SATGURU TRAVEL AND TOUR SERVICES	60,818.00
10-Apr 2008	10	100100013001000 000000000221102	Overseas traveling fares	10PV1001853	OLYMPIC TRAVEL AGENCY LTD	21,622.00
06-May 2008	10	100100013001000 000000000221102	Overseas traveling fares	10PV1001991	OLYMPIC TRAVEL AGENCY LTD	453,915.00
19-Jun 2008	10	100100013001000 000000000221102	Overseas traveling fares	10PV1002170	FUTURE TRAVEL AGENCY	99,450.00
17-Jul 2008	10	100100013001000 000000000221102	Overseas traveling fares	10PV1002283	SATGURU TRAVEL AND TOUR SERVICES	453,700.00
27-Nov 2008	10	100100013001000 000000000221102	Overseas traveling fares	10PV1002893	ORBIT TRAVEL AGENCY	34,600.00

Date applied	BE	Account code	Account description	Document 2	Description	Balance
08-Dec 2008	10	100100013001000 00000000221102	Overseas traveling fares	1OPV1002916	ABBEYS TRAVEL AGENCY	171,874.00
08-Dec 2008	10	100100013001000 00000000221102	Overseas traveling fares	1OPV1002920	BANJUL TRAVEL AGENCY	69,147.00
22-Dec 2008	10	100100013001000 00000000221102	Overseas traveling fares	1OPV1002999	FUTURE TRAVEL AGENCY	65,080.00
22-Dec 2008	10	100100013001000 00000000221102	Overseas traveling fares	1OPV1003001	ALVARANGA TRAVEL AGENCY LTD	43,698.88
31-Jan 2008	10	100100013001000 00000000221105	Movement of diplomatic staff	1OPV1001487	GUARDSHIP ENTERPRISES	133,046.73
12-Feb 2008	10	100100013001000 00000000221105	Movement of diplomatic staff	1OPV1001548	BANJUL TRAVEL AGENCY	43,137.00
19-Feb 2008	10	100100013001000 00000000221105	Movement of diplomatic staff	1OPV1001605	ATLAS TRAVEL AGENCY LTD	498,056.00
20-Feb 2008	10	100100013001000 00000000221105	Movement of diplomatic staff	1OPV1001608	BANJUL TRAVEL AGENCY	58,060.00
26-Feb 2008	10	100100013001000 00000000221105	Movement of diplomatic staff	1OPV1001684	GUARDSHIP ENTERPRISES	533,657.25
14-Mar 2008	10	100100013001000 00000000221105	Movement of diplomatic staff	1OPV1001738	ALVARANGA TRAVEL AGENCY LTD	95,266.04
21-Apr 2008	10	100100013001000 00000000221105	Movement of diplomatic staff	1OPV1001877	OLYMPIC TRAVEL AGENCY LTD	38,059.00
29-Apr 2008	10	100100013001000 00000000221105	Movement of diplomatic staff	1OPV1001961	GUARDSHIP ENTERPRISES	163,989.42
02-May 2008	10	100100013001000 00000000221105	Movement of diplomatic staff	1OPV1001976	GUARDSHIP ENTERPRISES	125,044.38
27-Jun 2008	10	100100013001000 00000000221105	Movement of diplomatic staff	1OPV1002208	ABBEYS TRAVEL AGENCY	34,717.00
08-Jul 2008	10	100100013001000 00000000221105	Movement of diplomatic staff	1OPV1002275	FUTURE TRAVEL AGENCY	205,172.00
26-Aug 2008	10	100100013001000 00000000221105	Movement of diplomatic staff	1OPV1002531	SATGURU TRAVEL AND TOUR SERVICES	116,035.00
24-Jul 2008	10	100100013001000 00000000221409	Maintenance of equipment	1OPV1002359	H G GAMBIA LIMITED	12,500.00
30-Apr 2008	10	100100013001000 00000000221609	Official entertainment & hotel accommoda	1OPV1001966	SENEGAMBIA BEACH HOTEL	42,215.00
17-Dec 2008	10	100100013001000 00000000221609	Official entertainment & hotel accommoda	1OPV1002950	COCONUT RESIDENCE	69,363.00
24-Dec 2008	10	100100013001000 00000000221609	Official entertainment & hotel accommoda	1OPV1003017	SHERATON GAMBIA RESORT	19,964.91
07-Apr 2008	01	010000023001000 40000000221403	Maintenance of State House and Cape Poin	O1PV1003382	WEST AFRICAN CONSTRUCTION LTD	410,000.00

Date applied	BE	Account code	Account description	Document 2	Description	Balance
04-Jul 2008	01	010000023001000 400000000221403	Maintenance of State House and Cape Poin	O1PV1004462	WEST AFRICAN CONSTRUCTION LTD	410,000.00
07 Nov 2008	01	010000023001000 400000000222155	Operating costs	O1PV1005566	ABBEYS TRAVELS AGENCY	272,669.00
07-Nov 2008	01	010000023001000 400000000222155	Operating costs	O1PV1005569	FUTURE TRAVEL AGENCY	268,834.00
11-Aug 2008	01	010000023001000 400000000222155	Operating costs	O1PV1004773	ORBIT TRAVEL AGENCY	239,952.00
08-Dec 2008	01	010000023001000 400000000222155	Operating costs	O1PV1005857	BUTCHERING SHOP	225,000.00
20-Oct 2008	01	010000023001000 400000000222155	Operating costs	O1PV1005347	ABBEYS TRAVELS AGENCY	207,749.00
19-Dec 2008	01	010000023001000 400000000222155	Operating costs	O1PV1006005	ABBEYS TRAVELS AGENCY	196,400.00
07-Nov 2008	01	010000023001000 400000000222155	Operating costs	O1PV1005570	FUTURE TRAVEL AGENCY	182,029.00
04-Mar 2008	01	010100013001000 000000000222109	General services (expenses relating to P	O1PV1003121	ALVARANGA TRAVEL AGENCY LTD	101,687.00
23-Oct 2008	01	010100013001000 000000000221409	Maintenance of equipment	O1PV1005411	JOBE KUNDA TRADING	19,400.00
11-Apr 2008	01	010100013001000 000000000222109	General services (expenses relating to P	O1PV1003458	GAMBIA INTERNATIONAL AIRLINE LTD	258,887.12
27-Nov 2008	01	010200013001000 000000000222138	Upkeep of State House	O1PV1005782	KENDAKAS SUPPLIES	155,730.00
28-May 2008	01	010200013001000 000000000222107	Upkeep of State Guards	O1PV1003973	BUTCHERING SHOP	225,000.00
21-Jul 2008	01	010300013001000 000000000222001	Celebration of national events	O1PV1004623	TECHNO PHOTO LAB	25,800.00
15-Feb 2008	01	010300013001000 000000000222001	Celebration of national events	O1PV1003016	TOUBA SALOUM TRADING CONSTRUCTION ENTERP	40,000.00
28-Jul 2008	01	010300013001000 000000000222001	Celebration of national events	O1PV1004660	WADNER BEACH HOTEL	481,250.00
08 Aug 2008	01	010300013001000 000000000222001	Celebration of national events	O1PV1004754	FAJARA HOTEL	568,750.00
06-Feb 2008	01	010000042419025 600000000221601	Advocacy for Women's Empowerment Purchas	O1PV1002898	CGC AGRICULTURAL SERVICE LIMITED	204,000.00
Total						20,539,060.35

Annex D: Payment vouchers lacking adequate supporting documents

Date applied	Account description	document_2	Description	Balance	Remarks	Comments
18-Dec-08	Telecommunication expenses (Including po	16PV1002446	COMTECH	32,750.00	Need evidence of bidding and receipt from COMTECH	no additional information provided to the audit team
22-Feb-08	Overseas travelling fares	2OPV1002132	BENDAVIDA TRAVEL AGENCY LTD	57,144.00	3 quotations required, but only one quotation was attached	Quotations and bidding documents are supposed to be filed at Ministries, Departments and Agencies. However, with effect from 9th of October 2012 all purchases of goods and services including air tickets will be supported by three quotations, supplier Invoice and relevant GPPA forms . As per Circular referenced DE10/92/01/P.12/(75) dated 8th October 2012
22-Feb-08	Overseas travelling fares	2OPV1002133	ALVARANGA TRAVEL AGENCY LTD	24,035.96	3 quotations required, but only one quotation was attached	Quotations and bidding documents are supposed to be filed at Ministries, Departments and Agencies. However, with effect from 9th of October 2012 all purchases of goods and services including air tickets will be supported by three quotations, supplier Invoice and relevant GPPA forms . As per Circular referenced DE10/92/01/P.12/(75) dated 8th October 2012
4-Mar-08	Overseas travelling fares	2OPV1002256	PROJECT CO-ORDINATING UNIT	33,842.00	3 quotations required, but only one quotation was attached	This is a refund of air ticket bought by PCU on behalf of the Ministry and we expect the quotation to be filed at the PCU level. PCU is a Accounting Project.
17-Nov-08	Overseas travelling fares	2OPV1003736	PROJECT CO-ORDINATING UNIT	231,410.00	3 quotations required, but only one quotation was attached	
18-Nov-08	Overseas travelling fares	2OPV1003744	DELTA AIR TRANSPORT/S.N. BRUSSELS AIRLINES	40,830.00	3 quotations required, but only one quotation was attached	Quotations and bidding documents are supposed to be filed at Ministries, Departments and Agencies. However, with effect from 9th of October 2012 all purchases of goods and services including air tickets will be supported by three quotations, supplier Invoice and relevant GPPA forms . As per Circular referenced DE10/92/01/P.12/(75) dated 8th October 2012

26-Feb-08	Life Education for Youths Maintenance of	20PV1002225	O.M TOURAY AND SONS	25,230.00	3 quotations required, but only one quotation was attached	Quotations and bidding documents are supposed to be filed at Ministries, Departments and Agencies. However, with effect from 9th of October 2012 all purchases of goods and services including air tickets will be supported by three quotations, supplier Invoice and relevant GPA forms. As per Circular referenced DE10/92/01/P.12/(75) dated 8th October 2012
9-Jan-08	Overseas travelling fares	12PV1001774	ALVARENGA TRAVEL AGENCY LTD	226,674.38	3 quotations required, but only one quotation was attached	Quotations and bidding documents are supposed to be filed at Ministries, Departments and Agencies. However, with effect from 9th of October 2012 all purchases of goods and services including air tickets will be supported by three quotations, supplier Invoice and relevant GPA forms. As per Circular referenced DE10/92/01/P.12/(75) dated 8th October 2012
9-Jan-08	Overseas travelling fares	12PV1001775	ATLAS TRAVEL AGENCY LTD	35,845.00	3 quotations required, but only one quotation was attached	Quotations and bidding documents are supposed to be filed at Ministries, Departments and Agencies. However, with effect from 9th of October 2012 all purchases of goods and services including air tickets will be supported by three quotations, supplier Invoice and relevant GPA forms. As per Circular referenced DE10/92/01/P.12/(75) dated 8th October 2012
6-Feb-08	Overseas travelling fares	12PV1001894	ATLAS TRAVEL AGENCY LTD	144,646.00	3 quotations required, but only one quotation was attached	Quotations and bidding documents are supposed to be filed at Ministries, Departments and Agencies. However, with effect from 9th of October 2012 all purchases of goods and services including air tickets will be supported by three quotations, supplier Invoice and relevant GPA forms. As per Circular referenced DE10/92/01/P.12/(75) dated 8th October 2012
6-Feb-08	Overseas travelling fares	12PV1001895	ALVARENGA TRAVEL AGENCY LTD	303,206.06	3 quotations required, but only one quotation was attached	Quotations and bidding documents are supposed to be filed at Ministries, Departments and Agencies. However, with effect from 9th of October 2012 all purchases of goods and services including air tickets will be supported by three quotations, supplier Invoice and relevant GPA forms. As per Circular referenced DE10/92/01/P.12/(75) dated 8th October 2012

						October 2012
6-Feb-08	Overseas travelling fares	12PV1001896	BANJUL TRAVEL AGENCY	52,527.00	3 quotations required, but only one quotation was attached	Quotations and bidding documents are supposed to be filed at Ministries, Departments and Agencies. However, with effect from 9th of October 2012 all purchases of goods and services including air tickets will be supported by three quotations, supplier Invoice and relevant GPPA forms . As per Circular referenced DE10/92/01/P.12/(75) dated 8th October 2012
14-Feb-08	Overseas travelling fares	12PV1002000	ALVAREGA TRAVEL AGENCY LTD	169,911.00	3 quotations required, but only one quotation was attached	Quotations and bidding documents are supposed to be filed at Ministries, Departments and Agencies. However, with effect from 9th of October 2012 all purchases of goods and services including air tickets will be supported by three quotations, supplier Invoice and relevant GPPA forms . As per Circular referenced DE10/92/01/P.12/(75) dated 8th October 2012
11-Mar-08	Overseas travelling fares	12PV1002118	ALVAREGA TRAVEL AGENCY LTD	193,284.46	3 quotations required, but only one quotation was attached	Quotations and bidding documents are supposed to be filed at Ministries, Departments and Agencies. However, with effect from 9th of October 2012 all purchases of goods and services including air tickets will be supported by three quotations, supplier Invoice and relevant GPPA forms . As per Circular referenced DE10/92/01/P.12/(75) dated 8th October 2012
10-Apr-08	Overseas travelling fares	12PV1002275	ALVAREGA TRAVEL AGENCY LTD	255,704.20	3 quotations required, but only one quotation was attached	Quotations and bidding documents are supposed to be filed at Ministries, Departments and Agencies. However, with effect from 9th of October 2012 all purchases of goods and services including air tickets will be supported by three quotations, supplier Invoice and relevant GPPA forms . As per Circular referenced DE10/92/01/P.12/(75) dated 8th October 2012

17-Apr-08	Overseas travelling fares	12PV1002307	RELAX TRAVELS LIMITED	49,150.00	3 quotations required, but only one quotation was attached	Quotations and bidding documents are supposed to be filed at Ministries, Departments and Agencies. However, with effect from 9th of October 2012 all purchases of goods and services including air tickets will be supported by three quotations, supplier Invoice and relevant GPPA forms . As per Circular referenced DE10/92/01/P.12/(75) dated 8th October 2012
24-Apr-08	Office equipment	12PV1002342	LAMMAN INTER. TRADING	198,000.00	3 quotations required, but only one quotation was attached	Quotations and bidding documents are supposed to be filed at Ministries, Departments and Agencies. However, with effect from 9th of October 2012 all purchases of goods and services including air tickets will be supported by three quotations, supplier Invoice and relevant GPPA forms . As per Circular referenced DE10/92/01/P.12/(75) dated 8th October 2012
24-Apr-08	Office equipment	12PV1002347	LAMMAN INTER. TRADING	59,000.00	3 quotations required, but only one quotation was attached	Quotations and bidding documents are supposed to be filed at Ministries, Departments and Agencies. However, with effect from 9th of October 2012 all purchases of goods and services including air tickets will be supported by three quotations, supplier Invoice and relevant GPPA forms . As per Circular referenced DE10/92/01/P.12/(75) dated 8th October 2012
11-Jun-08	Overseas travelling fares	12PV1002551	ABBEYS TRAVEL AGENCY	194,733.00	3 quotations required, but only one quotation was attached	Quotations and bidding documents are supposed to be filed at Ministries, Departments and Agencies. However, with effect from 9th of October 2012 all purchases of goods and services including air tickets will be supported by three quotations, supplier Invoice and relevant GPPA forms . As per Circular referenced DE10/92/01/P.12/(75) dated 8th October 2012
24-Jun-08	Overseas travelling fares	12PV1002587	ABBEYS TRAVEL AGENCY	18,020.00	3 quotations required, but only one quotation was attached	Quotations and bidding documents are supposed to be filed at Ministries, Departments and Agencies. However, with effect from 9th of October 2012 all purchases of goods and services including air tickets will be supported by three quotations, supplier Invoice and relevant GPPA forms . As per Circular referenced DE10/92/01/P.12/(75) dated 8th October 2012

						October 2012
7-Jul-08	Overseas travelling fares	12PV1002658	ABBEYS TRAVEL AGENCY	80,703.00	3 quotations required, but only one quotation was attached	Quotations and bidding documents are supposed to be filed at Ministries, Departments and Agencies. However, with effect from 9th of October 2012 all purchases of goods and services including air tickets will be supported by three quotations, supplier Invoice and relevant GPPA forms . As per Circular referenced DE10/92/01/P.12/(75) dated 8th October 2012
7-Jul-08	Overseas travelling fares	12PV1002660	ALVARENGA TRAVEL AGENCY LTD	897,273.54	3 quotations required, but only one quotation was attached	Quotations and bidding documents are supposed to be filed at Ministries, Departments and Agencies. However, with effect from 9th of October 2012 all purchases of goods and services including air tickets will be supported by three quotations, supplier Invoice and relevant GPPA forms . As per Circular referenced DE10/92/01/P.12/(75) dated 8th October 2012
29-Jul-08	Office equipment	12PV1002804	FA MORRO GENERAL ENGINEERING	69,800.00	3 quotations required, but only one quotation was attached	
30-Jul-08	Overseas travelling fares	12PV1002818	ABBEYS TRAVEL AGENCY	26,326.00	3 quotations required, but only one quotation was attached	Quotations and bidding documents are supposed to be filed at Ministries, Departments and Agencies. However, with effect from 9th of October 2012 all purchases of goods and services including air tickets will be supported by three quotations, supplier Invoice and relevant GPPA forms . As per Circular referenced DE10/92/01/P.12/(75) dated 8th October 2012
30-Jul-08	Overseas travelling fares	12PV1002819	ORBIT TRAVEL AGENCY	61,543.00	3 quotations required, but only one quotation was attached	Quotations and bidding documents are supposed to be filed at Ministries, Departments and Agencies. However, with effect from 9th of October 2012 all purchases of goods and services including air tickets will be supported by three quotations, supplier Invoice and relevant GPPA forms . As per

						Circular referenced DE10/92/01/P.12/(75) dated 8th October 2012
30-Jul-08	Office equipment	12PV1002825	MARR BANTAN SUPPLIERS	288,000.00	3 quotations required, but only one quotation was attached	Quotations and bidding documents are supposed to be filed at Ministries, Departments and Agencies. However, with effect from 9th of October 2012 all purchases of goods and services including air tickets will be supported by three quotations, supplier Invoice and relevant GPPA forms . As per Circular referenced DE10/92/01/P.12/(75) dated 8th October 2012
30-Jul-08	Office equipment	12PV1002827	SILLAH AND SONS	135,000.00	3 quotations required, but only one quotation was attached	Quotations and bidding documents are supposed to be filed at Ministries, Departments and Agencies. However, with effect from 9th of October 2012 all purchases of goods and services including air tickets will be supported by three quotations, supplier Invoice and relevant GPPA forms . As per Circular referenced DE10/92/01/P.12/(75) dated 8th October 2012
12-Aug-08	Overseas travelling fares	12PV1002865	ALVARENGA TRAVEL AGENCY LTD	16,043.43	3 quotations required, but only one quotation was attached	Quotations and bidding documents are supposed to be filed at Ministries, Departments and Agencies. However, with effect from 9th of October 2012 all purchases of goods and services including air tickets will be supported by three quotations, supplier Invoice and relevant GPPA forms . As per Circular referenced DE10/92/01/P.12/(75) dated 8th October 2012
20-Aug-08	Overseas travelling fares	12PV1002920	ATLAS TRAVEL AGENCY LTD	20,535.00	3 quotations required, but only one quotation was attached	Quotations and bidding documents are supposed to be filed at Ministries, Departments and Agencies. However, with effect from 9th of October 2012 all purchases of goods and services including air tickets will be supported by three quotations, supplier Invoice and relevant GPPA forms . As per Circular referenced DE10/92/01/P.12/(75) dated 8th October 2012

