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1. Background

1.1. Introduction

In pursuance of Section 160(1) (c) of the Constitution of the Republic of The Gambia, I conducted an audit of the financial statements of the Government of The Gambia for the financial year ended 31st December 2019.

1.2. Audit objectives

The overall objectives of this audit are to:

- gain assurance that the financial statements fairly present the state of affairs of the Government of The Gambia, in accordance with the Public Finance Act and Financial Regulations, for the year ended 31st December 2019,
- determine whether, in all material respects, the expenditure and income have been applied for the purposes intended by the National Assembly; and
- whether the financial transactions conform to the regulations which govern them.

1.3. Methodology

We conducted the audit in accordance with the International Standards of Supreme Audit Institutions (ISSAIs) issued by the International Organisation of Supreme Audit Institutions (INTOSAI). An audit includes examination, on a test basis, of evidence relevant to the amounts, disclosures and regularity of financial transactions included in the financial statements.

It also includes an assessment of the significant estimates and judgments made in the preparation of the financial statements and of whether the accounting policies are appropriate to the circumstances, consistently applied and adequately disclosed.

We planned and performed the audit in order to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by error or by fraud or other irregularity and whether, in all material respects, the expenditure and income have been applied for the purposes intended by the National Assembly.

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

1.4. Scope

This audit exercise examined transactions undertaken during the period 1st January 2019 to 31st December 2019 and balances held as at 31st December 2019.

1.5. Priority ranking of findings

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

High	This matter should be addressed immediately. Delay or failure to address the matter may result to exposure to significant weakness, material misstatement or loss.
Medium	This matter should be addressed as soon as is practicable and, within the financial year.
Low	This matter should be addressed as it will enhance control or improve efficiency.

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

Priority	Number of findings
High	125
Medium	12
Low	0

1.6. Appreciation

We would like to take this opportunity to express our gratitude to the Accountant General and all staff at the Accountant General's Department who assisted us during the audit.

2. Conclusion

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

The statutory provisions underpinning the budget process, virement approval procedures and the 75% statutory limits of virement across budget lines and ministries were not adhered to as stipulated in the Public Finance Act and Financial Regulations.

Value for money underpins the Government procurement process. It is the achievement of a desired procurement outcome out of the best possible price – not necessarily the lowest price – based on a balanced judgement on financial and non-financial factors relevant to the procurement.

It is common, internationally recognised test for benchmarking expenditure to achieve policy objectives. It supports the concept that better outcomes can be achieved when resources are used more efficiently and are procured in a more competitive market. Competition and contestability are important drivers in achieving value for money.

GPPA Act and Regulations and best practices were not adhered to in a number of procurements. There were instances where construction works had been completed before contracts were signed, and in some cases copies of stage of completion certificates to support works completed or carried out were not made available to substantiate payments made. In addition, proper due diligence was not performed in the award of Banjul Drainage Road and Sewage Project (BDRSP) as there was no feasibility study and the contract was not subjected to competitive bidding.

As highlighted in the report, the conditions set out by GPPA before approval could be granted for the rehabilitation works at the State House could commence were not met but the works went ahead, nonetheless.

The Government of The Gambia co-source the collection of revenue to private companies in contravention to Public Finance Act and Financial Regulations. This contract includes Simlex and Africard to produce passports and national ID cards, Securiport for collection of fees at the Banjul International Airport and NICK TC-SCAN Gambia Limited for collection of Scanning fees at the seaport. These systems are operated with little participation of government staff attached to the private companies.

The contracts failed to adequately address skills and knowledge transfer which is considered a key component for smooth and sustainable operation at the end of the contract when Government takes over the projects.

There is a need to strengthen internal controls surrounding the collection and depositing of government revenue as weaknesses over monitoring of revenue collection and banking were identified.

The government of the Gambia has upgraded the existing IFMIS Epicor 9 platform to Epicor 10 due to the challenges of the Epicor 9 with the hope of addressing the identified defects. It is hoped that user confidence and reliability of the system will be restored as envisaged by this upgrade. Since Epicor 10 is web enabled allowing for remote access, we also hope that vulnerability issues associated with remote access are addressed adequately.

3. Detailed findings

3.1 Budget Management

3.1.1 Virements approval

Finding

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

A review of Ministries, Departments and Agencies (MDAs) files at the Ministry of Finance and Economic Affairs (MoFEA) revealed that virements amounting **D 67,960,644.78** were made between and across budget entities. However, there was no evidence to suggest that these were approved by the Minister before transfers were made contrary to the above provisions of the Financial Regulations.

Details are shown in **appendix 1**.

Implication

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

Priority

High

Recommendation

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

Management Response

Management response	Virements are approved by the Hon. Minister, as per the provisions of the Public Finance Act. In his absence he delegates the responsibility to senior officers in the Ministry. Please find attached such letter of authority in Appendix A
Action to be taken	

Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor's Comment

Review of Appendix A against the virement report in the IFMIS revealed that approvals for virements were granted by Deputy Director of Budget Unit without formal delegation of authority by the Minister; as a result, the issue remained unresolved.

3.1.2 Failure to notify budget entities of virement

Finding

Section 29 (4) (c) of the Public Finance Act (PFA) states that, "*virement are allowed among budget agencies by the approval of the minister in consultation with vote controllers of budget agencies*".

A review of MDAs files at the Ministry of Finance and Economic Affairs revealed that virements totalling **D2,469,441,457.38** were made between and across budget entities. However, there was no evidence provided to suggest that a formal notification was sent by MoFEA to the budget agency /entities before or after the virements were made contrary to the Financial Regulations. This finding has been a subject of our previous audits.

Details are shown in **appendix 2**.

Implication

- There is a risk that planned activities of the affected budget agencies /entities will be disrupted.
- This could result to budget overrun by budget agencies /entities which could have an overall impact on the implementation of key operations.
- This is indicative of internal control lapses in the virement procedures which could result to excess spending by MoFEA.

Priority

High

Recommendation

- We recommend that budget agencies /entities are notified whenever funds are vired from their votes in accordance with the dictates of the Public Finance Act.
- Management should ensure that virements are properly executed to avoid excess and unwarranted expenditures.
- Management should provide plausible explanations with documentary evidence for making virements without notification.

Management Response

Management response	This is noted but we are now notifying MDAs accordingly.
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

3.1.3 Failure to present information on budgetary process

Finding

Section 160 (4) of the Constitution states, *“the Auditor-General and any member of the National Auditor Office authorised by him or her shall have power to call for and inspect all books, records, returns, reports and other documents in the exercise of the functions conferred upon him or her by this Constitution or an Act of the National Assembly and to make such enquiries and to call such witnesses who, in his or her opinion, have any responsibilities, in relation to the accounts referred to in subsection (1)”*

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

- Call Circular: This document highlights the Budget Preparation Cycle, provides a detailed schedule and guideline to be followed for each budget cycle including timetable when MDAs should prepare budget, when to submit budget, when to defend Budget (Bilateral) when reviews will be made.
- Forecast revenue submitted by MDAs; this entails the revenue expected to be collected by MDAs.
- The Budget Bilateral Meeting minutes: where MDAs defend their proposed Budgets, the meeting is centred on program objectives, Key target groups each MDA is supposed to serve, the activities to be implemented.
- Nominal roll of MDAs submitted by PMO to Ministry of Finance and Economic Affairs at the beginning of the year; This indicates the intended employees government wants to maintain, estimates of starters and leavers to determine the cost of employment for the subsequent year.
- Evidence of Review by IMF, Cabinet and National Assembly; these rigorous reviews ensure efficient use of public resources and eliminate waste. This also ensures annual budgets include activities that will support the National Development Plan.
- Cash Plan: this indicates how much is required by each MDA to implement their set activities and which month will the funds be required. This should be submitted quarterly by MDAs to Ministry of Finance and revised when needed.

During our audit, we requested submission of the above documentations to ascertain whether the 2019 Budget for the Government of The Gambia was prepared in accordance with Call Circular guidelines on the implementation of Program Based

Budgeting. However, none were provided up to the time of writing this management letter.

Implication

- There is a risk that adequate time was not given for MDAs to prepare and submit their budgets.
- There is a risk that budgets are not prepared in accordance with the call circular as we could not confirm whether the dates and guidelines in the call circular are met.
- This is indicative that adequate controls and reviews were not made which could lead to inappropriate budget preparation.

Priority

High

Recommendation

- Management should ensure that the dictates of the Constitution and Financial Regulations are adhered to.
- We request the above documentation to be provided for audit inspection and verification soonest.

Management Response

Management response	<p>All Budget Circulars are shared with NAO. However, we have again shared a soft copy of that of 2019.</p> <p>Currently there is no law that makes it mandatory to provide minutes related to Budget bilateral with MDAs. However, of recent, in the interest of better communication we started capturing minutes for budget bilateral. We submit the budget bilateral minutes for MOBSE, MOICI, MOHSW & MOFWRNAM</p> <p>The cash plans for MOBSE, MOHSW & MOD are also shared in softcopy</p>
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor's Comment

The budget call circular for the financial year 2019 was not submitted during our audit. The minutes and cash plan of the Ministries mentioned in the management response were reviewed. However, the following are still outstanding:

- i. Forecast revenue submitted by MDAs
- ii. The Budget Bilateral Meeting minutes of the remaining MDAs
- iii. Nominal roll of MDAs submitted by PMO to Ministry of Finance and Economic Affairs at the beginning of the year:
- iv. Evidence of Review by IMF, Cabinet and National Assembly:

As a result, we could not verify whether the 2019 Budget for the Government of The Gambia was prepared in accordance with Call circular guidelines on the implementation of Program Based Budgeting.

3.1.4 Un-presented Cash Activity Reports on Program Based Budget

Finding

The Program Based Budget is an instrument of policy analysis and is critical for the achievement of government policies such as the National Development Plan (NDP).

The annual budget of the Government of The Gambia is based on the planned activity of each Ministry, Department and Agency (MDA). The implementation of these activities will lead to the achievement of Government programs. Implemented programs will translate to the achievement of Strategic Development Plans of each MDA which will in turn lead to the achievement of the National Development plan (achievement of government policy).

Cash Activity Reports are supposed to be submitted by MDAs to Ministry of Finance and Economic Affairs to indicate what activities were implemented based on the funds provided after each quarter as per the dictates of budget call circular of 2019.

An examination of the Itemised report and chart of accounts revealed that all the segments in the chart of accounts are not populated and as such a report on the actual activities could not be generated.

We noted that no control is in place to ensure budget entities give the accurate and complete cash allocation to the respective sub-budget entities.

Several requests were made by the audit team for the provision of the activity reports submitted by MDAs however, none was provided up to the time of writing this report.

Implication

- Without the populated segment in the chart of accounts and cash activity report from MDAs, we could not establish how much funds were spent on each planned activity of MDAs or whether those planned activities were implemented.
- There is a risk that the current Public Finance Management system does not capture the extent to which intended activities are implemented and therefore making it difficult to measure the achievement or progress of government MDAs.
- In the absence of activity reports it will be difficult to justify the administration expenditure made by MDAs.

Priority

High

Recommendation

- We request that Cash Activity Reports are provided for audit inspection and verification soonest.
- The Ministry of Finance and Economic Affairs should work together with the Accountant General's Department to ensure all segment in the Chart of Accounts are populated in order to report on actual amount spent on each program, sub-program and activity. This will help to measure and evaluate the extent to which government policies are implemented.
- The Ministry of Finance and Economic Affairs should adhere to the rules of the call circular and not issue any further cash allocation to MDAs that fail to submit their activity reports.

Management Response

Management response	Management wishes to reiterate that Program Based budgeting (PBB) implementation is at infancy stage and it is an ongoing reform process. Currently the IFMIS system does not provide non-financial information. The introduction of new budgeting module known as CBMS is expected to facilitate the capturing of both financial and non-financial data required to facilitate smooth implementation of PBB that will better link the budget to NDP and strengthen monitoring in subsequent years.
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor's Comment

The issue remained unresolved.

3.1.5 Virements above seventy-five percent threshold

Finding

Section 29, 4(a) of the Public Finance Act states that, *Virement may be made – among expenditure items of a budget agency, up to a maximum of seventy five percent of the appropriations of giving or receiving expenditure items, at the request of the budget agency and with the approval of the Minister.*

A review of the itemized report revealed that **404** virements totalling **D2,687,362,341.40** were made that were above the threshold of seventy five percent contrary to the above section of the PFA.

Details shown in **appendix 3**.

Implication

- The expenditures were made without the approval of the Minister, as a result, the dictates of the Public Finance Act have been violated.
- This is indicative of weak internal controls.

Priority

High

Recommendation

- We recommend that an explanation be given as to why virements were made over the maximum threshold of seventy-five percent.

Management Response

Management response	With regards to the audit query pertaining to virement limit (75%), the auditor quoted section 29(4)(a) of the Public Finance Act. However, the same Public Finance Act, Section 29(5), also stipulates "Where the amount to be vired exceeds the limit set under sub section (4)(a), the approval of the minister is required". This means that virement above 75% of the appropriation is allowed, provided it is approved by the Minister. The dictates of the Public Finance Act were NOT violated as all the said virements were approved by the Hon. Minister.
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Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor's comment

The approvals of the Minister for virement above 75% were not provided up to the time of finalising this management letter. Therefore, the finding remained unresolved.

3.1.6 Failure to Prepare Strategic plan

Finding

Financial Regulation 4 (21) states that, “A Vote Controller shall, in estimating Government expenditure for a budget period –”

“(b) prepare a strategic plan, which shall include a definition of his or her budget entity’s mission, goals, objectives, outputs and activities”.

Strategic planning is the process of documenting and establishing a direction of the entity—by assessing both where entity is and where it’s going. The strategic plan gives entity a place to record its mission, vision, and values, as well as its long-term goals and the action plans it will use to reach them. A well-written strategic plan can play a pivotal role in the entity’s growth and success because it tells entity and its employees how best to respond to opportunities and challenges.

During the audit, we requested for the strategic plan of all the Ministries, Departments and Agencies (MDAs) but only few were presented. The following budget entities did not provide us with their strategic plans up to the time of writing this management letter. Details are shown below:

Code	Budget Entity	Strategic Plan
01	Office of The President	Not presented
03	Judiciary	Not presented
04	Independent Electoral Commission	Not presented
05	Public Service Commission	Not presented
07	Ministry of Defence	Not presented
08	Ministry of Interior and Religious Affairs	Not presented
10	Ministry of Foreign Affairs	Not presented
11	Ministry of Justice	Not presented
12	Ministry of Finance and Economic Affairs	Not presented
13	Pensions and Gratuities	Not presented
14	Ombudsman	Not presented
17	Ministry of Agriculture	Not presented
18	Ministry of Transport, Works and Infrastructure	Not presented
19	Ministry of Trade, Industry and Employment.	Not presented
20	Ministry of Basic and Secondary Education	Not presented
21	Ministry of Health	Not presented
22	Ministry of Youth and Sports	Not presented
23	Ministry of Environment Climate Change & Wildlife	Not presented
24	Ministry of Information, Communication & Infrastructure	Not presented
25	Ministry of Fisheries and Water Resources	Not presented
27	Ministry of Higher Education, Research, Science & Technology	Not presented

Code	Budget Entity	Strategic Plan
29	Ministry of Petroleum & Energy	Not presented
31	Ministry of Women, Children & Social Welfare	Not presented

Priority

High

Implication

- Resources may not be well aligned to the activities of the Ministry, since priorities are not spelled out, challenges and possible remedies will not be equally identified in a timely manner when circumstances.
- There is a risk that MDAs might not be rightly guided to pursue strategic objectives and focus might be diverted to the achievement of only short-term goals.
- There is a risk that the strategic priorities, deliverables, and milestones included in the National Development Plan that are linked to budget entities will not be met if ministries are not preparing strategic plans.
- The dictate of the above stated regulation is breached.

Recommendation

- Managements of these MDAs should ensure that a strategic plan is prepared as required by the Financial Regulations.

Management Response

Management response	<p>The MDAs were engaged and the Strategic plans were received and submitted to the Audit Team as detailed below:</p> <ul style="list-style-type: none"> • Ministry of Information, Communication & Infrastructure. • Ministry of Higher Education, Research, Science & Technology • Ministry of Women, Children & Social Welfare. • Ministry of Interior • Department of Livestock Services • Department of Water Resources • Department of Forestry
---------------------	--

	• Accountant General's Department
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor's Comment

The strategic plans for the following budget entities (MDA) as detailed bellow were not presented.

Code	Budget Entity	Strategic Plan
1	Office of The President	Not presented
3	Judiciary	Not presented
4	Independent Electoral Commission	Not presented
5	Public Service Commission	Not presented
7	Ministry of Defence	Not presented
10	Ministry of Foreign Affairs	Not presented
11	Ministry of Justice	Not presented
12	Ministry of Finance and Economic Affairs	Not presented
13	Pensions and Gratuities	Not presented
14	Ombudsman	Not presented
17	Ministry of Agriculture	Not presented
18	Ministry of Transport, Works and Infrastructure	Not presented
19	Ministry of Trade, Industry and Employment.	Not presented
20	Ministry of Basic and Secondary Education	Not presented
21	Ministry of Health	Not presented
22	Ministry of Youth and Sports	Not presented
23	Ministry of Environment Climate Change & Wildlife	Not presented
29	Ministry of Petroleum & Energy	Not presented

3.2 Capital Expenditure

3.2.1 Failure to adhere to GPPA conditional approval for rehabilitation work at State House

Finding

Review of contract documents signed on 2nd May 2019 revealed that GAI Enterprise was awarded a contract of **D 17,488,155.63** for the construction of a new President's Office and rehabilitation works at Statehouse.

Our review of documents however, showed that the contractor was required by GPPA to revise the Bill of Quantities (BOQ) and resubmit for approval before work can commence.

The amendments to the contract that were required to be made before work could commence include the following:

- I. to clearly define/ clarify the supervisory role/s of the work as this is not indicated in the submission.
- II. Remove the GMD 950,000.00 contingency allocation from the contract
- III. The subtotal of GMD 55,770.00 on page 2 of 11 of the BOQ to be added to the grand total of D 17,488,155.63.

We noted that despite the failure of the contractor to make the amendments directed by the GPPA, work went ahead, nonetheless.

Implication

- There is a risk that the contract was not approved by GPPA.
- Value for money, transparency and accountability are completely overlooked.

Priority

High

Recommendation

- We request that evidence be provided to confirm that the required amendments were made before the commencement of work.
- In the event that the amendments were not made before work began, the Office of the President should explain their failure to comply.

- In future, we recommend that the Office of the President adhere to the Laws and Regulations of the Government of The Gambia in all procurements to ensure that public funds are judiciously spent.

Management Response

Management response	The BOQ was revised accordingly. However, it was inadvertently not resubmitted to GPPA for their records. Find attached the revised BOQ. On the issue of supervision, please find attached a letter REF: BLD 31/160/02/(22-ES) from Ministry of Works confirming it was supervising the project.
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor's Comment

There is no evidence of a revised BOQ approved by GPPA up to the time of finalising this management letter.

3.2.2 Inappropriate Procurement Process by Office of the President

Finding

During the review of procurement process, we noted the following:

- Review of correspondence from Ministry of Transport, Works and Infrastructure referenced BLD 31/160/02(22-ES) and dated 20th March 2019, revealed that an assessment was carried out by the Ministry to certify the volume and extent of the rehabilitation works that was carried out at State House the result of which was used as the basis for the payment of **D 17,488,155.63** to GAI Enterprise.

This assessment was carried out prior to the approval from GPPA on 29th March 2019 for the use of single source and the subsequent contract signing on 2nd May 2019. It is therefore clear that approval was sought for the use of single source well after this rehabilitation work was completed. This is a gross violation of the GPPA regulations

- Furthermore, examination of the procurement documents revealed that goods bought from Fatima trading amounting to **D5, 637,000.00** were delivered to the Office of the President before requesting for a single source approval from GPPA. The date on the goods delivery note was 11th March 2019 whilst the date on the GPPA approval was 2nd April 2019.

This suggests that the services of Fatima Trading were used three weeks before seeking single source approval from GPPA.

- Review of payment voucher no 01PV023731 dated 21/12/2019 revealed that office equipment to the tune of **GMD 50,251.00** was paid to Fatima Trading for which no receipt was provided as well as signature of recipient to confirm payment received although these items were delivered.
- In addition, the purchase order and request for quotations were only issued four days after the payment has already been made to the supplier on 27 December 2019

Implication

- This is a reckless disregard for procurement and financial regulations.
- There is a risk that the procurement process is flawed, and this increases the risk of collusion with officials from the Ministry of Works to issue an assessment report to certify work well before the contract was signed and subsequent request for approval from GPPA for the use of single source for the said rehabilitation work.
- The failure to comply with procurement process in respect of this contract could be used to perpetrate fraud.

- The lack of transparency in the procurement process suggests that fraudulent transactions could have been executed by officials through collusion.

Priority

High

Recommendation

- We request that the Office of the President and the Ministry of works provide explanation for the above anomalies.
- We advise the Office of the President to follow due process for all procurements to ensure that public funds are judiciously spent for their intended purpose in accordance with the laws of the Gambia.

Management Response

Management response	The query is noted. Retrospective approval was sought to regularize oversight the in the procurement process.
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor’s comment

The GPPA regulations are there to ensure transparency and value for money. Request for retrospective approval of this contract by the Office of the President completely ignores these objectives.

3.2.3 Failure to adhere to contract agreement

Finding

During the review of procurement committee minutes, we noted that rehabilitation works at State House was considered urgent that necessitated the request to seek approval from GPPA for the use of single source in awarding the contract. Further review of the contract documents signed between the Government of The Gambia and GAI Enterprise for the rehabilitation works revealed that payments would be made in stages as detailed below.

Item	Description	D
Advance Payment	20% of the contract sum	3,497,631.13
1 st Interim Payment	30% of the contract sum when the ground floor is completed	5,246,446.69
2 nd Interim Payment	30% of the contract sum when the first floor is completed	5,246,446.69
Final Payment	20% of the contract sum when all other works are completed	3,497,631.13
Total		17,488,155.63

The contract further required that certificate of completion for each stage would be issued by the Ministry of Works before payment is made.

However, we noted from the review of payment voucher 01PV021043 dated 27th May 2019 that GAI Enterprise was paid the full amount of D 17,488,155.63 as opposed to payment in stages. In addition, copies of completion certificate for each stage were not provided to the audit team.

Implication

- The contract document was faked to cover for the failure to follow procurement regulations
- The violations of the contract payment methodology suggest high level corruption.
- Value for money, transparency and accountability are completely overlooked during the above procurement.
- There is an increased risk that the contractor might not be held accountable in full for defects or substandard work during the rehabilitation work.

Priority

High

Recommendation

- The Office of the President should provide explanation for the above anomalies.
- We advise the Office of the President to follow procurement regulations to ensure that public funds are judiciously spent.

Management Response

Management response	The contractor only requested for payment upon completion of the job. The recommendation is noted, and in the future this office will strictly adhere to terms and conditions of payment of its contractual obligations.
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor's comment

The finding remained unresolved up to the time of finalising this management letter.

3.2.4 Failure to gazette the award of Banjul Drainage Roads and Sewage Project

Finding

Section 20(5) of the Gambia Public Procurement Authority Act 2014 states that *“President may by order published in the **Gazette**, exempt any procuring organization from requiring the approval of the Authority with respect to any procurement in whole or in part, and in such case, the Cabinet shall be responsible for giving such approvals instead of the Authority.”*

During the review of documents, we noted that the Ministry of Justice had advised through letter referenced AG 313/01/ Part 6(16) and dated 18th June 2019 that the approval by the President and Cabinet of the award of the BDRS project to Gai Enterprise in May 2019 amounting to **\$ 35,720,000.00** should be gazetted before the conclusion of the Engineering, Procurement, and Construction (EPC) contract.

The audit team requested a copy of this gazette from the MoTWI to confirm that this award has indeed been gazetted before the signing of the contract, but none was provided for review up to the time of writing this management letter.

The audit team also requested evidence of invitation for project proposal from the Office of The President initially sent to GAI Enterprise and any minutes of contract committee meetings relevant to this project from Office of the President, but none were provided for review up to the time of writing this management letter.

Implication

- There is a risk that the contract was signed and not gazetted which is a violation of the GPPA Act.
- There is a risk that due diligence was not carried out and that the project was designed to syphon government funds for personal gains.
- There is a risk that the content of the Banjul Drainage Roads and Sewage Project is not authentic and do not accurately reflect Government policies and decisions

Priority

Medium

Recommendation

- We recommend that the Ministry of Transport, Works and Infrastructure provide the above documentation for audit verification.
- We advise the Ministry to follow proper documentation procedures for transparency and accountability.

Management Response

Management response	The legal advice was adhered to. The award of the contract was gazetted through Legal Notice N0.10 of 2021 – exemption from GPPA approval Order 2021 signed. Gazette N0. G.N N0.22/2021 (All documentary evidence avails for inspection)
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor's Comment

The gazette was prepared on 15 February 2021, which is almost two years after the commencement of the contract. As stated in Gambia Public Procurement Authority Act 2014 "President may by order published in the Gazette, exempt any procuring organization from acquiring approval of the Authority concerning any procurement in whole or in part, and in such case, the cabinet shall be responsible for given such approval instead of the authority"

This is an indication that the contract commenced without approval from either the President or GPPA. Therefore, the issue remained unresolved up to the time of finalising the management letter.

3.2.5 Project Commenced before contract signature

Finding

A review of documentation and discussions with officials revealed that the Banjul Drainage, Roads, and Sewage (BDRS) contract was signed in May 2019 and tabled at the National Assembly on 12th June 2019. The project is scheduled to be completed by November 2021.

Further review of consultant's report and inspection of the updated programme of work of the project revealed that actual work commenced on 18 March 2019, two months before the contract was signed and submitted to the National Assembly for discussion in June 2019.

This further raised concerns over the transparency leading to award of the contract.

Implication

- There is a risk that the contract is awarded to a favoured contractor on the basis of personal relationship. This could stifle competition with potential loss of value for money.
- There is a risk that due processes were not followed in the conception, award and execution of the contract.

Priority

High

Recommendation

- We request detailed explanation and justification from the Ministry of Works, Transport and Infrastructure on the commencement of the contract before the official signing of the contract.

Management Response

Management response	On 16 February 2019, H.E. the President launched the Banjul Rehabilitation and Rebuilding Project at the Banjul Mini Stadium (KG5), attended by a wide spectrum of the Banjul community, members of stakeholder institutions, and various dignitaries including the Mayor of Banjul. At the launching, H.E. the President noted that "Banjul has been facing challenges in
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terms of flooding and leakages of sanitary wastes coupled with the loss of the structural integrity of the roads due to the high underground water table. The implementation of this project cannot come at a better time than today in addressing all the challenges the people of Banjul are facing.”

In addition to the launching of the Project by HETP in February 2019, the physical conditions of the drainage and sewerage systems of the capital city, Banjul, were deteriorating and at crises point (danger of cholera outbreak), demanding urgency and expedited actions, especially in the face of the impending 2019 rainfall season.

The situation demanded the launching of an immediate project in the form of an Engineering Procurement Construction (EPC) contract, with a local contractor, with the capacity to do EPC, and self-financing for at least a year of project implementation. Gai Enterprise was recommended by OP and evaluated by MOTWI to have all the requisite capacities. This evaluation was submitted to Cabinet for endorsement.

On 11 May 2019, the EPC/ Turnkey Contract for the Rehabilitation of Roads, Drains, and Sewage Systems in Banjul was signed between GAI Enterprise and MOTWI, for the lump sum amount of US\$ 35.72 million, for a 3-year period. The Contract is FIDIC based, second edition 2017, silver book, including General Conditions and Particular Conditions of Contract.

On 14 May 2019, the Consultancy Services for the Supervision of the EPC Contract for the Rehabilitation of Roads, Drains and Sewage Systems in Banjul was signed between STUDI International for Africa (Port Louis, Republic of Mauritius) and MOTWI, for

	<p>the amount of US\$ 1.632 million, for a period of 36 months. The Contract is based on FIDIC White Book Client/Consultant Model Services Agreement in line with international standards.</p> <p>On 30 May 2019, STUDI International, the consultants, provided the “Notice to Proceed” to GAI Enterprise with the construction works, retrospectively with effect from 1 March 2019. The Notice demanded the submission by GAI Enterprise of the technical documentation, performance securities, insurances, programme of the works, and CVs of key personnel for the works. The Consultants had determined that the Contractor demonstrated both technical and financial capacity to address the requirements of the Project, and recommended to issue “Notice to Proceed.”</p> <p>The above outlines the sequence of events, in the face of a critical project situation, requiring extraordinary intervention, using readily available local resource, and immediate actions.</p>
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor’s Comment

What is clear about this project is that it was introduced, without adequate preparation. There was no due diligence carried out, no feasibility study or environmental impact analysis. Failure to carry out a feasibility study for a contract of this nature requiring huge financial layout is tantamount to malpractice.