9-Oct-08	Overseas travelling fares	12PV1003160	ABBEYS TRAVEL AGENCY	604,991.00	3 quotations required, but only one quotation was attached	Quotations and bidding documents are supposed to be filed at Ministries, Departments and Agencies. However, with effect from 9th of October 2012 all purchases of goods and services including air tickets will be supported by three quotations, supplier Invoice and relevant GPPA forms . As per Circular referenced DE10/92/01/P.12/(75) dated 8th October 2012
9-Oct-08	Overseas travelling fares	12PV1003161	ATLAS TRAVEL AGENCY LTD	45,212.00	3 quotations required, but only one quotation was attached	Quotations and bidding documents are supposed to be filed at Ministries, Departments and Agencies. However, with effect from 9th of October 2012 all purchases of goods and services including air tickets will be supported by three quotations, supplier Invoice and relevant GPPA forms . As per Circular referenced DE10/92/01/P.12/(75) dated 8th October 2012
30-Oct-08	Overseas travelling fares	12PV1003337	ABBEYS TRAVEL AGENCY	287,916.00	3 quotations required, but only one quotation was attached	Quotations and bidding documents are supposed to be filed at Ministries, Departments and Agencies. However, with effect from 9th of October 2012 all purchases of goods and services including air tickets will be supported by three quotations, supplier Invoice and relevant GPPA forms . As per Circular referenced DE10/92/01/P.12/(75) dated 8th October 2012
3-Dec-08	Overseas travelling fares	12PV1003574	ABBEYS TRAVEL AGENCY	359,539.00	3 quotations required, but only one quotation was attached	Quotations and bidding documents are supposed to be filed at Ministries, Departments and Agencies. However, with effect from 9th of October 2012 all purchases of goods and services including air tickets will be supported by three quotations, supplier Invoice and relevant GPPA forms . As per Circular referenced DE10/92/01/P.12/(75) dated 8th October 2012
19-Dec-08	Overseas travelling fares	12PV1003664	ABBEYS TRAVEL AGENCY	56,220.00	3 quotations required, but only one quotation was attached	Quotations and bidding documents are supposed to be filed at Ministries, Departments and Agencies. However, with effect from 9th of October 2012 all purchases of goods and services including air tickets will be supported by three quotations, supplier Invoice and relevant GPPA forms . As per Circular referenced DE10/92/01/P.12/(75) dated 8th October 2012

						October 2012
6-Mar-08	Operating costs	12PV1002098	ULTRA SOFT PRINT AND COMPUTI NG	43,500.00	3 quotations required, but only one quotation was attached	Quotations and bidding documents are supposed to be filed at Ministries, Departments and Agencies. However, with effect from 9th of October 2012 all purchases of goods and services including a tickets will be supported by the quotations, supplier Invoice relevant GPPA forms . As per Circular referenced DE10/92/01/P.12/(75) dated 8th October 2012
1-Apr-08	Operating costs	12PV1002211	ULTRA SOFT PRINT AND COMPUTI NG	43,500.00	3 quotations required, but only one quotation was attached	Quotations and bidding documents are supposed to be filed at Ministries, Departments and Agencies. However, with effect from 9th of October 2012 all purchases of goods and services including a tickets will be supported by the quotations, supplier Invoice relevant GPPA forms . As per Circular referenced DE10/92/01/P.12/(75) dated 8th October 2012
4-Apr-08	Operating costs	12PV1002249	NYASSE N ROACH TERMINA TOR	175,000.00	3 quotations required, but only one quotation was attached	Quotations and bidding documents are supposed to be filed at Ministries, Departments and Agencies. However, with effect from 9th of October 2012 all purchases of goods and services including a tickets will be supported by the quotations, supplier Invoice relevant GPPA forms . As per Circular referenced DE10/92/01/P.12/(75) dated 8th October 2012
13-May-08	Maintenance of computer equipment	12PV1002436	B AND B SOLUTIO N	59,000.00	3 quotations required, but only one quotation was attached	Quotations and bidding documents are supposed to be filed at Ministries, Departments and Agencies. However, with effect from 9th of October 2012 all purchases of goods and services including a tickets will be supported by the quotations, supplier Invoice relevant GPPA forms . As per Circular referenced DE10/92/01/P.12/(75) dated 8th October 2012

16-Jun-08	Stationery - (including computer station)	12PV1002558	MAM LAYES ENTERPRISE	39,500.00	3 quotations required, but only one quotation was attached	Quotations and bidding documents are supposed to be filed at Ministries, Departments and Agencies. However, with effect from 9th of October 2012 all purchases of goods and services including a tickets will be supported by the quotations, supplier Invoice relevant GPA forms. As per Circular referenced DE10/92/01/P.12/(75) dated 8th October 2012
16-Jul-08	Printing expenses	12PV1002704	MOMODO U SOWE TRADING ENTERPRISE	600,000.00	3 quotations required, but only one quotation was attached	Quotations and bidding documents are supposed to be filed at Ministries, Departments and Agencies. However, with effect from 9th of October 2012 all purchases of goods and services including a tickets will be supported by the quotations, supplier Invoice relevant GPA forms. As per Circular referenced DE10/92/01/P.12/(75) dated 8th October 2012
29-Jul-08	Other Rehabilitation Works	12PV1002795	EXCLUSIVE FURNITURE	201,500.00	3 quotations required, but only one quotation was attached	Quotations and bidding documents are supposed to be filed at Ministries, Departments and Agencies. However, with effect from 9th of October 2012 all purchases of goods and services including a tickets will be supported by the quotations, supplier Invoice relevant GPA forms. As per Circular referenced DE10/92/01/P.12/(75) dated 8th October 2012
29-Jul-08	Other Rehabilitation Works	12PV1002797	EXCLUSIVE FURNITURE	162,550.00	3 quotations required, but only one quotation was attached	Quotations and bidding documents are supposed to be filed at Ministries, Departments and Agencies. However, with effect from 9th of October 2012 all purchases of goods and services including a tickets will be supported by the quotations, supplier Invoice relevant GPA forms. As per Circular referenced DE10/92/01/P.12/(75) dated 8th October 2012
29-Jul-08	Other Rehabilitation Works	12PV1002798	EXCLUSIVE FURNITURE	351,700.00	3 quotations required, but only one quotation was attached	Quotations and bidding documents are supposed to be filed at Ministries, Departments and Agencies. However, with effect from 9th of October 2012 all purchases of goods and services including a tickets will be supported by the quotations, supplier Invoice relevant GPA forms. As per Circular referenced DE10/92/01/P.12/(75) dated 8th October 2012

						October 2012
29-Jul-08	Other Rehabilitation Works	12PV1002799	EXCLUSIVE FURNITURE	332,925.00	3 quotations required, but only one quotation was attached	Quotations and bidding documents are supposed to be filed at Ministries, Departments and Agencies. However, with effect from 9th of October 2012 all purchases of goods and services including air tickets will be supported by the following: quotations, supplier Invoice and relevant GPA forms. As per Circular referenced DE10/92/01/P.12/(75) dated 8th October 2012
15-Oct-08	Operating costs	12PV1003165	ABBEYS TRAVEL AGENCY	619,866.00	3 quotations required, but only one quotation was attached	Quotations and bidding documents are supposed to be filed at Ministries, Departments and Agencies. However, with effect from 9th of October 2012 all purchases of goods and services including air tickets will be supported by the following: quotations, supplier Invoice and relevant GPA forms. As per Circular referenced DE10/92/01/P.12/(75) dated 8th October 2012
20-Oct-08	Stationery - (including computer station)	12PV1003196	MASS KEBBA NJIE	42,400.00	3 quotations required, but only one quotation was attached	Quotations and bidding documents are supposed to be filed at Ministries, Departments and Agencies. However, with effect from 9th of October 2012 all purchases of goods and services including air tickets will be supported by the following: quotations, supplier Invoice and relevant GPA forms. As per Circular referenced DE10/92/01/P.12/(75) dated 8th October 2012
20-Oct-08	Stationery - (including computer station)	12PV1003198	JARRIES ENTERPRISE	68,200.00	3 quotations required, but only one quotation was attached	Quotations and bidding documents are supposed to be filed at Ministries, Departments and Agencies. However, with effect from 9th of October 2012 all purchases of goods and services including air tickets will be supported by the following: quotations, supplier Invoice and relevant GPA forms. As per Circular referenced DE10/92/01/P.12/(75) dated 8th October 2012

20-Oct-08	Miscellaneous office expenses	12PV1003199	MAM LAYES ENTERPRISE	83,400.00	3 quotations required, but only one quotation was attached	Quotations and bidding documents are supposed to be filed at Ministries, Departments and Agencies. However, with effect from 9th of October 2012 all purchases of goods and services including air tickets will be supported by three quotations, supplier Invoice and relevant GPPA forms . As per Circular referenced DE10/92/01/P.12/(75) dated 8th October 2012
24-Oct-08	Office furniture	12PV1003308	TENDA CONSTRUCTION AND GENERAL MARCHANDISE	59,000.00	3 quotations required, but only one quotation was attached	Quotations and bidding documents are supposed to be filed at Ministries, Departments and Agencies. However, with effect from 9th of October 2012 all purchases of goods and services including air tickets will be supported by three quotations, supplier Invoice and relevant GPPA forms . As per Circular referenced DE10/92/01/P.12/(75) dated 8th October 2012
6-Nov-08	Printing expenses	12PV1003385	MOMODOUSOWE TRADING ENTERPRISE	367,500.00	3 quotations required, but only one quotation was attached	Quotations and bidding documents are supposed to be filed at Ministries, Departments and Agencies. However, with effect from 9th of October 2012 all purchases of goods and services including air tickets will be supported by three quotations, supplier Invoice and relevant GPPA forms . As per Circular referenced DE10/92/01/P.12/(75) dated 8th October 2012
24-Nov-08	Other Rehabilitation Works	12PV1003518	EXCLUSIVE FURNITURE	68,320.00	3 quotations required, but only one quotation was attached	
25-Nov-08	Printing expenses	12PV1003524	MOMODOUSOWE TRADING ENTERPRISE	800,000.00	3 quotations required, but only one quotation was attached	
4-Dec-08	Printing expenses	12PV1003603	MOMODOUSOWE TRADING ENTERPRISE	820,000.00	3 quotations required, but only one quotation was attached	
21-Jan-08	Institutional Support-HIPC Purchase of	21PV1002091	BANJUL TRAVEL AGENCY	195,700.00	3 quotations required, but only one quotation was attached	Quotations and bidding documents are supposed to be filed at Ministries, Departments and Agencies. However, with effect from 9th of October 2012 all purchases of goods and services including air tickets will be supported by three quotations, supplier Invoice and

						relevant GPPA forms. As per Circular referenced DE10/92/01/P.12/(75) dated 8 October 2012
18-Mar-08	Miscellaneous office expenses (other than)	21PV1002334	H.M.G NJIE ENTERPRISE	11,340.00	3 quotations required, but only one quotation was attached	
16-May-08	Overseas travelling fares	21PV1002743	BANJUL TRAVEL AGENCY	99,746.00	3 quotations required, but only one quotation was attached	Quotations and bidding documents are supposed to be filed at Ministries, Departments and Agencies. However, with effect from 9th of October 2012 all purchase goods and services including air tickets will be supported by three quotations, supplier Invoice and relevant GPPA forms. As per Circular referenced DE10/92/01/P.12/(75) dated 8 October 2012
21-May 2008	Uniforms & protective clothing	21PV1002790	FADEL H. KHADRA & SONS-ASHOBI STORES	19,950.00	3 quotations required, but only one quotation was attached	Quotations and bidding documents are supposed to be filed at Ministries, Departments and Agencies. However, with effect from 9th of October 2012 all purchase goods and services including air tickets will be supported by three quotations, supplier Invoice and relevant GPPA forms. As per Circular referenced DE10/92/01/P.12/(75) dated 8 October 2012
21-May 2008	Uniforms & protective clothing	21PV1002791	FADEL H. KHADRA & SONS-ASHOBI STORES	16,940.00	3 quotations required, but only one quotation was attached	Quotations and bidding documents are supposed to be filed at Ministries, Departments and Agencies. However, with effect from 9th of October 2012 all purchase goods and services including air tickets will be supported by three quotations, supplier Invoice and relevant GPPA forms. As per Circular referenced DE10/92/01/P.12/(75) dated 8 October 2012
04-Jun 2008	Uniforms & protective clothing	21PV1002937	FADEL H. KHADRA & SONS-ASHOBI STORES	14,980.00	3 quotations required, but only one quotation was attached	Quotations and bidding documents are supposed to be filed at Ministries, Departments and Agencies. However, with effect from 9th of October 2012 all purchase goods and services including air tickets will be supported by three quotations, supplier Invoice and relevant GPPA forms. As per Circular referenced

						DE10/92/01/P.12/(75) dated 8th October 2012
25-Jun 2008	Insecticide	21PV1003116	S .E. M.	430,000.00	3 quotations required, but only one quotation was attached	
15-Jul 2008	Overseas travelling fares	21PV1003295	BANJUL TRAVEL AGENCY	193,812.00	3 quotations required, but only one quotation was attached	Quotations and bidding documents are supposed to be filed at Ministries, Departments and Agencies. However, with effect from 9th of October 2012 all purchases of goods and services including air tickets will be supported by three quotations, supplier Invoice and relevant GPPA forms. As per Circular referenced DE10/92/01/P.12/(75) dated 8th October 2012
14-Aug 2008	Treatment of government officers overseas	21PV1003482	BANJUL TRAVEL AGENCY	33,932.00	3 quotations required, but only one quotation was attached	Quotations and bidding documents are supposed to be filed at Ministries, Departments and Agencies. However, with effect from 9th of October 2012 all purchases of goods and services including air tickets will be supported by three quotations, supplier Invoice and relevant GPPA forms. As per Circular referenced DE10/92/01/P.12/(75) dated 8th October 2012
16-Oct 2008	Drug Revolving Fund Maintenance of building	21PV1003947	SOBEYA KUNDA CONSTRUCTION ENTERPRISE	68,139.00	3 quotations required, but only one quotation was attached	Quotations and bidding documents are supposed to be filed at Ministries, Departments and Agencies. However, with effect from 9th of October 2012 all purchases of goods and services including air tickets will be supported by three quotations, supplier Invoice and relevant GPPA forms. As per Circular referenced DE10/92/01/P.12/(75) dated 8th October 2012
07-Nov 2008	Overseas travelling fares	21PV1004181	BANJUL TRAVEL AGENCY	220,970.00	3 quotations required, but only one quotation was attached	Quotations and bidding documents are supposed to be filed at Ministries, Departments and Agencies. However, with effect from 9th of October 2012 all purchases of goods and services including air tickets will be supported by three quotations, supplier Invoice and relevant GPPA forms. As per Circular referenced

						DE10/92/01/P.12/(75) dated 8 October 2012
24-Nov 2008	Overseas travelling fares	21PV1004290	BANJUL TRAVEL AGENCY	131,185.00	3 quotations required, but only one quotation was attached	Quotations and bidding documents are supposed to be filed at Ministries, Departments and Agencies. However, with effect from 9th of October 2012 all purchases of goods and services including air tickets will be supported by the quotations, supplier Invoice and relevant GPPA forms. As per Circular referenced DE10/92/01/P.12/(75) dated 8 October 2012
16-Dec 2008	Maintenance of Vehicles	21PV1004439	T.K. MOTORS GAMBIA LIMITED	22,000.00	3 quotations required, but only one quotation was attached	Quotations and bidding documents are supposed to be filed at Ministries, Departments and Agencies. However, with effect from 9th of October 2012 all purchases of goods and services including air tickets will be supported by the quotations, supplier Invoice and relevant GPPA forms. As per Circular referenced DE10/92/01/P.12/(75) dated 8 October 2012
29-Oct-08	Maintenance of State Aircraft	O1PV1005473	Gambia International Airline Ltd	1,565,218.08	Contract agreement or any document showing the eligibility of payments made to the flight crew	
08-Oct 2008	Executive Residences	O1PV1004455	GAI ENT. CONS. MAR. CIVIL ENG. GEN GOOD	691,150.00	No bidding evidence, minutes from contract committee(if any) and no advertisement from the media	
03-Jul 2008	Maintenance of State House and Cape Point	O1PV1005512	West African Construction Ltd	780,000.00	No minutes from contract committee attached, no bidding evidence, no evidence of advertisement	

03-Nov 2008	General services (expenses relating P	O1PV1004229	International Insurance Company Ltd	8,000.00	No correspondence attached showing the insurance cover was in respect of how people attending the High level conference in food security in Rome, Italy.	
28-Mar 2008	President's visit to provinces	O1PV1003693	Amy Investment	82,930.00	No supporting document attached	
09-Sep 2008	Upkeep of State Guards	O1PV1005026	Sect. General Office of President	316,400.00	No correspondence regarding the eligibility of the payment and recipients signatures missing on the payment voucher attached list	
27-Nov 2008	Advocacy for Women's Empowerment Basic s	O1PV1005774	International Insurance Company Ltd	3,939.42	no supporting document attached and payment voucher not authorised	
14-May 2008	Advocacy for Women's Empowerment Trainin	O1PV1003796	Mrs Ida Faye Hydara	200,000.00	There were no supporting documents attached e.g retirement of imprest. (only Authorisation of release of fund and copy of cheque paid to Mrs Ida Faye Hydara attached.)	
17-Jun 2008	Allowances	1OPV1002157	Fabakary Janneh	10,173.00	No Letter of Appointment Attached	

29-Jan-2008	Overseas travelling fares	1OPV1001462	Kasim Dampha Njie	215,776.26	No correspondence pertaining to the visit made by the Gambian High Delegation to Spain in 2008.	
08-Aug-2008	Overseas travelling fares	1OPV1002427	Dr. Omar Touray	59,616.00	No supporting documents attached	
12-Dec-12	Overseas travelling fares	1OPV1002940	Dr. Omar Touray	43,200.00	No correspondence relating to the visit of the Hon. Secretary of state to Libya not attached (the request for payment of per diem allowance attached on PV does not correspond to the payees name)	DNT to follow up with Foreign affairs to provide letter of approval for the then honourable Minister
6-Mar-08	Movement of Diplomatic staff	1OPV1001709	Satguru Travel and Tour Services	190,472.00	No invoice attached	
29-Apr-2008	Movement of Diplomatic staff	1OPV1001965	Pa Modou Njie	22,864.86	No correspondence attached stating the reason as to why the payee is being refunded	
31-May-08	Telecommunication expenses (Including po	1OPV1002096	Gambia Telecommunication Co Ltd	49,235.68	No invoice attached	
22-Sep-08	Operating costs	01PV1005146	Banning Sherman	2,608,750.00	No invoice or receipt attached to fully support this payment (only a letter from payee showing the breakdown of the lump sum amount)	

11-Feb 2008	Expenses on Tas	21PV1002153	OLYMPIC TRAVEL AGENCY LTD	1,474,476.00	No supporting documents	
22-Feb 2008	Rents & Rates	21PV1002193	DAWDA NDURE	160,000.00	No supporting documents	
25-Feb 2008	Expenses on Tas	21PV1002200	BANJUL TRAVEL AGENCY	879,860.00	No supporting documents	
26-Feb 2008	Maintenanc e of buildings & facilities	21PV1002227	FONI CARPEN TRY	113,253.75	No supporting documents	
26-Feb 2008	Maintenanc e of buildings & facilities	21PV1002228	MAM LAYES ENTERP RISE	62,000.00	No supporting documents	
28-Feb 2008	Expenses on Tas	21PV1002246	QUANTU MNET COMPAN Y LTD	290,000.00	No supporting documents	
14-Mar 2008	Medical Grant Overseas travelling fares	21PV1002324	BANJUL TRAVEL AGENCY	368,084.00	only one invoice	
23-Apr 2008	Grants for Local Human Resource Developm	21PV1002558	BABOUC ARR NGUM	48,867.00	No supporting documents	
27-May 2008	Insecticide	21PV1002824	GAI ENT. CONS. MAR. CIVIL ENG.GEN . GOOD	264,894.00	No supporting documents	
02-Jul 2008	UNICEF- DOS Health Printing expenses	21PV1003180	PERM. SECT HEALTH & SOCIAL WELFAR E	1,397,965.00	No supporting documents	
02-Jul 2008	Eradication of Malaria Other equipment a	21PV1003181	PERM. SECT HEALTH & SOCIAL WELFAR E	469,250.00	No supporting documents	
15-Jul 2008	Vector Control Equipment	21PV1003276	MAM LAYES ENTERP RISE	20,000.00	No supporting documents	

16-Jul 2008	Contribution to local organisations	21PV1003299	THE NATIONAL UNION OF THE DISABLED YOUTH	10,000.00	No supporting documents	
18-Jul 2008	Specialised & technical materials	21PV1003312	TUMBULU & SONS ENTERPRISE	40,000.00	No supporting documents	
21-Jul-08	Food and food services	21PV1003317	FANA-FANA TRADING	14,450.00	No supporting documents	
23-Jul 2008	Specialised & technical materials	21PV1003322	SOBEYA KUNDA CONSTRUCTION ENTERPRISE	30,000.00	No supporting documents	
23-Jul 2008	UNICEF-DOS Health Training (local)	21PV1003349	PERM. SECT HEALTH & SOCIAL WELFARE	39,698.00	No supporting documents	
24-Jul 2008	Stationery - (including computer station)	21PV1003365	MUNAS TRADING ENTERPRISE	10,000.00	No supporting documents	
25-Jul 2008	Maintenance of buildings & facilities	21PV1003368	ARCOLLEYS ENTERPRISE	147,905.00	No supporting documents	
28-Jul 2008	Maintenance of buildings & facilities	21PV1003370	OMAR MALACK	131,116.00	No supporting documents	
28-Jul 2008	Sub vented Agencies PEs	21PV1003376	RIDERS FOR HEALTH	360,000.00	No supporting documents	
29-Jul 2008	Food and food services	21PV1003404	DEMBO MANNEH	20,000.00	No supporting documents	
30-Jul 2008	UNICEF-DOS Health Training (local)	21PV1003409	PERM. SECT HEALTH & SOCIAL WELFARE	104,400.00	No supporting documents	
04-Aug 2008	Drug Revolving Fund Drugs, Dressing & Me	21PV1003427	KAIRABA PHARMACEUTICALS LIMITED	126,250.00	No supporting documents	
06-Aug 2008	Eradication of Malaria Specialised & tec	21PV1003436	PERM. SECT HEALTH & SOCIAL	1,000,200.00	No supporting documents	

			WELFAR E			
25-Aug 2008	Overseas travelling allowance	21PV1003538	DR.MALI CK NJIE	67,051.80	No supporting documents	
31-Aug 2008	Specialised & technical materials	21PV1003593	ARCOLLE YS ENTERP RISE	50,000.00	No supporting documents	
19-Sep 2008	Subvention to Royal Victoria Hospital -	21PV1003695	ROYAL VICTORIA L TEACHIN G HOSPITA L	1,100,000.00	No supporting documents	
22-Oct 2008	Allowances	21PV1003987	PERM. SECT HEALTH & SOCIAL WELFAR E	425,600.00	No supporting documents	
28-Oct 2008	Grants for Local Human Resource Developm	21PV1004063	BANJUL TRAVEL AGENCY	57,660.00	No supporting documents	
03-Nov 2008	Allowances	21PV1004126	PERM. SECT HEALTH & SOCIAL WELFAR E	425,400.00	No supporting documents	
06-Nov 2008	Miscellaneo us office expenses (other tha	21PV1004150	ALIEU B.M FYE	19,871.00	No supporting documents	
13-Nov 2008	Rents & Rates	21PV1004220	SAIDOU BAH	7,200.00	No supporting documents	
04-Dec 2008	Telecommu nication expenses (Including po	21PV1004396	GAMBIA TELECO MMUNIC ATION CO LTD	3,000.00	No supporting documents	
04-Dec 2008	Telecommu nication expenses (Including po	21PV1004396	GAMBIA TELECO MMUNIC ATION CO LTD	4,000.00	No supporting documents	
20-Dec 2008	Integrated Quality RH Research	21PV1004496	-	100,000.00	No supporting documents	
22-Dec 2008	UNICEF- DOS Health Training (local)	21PV1004525	PERM. SECT HEALTH & SOCIAL WELFAR E	930,311.00	No supporting documents	

29-Dec 2008	Contribution to local organisations	21PV1004556	MUNAZA MAT AL DAWA AL ISLAMIA	10,000.00	No supporting documents	
13-May 2008	Research Survey- UNICEF Stationery - (inc	12PV1002438	DAMBELL BUSINESS CORPORATION	133,250.00	No contract Document attached	
09-Feb 2008	KR 2005 Japanese Food Rural poultry production	17PV1000953		2,309,415.00	No Supporting document attached	
11-May 2008	Allowances paid to Permanent Secretary MoA	17PV1001053		160,000.00	No Supporting document attached	
28-Apr 2008	Telecommunication expenses (Including po	20PV1002572	GAMBIA TELECOMMUNICATION CO LTD	255,610.00	No invoice and PV not signed by receipt	
16-Jun 2008	Specialised & technical materials	20PV1002829	SHELL MARKETING GAMBIA	60,000.00	No invoice and PV not signed by receipt	
24-Jun 2008	Overseas travelling fares	20PV1002913	SAADIS TRAVEL AGENCY LTD	150,369.00	Only one quotation attached	
13-Oct 2008	Rents & Rates	20PV1003524	CORDOU LOUM JONES OGOH	99,000.00	No tenancy agreement attached	
07-Feb-08	Advocacy for Women's Empowerment Purchas	O5PV1000233	JANNEH SILLAH MOTOR MECH. & SPARE PARTS	21,468.00	No invoice attached	
10-Jun 2008	Miscellaneous office expenses (other tha	O8PV1003091	JARRIES ENTERPRISES	2,445.00	No invoice attached	
25-Aug 2008	Juvenile activity expenses	O8PV1003650	MUNAS TRADING ENTERPRISE	5,108.00	No invoice and PV not signed by receipt	
01-Sep 2008	Juvenile activity expenses	O8PV1003712	SOHNAH JARAH ENTERPRISE	19,500.00	No invoice and PV not signed by receipt	
21-Oct-08	Food and food services	O8PV1003979	DAM JAH ENTERPRISE	194,100.00	No contract Document attached	

19-Nov 2008	Gambia Fund for Drug Abuse Sitting Allow	O8PV1004204	EXECUTIVE DIRECTOR NDEA	6,000.00	No Signature list attached	
04-Jun 2008	Allowances	11PV1000715	SOLICITOR GENERAL	80,000.00	No claim forms or any correspondence	
26-Sep 2008	Overseas travelling fares	11PV1000869	BELLVIEW AIRLINE LTD	39,518.00	no invoice attach	
21-Oct 2008	Printing expenses	11PV1000888	C GAMBIA. COM	24,000.00	no quotation attach	
07-Nov 2008	Telecommunication expenses (Including po	11PV1000939	NFANSU JATTA	1,000.00	No Claim forms	
12-Nov 2008	Allowances	11PV1000942	SOLICITOR GENERAL	15,000.00	no claim forms attach	
19-Dec 2008	Trainee's allowance	16PV1002447	FANA-FANA TRADING	14,000.00	no quotation attach	
19-Sep 2008	Drug Revolving Fund Telecommunication ex	21PV1003694	QUANTUMNET COMPANY LTD	18,000.00	only one invoice attach	
05-Jun 2008	Training (local)	O2PV1000842	UNIVERSITY OF THE GAMBIA	30,600.00	invoice not attach	
11-Jul 2008	Allowances	O2PV1000906	CLERK NATIONAL ASSEMBLY	16,874.50	No overtime claim sheet	
28-Oct 2008	Official entertainment & hotel accommodation	O2PV1001095	OCEAN BAY BOTEL AND RESORT	43,305.00	invoice not attach	
Total				33,020,650.38		

Appendix E: Virement limits exceeded

EXPENDITURE CODE	DESCRIPTION	Approved Budget (MoFEA)	Net Virement	% Change
0101000130010000-000000-00-221301	Purchase of fuel & lubricants	2,500,000.00	3,280,000.00	131.20
0101000130010000-000000-00-221604	Stationery - (including computer station)	200,000.00	493,000.00	246.50
0103000130010000-000000-00-222001	Celebration of national events	6,000,000.00	5,000,000.00	83.33
0104000130010000-000000-00-221606	Miscellaneous office expenses (other tha	100,000.00	800,000.00	800.00
0109000130010000-000000-00-211146	Allowances	145,000.00	114,334.44	78.85
0109000130010000-000000-00-221207	Communications - Mobile Phones	30,000.00	101,000.00	336.67
0109000130010000-000000-00-221409	Maintenance of equipment	100,000.00	(101,000.00)	-101.00
0109000130010000-000000-00-232218	Motorbikes and bicycles	60,000.00	196,000.00	326.67
0100000230010004-000000-00-221306	Maintenance of State Air Craft	23,000,000.00	81,600,000.00	354.78
0100000230010004-000000-00-221403	Maintenance of State House and Cape Poin	15,000,000.00	(38,488,000.00)	-256.59
0701000130010000-000000-00-211101	Basic salary	552,000.00	1,488,711.83	269.69
0701000130010000-000000-00-221203	Rents & Rates	1,000,000.00	(785,000.00)	-78.50
0702000130010000-000000-00-221302	Maintenance of Vehicles	650,000.00	695,000.00	106.92
0700000230010154-000000-00-232125	Military barracks, facilities and struct	100,000,000.00	(199,728,775.00)	-199.73
1201000130010000-000000-00-211102	Salaries of Accounting Aids	37,499.00	1,150,000.00	3066.75
1201000130010000-000000-00-221103	Overseas travelling allowance	2,000,000.00	4,085,000.00	204.25
1201000130010000-000000-00-221105	Movement of diplomatic staff	1,500,000.00	(1,992,735.00)	-132.85
1201000130010000-000000-00-221301	Purchase of fuel & lubricants	800,000.00	599,285.00	74.91
1201000130010000-000000-00-221606	Miscellaneous office expenses (other tha	700,000.00	2,769,100.00	395.59
1201000130010000-000000-00-222121	Bilateral and other aid - local cost	2,000,000.00	29,311,682.00	1465.58
1202000130010000-000000-00-232210	Motor vehicles	21,300,000.00	22,572,500.00	105.97
1202000130010000-000000-00-282106	Contribution to local organisations	3,000,000.00	(2,410,000.00)	-80.33
1200000230010020-000000-00-221203	Rents & Rates	11,924,655.00	(11,642,000.00)	-97.63
1200000230010020-000000-00-221704	Consultancy (including legal consultancy)	6,850,387.00	8,427,500.00	123.02

EXPENDITURE CODE	DESCRIPTION	Approved Budget (MoFEA)	Net Virement	% Change
1200000230010020-000000-00-232147	Other major rehabilitation works	30,000,000.00	(26,417,500.00)	-88.06
1200000230010020-000000-00-232240	Office equipment	5,000,000.00	(4,990,000.00)	-99.80
1200000230010026-000000-00-221502	Workshops and Seminars	800,000.00	3,500,000.00	437.50
1200000230010026-000000-00-221610	Printing expenses	1,000,000.00	2,500,000.00	250.00
1701000130010000-000000-00-211146	Allowances	135,767.00	(2,250,500.00)	-1657.62
1702000130010000-000000-00-221401	Maintenance of buildings & facilities	150,000.00	2,250,500.00	1500.33
1702000130010000-000000-00-221606	Miscellaneous office expenses (other tha	90,000.00	500,000.00	555.56
1702000130010000-000000-00-221827	Analysis and strategy preparations	63,000.00	7,772,000.00	12336.51
1700000230010047-000000-00-232146	Rehabilitation of wells and boreholes	102,000.00	3,500,000.00	3431.37
1700000230010165-000000-00-221816	Agricultural inputs (including chemicals	500,000.00	7,150,000.00	1430.00
1700000230010165-000000-00-232227	Other equipment and installations	8,000,000.00	(7,650,000.00)	-95.63
2001000130010000-000000-00-211101	Basic salary	8,378,653.00	(15,286,926.35)	-182.45
2001000130010000-000000-00-251172	Contribution to International Organisati	700,000.00	769,001.00	109.86
2002000130010000-000000-00-211146	Allowances	16,612,962.00	14,517,925.35	87.39
2002000130010000-000000-00-221902	Training (local)	1,000,000.00	(1,000,000.00)	-100.00
2101000130010000-000000-00-221102	Overseas travelling fares	800,000.00	900,000.00	112.50
2101000130010000-000000-00-221103	Overseas travelling allowance	700,000.00	4,398,240.00	628.32
2102000130010000-000000-00-251168	Subvention to Riders for Health - G&S	9,000,000.00	7,700,000.00	85.56
2128000130010000-000000-00-221820	Pharmaceuticals	2,600,000.00	(5,000,000.00)	-192.31
2128000130010000-000000-00-222101	Food and food services	200,000.00	220,000.00	110.00

Appendix F (i): Special Deposit Dalasi - Unpresented Stale Cheques

Date	Cheque No.	Particulars	Amount	BE
13-Dec-2007	00016734	PERM. SECT-EDUCATION R 2	-32,113.13	20
13-Dec-2007	00016758	ESSAU SENIOR SECONDARY SCHOOL	-90,433.04	20
22-Nov-2007	070037	NAZARENE TOURS LTD	-103,849.60	7
22-Nov-2007	070038	NAZARENE TOURS LTD	-103,849.60	7
27-Dec-2007	120202	CITI BANK FSB - US\$	-21,800.54	12
27-Dec-2007	010556	CITI BANK FSB - US\$	-121,144.98	10
16-Feb-2008	00017040	SAJO JALLOW	-15,615.00	10
08-Oct-2007	00016621	NUSRAT SENIOR SECONDARY SCHOOL	-22,100.00	21
08-Oct-2007	00016622	NUSRAT SENIOR SECONDARY SCHOOL	-63,200.00	21
08-Oct-2007	00016623	NUSRAT SENIOR SECONDARY SCHOOL	-3,900.00	21
08-Oct-2007	00016653	TALLINDING UPPER BASIC SCHOOL	-850.00	21
08-Oct-2007	00016681	BUSUMBALA/FARATO LO.BAS SCH	-2,000.00	21
08-Oct-2007	00016689	BUSUMBALA FARATO UPPER BASIC	-1,200.00	21
11-Dec-2007	00016913	SERREKUNDA LOWER BASIC SCHOOL	-500.00	21
24-Jul-2007	00016566	KANIFING MUNICIPAL COUNCIL	-2,580,900.00	8
TOTAL			-3,163,455.89	

Appendix F (ii): Treasury Main Account - Unpresented stale cheques

DOS	Date	Cheque No.	Particulars	Cheque Amount
BE17	23-Oct-2007	00018692	PROJ.CO-SPECIAL PROG. FOR FOOD SECURITY	(20,000.00)
BE17	11-Dec-2007	170007	PERM. SECT AGRICULTURE	(524,399.81)
BE20	11-Dec-2007	2000006	PERM. SECT BASI AND SEC. EDUCATION	(13,534,454.29)
BE20	25-Feb-2008	00017285	THE GAMBIA TELECOMMUNICATION CELLULAR CO	(100,000.00)
BE24	11-Dec-2007	240000	THE PERM SECT DOS COMM & INFO TECH	(47,127.79)
BE07	20-Feb-2007	00003730	CAPT. SAIKOU SECKAN	(25,872.00)
BE07	26-Nov-2007	00220173	THIRD PARTY SPECIAL DEPOSIT ACCOUNT	(80,328.00)
BE07	11-Dec-2007	070044	PERMANENT SECRETARY-DOS DEFENCE	(2,215,319.45)
BE12	16-Nov-2007	00019751	GAMBIA SHIPPING AGENCIES LTD	(89,304.00)
BE12	11-Dec-2007	120185	PERM.SECT-FINANCE & ECONOMIC AFFAIRS	(632,038.58)
BE12	31-Dec-2007	120634	PERM.SECT-FINANCE & ECONOMIC AFFAIRS	(119,774.63)
BE12	14-Feb-2008	00016826	SHEIKH CONTEH	(10,440.00)
BE25	11-Dec-2007	025007	PERMANENT SECT. F & WATER RESOUCES	(318,018.67)
BE10	02-Apr-2007	00005423	COMMISSIONER-DOMESTIC TAXES	(87,282.73)
BE10	28-May-2007	00008012	PERM. SECT FOREIGN AFFAIRS	(53,659.00)
BE10	11-Dec-2007	010529	PERM. SECT FOREIGN AFFAIRS	(1,466,851.50)
BE23	11-Dec-2007	023033	THE PERM. SECT FORESTRY & ENVIROMENT	(234,526.31)
BE23	17-Jan-2008	00015631	SHELL MARKETING GAMBIALTD	(30,000.00)
BE21	19-Nov-2007	00019911	METHODIST SPECIAL SCHOOL	(10,000.00)
BE21	11-Dec-2007	021027	PERM. SECT HEALTH & SOCIAL WELFARE	(1,165,636.54)
BE21	27-Jun-2008	00027114	GOVERNOR-CRR	(181,404.00)
BE08	11-Dec-2007	080010	PERM. SECT INTERIOR	(4,138,604.24)
BE08	27-May-2008	00025210	GAMBIA TELECOMMUNICATION CO LTD	(21,000.00)
BE08	10-Jun-2008	00025743	STANDARD CHARTERED BANK LTD	(31,500.00)
BE11	26-Mar-2007	00005031	TRUST BANK LTD	(83,333.00)
BE11	11-Dec-2007	120184	SOLICITOR GENERAL	(51,487.54)
BE16	31-Dec-2007	1600006	PERM. SECT LOCAL GOVERNMENT & LANDS	(401,173.14)
BE27	25-Jun-2007	00009328	TRUST BANK LTD	(12,376.46)
BE27	11-Dec-2007	027024	PERM.SECT TERTIARY & HIGHER EDUCATION	(1,099,737.91)
BE27	28-Jan-2008	00016102	DR. SAIDOU S. JALLOW	(68,422.00)
BE27	29-Apr-2008	00021643	THIRD PARTY SPECIAL DEPOSIT ACCOUNT	(80,031.00)
BE09	11-Dec-2007	090000	PERM. SECT- TOURISM	(50,787.53)
BE19	16-Feb-2007	00003696	SUSAN WAFFA OGOO	(67,107.60)

DOS	Date	Cheque No.	Particulars	Cheque Amount
BE19	08-Aug-2007	00011316	THE GAMBIA TELECOMMUNICATION CELLULAR CO	(24,059.60)
BE18	11-Dec-2007	180002	PERM. SECT WORKS. CONSTR & INFORMATION	(243,205.02)
BE18	11-Jun-2008	00025874	THE GAMBIA ROADS AUTHORITY	(1,000,000.00)
BE22	11-Dec-2007	0000001	THE PERMANENT SECRETARY YOUTH,SPORTS & R	(69,991.34)
BE02	11-Dec-2007	0200006	CLERK NATIONAL ASSEMBLY	(65,568.00)
BE50	31-Dec-2007	501412	ISLAMIC DEVELOPMENT BANK	(3,220,225.10)
BE50	31-Dec-2007	501413	ISLAMIC DEVELOPMENT BANK	(69,558.95)
BE50	31-Dec-2007	501414	ISLAMIC DEVELOPMENT BANK	(1,777,031.42)
BE26	24-May-2007	00007746	DIRECTOR NANA	(82,126.54)
BE01	30-Oct-2007	00019119	MANAGEMENT DEVELOPMENT INSTITUTE	(16,000.00)
BE01	11-Dec-2007	0100121	SECT.GENERAL OFFICE OF PRESIDENT	(892,067.70)
BE01	31-Dec-2007	0002510	ALHAJI O. CEESAY	(125,000.00)
BE01	31-Dec-2007	0002511	ALHAJI O. CEESAY	(38,692.80)
BE01	31-Dec-2007	0002512	MARIA LUISA LIMA BELTRAN	(25,795.20)
BE01	31-Dec-2007	0002518	SULAYMAN GASSAMA	(25,795.20)
BE01	22-Mar-2008	00018706	DIRECTOR GENERAL N.I.A	(443,642.00)
BE01	06-Jun-2008	00025665	MUHAMED SAMBOU	(14,464.80)
BE13	28-Feb-2007	00003466	BABOUCARR S. LOUM	(13,246.77)
BE13	31-Dec-2007	00015442	MAMUD FATIM CEESAY	(11,479.88)
BE05	11-Dec-2007	0050000	CHAIRMAN- PSC	(13,941.00)
Total				(35,223,889.04)