3.2.6 Flaws in Banjul Drainage, Roads, and Sewage (BDRS) project

Finding

The Government of The Gambia through the Ministry of Works Transport and Infrastructure signed a contract with GAI Enterprise for the Banjul Drainage Road and Sewage Project in May 2019 amounting to **USD 35,720,000.00** equivalent to **D1, 821,720,000.00** following the approval by the President and Cabinet.

This resulted to a Letter of Intent (LoI) from the contractor, GAI Enterprise who offered to pre-finance and implement the project. Following the review of this LoI by Ministry of Transport, Works and Infrastructure (MoTWI), major omissions such as detailed study and design, work schedule, and Bill of Quantity (BOQ) were identified.

However, instead of addressing these omissions, the process was expedited, an Engineering, Procurement, and Construction (EPC) was instead recommended by the MoTWI. Under this method, government has little or no involvement in the design process of the project. There is no evidence of due diligence conducted to confirm that the contractor has available financial resources including performance security to execute the project.

Implication

- There is a likelihood that huge premium would be paid to the Contractor for its contingency and risk. Modification to design may attract extra cost to government.
- In addition, there is a limited project change, including design changes by government, as it has little or no involvement in the design of the project. As a result, the project may fail to deliver best design and quality for government.

Priority

High

Recommendation

- We request explanation from Office of The President and Ministry of Transport, Works and Infrastructure (MoTWI) for accepting this form of contractual arrangement.
- We further request evidence that GAI Enterprise is the most suitable and qualified contractor to carry out this project including any due diligence performed before the contract was awarded to the said contractor.

Management Response

<p>Management response</p>	<p>Engineering, procurement, and construction (EPC) contract is widely used method in the construction industry. The assertion that under EPC, government has little or no involvement in the design process of the project is wrong. While the obligation to design is transferred to the contractor, the designs review and approved by the client (Government).</p> <p>Among the list of documents requested from GAI Construction through letter dated 21 September 2018, Ref: PDD/172/289/01 Part III (37-EC), included - details of its LOI (technical studies, work program, bill of quantities, terms and conditions of financing such as evidence of financial capacity), draft contract document usual in any form of Turnkey EPC + Finance form of contract.</p> <p>Performance Security</p> <p>Clause 4.2 of the EPC condition of contracts States that: The Contractor shall obtain (at the Contractor’s cost) a Performance Security to secure the Contractor’s proper performance of the Contract, in the amount and currencies stated in the Contract Data. If no amount is stated in the Contract Data, this Sub-Clause shall not apply.</p> <p>On the other hand, Clause, 14.2 of EPC condition states that: Subject to the following provisions of this Sub-Clause, the Employer shall make an advance payment, as an interest-free loan for mobilization and design. The amount of the advance payment and the currencies in which it is to be paid shall be as stated in the Contract Data. If no amount of advance payment is stated in the Contract Data, this Sub-Clause shall not apply.</p>
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	<p>In the contract with GAI Enterprise, the requirement of a performance security and Advance payment were amicably waived by the parties. Whilst the amount associated with Performance security is 10% of the contract amount, the Advance payment is 20%.</p> <p>Moreover, the interval of payments which is yearly after approval of executed works is the usual period set for defect liability period. Therefore there is a guarantee that any defect that may emerge would be corrected before payment can be effected.</p>
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor's Comment

There is no evidence that GAI Enterprise is the most suitable and qualified contractor to carry out this project. In addition, there was no evidence provided to show that the performance security was provided and confirmed. There is also no evidence that other contractors were invited to bid which may have been more competent and qualified than GAI. The audit finding remained unresolved up to the time of finalising the management letter.

3.2.7 Delay in submission of Technical and Design Specification

Finding

Clause 5.2.2 of the Engineering, Procurement and Construction EPC contract between GAI Enterprise and the Government of the Gambia required that *“the contractor is to design and prepare the working drawings for the execution of the permanent works. These documents are to be submitted to the consultant for review and approval confirming that the specification is in line with employer’s requirement within 14 days before work being carried out”*.

Technical and Design Specifications are necessary to prepare a clear, coordinated visual depiction of all aspects of the works. This includes but not limited to the overall layout, earthworks equipment, mechanical and structural systems, detailed evaluation plan, the quality of work, technical standard, specification, and principles to be followed.

Review of minutes of summary of monthly site meeting held in December 2019 by the Consultant Studi International for Africa revealed that the contractor had only provided the drawings and design specification for approval nine months after work had commenced.

Implication

- This is indicative that contractor is not adhering to the dictates of the contract as at the above periods.
- There is a risk that any substandard work or inconsistencies with the terms of the contract from the employer's requirement might have already been implemented thus leading to poor quality work and wastage of time due to rework.
- We cannot ascertain the quality of work as construction was carried out without the evaluation and approval of this specification by the consultant as at this period.

Priority

High

Recommendation

- We recommend the dictates of the contract to be followed at all times to ensure project implementation is in line with the requirements of the Government of the Gambia.

Management Response

Management response	<p>As a rehabilitation project, not all aspects of the works require drawing and specification before execution, such as cleaning drains, desilting sewerage manholes etc. The evaluation of the proposal from GAI Enterprise included confirmation of their technical capacity to execute the works. Moreover, MOTWI supervised the Contractor whilst executing similar works in Banjul.</p> <p>Clause 5.2.2 of the EPC condition of the contract relates to review period of documents submitted to the Employer/consultant which reads: If the Employer's Requirements or these Conditions specify that a Contractor's Document is to be submitted to the Employer for Review, it shall be submitted accordingly, together with a Contractor's Notice.</p> <p>The Employer shall, within the Review Period, give a Notice to the Contractor: (a) of No-objection (which may include comments concerning minor matters which will not substantially affect the Works); or (b) that the Contractor's Document fails (to the extent stated) to comply with the Employer's Requirements and/or the Contract, with reasons.</p> <p>If the Employer gives no Notice within the Review Period, the Employer shall be deemed to have given a Notice of No-objection to the Contractor's Document (provided that all other Contractor's Documents on which that Contractor's Document relies (if any) have been given, or are deemed to have been given, a Notice of No-objection).</p> <p>If the Employer instructs that further Contractor's Documents are reasonably required to demonstrate that the Contractor's design complies with the Contract, the Contractor shall prepare and submit them promptly to the Employer at the Contractor's cost.</p>
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	Meetings on site are routine control mechanism through which, progress, adherence to requirements and challenges are discussed. The issue of documents was discussed in order to urge the party concern to fulfil the obligations. This was eventually done and a set was provided to Auditors in 2019 and another set was handed to them on the 25th January 2021.
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor's Comment

The Technical and Design Specification was necessary before the commencement of the project to guide the contractor as to what government want to achieve on the project. Therefore, the finding remained unresolved up to the time of finalising the management letter.

3.2.8 Non-Registered Supplies

Finding

PART VI 24 (1) of the GPPA Act state that *“In order to be awarded a procurement contract, suppliers shall be registered with the Authority in accordance with Regulations made under this Act”*.

Examination of payment vouchers revealed that some suppliers were selected to offer services by the Ministries and Departments amounting to **GMD 18,675,405.50** when they are not registered with GPPA. **Details are shown in appendix 4.**

Implication

- There is an increased risk that contracts were awarded to these suppliers based on personal relationships with potential kickbacks in return thus undermining value for money in public procurements.

Priority

High

Recommendation

- We request explanation and justification to award contracts to non-registered GPPA suppliers.
- In future, sanctions should be imposed on all accounting officers that award contracts to non-registered GPPA suppliers.

Management Response

Management response	The GPPA registration certificates for eight (8) out of the 10 listed suppliers, amounting to D18,481,930.50, are available as attached in appendix B .
Action to be taken	The remaining 2 are being searched.
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor's comment

We can confirm that the eight (8) registration certificates were provided and verified. The certificates of two (2) suppliers remained outstanding. Details are shown in the revised table below.

Date	Account Code	Description	PV Number	Payee	Amount
10-21-2019 ::	07-00-000-2-3-001-0154-0000000-00-0000-000000-00-232125	Military Barracks, Facilities and Structures	07PV013443	Y.A JAWARA TRADING	92,625.00
7-22-2019	16-99-001-1-3-001-0000-0000000-00-0000-000000-00-232230	Furniture and Fittings	16PV006592	S N ENTERPRISE	100,850.00
Total					193,475.00

3.2.9 Unjustified Single Source Procurement

Finding

GPPA Act section 44 (1) (b), (c) State that “The single source procurement method may be used only in the following circumstances –

(b) where only one supplier has the technical capability or capacity to fulfil the procurement requirement, or the exclusive right to manufacture the goods, carry out the works, or perform the services to be procured, and no suitable alternative exists;”

“(c) where there is an emergency need for the goods, works, consultancy services or services, involving an imminent threat to the physical safety of the population, of damage to property, or in the case of other unforeseen urgent circumstances not due to the dilatory conduct of the procuring organisation, and engaging in tendering proceedings or other procurement methods would therefore be impractical or where only one supplier have the capacity to supply the goods or service.”

Single source award scheme is often used to avoid competition and award contracts directly to a favoured supplier. In such a case, the price by the buyer is often higher than what the buyer could have obtained through competitive bidding, which is designed to produce the lowest or best price.

Review of the contract documents at various Ministries, Departments and Agencies revealed that the underlisted contracts signed during 2019 were done using single source procurement. These procurements have exceeded the threshold required for single sourcing which is set at GMD 20,000 for goods and service and GMD 50,000 for works.

Therefore, the procurements should have been subjected to competitive bidding. Some of the reasons posited for the use of this type of procurement is the urgency of the work required even though these procurements did not appear to be urgent to choose the single source procurement. See table below for more details:

Date	Reference	Description	Procurement Type	Institution	Supplier	Amount
29 Jan 2019.	Ref: JC36/62/01/(137)	Purchase of 1 unit of toyota land cruiser(Prado) 4X4WD at D3,910,000, 1 unit of Toyota Fortuner 4X4 WD at D2,645,000 and 2 units of toyota (Hilux)	Single Source	Internal Audit Unit, MoFEA	CFAO/TK Motors	GMD 11,040,000.00

Date	Reference	Description	Procurement Type	Institution	Supplier	Amount
		double cabin pickup 4X4 WD at D4,485,000.				
11 Nov 2019	FIN: 267/446/01(189) RAJ	Banjul Rehabilitation and Rebuilding Project	Single Source	Ministry of Transport, Works and Infrastructure	Gai Construction Limited	USD 35,610,000.00
6-Mar-19	LDM: 479/01/Part 6 (94)	Two 4X4 WD Station Wagons, Three SUV 4X4 WD and one 4X4 WD double Cabin Pickup	Single Source	MoFEA	N/A	GMD 11,409,500.00
17/05/2019	DHQ/306/Q	Procurement of Five (5) Troops carrier vehicles (TCVS) from TK MOTORS LIMITED	Single source	Gambia Armed Forces	TK MOTORS LIMITED	GMD 11,812,500.00
2/4/2019	OP/242 /268/02 Part III (PT)	Procurement of office furniture and equipment	Single source	Office of The President	Fatima Trading	€ 100,000
29/03/2019	OP 242/268 /02/Part II (134-LMKT)	Construction of the New President's Office and rehabilitation at works at State House	Single source	Office of The President	Gai Construction Limited	GMD 17,488,155.63

Implication

- There is a risk that the request for quotation is avoided in order to award contract to favoured suppliers.
- There is a risk of fraud through collusion between the contractor and officials awarding the contracts.
- This is an indication that value for money is compromised as a result of single source procurement hence loss of fund to government.

Priority

High

Recommendation

- We strongly recommend that in future all procurements should follow due process.

Management Response

Management response	<p>Single Source is one of the procurements methods under the GPPA Act.</p> <p>The single sourced procurements of vehicles by Internal Audit (D11,040,000.00), MOFEA (D11,409,500.00) and Ministry of Defence (D11,812,500.00) from CFAO/TK Motors were approved by GPPA in line with the procurement regulation.</p>
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor's comment

Kindly note that the query is not about approval from GPPA but the query seeks to highlight that reasons for using single source could not be justified. as per the requirement of the GPPA Act and Regulations.

3.2.10 Failure to provide delivery notes

Finding

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

Examination of payment vouchers for period under review revealed that purchases of vehicles amounting to D 74,091,569.92 were made with no delivery note attached. There was also no evidence that they were on filed.

Details are shown in the table below:

Date	Account code	Description	PV Number	Payee	D	Remarks
5/28/2019	07-00-000-6-2-419-0237-0000000-00-0000-0000000-00-232210	Motor Vehicles	07PV012355	C.F.A.O MOTORS (GAMBIA) LTD	11,603,500.00	No delivery note attached
10/1/2019	07-00-000-6-2-419-0237-0000000-00-0000-0000000-00-232210	Motor Vehicles	07PV013235	C.F.A.O MOTORS (GAMBIA) LTD	17,405,250.00	No delivery note attached
10/25/2019	07-00-000-6-2-419-0237-0000000-00-0000-0000000-00-232210	Motor Vehicles	07PV013476	C.F.A.O MOTORS (GAMBIA) LTD	14,504,375.00	No delivery note attached
12/6/2019	07-00-000-6-3-001-0696-0000000-00-0000-0000000-00-232210	Motor Vehicles	07PV014015	UNITED NATIONS OFFICE FOR PROJECT SERVICES	30,578,444.92	No delivery note attached
Total					74,091,569.92	

Implication

- In the absence of delivery notes, we could not confirm whether the right vehicles were procured and delivered.

Priority

High

Recommendation

- Management should provide these missing documents to the audit team for verification without delay.
- In future, payments should be supported with adequate documentation.

Management Response

Management response	The delivery notes for all the said procurements are attached in appendix C
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor's comment

We can confirm that the delivery notes were presented and reviewed.

3.2.11 Contract documents not presented

Finding

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

During our audit, we requested contract documents related to capital expenditures that required tendering prior to the awarding of contracts. Attempts were made to review tender, or bidding documents related to contract awarded to Gamworks Agency, but the documents remained outstanding up to the time of writing this report.

As a result, we could not determine, whether the contracts complied with GPPA regulations, nor can we confirm if the work carried out conform to the specifications in the contracts.

Details are provided below:

Date	Account code		Details	PV Number	Payee	Amount	Remarks
11/15/2019 ::	03-00-000-2-3-001-0582-0000000-00-0000-0000000-00-232120	Judiciary	Construction Of Office Buildings	03PV007357	GAMWORKS AGENCY	10,000,000.00	Contract documents not provided for review
11/4/2019 ::	21-00-000-2-3-001-0548-0000000-00-0000-0000000-00-232147	Ministry of Health and social welfare	Other Major Rehabilitation Works	21PV009273	PROJECT IMPLEMENTATION UNIT	20,000,000.00	Contract documents not provided for review
Total						30,000,000.00	

Implication

- In the absence of contracts documents, there is a risk that GPPA procurement process was not followed and that the works carried did not meet the required quality standards leading to loss of public funds.
- There is a risk value for money was overlooked in executing the above procurements.

- There is a risk that funds are diverted for personal use and genuine disbursement of public funds was not made.

Priority

High

Recommendation

- We request that the contract documents are provided for our review without delay.
- In future, all contract documents should be provided to the audit team at the time of request.

Management Response

Management response	<p>The contract document for the Construction of Office Buildings for Judiciary (D10,000,000.00) is attached in Appendix H1</p> <p>The contract documents for Other Major Rehabilitation Works for Ministry of Health (D20,000,000.00) are available the Ministry of Health Project Coordinating Unit.</p>
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor’s comment

We can confirm that all the evidence were provided and reviewed.

3.2.12 Un-presented payment vouchers

Finding

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

Payment vouchers amounting to **D392,091.67** were not presented for our review making it difficult to confirm the authenticity of these payments.

Date	Description	PV Number	Payee	D
25/4/2019	Electricity ,Water & Sewage	21PV008360	BASSE SUB TREASURY	100,000.00
18/9/2019	Advertisements and Publications	27PV004441	XL STANDARD COMPANY LIMITED	5,175.00
7/2/2019	Stationery	01PV019956	JACKGRANT ENTERPRISE	32,000.00
11/9/2019	Education Services	20PV012259	GAMBIA TEACHERS UNION COOPERATIVE CREDIT UNION	166,666.67
20/11/2019	Office Equipment	25PV003714	HARNSA THERMOTECH	20,000.00
25/9/2019	Other Major Rehabilitation Works	08PV016550	LEUNA GENERAL TRADING	68,250.00
Total				392,091.67

Implication

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

Priority

High

Recommendation

- We request management to provide all the un-presented payment vouchers and supporting documents for audit review without delay.

- In future, all payment vouchers and supporting documentation should be provided at the time of request.

Management Response

Management response	All payment vouchers stated above are available for inspection.
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor's comment

We can confirm that all the payment vouchers were presented and reviewed. However, there was no supporting document attached to 25PV003714 amounting to D 20.000.00.

3.3 Revenue

3.3.1 GRA Revenue

3.3.1.1 Management and control of GRA receipt books

Finding

Section 6 (4) of the Public Finance Act dealing with the duties of the Accountant General stipulates among other things that “*The duties of the Accountant General include –*

(d) to see that proper provision is made for safe keeping of all public moneys, stamps, securities and valuable documents;”

(o) to maintain all documents and records prescribed for him or her in this Act and Accounting manual, in particular-

(iv) safes and keys, accountable financial stationery, stamp duty, write-offs, and all stocks, shares, debentures and other securities held by Government”.

Financial regulations Part IX 58 further requires that,

(1) Only receipt books, licences, tickets or other official forms of receipt approved, supplied and controlled by the Accountant General shall be used for acknowledgement of the receipt of government moneys.

During our audit, we noted that the Gambia Revenue Authority (GRA) contracted Gambia Printing and Publishing Corporation for the printing of revenue receipt books for the period under review. These receipts books are controlled and managed by GRA in contravention to both the Public Finance Act and the Financial Regulations.

Detailed of the books printed are detailed below:

Date Requested	Type of books	Number of books printed
10/4/2018	General Triplicate Receipt (GTR)	4000
3/4/2018	Customs Duty books	1000
19/6/2019	Customs Duty books	1000
17/06/2019	Overtime Receipt Books	500
Total		6500

Implication

- This is a very serious violation of the Public Finance Act and Financial Regulations.
- There is a very high probability that it would be difficult to properly account for government revenue if revenue books are not controlled and managed by the Accountant General.
- GRA could secretly print accountable financial stationery from other sources and fail to disclose it.

Priority

High

Recommendation

- We recommend that GRA adhere to the provisions of Public Finance Act and the Financial Regulations to ensure sound internal controls.
- The Accountant General should engage the management of GRA so that this anomaly is regularised as soon as possible.

Management Response

Management response	<p>Management disagrees with the above audit findings. The above laws quoted, whilst probably applicable to those arms of government collecting non-tax revenues, cannot be appropriately applied to the GRA in this context. This interpretation just does not align with the spirit of the Law. To relate to this, one has to refer back to the GRA legal mandate.</p> <p>The GRA draws its mandate from the Gambia Revenue Authority Act, 2004. It was established through an ACT of the National Assembly, the Gambia Revenue Authority Act, 2004, “to administer, assess and collect revenue, to provide for the efficient and effective administration of the revenue collecting system, and for the matters connected therewith”.</p> <p>In PART III, Administrative Provisions, it states clearly that the governing body is the</p>
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Board of Directors (Section 5 (1)) and the Chief Executive is the Commissioner General (Section 9 (1)).

Section 9 further states the responsibilities of commissioner General as follows:

- (a) the day-to-day operations of the Authority;
- (b) the management of the funds, property, and business of the Authority;
- (c) the administration, organisation, and control of the officers and staff of the authority; and
- (d) the effective administration and implementation of the provisions of the Act.

Under the GRA Act 2004, Part IV, Functions and Powers, Section 15 states that “The Authority shall have such powers as are necessary to enable it to perform its functions and do such other things as are necessary or incidental to the proper performance of those functions under the Act”.

The above undoubtedly indicate that the GRA has a clear mandate to collect revenue and to do it as effectively and efficiently as possible. It is equally clear that the Commissioner General is responsible for the day-to-day management of the Authority and the effective administration and implementation of its revenue collections mandate. This covers all aspects necessary for its proper performance. Furthermore, there is no provision in the Act that any of GRA’s working tools should be acquired, issued, and maintained by the Accountant General.

The receipt books are an integral part of the revenue collection tools, as are the revenue collection software, amongst other things. Even without considering the powers given under the Act, you would agree that if GRA is given the responsibility to collect revenue, it must be matched with the authority to control all aspects of its operations. If it does

	<p>not have full control, such as to even for receipt books, how can it be accountable for matters relating to these?</p> <p>In view of the above fact, it is Managements view that GRA should be in charge of these, but we are available for any further engagements on this matter, should you wish to .</p>
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor's Comment:

All the quotations from the GRA Act are irrelevant to the observations raised viz, the printing and custody of accountable stationery. Gambia Revenue Authority Act, 2004 highlighted by management does not give GRA the mandate to manage and control the printing of receipt books.

It is important to note that the Financial Regulations supersedes any regulation highlighted in this regard. Therefore, the audit finding remained unresolved up to the time of finalising the management letter.

3.3.1.2 Issuing of receipts without recipient signature

Finding

A review of the way book maintained at GRA for the record of receipts books supplied to various cashiers revealed that receipt books issued were not supported with recipients' signatures as evidence that it was received by them.

Implication

- In the absence of signatures, we could not certainly confirm that the recipients have indeed received their request.
- It will be difficult to hold individuals accountable in case of missing books or misappropriation.

Priority

High

Recommendation

- GRA should ensure from henceforth, revenue collectors who are supplied GTR books signed against their names as evidence that they received them.

Management Response

Management response	<p>Although previously widely used, Receipt books are being phased out due to increased automation and use of Revenue Collections software (ASYCUDA and GAMTAXNET) in GRA offices nationwide. Currently, well over 95% of transactions are receipted through the system directly. The receipt books are mainly used for enforcement activities and collections through fieldwork and are subsequently captured in the system as well.</p> <p>Receipt books are issued mainly to Customs & Excise or Domestic Taxes offices outside the Greater Banjul Area, except for Licensing. All books issued are serialized and records show which branch they are issued, type, quantity, recipient name and recipient signature. In addition,</p>
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	<p>a logbook is also maintained as an additionally supporting document.</p> <p>The Finance & Accounting Department, responsible for the management and issuing of receipt books, confirmed that all books issued are backed with the signature of the receiving officer. There are specific Requisition books, sequentially numbered, which is completed for each supply and is signed for.</p> <p>In view of the above, receipt books are administratively under control and their issuance is properly recorded and accounted for.</p> <p>Consequently, supporting documents are available for further verification by the Auditors.</p>
Action to be taken	Confirmation of documentary evidence at the GRA Finance and Accounting Department, Banjul.
Officer responsible for the remedial action	Auditors can contact GRA: Deputy Director, Finance and Accounting (Revenue)
Date when the situation will be regularized	As soon as the Auditors can be available

Auditor's Comment

Contrary to management's response, there was no evidence provided during the audit to show that receipt books issued to officials were being signed for.

3.3.1.3 Failure to record GTR books received from GPPC

Finding

Review of the records maintained at GPPC shows the under listed revenues books printed and delivered to GRA.

Date requested	Book Type	Quantity requested	Quantity Supplied	Balance
4/10/2018	GTR	4000	3110	890
19/6/2019	Customs Duty books	1000	400	600
17/6/2019	Overtime receipt books	500	100	400
Total		5500	3610	1890

Our attempt to confirm the record of books printed and supplied by Gambia Printing and Publishing Corporation (GPPC) to GRA was unsuccessful as there was no record provided by GRA for our inspection.

During our verification exercise at GRA store, officers claimed that they had used up all the GTR books received from GPPC.

However, our visit at Gambia Printing and Publishing Cooperation revealed that there are outstanding GTR and overtime receipt books totalling 890 and 400 respectively not collected by GRA. Further discussions with official at GRA revealed that these records are kept in soft copies, but this was not provided to the audit team and remained outstanding up to the time of finalising this management letter.

This is indicative of poor record keeping and further proved that GRA do not carry out reconciliation exercise with GPPA on GTR books printed and issued out.

Implication

- There is risk that GRA does not keep track of the books printed and supplied by GPPC.
- This is a serious internal control lapses over the management and control of revenue receipt books.
- There is risk that the outstanding receipts books not delivered could be diverted for un-official purpose.
- There is a risk that these receipt books could be collected and used for revenue collections without been accounted for by the GRA.

- This is indicative of internal control weakness over the recording and management of receipt books.

Priority

High

Recommendation

- Management of GRA should ensure that record of receipt books printed and supplied by GPPC is maintained for ease of reconciliation and control.
- All accountable financial stationery should be controlled and supplied by the Accountant General Department in line with Financial Regulations.

Management Response

Management response	<p>Management disagrees with the above audit findings as there is a strong control in place for supply of receipt books by Gambia Printing and Publishing Corporation (GPPC) to Gambia Revenue Authority (GRA). The control is, when new receipt books are needed, the Accounting Officer responsible for receipt books fills a requisition form, this form is reviewed by the Finance and Accounting Manager and approved by the Finance Director. The requisition is then sent to GPPC. After GPPC has printed the receipt books, a Gate Pass is given to our collecting officer which includes the type of book printed and they are all serially numbered, quantity of books and balance if any. This is then recorded by the Accounting Officer and the Gate Pass is subsequently filed.</p> <p>At all times GRA reconcile with GPPC on the quantity of books outstanding. In this vein, the Authority has records of receipt books outstanding at any given in time.</p>
Action to be taken	Confirmation of documentary evidence at the GRA Finance and Accounting Department, Banjul.
Officer responsible for the remedial action	Auditors can contact GRA: Deputy Director, Finance and Accounting (Revenue)
Date when the situation will be regularized	As soon as the Auditors can be available

Auditor's Comment

The evidence was not provided to the audit team for review. Therefore, this issue remained unresolved up to the time of finalising the management letter.

3.3.2 Non-GRA REVENUE

3.3.2.1 GRA SCANNING PROCEEDS

3.3.2.1.1 No Backup of Daily Collection

Finding

During the audit, we noted that D132,915,653.61 was collected in respect of scanning fees. However, we are concerned that daily collection report of scanning fees is recorded in an excel file and no backup is maintained.

Implication

- Lack of backup of the scanning fee collections could lead to loss of data on the collections.

Priority

High

Recommendation

- We recommend that GRA should make backups daily without delay.

Management Response

Management response	<p>The Government has a contract with NICK TC-Scan company, with GRA acting on its behalf. Thus, all payments for scanning of containers at the Gambia Port Authority are received by the Company and banked directly with its bankers.</p> <p>The company banks with First International Bank (FIB), the banking agent, as per the signed contract between Nick TC- Scan Company and the Gambia Government. The bank is allocated a station at the GRA Headquarters in Banjul and collects scanning fee payments through their cashier daily.</p> <p>As per agreed procedures, the Bank's cashier provides receipts of payment in serial order, for the day's collections, to the Authority's Chief Cashier. The Chief cashier</p>
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	<p>records this in Excel in a prescribed format and submits this regularly to the Back-office team of the Finance and Accounting Department (FAD). This information, together with collection reports of the FIB and respective Bank Statements, is subjected to regular review and reconciliation by the respective Sections of the FAD to ensure compliance with the contract.</p> <p>At any point in time, we have records of the receipts (both manual and electronic) and they are backed-up on an external hard drive. In addition, the Information Technology Unit (IT/MIS) is currently working on additional arrangements for a file server and Cloud storage.</p>
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor’s comment

Notwithstanding the above-mentioned information, there was no evidence of backup provided by GRA at the time of finalising the management letter.

3.3.2.1.2 Overstatement of scanning fees revenue

Finding

During the audit, we noted that collections made from scanning fees in 2019 were overstated by **D36, 868,366.29** in the financial statement.

Date	Details	Financial statement	Actual Collections as per soft copy of bank statement	Difference
		D	D	D
12-Dec-19	Scanning proceeds	169,784,019.90	132,915,653.61	36,868,366.29

Implication

- The revenue balance in the financial statement is misstated.

Priority

High

Recommendation

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

Management Response

Management response	<p>An amount of D34,676,214.75 out of the total of D36,868,366.29 consisted of transactions that were duplicated and reversed but did not update the General Ledger. These have been adjusted. Attached is the copy of the reversal Journals and other supporting documents in appendix D.</p> <p>The balance overstated amount of D 2,192,151.54 was due to timing difference in transferring the revenue from the Standalone Scanning Fees Account to the MOFEA Revenue A which has been resolved via the current daily sweeping standing order.</p>
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor's comment:

- The overstated amount of **D 2,192,151.54** due to timing differences remained unresolved.
- We have reviewed the evidence provided and confirmed that the duplicates were reversed in the Extended Trial Balance, but the changes were not reflected in the revised financial statement (Trial balance) which resulted to a difference of **D34,676,214.75** as shown in the table below.

Revised Financial statement	169,784,019.90
Extended Trial Balance	135,107,805.15
Difference	34,676,214.75

3.3.2.1.3 Failure to present GTBank bank statements in respect of scanning fees

Finding

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

Our attempt to review the bank statement from GTBank was unsuccessful as the bank statements were not provided and as a result, we could not confirm the actual scanning fees collected and deposited into this account as well as government share of the fees transferred to the Consolidated Revenue Fund (CRF).