Appendix G (i) Special Deposit Dalasi – Receipts in Cash Book not in Bank

Date Applied	Date Cleared	Document No.	Description	Amount
10-Feb-2007	19-Aug-2009	PYT0000011	Third Party	13,242,943.07
28-Feb-2007	16-Feb-2010	227551	Banking of Deposits	2,725,330.00
31-Mar-2007	16-Feb-2010	227653	Banking of Deposits	3,760,765.00
06-Jul-2007	05-Sep-2009	0217460	THIRD PARTY DEPOSIT	15,637.78
13-Aug-2007	06-Aug-2009	0214103	DEPOSIT0000208 :DEPOSIT0000208	721,464.00
04-Sep-2007	19-Feb-2010	0127468	THIRD PARTY DEPOSIT	20,435.21
25-Oct-2007	19-Aug-2009	0217474	THIRD PARTY DEPOSIT	445.50
30-Nov-2007	17-Mar-2010	LDM/260/317/01	Banking	467,500.00
30-Nov-2007	17-Mar-2010	LMD/260/317/01/	DEPOSIT0000041 :DEPOSIT0000041	382,500.00
17-Dec-2007		DE21/01/P.21 139	PYTRX0000070 :PYTRX0000070	91,048.80
17-Dec-2007	02-Mar-2010	PYTRX0000148	Banking	716,039.00
27-Dec-2007	10-Feb-2010	097	DEPOSIT0000051 :DEPOSIT0000051	25,571.84
28-Dec-2007	11-May-2010	JRNL00000470	Banking	80,684.40
31-Dec-2007			2007/800	17,500.00
31-Dec-2007			Being correction of 02185.	10,418.44
31-Dec-2007	08-Mar-2010	1x 6 Returns	Special Project	250,000.00
31-Dec-2007	17-May-2010	00001829	TRF0000005:00001829	15,634.78
31-Dec-2007	01-Apr-2010	0002156	Banking	41,011.00
31-Dec-2007	08-Apr-2010	0002156	DEPOSIT0000401 :DEPOSIT0000401	439,108.00
31-Dec-2007	01-Apr-2010	0002156	Banking	7,708.00
31-Dec-2007	08-Apr-2010	0002156	Banking	378,276.67
31-Dec-2007	15-Apr-2010	0002156	Banking	254,717.00
31-Dec-2007	01-Apr-2010	0002156	Banking	9,723.00
31-Dec-2007	08-Apr-2010	0002156	DEPOSIT0000066 :DEPOSIT0000066	24,720.00
31-Dec-2007	08-Apr-2010	0002156	DEPOSIT0000158 :DEPOSIT0000158	14,500.00
31-Dec-2007	08-Apr-2010	0002156B	DEPOSIT0000237 :DEPOSIT0000237	63,230.00
31-Dec-2007	08-Apr-2010	0002177	DEPOSIT0000226 :DEPOSIT0000226	18,624.00
31-Dec-2007	08-Apr-2010	0002185	DEPOSIT0000227 :DEPOSIT0000227	1,304.00
31-Dec-2007	08-Apr-2010	0002185	DEPOSIT0000321 :DEPOSIT0000321	107,418.44
31-Dec-2007	17-Feb-2009	000227	Banking	10,829.00
31-Dec-2007	20-Aug-2009	00217474	TRF0000083:00217474	445.50
31-Dec-2007	25-Jun-2010	00489	Cash Received	277.77
31-Dec-2007	25-Jun-2010	00490	Cash Received	9,078.52
31-Dec-2007	25-Mar-2010	0075408	TRF0000044:0075408	500,000.00

31-Dec-2007	25-Mar-2010	0202464	Banking of Deposits	102,500.00
31-Dec-2007	08-Apr-2010	0217489	Banking	1,450.00
31-Dec-2007	08-Apr-2010	0217490	Banking	4,822.00
31-Dec-2007	25-Mar-2010	0223211	TRF0000043:0223211	100,000.00
31-Dec-2007	18-Aug-2009	075403	TRF0000003:075403	500,000.00
31-Dec-2007	01-Sep-2009	199087	DEPSIT0001445 :DEPSIT0001445	21,000.00
31-Dec-2007	03-Dec-2010	199099	TRF0000027:199099	10,500.00
31-Dec-2007	06-Jan-2009	202468	Banking of Deposits	86,300.00
31-Dec-2007	06-Jan-2009	202469	Banking of Deposits	20,000.00
31-Dec-2007	08-Apr-2010	2185	DEPSIT0001016 :DEPSIT0001016	10,418.44
31-Dec-2007	06-Jan-2009	219568	DEPSIT0001684 :DEPSIT0001684	12,200.00
31-Dec-2007	05-Mar-2010	75403	TRF0000005:75403	152,400.00
31-Dec-2007	05-Mar-2010	75409	TRF0000004:75409	250,000.00
31-Dec-2007	24-Mar-2010	AWFPYT000008	TRF0000011:AWFPYT000008	323,850.00
31-Dec-2007	25-Mar-2010	AWFPYT000010	TRF0000012:AWFPYT000010	50.00
31-Dec-2007	25-Mar-2010	DD 28-12-2007	DEPSIT0003486 :DEPSIT0003486	2,110,220.00
31-Dec-2007	17-Feb-2010	DE 21 P20 (272)	TRF0000016:DE 21 P20 (272)	8,263.20
31-Dec-2007	10-Feb-2010	DE21/01/P20(254)	DEPSIT0003424 :DEPSIT0003424	12,000,000.00
31-Dec-2007	02-Mar-2010	DE21P.21(132)	Banking	726,440.85
31-Dec-2007	25-Mar-2010	DEPSIT0000267	TRF0000017:DEPSIT0000267	176,654.00
31-Dec-2007	18-Aug-2009	FAT75403	TRF0000010:FAT75403	500,000.00
31-Dec-2007	18-Aug-2009	FAV0075409	TRF0000015:FAV0075409	250,000.00
31-Dec-2007	18-Aug-2009	FDF0075403	TRF0000014:FDF0075403	152,400.00
31-Dec-2007	25-Mar-2010	OMP (91)	TRF0000013:OMP (91)	95,250.00
31-Dec-2007		PYT0000017	DEPSIT0000127 :DEPSIT0000127	895.03
31-Dec-2007	25-Mar-2010	PYTRX0004799	Banking of Deposits	85,100.00
31-Dec-2007	10-Feb-2010	Sal. 19/10/07	THIRD PARTY DEPOSIT	2,272.00
07-Jan-2008	03-Feb-2010	0002187	DEPSIT0000010 :DEPSIT0000010	7,158.00
08-Jan-2008	09-Apr-2010	0002185	Banking	3,295.00
08-Jan-2008	03-May-2010	0002185	Banking	1,961.00
31-Jan-2008	22-Mar-2012	TRF0000116	TRF0000116:TRF0000116	154,110.00
31-Jan-2008	22-Mar-2012	TRF0000327	TRF0000327:TRF0000327	754,860.50
TOTAL				43,049,258.74

Appendix G (ii): Receipts in Cash Book not in Bank-Treasury Main Account

Date Applied	Date Cleared	Document No.	Description	Amount	DOS
05-Nov-2007	19-Aug-2009	OC/100481	CR100481:OC/100481	2,000,000.00	BE19
10-Dec-2007	19-Aug-2009	OC/100575	CR100575:OC/100575	4,226,105.00	BE13
11-Dec-2007	11-May-2010	DE21/01/P.21 139	Banking	80,684.40	BE22
11-Dec-2007	19-Aug-2009	DEV/100585	CR100585:DEV/100585	6,500,000.00	BE18
11-Dec-2007	19-Aug-2009	OC/100582	CR100582:OC/100582	450,000.00	BE18
11-Dec-2007	19-Aug-2009	OC/100584	CR100584:OC/100584	3,500,000.00	BE18
11-Dec-2007	19-Aug-2009	OC/100586	CR100586:OC/100586	400,000.00	BE12
11-Dec-2007	19-Aug-2009	OC/100588	CR100588:OC/100588	2,900,000.00	BE12
11-Dec-2007	19-Aug-2009	PE/100587	CR100587:PE/100587	7,887,628.00	BE07
11-Dec-2007	19-Aug-2009	PE/100587	CR100587:PE/100587	54,081.00	BE05
11-Dec-2007	19-Aug-2009	PE/100587	CR100587:PE/100587	601,488.00	BE02
11-Dec-2007	19-Aug-2009	PE/100587	CR100587:PE/100587	9,247,348.00	BE08
11-Dec-2007	19-Aug-2009	PE/100587	CR100587:PE/100587	117,746.00	BE09
11-Dec-2007	19-Aug-2009	PE/100587	CR100587:PE/100587	842,215.00	BE12
11-Dec-2007	19-Aug-2009	PE/100587	CR100587:PE/100587	2,504,082.00	BE10
11-Dec-2007	19-Aug-2009	PE/100587	CR100587:PE/100587	15,271,205.00	BE20
11-Dec-2007	19-Aug-2009	PE/100587	CR100587:PE/100587	254,553.00	BE19
11-Dec-2007	19-Aug-2009	PE/100587	CR100587:PE/100587	325,948.00	BE18
11-Dec-2007	19-Aug-2009	PE/100587	CR100587:PE/100587	142,401.00	BE17
11-Dec-2007	19-Aug-2009	PE/100587	CR100587:PE/100587	877,160.00	BE16
11-Dec-2007	19-Aug-2009	PE/100587	CR100587:PE/100587	112,793.00	BE22
11-Dec-2007	19-Aug-2009	PE/100587	CR100587:PE/100587	376,787.00	BE23
11-Dec-2007	19-Aug-2009	PE/100587	CR100587:PE/100587	3,078,122.00	BE21
11-Dec-2007	19-Aug-2009	PE/100587	CR100587:PE/100587	126,979.00	BE24
11-Dec-2007	19-Aug-2009	PE/100587	CR100587:PE/100587	557,111.00	BE25
11-Dec-2007	19-Aug-2009	PE/100589	CR100589:PE/100589	53,700.00	BE23
12-Dec-2007	19-Aug-2009	OC/100591	CR100591:OC/100591	35,500.00	BE10
12-Dec-2007	19-Aug-2009	PE/100590	CR100590:PE/100590	50,000.00	BE25
13-Dec-2007	19-Aug-2009	OC/100592	CR100592:OC/100592	2,200,000.00	BE10
13-Dec-2007	19-Aug-2009	OC/100593	CR100593:OC/100593	315,764.00	BE27
14-Dec-2007	19-Aug-2009	OC/100595	CR100595:OC/100595	50,000.00	BE09
17-Dec-2007	19-Aug-2009	OC/100596	CR100596:OC/100596	5,364,757.00	BE21
17-Dec-2007	19-Aug-2009	OC/100606	CR100606:OC/100606	663,000.00	BE01
17-Dec-2007	19-Aug-2009	PE/100597	CR100597:PE/100597	60,000.00	BE01
17-Dec-2007	19-Aug-2009	PE/100598	CR100598:PE/100598	150,000.00	BE12
17-Dec-2007	19-Aug-2009	PE/100599	CR100599:PE/100599	23,700.00	BE07
17-Dec-2007	19-Aug-2009	PE/100600	CR100600:PE/100600	22,000.00	BE08
17-Dec-2007	19-Aug-2009	PE/100601	CR100601:PE/100601	1,597,000.00	BE03
17-Dec-2007	19-Aug-2009	PE/100601	CR100601:PE/100601	150,000.00	BE12
17-Dec-2007	19-Aug-2009	PE/100605	CR100605:PE/100605	80,000.00	BE01
18-Dec-2007	19-Aug-2009	PE/100607	CR100607:PE/100607	261,000.00	BE10
19-Dec-2007	19-Aug-2009	PE/100609	CR100609:PE/100609	570,000.00	BE07
19-Dec-2007	19-Aug-2009	PE/100610	CR100610:PE/100610	30,000.00	BE12
27-Dec-2007	19-Aug-2009	PE/10061	CR100611:PE/10061	23,043.00	BE08
31-Dec-2007	11-May-2010	REQ.335/07	Banking	11,748.92	BE10
31-Dec-2007	17-Oct-2011	0002165	TRF0000003:0002165	154,110.00	BE16

31-Dec-2007	11-May-2010	0128938	TRF0000014:0128938	12,735.95	BE13
31-Dec-2007	02-Mar-2010	CR102308	CR102308:CR102308	537,456.63	BE10
31-Dec-2007	02-Mar-2010	CR102312	CR102312:CR102312	78,110.53	BE10
31-Dec-2007	02-Mar-2010	CR102313	CR102313:CR102313	994,629.04	BE10
31-Dec-2007	02-Mar-2010	CR102314	CR102314:CR102314	2,240,668.48	BE10
31-Dec-2007	02-Mar-2010	CR102317	CR102317:CR102317	396,090.91	BE10
31-Dec-2007	02-Mar-2010	CR102318	CR102318:CR102318	396,090.91	BE10
31-Dec-2007	02-Mar-2010	CR102319	CR102319:CR102319	286,048.53	BE10
31-Dec-2007	02-Mar-2010	CR102320	CR102320:CR102320	387,747.39	BE10
31-Dec-2007	02-Mar-2010	CR102321	CR102321:CR102321	167,874.01	BE10
31-Dec-2007	02-Mar-2010	CR102323	CR102323:CR102323	235,284.51	BE10
31-Dec-2007	02-Mar-2010	CR103022	CR103022:CR103022	1,157,310.00	BE19
31-Dec-2007	11-Aug-2010	CR104238	CR104238:CR104238	41,000.00	BE17
31-Dec-2007	19-Aug-2009	DEBT/100612	CR100612:DEBT/100612	52,000,000.00	BE50
31-Dec-2007	12-Oct-2010	OC/104354	CR104354:OC/104354	5,066,816.00	BE50
31-Dec-2007	31-Dec-2010	TMA 2007	CORRECTION OF TMA 2009 TRANS I	834,800.00	BE12
31-Dec-2007	31-Dec-2010	TMA 2007	Correction of TMA 2009 Trans.i	2,171,300.00	BE15
03-Jan-2008	17-Oct-2011	0002162	TRF0000063:0002162	754,860.50	BE08
11-Jun-2008	30-Dec-2011	LOAN NO.31760	Banking	597,215.10	BE50
11-Jun-2008	30-Dec-2011	LOAN NO.3455 OGM	Banking	1,173,370.99	BE50
19-Jun-2008	17-Aug-2011	OC/101172	CR101172:OC/101172	250,135,150.00	BE50
25-Jun-2008	21-Jul-2010	CR/101180	CR101180:CR/101180	3,532,989.55	BE21
25-Jun-2008	21-Jul-2010	CR/101180	CR101180:CR/101180	453,546.94	BE23
25-Jun-2008	21-Jul-2010	CR/101180	CR101180:CR/101180	126,856.90	BE22
25-Jun-2008	21-Jul-2010	CR/101180	CR101180:CR/101180	620,604.44	BE25
25-Jun-2008	21-Jul-2010	CR/101180	CR101180:CR/101180	153,172.50	BE24
25-Jun-2008	20-Dec-2010	CR/101180	CR101180:CR/101180	28,978,459.20	BE20
25-Jun-2008	02-Aug-2010	CR/101180	CR101180:CR/101180	9,588,839.97	BE07
26-Jun-2008	21-Jul-2010	OC/101182	CR101182:OC/101182	964,000.00	BE01
26-Jun-2008	21-Jul-2010	OC/101184	CR101184:OC/101184	500,000.00	BE18
26-Jun-2008	21-Jul-2010	PE/101184	CR101183:PE/101184	2,900,752.54	BE10
26-Jun-2008	02-Aug-2010	PE/101186	CR101186:PE/101186	6,107,582.00	BE21
27-Jun-2008	02-Aug-2010	OC/101188	CR101188:OC/101188	3,353,758.00	BE01
27-Jun-2008	21-Jul-2010	OC/101189	CR101189:OC/101189	200,000.00	BE11
30-Jun-2008	21-Jul-2010	PE/101190	CR101190:PE/101190	27,500.00	BE07
02-Jul-2008	21-Jul-2010	DEV/101196	CR101196:DEV/101196	1,102,000.00	BE01
02-Jul-2008	21-Jul-2010	DEV/101199	CR101199:DEV/101199	2,000,000.00	BE20
02-Jul-2008	18-Jun-2010	DEV/101199	CR101199:DEV/101199	2,000,000.00	BE12
02-Jul-2008	21-Jul-2010	OC/101198	CR101198:OC/101198	500,000.00	BE11
02-Jul-2008	20-Dec-2010	OC/101198	CR101198:OC/101198	20,000,000.00	BE12
02-Jul-2008	21-Jul-2010	OC/101198	CR101198:OC/101198	3,000,000.00	BE13
02-Jul-2008	21-Jul-2010	OC/101198	CR101198:OC/101198	9,000,000.00	BE10
02-Jul-2008	21-Jul-2010	OC/101198	CR101198:OC/101198	550,000.00	BE09
02-Jul-2008	21-Jul-2010	OC/101198	CR101198:OC/101198	3,100,000.00	BE18
02-Jul-2008	21-Jul-2010	OC/101198	CR101198:OC/101198	600,000.00	BE19
02-Jul-2008	21-Jul-2010	OC/101198	CR101198:OC/101198	4,500,000.00	BE20
02-Jul-2008	21-Jul-2010	OC/101198	CR101198:OC/101198	800,000.00	BE16
02-Jul-2008	21-Jul-2010	OC/101198	CR101198:OC/101198	3,000,000.00	BE17

02-Jul-2008	25-Jan-2011	OC/101198	CR101198:OC/101198	80,000,000.00	BE50
02-Jul-2008	21-Jul-2010	OC/101198	CR101198:OC/101198	600,000.00	BE28
02-Jul-2008	21-Jul-2010	OC/101198	CR101198:OC/101198	300,000.00	BE24
02-Jul-2008	21-Jul-2010	OC/101198	CR101198:OC/101198	150,000.00	BE26
02-Jul-2008	21-Jul-2010	OC/101198	CR101198:OC/101198	400,000.00	BE25
02-Jul-2008	21-Jul-2010	OC/101198	CR101198:OC/101198	300,000.00	BE23
02-Jul-2008	21-Jul-2010	OC/101198	CR101198:OC/101198	800,000.00	BE22
02-Jul-2008	21-Jul-2010	OC/101198	CR101198:OC/101198	8,000,000.00	BE21
02-Jul-2008	21-Jul-2010	OC/101198	CR101198:OC/101198	7,011,000.00	BE01
02-Jul-2008	21-Jul-2010	OC/101198	CR101198:OC/101198	500,000.00	BE03
02-Jul-2008	21-Jul-2010	OC/101198	CR101198:OC/101198	600,000.00	BE02
02-Jul-2008	21-Jul-2010	PE/101195	CR101195:PE/101195	15,000.00	BE24
02-Jul-2008	21-Jul-2010	PE/101197	CR101197:PE/101197	29,850.00	BE01
04-Jul-2008	21-Jul-2010	PE/101202	CR101202:PE/101202	765,843.60	BE08
04-Jul-2008	21-Jul-2010	PE/101203	CR101203:PE/101203	904,526.47	BE27
08-Jul-2008	21-Jul-2010	OC/101208	CR101208:OC/101208	1,927,760.00	BE17
14-Nov-2008	21-Jul-2010	DEV101639	CR101639:DEV101639	107,000.00	BE22
18-Dec-2008	11-Aug-2010	PE/101853	CR101853:PE/101853	782,306.00	BE02
31-Dec-2008	17-Mar-2011	010894	Banking	44,105.48	BE10
31-Dec-2008	17-Mar-2011	010894	Correction	39,407.94	BE10
31-Dec-2008	17-Mar-2011	010894.	Correction	4,697.54	BE10
31-Dec-2008		120273	Banking	77,779.58	BE12
31-Dec-2008	30-Dec-2011	120273b	Banking	77,779.58	BE12
31-Dec-2008	06-May-2010	BE 01	TRF0000023:BE 01	1,312,679.27	BE01
31-Dec-2008	06-May-2010	BE 07	TRF0000021:BE 07	220,336.00	BE07
31-Dec-2008	06-May-2010	BE 08	TRF0000094:BE 08	859,472.64	BE08
31-Dec-2008	06-May-2010	BE 10	TRF0000003:BE 10	1,142,329.82	BE10
31-Dec-2008	06-May-2010	BE 11	TRF0000002:BE 11	32,360.40	BE11
31-Dec-2008	06-May-2010	BE 12	TRF0000019:BE 12	15,883,625.94	BE12
31-Dec-2008	06-May-2010	BE 13	TRF0000024:BE 13	633,906.48	BE13
31-Dec-2008	06-May-2010	BE 15	TRF0000001:BE 15	37,443,586.75	BE15
31-Dec-2008	06-May-2010	BE 16	TRF0000009:BE 16	125,841.82	BE16
31-Dec-2008	06-May-2010	BE 20	TRF0000035:BE 20	662,317.28	BE20
31-Dec-2008	06-May-2010	BE 21	TRF0000132:BE 21	66,427.24	BE21
31-Dec-2008	06-May-2010	BE 25	TRF0000009:BE 25	112,772.15	BE25
31-Dec-2008	06-May-2010	BE 27	TRF0000001:BE 27	104,671.07	BE27
31-Dec-2008	06-May-2010	BE 50	TRF0000005:BE 50	5,179,731.22	BE50
31-Dec-2008	15-Jul-2010	CM0000051	CM0000051:CM0000051	68,005.00	BE27
31-Dec-2008	14-Jul-2010	CM0000145	CM0000145:CM0000145	844,115.57	BE01
31-Dec-2008	20-Feb-2010	CM0000259	CM0000259:CM0000259	870,226.61	BE10
31-Dec-2008	20-May-2010	CM0000297	CM0000297:CM0000297	10,778,275.36	BE21
31-Dec-2008	06-Sep-2010	CM0000302	CM0000302:CM0000302	870,226.61	BE10
31-Dec-2008	25-Jan-2011	CR103192	CR103192:CR103192	52,599,618.02	BE50
31-Dec-2008	07-Mar-2011	TMA- 2008	CM0000042:TMA- 2008	15,000.00	BE17
31-Dec-2008	07-Mar-2011	TMA- 2008	CM0000191:TMA- 2008	65,258,632.52	BE50
31-Dec-2008	07-Mar-2011	TMA-2009	CM0000402:TMA-2009	870,226.61	BE10
Total				801,015,821.41	

Appendix G (iii): Receipts in Bank not in Cash Book Special Deposit Dalasi

Date Cleared	Document No.	Description	Amount
02-Feb-2007	00227551	CREDIT	-481,400.00
07-Feb-2007	00199087	CREDIT	-21,000.00
16-Feb-2007	00202454	CREDIT	-85,100.00
20-Feb-2007	00227554	CREDIT	-1,377,200.00
22-Feb-2007	02230101	CREDIT	-151,200.00
05-Mar-2007	00227555	CREDIT	-830,900.00
05-Mar-2007	00227653	CREDIT	-449,900.00
08-Mar-2007	00199088	CREDIT	-59,700.00
08-Mar-2007	00199089	CREDIT	-122,400.00
13-Mar-2007	00230153	CREDIT	-198,400.00
30-Mar-2007	00202464	CREDIT	-102,500.00
03-Apr-2007	75403	CREDIT	-500,000.00
25-Apr-2007	00202468	CREDIT	-86,300.00
25-Apr-2007	00202469	CREDIT	-20,000.00
29-May-2007	DE21/01/P20/(254)	CREDIT	-12,000,000.00
04-Jun-2007	DE21/01/P20/(272)	CREDIT	-8,263.20
06-Jul-2007	217460	CREDIT	-15,634.78
03-Oct-2007	TMA EXP.	CREDIT	-845,054.30
17-Oct-2007	217473	CREDIT	-16,877.17
19-Oct-2007	201631	CREDIT	-2,272.00
09-Nov-2007	00223211	CREDIT	-100,000.00
12-Nov-2007	75408	CREDIT	-500,000.00
13-Dec-2007	DD 07/12/07	CREDIT	-726,440.85
28-Dec-2007	00219568	CREDIT	-12,200.00
28-Dec-2007	DD 28-12-07	CREDIT	-2,110,220.00
TOTAL			-20,822,962.30

Appendix G (iv): Receipts in bank not in Cash Book-Treasury Main Account

Date Applied	Document No.	Description	Amount
18-Oct-2007	00127305	CREDIT	(6,700.00)

Date Applied	Document No.	Description	Amount
12-Apr-2007	00128730	CREDIT	(8,283.36)
27-Nov-2007	210414	CREDIT	(11,109.88)
14-Aug-2007	214103	CREDIT	(721,464.00)
03-Jan-2008	2162	CREDIT	(754,860.50)
03-Jan-2008	2165	CREDIT	(154,110.00)
15-Jan-2008	230450	CREDIT	(542,250.00)
10-Mar-2008	230817	CREDIT	(42,113.50)
04-Sep-2007	217468	CREDIT	(20,435.21)
05-Mar-2007	00229014	CREDIT	(180,865.00)
05-Mar-2007	00229015	CREDIT	(624,149.00)
05-Mar-2007	00229017	CREDIT	(338,876.25)
15-Apr-2008	2057	CREDIT	(73,849.00)
28-Dec-2007	COMM SECT	CREDIT	(120,183.15)
24-Apr-2008	72997	CREDIT	(47,137.53)
29-Mar-2007	75511	CREDIT	(86,000.00)
23-Feb-2007	75603	CREDIT	(18,064.20)
21-Mar-2007	75613	CREDIT	(32,735.50)
26-Feb-2007	REC \$6000	CREDIT	(167,400.00)
31-Jan-2007	REC 31/01/07	CREDIT	(168,000.00)
26-Mar-2008	RET KFEAD \$ 112125.95	CREDIT	(2,238,033.96)
30-Apr-2008	RET OF IDA 36060	CREDIT	(1,355,886.20)
Total			(7,712,506.24)

Appendix H: Difference between general ledger and IFMIS report

JOURNAL CODE	DESCRIPTION	AR ACTIVITY	GL ACTIVITY	DIFFERENCE
Account Code	10000000000000000000000000321810	Description :	Imprest Account	
	AR Transaction	0.00	0.00	0.00
JRNL00002156	Credit Memo Posting in AR	(567,911.04)	(567,911.04)	0.00
JRNL00002157	Credit Memo Posting in AR	(0.00)	0.00	(0.00)
JRNL00002250	Invoice Posting in AR	1,360,000.00	1,360,000.00	0.00
JRNL00002254	Invoice Posting in AR	2,024,579.99	2,024,579.99	0.00
JRNL00002306	Invoice Posting in AR	3,637,604.00	3,637,604.00	0.00
JRNL00002309	Invoice Posting in AR	707,916.00	707,916.00	0.00
JRNL00002311	Invoice Posting in AR	757,749.00	757,749.00	0.00
JRNL00002316	Invoice Posting in AR	947,700.00	947,700.00	0.00
JRNL00002341	Invoice Posting in AR	653,333.00	653,333.00	0.00
JRNL00002343	Invoice Posting in AR	609,999.99	609,999.99	0.00
JRNL00002348	Invoice Posting in AR	996,917.00	996,917.00	0.00
JRNL00002351	Invoice Posting in AR	567,911.04	567,911.04	0.00
JRNL00002354	Invoice Posting in AR	374,583.00	374,583.00	0.00
JRNL00002442	Invoice Posting in AR	451,480.00	451,480.00	0.00
JRNL00002453	Invoice Posting in AR	360,833.00	360,833.00	0.00
JRNL00002455	Invoice Posting in AR	646,250.00	646,250.00	0.00
JRNL00002458	Invoice Posting in AR	267,500.00	267,500.00	0.00
JRNL00002469	Invoice Posting in AR	50,000.00	50,000.00	0.00
JRNL00002474	Invoice Posting in AR	757,749.00	757,749.00	0.00
JRNL00002478	Invoice Posting in AR	1,794,835.00	1,794,835.00	0.00
JRNL00002480	Invoice Posting in AR	2,961,000.00	2,961,000.00	0.00
JRNL00002489	Credit Memo Posting in AR	(2,960,999.99)	(2,960,999.99)	0.00
JRNL00002490	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00002492	Invoice Posting in AR	2,960,999.99	2,960,999.99	0.00
JRNL00002500	Invoice Posting in AR	1,645,416.62	1,645,416.62	0.00
JRNL00002508	Invoice Posting in AR	707,916.00	707,916.00	0.00
JRNL00002522	Invoice Posting in AR	3,163,405.00	3,163,405.00	0.00
JRNL00002531	Invoice Posting in AR	2,574,333.00	2,574,333.00	0.00
JRNL00002535	Invoice Posting in AR	646,250.00	646,250.00	0.00
JRNL00002540	Invoice Posting in AR	216,916.66	216,916.66	0.00
JRNL00002549	Invoice Posting in AR	653,333.00	653,333.00	0.00
JRNL00002563	Invoice Posting in AR	406,250.00	406,250.00	0.00
JRNL00002589	Invoice Posting in AR	577,764.00	577,764.00	0.00
JRNL00002608	Credit Memo Posting in AR	(50,000.00)	(50,000.00)	0.00
JRNL00002609	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00002610	Invoice Posting in AR	50,000.00	50,000.00	0.00
JRNL00002693	Invoice Posting in AR	353,999.00	353,999.00	0.00
JRNL00002704	Invoice Posting in AR	630,899.00	630,899.00	0.00
JRNL00002710	Credit Memo Posting in AR	(216,916.00)	(216,916.00)	0.00
JRNL00002711	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00002715	Invoice Posting in AR	216,916.00	216,916.00	0.00
JRNL00002716	Invoice Posting in AR	314,444.00	314,444.00	0.00

JOURNAL CODE	DESCRIPTION	AR ACTIVITY	GL ACTIVITY	DIFFERENCE
JRNL00002721	Invoice Posting in AR	568,878.34	568,878.34	0.00
JRNL00002766	Invoice Posting in AR	2,560,535.61	2,560,535.61	0.00
JRNL00002816	Invoice Posting in AR	2,747,081.99	2,747,081.99	0.00
JRNL00002824	Credit Memo Posting in AR	(609,999.99)	(609,999.99)	0.00
JRNL00002825	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00002829	Invoice Posting in AR	609,999.99	609,999.99	0.00
JRNL00002837	Invoice Posting in AR	641,066.67	641,066.67	0.00
JRNL00002869	Invoice Posting in AR	216,250.00	216,250.00	0.00
JRNL00002922	Invoice Posting in AR	5,123,236.25	5,123,236.25	0.00
JRNL00002935	Invoice Posting in AR	150,000.00	150,000.00	0.00
JRNL00002942	Invoice Posting in AR	2,460,436.00	2,460,436.00	0.00
JRNL00002948	Invoice Posting in AR	2,669,166.00	2,669,166.00	0.00
JRNL00002961	Invoice Posting in AR	2,368,376.00	2,368,376.00	0.00
JRNL00002962	Invoice Posting in AR	1,386,806.89	1,386,806.89	0.00
JRNL00002968	Invoice Posting in AR	314,444.00	314,444.00	0.00
JRNL00002972	Credit Memo Posting in AR	(50,000.00)	(50,000.00)	0.00
JRNL00002973	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00002974	Invoice Posting in AR	50,000.00	50,000.00	0.00
JRNL00003000	Invoice Posting in AR	1,170,700.00	1,170,700.00	0.00
JRNL00003004	Invoice Posting in AR	2,666,449.66	2,666,449.66	0.00
JRNL00003053	Invoice Posting in AR	216,916.00	216,916.00	0.00
JRNL00003167	Invoice Posting in AR	805,000.00	805,000.00	0.00
JRNL00003171	Invoice Posting in AR	600,000.00	600,000.00	0.00
JRNL00003174	Credit Memo Posting in AR	(1,060,825.38)	(1,060,825.38)	0.00
JRNL00003175	Credit Memo Posting in AR	0.00	(0.00)	0.00
JRNL00003182	Credit Memo Posting in AR	(130,997.89)	(130,997.89)	0.00
JRNL00003183	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00003193	Credit Memo Posting in AR	(113,107.51)	(113,107.51)	0.00
JRNL00003194	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00003195	Credit Memo Posting in AR	(323,829.21)	(323,829.21)	0.00
JRNL00003196	Credit Memo Posting in AR	(0.00)	0.00	(0.00)
JRNL00003197	Credit Memo Posting in AR	(368,841.39)	(368,841.39)	0.00
JRNL00003198	Credit Memo Posting in AR	(0.00)	0.00	(0.00)
JRNL00003200	Invoice Posting in AR	125,000.00	125,000.00	0.00
JRNL00003203	Credit Memo Posting in AR	(83,192.09)	(83,192.09)	0.00
JRNL00003204	Credit Memo Posting in AR	0.00	(0.00)	0.00
JRNL00003207	Invoice Posting in AR	670,430.00	670,430.00	0.00
JRNL00003219	Invoice Posting in AR	142,500.00	142,500.00	0.00
JRNL00003220	Credit Memo Posting in AR	(34,423.85)	(34,423.85)	0.00
JRNL00003221	Credit Memo Posting in AR	0.00	(0.00)	0.00
JRNL00003222	Credit Memo Posting in AR	(257,443.86)	(257,443.86)	0.00
JRNL00003223	Credit Memo Posting in AR	0.00	(0.00)	0.00
JRNL00003224	Credit Memo Posting in AR	(246,221.07)	(246,221.07)	0.00
JRNL00003225	Credit Memo Posting in AR	0.00	(0.00)	0.00
JRNL00003229	Credit Memo Posting in AR	(96,953.46)	(96,953.46)	0.00
JRNL00003230	Credit Memo Posting in AR	0.00	(0.00)	0.00
JRNL00003238	Invoice Posting in AR	339,583.00	339,583.00	0.00
JRNL00003252	Invoice Posting in AR	31,930.00	31,930.00	0.00
JRNL00003257	Invoice Posting in AR	4,030,370.00	4,030,370.00	0.00
JRNL00003259	Invoice Posting in AR	5,000,000.00	5,000,000.00	0.00

JOURNAL CODE	DESCRIPTION	AR ACTIVITY	GL ACTIVITY	DIFFERENCE
JRNL00003273	Invoice Posting in AR	309,998.66	309,998.66	0.00
JRNL00003300	Invoice Posting in AR	2,284,999.00	2,284,999.00	0.00
JRNL00003303	Invoice Posting in AR	400,000.00	400,000.00	0.00
JRNL00003308	Credit Memo Posting in AR	(50,000.00)	(50,000.00)	0.00
JRNL00003309	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00003311	Invoice Posting in AR	50,000.00	50,000.00	0.00
JRNL00003314	Credit Memo Posting in AR	(645,190.10)	(645,190.10)	0.00
JRNL00003315	Credit Memo Posting in AR	0.00	(0.00)	0.00
JRNL00003319	Invoice Posting in AR	646,250.00	646,250.00	0.00
JRNL00003351	Credit Memo Posting in AR	(1,745,025.92)	(1,745,025.92)	0.00
JRNL00003352	Credit Memo Posting in AR	0.00	(0.00)	0.00
JRNL00003368	Cash Receipt Posting in AR	(80,220.00)	(80,220.00)	0.00
JRNL00003374	Credit Memo Posting in AR	(569,120.58)	(569,120.58)	(0.00)
JRNL00003375	Credit Memo Posting in AR	0.00	(0.00)	0.00
JRNL00003376	Credit Memo Posting in AR	(27,983.41)	(27,983.41)	0.00
JRNL00003377	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00003381	Credit Memo Posting in AR	(4,479,543.57)	(4,479,543.57)	0.00
JRNL00003382	Credit Memo Posting in AR	(0.00)	0.00	(0.00)
JRNL00003389	Credit Memo Posting in AR	(867,974.02)	(867,974.02)	0.00
JRNL00003390	Credit Memo Posting in AR	0.00	(0.00)	0.00
JRNL00003391	Credit Memo Posting in AR	(160,507.86)	(160,507.86)	0.00
JRNL00003392	Credit Memo Posting in AR	(0.00)	0.00	(0.00)
JRNL00003393	Credit Memo Posting in AR	(34,008.03)	(34,008.03)	0.00
JRNL00003394	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00003395	Credit Memo Posting in AR	(29,665.13)	(29,665.13)	0.00
JRNL00003396	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00003399	Credit Memo Posting in AR	(47,553.14)	(47,553.14)	0.00
JRNL00003400	Credit Memo Posting in AR	0.00	(0.00)	0.00
JRNL00003402	Credit Memo Posting in AR	(467,608.55)	(467,608.55)	0.00
JRNL00003403	Credit Memo Posting in AR	(0.00)	0.00	(0.00)
JRNL00003404	Credit Memo Posting in AR	(328,516.27)	(328,516.27)	0.00
JRNL00003405	Credit Memo Posting in AR	(0.00)	0.00	(0.00)
JRNL00003406	Credit Memo Posting in AR	(321,804.73)	(321,804.73)	0.00
JRNL00003407	Credit Memo Posting in AR	(0.00)	(0.00)	0.00
JRNL00003408	Credit Memo Posting in AR	(143,768.91)	(143,768.91)	0.00
JRNL00003409	Credit Memo Posting in AR	(0.00)	0.00	(0.00)
JRNL00003410	Credit Memo Posting in AR	(382,405.28)	(382,405.28)	0.00
JRNL00003411	Credit Memo Posting in AR	(0.00)	0.00	(0.00)
JRNL00003412	Credit Memo Posting in AR	(54,791.28)	(54,791.28)	0.00
JRNL00003413	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00003414	Credit Memo Posting in AR	(42,367.95)	(42,367.95)	0.00
JRNL00003415	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00003454	Invoice Posting in AR	420,250.00	420,250.00	0.00
JRNL00003455	Invoice Posting in AR	646,250.00	646,250.00	0.00
JRNL00003456	Invoice Posting in AR	1,736,667.00	1,736,667.00	0.00
JRNL00003457	Invoice Posting in AR	142,500.00	142,500.00	0.00
JRNL00003458	Invoice Posting in AR	322,700.00	322,700.00	0.00
JRNL00003476	Invoice Posting in AR	291,250.00	291,250.00	0.00
JRNL00003482	Invoice Posting in AR	50,000.00	50,000.00	0.00
JRNL00003490	Invoice Posting in AR	137,083.00	137,083.00	0.00