Implication

- There is a risk that government share of revenue collected from scanning fees is understated.

Priority

High

Recommendation

- We request that GRA provide details of GTbank accounts. In the future we recommend GRA to regularly request and file bank statements.

Management Response

Management response	The bank statements for the Scanning fees would be obtained from GTBank.
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor's Comment:

The bank statement for scanning fees from GT Bank was provided and confirmed.

3.3.2.1.4 Failure to Perform reconciliation

Finding

Section 31 (15) of Financial Regulation states, "An Officer who operates a government bank account shall at least once in a month reconcile his or her Cash book with the bank statement."

Bank reconciliation statement is a very important tool for internal control. It helps in detecting errors and irregularities that may occur for timely correction.

During the audit, we noted that there was no evidence of reconciliation performed between the daily collection report and the bank accounts maintained at the commercial banks in respect of scanning fees.

Implication

- GRA simply accepts whatever amount the contractor determines as Government's shares
- Non-performance of regular bank reconciliations might lead to risk bank errors.
- There is a risk that errors might not be identify, investigated, and corrected in a timely manner.

Priority

High

Recommendation

- Management should ensure that timely bank reconciliations are performed, reviewed and that errors and omissions detected are investigated and adjusted accordingly.

Management Response

Management response	Management partially agrees with the above observations that there was no record of reconciliations in the first half of the period reviewed even though transactions were checked against Bank statements. However, in the period that the Government entered into a contract with a new Scanning Company, Nick TC- Scan (Gambia),
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	<p>procedures were put in place to ensure that records of receipts and reconciliation between GRA and the collecting Bank (FIB) are kept on Monthly basis.</p> <p>Daily Receipts for scanning fees paid (which are in two currencies, Dalasi and US Dollars) are submitted by the FIB cashier to GRA's Chief Cashier. This is then recorded in a prescribed GRA format by the Chief Cashier and is submitted to the Revenue and Reconciliation sections of the Finance and Accounting Department.</p> <p>These records are reconciled in two forms:</p> <ol style="list-style-type: none"> 1. The receipts submitted by the FIB cashier are reconciled against the daily records submitted by the GRA's Chief Cashier. 2. These records are in turn reconciled against the Bank statement of Nick TC-Scan to confirm the completeness of the transactions. <p>The above is done both for reconciliation of the transactions and for compliance purposes. It is important to state that the Bank account is not a Government bank account, as alluded by the Auditors, but rather the Bank account of the Scanning company, Nick TC-Scan. Nonetheless, Management recognises that we are representing the interest of government and take the issue of reconciliation seriously.</p>
Action to be taken	Continue with regular reconciliation
Officer responsible for the remedial action	Management
Date when the situation will be regularized	Moving forward

Auditor's Comment

There was no evidence provided to show that reconciliation was performed. Therefore, the issue remained outstanding up to the time of finalising this management letter.

3.3.2.1.5 Absence of Skills / Knowledge Transfer between NICK TC-SCAN Gambia Limited & GRA

Finding

Skills transfer refers to knowledge, ideas and experience that move from the source of knowledge to the recipient of that knowledge. The key to an effective skills transfer is that the individual transferring the skill needs to understand and be able to translate this skill to their peers.

During our audit, we noted that the concessional agreement between the Government of The Gambia and NICK TC-SCAN Gambia Limited did not include Skills and Knowledge transfer which is considered an important provision in any agreement of this nature because it will aid Government to operate the scanning system at the end of the contract when ownership is transferred to it.

Implication

- Lack of skills and knowledge transfer could lead to inability to operate the system when government assume full ownership at the end of contract.
- There is a risk that if GRA officials are not trained to operate the system before the contract expires, Government will be forced to reengage the contractor or required to hire the services of a consultant to operate Nick Scanning's systems at exorbitant cost.
- There is a risk of adverse contractual terms to government since the Attorney General's Chambers was not consulted prior to signing of the contract to give legal advice.

Priority

High

Recommendation

- We recommend that the GRA should arrange to have its staff trained to operate the system before the expiry of the contract.

Management Response

Management response	Management disagrees with this finding. The Technical Proposal submitted by the Concessionaire (NICK-TC SCAN) provides for Training and skills transfer. Pursuant to clause 10.6.1 of the Concession Agreement, the Technical
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	<p>Proposal, referred to as Annex A in the Agreement, forms part of the Agreement and the parties agree to be bound by it. Further, pursuant to this obligation, the Concessionaire has conducted several trainings for GRA staff since the commencement of the concession. In fact, as a result of these trainings, GRA staff are currently the one manning the scanning system at the seaport with minimal supervision by the staff of the Concessionaire. The GRA staff manning the scanning machine have been trained enough to be able to do image reading, detection and analyses of images from the scanning machines.</p> <p>Furthermore, the knowledge transfer is not only restricted to GRA staff. Other sister security agencies such as the NDLEA and SIS have also been trained in image scanning and analysis to enable them to perform their functions effectively.</p>
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor’s Comment

The technical proposal as claimed in the management response was not provided for our review up to the time of finalising this management letter. Therefore, this finding remained unresolved.

3.3.2.2 Non-tax Revenue (Ministries and Departments)

3.3.2.2.1 Geology Department

3.3.2.2.1.1 Failure to maintain receipt book register

Finding

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

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

In addition, requests made to the Accountant General Department for the supply of GTR books are not recorded.

Implication

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

Priority

High

Recommendation

- The Department should ensure that copies of requests made to Accountant General are properly filed.
- The Department should maintain a register to record therein GTR books received from the Accountant General's Department and issues made to collectors.
- We recommend that the dictates of the Financial Regulations should always be adhered to.

Management Response

Management response	GTR books are obtained through requests in a requisition form from a requisition book with a duplicate. We at all times make sure that books issued are returned.
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor's Comment

The management response did not address the audit finding and it therefore remained outstanding.

3.3.2.2.1.2 Untraced Receipts

Finding

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

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

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

Our reconciliation of GTRs against pay in slips also revealed that GTRs serial numbers were not recorded on the pay in slips used for banking. We could not therefore reconcile the collection made via GTRs during the period under review.

Implication

- There is a risk that the revenue collected via GTRs were not lodged to the bank in its entirety leading to loss of much needed government revenue.
- Failure to maintain cashbook is indicative of poor internal controls which if not addressed could lead to fraud and irregularities.
- The dictates of the Financial Regulations were breached. These amounts in question are at a risk of being diverted for personal use.
- Revenue balance is at a risk of being misstated, since the amounts in question could not be traced back to the cash book.

Priority

High

Recommendation

- We recommend that the Accountant General's Department liaise with management of Geology department and provide adequate induction training to revenue collectors posted to the department.

- Management of Geology Department should ensure that serial number of GTRs are quoted in both Treasury Receipts as well as Pay-in slips.
- We recommend that the Geology Department adheres to the dictates of the Financial Regulations and maintain a cash book to record transactions promptly and completely.

Management Response

Management response	All revenue collections through GTR receipts have been lodged into the Account. We have started to regularize the situation.
Action to be taken	We will operate in accordance with the above recommendation
Officer responsible for the remedial action	
Date when the situation will be regularized	

3.3.2.2.1.3 Non-Monitoring of shipment

Finding

We noted that licenses have been issued to Gambia Angola and China Global Company (GACH) company for the exportation of sand with an agreed 60 per cent sharing of revenue to government for each shipment.

The Geology Department, however, has no control in place to verify number of shipments made or amount of sand exported from the country and solely rely on the BOQ provided by GACH.

Implication

- This is indicative of huge internal control weakness in the collection of revenue at Geology.
- There is a risk the proportion of revenue remitted to government of the Gambia is understated since no control is in place to monitor or confirm shipments.

Priority

High

Recommendation

- We recommend the Geology Department to put in-place adequate controls to verify and confirm shipments made by GACH.

Management Response

Management response	Operations are being monitored through regular inspections of overall operations including shipments.
Action to be taken	Take measures to improve on monitoring of operations
Officer responsible for the remedial action	Director and Deputy Director
Date when the situation will be regularized	Henceforth

3.3.2.2.2 Lands

3.3.2.2.2.1 Differences between invoice and amount paid

Finding

We reviewed the land rent calculations and payment for a customer whose bill relates to the years 1990 to 2019 and noted a difference of **D100,208.29** between the invoiced amount and amount paid by the customer.

Details are shown below:

Date	Document Number	Amount billed(D)	Amount paid by customer(D)	Difference(D)
19/05/2019	16FC024259	552,795.79	452,587.50	100,208.29

Implication

- This is indicative of weak internal control governing the collection of revenue at Department of Lands and Survey.
- There is a risk that this amount might never be recovered from the customer and used for personal purposes.

Priority

High

Recommendation

- We recommend management to recover the outstanding amount and provide proof of lodgement to the audit team for verification.

Management Response

Management response	The difference of D100,208.29 between the invoiced amount and amount paid by the customer was paid as a separate transaction via 16FC024254 on 29th May 2019 and deposited at the Central bank on 31st May 2019 via Deposit No.0252209 attached. Attached is a copy of the receipt and other supporting documents in appendix E.
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor's comment

The evidence was provided and reviewed.

3.3.2.2.2 Suspected suppression of revenue

Finding

Examinations of General Triplicate Receipts against the postings in the deposit slips revealed differences of **D560,415.38** between the total amount of revenue collected and the amount deposited.

This appeared to have been an attempt to suppressed revenue and no explanation is provided to explain this difference.

Details are shown below.

Date	Description	Document Number	GTR totals	Deposited D	Difference D
7/10/2019	Miscellaneous Receipts	16FC024545	965,523.00	553,721.21	411,801.79
7/10/2019	Miscellaneous Receipts	16FC024546	687,934.00	539,320.41	148,613.59
Total					560,415.38

Implication

- There is a risk that not all revenues collected were banked.
- The unaccounted revenue might have been misappropriated.
- This is indicative of serious weaknesses over the supervision and monitoring of revenue collection and banking.

Priority

High

Recommendation

We request that the difference be lodged with the bank and evidence provided to this Office for verification.

Management Response

Management response	There is no difference between the total amount on the GTR ranges specified and the amounts deposited for both receipts (16FC024545 & 16FC024546). Evidence is available for review.
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor's Comment

We have recalculated and examined the GTRs provided against the figure stated in the draft report for receipt number (16FC024545) and (16FC024540) and noted differences of D433.25 and D100.50 respectively.

3.3.2.2.3 Judiciary

3.3.2.2.3.1 Failure to pay execution fees

Finding

Section 13 (1) of the Sheriff's and Civil Act states that *"the Rules of Court from time to time prescribe the fees payable for the execution by the Sheriff of any process and matters connected therewith."*

Section 13 (2) further states that *"the Sheriff shall demand and receive the fees set out in the rules in force from time to time and shall pay them to the Directorate of Treasury at the end of every month, and the said fees shall form part of the revenue of The Gambia."*

Review of the TR receipts against the case files and payment vouchers at the Sheriff Division revealed that **D170, 591.01** representing 1% of judgement sum on execution fees received from sales of immovable and movable assets was not paid to Accountant General during the financial year.

In addition, **D682, 376.27** representing 4% of the judgement sum on execution fees received from sales of immovable and movable assets was not paid to the Judiciary for the period under review.

The Senior Accounts clerk claimed these payments were made even though no supporting document was provided to confirm his assertion.

Details shown in **appendix 5**.

Implication

- The dictates of the Sheriff's and Civil Act is breached.
- There is a risk that the monies collected from the sales of immovable and movable assets were misappropriated.
- This is indicative of serious weaknesses over the supervision and monitoring of revenue collection and banking.

Priority

High

Recommendation

- Management should ensure that the execution fees are paid to the Accountant General's Department and Judiciary respectively and this office furnished with details for verification
- In future, we recommend that the dictates of the Sheriff's and Civil Act be always adhered to.

Management Response

Management response	The Sheriff of the High Court has been engaged on the said matter for verification, and further necessary action.
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

3.3.2.2.4 Department of Livestock

3.3.2.2.5.1 GTR numbers not recorded in bank pay-in slips

Finding

Review of Integrated Financial Management Information System (IFMIS) receipts and bank pay in slips revealed that General Triplicate Receipt (GTR) numbers with their corresponding amounts totalling **D52,250.00** are not recorded in the bank pay in slips.

Date	Description	Document	Amount	Remarks
1/9/2019	Livestock Proceeds	17FC000498	-8,500.00	The GTR receipt receipts not recorded in pay in slip
1/9/2019	Livestock Proceed s	17FC000499	-18,750.00	The GTR receipt receipts not recorded in pay in slip
1/9/2019	Livestock Proceeds	17FC000500	-25,000.00	The GTR receipt receipts not recorded in pay in slip
Total			52,250.00	

Implication

- There is risk that revenue collected is understated hence leading to loss of revenue to government.
- The non-recording of the GTR serial numbers on the pay-in slips made it difficult to reconcile the amounts recorded on the receipts and the amounts in the deposit slips.

Priority

High

Recommendation

- Management should ensure that GTR serial numbers are recorded on the deposit slips for ease of reference and reconciliation.

Management Response

Management response	The said General Triplicate Receipts (GTR) have been recorded in the bank pay in slips. Attached in Appendix F.
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor's Comment

We can confirm that the pay-in-slips were presented and verified.

3.3.2.2.5.2 Receipts without adequate supporting documents

Finding

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

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

We noted that 6 (six) receipts in respect of non-tax revenue totalling **D5, 205,500.00** had no survey documents attached which was used as the basis to charge fees. Details are shown in **appendix 6**.

Implication

- In the absence of adequate supporting documentation, it would be difficult to confirm the actual collections made and deposited to the Consolidated Fund.
- The dictates of the Financial Regulations is disregarded.

Priority

High

Recommendation

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

Management Response

Management response	All the receipts and supporting documents are available for review.
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor's Comment

All supporting documents were verified and confirmed.

3.3.2.2.5.3 Failure to present non-tax revenue receipts and Deposit slips

Finding

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

During the audit, we noted that 52 Integrated Financial Management Information System (IFMIS) generated receipts amounting to **D122,623,560.73** were not presented for audit review.

We also noted that 12 receipts amounting to **D74,208.50** were presented but the corresponding deposit slip remained outstanding up to the time of writing this management letter. Details are shown in **appendix 7a** for revenue receipts and **7b** for Deposit slip.

Implication

- There is a risk that amounts in the financial statements were understated.
- There is a risk that revenue receipts not presented were misappropriated.
- This is indicative of internal control weakness over revenue management which could lead to fraud and other irregularities if not addressed.
- The dictate of the Financial Regulation is breached.

Priority

High

Recommendation

- The Accountant General should ensure that the outstanding receipts and deposit slips are presented for audit inspection without delay.

Management Response

Management response	Out of the D122,623,560.73 receipts not presented for audit, in appendix 7a receipts amounting to D 122,371,160.73 are available for verification. Please find below the summary.
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Schedule Name	Receipts not presented	Receipts available
Schedule 1	1,822,640.00	1,822,640.00
Schedule 2	239,691.20	239,691.20
Schedule 3	6,277,306.50	6,277,306.50
Schedule 4	51,264,500.00	51,260,500.00
Schedule 5	1,199,400.00	951,000.00
Schedule 6	61,820,023.03	61,820,023.03
Total	122,623,560.73	122,371,160.73
All the 12 receipts amounting to D74,208.50(Appendix 7b) with their supporting paying-in slips are available for review.		
Action to be taken		
Officer responsible for the remedial action		
Date when the situation will be regularized		

Auditor's Comment

Receipts and supporting documents amounting to D1, 746,633.53 are still outstanding and details are shown in **revise appendix 7a**.

3.3.2.2.5 Disposal of Government Assets

3.3.2.2.5.4 Cancelled Receipts of Disposal of Government Assets not cancelled in the System

Finding

Review of the Integrated Financial Management Information System (IFMIS) generated receipts revealed that the under listed receipts in respect of disposal of government assets were physically cancelled but not cancelled in the system.

Account Code	GFS	Description	Receipt Number	Amount
12-00-000-3-3-001-0000-0000000-00-0000-000000-00-142317	142317	Disposal of Government Asset	12FC004070	-5,551,250.00
12-00-000-3-3-001-0000-0000000-00-0000-000000-00-142317	142317	Disposal of Government Asset	12FC004075	-3,296,000.00
12-00-000-3-3-001-0000-0000000-00-0000-000000-00-142317	142317	Disposal of Government Asset	12FC004077	-3,007,000.00
12-00-000-3-3-001-0000-0000000-00-0000-000000-00-142317	142317	Disposal of Government Asset	12FC004069	-1,856,000.00
12-00-000-3-3-001-0000-0000000-00-0000-000000-00-142317	142317	Disposal of Government Asset	12FC004071	-1,747,000.00
12-00-000-3-3-001-0000-0000000-00-0000-000000-00-142317	142317	Disposal of Government Asset	12FC004079	-1,726,000.00
12-00-000-3-3-001-0000-0000000-00-0000-000000-00-142317	142317	Disposal of Government Asset	12FC004076	-1,696,000.00
12-00-000-3-3-001-0000-0000000-00-0000-000000-00-142317	142317	Disposal of Government Asset	12FC004080	-1,648,000.00
12-00-000-3-3-001-0000-0000000-00-0000-000000-00-142317	142317	Disposal of Government Asset	12FC004078	-1,316,000.00
12-00-000-3-3-001-0000-0000000-00-0000-000000-00-142317	142317	Disposal of Government Asset	12FC004073	-1,026,000.00

Account Code	GFS	Description	Receipt Number	Amount
12-00-000-3-3-001-0000-00000000-00-0000-000000-00-142317	142317	Disposal of Government Asset	12FC004072	-1,008,000.00
12-00-000-3-3-001-0000-00000000-00-0000-000000-00-142317	142317	Disposal of Government Asset	12FC004081	-631,000.00
12-00-000-3-3-001-0000-00000000-00-0000-000000-00-142317	142317	Disposal of Government Asset	12FC004083	-395,000.00
Total				-24,903,250.00

Implication

- There is risk that revenue in the financial statement is overstated.

Priority

High

Recommendation

- Accountant General should give explanation for recording voided receipts as revenue.
- In future, all physically cancelled receipts should be reflected as voided receipts in the system.

Management Response

Management response	The IFMIS generated receipts stated above amounting to D24, 903,250.00 consisted of transactions that had an error during the capturing and reversed but did not update the General Ledger. These have been adjusted. Attached is the copy of the reversal Journals and other supporting documents in appendix H.
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditors Comments

The evidence provided were successfully reviewed and confirmed.

3.3.2.3.5.1 GTR receipt numbers not recorded in bank pay-in slips

Finding

Review of Integrated Financial Management Information System (IFMIS) receipts and bank pay in slips revealed that General Triplicate Receipt (GTR) serial numbers with their corresponding amounts are not recorded in the bank pay in slips. Therefore, we could not reconcile the amounts recorded on the receipts and the amounts included in the deposit slips

Implication

- There is risk that revenue collected is understated hence leading to loss of revenue to government.

Priority

High

Recommendation

- Accountant General should ensure that GTR serial numbers are stated on the deposit slips for ease of reference, verification and reconciliation.

Management Response

Management response	All revenue collections for the auction were lodged into the MOFEA Revenue Bank Account.
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor's comments

In the absence of the serial numbers in the bank pay in slips, it will be difficult confirm if revenues generated were all lodged in the MOFEA Revenue Bank Account.

3.3.2.3.5.2 Unaccounted GTR Book

Finding

Section 48 (3) of Financial Regulation requires, " *The receipting officer shall deliver the original receipt to the payer, use the duplicates to support the accounting entries, retain the triplicates in the book, and file copies of system-generated receipts*".

During our audit, we noted that the underlisted GTR book used for receipting monies for the sale of government's assets was not provided for our inspection. Discussions with members of the committee in charge of the auction of government assets revealed that the noted revenue book was missing after sale of assets.

Details are shown in the table below:

Date	Serial Number	Receiving officer
28/3/2019	3595101-3595150	Amadou Secka

Implication

- There is a risk that revenue collected was misappropriated.
- This is indicative of poor supervision of work done by junior officers.
- There is a risk that amounts in the financial statements were misstated.
- The dictate of the Financial Regulation is breached.

Priority

High

Recommendation

- Accountant General should investigate the missing receipt book and provide details of their investigation to the audit team for confirmation.
- We recommend that stringent controls are instituted over the management and custody of receipt books.
- We recommend that the dictates of the Financial Regulations are always adhered to.

Management Response

Management response	Investigations conducted by AGD revealed that the said GTR book got missing during the team's movement across the auction venues.
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor's comment

The issue remained unresolved up to time of finalizing the management letter.

3.3.2.3.5.3 Failure to provide minutes of meetings of disposal committee

Finding

Minutes of the Committee's meetings should give detailed information on the progress of disposals of government assets, highlighting consensus reached during such meetings and challenges while drawing attention to areas that need urgent attention in order to meet the objectives of the entire process.

Our attempts to review disposal of government Assets Committee's meeting minutes were not successful as the reports were not presented for verification for the period under review.

Implication

- In the absence of regular meetings by the committee, there is a risk that important and urgent matters relevant to the auction of government assets will be left out and would not be resolved on time.
- In the event of any unforeseen circumstances that may impede the work of the committee, it will be difficult for timely action to be taken to minimise such risks.
- There is a risk that the disposal committee is dysfunctional, and this increases the discrepancies during the disposal of government assets.

Priority

High

Recommendation

- We request the Ministry of Finance to provide minutes of disposal committee on the disposal of government assets.
- In the event that minutes are not available, effort should be made to engage the losses advisory committee through Permanent Secretary-MoFEA to hold regular meetings.

Management Response

Management response	The minutes of the meetings of the committee on the disposal of government assets are available for your review.
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditors Comment:

We can confirm that the minutes were provided and reviewed accordingly.

3.3.2.3.5.4 Failure to present Revenue Receipts

Finding

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

The timely collection and depositing of cash is an integral element of revenue collection process. In order to minimise risk, the vote controller should safeguard controls through implementing and monitoring cash collection procedures. This mind-set reduces the opportunities for theft by establishing accountability and limiting cash collections issues.

We noted that 7 Revenue Receipt vouchers totalling **D2, 424,697.50** were not presented for audit verification making it difficult to confirm the authenticity of these receipts. The details are shown below.

GFS	Descriptions	Document No.	Amount
121101	Pension contribution of seconded officers	12FC003474	-17,178.00
121101	Pension contribution of seconded officers	12FC003561	-2,190.00
121101	Pension contribution of seconded officers	12FC004354	-1,175.75
121101	Pension contribution of seconded officers	12FC003429	-1,153.75
142120	Sale of Bid/Tender Documents	12FC004322	-10,000.00
142317	Disposal of Government Asset	12FC004097	1,726,000.00
142317	Disposal of Government Asset	12FC004074	-667,000.00
			2,424,697.50

Implication

- There is a risk that amounts in the financial statements were understated.
- Revenue receipts not presented for audit will cast doubt on the accuracy of the amounts quoted.
- This is indicative of internal control weakness over revenue management which could lead to fraud and other irregularities.
- The dictate of the Financial Regulation is breached.

Priority

High

Recommendation

- The Accountant General should ensure that the outstanding receipts are presented for audit inspection without delay.
- In future, all documents requested for audit review should be provide at the time of the request in line with the dictates of the Financial Regulations.

Management Response

Management response	All the receipts are available for inspection.
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor's Comment

We can confirm that the evidence was provided and confirmed.

3.3.2.3.5.5 Failure to provide information on Janneh Commission Proceeds

Finding

Section 160 (4) of the Constitution states “*the Auditor-General and any member of the National Audit Office authorised by him or her shall have power to call for and inspect all books, records, returns, reports and other documents in the exercise of the functions conferred upon him or her by this Constitution or an Act of the National Assembly and to make such enquiries and to call such witnesses who, in his or her opinion, have any responsibilities, in relation to the accounts referred to in subsection (1)*” and

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

As part of the audit of the 2019 Government of the Gambia Consolidated Financial Statements, we noted that Treasury Receipts amounting to **D22, 319, 957.92** were reported as proceeds from the sale of assets by the Janneh Commission.

We requested for documentation relating to assets disposed and their disposal proceeds, valuation of the assets disposed, appointment of auctioneers, auctioneers report, bank statements and copies of receipts issued but they were not provided.

Implication

- There is an increased risk of lack of transparency and accountability leading to non-availability of corroborative evidence to support the sale of assets. receipts.
- There is a risk that amounts in the financial statements might be misstated.
- This is indicative of internal control weakness over revenue management which could lead to fraud and other irregularities.
- The dictate of the Financial Regulation is breached.

Priority

High

Recommendation

- The Accountant General should liaise with the related Ministry to ensure that the relevant documents requested are provided without delay.
- The dictates of the Constitution and the Financial Regulations should always be adhered to.

Management Response

Management response	We have obtained the following documents relating to the sale of assets from Janneh Commission for your review as requested: <ul style="list-style-type: none">• List of assets disposed and disposal proceeds.• Valuation process of the assets disposed.• Appointment of the auctioneers• Auctioneer's report• Copies of receipts issued.• Bank Statements Attached are copies of the documents in appendix I
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor's Comment

Documents requested were provided and reviewed except for the bank statements and receipts. General Triplicate Receipts (GTRs) were not used to collect payments, instead only written acknowledgements of receipt of payments were attached by the Trustee (Alpha Kapital Advisory). This is a consultancy firm appointed to manage the disposal of assets from the Janneh Commission investigation.

3.4 Cash and Cash Equivalent

3.4.1 Difference between Note 15 (Cash and cash equivalent) and General Ledger

Finding

A comparison of note 15 balances (cash and cash equivalent) against balances in the General Ledger(GL) revealed differences amounting to **D 3,321,822.00** during the period under review.

Details are shown in below.

Account Name	GL Balance	Note 15 Balance	Difference
	D'000	D'000	D'000
Treasury Main Account	628,883.00	3,639,003.00	-3,010,120.00
Special Deposit Acc	141,681.00	362,525	-220,844.00
Special project USD	486,684.00	282,014	204,670.00
Special project GMD	179,402.00	474,930.00	-295,528.00
Sub-total			-3,321,822.00

Implication

- There is a risk that not all transactions are captured in the General Ledger, leading to inaccurate disclosure of financial statement account balances.
- The cash and cash equivalent balance disclosed in the financial statements might be misstated.

Priority

High

Recommendation

- We request Accountant General to investigate and correct this difference and furnish evidence to the National Audit Office for review.

Management Response

Management response	The General Ledger balances are for the said account are the same as Note 15. Please refer to the Extended Trial Balance already submitted to NAO which represents our GL.
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor's comment

We have reviewed the General Ledger of the above accounts and noted that the following differences remained outstanding up to the time of finalizing this management letter.

Details are shown below;

Account Name	GL Balance	Note 15 Balance	Difference
	D'000	D'000	D'000
Treasury Main Account	-46,767.00	5,096,380.00	5,143,147.00
Special Deposit Acc	141,681.00	248,489.00	106,808.00
Special project USD	351,811.00	252,801.00	-99,010.00
Special project GMD	449,578.00	267,535.00	-182,043.00
Sub-total			4,968,902.00

3.4.2 Inappropriate classification of non-cash Accounts

Finding

Discussions with officials at Accountant General's Department and review of (Year End Procedures) of the IFMIS Accounting Procedure Manual revealed that transit accounts are only created to facilitate posting (double entry process) and should be cleared at end of the reporting date.

However, review of the financial statements revealed that these account balances were brought forward from previous years and classified as cash & cash equivalent under note 15 (current assets).

Details are shown in **appendix 8**.

Implication

- The cash and cash equivalent balance is overstated as these balances cannot generate future economic benefit to the entity and therefore inappropriate to be included in cash & cash equivalent as current assets.
- The procedures shown in the IFMIS accounting procedure manual are not followed.
- There is a risk that relevant accounts are not updated in the system and proper reconciliations are not performed to detect and investigate errors for corrections.

Priority

High

Recommendation

- We request that the Accountant General investigate these errors to ensure that the accounts are adjusted accordingly.

Management Response

Management response	The transit accounts would be cleared as part of the 2019 Revised Financial Statements.
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	July 2021

Auditor's Comment

Adjustments were satisfactory made in the revised accounts

3.4.3 Differences in translating foreign held account

Finding

Section 1.6.3 of the cash IPSASs require that Cash balances held in a foreign currency *shall be translated using the closing rate*”.

Section 1.6.5 of the cash IPSASs also states that, “*An entity shall disclose the amount of exchange difference included as reconciling items between opening and closing cash balances for the period*”.

During the audit, we noted a difference of **D 37,551,494.28** between the translated Cashbook balance and the General Ledger (GL) balance for the Special project dollar USD account.

This was the result of using the wrong USD rate as at 31st December 2019, which is contrary to the above section of cash IPSAS.

Details are shown below:

Date	Cashbook Balance USD (\$)	Exchange Rate D	Cashbook Balance (D)	Note 15 balance D	Difference D
31-12-2019	6,239,085.32	51.22	319,565,950.09	282,014,455.81	37,551,494.28

Implication

- There is a risk that the special project USD cash balance disclosed in Note 15 Cash and cash equivalent were misstated and as result, the year-end cash balance recognised in the statement of financial position is being misstated as well.