JOURNAL CODE	DESCRIPTION	AR ACTIVITY	GL ACTIVITY	DIFFERENCE
JRNL00003498	Invoice Posting in AR	3,672,598.00	3,672,598.00	0.00
JRNL00003503	Credit Memo Posting in AR	(47,316.17)	(47,316.17)	0.00
JRNL00003504	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00003505	Credit Memo Posting in AR	(87,615.04)	(87,615.04)	0.00
JRNL00003506	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00003510	Invoice Posting in AR	9,399,520.00	9,399,520.00	0.00
JRNL00003522	Invoice Posting in AR	522,729.66	522,729.66	0.00
JRNL00003525	Invoice Posting in AR	75,000.00	75,000.00	0.00
JRNL00003531	Invoice Posting in AR	204,415.98	204,415.98	0.00
JRNL00003539	Invoice Posting in AR	130,333.33	130,333.33	0.00
JRNL00003543	Credit Memo Posting in AR	(131,667.57)	(131,667.57)	0.00
JRNL00003544	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00003545	Credit Memo Posting in AR	(4,031.29)	(4,031.29)	0.00
JRNL00003546	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00003547	Credit Memo Posting in AR	(121,881.44)	(121,881.44)	0.00
JRNL00003548	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00003550	Invoice Posting in AR	314,444.00	314,444.00	0.00
JRNL00003558	Invoice Posting in AR	1,473,332.00	1,473,332.00	0.00
JRNL00003566	Credit Memo Posting in AR	(17,036.07)	(17,036.07)	0.00
JRNL00003567	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00003568	Credit Memo Posting in AR	(40,266.70)	(40,266.70)	0.00
JRNL00003569	Credit Memo Posting in AR	0.00	(0.00)	0.00
JRNL00003572	Invoice Posting in AR	971,751.00	971,751.00	0.00
JRNL00003582	Credit Memo Posting in AR	(834,187.78)	(834,187.78)	0.00
JRNL00003583	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00003584	Credit Memo Posting in AR	(198,429.05)	(198,429.05)	0.00
JRNL00003585	Credit Memo Posting in AR	0.00	(0.00)	0.00
JRNL00003589	Credit Memo Posting in AR	(223,880.72)	(223,880.72)	0.00
JRNL00003590	Credit Memo Posting in AR	(0.00)	0.00	(0.00)
JRNL00003592	Credit Memo Posting in AR	(260,164.73)	(260,164.73)	0.00
JRNL00003593	Credit Memo Posting in AR	(0.00)	0.00	(0.00)
JRNL00003601	Credit Memo Posting in AR	(313,033.22)	(313,033.22)	0.00
JRNL00003602	Credit Memo Posting in AR	0.00	(0.00)	0.00
JRNL00003603	Credit Memo Posting in AR	(328,321.90)	(328,321.90)	0.00
JRNL00003604	Credit Memo Posting in AR	(0.00)	0.00	(0.00)
JRNL00003605	Credit Memo Posting in AR	(12,957.34)	(12,957.34)	0.00
JRNL00003606	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00003607	Credit Memo Posting in AR	(86,563.67)	(86,563.67)	0.00
JRNL00003608	Credit Memo Posting in AR	(0.00)	0.00	(0.00)
JRNL00003609	Credit Memo Posting in AR	(5,127.40)	(5,127.40)	0.00
JRNL00003610	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00003611	Credit Memo Posting in AR	(375,974.54)	(375,974.54)	0.00
JRNL00003612	Credit Memo Posting in AR	0.00	(0.00)	0.00
JRNL00003617	Credit Memo Posting in AR	(696,556.06)	(696,556.06)	0.00
JRNL00003618	Credit Memo Posting in AR	0.00	0.00	(0.00)
JRNL00003619	Credit Memo Posting in AR	(216,572.23)	(216,572.23)	0.00
JRNL00003620	Credit Memo Posting in AR	(0.00)	0.00	(0.00)
JRNL00003621	Credit Memo Posting in AR	(39,750.06)	(39,750.06)	0.00
JRNL00003622	Credit Memo Posting in AR	(0.00)	(0.00)	0.00
JRNL00003623	Credit Memo Posting in AR	(195,904.93)	(195,904.93)	0.00

JOURNAL CODE	DESCRIPTION	AR ACTIVITY	GL ACTIVITY	DIFFERENCE
JRNL00003624	Credit Memo Posting in AR	0.00	(0.00)	0.00
JRNL00003629	Credit Memo Posting in AR	(295,590.23)	(295,590.23)	0.00
JRNL00003630	Credit Memo Posting in AR	(0.00)	0.00	(0.00)
JRNL00003631	Credit Memo Posting in AR	(163,300.77)	(163,300.77)	0.00
JRNL00003632	Credit Memo Posting in AR	(0.00)	0.00	(0.00)
JRNL00003633	Invoice Posting in AR	50,000.00	50,000.00	0.00
JRNL00003637	Credit Memo Posting in AR	(245,469.46)	(245,469.46)	0.00
JRNL00003638	Credit Memo Posting in AR	(0.00)	0.00	(0.00)
JRNL00003645	Credit Memo Posting in AR	(851,545.56)	(851,545.56)	0.00
JRNL00003646	Credit Memo Posting in AR	(0.00)	0.00	(0.00)
JRNL00003650	Credit Memo Posting in AR	(267,696.53)	(267,696.53)	(0.00)
JRNL00003651	Credit Memo Posting in AR	0.00	(0.00)	0.00
JRNL00003652	Credit Memo Posting in AR	(337,744.49)	(337,744.49)	0.00
JRNL00003653	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00003654	Credit Memo Posting in AR	(97,773.41)	(97,773.41)	0.00
JRNL00003655	Credit Memo Posting in AR	0.00	(0.00)	0.00
JRNL00003657	Credit Memo Posting in AR	(143,954.28)	(143,954.28)	0.00
JRNL00003658	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00003659	Credit Memo Posting in AR	(4,167.51)	(4,167.51)	0.00
JRNL00003660	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00003662	Credit Memo Posting in AR	(67,694.23)	(67,694.23)	0.00
JRNL00003663	Credit Memo Posting in AR	0.00	(0.00)	0.00
JRNL00003664	Invoice Posting in AR	1,585,865.29	1,585,865.29	0.00
JRNL00003673	Credit Memo Posting in AR	(194,893.63)	(194,893.63)	0.00
JRNL00003674	Credit Memo Posting in AR	(0.00)	0.00	(0.00)
JRNL00003675	Credit Memo Posting in AR	(698,771.98)	(698,771.98)	0.00
JRNL00003676	Credit Memo Posting in AR	0.00	0.00	(0.00)
JRNL00003697	Credit Memo Posting in AR	(399,511.63)	(399,511.63)	0.00
JRNL00003698	Credit Memo Posting in AR	0.00	(0.00)	0.00
JRNL00003699	Credit Memo Posting in AR	(59,705.03)	(59,705.03)	(0.00)
JRNL00003700	Credit Memo Posting in AR	0.00	(0.00)	0.00
JRNL00003703	Credit Memo Posting in AR	(149,821.75)	(149,821.75)	0.00
JRNL00003704	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00003714	Credit Memo Posting in AR	(177,956.87)	(177,956.87)	0.00
JRNL00003715	Credit Memo Posting in AR	0.00	(0.00)	0.00
JRNL00003721	Invoice Posting in AR	599,833.00	599,833.00	0.00
JRNL00003725	Invoice Posting in AR	665,919.00	665,919.00	0.00
JRNL00003727	Credit Memo Posting in AR	(295,767.50)	(295,767.50)	0.00
JRNL00003728	Credit Memo Posting in AR	(0.00)	0.00	(0.00)
JRNL00003730	Credit Memo Posting in AR	(241,990.94)	(241,990.94)	0.00
JRNL00003731	Credit Memo Posting in AR	(0.00)	0.00	(0.00)
JRNL00003732	Credit Memo Posting in AR	(129,484.44)	(129,484.44)	0.00
JRNL00003733	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00003737	Credit Memo Posting in AR	(144,639.31)	(144,639.31)	0.00
JRNL00003738	Credit Memo Posting in AR	0.00	(0.00)	0.00
JRNL00003739	Credit Memo Posting in AR	(457,095.95)	(457,095.95)	0.00
JRNL00003740	Credit Memo Posting in AR	(0.00)	0.00	(0.00)
JRNL00003741	Credit Memo Posting in AR	(350,431.22)	(350,431.22)	0.00
JRNL00003742	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00003743	Credit Memo Posting in AR	(382,658.26)	(382,658.26)	0.00

JOURNAL CODE	DESCRIPTION	AR ACTIVITY	GL ACTIVITY	DIFFERENCE
JRNL00003744	Credit Memo Posting in AR	(0.00)	0.00	(0.00)
JRNL00003745	Credit Memo Posting in AR	(216,768.54)	(216,768.54)	0.00
JRNL00003746	Credit Memo Posting in AR	(0.00)	0.00	(0.00)
JRNL00003747	Invoice Posting in AR	194,166.00	194,166.00	0.00
JRNL00003752	Invoice Posting in AR	264,584.00	264,584.00	0.00
JRNL00003754	Credit Memo Posting in AR	0.00	(264,104.47)	264,104.47
JRNL00003755	Credit Memo Posting in AR	(76,990.13)	(76,990.13)	0.00
JRNL00003756	Credit Memo Posting in AR	(0.00)	0.00	(0.00)
JRNL00003765	Credit Memo Posting in AR	(264,104.47)	(264,104.47)	0.00
JRNL00003766	Credit Memo Posting in AR	(0.00)	0.00	(0.00)
JRNL00003767	Credit Memo Posting in AR	(577,270.60)	(577,270.60)	0.00
JRNL00003768	Credit Memo Posting in AR	(0.00)	0.00	(0.00)
JRNL00003769	Credit Memo Posting in AR	(29,720.97)	(29,720.97)	0.00
JRNL00003770	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00003771	Credit Memo Posting in AR	(603,117.28)	(603,117.28)	0.00
JRNL00003772	Credit Memo Posting in AR	(0.00)	0.00	(0.00)
JRNL00003773	Credit Memo Posting in AR	(606,512.30)	(606,512.30)	0.00
JRNL00003774	Credit Memo Posting in AR	0.00	(0.00)	0.00
JRNL00003776	Credit Memo Posting in AR	(782,677.14)	(782,677.14)	0.00
JRNL00003777	Credit Memo Posting in AR	0.00	(0.00)	0.00
JRNL00003779	Credit Memo Posting in AR	(692,622.82)	(692,622.82)	0.00
JRNL00003780	Credit Memo Posting in AR	(0.00)	0.00	(0.00)
JRNL00003781	Invoice Posting in AR	531,360.00	531,360.00	0.00
JRNL00003785	Credit Memo Posting in AR	(112,950.67)	(112,950.67)	0.00
JRNL00003786	Credit Memo Posting in AR	(0.00)	0.00	(0.00)
JRNL00003796	Cash Receipt Posting in AR	(23,823.88)	(23,823.88)	0.00
JRNL00003800	Credit Memo Posting in AR	(121,311.31)	(121,311.31)	0.00
JRNL00003801	Credit Memo Posting in AR	0.00	(0.00)	0.00
JRNL00003804	Credit Memo Posting in AR	(247,157.28)	(247,157.28)	0.00
JRNL00003805	Credit Memo Posting in AR	(0.00)	0.00	(0.00)
JRNL00003809	Credit Memo Posting in AR	(320,214.34)	(320,214.34)	0.00
JRNL00003810	Credit Memo Posting in AR	0.00	(0.00)	0.00
JRNL00003812	Credit Memo Posting in AR	(1,306,845.91)	(1,306,845.91)	0.00
JRNL00003813	Credit Memo Posting in AR	0.00	(0.00)	0.00
JRNL00003815	Credit Memo Posting in AR	(194,941.08)	(194,941.08)	0.00
JRNL00003816	Credit Memo Posting in AR	(0.00)	(0.00)	(0.00)
JRNL00003822	Invoice Posting in AR	10,000,000.00	10,000,000.00	0.00
JRNL00003827	Credit Memo Posting in AR	(241,468.70)	(241,468.70)	0.00
JRNL00003828	Credit Memo Posting in AR	(0.00)	0.00	(0.00)
JRNL00003835	Invoice Posting in AR	1,250,523.24	1,250,523.24	0.00
JRNL00003839	Invoice Posting in AR	178,000.00	178,000.00	0.00
JRNL00003849	Invoice Posting in AR	1,687,167.00	1,687,167.00	0.00
JRNL00003901	Invoice Posting in AR	444,730.00	444,730.00	0.00
JRNL00003908	Credit Memo Posting in AR	(2,700,093.64)	(2,700,093.64)	0.00
JRNL00003909	Credit Memo Posting in AR	0.00	(0.00)	0.00
JRNL00003910	Credit Memo Posting in AR	(971,499.10)	(971,499.10)	0.00
JRNL00003911	Credit Memo Posting in AR	(0.00)	0.00	(0.00)
JRNL00003928	Credit Memo Posting in AR	(207,554.13)	(207,554.13)	0.00
JRNL00003929	Credit Memo Posting in AR	0.00	(0.00)	0.00
JRNL00003930	Invoice Posting in AR	405,832.00	405,832.00	0.00

JOURNAL CODE	DESCRIPTION	AR ACTIVITY	GL ACTIVITY	DIFFERENCE
JRNL00003932	Invoice Posting in AR	25,000.00	25,000.00	0.00
JRNL00003967	Invoice Posting in AR	50,000.00	50,000.00	0.00
JRNL00003975	Invoice Posting in AR	156,250.00	156,250.00	0.00
JRNL00003990	Invoice Posting in AR	3,500,000.00	3,500,000.00	0.00
JRNL00004056	Credit Memo Posting in AR	(651,060.41)	(651,060.41)	0.00
JRNL00004057	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00004067	Invoice Posting in AR	150,000.00	150,000.00	0.00
JRNL00004105	Invoice Posting in AR	213,647.00	213,647.00	0.00
JRNL00004108	Invoice Posting in AR	137,083.00	137,083.00	0.00
JRNL00004111	Credit Memo Posting in AR	(359,693.49)	(359,693.49)	0.00
JRNL00004112	Credit Memo Posting in AR	0.00	(0.00)	0.00
JRNL00004113	Credit Memo Posting in AR	(108,587.38)	(108,587.38)	0.00
JRNL00004114	Credit Memo Posting in AR	(0.00)	0.00	(0.00)
JRNL00004116	Invoice Posting in AR	103,832.65	103,832.65	0.00
JRNL00004119	Credit Memo Posting in AR	(58,346.08)	(58,346.08)	0.00
JRNL00004120	Credit Memo Posting in AR	(0.00)	0.00	(0.00)
JRNL00004121	Credit Memo Posting in AR	(321,936.35)	(321,936.35)	0.00
JRNL00004122	Credit Memo Posting in AR	(0.00)	0.00	(0.00)
JRNL00004127	Credit Memo Posting in AR	(176,063.66)	(176,063.66)	0.00
JRNL00004128	Credit Memo Posting in AR	0.00	(0.00)	0.00
JRNL00004129	Invoice Posting in AR	897,758.00	897,758.00	0.00
JRNL00004131	Credit Memo Posting in AR	(953,108.84)	(953,108.84)	0.00
JRNL00004132	Credit Memo Posting in AR	0.00	(0.00)	0.00
JRNL00004139	Credit Memo Posting in AR	(180,666.60)	(180,666.60)	0.00
JRNL00004140	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00004143	Credit Memo Posting in AR	(50,000.00)	(50,000.00)	0.00
JRNL00004144	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00004145	Invoice Posting in AR	50,000.00	50,000.00	0.00
JRNL00004154	Invoice Posting in AR	158,083.33	158,083.33	0.00
JRNL00004155	Invoice Posting in AR	1,513,333.00	1,513,333.00	0.00
JRNL00004157	Credit Memo Posting in AR	(715,155.10)	(715,155.10)	0.00
JRNL00004158	Credit Memo Posting in AR	(0.00)	0.00	(0.00)
JRNL00004159	Credit Memo Posting in AR	(432,763.91)	(432,763.91)	0.00
JRNL00004160	Credit Memo Posting in AR	(0.00)	0.00	(0.00)
JRNL00004163	Invoice Posting in AR	193,333.00	193,333.00	0.00
JRNL00004170	Credit Memo Posting in AR	(120,373.82)	(120,373.82)	0.00
JRNL00004171	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00004172	Credit Memo Posting in AR	(104,607.41)	(104,607.41)	0.00
JRNL00004173	Credit Memo Posting in AR	0.00	(0.00)	0.00
JRNL00004174	Invoice Posting in AR	126,827.04	126,827.04	0.00
JRNL00004177	Credit Memo Posting in AR	(6,878.55)	(6,878.55)	0.00
JRNL00004178	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00004179	Credit Memo Posting in AR	(157,895.71)	(157,895.71)	0.00
JRNL00004180	Credit Memo Posting in AR	(0.00)	0.00	(0.00)
JRNL00004187	Credit Memo Posting in AR	(37,270.11)	(37,270.11)	0.00
JRNL00004188	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00004190	Credit Memo Posting in AR	(295,008.15)	(295,008.15)	0.00
JRNL00004191	Credit Memo Posting in AR	(0.00)	0.00	(0.00)
JRNL00004192	Credit Memo Posting in AR	(105,052.52)	(105,052.52)	0.00
JRNL00004193	Credit Memo Posting in AR	0.00	0.00	0.00

JOURNAL CODE	DESCRIPTION	AR ACTIVITY	GL ACTIVITY	DIFFERENCE
JRNL00004208	Credit Memo Posting in AR	(101,519.42)	(101,519.42)	0.00
JRNL00004209	Credit Memo Posting in AR	(0.00)	0.00	(0.00)
JRNL00004210	Credit Memo Posting in AR	(386,473.76)	(386,473.76)	0.00
JRNL00004211	Credit Memo Posting in AR	(0.00)	0.00	(0.00)
JRNL00004216	Credit Memo Posting in AR	(228,685.04)	(228,685.04)	0.00
JRNL00004217	Credit Memo Posting in AR	(0.00)	0.00	(0.00)
JRNL00004218	Credit Memo Posting in AR	(81,001.13)	(81,001.13)	0.00
JRNL00004219	Credit Memo Posting in AR	0.00	(0.00)	0.00
JRNL00004226	Invoice Posting in AR	156,250.00	156,250.00	0.00
JRNL00004228	Invoice Posting in AR	264,584.00	264,584.00	0.00
JRNL00004232	Invoice Posting in AR	3,049,976.00	3,049,976.00	0.00
JRNL00004256	Invoice Posting in AR	2,135,292.98	2,135,292.98	0.00
JRNL00004276	Credit Memo Posting in AR	(50,000.00)	(50,000.00)	0.00
JRNL00004277	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00004279	Invoice Posting in AR	50,000.00	50,000.00	0.00
JRNL00004281	Invoice Posting in AR	168,234.00	168,234.00	0.00
JRNL00004309	Cash Receipt Posting in AR	(238,794.53)	(238,794.53)	0.00
JRNL00004338	Invoice Posting in AR	576,199.67	576,199.67	0.00
JRNL00004345	Credit Memo Posting in AR	(83,472.34)	(83,472.34)	(0.00)
JRNL00004346	Credit Memo Posting in AR	0.00	(0.00)	0.00
JRNL00004348	Credit Memo Posting in AR	(75,595.69)	(75,595.69)	0.00
JRNL00004349	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00004350	Credit Memo Posting in AR	(24,737.60)	(24,737.60)	0.00
JRNL00004351	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00004352	Credit Memo Posting in AR	(217,192.14)	(217,192.14)	0.00
JRNL00004353	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00004354	Credit Memo Posting in AR	(744,193.64)	(744,193.64)	0.00
JRNL00004355	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00004373	Invoice Posting in AR	650,567.13	650,567.13	(0.00)
JRNL00004374	Credit Memo Posting in AR	(84,444.89)	(84,444.89)	0.00
JRNL00004375	Credit Memo Posting in AR	(0.00)	0.00	(0.00)
JRNL00004437	Invoice Posting in AR	180,282.00	180,282.00	0.00
JRNL00004492	Invoice Posting in AR	209,000.00	209,000.00	0.00
JRNL00004494	Credit Memo Posting in AR	(50,000.00)	(50,000.00)	0.00
JRNL00004495	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00004497	Invoice Posting in AR	50,000.00	50,000.00	0.00
JRNL00004499	Invoice Posting in AR	537,498.00	537,498.00	0.00
JRNL00004502	Invoice Posting in AR	179,166.00	179,166.00	0.00
JRNL00004540	Cash Receipt Posting in AR	(4,840.00)	(4,840.00)	0.00
JRNL00004546	Cash Receipt Adjustment Postin	4,840.00	4,840.00	0.00
JRNL00004547	Cash Receipt Posting in AR	(4,840.00)	(4,840.00)	0.00
JRNL00004550	Invoice Posting in AR	482,938.91	482,938.91	0.00
JRNL00004553	Invoice Posting in AR	137,083.33	137,083.33	0.00
JRNL00004558	Invoice Posting in AR	1,075,301.08	1,075,301.08	0.00
JRNL00004562	Invoice Posting in AR	210,000.00	210,000.00	0.00
JRNL00004564	Invoice Posting in AR	114,832.32	114,832.32	0.00
JRNL00004565	Invoice Posting in AR	180,000.00	180,000.00	0.00
JRNL00004568	Credit Memo Posting in AR	(395,895.65)	(395,895.65)	0.00
JRNL00004569	Credit Memo Posting in AR	(0.00)	0.00	(0.00)
JRNL00004578	Credit Memo Posting in AR	(50,000.00)	(50,000.00)	0.00

JOURNAL CODE	DESCRIPTION	AR ACTIVITY	GL ACTIVITY	DIFFERENCE
JRNL00004579	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00004580	Invoice Posting in AR	50,000.00	50,000.00	0.00
JRNL00004583	Credit Memo Posting in AR	(92,515.64)	(92,515.64)	0.00
JRNL00004584	Credit Memo Posting in AR	(0.00)	0.00	(0.00)
JRNL00004604	Credit Memo Posting in AR	(338,115.16)	(338,115.16)	0.00
JRNL00004605	Credit Memo Posting in AR	(0.00)	0.00	(0.00)
JRNL00004625	Invoice Posting in AR	636,118.67	636,118.67	0.00
JRNL00004626	Invoice Posting in AR	385,244.92	385,244.92	0.00
JRNL00004631	Invoice Posting in AR	1,028,274.28	1,028,274.28	0.00
JRNL00004632	Invoice Posting in AR	238,609.89	238,609.89	0.00
JRNL00004638	Invoice Posting in AR	244,583.00	244,583.00	0.00
JRNL00004639	Invoice Posting in AR	100,000.00	100,000.00	0.00
JRNL00004644	Credit Memo Posting in AR	(486,666.00)	(486,666.00)	0.00
JRNL00004645	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00004646	Credit Memo Posting in AR	(47,069.21)	(47,069.21)	0.00
JRNL00004647	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00004648	Credit Memo Posting in AR	(541,608.28)	(541,608.28)	0.00
JRNL00004649	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00004650	Invoice Posting in AR	1,328,216.02	1,328,216.02	0.00
JRNL00004654	Invoice Posting in AR	291,250.00	291,250.00	0.00
JRNL00004658	Credit Memo Posting in AR	(96,952.00)	(96,952.00)	0.00
JRNL00004659	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00004660	Credit Memo Posting in AR	(94,587.00)	(94,587.00)	0.00
JRNL00004661	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00004664	Credit Memo Posting in AR	(264,413.88)	(264,413.88)	0.00
JRNL00004665	Credit Memo Posting in AR	0.00	(0.00)	0.00
JRNL00004666	Credit Memo Posting in AR	(173,511.50)	(173,511.50)	0.00
JRNL00004667	Credit Memo Posting in AR	0.00	(0.00)	0.00
JRNL00004668	Credit Memo Posting in AR	(254,563.50)	(254,563.50)	0.00
JRNL00004669	Credit Memo Posting in AR	(0.00)	0.00	(0.00)
JRNL00004670	Invoice Posting in AR	1,249,999.99	1,249,999.99	0.00
JRNL00004673	Credit Memo Posting in AR	(1,213,888.07)	(1,213,888.07)	0.00
JRNL00004674	Credit Memo Posting in AR	(0.00)	0.00	(0.00)
JRNL00004675	Credit Memo Posting in AR	(285,710.37)	(285,710.37)	0.00
JRNL00004676	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00004677	Credit Memo Posting in AR	(113,654.40)	(113,654.40)	0.00
JRNL00004678	Credit Memo Posting in AR	(0.00)	0.00	(0.00)
JRNL00004679	Credit Memo Posting in AR	(394,761.56)	(394,761.56)	0.00
JRNL00004680	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00004681	Credit Memo Posting in AR	(66,747.44)	(66,747.44)	0.00
JRNL00004682	Credit Memo Posting in AR	(0.00)	0.00	(0.00)
JRNL00004688	Credit Memo Posting in AR	(98,630.53)	(98,630.53)	0.00
JRNL00004689	Credit Memo Posting in AR	(0.00)	0.00	(0.00)
JRNL00004690	Credit Memo Posting in AR	(326,628.16)	(326,628.16)	0.00
JRNL00004691	Credit Memo Posting in AR	(0.00)	0.00	(0.00)
JRNL00004692	Credit Memo Posting in AR	(85,874.16)	(85,874.16)	0.00
JRNL00004693	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00004694	Credit Memo Posting in AR	(420,522.65)	(420,522.65)	0.00
JRNL00004695	Credit Memo Posting in AR	(0.00)	0.00	(0.00)
JRNL00004696	Credit Memo Posting in AR	(234,323.70)	(234,323.70)	0.00

JOURNAL CODE	DESCRIPTION	AR ACTIVITY	GL ACTIVITY	DIFFERENCE
JRNL00004697	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00004698	Credit Memo Posting in AR	(50,892.30)	(50,892.30)	0.00
JRNL00004699	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00004700	Credit Memo Posting in AR	(248,198.40)	(248,198.40)	0.00
JRNL00004701	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00004702	Credit Memo Posting in AR	(155,694.06)	(155,694.06)	0.00
JRNL00004703	Credit Memo Posting in AR	0.00	(0.00)	0.00
JRNL00004704	Credit Memo Posting in AR	(5,174.27)	(5,174.27)	0.00
JRNL00004705	Credit Memo Posting in AR	(0.00)	0.00	(0.00)
JRNL00004706	Credit Memo Posting in AR	(54,255.40)	(54,255.40)	0.00
JRNL00004707	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00004708	Credit Memo Posting in AR	(355,753.27)	(355,753.27)	(0.00)
JRNL00004709	Credit Memo Posting in AR	0.00	(0.00)	0.00
JRNL00004710	Credit Memo Posting in AR	(134,971.96)	(134,971.96)	0.00
JRNL00004711	Credit Memo Posting in AR	(0.00)	0.00	(0.00)
JRNL00004712	Credit Memo Posting in AR	(39,547.27)	(39,547.27)	0.00
JRNL00004713	Credit Memo Posting in AR	0.00	(0.00)	0.00
JRNL00004714	Credit Memo Posting in AR	(66,213.44)	(66,213.44)	0.00
JRNL00004715	Credit Memo Posting in AR	(0.00)	0.00	(0.00)
JRNL00004716	Credit Memo Posting in AR	(17,435.96)	(17,435.96)	0.00
JRNL00004717	Credit Memo Posting in AR	0.00	(0.00)	0.00
JRNL00004718	Credit Memo Posting in AR	(571,754.60)	(571,754.60)	0.00
JRNL00004719	Credit Memo Posting in AR	0.00	(0.00)	0.00
JRNL00004720	Credit Memo Posting in AR	(63,042.41)	(63,042.41)	0.00
JRNL00004721	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00004722	Credit Memo Posting in AR	(378,723.97)	(378,723.97)	0.00
JRNL00004723	Credit Memo Posting in AR	0.00	(0.00)	0.00
JRNL00004727	Credit Memo Posting in AR	0.00	(400,851.63)	400,851.63
JRNL00004728	Credit Memo Posting in AR	(108,526.64)	(108,526.64)	0.00
JRNL00004729	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00004730	Credit Memo Posting in AR	(400,851.63)	(400,851.63)	0.00
JRNL00004731	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00004732	Credit Memo Posting in AR	(6,383.87)	(6,383.87)	0.00
JRNL00004733	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00004734	Credit Memo Posting in AR	(41,878.95)	(41,878.95)	0.00
JRNL00004735	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00004736	Credit Memo Posting in AR	(12,360.61)	(12,360.61)	0.00
JRNL00004737	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00004743	Credit Memo Posting in AR	(12,934.07)	(12,934.07)	0.00
JRNL00004744	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00004745	Credit Memo Posting in AR	(272,852.67)	(272,852.67)	0.00
JRNL00004746	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00004747	Credit Memo Posting in AR	(799,087.65)	(799,087.65)	0.00
JRNL00004748	Credit Memo Posting in AR	0.00	(0.00)	0.00
JRNL00004750	Credit Memo Posting in AR	(170,792.41)	(170,792.41)	0.00
JRNL00004751	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00004752	Credit Memo Posting in AR	(220,956.33)	(220,956.33)	0.00
JRNL00004753	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00004754	Credit Memo Posting in AR	(37,628.84)	(37,628.84)	0.00
JRNL00004755	Credit Memo Posting in AR	0.00	0.00	0.00

JOURNAL CODE	DESCRIPTION	AR ACTIVITY	GL ACTIVITY	DIFFERENCE
JRNL00004756	Credit Memo Posting in AR	(250,316.91)	(250,316.91)	0.00
JRNL00004757	Credit Memo Posting in AR	0.00	(0.00)	0.00
JRNL00004758	Credit Memo Posting in AR	(135,259.13)	(135,259.13)	0.00
JRNL00004759	Credit Memo Posting in AR	0.00	(0.00)	0.00
JRNL00004760	Credit Memo Posting in AR	(173,369.51)	(173,369.51)	0.00
JRNL00004761	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00004762	Credit Memo Posting in AR	(302,082.18)	(302,082.18)	0.00
JRNL00004763	Credit Memo Posting in AR	0.00	(0.00)	0.00
JRNL00004764	Credit Memo Posting in AR	(371,240.07)	(371,240.07)	0.00
JRNL00004765	Credit Memo Posting in AR	0.00	(0.00)	0.00
JRNL00004770	Credit Memo Posting in AR	(629,320.50)	(629,320.50)	0.00
JRNL00004771	Credit Memo Posting in AR	(0.00)	0.00	(0.00)
JRNL00004772	Credit Memo Posting in AR	(43,806.69)	(43,806.69)	0.00
JRNL00004773	Credit Memo Posting in AR	(0.00)	0.00	(0.00)
JRNL00004774	Credit Memo Posting in AR	(114,766.88)	(114,766.88)	0.00
JRNL00004775	Credit Memo Posting in AR	0.00	(0.00)	0.00
JRNL00004776	Credit Memo Posting in AR	(912,600.28)	(912,600.28)	0.00
JRNL00004777	Credit Memo Posting in AR	(0.00)	0.00	(0.00)
JRNL00004782	Credit Memo Posting in AR	(680,574.40)	(680,574.40)	0.00
JRNL00004783	Credit Memo Posting in AR	(0.00)	0.00	(0.00)
JRNL00004784	Credit Memo Posting in AR	(706,486.13)	(706,486.13)	0.00
JRNL00004785	Credit Memo Posting in AR	0.00	0.00	(0.00)
JRNL00004786	Credit Memo Posting in AR	(21,276.11)	(21,276.11)	0.00
JRNL00004787	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00004788	Credit Memo Posting in AR	(259,985.36)	(259,985.36)	0.00
JRNL00004789	Credit Memo Posting in AR	(0.00)	(0.00)	0.00
JRNL00004790	Credit Memo Posting in AR	(485,962.46)	(485,962.46)	0.00
JRNL00004791	Credit Memo Posting in AR	0.00	(0.00)	0.00
JRNL00004792	Credit Memo Posting in AR	(25,213.32)	(25,213.32)	0.00
JRNL00004793	Credit Memo Posting in AR	0.00	(0.00)	0.00
JRNL00004794	Credit Memo Posting in AR	(98,127.30)	(98,127.30)	0.00
JRNL00004795	Credit Memo Posting in AR	0.00	(0.00)	0.00
JRNL00004796	Credit Memo Posting in AR	(30,092.13)	(30,092.13)	0.00
JRNL00004797	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00004798	Credit Memo Posting in AR	(35,000.00)	(35,000.00)	0.00
JRNL00004799	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00004800	Credit Memo Posting in AR	(394,183.49)	(394,183.49)	0.00
JRNL00004801	Credit Memo Posting in AR	(0.00)	(0.00)	0.00
JRNL00004822	Credit Memo Posting in AR	(239,137.03)	(239,137.03)	0.00
JRNL00004823	Credit Memo Posting in AR	0.00	0.00	(0.00)
JRNL00004824	Credit Memo Posting in AR	(160,477.12)	(160,477.12)	0.00
JRNL00004825	Credit Memo Posting in AR	0.00	(0.00)	0.00
JRNL00004826	Credit Memo Posting in AR	(174,236.62)	(174,236.62)	0.00
JRNL00004827	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00004828	Credit Memo Posting in AR	(96,642.82)	(96,642.82)	0.00
JRNL00004829	Credit Memo Posting in AR	(0.00)	0.00	(0.00)
JRNL00004869	Credit Memo Posting in AR	(233,502.19)	(233,502.19)	0.00
JRNL00004870	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00004871	Credit Memo Posting in AR	(364,529.00)	(364,529.00)	0.00
JRNL00004872	Credit Memo Posting in AR	(0.00)	0.00	(0.00)

JOURNAL CODE	DESCRIPTION	AR ACTIVITY	GL ACTIVITY	DIFFERENCE
JRNL00004873	Credit Memo Posting in AR	(53,524.94)	(53,524.94)	0.00
JRNL00004874	Credit Memo Posting in AR	0.00	(0.00)	0.00
JRNL00004875	Credit Memo Posting in AR	(1,454,079.11)	(1,454,079.11)	0.00
JRNL00004876	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00004877	Credit Memo Posting in AR	(3,678,419.11)	(3,678,419.11)	0.00
JRNL00004878	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00004879	Credit Memo Posting in AR	(5,840,456.59)	(5,840,456.59)	0.00
JRNL00004880	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00004881	Credit Memo Posting in AR	(94,414.15)	(94,414.15)	0.00
JRNL00004882	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00004883	Credit Memo Posting in AR	(1,256,123.74)	(1,256,123.74)	0.00
JRNL00004884	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00004912	Credit Memo Posting in AR	(2,137,835.95)	(2,137,835.95)	0.00
JRNL00004913	Credit Memo Posting in AR	0.00	(0.00)	0.00
JRNL00004914	Credit Memo Posting in AR	(513,932.70)	(513,932.70)	0.00
JRNL00004915	Credit Memo Posting in AR	0.00	(0.00)	0.00
JRNL00004916	Credit Memo Posting in AR	(732,309.34)	(732,309.34)	0.00
JRNL00004917	Credit Memo Posting in AR	0.00	(0.00)	0.00
JRNL00004918	Credit Memo Posting in AR	(461,633.83)	(461,633.83)	0.00
JRNL00004919	Credit Memo Posting in AR	(0.00)	0.00	(0.00)
JRNL00004920	Credit Memo Posting in AR	(33,958.52)	(33,958.52)	0.00
JRNL00004921	Credit Memo Posting in AR	0.00	(0.00)	0.00
JRNL00004922	Credit Memo Posting in AR	(742,452.65)	(742,452.65)	0.00
JRNL00004923	Credit Memo Posting in AR	0.00	(0.00)	0.00
JRNL00004924	Credit Memo Posting in AR	(155,620.82)	(155,620.82)	0.00
JRNL00004925	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00004926	Credit Memo Posting in AR	(1,372,163.22)	(1,372,163.22)	0.00
JRNL00004927	Credit Memo Posting in AR	(0.00)	0.00	(0.00)
JRNL00004928	Credit Memo Posting in AR	(148,411.00)	(148,411.00)	0.00
JRNL00004929	Credit Memo Posting in AR	(0.00)	0.00	(0.00)
JRNL00004971	Credit Memo Posting in AR	(348,606.79)	(348,606.79)	0.00
JRNL00004972	Credit Memo Posting in AR	(0.00)	0.00	(0.00)
JRNL00004973	Credit Memo Posting in AR	(18,273.93)	(18,273.93)	0.00
JRNL00004974	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00004975	Credit Memo Posting in AR	(173,385.58)	(173,385.58)	0.00
JRNL00004976	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00004977	Credit Memo Posting in AR	(175,518.06)	(175,518.06)	0.00
JRNL00004978	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00004979	Credit Memo Posting in AR	(162,658.30)	(162,658.30)	0.00
JRNL00004980	Credit Memo Posting in AR	(0.00)	(0.00)	0.00
JRNL00004981	Credit Memo Posting in AR	(131,335.48)	(131,335.48)	0.00
JRNL00004982	Credit Memo Posting in AR	0.00	(0.00)	0.00
JRNL00005042	Credit Memo Posting in AR	(848,149.05)	(848,149.05)	0.00
JRNL00005043	Credit Memo Posting in AR	0.00	(0.00)	0.00
JRNL00005044	Credit Memo Posting in AR	(67,397.13)	(67,397.13)	0.00
JRNL00005045	Credit Memo Posting in AR	0.00	0.00	(0.00)
JRNL00005047	Credit Memo Posting in AR	(657,897.43)	(657,897.43)	0.00
JRNL00005048	Credit Memo Posting in AR	0.00	0.00	(0.00)
JRNL00005049	Credit Memo Posting in AR	(102,872.94)	(102,872.94)	0.00
JRNL00005050	Credit Memo Posting in AR	0.00	(0.00)	0.00

JOURNAL CODE	DESCRIPTION	AR ACTIVITY	GL ACTIVITY	DIFFERENCE
JRNL00005052	Credit Memo Posting in AR	(279,434.12)	(279,434.12)	0.00
JRNL00005053	Credit Memo Posting in AR	(0.00)	0.00	(0.00)
JRNL00005055	Credit Memo Posting in AR	(169,683.57)	(169,683.57)	0.00
JRNL00005056	Credit Memo Posting in AR	(0.00)	0.00	(0.00)
JRNL00005070	Credit Memo Posting in AR	(56,192.18)	(56,192.18)	0.00
JRNL00005071	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00005072	Credit Memo Posting in AR	(1,250,251.17)	(1,250,251.17)	0.00
JRNL00005073	Credit Memo Posting in AR	0.00	(0.00)	0.00
JRNL00005096	Credit Memo Posting in AR	(1,546,304.91)	(1,546,304.91)	0.00
JRNL00005097	Credit Memo Posting in AR	(0.00)	0.00	(0.00)
JRNL00005098	Credit Memo Posting in AR	(250,665.22)	(250,665.22)	0.00
JRNL00005099	Credit Memo Posting in AR	0.00	(0.00)	0.00
JRNL00005100	Credit Memo Posting in AR	(90,828.36)	(90,828.36)	0.00
JRNL00005101	Credit Memo Posting in AR	(0.00)	0.00	(0.00)
JRNL00005102	Credit Memo Posting in AR	(34,931.36)	(34,931.36)	0.00
JRNL00005103	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00005166	Credit Memo Posting in AR	(53,554.93)	(53,554.93)	0.00
JRNL00005167	Credit Memo Posting in AR	(0.00)	0.00	(0.00)
JRNL00005168	Credit Memo Posting in AR	(1,171,037.13)	(1,171,037.13)	0.00
JRNL00005169	Credit Memo Posting in AR	0.00	0.00	(0.00)
JRNL00005170	Credit Memo Posting in AR	(191,663.70)	(191,663.70)	0.00
JRNL00005171	Credit Memo Posting in AR	0.00	(0.00)	0.00
JRNL00005172	Credit Memo Posting in AR	(425,735.71)	(425,735.71)	0.00
JRNL00005173	Credit Memo Posting in AR	(0.00)	0.00	(0.00)
JRNL00005174	Credit Memo Posting in AR	(704,693.98)	(704,693.98)	0.00
JRNL00005175	Credit Memo Posting in AR	0.00	(0.00)	0.00
JRNL00005176	Credit Memo Posting in AR	(287,844.56)	(287,844.56)	(0.00)
JRNL00005177	Credit Memo Posting in AR	0.00	(0.00)	0.00
JRNL00005178	Credit Memo Posting in AR	(288,777.56)	(288,777.56)	0.00
JRNL00005179	Credit Memo Posting in AR	(0.00)	0.00	(0.00)
JRNL00005180	Credit Memo Posting in AR	(225,288.06)	(225,288.06)	0.00
JRNL00005181	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00005182	Credit Memo Posting in AR	(53,722.87)	(53,722.87)	0.00
JRNL00005183	Credit Memo Posting in AR	0.00	0.00	(0.00)
JRNL00005184	Credit Memo Posting in AR	(81,948.07)	(81,948.07)	0.00
JRNL00005185	Credit Memo Posting in AR	(0.00)	0.00	(0.00)
JRNL00005186	Credit Memo Posting in AR	(287,585.05)	(287,585.05)	0.00
JRNL00005187	Credit Memo Posting in AR	0.00	(0.00)	0.00
JRNL00005208	REMITTANCE OF FUNDS	0.00	(407,271.78)	407,271.78
JRNL00005227	REMITTANCES OF FUNDS	0.00	(211,111.30)	211,111.30
JRNL00005228	REMITTANCES FO FUNDS	0.00	(164,670.12)	164,670.12
JRNL00005229	REMITTANCE OF FUNDS	0.00	(487,931.36)	487,931.36
JRNL00005230	REMITTANCES OF FUNDS	0.00	(1,653,427.25)	1,653,427.25
JRNL00005238	REMITTANCE OF FUNDS	0.00	(161,306.89)	161,306.89
JRNL00005239	REMITTANCE OF FUNDS	0.00	(172,122.47)	172,122.47
JRNL00005240	REMITTANCE OF FUNDS	0.00	(108,995.00)	108,995.00
JRNL00005241	REMITTANCE OF FUNDS	0.00	(364,279.84)	364,279.84
JRNL00005242	REMITTANCE OF FUNDS	0.00	(68,987.95)	68,987.95
JRNL00005243	REMITTANCE OF FUNDS	0.00	(632,441.46)	632,441.46
JRNL00005244	REMITTANCE OF FUNDS	0.00	(343,349.87)	343,349.87