Priority

High

Recommendation

- Management should ensure that the difference is adjusted accordingly and evidence for the adjustments provided for audit review.

Management Response

Management response	The balance of the Special Project USD stated above would be translated as part of the 2019 Revised Financial Statements
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	July 2021

Auditor's Comment

We reviewed the revised financial statement and noted a difference of D3, 462,118.29 between the translated cashbook figure and figure shown in note 15 as shown in the table below:

Date	Cashbook Balance USD (\$)	Exchange Rate D	Cashbook Balance translated to (D)	Note 15 balance D	Difference D
31-12-2019	5,290,845.73	51.22	270,997,118.29	267,535,000.00	3,462,118.29

3.4.4 Overdue Un-reconciled items

Finding

We also noted un-reconciled items brought forward from previous years as far back as 2014. These items remain unresolved and no evidence of clearance or correction of items from the account is provided to the audit team.

Details are shown in **appendix 9**.

Implication

- Failure to correct or clear un-reconciled items for more than one accounting period renders the entire process fruitless, there is no point in performing reconciliation if errors and omission are not corrected and adjusted on time.
- There is a risk that bank reconciliations performed were not reviewed or supervised by Senior officers.
- The failure of Accountant General's Department to detect these omissions indicates that the bank reconciliations performed were inaccurate and therefore, there is a further risk that the cash balances of this account (Note 15) is inaccurate.

Priority

High

Recommendation

- We recommend that the above omissions are adjusted, and details provided for our verifications.
- Un-reconciled items should be investigated and cleared from the various accounts.
- Going forward, AGD should ensure that all bank reconciliations performed are reviewed and signed-off. The reviewing officer should also ensure that errors and omissions detected should be investigated and adjusted accordingly.

Management Response

Management response	The un-reconciled items would be cleared as part of the 2019 Revised Financial Statements.
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor's Comment

The issue remained unresolved. Details are shown in appendix 9

3.4.5 Inaccurate balances used to perform bank reconciliation

Finding

We re-performed the year end bank reconciliation and noted that balances used in performing the reconciliation were different from the actual cash and bank balances.

This leads to the accounts not reconciling and therefore, we cannot rely on the accuracy of the reconciliation been performed.

We also requested and reviewed the bank reconciliation file maintained and noted that reconciliations printed were not signed or reviewed by a senior officer.

Details are shown below:

Account Name	Bank Balance used to perform Bank Reconciliation	Actual Bank Balance	Difference
T/bills	-285,108,182.49	130,349,507.26	-415,457,689.75
Sukuk Al Salam	-4,697,889.23	39,933,805.27	-44,631,694.50

Account Name	Cash Book Balance used to perform Bank Reconciliation	Actual Cash Book Balance	
TMA	5,380,729,916.34	5,381,525,166.42	-795,250.08
Special Project Bank Account GMD	144,349,105.11	148,202,281.32	-3,853,176.21
Special Deposit Bank Account	141,261,331.95	141,680,935.64	-419,603.69

Implication

- The differences shown above clearly indicate that these accounts are not properly reconciled; therefore, we cannot rely on the accuracy of the balances disclosed under Note 15.
- There is a risk that reconciliations are not reviewed by senior personnel to enhance the timely detection and correction of errors.

Priority

High

Recommendation

- Management should correct all the inaccuracies identified above and provide evidence for our review.
- Accountant General should endeavour to establish proper control system to monitor the reconciliations done on all accounts. Frequent review of reconciliation by senior personnel will mitigate errors and avoid reoccurrence.

Management Response

Management response	These accounts are accounts with rolling balances and the differences are resolved in 2020.
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

3.4.6 Stale cheques

Finding

Summary of the procedures for the processing of stale cheques by Accountant General Department (AGD) states that *“By the end of June of any financial year, all cheques undrawn for the previous year would have gone stale and therefore all Treasury Main Account (TMA) stale payments should be transferred to the deposit account and Below-The-Line (BTL) payments cancelled. All stale cheques transferred into the TMA Un-presented cheques account should be transferred to the Consolidated Revenue Account 5 years per FI (196) from the date it was transferred to the Special Deposit account.”*

During the review of the bank reconciliation, we noted that undrawn cheques and payments in the Treasury Main Account (TMA) and other bank accounts from current and previous years have gone stale and remained outstanding in the cash book.

This is contrary to the above procedures for the processing of stale cheques by AGD.

Details are shown **appendix 10**.

Implication

- There is a risk that the above discrepancy renders the entire reconciliation process inaccurate.
- This indicates Accountant General’s failure to adequately monitor and control these accounts.
- Accountant General is not adhering to its internal control processes & procedures

Priority

High

Recommendation

- We recommend that all TMA stale payments should be transferred to the deposit account and ensure that all BTL payments in respect of stale cheques are cancelled.
- Un-presented cheques account should be transferred to the Consolidated Fund 5 years as per the IFMIS accounting procedures manual from the date it was transferred to the Special Deposit account.

Management Response

Management response	<p>The bulk of the said “stale” payments relate to salaries that were processed (as per cashbook figures) but paid at the Bank at different amounts due to wrong BBAN, closure of beneficiary account, etc.</p> <p>The confirmed stale payments would be cleared as part of the 2019 Revised Financial Statements.</p>
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor’s Comment

The issue remained unresolved. Details are shown in the revised **appendix 10**.

3.4.7 Unaccounted Cancelled Cheques

Finding

Section 6 (1) of the Financial Regulation states that “a public officer who:

- (a) Conducts financial business on behalf of the government of The Gambia
- (b) Receive, keeps and disburses public and trust moneys
- (c) Keeps, takes care of and uses public stores and
- (d) Keeps proper records of all transactions

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

We compared the cancelled cheque of 2019 against the TMA bank statement and noted that cheques amounting to **D314,745.75** were utilised but reported as cancelled or voided cheques in the IFMIS.

We attempted to obtain explanation from officials to justify the reuse of serial numbers of already cancelled cheques to raise new payments, but no explanation was provided up to the time drafting this report.

Details are shown below:

Date	Cheque No.	Amount	Remarks
20-Sep-19	10105072	-240,124.50	This was designated as cancelled cheque but yet still withdrawn from the bank
22-Nov-19	10106733	-18,000.00	This was designated as cancelled cheque but yet still withdrawn from the bank
24-Dec-19	10109315	-22,500.00	This was designated as cancelled cheque but yet still withdrawn from the bank
19-Dec-19	10109332	-16,380.00	This was designated as cancelled cheque but yet still withdrawn from the bank
24-Dec-19	10109652	-12,161.25	This was designated as cancelled cheque but yet still withdrawn from the bank
31-Dec-19	10110684	-5,580.00	This was designated as cancelled cheque but yet still withdrawn from the bank
Total		-314,745.75	

Implication

- There is an increased risk of fraud if cheques designated as cancelled could be withdrawn from the bank.
- In the absence of the cancelled cheques, we cannot ascertain that the cheques were indeed cancelled.

Priority

High

Recommendation

We request Accountant General to investigate this anomaly and give explanation for the above discrepancy including actions taken to resolve the matter with details furnished to this office for confirmation.

Management Response

Management response	The said cheques were erroneously cancelled, with the exception of cheque No
Action to be taken	These would be re-instated as part of the Revised Financial Statements.
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor's comment

Review of further evidence revealed the four of the six cancelled cheques were reinstated as valid cheques. However, the team could not be convinced that due process leading to reinstatement was followed. New payments should have been raised than to reinstate the already cancelled cheques.

As a result, our finding remained unresolved.

In addition, there is no evidence to suggest that these cheques were indeed valid for reinstatement.

Accountant General's Department did not provide any evidence to confirm that these cheques are valid payment that were erroneously cancelled

3.4.8 Revenue collected not timely remitted to Consolidated Fund (CF)

Finding

Review of the bank statements for revenue accounts revealed that an amount of **GMD 20,000.00** was not remitted to the CF in 2019 even though the collection related to 2019 government revenue.

Details are shown below.

Account Name	Balance
Ministry of Trade Industry and Employment	GMD 20,000

Implication

- This could lead to incomplete disclosure of Government Cash Receipts and cash balances.
- Misstatement due to cut-off has occurred and therefore revenue reported in 2019 is being understated.

Priority

Medium

Recommendation

- Accountant General should ensure that much needed government revenues are timely remitted to the Consolidated Fund.

Management Response

Management response	The non-transfer of the said amount (D20,000.00) would not lead to incomplete disclosure of Government Cash Receipts and cash balances as the balance of the Revenue Bank accounts form part of the year end cash balance. Consequently, this cannot result in misstatement of revenue reported in 2019 as revenue is recognized when collected.
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

3.4.9 Differences between balances disclosed in financial statement and the total receipts from the GL (192222)

Finding

Below-the-line (BTL) accounts are for projects that are not budgeted for and the 192222 code is used for receipting funds into BTL accounts.

We noted a difference of **GMD 31,192,000.00** between BTL receipts disclosed in the Consolidated Statement of Cash Receipt and Payment and totals of BTL funds receipted using the **192222** code in the General Ledger.

Details are below:

Description	BTL balance disclosed in statement of Cash Receipts & payment	BTL balance receipted under GL code 192222	Difference
	D'000	D'000	D'000
BTL Receipt	549,637.00	518,445.00	31,192.00

Implication

- There is a risk that the cash at the end of the year disclosed in Consolidated Statement of Cash Receipt and Payment is misstated and as a result the year end cash balance recognised in the statement of financial position is also misstated.

Priority

High

Recommendation

- Accountant General should ensure that the difference is adjusted accordingly.

Management Response

Management response	The is no difference between the BTL receipts disclosed in the Consolidated Statement of Cash Receipt and Payment and totals of BTL funds. The auditors only computed the BTL receipts on the basis of only the 192222 whilst BTL receipts includes 192223. The detailed of which is provided in appendix J
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Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor's Comment

We confirmed that the issue was resolved.

3.4.10 Receipting code used to raise Payment vouchers

Finding

Below-the-line (BTL) accounts are used for projects that are not budgeted for and the 192222 code is used for receipting funds into BTL accounts.

Review of General Ledger report of each of the BTL project accounts revealed that BTL project 192222 code used for receipting funds was also used to raise payment vouchers leading to a net understatement of **D63,853,868.27** on the total receipts reported under cash receipts and payments.

Details are shown below:

Date	Code	Account Name	Document number	Description	Amount
2/19/2019	192222	BTL Special Project Receipts	01PV020086	Special Project Dalasi Account	48,730.00
2/19/2019	192222	BTL Special Project Receipts	01PV020084	Special Project Dalasi Account	256,374.88
9/26/2019	192222	BTL Special Project Receipts	31PV000304	Special Project Dalasi Account	825,000.00
12/23/2019	192222	BTL Special Project Receipts	31PV000602	NETWORK OF WOMEN PEACE AND SECURITY IN THE ECOWAS	960,560.84
9/26/2019	192222	BTL Special Project Receipts	29PV002430	NATIONAL ENVIRONMENTAL AGENCY	1,231,269.30
2/19/2019	192222	BTL Special Project Receipts	01PV020085	Special Project Dalasi Account	1,460,909.09
1/23/2019	192222	BTL Special Project Receipts	01PV019866	Executive Director Women Bureau	1,666,004.66
8/9/2019	192222	BTL Special Project Receipts	29PV002313	GEOLOGY DEPARTMENT	6,156,346.50
7/5/2019	192222	BTL Special Project Receipts	16GJ003467		8,901,000.00

Date	Code	Account Name	Document number	Description	Amount
9/27/2019	192222	BTL Special Project Receipts	29PV002431	CONSOLIDATED REVENUE FUND (CRF)	12,312,673.00
12/31/2019	192222	BTL Special Project Receipts	29PV002687	Treasury Bill	30,035,000.00
Total					63,853,868.27

Implication

- There is a risk that BTL receipts disclosed in the financial statement is misstated.

Priority

High

Recommendation

- Accountant General should ensure that the payments are reversed accordingly, and details furnished to the audit team for verification.

Management Response

<p>Management response</p>	<p>The amount of D53,721,598.97 out of the total of D63,853,868.27, relates to:</p> <ul style="list-style-type: none"> • Transfer of funds from one project to another • Funds returned from the project back to the donor. • Transfer of revenue from project to the Consolidated Revenue Fund (Revenue sharing) • Transfer of revenue from project to the Treasury Bill Account (Revenue sharing) <p>Therefore the above transactions should be expensed.</p> <p>The transfer to the National Environmental Agency of D1,231,269.30 is the NEA share of Sand Mining Revenue. This has been expensed as per the attached GL No.29GJ001390 attached.</p>
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	<p>The amount D 8,901,000.00 16 captured via GJ003467 was debited from, and at the same time credited back to, the 192222. Therefore, has no effect.</p> <p>Attached is the analysis, Payment vouchers, National Environmental Agency journal adjustment and other relevant supporting documents in appendix K.</p>
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor’s Comment

Documents attached under appendix K only supported the explanation for the NEA transfer of D1, 231,269.30 relating to 5% revenue share.

No other supporting documents were attached under appendix K therefore the finding remained unresolved.

3.4.11 Self-accounting projects not monitored

Finding

Section 61 of the Public Finance Act states *“A vote controller who is authorised to operate special bank accounts shall submit to the Ministry within five days of the end of each month, the account of revenue and expenditure transactions relating to loans, grants and departmental self-raised revenues for the preceding month, after reconciling its accounting transaction with corresponding bank transactions”*.

The IFMIS Accounting Procedure Manual defines self-accounting projects as *“projects with their own accounting unit. “The unit is responsible for maintaining the detail account of the project and funds received for that purpose.”*

“The project authority however shall submit quarterly Account Statement to the Accountant General’s Department to be incorporated into the main Government Account. Self-accounting Project (SAP) database – is for recording all transactions relating to SAP.”

We noted self-accounting projects managers are not submitting their monthly statement to the Accountant General.

Further discussions with officials at Accountant General Department revealed that there is no database maintained for self-accounting projects.

We could not determine how many special accounts are being operated by government, nor could we establish the amount of funds received into and paid from these accounts.

Implication

- There is a risk that the number of special accounts disclosed is understated since no data base is maintained to monitor these accounts.
- There is a risk that the account balances disclosed in the financial statement is inaccurate since bank reconciliations statement were not obtained to confirm accuracy.
- There is a risk funds received into these accounts and paid from these accounts are not managed in line with applicable financial regulations

Priority

High

Recommendation

- The Accountant General is urged to set up a data base immediately to monitor all special project accounts/ special accounts of the government of the Gambia.
- The Accountant General should ensure that follow ups are made with Accounting Officers of Self-accounting Projects to submit monthly accounts in line with the dictates of the above section of the Public Finance Act.
- The Accountant General should ensure monthly accounts submitted are reviewed and incorporated into the consolidated financial statement.

Management Response

Management response	Generally, obtaining monthly returns from the Projects has always posed a challenge. However AGD is in the process of connecting the IFMIS to the projects and this would ensure that their transactions are incorporated into the Government Accounts.
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor's Comment

The finding remained unresolved.

3.4.12 Difference in cash Balances

Finding

We noted that the balance of cash disclosed in the statement of financial position does not agree with the year-end cash balance included in the statement of cash receipts and payment.

Details are shown below:

Cash at year end (net cash receipt and payment)	Balance on Statement of Financial Position (Note 15)	Difference
D'000	D'000	D'000
1,140,366	8,093,439	-6,953,073

Implication

- There is a risk that the total cash balances reported and recognised as current assets in the statement of financial position was materially misstated.

Priority

High

Recommendation

- We recommend that the above discrepancies be reviewed, corrected and details provided for audit verifications.

Management Response

Management response	The difference would be investigated and the balances aligned in the Revised Financial Statements
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor's Comment

We reviewed the revised financial statement and noted a difference of D6,139,871,000.00.

Details are shown below:

Cash at year end (net cash receipt and payment)	Balance on Statement of Financial Position (Note 15)	Difference
D'000	D'000	D'000
290,560	6,430,431	6,139,871

3.4.13 Accounts Closed without Verification

Finding

We noted that twenty-three (23) accounts were closed in 2019 and balances were claimed to have been transferred to the Consolidated Fund (CF). However, evidence of closure and transfer of funds to CF were not provided for our review.

In addition, there was no evidence provided to show that the Accountant General's Department investigated balances held in these accounts or obtained a T24 bank statement to verify the actual balances prior to instructing Central Bank to close these accounts.

Details are shown in **appendix 11**.

Implication

- There is a risk that funds are still held in these accounts before closure and funds are not transferred to the CF as claimed.
- There is a risk that funds are misappropriated.

Priority

High

Recommendation

- We request the Accountant General to provide the audit team with evidence of funds transferred to the CRF.
- In future, Accountant General's Department should conduct a comprehensive reconciliation exercise of accounts identified before closure.

Management Response

Management response	Thirteen (13) out of the 23 accounts had no balances at the time of closure. Attached are copies of the Instructions, indicating the balances for each account. Two (2) accounts had balances which were transferred to CRF. Attached are copies of the credit advices.
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	<p>Five (5) of the bank accounts were not relevant to the year under review as these were closed in 2020.</p> <p>Please attached the relevant supporting document Appendix L</p> <p>The TB/HSS GRANT Accounts was closed and funds transferred to a designated account as advised by the Ministry of Health PCU.</p>
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor's Comment

The credit advice for the two accounts were verified. However, all other documents were not provided to support the explanations. Therefore, the finding remained unresolved.

3.4.14 Omission of Government funds held in commercial banks

Finding

Reconciliation of Bank Confirmation received from commercial banks against the 2019 financial statement revealed that sixty-two (62) government accounts with a balance totalling **D69,722,446.61** and **D-9,708.77** maintained with Guaranty Trust Bank, Skype Bank and Zenith bank accounts were not disclosed in the financial statement.

Details are shown in **appendix 12A, 12B and 12C.**

Implication

- There is risk that government funds disclosed in the financial statements are misstated.

Priority

High

Recommendation

- We request the Accountant General to investigate the nature of these bank accounts and provide explanation on their omission from the financial statements.
- In the event that the funds are confirmed to be government's funds, effort should be made to ensure that they are disclosed the balances in the financial statements.

Management Response

Management response	Bank accounts at Zenith Bank were disclosed in the Draft 2019 Financial Statements. Guaranty Trust Bank & Skye Bank accounts would be disclosed in the revised Financial Statements.
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor's Comment

Adjustment was verified and confirmed.

3.4.15 Unconfirmed Bank Confirmations

Finding

Reconciliations of bank confirmations received against the 2019 financial statement revealed that the following Zenith bank accounts were disclosed in the financial statement but not included in the list of accounts provided by Zenith bank.

Account name	Account number	Amounts	Remarks
GID Staff service scheme	6010114160	388,718.96	Account not in list of bank confirmation received
GAF - deceased family welfare account	6010200350	401,344.85	Account not in list of bank confirmation received
GAF bus service scheme	6010200121	885,068.58	Account not in list of bank confirmation received
DPWM-Research and monitoring project	6010106230	2,232,813.18	Account not in list of bank confirmation received
Total		3,907,945.57	

Implication

- There is a risk that the above accounts are misclassified and held under Zenith bank leading to misstatement of cash balances in the financial accounts.

Priority

High

Recommendation

- We recommend that the Accountant General's Department should provide explanations on these unconfirmed government accounts disclosed in the financial statement.
- We recommend the Accountant General's Department to investigate and give explanations as to why the disclosures differ from bank confirmation and ensure appropriate corrections are made in the Financial Statements.

Management Response

Management response	All the above-mentioned bank accounts disclosed in the Draft 2019 Financial Statements were part of the confirmations received from Zenith Bank. Attached is the confirmation appendix M.
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor's Comment

We can confirm that the issue has been resolved.

3.4.16 Different account numbers disclosed

Finding

Reconciliation between Bank Confirmations received from commercial banks against the list of government accounts disclosed in the financial statement revealed a difference in account numbers even though the account names and amount were the same.

As a result, we were unable to determine the accuracy of disclosures made in the Financial Statement.

Details are shown in **Appendix 13**.

Implication

- There is a risk that the Financial Statement is misstated due to errors.
- The disclosures in the Financial Statement misleading as a result of the above abnormalities.

Priority

High

Recommendation

- Management should investigate and provide evidence of the correct account number.
- Management should ensure that appropriate disclosure is made to correct the above abnormalities.

Management Response

Management response	This was due to a typo error which has been corrected
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor's Comment

The adjustments were verified and confirmed.

3.4.17 Balances in closed accounts not transferred to Consolidated Fund

Finding

A review of bank statements revealed that the following accounts which were closed in 2019 had balances amounting to **D 120,797.05** at the time of closure. There was no evidence to show that the funds were transferred to the consolidated fund during the period.

Details are shown below:

Account Number	Account Name	Date of Closure	Balance as at Closure (D)
1101003479	GBA ELECTRICITY NETWORK UPRD	4-Dec-19	116,698.03
1101003833	GUNJUR RURAL WATER SUPPLY PRO	4-Dec-19	592.27
1103001716	GUNJUR RURAL WATER SUPPLY PROJECT	4-Dec-19	89.75
1103002153	Kaur GEF 60KW Plant Project	4-Dec-19	3,417.00
Total			120,797.05

Implication

- There is a risk that the funds are misappropriated thus leading to loss of public funds.
- There is also a risk that reconciliations were not performed, and errors went undetected.

Priority

High

Recommendation

- The Accountant General should provide evidence of funds transfer to the CF to the audit team for verification.

Management Response

Management response	<p>The accounts balances for these accounts were not meant to be transferred to the Consolidated Revenue Fund but to NAWEC's designated account at BSIC as advised by NAWEC.</p> <p>Details of which are stated below: Bank Name: BSIC</p> <p>Account Name: NAWEC Islamic Trade Financial Corporation Account (ITFC) Account No.251 171104243 BBAN No.202104243007140</p> <p>Attached is a copy of the account closure and funds transfer letter in appendix N.</p>
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor's Comment

There is no appendix N in the evidence provided. Therefore, the finding remained unresolved up to the time of finalising the management letter.

3.5 Financial Instruments

3.5.1 Failure to disclose Financial Instrument

Finding

IPSAS 28 define a financial instrument as *“a contract that gives rise to both a financial asset in one entity and a financial liability or equity instrument in another entity”*

An equity instrument of another entity is part of the definitions of financial assets in accordance with the definitions of IPSAS 28.

Government of The Gambia had subscribed for shares (equity Participation) in the African Development Bank, Islamic Development Bank, and ECOWAS Bank for Investment and Development as far back as 2016. As a result of its membership in these banks, the government is allowed to access loans and others membership privileges.

Review of the previous financial statements revealed that several payments have been made in 2016, 2017 and 2018 towards these subscriptions. However, the financial statements did not disclose government equity participation in these banks.

The team further requested for annual progress reports and share certificate from Accountant General Department to establish the number of shares subscribed in African Development, Islamic Development Bank and ECOWAS Bank for Investment and Development including the amount paid and outstanding balance, but none was provided up to the time of finalising this management letter.

Implication

- The disclosures related to the acquisition of the shares are incomplete leading to potential misstatements in the financial statements.
- There is a risk that arrears of subscription are omitted from the financial statement.
- We cannot confirm the number of shares government acquired and any outstanding balance resulting from these subscriptions.

Priority

High

Recommendation

- Adequate and appropriate disclosures related to other equity participation should be made.
- Accountant General should liaise with the Ministry of Finance to ensure timely provision of documentations and to facilitate the disclosure of shares acquired by government.

Management Response

Government's subscribed shares in African Development Bank (AfDB), Islamic Development Bank (IsDB) and ECOWAS Bank for Investment and Development (EBID) are stated below and would be disclosed in the Revised Financial Statements.

Amounts in UA								
AfDB								
YEAR	Total Shares	% of Total Shares	Amount Paid	Callable Capital	Number of Votes	% of Total Voting Power		
12/31/2019	9,346	1.142	6,239	87,243	9,971	0.153		
IsDB								
YEAR	No of shares	called-up	callable	Total	% of total	Breakdown of called-up capital (ID)		
						Paid-up	Overdue	Not yet due
12/31/2019	2,584	4.6	22.2	23	0	2.6	0.3	1.7
EBID								
Year	Subscribed capital by allocated voting right	Called-up capital allocated	Paid up capital beginning balance	Additional contribution	Paid Capital ending balance			
12/31/2019	17,333,457	9,734,383	3,533,046	0	3,533,046			

Disclosure in the Revised Financial Statement.
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Auditor's Comment

Arrears on equity participation have been disclosed in the financial statement but share certificates were not presented. As such, we cannot confirm whether the amounts disclosed as subscription and payments are accurate.

3.5.2 Misclassification of other equity participation

Finding

We noted that disclosures relating to equity participation have been made under Purchase of Financial Instruments (Note 9b) and Consolidated Fund (Note 19b).

Consequently, there were no adequate disclosures and explanations to enhance the understanding of Other Equity Participation disclosed in the following notes.

Note 19b		
Description	Current Year Actual	Year Prior Actual
Other Equity Participation	GMD'000	GMD'000'
	15,699	15,699
Note 9b		
Description	Current Year Actual	Year Prior Actual
Other Equity Participation	GMD'000	GMD'000'
	0.00	0.00

The audit team had requested for explanations, but none was provided. As a result, we could not confirm the classification and accuracy of disclosures made.

Implication

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

Priority

High

Recommendation

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

Management Response

Management response	These were wrong balances that were migrated to IFMIS at the time of go-life in 2007.
Action to be taken	These would be adjusted in the Revised Financial Statements.
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor's Comment

We noted adjustments made in the revised financial statement as detailed below:

Note 9b

Description	Schedule	Current Year GMD'000	Budget Current Year GMD'000'	Prior Year GMD'000'
Other Equity Participation		180,000	180,000	37,625

Note 19b

Description	Schedule	Current Year Actual GMD'000	Prior Year Actual GMD'000'
Consolidated Revenue Fund		0	15,699
Total Consolidated Revenue Fund		0	15,699

However, these were not accompanied with explanatory notes to enhance user's understanding. Therefore, the finding remains the same.

3.6 Grants

3.6.1 Failure to disclose grants disbursed directly to sectors

Finding:

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

A review of grants disbursement report from the Directorate of Loans and Debt Management at MOFEA revealed that grants totalling **D2,859,389,788.11** from Multilateral and Bilateral partners was disbursed during the period under review. We noted that these grants were not disclosed in the financial statement. Details are shown in a **appendix 14**

Implication

- There is a risk that the disclosure requirement in respect of grants in the financial statement is incomplete as a result of the above omissions.
- The dictate of the Cash basis IPSASs is not met.

Priority

High

Recommendation

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

Management Response

Management response	The grants were disclosed in the Revised Financial Statements under statements of Undrawn Assistance Received. Attach is an extract for your reference.
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor's Comment

We have confirmed that the grants were disclosed in the revised financial statement.

3.6.2 Failure to provide records of grant disbursement

Finding

Section 50 of the Public Finance Act states that, "The Ministry shall keep timely, comprehensive and accurate records of outstanding state debts derivatives transactions, guarantees, lending and finance lease arrangements of the state in an appropriate database".

We noted that there were grants totaling D92, 323, 463.51 disbursed directly to sectors during the year under review for which no record exists at the Ministry of Finance.

Details are shown below:

Name of Donor	Project Name	Period	Disbursement in 2019
African Development Bank	Project of program building resilience against food and nutrition in security in the Sahel	2015-2021	3,617,491.00
European Union	Program Estimate /SIC2016-2018(NAOSU)	22/08/2016-21/12/2020	11,427,586.51
European Union	program Estimate GCCA+Project in the Gambia	01/01/2019-30/06/2023	77,278,386.00
Total			92,323,463.51

Implication

- The dictate of the Public Finance Act was not adhered to.
- Without a complete database to capture grant disbursement it would be difficult to properly account for the total grants disbursed in a financial year.

Priority

High

Recommendation

- Reconciliation should be performed in respect of grants disbursed to individual projects on a regular basis; and
- The dictates of the Public Finance Act should always be adhered to.

Management Response

Management response	The grants directly disbursed to sectors during the year under review for which no record exists at the Ministry of Finance could not be verified from source within the available space time. Therefore, we consider constrained to disclose
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor's Comment

This was not disclosed up to the time of finalising this management letter

3.7 Outstanding Commitments

3.7.1 Differences in Balance of Outstanding Commitments

Finding

During the audit, we noted differences of **D26, 000.00** between amounts disclosed in the financial Statement and figures extracted from the IFMIS portal in respect of outstanding commitment at the year-end.

We could not confirm the accuracy of these amounts as Accountant General did not provide the breakdown.

The table below shows a summary of these outstanding commitments.

	Amount From the IFMIS	Amount disclosed in FS	Difference
	D'000	D'000	D'000
Agencies	3,548.00	3,548.00	-
Embassies and Missions	233,169.00	233,169.00	-
Ministries	114,976.00	115,002.00	(26.00)
Total	351,693.00	351,719.00	(26.00)

Implication

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

Priority

Medium

Recommendation

- We recommend that the Accountant General provide us with the breakdown of the amount of outstanding commitments from Ministries and ensure any difference is corrected.

Management Response

Management response	The difference is being investigated.
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor's Comment

The finding remained unresolved.

3.7.2 Un-cleared Balances in the statement of outstanding commitments

Finding

The statement of outstanding commitments includes amounts relating to incomplete transactions such as pending Government orders placed with suppliers, outstanding imprests and unpaid payment vouchers and claims.

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

However, we noted an outstanding commitment of **D351, 693,000.00** in respect of Ministries, Agencies and Embassies at the year end.

Details are shown below.

Type	Amount in Financial Statement
	D'000
Agencies	3,548.00
Embassies and Missions	233,169.00
Ministries	114,976.00
Total	351,693.00

Implication

- The balance shown as outstanding commitment is indicative of poor budget management as these funds cannot be used for any other purpose.

Priority

Medium

Recommendation

- We recommend that the Accountant General liaise with Ministry of Finance to engage Accounting Officers to ensure funds commitments are not made when budgetary funds are insufficient.
- We recommend that Accountant General should ensure that outstanding commitments are cleared on monthly basis.

Management Response

Management response	Outstanding commitments are being monitored and cleared where they are not required.
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor's Comment

Management's response is well noted. However, the finding remained unresolved as these amounts were not cleared at the year end.

3.8 TAX RECEIVABLES

3.8.1 Difference between Financial statement balances and Cashbook figures

Finding

Review of the financial statements against the cashbook report revealed a difference of **D536,055,156.00** between the tax receipts disclosed in the Statement of Revenue and Payments under note (3a-3f) and the tax revenue received in the cashbook for the period under review.

Details are shown below:

Date	Description	Amount disclosed in statement receipt payment	in of and	Actual amount received as per the cashbook report	Differences
31-Dec-19	Receipts from Customs and Domestic tax collections	10,648,399,000		11,184,454,156	(536,055,156)

Implication

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

Priority

High

Recommendation

- The Accountant General should ensure that amount understated is disclosed in the financial statements and evidence of adjustments are presented to the audit team for confirmation.

Management Response

Management response	Please note that actual amount received in the cashbook includes both Tax and Non-Tax Revenue. However, the amount of tax receipts in the financial statement note (3a-3f) comprise of only Tax Revenue.
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	Attached is the analysis in appendix O providing details
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor's comment

Subsequent review of the resubmitted evidence revealed difference in the accounts balances amounting to D 55,090,346.92 as detailed below:

Tax receipts as per CB report D	Tax receipts as per General Ledger (FS) D	Difference D
10,729,838,617.26	10,784,928,964.18	55,090,346.92

There is no control in place to separate the recording of Tax and Non-tax revenue in the cashbook. As a result, we cannot confirm the accuracy of the disclosures made under note 3a-3f.

This finding still remained outstanding as the requirement of IPAS 1.3.12 was not met, which states, "the statement of cash receipt and payment shall present the following amount for the reporting period:

- a. Total cash receipt of the entity showing separately a sub-classification of total cash receipts using a classification basis appropriate to the entities operations".

3.8.2 Inaccurate tax revenue balances

Finding

We noted differences amounting to **D35, 664,000.00** between prior year balance in financial statement under Note (3a-3f) and recalculated prior years balances.

Details are shown below:

Description	Notes	Financial statement Prior year balance D '000	Recalculated prior years balances D '000	Difference D' 000
Tax revenue	Note 3a-3f	8,756,7930	8,792,457	(35,664)

Implication

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

Priority

High

Recommendation

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

Management Response

Management response	<p>The is no difference between prior year balance in financial statement under Note (3a-3f) and recalculated prior years balance. The figures in Note (3a-3f) is the same as the recalculated as detailed below:</p> <table border="1"><thead><tr><th>Note</th><th>Amount</th></tr></thead><tbody><tr><td>3a</td><td>1,788,188,000.00</td></tr><tr><td>3b</td><td>103,710,000.00</td></tr><tr><td>3c</td><td>4,679,092,000.00</td></tr><tr><td>3d</td><td>2,125,146,000.00</td></tr></tbody></table>	Note	Amount	3a	1,788,188,000.00	3b	103,710,000.00	3c	4,679,092,000.00	3d	2,125,146,000.00
Note	Amount										
3a	1,788,188,000.00										
3b	103,710,000.00										
3c	4,679,092,000.00										
3d	2,125,146,000.00										

	3e	52,863,000.00	Attached are the said Notes (3a-3f) of the Financial Statements in Appendix P
	3f	43,458,000.00	
	Total	8,792,457,000.00	
Action to be taken			
Officer responsible for the remedial action			
Date when the situation will be regularized			

Auditor's comment

We reviewed the response provided and noted that there is a difference of D 19,130,000.00 between the two balances. This finding remained unresolved.

Details are shown below:

Note	Recalculated 2018 prior year balance	Prior year 2018	Difference
3a-3f	8,792,457,000	8,811,587,000	19,130,000

3.8.3 Difference in prior year balances

Finding

Review of the prior year balances disclosed in the current financial statement against the actual balances disclosed in prior year audited financial statement revealed differences amounting to **D 1,105,521.00** in respect of tax receivables.

There are no disclosure notes in the financial statement stating the reason for the difference. As a result, we could not ascertain the accuracy of the prior year financial statements and the current year financial statements.

Details are shown below.

RECEIPT	Notes	Actual D"000	Prior year 2018 balances disclosed in 2019 accounts D "000	Actual 2018 balances D "000	Differences D"000
Taxes on Payroll & Workforce	3f	337,487.00	43,458.00	44,699.00	(1,241.00)
Taxes on income, profit, and Capital	3a	2,188,621.00	1,788,188.00	1,745,391.00	42,797.00
Property Tax	3b	103,322.00	103,710.00	66,243.00	37,467.00
Tax on Goods and Services	3C	5,403,314.00	4,679,092.00	3,780,235.00	898,857.00
Taxes on International Trade and Transaction	3d	2,563,115.00	2,125,146.00	2,008,330.00	116,816.00
Other taxes	3e	52,540.00	52,863.00	42,038.00	10,825.00
Total		10,648,399.00	8,792,457.00	7,686,936.00	1,105,521.00

Implication

- There is a risk that the prior year balances in the financial statements are misstated.
- There is an increased risk that the disclosures made in the current financial statements are incomplete and therefore misleading to the users.

Priority

High

Recommendation

- We request that the Accountant General give detailed explanation of the above differences.
- The Accountant General should ensure adequate disclosures and adjustments are made in the financial statements.

Management Response

Management response	There are no differences between the prior year balances disclosed in the current financial statement and the actual balances disclosed in prior year audited financial statements. Attached are copies of the relevant notes in Appendix Q.
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor's comment

We reviewed the management responses and evidence provided. We noted that there are differences between the prior year balances. Therefore, this finding remains outstanding.

Details are shown below:

Note	2019 financial statement prior year balances D	2018 actual balance D	Difference
3a	1,788,188,000	1,793,627,000	5,439,000
3d	2,125,146,000	2,138,837,000	13,691,000

3.8.4 Outstanding tax receivable balance

Finding

Part 1, (1.3) (1.3.10) of the IPSAS Presentation and Disclosure Requirements, “requires Entities that report using the cash basis of accounting frequently collect information on items that are not recognized under cash accounting. Examples of the type of information that may be collected include details of:

(a) Receivables, payables, borrowings and other liabilities, non-cash assets and accruing revenues and expenses.”

During the review of Customs and domestic tax collections Note (3a-3f) of the financial statements, we noted outstanding tax receivable balance amounting to D1, 006,025,275.14 between opening tax receivable balance and Movements in 2019.

Details are shown in the table below:

Date	Description	Opening Tax receivable balance D	Movement DR -2019 D	Outstanding tax receivable balance D
01 Jan- 31 Dec 2019	Customs and domestic collections Note (3a-3f) of the Financial statement	916,772,390.36	89,252,884.78	1,006,025,275.14

Implication

- There is a risk that the statement of financial position is misstated as IPSAS cash basis do not recognise receivables in financial statement.

Priority

High

Recommendation:

- We recommend that the Accountant General should make the necessary adjustment in accordance with IPSAS requirements.

Management Response

Management response	The Tax Receivable amount would be adjusted in the Statement of Financial Position in the Revised Financial Statements. However, in accordance with the encourages disclosures (IPSAS 2.1.14) this would be disclosed in the notes to the Financial Statements.
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor's comment

We confirmed that the tax receivable balance was adjusted accordingly in the financial statement.

3.8.5 Differences between tax revenue receipted in the cashbook report and the General Ledger

Finding

Review of the Customs and domestic collections, we identified discrepancies amounting to D6,108,377.63 between actual collections from domestic, customs and excise tax as per the cashbook report and the General Ledger.

Details are shown in the following table:

Date	Description	Actual collections from Domestic customs and excise tax in the cashbook D	Actual collections from Domestic customs and excise tax D as per the GL	Differences
01 Jan-31 Dec 2019	Customs and domestic collections Note (3a-3f) of the Financial statement	11,184,454,156.00	11,190,562,533.63	-6,108,377.63

Implication

- There is risk that proper reconciliations were not performed between the General Ledger and Cash book report.
- There is a risk of misstatements of at least **D6,108,377.63** in the financial statements.

Priority

High

Recommendation

- The Accountant General should carry out a comprehensive reconciliation exercise.

Management Response

Management response	After subsequent adjustments, the actual collections from Domestic & Customs and excise tax as per the CRF cashbook report and the General Ledger is now the same and this amounts to D10,777,277,649.95 Please see details in Appendix R.
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor's comment

We reviewed the management responses and evidence provided. We noted that evidence submitted in appendix R were extracts of the DTL/ETB as opposed to the reconciliation of GRA collections between the Cashbook report and General ledger to identify any reconciling items.

Following the subsequent review of the resubmitted evidence, a difference of D139, 518, 118.01 was noted between the tax collections receipted between Cashbook report and the General Ledger as detailed below:

The finding therefore remained unresolved.

Cashbook report	Tax receivable GL report	Difference
10,919,461,149.99	11,058,979,268.00	139,518,118.01

3.8.6 Difference between tax revenue in the cashbook and amount disclosed in Financial Statement.

Finding

We noted a difference of D 536,055,156 between the tax revenue receipted under Note (3a-3f) of the financial statement against the cashbook.

Details is show below.

Date	Description	Actual collections from Domestic and customs and excise tax as per the CRF cashbook report D	Tax revenue disclosure in FS D	Differences D
01 Jan-31 Dec 2019	Customs and domestic collections Note (3a-3f) of the Financial statement	11,184,454,156.00	10,648,399,000.00	536,055,156.45

Implication

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

Priority

High

Recommendation

- The Accountant General should investigate the causes of the differences in tax collection amount disclosed in financial statement and details of findings forwarded to audit team for confirmation.

Management Response

Management response	<p>Please note that actual amount received in the cashbook includes both Tax and Non-Tax Revenue. However, the amount of tax receipts in the financial statement note (3a-3f) comprise of only Tax Revenue.</p> <p>After subsequent adjustments, actual amounts are shown below:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;">Date</th> <th style="width: 60%;">Description</th> <th style="width: 25%;">Amount</th> </tr> </thead> <tbody> <tr> <td>01 Jan-31 Dec 2019</td> <td>Customs and domestic collections Note (3a-3f) of the Financial statement</td> <td style="text-align: right;">10,639,502,365.56</td> </tr> <tr> <td></td> <td>GRA Non-Tax Revenue</td> <td style="text-align: right;">121,015,238.45</td> </tr> <tr> <td></td> <td>Actual collections from Domestic and customs and excise tax</td> <td style="text-align: right;">10,777,277,649.95</td> </tr> </tbody> </table> <p>Please see detail analysis in Appendix T.</p>	Date	Description	Amount	01 Jan-31 Dec 2019	Customs and domestic collections Note (3a-3f) of the Financial statement	10,639,502,365.56		GRA Non-Tax Revenue	121,015,238.45		Actual collections from Domestic and customs and excise tax	10,777,277,649.95
Date	Description	Amount											
01 Jan-31 Dec 2019	Customs and domestic collections Note (3a-3f) of the Financial statement	10,639,502,365.56											
	GRA Non-Tax Revenue	121,015,238.45											
	Actual collections from Domestic and customs and excise tax	10,777,277,649.95											
Action to be taken													
Officer responsible for the remedial action													
Date when the situation will be regularized													

Auditor's comment

Further review of the revised Extended Trial Balance and Cashbook report provided revealed a difference of D 243,085,173.73 between total GRA collection as per cashbook and the figures disclosed in the financial statements as detailed below. Therefore, the finding remained unresolved.

Total GRA collections as per CB report	Collections received in FS	Difference
10,919,461,149.99	10,676,375,976.26	243,085,173.73

3.8.7 Overstatement of tax receivable balance

Finding

Reconciliation between tax receivable (note 17) of the financial statement against GRA tax returns revealed differences of D48, 776,253.56 in tax receivables disclosed in (note 17). This resulted in an overstatement of tax receivables amounting to D48, 776,253.56 in the financial statement.

Details are shown below:

Date	Description	Tax receivable balance during 2019 as per GL excluding opening balance (movements)	Net tax receivable balance as per the tax return D	Overstatement D
01 Jan- 31 Dec 2019	Customs and domestic collections Note (3a-3f) of the Financial statement	89,252,884.78	40,476,631.22	48,776,253.56

Implication

- There is risk that the tax receivable balance in the financial statements is misstated.

Priority

High

Recommendation

- Accountant General should liaise with GRA to reconcile the overstated amount.
- Accountant General should ensure that amount overstated should be adjusted in the financial statements without delay and evidence of adjustments presented to the audit team for confirmation

Management Response

Management response	The difference has been adjusted and now the Tax receivable balance during 2019 as per GL excluding opening balance (movements) is - 71,057,257.78, whilst the Net tax receivable balance as per the tax return is D71,033,389.36 . Please see Appendix U for details
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor's comment

This finding is adjusted accordingly in the revised ETB and tax receivable ledger.

3.8.8 Reconciliation of cashbook report and the T24 bank statement (tax receipts).

Finding

Reconciliation of the tax revenue in the cashbook and T24 bank statement revealed un-reconciled amount totalling **D454, 615,538.74** for both customs and domestic tax.

Details is show in **appendix 14**.

Implication

- There is risk that the revenue balance in the financial statements is misstated.
- There is also a risk that regular reconciliation is not performed between the cashbook and the T24 account during the period under review

Priority

High

Recommendation

- The Accountant General should investigate the cause of the un-reconciled balance between T24 bank statement and CRF cash book, and
- Perform reconciliation as soon as possible and forwarded details to audit team for confirmation.

Management Response

Management response	There is no difference between the cashbook and T.24 for the indicated transactions in Appendix 14 . The details of the analysis are as shown below:	
	Summary	
	Details	Amount
	1.Dakar Embassy Receipts	4,640,866.06
	2.Reversed Transactions	189,622,532.73
3.Transactions on the T.24	279,699,266.63	

Total		473,962,665.42	
1.The amount of D4,640,866.06 relates to revenue from the Gambia Embassy in Dakar which is not GRA revenue.			
12-Nov-2019	DAKAR FT1931673	00BA08328 3	877,500.0
25-Sep-2019	DAKAR FT1926819	00BA08324 8	3,763,366.0
Total			4,640,866.0
2. The following were not transfers from GRA. These were erroneously Captured as Customs Tax but were reversed. Please find below both entries.			
Initial entries			
12-Dec-2019	CUSTOMS AND TAX	0BA083450	82,116,199.7
12-Dec-2019	CUSTOMS AND TAX	00BA08345 1	107,506,332.9
Total			189,622,532.7
Reversals			
12/27/2019	CUSTOMS AND EXCISES	00BA08 3620	82,116,199.7
12/27/2019	CUSTOMS AND EXCISES	00BA08 3621	107,506,332.9
Total			189,622,532.7
Transactions in the Cashbook amounting to D279,699,266.63 reported as missing in the T.24 were actually reflected on the T.24, as per appendix attached Appendix G1			
The amount of D19,346,626.68 claimed to have missing from the Cash book but was on T.24, was actually captured in the Cashbook. The details are provided below:			
24-Jan-2019	DOMESTIC TAX	00BA08170 5	10,749,240.0
12-Mar-2019	DOMESTIC TAXES	00BA08151 7	8,597,380.0
Total			19,346,620.0
Action to be taken			
Officer responsible for the			

remedial action	
Date when the situation will be regularized	

Auditor's comment

We can confirm that the adjustments were made accordingly.

3.8.9 Wrong computation of tax revenue returns

Finding

We re-performed calculations of tax revenue returns and noted a difference of **D18,220,475.00** between the amounts posted in the General Ledger and correct amount on the tax returns.

Details are shown below:

Date	Description	Amount posted in General Ledger	amount on tax returns (Net)	Overstatement D
31 Mar 2019	Tax returns and tax receivables on both domestic and customs	1,094,472,600.46	1,076,253,125.46	18,219,475.00
30 Nov 2019	Tax returns and tax receivables on both domestic and customs	799,140,511.52	799,139,511.52	1,000.00
Total				18,220,475.00

Implication

- This is indicative of weak internal control as tax revenue computations and postings by junior officers were not reviewed regularly by senior officers.
- There is a risk that the receivable balance was inaccurate and the actual tax revenue in the financial statement is misstated.

Priority

High

Recommendations

- The Accountant General should ensure that the differences are adjusted accordingly, and evidence provided for confirmation.

Management Response

Management response	<p>There is no difference between the amounts posted in the General Ledger and amount on the tax returns.</p> <p>The tax amount posted in the GL for March 2019 and the Tax returns for both Domestic Tax and Customs Excise are the same, the details of the journals are as stated below:</p> <table border="1"> <tr> <td>3/31/2019</td> <td>00GJ011559</td> <td>GJ</td> <td>523,995,354.96</td> </tr> <tr> <td>3/31/2019</td> <td>00GJ013685</td> <td>GJ</td> <td>468,351,900.13</td> </tr> <tr> <td>3/31/2019</td> <td>00GJ013856</td> <td>GJ</td> <td>9,445,736.61</td> </tr> <tr> <td>3/31/2019</td> <td>00GJ013857</td> <td>GJ</td> <td>74,460,133.76</td> </tr> <tr> <td>Total</td> <td></td> <td></td> <td>1,076,253,125.46</td> </tr> </table> <p>Equally, the tax amount posted in the GL for November 2019 and the Tax returns for both Domestic Tax and Customs Excise are the same, the details are as stated below:</p> <p>Tax Returns</p> <table border="1"> <thead> <tr> <th>November</th> <th>Amount</th> <th>AU levy</th> <th>ECOWAS levy</th> <th>Net Amount</th> </tr> </thead> <tbody> <tr> <td>C E</td> <td>495,210,141.88</td> <td>2,412,984.34</td> <td>12,215,587.19</td> <td>480,581,570.35</td> </tr> <tr> <td></td> <td></td> <td>NETTL</td> <td></td> <td></td> </tr> <tr> <td>DT</td> <td>319,241,485.56</td> <td>682,544.39</td> <td></td> <td>318,558,941.17</td> </tr> <tr> <td>Amount</td> <td></td> <td></td> <td></td> <td>799,140,511.52</td> </tr> </tbody> </table> <p>Journals</p> <table border="1"> <tr> <td>11/30/2019</td> <td>00GJ013566</td> <td>GJ</td> <td>366,152,759.37</td> </tr> <tr> <td>11/30/2019</td> <td>00GJ013811</td> <td>GJ</td> <td>769,989.43</td> </tr> <tr> <td>11/30/2019</td> <td>00GJ013812</td> <td>GJ</td> <td>113,658,821.55</td> </tr> <tr> <td></td> <td></td> <td></td> <td>480,581,570.35</td> </tr> </table>				3/31/2019	00GJ011559	GJ	523,995,354.96	3/31/2019	00GJ013685	GJ	468,351,900.13	3/31/2019	00GJ013856	GJ	9,445,736.61	3/31/2019	00GJ013857	GJ	74,460,133.76	Total			1,076,253,125.46	November	Amount	AU levy	ECOWAS levy	Net Amount	C E	495,210,141.88	2,412,984.34	12,215,587.19	480,581,570.35			NETTL			DT	319,241,485.56	682,544.39		318,558,941.17	Amount				799,140,511.52	11/30/2019	00GJ013566	GJ	366,152,759.37	11/30/2019	00GJ013811	GJ	769,989.43	11/30/2019	00GJ013812	GJ	113,658,821.55				480,581,570.35
3/31/2019	00GJ011559	GJ	523,995,354.96																																																														
3/31/2019	00GJ013685	GJ	468,351,900.13																																																														
3/31/2019	00GJ013856	GJ	9,445,736.61																																																														
3/31/2019	00GJ013857	GJ	74,460,133.76																																																														
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11/30/2019	00GJ013812	GJ	113,658,821.55																																																														
			480,581,570.35																																																														

	11/30/2019	00GJ013848	GJ	93,750.00	
	11/30/2019	00GJ013564	GJ	318,465,191.17	
				318,558,941.17	
	Total			799,140,511.52	
Action to be taken					
Officer responsible for the remedial action					
Date when the situation will be regularized					

Auditor's comment

We reviewed the management responses against the evidence provided and noted that differences were adjusted accordingly.

3.8.10 Difference in account code

Finding

We noted differences between codes used by Accountant General's Department (AGD) and codes used by GRA in the revenue lines disclosed in the financial statements. Details are shown below:

Code on GRA returns	Codes on FS	Revenue line	Remark
115602	115602	Environment tax on imports	Code agreed but was duplicated or used repeatedly
115602	N/A	Environment tax on use cars	Code did not agree
111102	116104	Stamp duty	Code did not agree
142250	114404	Pools betting	Code did not agree
114402	114406	Air Transport Tax	Code did not agree
N/A	114408	GSM Levy	Code did not agree
142231	114511	Road tax	Code did not agree
N/A	114536	Cattle Tax	Code did not agree

Implication

- There is a risk that the incoherent could result in an inappropriate alignment of GRA records to AGD in the posting of tax revenue return sent to AGD.
- There is a risk that the inadequate reconciliation between GRA and Accountant General's Department during the mapping process of the above revenue codes.

Priority

High

Recommendation

- The Accountant General should ensure that the issue of different codes in capturing tax revenue are resolved between GRA and AGD without delay.

Management Response

Management response	These codes have been aligned in the new chart of account deployed in 2020 used by both AGD and GRA.
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

3.9 Arrears and Guarantees

3.9.1 Misclassification of payment

Finding

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

During the examination of payment vouchers, we noted that the sum of D 1,482,600.00 was paid to Nelly Kumba Touray from the arrears and guarantees vote instead of the arbitration and court award vote which is created to settle such payment. See details below:

Date	Account Code	Descriptions	Document No.	Payee	Amt
3/8/2019 ::	15-15-100-1-3- 001-0000- 0000000-00-0000- 000000-00-222154	Settlement of Confirmed Debts	15PV000186	NELLY KUMBA TOURAY	1,482,600.00

Implication

- There is a risk of internal control weakness and an indication that supervision was not done.
- There is a risk that arrears and guarantees and arbitration & court award were misstated.

Priority

Medium

Recommendation

- We strongly recommended that in future all litigation payment should be made from the arbitration and court award vote created for such payment.

Management Response

Management response	This expense has been reversed from Settlement of Confirmed Debts to the Arbitration and Court Award via Journal No.15GJ000454 attached in Appendix V.
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor's comment

We can confirm that the evidence was provided and verified. However, there is a difference of D1,482,600.00 between the Extended trial balance and the financial statement (trial Balance) as shown in the table below.

Accounts Code	Description	ETB (D)	Financial Statement (D)	Difference (D)
222154	Settlement of confirm Debt	679,039,653.24	680,522,253.24	1,482,600.00

3.9.2 Non-Performance of Reconciliation

Finding

We noted that since 2017, government has been paying unconfirmed arrears to TK Motors Company. In 2019, total payment of **D15,000,000.00** was made to TK Motors. This brings the cumulative payment to **D 75,063,250.00** made to TK Motors since 2017.

We attempted to obtain copies of reconciliation performed between MoFEA and TK Motors to establish the arrears owed before payments are made. However, no evidence of reconciliation was provided to the audit team to establish the arrears up to the time of finalising this report. Discussion with officials at MoFEA revealed that the Ministry relied on invoices issued by the supplier to settle arrears owed. This is a recurring anomaly that has been the subject of previous audits. Details are shown below:

Date	Account Code	Description	Document No.	Payee	Amount
6/14/2017 ::	15-15-100-1-3-001-0000-00000000-00-0000-000000-00-222154	Settlement of Confirmed Debts	15PV000110	IV:001/11/2016T.K MOTORS LTD	15,000,000.00
2/27/2018 ::	15-15-100-1-3-001-0000-00000000-00-0000-000000-00-222154	Settlement of Confirmed Debts	15PV000136	IV:27/2/2018T.K MOTORS LTD	8,914,350.00
3/7/2018 ::	15-15-100-1-3-001-0000-00000000-00-0000-000000-00-222154	Settlement of Confirmed Debts	15PV000141	IV:114T.K MOTORS LTD	36,148,900.00
8/13/2019 ::	15-15-100-1-3-001-0000-00000000-00-0000-000000-00-222154	Settlement of Confirmed Debts	15PV000202	T.K MOTORS LTD	15,000,000.00
Total					75,063,250.00

Implication

- In the absence of a reconciliation, the amount owed will be difficult to establish.

- There is a risk of over payment of arrears which may lead loss of public funds.
- There is a risk of collusion between government officials and TK Motors staff to inflate arrears owed for personal gain at the expense of government.

Priority

High

Recommendation

- The Permanent Secretary should cease to approve payments to TK Motors without reconciliation to confirm actual arrears owed.
- The Ministry of Finance and Economic Affairs should begin to maintain proper records or transactions with suppliers to facilitate reconciliation and review.

Management Response

Management response	Reconciliation was conducted by Internal Audit Department for TK Motors up to August 2020 and the amount outstanding was D7,368,000.00 as per attached internal Audit Report. These arrears were fully settled by December 2020. Attached is the reconciliation reports and a copy of the payment voucher in Appendix W
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor's comment

We can confirm that Internal Audit carried reconciliation between MoFEA records and TK Motors, but the report was not signed casting doubt on its authenticity.

3.10 Deposits

3.10.1 Misclassification of revenue

Finding

Section 23 of the Public Finance Act States that *“the annual budgets of extra-budgetary funds created pursuant to the provisions of section 150 (2) (a) of the Constitution, shall be submitted to the National Assembly for their approval, together with the Appropriated Bill documents”*.

Deposits account are account held in trust on behalf of third parties and therefore liability to government.

We noted that government revenue from the proceeds of confiscated smuggled timbers totalling D90,618,000.00 from Senegal have been recognized under the statement of deposit as third party funds.

There is no evidence provided to show that proceeds from confiscated smuggled timbers are held in trust or on behalf of a third party.

Implication

- There is a risk that government revenue and statement of deposit is misstated.
- There is also a risk of internal control weakness.

Priority

High

Recommendation

- We request documentary evidence to support the disclosure of this proceeds under third party funds.
- In the absence of concrete evidence, effort should be made to reverse the accounting treatment and transfer the funds to the appropriate revenue bank account.

Management Response

Management response	These funds were accounted for as Third Party deposit funds as the sharing modalities to the funds were yet to be established as at time of collection.
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor's Comment

Contrary to management's response, part of the funds was used to procure some riot equipment and vehicles amounting to D58,669,927.79 and also D49,999,999.75 was paid to the Government of the Republic of Senegal.

3.10.2 Accounts with Wrong closing Balance

Finding

We recalculated the account balances disclosed in the statement of deposit as at 31 December 2019 and noted a misstatement of **D 85,638,000** resulting from 57 accounts that had inaccurate balances

See details in appendix 15.

Implication

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

Priority

High

Recommendation

- The accounts should be verified and adjusted accordingly.

Management Response

Management response	This was due an error with the report (Statement of Deposit Note 20) which has been corrected in the Revised Financial Statements .
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor's comment

We can confirm that the necessary adjustments were made.

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

Finding

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

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

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

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

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

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

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

However, we noted that 30 (Thirty) deposit accounts with balances were not transferred to the respective beneficiaries account at the year- end. Details are shown in **appendix16**.

Implication

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

Priority

High

Recommendation

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

Management Response

Management response	These balances would be adjusted as part of the Revised Financials
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor's Comment

The is still eight (8) deposit accounts with balances were not transferred to the respective beneficiaries account at the year- end. Details are shown in revised **appendix 16**.

3.10.4 Dormant Account not closed

Finding

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

Discussion with officials of the Accountant General’s Department and review of the statement of deposits in the financial statements revealed that 3 (three) deposit accounts with balances were dormant since 2014. There was no evidence provided to show that these accounts were closed, and their balances transferred to the Consolidated Fund. See details below:

Descriptions	Balance as at 31st December Prior Year GMD'000	Current Year Received GMD'000	Current Year Repaid GMD'000	Balance as at 31st December Current year GMD'000	Recast GMD'000	Diff. GMD'000
AU Vehicle Recovery	86	0	0	86	86	0
Cabinet Members Contribution	9	48	50	12	7	5
Recovery of Other Cost	1	0	0	1	1	0

Implication

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

Priority

High

Recommendation

- These accounts should be closed, and the balances transferred to the Consolidated Fund and details furnished to the audit team for verification.