JOURNAL CODE	DESCRIPTION	AR ACTIVITY	GL ACTIVITY	DIFFERENCE
JRNL00005245	REMITTANCE OF FUNDS	0.00	(114,507.36)	114,507.36
JRNL00005246	REMITTANCE OF FUNDS	0.00	(154,248.59)	154,248.59
JRNL00005247	REMITTANCE OF FUNDS	0.00	(103,937.87)	103,937.87
JRNL00005248	REMITTANCE OF FUNDS	0.00	(1,000,000.00)	1,000,000.00
JRNL00005295	Credit Memo Posting in AR	(595,741.96)	(595,741.96)	0.00
JRNL00005296	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00005297	Credit Memo Posting in AR	(225,675.80)	(225,675.80)	0.00
JRNL00005298	Credit Memo Posting in AR	(0.00)	(0.00)	0.00
JRNL00005299	Credit Memo Posting in AR	(851,805.05)	(851,805.05)	0.00
JRNL00005300	Credit Memo Posting in AR	0.00	(0.00)	0.00
JRNL00005301	Credit Memo Posting in AR	(176,657.60)	(176,657.60)	0.00
JRNL00005302	Credit Memo Posting in AR	0.00	(0.00)	0.00
JRNL00005303	Credit Memo Posting in AR	(1,000,786.00)	(1,000,786.00)	0.00
JRNL00005304	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00005316	Credit Memo Posting in AR	(215,258.00)	(215,258.00)	0.00
JRNL00005317	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00005820	Credit Memo Posting in AR	(899,821.70)	(899,821.70)	0.00
JRNL00005821	Credit Memo Posting in AR	0.00	(0.00)	0.00
JRNL00005822	Credit Memo Posting in AR	(625,545.07)	(625,545.07)	0.00
JRNL00005823	Credit Memo Posting in AR	0.00	0.00	(0.00)
JRNL00005825	REMITTANCE OF PE TO CRF	0.00	(1,295,509.84)	1,295,509.84
JRNL00005827	REMITTANCE OF PE TO CRF	0.00	(195,502.99)	195,502.99
JRNL00005831	REMITTANCE OF PE TO CRF	0.00	(379,921.48)	379,921.48
JRNL00005837	REMITTANCE OF PE TO CRF	0.00	(162,899.61)	162,899.61
JRNL00005839	REMITTANCE OF PE TO CRF	0.00	(3,441,418.65)	3,441,418.65
JRNL00005841	REMITTANCE OF PE TO CRF	0.00	(267,840.90)	267,840.90
JRNL00005843	REMITTANCE OF PE TO CRF	0.00	(35,757.16)	35,757.16
JRNL00006157	Credit Memo Posting in AR	(55,359.91)	(55,359.91)	0.00
JRNL00006158	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00006159	Credit Memo Posting in AR	(11,765.00)	(11,765.00)	0.00
JRNL00006160	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00006559	Credit Memo Posting in AR	(2,834,520.00)	(2,834,520.00)	0.00
JRNL00006560	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00006716	Credit Memo Posting in AR	(135,826.20)	(135,826.20)	0.00
JRNL00006717	Credit Memo Posting in AR	(0.00)	0.00	(0.00)
JRNL00006718	Credit Memo Posting in AR	(707,706.40)	(707,706.40)	0.00
JRNL00006719	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00006802	Credit Memo Posting in AR	(4,386,102.82)	(4,386,102.82)	0.00
JRNL00006803	Credit Memo Posting in AR	0.00	(0.00)	0.00
JRNL00006804	Credit Memo Posting in AR	(2,276,077.52)	(2,276,077.52)	0.00
JRNL00006805	Credit Memo Posting in AR	(0.00)	0.00	(0.00)
JRNL00006807	Credit Memo Posting in AR	(677,595.21)	(677,595.21)	0.00
JRNL00006808	Credit Memo Posting in AR	(0.00)	0.00	(0.00)
JRNL00006809	Credit Memo Posting in AR	(292,240.19)	(292,240.19)	0.00
JRNL00006810	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00006811	Credit Memo Posting in AR	(47,942.96)	(47,942.96)	0.00
JRNL00006812	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00006813	Credit Memo Posting in AR	(59,173.88)	(59,173.88)	0.00
JRNL00006814	Credit Memo Posting in AR	0.00	(0.00)	0.00
JRNL00006815	Credit Memo Posting in AR	(93.12)	(93.12)	0.00

JOURNAL CODE	DESCRIPTION	AR ACTIVITY	GL ACTIVITY	DIFFERENCE
JRNL00006816	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00006818	Credit Memo Posting in AR	(223.26)	(223.26)	0.00
JRNL00006819	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00006820	Credit Memo Posting in AR	(20,373.19)	(20,373.19)	0.00
JRNL00006821	Credit Memo Posting in AR	(0.00)	0.00	(0.00)
JRNL00006822	Credit Memo Posting in AR	(44,924.29)	(44,924.29)	0.00
JRNL00006823	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00006824	Credit Memo Posting in AR	(8,626.67)	(8,626.67)	0.00
JRNL00006825	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00006827	Credit Memo Posting in AR	(51,425.04)	(51,425.04)	0.00
JRNL00006828	Credit Memo Posting in AR	0.00	(0.00)	0.00
JRNL00006830	Credit Memo Posting in AR	(43,601.54)	(43,601.54)	0.00
JRNL00006831	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00006832	Credit Memo Posting in AR	(3,357.67)	(3,357.67)	0.00
JRNL00006833	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00006834	Credit Memo Posting in AR	(161,110.34)	(161,110.34)	0.00
JRNL00006835	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00006836	Credit Memo Posting in AR	(40,000.00)	(40,000.00)	0.00
JRNL00006837	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00006838	Credit Memo Posting in AR	(64,528.75)	(64,528.75)	0.00
JRNL00006839	Credit Memo Posting in AR	0.00	(0.00)	0.00
JRNL00006873	Credit Memo Posting in AR	(931,168.64)	(931,168.64)	(0.00)
JRNL00006874	Credit Memo Posting in AR	(0.00)	0.00	(0.00)
JRNL00006876	Credit Memo Posting in AR	(12,069.00)	(12,069.00)	0.00
JRNL00006877	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00006878	Credit Memo Posting in AR	(324,856.75)	(324,856.75)	0.00
JRNL00006879	Credit Memo Posting in AR	0.00	(0.00)	0.00
JRNL00006897	Credit Memo Posting in AR	(107,832.02)	(107,832.02)	0.00
JRNL00006898	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00006899	Credit Memo Posting in AR	(422,312.35)	(422,312.35)	0.00
JRNL00006900	Credit Memo Posting in AR	(0.00)	0.00	(0.00)
JRNL00006946	Credit Memo Posting in AR	(10,545.44)	(10,545.44)	0.00
JRNL00006947	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00006948	Credit Memo Posting in AR	(87,574.97)	(87,574.97)	0.00
JRNL00006949	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00006956	Credit Memo Posting in AR	(2,999.40)	(2,999.40)	0.00
JRNL00006957	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00007042	Credit Memo Posting in AR	(207,121.30)	(207,121.30)	0.00
JRNL00007043	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00007070	Credit Memo Posting in AR	(336,791.97)	(336,791.97)	0.00
JRNL00007071	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00007107	Credit Memo Posting in AR	(988,408.02)	(988,408.02)	0.00
JRNL00007108	Credit Memo Posting in AR	0.00	(0.00)	0.00
JRNL00007170	Credit Memo Posting in AR	(84,603.81)	(84,603.81)	0.00
JRNL00007171	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00007172	Credit Memo Posting in AR	(1,583.33)	(1,583.33)	0.00
JRNL00007173	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00007824	Credit Memo Posting in AR	(153,822.56)	(153,822.56)	0.00
JRNL00007825	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00007826	Credit Memo Posting in AR	(5,385.00)	(5,385.00)	0.00

JOURNAL CODE	DESCRIPTION	AR ACTIVITY	GL ACTIVITY	DIFFERENCE
JRNL00007827	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00008967	Credit Memo Posting in AR	(116,402.67)	(116,402.67)	0.00
JRNL00008968	Credit Memo Posting in AR	(0.00)	0.00	(0.00)
JRNL00008969	Credit Memo Posting in AR	(5,385.00)	(5,385.00)	0.00
JRNL00008970	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00009015	Credit Memo Posting in AR	(436,749.14)	(436,749.14)	0.00
JRNL00009016	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00009017	Credit Memo Posting in AR	(525,865.45)	(525,865.45)	0.00
JRNL00009018	Credit Memo Posting in AR	0.00	(0.00)	0.00
JRNL00009019	Credit Memo Posting in AR	(204,785.24)	(204,785.24)	0.00
JRNL00009020	Credit Memo Posting in AR	0.00	(0.00)	0.00
JRNL00009021	Credit Memo Posting in AR	(11,331.84)	(11,331.84)	0.00
JRNL00009022	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00009023	Credit Memo Posting in AR	(324,856.69)	(324,856.69)	0.00
JRNL00009024	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00009029	Credit Memo Posting in AR	(116.23)	(116.23)	0.00
JRNL00009030	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00009031	Credit Memo Posting in AR	(68,453.20)	(68,453.20)	0.00
JRNL00009032	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00009038	Credit Memo Posting in AR	(603,620.39)	(603,620.39)	0.00
JRNL00009039	Credit Memo Posting in AR	0.00	(0.00)	0.00
JRNL00009108	Credit Memo Posting in AR	(74,885.40)	(74,885.40)	0.00
JRNL00009109	Credit Memo Posting in AR	0.00	(0.00)	0.00
JRNL00009113	Credit Memo Posting in AR	(75,557.76)	(75,557.76)	0.00
JRNL00009114	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00009115	Credit Memo Posting in AR	(730,652.13)	(730,652.13)	0.00
JRNL00009116	Credit Memo Posting in AR	0.00	(0.00)	0.00
JRNL00009121	Credit Memo Posting in AR	(260,139.04)	(260,139.04)	0.00
JRNL00009122	Credit Memo Posting in AR	0.00	(0.00)	0.00
JRNL00009126	Credit Memo Posting in AR	(100,000.00)	(100,000.00)	0.00
JRNL00009127	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00009128	Credit Memo Posting in AR	(533,790.72)	(533,790.72)	0.00
JRNL00009129	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00009131	Credit Memo Posting in AR	(40,877.73)	(40,877.73)	0.00
JRNL00009132	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00009133	Credit Memo Posting in AR	(600,059.37)	(600,059.37)	0.00
JRNL00009134	Credit Memo Posting in AR	(0.00)	(0.00)	0.00
JRNL00009137	Credit Memo Posting in AR	(3,857.50)	(3,857.50)	0.00
JRNL00009138	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00009139	Credit Memo Posting in AR	(63,915.97)	(63,915.97)	0.00
JRNL00009140	Credit Memo Posting in AR	0.00	0.00	0.00
JRNL00009141	Credit Memo Posting in AR	(56,929.98)	(56,929.98)	0.00
JRNL00009142	Credit Memo Posting in AR	0.00	(0.00)	0.00
Total		21,377,474.66	8,785,078.82	12,592,395.84

Appendix I: Revenue posted in the Cash book but not the General ledger and vice versa

Washington

- Revenue seen in GL but not in Cash Book

-

Date	Description	Jrnl No.	Amt \$	GMD
31/08/08	Revenue Return	5324	2,020.00	40,642.40

New York

Revenue in cash book not seen in the GL

Date	Description	Jrnl No.	Ex. Rate	Amt \$	GMD
2/06/08	Visa Fees	-	20.64	2,485.00	51,290.40

Freetown

Revenue in GL not seen in Cashbook

Date	Description	Jrnl No.	Amt LE	GMD
31/01/08	Revenue Returns	5431	LE450,000.00	GMD3,381.93
31/01/08	Revenue Returns	5442	LE10,000.00	GMD76.07

Abuja

Extract of Revenue returns in 2008 not trace in GL

Date	Description	Jrnl No.	Amt Naira	GMD
31/03/08	Revenue Returns	N/A	6,425.00	GMD1,189.80

Dakar

Revenue posted in GL not traced in cash book

Date	JRNAL No.	Description	CURR	AMOUNT	DEBIT
15/06/2008	JRNAL00005653	REVENUE RETURNS FOR JU. 2008	CFA	CFA3,870,991.00	GMD182,710.77
30/06/2008	JRNAL00005659	REVENUE RETURNS FOR JU. 2008	CFA	CFA319,655.00	GMD15,151.65
30/09/2008	JRNAL00005705	REVENUE RETURNS FOR SEP. 2008	CFA	CFA122,812.00	GMD6,166.39

Nouakchott

Extracts of Revenue return collected in 2008 not trace in GL

Date	Jrnl No.	Description	Amount	
21/09/08	N/A	Receipts from the issue of visas & consular I.D cards Zhany Shuai & others	UM26,500.00	2,417.88

Brussels**Revenue in GL not seen in Cashbook**

Date	Description	Jrnl No.	Ex. Rate	Amt €	GMD
28/02/08	Revenue Returns	3438	32.69	31.26	1,021.89
15/08/08	Revenue Returns	5613	32.40	17.50	567.00
31/08/08	Revenue Returns	5614	32.40	1,044.89	33,258.85

Revenue in Cash Book not seen in the GL

Date	Description	Jrnl No.	Ex. Rate	Amt €	GMD
7/02/08	Visa Fees	-	32.82	50.00	1,641.00

Riyadh Revenue in GL not seen in Cashbook

Date	Description	Jrnl No.	Ex. Rate	Amt SR	GMD
31/01/08	Revenue Returns	5781	6.36	261.98	1,666.19
31/3/08	Revenue Returns	5757	5.96	700.00	4,095.00
30/09/08	Revenue Returns	5773	7.21	2,334.70	16,833.19
31/12/08	Revenue Returns	5760	6.92	272.38	1,884.87

Appendix J: Difference between Cash book and General ledger

Washington

Difference between Cash Book and GL

Date	Description	Jrnl No.	Ex. Rate	Amt in Cashbook \$	GMD	Amt in GL \$	GMD
11/07/08	Passport Renewal	4340	20.12	200.00	4,024.00	1950.00	39,234.00

Riyadh

Difference between Cash Book and GL

Date	Description	Jrnl No.	Ex. Rate	Amt in Cashbook SR	GMD	Amt in GL SR	GMD
6/01/08	Visa Fees	5753	6.36	240.00	1,526.40	280.10	1,781.44
19-29/10/08	Visa fees & P/port fees	5759	7.00	500.00	3,500.00	882.18	6,175.26
1/01/08	Opening Balance	-	6.36	389,391.45	2,476,529.62	965.74	5,755.80

London

Difference between Cashbook and GL

Date	Description	Jrnl No.	Ex. Rate	Amt in Cashbook £	GMD	Amt in GL £	GMD
29-31/12/08	P/Port & Visa Fees	5350	40.83	190.00	7,757.70	910.00	37,155.30

Paris

Difference between amount as per revenue vouchers and cash book

Date	Jrnl No.	Description	Amount as per cash book /GL		Amount as per revenue returns	
			Euros	GMD	Euros	GMD
31/10/2008	JRN5540	Revenue returns for Oct 2008	€1,290.00	GMD35,062.20	€1870.00	GMD60,270.10

Appendix K: Non-inclusion of journal numbers to cross reference revenue in the Cash book and General ledger

Freetown

We could not merge the revenue in the Cash Book to the GL because there were no journals numbers shown in the cash book to correspond with the GL. However, similar transactions with the same amount were noted as highlighted below

Date	Jrnl No.	Description	Amount	GMD
2/28/2008	JRNL00005444	Revenue Returns For Feb 2008.	LE150,000.00	GMD1,157.76
2/28/2008	JRNL00005579	Revenue Returns For Feb 2008.	LE150,000.00	GMD1,157.76
3/31/2008	JRNL00005445	Revenue Returns For Marc 2008	LE1,350,000.00	GMD10,237.35
3/31/2008	JRNL00005582	Revenue Returns For March 2008	LE1,350,000.00	GMD10,237.35
4/30/2008	JRNL00005450	Revenue Returns For April 2008	LE100,000.00	GMD762.78
4/30/2008	JRNL00005584	Revenue Returns For April 2008	LE100,000.00	GMD762.78
5/31/2008	JRNL00005457	Revenue Returns For May 2008.	LE450,000.00	GMD3,352.45
5/31/2008	JRNL00005591	Revenue Returns For May 2008.	LE450,000.00	GMD3,352.45

Our extraction shows the following:

Date	Description	Jrnl No	Ex. Rate	Amount LE	GMD
20/02/08	Visa Fees	-	129.56	150,000.00	1,157.76
31/03/08	Visa Fees	-	133.26	50,000.00	375.21
26/03/08	Visa Fees	-	133.26	200,000.00	1,500.83
19/03/08	Visa Fees		133.26	50,000.00	375.21
18/03/08	Visa Fees		133.26	100,000.00	750.41
17/03/08	Visa Fees		133.26	200,000.00	1500.00
14/03/08	Visa Fees		129.55	150,000.00	1,157.85
14/03/08	Visa Fees		129.55	50,000.00	385.95
14/03/08	Visa Fees		129.55	200,000.00	1543.81
7/03/08	Visa Fees		129.55	100,000.00	771.90
6/03/08	Visa Fees		129.55	200,000.00	1500.83
31/03/08	Visa Fees		133.26	50,000.00	375.21
10/04/08	Visa Fees		131.21	100,000.00	762.75
29/05/08	Visa Fees		134.22	450,000.00	3,352.70

Appendix L: Refund of 10% medical bill posted as revenue in the GL

Abuja

DATE	JRNL	NUMBER	DESCRIPTION	CURR	AMOUNT	DEBIT
31/01/2008	GJ	JRNL00005462	REVENUE RETURN FOR JAN 2008.	N	N1,761.00	GMD326.11
31/01/2008	GJ	JRNL00005463	REVENUE RETURN FOR JAN 2008.	N	N1,882.00	GMD348.52
31/01/2008	GJ	JRNL00005468	REVENUE RETURN FOR JAN 2008.	N	N1,882.00	GMD348.52
29/02/2008	GJ	JRNL00005475	REVENUE RETURN FOR FEB 2008.	N	N5,471.00	GMD1,013.15
29/02/2008	GJ	JRNL00005476	REVENUE RETURN FOR FEB 2008.	N	N695.00	GMD128.70
29/02/2008	GJ	JRNL00005478	REVENUE RETURN FOR FEB 2008.	N	N3,000.00	GMD555.56
31/03/2008	GJ	JRNL00005488	REVENUE RETURN FOR MAR 2008.	N	N20,000.00	GMD3,703.70