Management Response

Management response	These would be adjusted as part of the revised Financial Statements.
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor's comment

The following dormant accounts are yet to be close.

Descriptions	Balance as at 31st December Prior Year GMD'000	Current Year Received GMD'000	Current Year Repaid GMD'000'	Balance as at 31st December Current year GMD'000	Recast GMD'000	Diff. GMD'000
<u>AU Vehicle Recovery</u>	<u>86</u>	<u>0</u>	<u>0</u>	<u>86</u>	<u>86</u>	<u>0</u>
<u>Cabinet Members Contribution</u>	<u>9</u>	<u>48</u>	<u>50</u>	<u>12</u>	<u>7</u>	<u>5</u>

3.10.5 Misclassification of Revenue account as a third-party account

Finding

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

Review of the statement of deposit in the financial statement revealed that 6 (six) revenue accounts were wrongly classified as third-party deposit accounts. Details are shown in the table below:

	Balance as at 31st December Prior Year GMD'000	Current Year Received GMD'000	Current Year Repaid GMD'000'	Balance as at 31st December Current year GMD'000	Recast GMD'000	Diff. GMD'000
Vaccination of International Travellers	0	56	825	22	-769	791
Sale of bidding documents	136	33	0	0	169	-169
Proceeds from the Sale of Printed forms	0	12	0	0	12	-12
Environmental Tax	1	988	1,055	2	-66	68
Fines/Penalties/Misconduct	3	879	931	3	-49	52
Proceeds from Timbers	0	0	0	90,618	0	90,618
Total	13,178	5,338	12,891	101,726	5,625	96,101

Implication

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

Priority

High

Recommendation

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

Management Response

Management response	<p>The Proceeds from the Sale of Printed forms & Sale of bidding documents balances had already been transferred to CRF.</p> <p>The Vaccination of International Travelers has now been set up as revenue. All these codes are no longer in use.</p> <p>The Proceeds from the Sale of Timber has been set-up as BTL Project.</p> <p>The Environmental Tax & Fines/Penalties/Misconduct are Payroll deductions codes and therefore Third Party Liabilities.</p>
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor's comment

The following revenue accounts are still misclassified as third-party account.

	Balance as at 31st December Prior Year GMD'000	Current Year Received GMD'000	Current Year Repaid GMD'000'	Balance as at 31st December Current year GMD'000	Recast GMD'000	Diff. GMD'000
Sale of bidding documents	136	33	0	0	169	-169
Environmental Tax	1	988	1,055	2	-66	68

	Balance as at 31st December Prior Year GMD'000	Current Year Received GMD'000	Current Year Repaid GMD'000'	Balance as at 31st December Current year GMD'000	Recast GMD'000	Diff. GMD'000
Fines/Penalties/ Misconduct	3	879	931	3	-49	52
Proceeds from Timbers	0	0	0	90,618	0	90,618
Total	13,178	5,338	12,891	101,726	5,625	96,101

3.11 Timber Process

3.11.1 Failure to seek approval to outsource revenue collections

Finding

Section 19 of the Public Finance Act states “a public officer shall not enter into an agreement or arrangement for the receipt or custody of public money by an outsider unless the Minister has first given authorisation in writing for the agreement or arrangement”.

During our audit, we noted that the Ministry of Environment Climate Change and Wildlife entered into an agreement on 10 January 2019 with the under listed clearing agents to serve as agents (i.e. export coordinators) managing the exportation of wood from permit holders in The Gambia.

- Hagie Baniko (H.B) Sissoko General Trading Clearing and Forwarding
- Jagne Narr Procurement and Agency Services

These agents were required to facilitate the exportation of timber and collect a fee of **US\$ 3,600** per container from each export permit holder and shall remit these collections to a designated bank account as advised by the Ministry.

In addition, the agents levy a fee of **US\$ 900** on each container in respect of cost of domestics and international logistics services.

We were not provided with any correspondence from the Ministry of Finance and Economic Affairs granting approval to the Ministry of Environment to outsource collection of Government revenue to these private enterprises or agents.

Implication

- There is a risk that management used its discretion to outsource the collection of government revenue in exchange for personal financial benefit.
- This is a serious disregard to the dictates of the Public Finance Act.

Priority

High

Recommendation

- We request that evidence of approval from the Ministry of Finance and Economic Affairs to outsource the collection of Government revenue to private enterprises should be provided without delay.

- In the absence of any approval from the Ministry of Finance, this arrangement should cease immediately.
- In future, the dictates of the Public Finance Act should always be adhered to.

Management Response

Management response	Approval was granted by Ministry of Finance to outsource the collection of Government revenue from exportation of woods to Private Agents. Attached are copies of the request for approval, and the approval letter in Appendix X .
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor's comment

We can confirmed that the evidence were provided and reviewed. However, we noted that the request was made on 25 March 2019 and the approval was granted on 1 April 2019 long after the contract was signed on 10 January 2019.

3.11.2 Failure to provide the number of containers exported by agents

Finding

According to the agreement between the Ministry of Environment and the Export coordinators states” *The agents shall remit collections sums to the designated government accounts every fortnight weekly and shall, provide detailed account of the number of containers shipped*”.

During our audit, we noted that the Ministry did not receive information in respect of the number of containers shipped following the agreement with export coordinators in January 2019 to enable it to verify collections remitted to designated government bank accounts.

Third-party confirmation received from Gambia Ports Authority revealed that two thousand three hundred and ninety-three (**2,393**) containers of wood/timber were shipped during the period 1 January 2019 to 30 April 2019.

We requested details of bank accounts including bank statements in which collections or proceeds from shipments were made, but this information remained outstanding up to the time finalising this report. As a result, we could not confirm total collection made and subsequent transfer of funds to the designated bank account.

Implication

- There is a risk of potential loss of revenue to government since Ministry of environment could not quantify the number of shipments made by the agents since the lifting of the embargo in January 2019 on the exportation of wood.
- There is a very high risk of misappropriation of revenue.
- There is indicative of inadequate monitoring and coordination by the Ministry.

Priority

High

Recommendation

- We recommend that the Ministry make follow up with agents to provide information on the number of containers exported from the inception of this agreement to date as well as the corresponding revenue collected for the same period.
- These details should be furnished to the audit team without further delay.

Management Response

Management response	A total amount of D199,287,576.00 was realized from the Sale of Timber. This amount was paid into the Special Deposit Account No.1401000044 held at the Central Bank, and captured under the Timber Proceeds Deposit Code (411851). Please find attached the General Ledger Report and evidence of the banking of the proceeds in Appendix Y, the 2019 Bank Statement of the Special Deposit Account is also available on request .
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor's comment

We noted management's response. However, the evidence of the number of containers shipped from May to December 2019 were not provided and we could not confirm the total amount realised from the sale of timber.

3.11.3 Un- accounted Government revenue

Finding

Section 12(1) of the Public Finance Act states “*All Government receipts on accounts of loans, grants, and departmental revenues, together with other tax and non- tax revenues, shall be paid into the Consolidated Revenue Fund*”.

Our third-party confirmation with Gambia Ports Authority revealed that two thousand three hundred and ninety-three **(2,393)** containers of wood/timber were shipped for the period 1 January 2019 to 30 April 2019.

Therefore, this suggests that the expected revenue from 1 January 2019 to 30 April 2019 based on the number of containers exported is estimated at **US\$ 8,614,800.00**.

However, we could not confirm if the stated amount was remitted to relevant government account as officials of the Ministry of environment were unable to provide us with the details of the designated bank account for which revenue were lodged.

In addition, there is no evidence of reconciliation between the ministry and the agents and therefore could not determine the amount of revenue deposited to the purported designated bank account.

Implication

- Failure to account for this revenue implies that this fund is diverted to private use potentially leading to misappropriation of much needed public funds.
- There is a risk of inadequate control mechanisms to monitor and supervise lodgements made by agents.

Priority

High

Recommendation

- Action should be taken by management to investigate the accountability of revenue generated through the exportation of timber and details furnished to this office for verification.

Management Response

Management response	<p>A total amount of D199,287,576.00 was realized from the Sale of Timber. This amount was paid into the Special Deposit Account No.1401000044 held at the Central Bank, and captured under the Timber Proceeds Deposit Code (411851).</p> <p>Please find attached the General Ledger Report and evidence of the banking of the proceeds in Appendix Y, the 2019 Bank Statement of the Special Deposit Account is also available on request .</p>
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor's comment

We could not confirm the total amount realised from the sales from May to December 2019 since number of containers shipped were not provided. Therefore, the finding remained the same.

Further calculations of the 2,393 container shipments from Gambia Ports Authority revealed unaccounted revenue of 241,962,480 as detail below.

Collection period	Number of containers	Amount collected USD	Rate	Amount collected GMD	Amount paid to Special project account CBG GMD	Un-accounted GMD
1 January 2019 to 30 April 2019	2,393.00	8,614,800	51.22	441,250,056	199,287,576	241,962,480

3.11.4 Un-authorised use of revenue from sale of timber

Finding

Section 150 subsection (2) of the Constitution states “*Notwithstanding subsection (1), an Act of the National Assembly may provide –*

(a) for the payment of revenue or other money into some other fund established for a specific purpose; or

(b) for the retention of revenue or other money by the department of Government that received it for the purpose of defraying the expenses of that department”.

Section 23 of the Public Finance Act States that “*the annual budget of extra-budgetary funds created pursuant to the provisions of section 150 (2) (a) of the Constitution, shall be submitted to the National Assembly for their approval, together with the Appropriated Bill documents”.*

The proceeds of confiscated timbers are extra budgetary funds and should not be expensed without the approval of the National Assembly as stipulated in the Public Finance Act. However, we noted timber proceeds amounting to **D 90,618,000.00** (figure from the financial statement) have been transferred to a BTL account and expenses made thereof.

We further noted that expenditures totalling **D108,669,926.95** were made from the proceeds received from sale of timber in violation of the provision of the Constitution and the Public Finance Act. Details of payments made from this proceed are shown in the table below:

Payee	D
UNOPS	30,578,444.40
NIANI SUPPLY & PROCUREMENT COMPANY LTD	14,975,000.00
CHINA XINXING IMPORT AND EXPORT COMPANY LTD	13,116,482.80
GOVERNMENT DU SENEGAL	49,999,999.75
Total Expenditure	108,669,926.95

Implication

- There is a risk that these payments were not genuine.
- There is also a risk that the expenditures were illegal.

Priority

High

Recommendation

- The Ministry should provide us with the approval of the National Assembly or appropriate sanctions be applied to the officials involved.

Management Response

Management response	Responses to yet be received from the relevant MDA. Will be sent as rejoinder shortly
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor's comment

Evidence of approval of the National Assembly for the use of the timber proceed fund was not provided up to the time of finalising this management letter.

3.11.5 Unsupported payment of timber proceeds to Government of Senegal

Finding

During the examination of payment vouchers, we noted that the Accountant General wrote to the Deputy Governor of the Central Bank vide letter reference DE 21/01/P.60(10) and dated 12th December 2019 requesting the transfer of D50,000,000.00 from the special deposit account to the central bank of west Africa in favour of the state of Senegal

We also noted a payment of D49,999,999,85 to the government of Senegal vide voucher number 23PV007820 dated 31st December 2019 in respect of timber proceeds.

It would appear that this transfer was made outside the IFMIS system as a payment voucher was raised one week after the debit advice was issued to effect the transfer of funds.

Discussion with officials at Accountant General's Department revealed that directive was issued from the Office of the President to make this payment even though no documentary evidence was provided to support this claim.

We requested for agreement or MOU between the Government of The Gambia and Senegalese Government to support the above transfer, but none was provided for review.

Implication

- Without the MOU, we cannot confirm the authenticity of payment to the Senegalese government.
- Transfer of government funds prior to raising a voucher is an indication of weak internal control which could lead to fraud and other irregularities.
- There is also a risk that this money was not paid to government of Senegal and it was used for personal gain.

Priority

High

Recommendation

- We request that any document regarding agreement between the two governments be presented to the audit team for verification.

- Punitive actions should be taken against the officials found wanting for these irregularities.

Management Response

Management response	Responses to yet be received from the relevant MDA. Will be sent as rejoinder shortly
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor's comment

The agreement document between the two (2) governments showing the sharing of timber proceed funds were not provided up to the time of finalising this management letter.

3.11.6 Failure to adhere to Contract agreement

Finding

Annex III of contract agreement between government of The Gambia and the United Nations Office for Project Services (UNOPS) required “*the procurement of 17 Toyota brand vehicles to support the Ministry of Interior in the execution of its mandate*”.

Details of contract agreement are shown below:

Vehicle Type	Quantity
Toyota 4WD Double Cabin Pickups	10
Toyota LC79 Single Cabin Pickups	7
Total	17

Examination of the vehicle register at the Police Headquarters’ garage revealed that only fifteen vehicles were delivered and recorded in the register whose brands were different from those specified in the contract agreement above.

In addition, we could not determine the location of two vehicles from the vehicle register and therefore unable to establish if the outstanding two vehicles were indeed procured.

Details of the 15 vehicles procured are shown below:

Date Hand Over	Vehicle Mark	Vehicle Registration number	Allocated to	Chassis No.
08-02-20	Ford Ranger	GPF 4 MT	Transport/loan to ACU	49125
08-02-20	Ford Ranger	GFP 1 LRR	Commissioner LRR	64559
08-02-20	Ford Ranger	GPF 1 ACU	DCP ACU	64561
08-02-20	Ford Ranger	GPF 1 PIU	DCP PIU	49123
08-02-20	Ford Ranger	GPF 11 PIU	Kanifing PIU	64562
08-02-20	Ford Ranger	BJL 0547 E	IGP Utility	56969
08-02-20	Ford Ranger	GPF 1 URR	Commissioner URR	64563
08-07-20	Nissan Patrol Pick up	GPF 3 URR	Basse Border Patrol	604296
08-07-20	Nissan Patrol Pick up	GPF 11 NBR	NBR Border Patrol	604294
08-07-20	Nissan Patrol Pick up	GPF 8 ACU	ACU	604299
08-07-20	Nissan Patrol Pick up	GPF 9 ACU	ACU	604300
08-07-20	Nissan Patrol Pick up	GPF 36 PIU	YBK PIU	604295
21-08-20	Nissan Patrol Pick up	GPF 12 PIU	Mansakonko PIU	604311
22-08-20	Nissan Patrol Pick up	GPF 25 PIU	Panchang PIU	n/a
09-09-20	Nissan Patrol Pick up	GPF 44 PIU	Mangkamangkunda PIU	604310

Implication

- This is a risk that the terms of the contract agreement were not followed.
- The failure to procure the agreed brand appeared to be deliberate by management in exchange for cheaper brands to save cost at the expense of quality.
- There is a risk this cheaper brands will not serve the purpose and durability required by government.

Priority

High

Recommendation

- We demand an explanation with supporting evidence for the procurement of the outstanding two vehicles and their place of allocation.
- We also request explanation from management for the procurement of 15 motor vehicle brands that are different from the specification stated in the contract.

Management Response

Management response	<p>One of the two pending vehicles was supplied to MOFEA with Registration No.GG0875A</p> <p>The other vehicle was supplied to the Office of the President, with Registration No.GG0058B</p> <p>The difference in specification between the contract and the 17 vehicles that were supplied was as a result of subsequent consultations with the relevant stakeholders.</p> <p>Relevant correspondences leading to the agreed specification are attached in appendix Z .</p>
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor's comment

Out of the two un-presented vehicles, the team was able to verify one from the Office of the President.

The remaining vehicle under the control of the Ministry of Finance could not be verified and therefore remained outstanding

3.12 Receivable

3.12.1 un-retired imprest

Finding

Section 28 (13) of Financial Regulations states that *'If an imprest holder fails to retire the imprest one month after the due date, the Permanent Secretary may levy a surcharge on the imprest holder equivalent to the amount outstanding on the imprest; and*

Section 28 (14) stipulates that "If an entry officer fails to enter the authorised retirement date, the Permanent Secretary may impose disciplinary action or surcharge the officer concerned'.

From a sample of physical imprest retirements reviewed, we noted that imprest totalling **D37,230,064.44** were not retired up to the time of finalising this management letter. Details are shown in **Appendix 17a**.

Further review of the IFMIS revealed that imprest amounting to **D48, 147,986.00** were not retired in the system. Details are shown in an **appendix 17b**.

Implication

- There is a risk of misappropriation.
- There is a high risk of inadequate internal control over imprests retirements
- The dictates of the Financial Regulation are not followed.

Priority

High

Recommendation

- The Accountant General should ensure that all imprest are retired on the retirement dates shown on the approval letter of imprest or by the end of the year.
- The dictates in the Financial Regulations should be followed at all times

Management Response

<p>Management response</p>	<p>Please find below the status of the unretired imprests in Appendix 17a amounting to D37,689,725.82</p> <table border="1" data-bbox="758 369 1428 862"> <thead> <tr> <th>Items</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>Embassy Imprest Manually retired</td> <td>34,218,710.82</td> </tr> <tr> <td>Individual imprest already retired (cleared) in the System</td> <td>3,230,015.00</td> </tr> <tr> <td>Imprest raised but not paid. To be cleared.</td> <td>99,000</td> </tr> <tr> <td>An imprest cash retirement Receipt, not an outstanding imprest</td> <td>-1,400.00</td> </tr> <tr> <td>Pending Individual Imprest to be retired</td> <td>143,400.00</td> </tr> <tr> <td>Total</td> <td>37,689,725.82</td> </tr> </tbody> </table> <p>Please find below the status of the unretired imprest in Appendix 17b amounting to D48, 147,986.</p> <table border="1" data-bbox="758 974 1460 1400"> <thead> <tr> <th>Items</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>Embassy Imprest Manually retired</td> <td>32,305,598.88</td> </tr> <tr> <td>Individual imprest already retired (cleared) in the System</td> <td>12,953,114.50</td> </tr> <tr> <td>Imprest not paid, uncleared due system error</td> <td>996,712.00</td> </tr> <tr> <td>Over-retirement</td> <td>-1,731,198.52</td> </tr> <tr> <td>Pending Imprest to be retired</td> <td>2,120,578.60</td> </tr> <tr> <td>Imprest payment cancelled without imprest reversal</td> <td>747,100.00</td> </tr> </tbody> </table> <p>Total 47,391,905.46</p> <p>All the relevant supporting documents are available for inspection.</p>	Items	Amount	Embassy Imprest Manually retired	34,218,710.82	Individual imprest already retired (cleared) in the System	3,230,015.00	Imprest raised but not paid. To be cleared.	99,000	An imprest cash retirement Receipt, not an outstanding imprest	-1,400.00	Pending Individual Imprest to be retired	143,400.00	Total	37,689,725.82	Items	Amount	Embassy Imprest Manually retired	32,305,598.88	Individual imprest already retired (cleared) in the System	12,953,114.50	Imprest not paid, uncleared due system error	996,712.00	Over-retirement	-1,731,198.52	Pending Imprest to be retired	2,120,578.60	Imprest payment cancelled without imprest reversal	747,100.00
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<p>Date when the situation will be regularized</p>																													

Auditor's comment

Out of forty-eight (48) unretired imprests amounting to D37, 230,064.44, only twenty-seven (27) were retired leaving twenty one (21) imprests totalling D4, 673,054 unretired. D. Details are shown in revised appendix 17a.

Un-retired imprest shown in appendix 17b amounting to D48, 147,986.00 remained outstanding up to the time of finalising the management letter.

3.12.2 Partly retired imprest

Finding

Section 28 (13) of Financial Regulation states that *'If an imprest holder fails to retire the imprest one month after the due date, the Permanent Secretary may levy a surcharge on the imprest holder equivalent to the amount outstanding on the imprest; and*

Section 28 (14) stipulates that "If an entry officer fails to enter the authorised retirement date, the Permanent Secretary may impose disciplinary action or surcharge the officer concerned'.

We noted that imprest amounting to **D2, 523,279.89** were not fully retired by the respective imprest holders by the year end. Details are shown below.

Date	Vendor No	Voucher No	Imprest Holder	Amount issued	Amount Retired	Balance
9/17/2019	VN016609	08PV016433	GIDOM BALDEH	40,000.00	24,050.00	15,950.00
11/26/2019	VN004030	08PV017267	FAMARA JALLOW	100,000.00	D70,125	29,875.00
6/6/2019	VN012083	12PV017582	ABDOULIE S. BAH	62,500.00	D51,800	10,700.00
10/31/2019	VN007103	31PV000401	LALA JAITEH	120,000.00	116,403.05	3,596.95
8/19/2019	VN008284	10PV008832	GAMBIA MISSION - UNITED NATION	1,800,000.00	48,424.10	1751575.9
8/23/2019	VN008283	10PV008922	GAMBIA EMBASSY - PARIS	1,025,000.00	441,417.96	583,582.04
10/15/2019	VN009979	21PV009170	Buba Darboe	473,200.00	345,200.00	128,000.00
Total						D2,523,279.89

Implication

- There is a risk that the unretired amounts were misappropriated.
- There is a risk of internal control lapses which if not addressed, could result to significant financial loss to government.

Priority

High

Recommendation

- The Accountant General should ensure that immediate actions are taken to recover the unretired imprests from the responsible officers and details furnished to the audit team for inspection.

Management Response

Management response	The retirement supporting documents for the said imprest were submitted and retired in the IFMIS
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor's comment

There is no evidence of retirement provided in the system therefore this matter remains unresolved up to the time of finalising the management letter.

3.12.3 Outstanding Imprest shown as negative balance

Finding

Examination of the detailed imprest report from IFMIS portal showed outstanding imprest balances in negative figures. Officials at Accountant General's Department claimed that these negative balances resulted from system errors although no evidence was provided to support this claim.

This was a subject of previous audit queries, but the matter remained unresolved. Details are shown below.

Retirement Date	Imprest No/Vendor no	Imprest Holder	Outstanding Imprest Balance D
31-Oct-18	VN015156	HINNA SAMBOU	-120,000.00
31-Dec-16	VN001461	BABOUCARR JOBE	-744.00
31-Dec-15	VN001748	FATOU PENN JANNEH	-23,228.82
31-May-2016	VN010469	AWA JOBE DRAMMEH	-821.00
30-Nov-16	VN012948	DARDO SAMBA	-3,750.00
17-Dec-2018	023IM241	Hatab Camara	-101,000.00
31-Dec-2017	010IM786	GAMBIA EMBASSY MADRID	-101,462.34
31-Dec-2018	010IM934	GAMBIA EMBASSY MADRID	-169,999.40
31-Dec-2019	010IM1243	<u>GAMBIA EMBASSY -</u> <u>BRUSSELS</u>	- 112,561.14
Total			D-633,566.70

Implication

- There is a risk that the detailed imprest report is misleading.
- There is also a risk that the outstanding imprest balance disclosed in the financial statement is inaccurate.
- This is indicative of weak administration of imprest retirements

Priority

High

Recommendation

- The Accountant General should investigate the causes of the negative balances and details of adjustments furnished to the audit team for confirmation.

Management Response

Management response	The imprest balances in negative figures are system errors although are these being investigated .
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor's comment

This issue remains unresolved up to the time of finalising the management letter.

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

Finding

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

Detailed Imprest Report	Extended Trial Balance	Difference
D	D	D
314,697,583.36	1,433,752,501.58	1,119,054,918.22

Implication

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

Priority

High

Recommendation

- The Accountant General should confirm the difference and adjust the imprest balance in the financial statements accordingly.

Management Response

Management response	<p>This imprest details for from Epicor 7 (663,585,526.61) is excluded from the amount in the Imprest Detail. Therefore the total Imprest detail should be D978,283,109.97(663,585,526.61 + 314,697,583.36),resulting to a an actual difference of D455,469,391.61 (1,433,752,501.58-D978,283,109.97).</p> <p>Please note that the Imprest Detail Report has some issues that are currently being addressed.</p> <p>Attached is the analysis of the Epicor 7 Imprest Details in Appendix A1</p>
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor's comment

We noted that the detailed imprest report provided is not updated. Therefore the issue remained unresolved up to the time of finalising the management letter.

In addition, we noted a difference of D 772,628.00 between the financial statement (trial balance) and the Extended Trial Balance (ETB).

Code	Description	Financial statement (trial balance)	ETB	Difference D
411967	Recovery of Unretired Imprest	772,628	0.00	772,628

3.13 Public Debt

3.13.1 Overpayment of loan interest

Finding

During the examination of payment vouchers relating to loan number 36060 (Gateway Project) and OFID Loan agreement No. 1128P (Third Public Works Project), we noted an over payment of interest amounting to USD 4,870.82, equivalent to D244, 227.57.

Date	PV Number	Payee	Amount as per bill \$	Amount paid \$	Difference in \$	Difference in GMD
4/10/2019	50PV002698	INTERNATIONAL DEVELOPMENT ASSOCIATION	46,647.37	47,189.80	542.43	26,899.10
9/6/2019	50PV002901	OPEC Fund for International Development	10,678.00	15,006.39	4,328.39	217,328.46
Total					4,870.82	244,227.57

Implication

- There is a risk that government is losing huge amounts of money due to overpayment of interest on loans.
- There is also a risk of non-reconciliation of bills received with the respective loan schedules specified in agreements to confirm the amounts to be paid to the creditors.
- There is a risk that payments are not reviewed properly.

Priority

High

Recommendation

- We recommend that the overpayments are recovered, and details furnished to the National Audit Office for verification.
- The Ministry of Finance should carry out regular reconciliation of loan repayments.

Management Response

Management response	<p>The difference of USD4, 328.38 on the OPEC Voucher (No.50PV002901) relates to Principal due (SDR133,330.00) Versus Principal paid (SDR129,001.62), an underpayment of Principal. However, this difference was paid from the Interest Budget line.</p> <p>The Difference of \$542.43 on Voucher No. 50PV002698 was due to an error during the conversion of the SDR to USD.</p> <p>This would be recovered against subsequent payments.</p> <p>Attached is a copy of the voucher OPEC No.50PV002901 in Appendix B1</p>
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor's Comment

Review of management comments and supporting documents revealed that the underpayment of USD 4,328.38 was indeed paid from the interest account this result to a misclassification as detailed below.

Date	PV Number	Payee	Amount paid from interest SDR	Amount paid from principal SDR	Difference SDR	Difference D
9/6/2019	50PV002901	OPEC Fund for International Development	129,001.62	133,330.00	4,328.39	217,328.46

The recovery of the overpayment of interest will be confirmed in subsequent audit

Date	PV Number	Payee	Amount as per bill \$	Amount paid \$	Difference in \$	Difference in GMD
4/10/2019	50PV002698	INTERNATIONAL DEVELOPMENT ASSOCIATION	46,647.37	47,189.80	542.43	26,899.10

3.13.2 Misclassification of interest and principal payments

Finding

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

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

During the audit, we noted that principal and interest payments in respect of two projects were made from the wrong project code.

Date	PV Number	Payee	Project name	Project	Amount	Remarks
1/24/2019	50PV002600	Ecowas Bank for International Development	The Gambia Rural electrification project Phase 2	2702	6,084,110.33	Code 2702 was used to make the payment. This corresponds to Upgrading rehabilitation of T and D network. The correct is 2701
12/5/2019	50PV003000	Islamic Development Bank	OMVG Agro-Pastoral Development in the Gambia	2430	2,811,642.06	2430 was the code used to make the payment. This corresponds to University of the Gambia. Campus project. The correct code is 2423

Implications

- There is a risk that forecasted interest and principal payments based on information provided from the IFMIS and the actual figures in the annual estimates for the

period under review were inaccurate.

- This is indicative of inadequate supervision of work done by junior staff involved in processing of interest and principal payments.
- The provision of the Financial Regulations is breached.

Priority

High

Recommendation

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

Management Response

Management response	These would be adjusted as part of the Revised Financial Statements .
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor's Comment

We can confirmed that this has been adjusted in the revised financial statements.

3.13.3 Non-disclosure of penalty and commitment fees

Finding

Penalty charges are incurred due to delays in the payment of principal and interest of a loan, while commitment charges are incurred as a result of untimely utilization of project disbursement. Both charges represent losses to government.

During the audit, we noted that payments of penalty and commitment fees amounting to D383,800.22 were not disclosed in the financial statements. Details are shown below.

Date	Description	PV Number	Payee	Amount in USD	Amount in GMD	Remark
9/4/2019	Exim Bank Line of Credit	50PV002876	EXPORT-IMPORT BANK OF INDIA	1712.81	86,000.19	Penalty fees
1/24/2019	The Gambia Rural Electrification Project Second Phase	50PV002600	Ecowas Bank for International Development	3,882.26	191,900.11	Commitment fees

Implication

Non-disclosure of penalty and commitment charges will be misleading to the users of the financial statement.

Priority

High

Recommendation

The Accountant General should ensure that these charges are disclosed in the financial statement.

Management Response

Management response	Penalties and commitment fees would be disclosed as a note to the Financial Statements in the Revised version.
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor's Comment

Penalty and commitment fees were not disclosed in the revised financial statement and the finding remained unresolved up to finalization of this management letter.

3.13.4 Difference between payment schedule recorded in the system and the amounts on the bills

Finding

We noted differences between amounts in the system payment schedule and the bill sent in by the creditors in respect of interest payments. See details below

Date	PV Number	Payee	Amount as per System schedule	Amount as per bill	Difference in USD	Difference in GMD
2/20/2019	50PV002634	BADEA	9,355.71	9,039.31	316.40	15,693.44
9/4/2019	50PV002876	EXPORT-IMPORT BANK OF INDIA	126,983.00	134,919.52	-7,936.52	-398,492.67

Implication

- There is a risk of overpayment thus leading to losses to the government.
- There is risk that amount billed are inaccurate.

Priority

High

Recommendation

- The Accountant General should investigate the difference and furnish this office with details for verification.

Management Response

Management response	The cause of the variation between the System Schedule and the bill from the creditor is mainly due to the fact that the computation of the interest is done on difference loan balances(ie MOFEA & creditors) especially on the disbursing projects
Action to be taken	
Officer responsible for the remedial action	DLDM Staffs (Back office)
Date when the situation will be regularized	Ongoing process

Auditor's Comment

Management comments did not address the finding, therefore the finding remained unresolved up to the time finalizing this management letter

3.13.5 Understatement of the borrowing balance

Finding

We noted that borrowing balance amounting to **D8, 568, 306, 000.00** was understated in the statement of financial position.

Amount on the statement of financial position, extended Trial balance and note 19 a (T-bill) Dec 2019	Amount on the statement of public debt (T-bills) Dec 2019	Understatement
10,023, 564,000	18, 586, 870,000	8, 568, 306, 000

Implication

- There is a risk that the borrowing (T-Bills) balance disclosed in Note 19a is misstated.

Priority

High

Recommendation

- The Accountant General should provide explanation supported with documentary evidence in respect of the actual compositions of the borrowing balance (T-Bills) disclosed in Note 19 a, extended trial balance and statement of financial position.
- The Accountant General should ensure that the error is corrected and the balance is adjusted accordingly.

Management Response

<p>Management response</p>	<p>The two amounts are not meant to be the same.</p> <p>The Statement of Public Debt is calculated as follows: Book Value (Amount owed to T.Bills subscribers + Interest payable = Statement of Public Debt</p> <p>On the other hand, the amount on the statement of Financial Position, Extended Trial balance and Note 19a is calculate as follow:</p>
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	Book Value (Amounts paid in by the T.Bills subscribers)- Principal paid out to the subscribers- Amounts paid out to TMA to fund Government budget= Financial Position, extended Trial balance and Note 19a
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor's comment

We performed reconciliation of the T-bill accounts in Extended Trial Balance, against the note 19a (Treasury Bill) of the financial statement. We noted differences amounting to D 1,806,865,640.37. As a result, this finding still remained unresolved. Details are shown below:

Name	Account Code	Extended Trial Balance (ETB)	Note 19 a	Difference
T-Bills Liability	411202	7,979,070,761.33		
Treasury Bills Bank Account	321114	237,627,598.30	10,023,564,000	1,806,865,640.37
Total		8,216,698,359.63	10,023,564,000	1,806,865,640.37

3.13.6 Differences between statement of public debt and figures recorded in the Debt management system (Meridian)

Finding

We noted an understatement of **D 656,048,449.97** during the reconciliation between statement of public debt disclosed in the financial statement and debt balances recorded in the debt management system (Meridian). Details are shown in **appendix 18**.

Implication

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

Priority

High

Recommendation

- The Accountant General should liaise with the Ministry of Finance to investigate the cause of the differences and details provided to the audit team for verification.
- The Accountant General should ensure that the debt balances are adjusted in the financial statement.

Management Response

Management response	The cause of the difference is due to the ongoing updates on the Disbursement and principal in the Meridian database. There was a time lag between the time the data was provided and compiled as the Statement of Public Debt and the provision of the figures recorded in the Debt management system to the Auditors during the audit exercise. However, the updated figures as at the end of December 2019 would be disclosed the Revised Financial Statement.
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor's Comment

We reviewed the revised Financial Statement and noted a difference of D 3,013,513,494.71 between the statement of public debt disclosed in the financial statement and debt balances recorded in the debt management system (Meridian). Details are shown in the revised appendix 18.

3.13.7 Failure to disclosed outstanding public debt balance

Finding

Review of the statement of public debt revealed that outstanding debt balance totalling **D1, 551,371,821.00** reported in the debt management system was not disclosed in the financial statement. See table below:

Creditor	Instrument ID	Instrument Title	Debt Outstanding D
African Development Bank	20160081	Agriculture value chain	5, 189, 299.95
Arab Bank for economic development in Africa	2009255	kombo coastal road	107, 3 63, 521.00
IMPORT -EXPORT BANK INDIA	2017008	GAMBIA BROADBAND NETWORK PROJECT	1, 236, 500, 000.00
Libya Arab Jamahiriyy	2008028	Libya Restructuring of outstanding loans	202, 319, 000.00
Total			1,551,371,821.00

Implication

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

Priority

High

Recommendation

- The Accountant General should ensure that the above outstanding debt balances are disclosed in the statement of public debt in the financial statement and details furnished to the audit team for verification.

Management Response

Management response	The debt balances for the said projects would be obtained and disclosed in the Revised Financial Statements.
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor's Comment

We can confirm that the outstanding debt balances for the above are now disclosed in the revised financial statement.

3.13.8 Difference in outstanding debt balance reported in the debt management system and financial statements

Finding

We re-performed calculation on the outstanding debt closing balances generated from the system and noted differences amounting to **D59,370, 875,815.73** between the amount reported in the financial statement and the recalculated amount. Details are shown in **appendix 19**.

Implication

- This is indicative of weaknesses in the internal control surrounding the administration of public debt and if not addressed would be misleading to users of the financial statements.

Priority

High

Recommendation

- The Accountant General should investigate and adjust the financial statements accordingly and details furnished to this office for verification.

Management Response

Management response	The method applied by the auditors to recalculate the debt closing balances was incorrect, so it would be difficult for the two debt balances to tally. The reasons are: i) movement in exchange rates, ii) cash flow updates, i.e. disbursements and principal repayments. The balances would only be the same if the loan currency or using the fixed exchange rate regimes are used.
Action to be taken	
Officer responsible for the remedial action	Back Office/team
Date when the situation will be regularized	

Auditor's comment

We re-confirm the differences in outstanding debt balance and noted that the figures were accurate. However, the re-confirmation revealed exchange rate differences that were not disclosed in the financial statement. Details are shown below:

Instrument Title	Outstanding Debt balance D 2019	Recalculated Figure D	Exchange differences D
Mandinaba - Soma Road Project	375,615,927.79	361,516,468.77	14,099,459.02
RECONSTRUCTION AND UPGRADING OF THE LAMINKOT-PASSIMUS ROAD PROJECT	292,708,600.27	287,131,877.33	5,576,722.94
Artisanal Fisheries Dev. Project	72,493,019.74	69,586,882.59	2,906,137.15

Further confirmation revealed that wrong exchange rate was used in the conversion of the loan amount from USD to Dalasi. Details are shown below: As a result, this finding remains outstanding.

Face Value	Loan amount USD	Rate applied @ 30 Dec 2019	Correct rate @ 31 Dec 2019	Differences D
		51.22	50.85	
	3,532,806.23	180,950,335.10	179,643,196.80	1,307,138.31

3.13.9 Failure to present minutes of loan negotiation

Finding

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

We noted that 8 loans were contracted and signed by the Government of The Gambia during the period under review. However, the minutes of these negotiations were not presented for review. We could not therefore ascertain whether all relevant stakeholders were invited to the negotiation processes during the acquisition and signing off these loans. Details are shown below

CREDITOR	PROJECT	DATE SIGNED	LOAN AMOUNT
IDB	Regional Rice Value Chain Dev. Program	4/4/2019	USD 17,000,000.00
BADEA	Rice Value Chain Dev. Project	5/4/2019	USD 10,000,000.00
European Investment Bank	The Gambia Electricity Restoration and Modernization Project (GERMP)	21/12/2018	EUR 57,000,000.00
EXIM BANK CHINA	Gambia National Broadband Network Project	22/12/2017	\$25,000,000
KfW, Frankfurt am Main	Regional Stabilisation and Development Fund in ECOWAS Member States		EUR 10,000,000.00
IDB	Small Ruminant Production Enhancement Project (STEP 1)	5/4/2018	ID 1,800,000.00
IDA	Emergency Development Policy Financing	11/7/2017	SDR 22,300,000.00
Saudi fund for development	The Rehabilitation and development of Banjul International Airport Project Phase 11 Additional Loan	24/02/2020	SR 45,000,000.00 USD \$ 12MILLION

Implication

- In the absence of negotiation minutes, it would be difficult to ascertain the involvement of relevant stakeholders in loan acquisition processes.

- There is a risk that adequate consultations with relevant stakeholders were not done during the negotiations process.
- There is a risk that contract terms and conditions were not reviewed before the loans were signed and as a result could be unfavourable to government.

Priority

High

Recommendation

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

Management Response

Management response	Follow up would be made to obtain the signed negotiated minutes.
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor's Comment

The signed negotiated minutes were not presented for our review. Therefore, the issue remained unresolved up to the time of finalising the management letter.

3.14 Losses of Public Money

3.14.1 Losses not fully recovered/ written off

Finding:

Our review of the fraud file revealed that 9 (nine) fraud cases were investigated and reported in the financial statements during the period under review. The monies misappropriated by the officials were not fully recovered and there was no evidence of active mechanisms in place to recover the outstanding balances.

In addition, there was no evidence provided to show that legal action was instituted against the suspects to recover the outstanding balances.

Details are in the table below:

Department	Nature of loss	Loss Amount D	Status
Gambia Immigration department (Sea port)	Police investigation revealed that visa fee amounting to D 1,302,000 was received by the cashier but only D700,000 was paid to the government leaving a balance of D602,000 which was shared among the officers.	602, 000.00	No evidence of recoveries was made available for our review.
Brikama Health Centre	un-accounted revenue collections	402,674.00	Receipts amounting to D129,000 were recovered leaving an outstanding balance of D273,674
Brikama sub-treasury	un-accounted revenue	6, 592,172.50	No evidence of recoveries was made available for our review.
Kerewan sub-treasury	un-accounted cash	2,136, 327.61	No evidence of recovery was provided
Janjanbureh sub- treasury	un-accounted cash	521,000.00	No evidence of recovery was provided.
Directorate of National Treasury	un-authorise Withdrawal of public funds from the Old TMA	4, 064,363.15	No evidence of recoveries was made available for our review.

Department	Nature of loss	Loss Amount D	Status
Department of Forestry, Parks and Wildlife	un-authorised transactions in a Project Account	839,500.00	An amount of D510,060 was recovered leaving an outstanding balance of D329,440
Mission in Guinea Bissau	cash withdrawals not accounted for by the finance attaché	390,000.32	No evidence of recoveries was provided for our review.
Mission in Paris	There was a reported fraud by the Finance attaché at the mission in Paris Mr Faisal Bojang on 14 February 2014. This amounts to €27,500	1,549,350.00	No evidence of recovery was provided.

Implication

- There is a risk that these moneys might not be recovered.
- This is indicative of poor internal control which if not addressed could result to recurrence in the future

Priority

High

Recommendation

- The Accountant General should make every effort to ensure that the amounts are recovered.
- The Accountant General should provide a status update on these suspected fraud cases.

Management Response

Management response	The Chairman of the Losses Advisory Committee has been engaged to activate the activate the committee to necessary action on the stated cases .
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor's comment

The finding remained a unresolved up to the time of finalising the management letter.

3.14.2 Failure to disclose suspected fraud

Finding

Our review of the fraud file revealed a fraud case involving an officer at the Intellectual Property office who issued fake receipts for moneys paid by trademark applicants and not pay the amount collected to the main cashier.

Discussion with officials revealed that investigations have since begun on the suspected fraudulent transactions, but no evidence has been provided to confirm this assertion.

We noted through a police report referenced GPF/114/OPS (246) and dated 26 March 2019, confirming fraudulent receipts amounting to **D10, 401,000.00** that could not be traced in the IFMIS.

The above amount was not also disclosed in the statement of losses of public moneys in the financial statement.

Implication

- There is a risk that the amounts disclosed under losses of public money were misstated
- This is indicative of inadequate supervision of work done by junior staff.

Priority

High

Recommendation

- The Accountant General should disclose all losses of public moneys in the financial statement.
- The Accountant General should provide update on the status of investigation into this suspected fraudulent activity.

Management Response

Management response	We will review and disclose in the Revised Financial Statement
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor's comment

We can confirm that the suspected fraud amounting to **D10, 401,000.00** was not disclosed in the revised financial statements.

3.14.3 Non-functional losses advisory committee

Finding:

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

Our attempt to review minutes of meetings of the Losses Advisory Committee was unsuccessful as there was no evidence that the committee had any meeting during the period under review.

Implication

- There is a risk that appropriate measures to recover misappropriated funds from culprits are not taken thus limiting the chances of any future recovery.
- This is indicative of weak oversight of the losses advisory committee as the above provision of the financial regulation is breached.

Priority

High

Recommendation

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

Management Response

Management response	The Chairman of the Losses Advisory Committee has been engaged to activate the activate the committee to necessary action on the stated cases .
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor's comment

We can confirmed from the minutes of meeting dated 29 July, 2021 that the committee was engaged to look into the fraud cases.

3.15 Payable

3.15.1 Difference between schedule in the financial statements (note 21) and the General Ledger reports

Finding

We noted a difference of **D2,438,631,330.62** between some balances disclosed under note 21 (payables) of the financial statements and the General ledger balances. Details are provided below.

Accounts	Codes	Amounts in FS	Amounts in GL	Differences
Withholding Tax Account	411805	13,544,000.00	-13,402,801.42	26,946,801.42
Income Tax Payable	411809	2,766,000.00	-1,114,348.43	3,880,348.43
Deposit Creditors	411810	247,000.00	-14,526.00	261,526.00
Development Creditors	411811	15,000.00	-213,087.86	228,087.86
Recurrent Creditors	411812	1,206,370,000.00	-1,206,932,661.64	2,413,302,661.64
General Accounts Payable	411815	0	0	0
Imprest Clearance Account	411816	-2,943,000.00	3,034,297.08	-5,977,297.08
Wages Payable	411947	14,000.00	24,797.65	-10,797.65
Total				2,438,631,330.62

Implication

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

Priority

High

Recommendation

- The differences between amounts in note 21 (payables) of the financial statement and amounts in the general ledger should be adjusted in the financial statements and details furnished to the audit team for verification.

Management Response

Management response	<p>Please note that actual difference should have been D3,128,156.96 instead of D2,438,631,330.62. The overstatement was a result of the amounts in the Financial Statements (Note 21) considered as Debit balances when they were actually Credit balances.</p> <p>Please see details of the re-computation below:</p>
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	Accounts	Codes	Amounts in FS	Amounts in GL	Actual Differences
	Withholding Tax Account	411805	-13,544,000.00	-13,029,645.54	-514,354.46
	Income Tax Payable	411809	-2,766,000.00	-1,247,515.73	-1,518,484.27
	Deposit Creditors	411810	-247,000.00	-14,526.00	-232,474.00
	Development Creditors	411811	-15,000.00	-213,087.86	-198,087.86
	Recurrent Creditors	411812	-	-	-
			1,206,370,000.00	1,206,932,661.64	-562,661.64
	General Accounts Payable	411815	0	0	0
	Imprest Clearance Account	411816	-2,943,000.00	-3,034,297.08	-91,297.08
	Wages Payable	411947	-14,000.00	-24,797.65	-10,797.65
	Total				-
					3,128,156.96
	The difference is a result of a report error and this would be adjusted in the Revised Financial Statements				
Action to be taken					
Officer responsible for the remedial action					
Date when the situation will be regularized					

Auditor's Comment

We have confirmed the adjustments in the revised financial statement.

3.15.2 Failure to disclose Payable account in the financial statement

Finding

Paragraph 1.3.32 of the cash IPSAS requires “where an entity elects to include in its financial statements and disclosures encourage in part of this standard, those disclosures shall comply with the requirement of paragraph 1.3,27”.

Paragraph 2.1.24 of the cash IPSAS requires “Disclosure of Assets, Liabilities, Revenues, Expenses and Comparison with Budgets states an entity is encouraged to disclose in the notes to the financial statements: Information about the assets, liabilities, revenues and expenses of the entity”.

During the audit, we noted that payable account (General Accounts Payable) with account code 411815 totalling D2, 801, 742.78 reported in the Extended Trial Balance was not disclosed in note 21 of the Financial Statement.

Implication

- There is a risk that the account payable figure disclosed in the financial statements is misstated.
- There is a risk that the disclosure requirement in respect of accounts payables in the financial statement is incomplete as a result of the above omissions.
- The dictate of the Cash basis IPSASs is not met.

Priority

High

Recommendation

- The Accountant General should adjust note 21 (Account Payable) balance to reflect the actual account balance in the financial Statements.
- The Accountant General should adhere to the dictates of the Cash Basis IPSASs at all times.

Management Response

Management response	The General Accounts Payable (411815) is a clearing account which has now been cleared .
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor's comment

We confirmed that the accounts have been cleared.

3.15.3 Liability accounts with debit balances

Finding

We noted that liability accounts are inappropriately showing debit balances instead of credit balances in their respective general ledger balances.

	411805 (withholding tax)	411809 (income tax)	411816 (Imprest Clearance)	411947 (wages payable)
Office of the president		139,873.25	2,219,496.13	
Public service commission			20,000.00	
Ministry of Defence				24,797.65
Ministry of Interior		4,898.51		
Ministry of tourism and culture			10,000.00	
Ministry of foreign Affairs			644,080.95	
Ministry of Economic planning & Ind. Dev.		21,706.64		
Ministry of petroleum		17,882.16		
Min of Trade	219,082.05		50,000.00	
Basic Education	6,675.00			
Min of Environment		53,341.70	101,720.00	
Total	225,757.05	237,702.26	3,045,297.08	24,797.65

Implication

- There is a risk that the above general ledger balances are not accurate.

Priority

High

Recommendation

- The balances in these accounts should be investigated and corrected accordingly and details provided to this office for verification.

Management Response

Management response	They are being reviewed.
Action to be taken	These would be adjusted in the Revised Financial Statements Statements .
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor's comment

We have confirmed the adjustments in the revised financial statements.

3.15.4 Transit accounts not cleared at year-end

Finding

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

Name of BE	411812 (Recurrent creditors)	411816 (Imprest Clearance)	411947 (wages payable)
Office of The President		2,219,496.13	
Public Service Commission		20,000.00	
Ministry of Defence	(1,275.00)		24,797.65
Ministry of Tourism and Culture		10,000.00	
Ministry of Foreign Affairs		644,080.95	
Local Government		(11,000.00)	
Ministry of Trade		50,000.00	
Ministry of Environment		101,720.00	
Total	(1,274.80)	3,034,297.08	24,797.65

Implication

- There is a risk that transactions were begun but not completed.
- There is a risk that payments were cancelled but no corresponding debit memos or payment adjustments were raised to reverse the transactions.
- There is a risk that the payable balance included in the financial statements is misstated.

Priority

High

Recommendation

- The Accountant General should investigate and adjust accordingly, and details of the adjustment provided to this office for verification.

Management Response

Management response	They are being reviewed
Action to be taken	These would be adjusted in the Revised Financial Statements Statement
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor's comment

We have confirmed that transit accounts were cleared except for an account balance of D-21,958,892.80 in the general ledger report for recurrent creditors under BE01.

3.16 On-Lending

3.16.1 Failure to recover on-lend loans to State Owned Enterprises (SoEs)

Finding

During the audit, we noted that government on-lend loans totalling **D7,367,390,837.80** to State Owned Enterprises (SoEs) However, there was no evidence provided to show that the respective SoEs were engaged to repay these on-lend loans.

Discussions with officials at MoFEA indicated that the underlisted SOEs consistently failed to repay government on their respective due dates and NAWEC has never repaid government since the loans were contracted.

Agreement Date	Borrower	Instrument Name	Amount in Foreign Currency	Amount in GMD
28-03-08	Gambia Civil Aviation Authority	BJL international improvement project	\$ 10,000,000	512,200,000
10-05-13	Gambia Telecommunication	GAMTEL Broadband network project	\$ 25,000,000	1,280,500,000
10-05-19	NAWEC	OFID Kotu Power Generation expansion project	\$12,000,000.00	614,640,000.00
10-05-19	NAWEC	IDB Brikama 11 Generator station (leasing)	\$ 10,890,000	557,785,800.00
10-05-19	NAWEC	Bandes project and expansion of network in the greater Banjul area	\$ 22,000,000	1,126,840,000.00
10-05-19	NAWEC	Indian electrification project for greater bjl	\$ 22,500,000	1,152,450,000.00
10-05-19	NAWEC	BADEA Kotu power generation expansion project	\$ 9,000,000.00	460,980,000.00
10-05-19	NAWEC	20 MWB Brikama Power station (leasing)	\$17,460,000.00	894,301,200.00
10-05-19	NAWEC	IDB Brikama power station project	4,320,000.00 (Islamic Dinar)	306,028,800.00

Agreement Date	Borrower	Instrument Name	Amount in Foreign Currency	Amount in GMD
22-01-16	Gambia Ports Authority	Banjul Ports Expansion Project	€ 8,088,035.00	461,665,037.80
Total				7,367,390,837.80

Implication

There is a risk of significant loss of public funds if these amounts remained outstanding.

Priority

High

Recommendation

We recommend MoFEA to ensure that there are adequate policies and procedures regarding repayment of loans on-lent to State-Owned Enterprises (SOEs).

Management Response

Management response	All the NAWEC on-lendings were not due for repayment as at the end of the year under review, details of which are stated below:					
	Agreement Date	Borrower	Instrument Name	Amount in Foreign Currency	Amount in GMD	Repayment due date
	10/5/2019	NAWEC	OFID Kotu Power Generation expansion project	\$12,000,000.00	614,640,000.00	Jan-2022
	10/5/2019	NAWEC	IDB Brikama 11 Generator station (leasing)	\$10,890,000	557,785,800.00	Mar-2022
	10/5/2019	NAWEC	Bandes project and expansion of network in the greater Banjul area	\$22,000,000	1,126,840,000.00	Jun-2021
	10/5/2019	NAWEC	Indian electrification project for greater bjl	\$22,500,000	1,152,450,000.00	Sep-2023
	10/5/2019	NAWEC	BADEA Kotu power generation expansion project	\$9,000,000.00	460,980,000.00	Feb-2024

	10/5/2019	NAWEC	20 MWBBrikama Power station (leasing)	\$17,460,000.00	894,301,200.00	Jan-2021																																	
	10/5/2019	NAWEC	IDB Brikama power station project	4,320,000.00 (Islamic Dinar)	306,028,800.00	Jun-2021																																	
<p>GPA has been repaying the The Banjul Ports Expansion Project loan. Please find below the schedule of receipts:</p> <table border="1"> <thead> <tr> <th>Date</th> <th>Details</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>26-Aug-2016</td> <td>BEING SETTLEMENT OF BI ANNUAL HALF</td> <td>8,485,633.45</td> </tr> <tr> <td>21-Oct-2016</td> <td></td> <td>5,500,000.00</td> </tr> <tr> <td>30-Dec-2016</td> <td>RTGS TRANS</td> <td>3,121,654.83</td> </tr> <tr> <td>03-Jan-2017</td> <td>FT1700369014</td> <td>11,000,000.00</td> </tr> <tr> <td>25-Sep-2017</td> <td>RTGS TRANS</td> <td>13,939,892.66</td> </tr> <tr> <td>27-Sep-2017</td> <td>RTGS TRANS</td> <td>13,128,619.98</td> </tr> <tr> <td>28-Sep-2017</td> <td>RTGS TRANS</td> <td>30,000,000.00</td> </tr> <tr> <td>02-Jan-2018</td> <td>RTGS TRANS</td> <td>3,152,203.14</td> </tr> <tr> <td>05-Jan-2018</td> <td>RTGS TRANS</td> <td>11,000,000.00</td> </tr> <tr> <td>9-Aug-19</td> <td>1201600001</td> <td>13,887,837.18</td> </tr> </tbody> </table> <p>GCAA loan repayment was due in 2019 and they were engaged in 2019.</p> <p>The GAMTEL Broadband network project loan was a government guarantee and not an on-lending. Government guaranteed this loan and it is currently being repaid by GAMTEL.</p>							Date	Details	Amount	26-Aug-2016	BEING SETTLEMENT OF BI ANNUAL HALF	8,485,633.45	21-Oct-2016		5,500,000.00	30-Dec-2016	RTGS TRANS	3,121,654.83	03-Jan-2017	FT1700369014	11,000,000.00	25-Sep-2017	RTGS TRANS	13,939,892.66	27-Sep-2017	RTGS TRANS	13,128,619.98	28-Sep-2017	RTGS TRANS	30,000,000.00	02-Jan-2018	RTGS TRANS	3,152,203.14	05-Jan-2018	RTGS TRANS	11,000,000.00	9-Aug-19	1201600001	13,887,837.18
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Action to be taken																																							
Officer responsible for the remedial action																																							
Date when the situation will be regularized																																							

Auditor's comment

We can confirm that the on-lend loan to GPA in respect of Banjul Ports Expansion Project loan is being repaid and the NAWEC on-lend loans were not yet due for repayment.

However, there was no evidence of repayment of on-lend loans issued to Gambia Civil Aviation Authority and Gambia Telecommunication

Agreement Date	Borrower	Instrument Name	Amount in Foreign Currency	Amount in GMD
28-03-08	Gambia Civil Aviation Authority	BJL international improvement project	\$10,000,000	512,200,000
10-05-13	Gambia Telecommunication	GAMTEL Broadband network project	\$25,000,000	1,280,500,000
	Total			1,792,700,000

3.16.2 On-lend loans to State Owned Enterprises (SoE) missing in the Debt management database (Meridian)

Finding

Section 50 of the Public Finance Act states, “The Ministry shall keep timely, comprehensive and accurate records of outstanding State debts, derivatives transactions, guarantees, lending and finance lease arrangements of the State in an appropriate database”.

During the audit, we noted that Government on-lend loans to National Water and Electricity Company (NAWEC) and Gambia Ports Authority (GPA) respectively amounting to **D1,970,606,237.80** were not captured in the on-lending database at MoFEA. See table below.

Agreement Date	Borrower	Instrument Name	Amount in Foreign Currency	Amount in GMD	Remarks
10-05-19	NAWEC	OFID Kotu Power Generation expansion project	\$ 12,000,000.00	614,640,000.00	Instrument not in the Meridian Report but disclosed in the Financial statement
	NAWEC	20 MWB Brikama Power station (leasing)	\$ 17,460,000.00	894,301,200.00	Instrument not in the Meridian Report but in disclosed in the Financial statement
22-01-16	Gambia Port Authority	Banjul Ports Expansion Project	€ 8,088,035.00	461,665,037.80	Instrument indicated as guarantee in the Meridian system instead of on lending
Total				1,970,606,237.80	

Implication

- The failure to capture a complete record of on-lend loans cast doubt over the accuracy and completeness of the database.
- The dictate of the Public Finance Act is not adhered to.
- Without an accurate and complete database, it would be difficult to properly account for the total on-lend loans issued or contracted by government to the State-Owned Enterprises (SoE)

Priority

High

Recommendation

- MoFEA should ensure that measures are put in place to capture all government on-lent loans to the State-Owned Enterprises (SoEs).
- The dictates of the Public Finance Act should always be adhered to.

Management Response

Management response	All on-lendings have been captured in the meridian Attached is a copy of the Meridian report in appendix F1. The Banjul Ports Expansion Project loan was contracted by GPA and Government guaranteed. Attached is a copy of the relevant documentation.
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor's comment

We can confirm that two (2) on lend loans to NAWEC are in the Meridian. We noted that that the on-lend loans shown below is misclassified in the Meridian as a guarantee as opposed to an on-lend loan. Therefore, the finding on the Banjul Ports expansion project remained unresolved.

Agreement Date	Borrower	Instrument Name	Amount in Foreign Currency	Amount in GMD	Remarks
22-01-16	Gambia Port Authority	Banjul Ports Expansion Project	€ 8,088,035.00	461,665,037.80	Instrument indicated as guarantee in the Meridian system instead of on lending

3.17 Information Technology

3.17.1 IFMIS

3.17.1.1 No Steering committee minutes

Finding

We noted that no minutes were maintained by the IT steering committee. Discussion with ICT officers revealed that the steering committee did not hold meetings during the period under review.

Implication

- Without regular sitting of the committee, matters related to the direction and change in information technology (IT) issues, could lead to failure in achieving governance and strategic objectives.

Priority

High

Recommendation

- The Accountant General should ensure that the steering committee meets on a regular basis to discuss IT related issues in line with business operation.
- Follow up should be made on agreements noted in previous meeting.

Management Response

Management response	Noted, steering committee meetings will be regularize
Action to be taken	AGD will call for ICT steering committee meetings
Officer responsible for the remedial action	Momodou Salifu Jatta
Date when the situation will be regularized	Q3 of 2021

Auditor's comment

We can confirm that there was no meeting held in the third quarter, therefore the issue remained unresolved.

3.17.1.2 No define roles and responsibilities

Finding

We noted that staff roles and responsibilities are not clearly outlined for each member of the IT team.

Discussion with the technical team revealed that there is no formal defined roles and responsibilities for the IT team.

Implication

- Without define roles and responsibilities, individual tasks will overlap and thus posing security threats as critical systems will not be restricted only to certain staff.
- There is a risk that some IT officers could have system right which are outside their roles and responsibilities.

Priority

High

Recommendation

- The Accountant General should ensure that staff roles and responsibilities are clearly outlined for each member of the IT team.

Management Response

Management response	Management encourages specializations but allows sharing of roles to enable the spread of knowledge and prevent the establishment of skill silos where only one individual acquires a knowledge area and would not share it because he is the only one with the role.
Action to be taken	We are gradually employing staff to reach the critical mass where specializations become feasible. This is in line with our strategic plan within three to five years.
Officer responsible for the remedial action	Deputy AG ICT
Date when the situation will be regularized	2021 to 2013

3.17.1.3 Training Program

Finding

We reviewed the Accountant General's Department Strategic Plan and noted plan for capacity building of IT technician. However, discussion with officers at ICT unit revealed that no training program were offered to the IT team.

Implication

- Without a training program for the technical team, there will be no guide as to what relevant training is required to equip the staff considering the pace of technological changes.

Priority

Medium

Recommendation

- The Accountant General should ensure that a training program is developed for the technical staff and relevant training provided to their various areas of specialization.

Management Response

Management response	Although a documented training program is not available for the IT team, relevant training is continuously provided to them in various areas of specialization .
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor's comment

No evidence was provided therefore this issue remained unresolved.

3.17.1.4 Change management system

Finding

Change management system is to control the lifecycle of all changes, enabling beneficial changes to be made with minimum disruption to IT services. This will include approval of procedures changed, documentation of changes or fault resolution.

Our discussion with technical staff revealed that there is no change management system in place during the period under review.

Implication

- Change to the system may not go through approval authority or procedure.
- Change or fault resolution would not be documented or recorded for future reference.
- Changes made in any application process if not documented could make it difficult for any subsequent enhancement or modification in the future.

Priority

High

Recommendation

The Accountant General should have a change management system in place. This involves request, approval and documentation of all changes done on the network. This has an added advantage in the sense that knowledge sharing is achieved since all change implementation procedures are shared among technical staff.

Management Response

Management response	Documented Change Management procedures exists for many changes that are made in the system (user creation, Vendor creation, Access rights, Chart of Accounts changes, BTL creation, etc.). However some changes (error resolution) to the system are normally advised through emails which are not formally (hardcopy) documented.
Action to be taken	This would be improved upon.
Officer responsible for the remedial action	DAG-ICT
Date when the situation will be regularized	

3.17.1.5 No Service Level Agreement for Internet & Generator Service

Finding

Discussion with officials revealed that there is no Service Level Agreement exist between Accountant General and service provider for the provision of internet and routine servicing of its generator.

Implication

- Without a service level agreement, there is a risk that the service providers may not meet the obligations in their service delivery, which could lead to disruptions to Accountant General's operations.

Priority

High

Recommendation

- The Accountant General should ensure clear terms and measurable guidelines are identified and agreed with the service provider. This will help provide efficient services and will reduce the chances of unsatisfactory services to the client.

Management Response

Management response	AGD Internet is provided by MOICI. So AGD does not have the contract with Gamtel. As for the generator service, AGD has a valid contract with a maintenance contractor.
Action to be taken	No action necessary
Officer responsible for the remedial action	N/A
Date when the situation will be regularized	N/A

3.17.1.6 No antivirus installed in the computer systems

Finding

Inspection of computers stationed at the Accountant General's Department revealed that no antivirus software were installed.

Further discussion with technical officials suggested that no antivirus system was available for installation into the computer systems during the period under review.

Implication

- There is a high risk of data loss, data exfiltration and vulnerabilities of attack from malicious users from the internet since these computer systems are all connected online.

Priority

High

Recommendation

- The Accountant General should ensure that a licensed antivirus is installed on the server, other client computers and updated regularly.

Management Response

Management response	New Karspersky antivirus has been installed.
Action to be taken	N/A
Officer responsible for the remedial action	N/A
Date when the situation will be regularized	N/A

Auditor's comment

We can confirm that the issue has been resolved.

3.17.1.7 Logbook to Server room

Finding

We requested and reviewed the logbook to the server room and noted that some members of the technical team do access the server room without recording their access time in the logbook.

Implication

- There is a risk that access to the server room will not be easily traced as there will be no proper record of entries into the server room.
- This could lead to changes perform by technical staff that can cause system shut down with no record or trace of who performed the change.

Priority

Medium

Recommendation

- The Accountant General should ensure that staff entry to the server room is always recorded for each access.

Management Response

Management response	The manual log book will be constantly monitored to ensure that all entries to the server room are recorded.
Action to be taken	Management has agreed to acquire a biometric lock system to control access to the server room.
Officer responsible for the remedial action	DAG-ICT
Date when the situation will be regularized	

3.17.1.8 Fire extinguishers in the server room not tested for a long time

Finding

Physical verification carried out at the server room revealed that the automatic fire extinguisher mounted has never been tested.

Implication

- Without regular testing of the fire extinguisher, there is a risk that it might not be functional in the event of a fire incident.

Priority

High

Recommendation

- The Accountant General should ensure that fire extinguisher is functional and test date logged for future reference. This will help the technical team to determine the level of firefighting in the event of a fire outbreak.

Management Response

Management response	Even though simulation of a fire incident cannot be carried out in the server to ensure that the fire extinguisher is functional, the automatic fire extinguisher is being regularly serviced in order to ensure that it is functional .
Action to be taken	
Officer responsible for the remedial action	DAG-ICT
Date when the situation will be regularized	Ongoing

Auditor's comment

The Service logs were not provided up to the time of finalising the management.

3.17.1.9 Main UPS in the server room does not synchronize

Finding

Our visit and inspection of the server room revealed that the newly installed giant Uninterrupted Power Supply (UPS) in the server room is not synchronizing.

Instead, there is a one (1) second delay in manual switch over from active to the standby UPS. This had led to the installation of additional smaller UPS as a backup for this delay.

implication

- There is a risk that the two giant UPS might have some missing configuration causing this delay. This could result to a sudden power failure to the server and other IT equipment in the event that small UPS are faulty.
- Maintaining both small and giant UPS to serve the same purpose could incur more cost.
- The switching over of these UPS from active to standby mode is done manually and there is a risk of power outage during non-working hours.

Priority

Medium

Recommendation

- The Accountant General should ensure that the two giant UPS are synchronized to avoid any delay in power transmission and manual switching over to be automated.

Management Response

Management response	Management will take necessary action to address the UPS synchronization .
Action to be taken	
Officer responsible for the remedial action	DAG-ICT
Date when the situation will be regularized	

3.17.1.10 System Users have more rights than needed

Finding

During our audit, we noted that some users were assigned more rights than needed as per their role entitlement.

Implication

- Without proper assignment of right and privileges to user accounts in the system, there is a risk that a user could leverage this opportunity and perform malicious operations which may lead financial irregularities.

Priority

High

Recommendation

- The Accountant General should ensure that users are assigned only the system rights they need to perform their roles and responsibilities. This should be implemented and monitored on a regular basis, to avoid abuse of other powers for personal gain.

Management Response

Management response	Management will review, and address any such situation .
Action to be taken	
Officer responsible for the remedial action	DAG-IFMIS
Date when the situation will be regularized	

Auditor's comment

A timeline should be specified as to when the issue will be remedied.

3.17.1.11 Unidentified administrator accounts in the domain

Finding

During our audit, we noted three administrative accounts that were enabled in the domain server that could not be identified.

Implication

- There is a risk that these unidentified administrative accounts on the system could be used by unauthorized users for malicious activities.

Priority

High

Recommendation

- The Accountant General should ensure that only active and authorised users exist in the system to ensure that no ghost usernames are included in the system.

Management Response

Management response	There are system accounts responsible for starting and maintaining application servers. Access to such is highly restricted to administrative users .
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor's comment

We can confirm that this issue has been resolved.

3.17.2 Meridian

3.17.2.1 Lack of Technical Capacity

Finding

Discussion with the IT staff deployed at the Ministry of Finance and Economic Affairs revealed their lack of knowledge to manage the meridian application software. They are yet to be technically trained and assigned with the necessary user access rights.

Implication

- Solving technical related issues on the Meridian application software might take longer time than expected, since the IT staff lack the necessary knowledge to resolve such issues as expected.

Priority

High

Recommendation

- The Permanent Secretary should ensure that the IT staff are adequately trained and assigned with the necessary user access right on the Meridian application software.
- The Permanent Secretary should also ensure that knowledge transfer mechanism is put in place.

Management Response

Management response	Management will take necessary measures to improve the capacity of the MOFEA ICT staff to be able to fully manage the Meridian .
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

3.17.2.2 IT staff sharing the same user account

Finding

During our audit, we noted that the same administrator user account (administrator user account) being shared with the IT staff to login to the servers which violates security best practices.

Implication

- It will be difficult to account for user activities on the server when system issues relating to user activities arise.

Priority

High

Recommendation

- The Permanent Secretary should ensure that each IT staff have their own user account and necessary user access rights on the servers.
- The server administrator account should be reserved for administration related activities on the servers and not system operational activities.

Management Response

Management response	These are system accounts for maintaining the application servers. They are not used to process financial transactions. An audit trail is maintained by the IIS server to monitor the use of such accounts.
Action to be taken	No action needed
Officer responsible for the remedial action	N/A
Date when the situation will be regularized	N/A

Auditor's comment

We can confirm that the issue has been resolved.

3.17.2.3 Irregular backup and improper storage on the Meridian database

Finding

During our audit, we noted that the last database backup conducted on the Meridian application software was on the 25th January, 2021. In addition, some of the backups are individually stored on laptops, external disk drive, and the server hosting the Meridian application.

Implication

- There is a risk that up-to-date system recoveries will not be feasible due to infrequently database backup.
- There is also a risk that data might be compromised if t laptops are stolen or infected with virus.

Priority

High

Recommendation

- The Permanent Secretary should ensure that Meridian database is frequently backed up ,and properly stored on external hard drives and kept in a safe location.

Management Response

Management response	Full back up is carried out on weekly basis
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor's comment

There was no evidence provided to confirm management assertion. Therefore this issue remained unresolved up to the time of finalising the management letter.

3.17.2.4 No Backups of the Virtual Servers

Finding

The server hosting the Meridian application software is using Virtualization technology in which a single physical server can host multiple virtual servers. With this technology, servers can be easily back-up in an external hard drive, which can be restored in the event of system failure or disasters.

During the audit we noted that there are no backups made on the Meridian Server.

Implication

- In the event of system disaster, there is high risk that recovery to the last point of failure might not be achieved since there are no backup to fall back on.

Priority

High

Recommendation

- The Permanent Secretary should ensure that the backup of the server hosting the Meridian application software is backup and secured in a safe location. Thus, they could be used for disaster recovery when the need arises.

Management Response

Management response	Synology DS220j a Network Attached Storage will be deployed in the coming weeks to take snapshots of the Virtual Machines .
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor's comment

We can confirm that no deployment has been carried out. Therefore, the issue remains unresolved up to the time of finalising this management letter.

3.17.2.5 Server room door lock issues

Finding

During our audit, we observed that the key to the server room door was stuck on door lock. This has deactivated the security function on the door and pose risk to servers kept in the room.

Implication

- There is a risk that an unauthorized person can easily have access to the server room and temper data

Priority

Medium

Recommendation

- The Permanent Secretary should ensure that the door lock to the server room is replaced and well secured at all times.

Management Response

Management response	Management is the process of acquiring a biometric lock system for the server room .
Action to be taken	
Officer responsible for the remedial action	DAG-ICT
Date when the situation will be regularized	

3.18 Payroll

3.18.1 Un-presented Personal Files

Finding

During our review of personnel files, we noted that 93 (ninety-three) personal files were not presented for audit inspections. Details are shown in **Appendix 20**.

Implication

- In the absence of the personal files, it would be difficult to determine the existence of the employees in the various Ministries and department.

Priority

High

Recommendation

- Management should take all the necessary steps to produce all the outstanding personnel files immediately.

Management Response

Management response	The relevant MDAs have been engaged to provide the files. Attached are copies of the correspondence in Appendix S
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor's Comment

The un-presented personal files from the relevant MDAs were not provided up to the time of finalizing the management letter.

3.18.2 Partially Updated Personal Files

Finding

Personnel Records include comprehensive information which helps to supply crucial information regarding employees.

We noted that personal files from Ministry of Education were not updated with personal records such as birth certificates, academic qualifications, transfers, contracts, and retirement etc. Details are shown in **Appendix 21**.

Implication

- There is a risk that recent information about employees will not be easily accessible by management as the personal file was not updated.
- In the absence of these missing information, it would be difficult to obtain relevant information for the timely computation of employee benefits.

Priority

Medium

Recommendation

- Management should take all the necessary steps to update personal files immediately.

Management Response

Management response	MOBSE has been engaged to update the personal files with the missing information.
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor's Comment

The Ministry of Basic and Secondary Education has not provided the missing information on these I files. Therefore, the issue remained outstanding up to the time of finalizing the management letter.

3.18.3 Poor Record Management

Finding

We noted deficiencies in the recording and management of staff personal file across ministries (Education, Tourism, Health and Information). The weaknesses identified are as follows:

1. Files are not recorded in the registers and referenced accordingly.
2. Documents are not filed according to the index references making it difficult to retrieve information.

Implication

- There is risk of untimely provision of personal files.

Priority

Medium

Recommendation

- Management should ensure that comprehensive records and management of personal file is put in place.

Management Response

Management response	This issue has been brought to the attention of the relevant Permanent Secretaries for remedial action. Attached is a copy of the letters in Appendix C1
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor's Comment

The evidence provided by AGD has been reviewed but the issues raised in the finding are not addressed by the relevant Permanent Secretaries. Therefore, the issues remained unresolved up to the time of finalizing the management letter.

3.18.4 Failure to maintain personal files for staff on contract

Finding

We noted that Ministry of Education did not maintain personal files for staff on contract. As a result, the authenticity of the employee on contract could not be ascertained.

Details are show below.

Emp.ID	Name	Status
1001186	JANNEH LANDING	Contract
1001240	JOBE AJARA	Contract
1001312	JAWNEH HAMADI M L	Contract
1001315	JAMMEH FABAKARY	Contract
1001342	Joof MOMODOU L	Contract
1001861	JARJUSEY Manlafi	Contract
1003668	JANNEH BASIRU	Contract
1004318	JAMMEH DEMBA	Contract
101207	Kebbe Sira	Contract
102451	Camara Mamadi	Contract
102575	Correa Tamsir	Contract
105728	NgetKebba	Contract
109745	Jarju Landing S A	Contract
1100689	KEITA EBRIMA ABUBACARR	Contract
1101431	Kujabi Mariama M	Contract
113337	SaidyJuma	Contract
128576	NjieHaddy E F	Contract
1300431	MENDY ELIZABETH	Contract
1300901	MANNEH BULLY	Contract
1901894	SONKO BUBA	Contract

Implication

- In the absence of the personal files populated with appropriate documentation, it will be difficult to ascertain the existence and authenticity of the employee.

Priority

High

Recommendation

- Management should ensure that all the necessary steps are taken to maintain personal files for the staff affected immediately without delay.

Management Response

Management response	MOBSE has been engaged to avail the un-presented file
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor's Comment

No evidence has been provided by MOBSE up to the time of finalizing this management letter.

3.18.5 Staff receiving Salary after end of Contract

Finding

We noted that the underlisted staff on contract from Ministry of Education continue to receive salary amounting to **D110, 885.00** after the end of their contract. Details are shown below.

Emp.ID	Name	Position/ Job	Organization	Amount paid after end of contract	Remarks
101207	Kebbeh Sira	Unqualified Teacher	20-Ministry of Education	30,451.00	He was on contract from 1 Jan 2019 to 31 July 2019. He was paid salary from 1 Aug 2019 to 30 Sept 2020
105728	Nget Kebba	Contract	20-Ministry of Education	70,264.00	He was on contract from 1 Sept 2017 to 31 Aug 2019. He was paid salary from 1 Sept 2019 to November 2020
109745	Jarju Landing S A	Contract	20-Ministry of Education	10,170.00	He was from contract 1 Sept 2018 to 31 Aug 2020. He was salary from 1 Sept 2020 to December 2020
Total				110,885.00	

Implication

- This might lead to loss of funds for the government if the salaries already paid could not be recovered.
- This is indicative of weak supervision and control over the payroll processing to contract employees.

Priority

High

Recommendation

- Management should take all the necessary steps to terminate the contract staff on time in the system and recover the amount paid to the respective contract employees.

Management Response

Management response	The contract for Nget Kebba was renewed with effect from 1 st September 2019 to 31 st August 2021. The contract is available for review. The contract for Landing S A Jarju was still valid as at 31/12/2019, as it ended on 31-08-2020.
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor's Comment

The evidence for Sira Kebbeh remained outstanding. Details are shown in the revised table below:

Emp.ID	Name	Position/ Job	Organization	Amount paid after end of contract	Remarks
101207	Kebbeh Sira	Unqualified Teacher	20-Ministry of Education	30,451.00	He was on contract from 1 Jan 2019 to 31 July 2019. He was paid salary from 1 Aug 2019 to 30 Sept 2020

3.18.6 Contract employees status not updated in the system after end of contract

Finding

We noted that the following staff hired on contract from the Ministry of Education had active status in the system even after the end of their contracted. Details are shown below.

Emp.ID	Name	Status	Contract hired Date	Contract end Date	Remarks
105728	Nget Kebba	Contract	01-09-2017	31-08-2019	Remained active in the system at 31/12/2019
109745	Jarju Landing S A	Contract	01-09-2018	31-08-2020	Remained active in the system at 31/12/2019

Implication

- Staff with active status at the end of their contract might continue to receive salary leading to loss of funds for the government if not terminated in the system on time.

Priority

Medium

Recommendation

- Management should ensure that contracted staffs are terminated in the system immediately after the end of their contract.
- Management should ensure regular monitoring of the status of contract employees in the system.

Management Response

Management response	<p>The contract for Nget Kebba was renewed with effect from 1st September 2019 to 31st August 2021. The contract is available for review.</p> <p>The contract for Landing S A Jarju was still valid as at 31/12/2019, as it ended on 31-08-2020.</p>
Action to be taken	

Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor's Comment

We can confirm that the evidence was provided and reviewed.

3.18.7 1x6 salary advance payments and recoveries

Finding

We could not agree the recovery payment vouchers against the general ledger due to missing recovery payment vouchers for the under listed months as detailed below;

Ministry	Recovery month not provided
Ministry of Education	November 2019
Ministry of Comm Info & Technology	November 2019 and March 2020
Min of Health & Social Welfare	November 2019 and January 2020
Ministry of Tourism & Culture	November 2019

Implication

- There is a risk that the recoveries are overstated in the system.

Recommendation

- Management should verify the payments of these recoveries and provide details to the office for verification.

Management Response

Management response	The evidence for the recoveries(payment vouchers) are available for inspection.
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor's Comment

There were un-reconciled differences of 1x6 between the general ledger and the 315 report as detailed in the table below.

Ministry	Amount Disbursed (315 Report)	Amount Recovered (GL 1X6)	Unreconciled Difference
Ministry of Education (BE 20)	62,036,781.60	58,733,900.00	3,302,881.60
Ministry of Tourism and Culture (BE 09)	158,512.00	143,690.76	14,821.24
Ministry of Communication, Information & Technology (BE19)	331,201.00	325,469.40	5,731.60
Ministry of Health & Social Welfare (BE21)	11,189,601.60	10,402,454.82	787,146.78

3.19 Compliance

3.19.1 Failure to set Borrowing Limit for SOEs

Finding

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

During our audit, we noted that no borrowing limit was set for State Owned Enterprises (SOEs) in contravention to the Public Finance Act.

Implication

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

Priority

High

Recommendation

- We recommend the Ministry of Finance to institute control mechanism to regularly assess borrowing levels of SoEs before they can contract additional loans. This will reduce the risk of default in the payment of principal and interest payments.
- The Minister of Finance should adhere to the dictates of the Public Finance Act and ensure that appropriate limits are stated for each State-Owned Enterprise.

Management Response

Management response	Management had set a policy requiring all SOEs borrowings to subjected to approval by the Ministry and this has been communicated to all SOEs as well as the Commercial Banks. Attached is a copy of the correspondence in Appendix D1
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor's Comment

The circular submitted was dated and effected 2nd January 2020. In addition, no borrowing limit was set for the period under review.

3.19.2 Classes of expected output not in budget estimate

Finding

Section 21(4) of the Public Finance Act states “A statement of the classes of outputs expected to be provided from each vote during the year and performance criteria to be met in providing those outputs shall be included in the Appropriation Bill document”.

The Ministry of Finance is required to disclose the expected activities of Ministries, Departments and Agencies during the preparation of the annual budget estimates.

We reviewed the 2019 budget estimate and noted that classes of outputs and performance criteria to be met in providing those outputs are not included in the budget estimate in contravention of the Public Finance Act.

Implication

- We could not ascertain the adequacy and appropriateness of the budget preparation process as a result of the above non-compliance. This further highlights the risk of inefficient allocation and utilization of much needed public resources.
- We could not verify whether outputs were identified during the budget preparation process and whether those outputs are links to program objectives of each Ministry, Department and Agency.
- We could not also verify whether inputs (budgeted resources) provided to Ministries, Departments and Agencies are linked to program objectives or towards the implementation of government objectives.

Priority

High

Recommendation

- The Minister of Finance should adhere to the dictates of the Public Finance Act.
- The Minister should ensure outputs are identified for each budget Ministry, Department and Agency and performance criteria to be met in providing these outputs are included in the budget estimate
- The Ministry of finance should also ensure that budgeted resources (inputs) are based on activities that will deliver identified outputs under each Ministry, Department and Agency.

Management Response

Management response	
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor's comment

No management response was provided, and the finding remained unresolved up to the time of finalising the management letter.

3.19.3 Failure to explain material differences between budget and actual amount

Finding

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

Furthermore, the budget approved by parliament in 2019 was program based while the disclosures made in the financial statements are line items.

Implication

- The financial statement did not meet the requirements of this section of the IPSAS(s).
- The users of the Financial Statement are denied vital information's in the financial statement.
- The inconsistency indicate above is misleading and user of the financial statement cannot determine whether the programs budgeted for are indeed implemented.

Priority

High

Recommendation

- The Accountant General should send variance analysis to All MDAs and request explanation of material difference from approved budget. This should be incorporated in the financial statement in-order to inform users and promote accountability.
- The disclosures made in the financial statement should be consistent with the approved Estimate of revenue and Expenditure.

Management Response

Management response	Generally, inadequate resources (Cash Allocation) would be a major reason for the MDAs not being able to fully implement their budgets. Change in priorities during budget execution is another reason .
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Action to be taken	MDA to be engaged to provide reason for difference .
Officer responsible for the remedial action	
Date when the situation will be regularized	2020 Financial Statements

3.19.4 Disclosure of Budgetary Basis, Period and Scope

Finding

Part 1 of the cash IPSAS 1.7.33 requires *“An entity shall explain in notes to the financial statements the budgetary basis and classification basis adopted in the approved budget”*.

The 2019 financial statements did not disclose the budget and classification adopted.

Implication

- The Account General’s Department is non-compliance with the above IPSASs in preparing the financial statement.

Priority

High

Recommendation

- Management should disclose the budgetary basis and classification adopted in the notes to the financial statements. This will inform users and ensure compliance with the above section of the Cash IPSAS.

Management Response

Management response	The budgetary basis adopted by the Government is the Program Based Budgeting (PBB). The account classification in 2019 was based on GFS 2001.
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor’s comment

The budgetary basis and classification adopted have been disclosed in the revised financial statement

3.19.5 Difference between the closing and opening balances of the 2018 and 2019 Financial Statement

Findings

Section 1.5.1 of the Cash IPSAS requires “When an error arises in relation to a cash balance reported in the financial statements, the amount of the error that relates to prior periods shall be reported by adjusting the cash at the beginning of the period. Comparative information shall be restated unless it is impracticable to do so.”

Section 1.5.2 of the Cash IPSAS requires “An entity shall disclose in the notes to the financial statements the following:

- (a) The nature of the error that relates to a prior period,
- (b) The amount of the correction; and
- (c) The fact that comparative information has been restated or that it is impracticable to do so.”

Reconciliation of the closing balance of the 2018 audited financial statements against the opening balance of the 2019 financial statements, revealed difference amounting to **D10, 896,000.00** between the cash and cash equivalent balance reported in the financial statements.

Details are shown below:

Opening Balances			
Description	Opening Bal 2019	Closing Bal 2018	Difference
Financial Assets	D'000	D'000	D'000
Cash and Cash Equivalents Note (15)	5,499,293	5,488,397	10,896

Implication

- The closing balances of the 2019 financial statements might not be accurate.
- This might be misleading to stakeholders relying on information provided in the financial statement.

Priority

High

Recommendation

- The Accountant General should investigate and correct the difference and furnish details to us for review.

Management Response

Management response	<p>The difference between the closing balance of the 2018 audited financial statements and the opening balance of the 2019 draft financial statements has been resolved.</p> <p>It should be noted that the irrelevant account codes (Cash allocation, Transfer etc) initially mapped to these reports have been discounted and a such caused a huge difference between the initial and revised figures.</p> <p>Attached is a copy of the reports in Appendix E1.</p>
Action to be taken	
Officer responsible for the remedial action	
Date when the situation will be regularized	

Auditor's comment

The adjustments have been confirmed in the revised financial statement.

3.20 Follow-up on prior year matters

In our Management Letter in respect of financial year 2018, we reported a number of issues which needed urgent action.

Follow up discussion with the Accountant General's Department was made to confirm if action was taken to resolve the issues. The table below details the status of implementation of the recommendations.

Paragraph	Finding	Implementation on status	Management response	Auditor's Comment
4.1.1	Failure to provide for Contingency Fund in the Budget	Not Implemented	The Contingency Fund in the Budget is now been provided for the Budget.	We can confirmed that Contingency Fund is in 2019 budget.
4.2	Failure to submit Financial Statements to the Auditor General in time	Implemented		The issue reoccurred in 2019 therefore remains unresolved
4.3.1	Inadequate disclosed of Government guarantees	Implemented	All Government guarantees are adequately captured in the current Financial Statement s	We can confirm that appropriate disclosures of government guarantees was made in the revised financial statements.
4.3.2	Actual Liabilities Wrongly Disclosed as Contingent Liability	Implemented	N/A	We can confirm that actual liabilities were appropriately classified disclosed
4.3.3	Non- disclosure of on-lending	Not implemented		The issue reoccurred in 2019 therefore remained unresolved
4.4.1	Difference with the General Ledger reports, Extended Trial Balance and financial statements (note 21)	Not implemented	This would be resolved in the 2019 Revised Financial Statement.	The issue remained unresolved as there is still a difference of D1,289,121,780

Paragraph	Finding	Implementation on status	Management response	Auditor's Comment
4.4.2	Misclassification of account payable	Not Implemented		The issue reoccurred in 2019 therefore remained unresolved
4.4.3	Liability accounts with debit balances	Not implemented	Liability accounts with debit balances would be cleared in the 2019 Revised Financial Statements.	The issue reoccurred in 2019 therefore remained unresolved
4.4.4	Transit accounts not cleared at the year-end	Not implemented	Transit accounts not cleared at the year-end would be cleared in the 2019 Revised Financial Statements	The issue is resolved in the revised financial 2019
4.5.1	Losses not fully recovered/ written off	Not implemented	The Chairman of the Losses Advisory Committee has been engaged to activate the committee to necessary action on the stated cases.	The issue reoccurred in 2019 therefore remained unresolved
4.5.2	Non-functional advisory committee.	Not Implemented	The Chairman of the Losses Advisory Committee has been engaged to activate the committee to necessary action on the stated cases.	The issue reoccurred in 2019 therefore remained unresolved
4.6.1	Inadequate disclosure of grants disbursements	Not implemented	Grants would be disclosed in subsequent Financial Statement.	The issue reoccurred in 2019 therefore remained unresolved
4.6.2	Failure to provide records of grant disbursement	Not implemented	Management would endeavour to data on grants disbursed in subsequent Financial Statements.	The issue reoccurred in 2019 therefore remained unresolved
4.7.1	Failure to submit tender document	Not implemented	The tender documents could not be provided as this was single sourced	The issue remained unresolved

Paragraph	Finding	Implementation on status	Management response	Auditor's Comment
			and this is an acceptable method of procurement based on the GPPA Act. was used	
4.7.2	Retrospective approval and signing of contract documents	Not implemented		The issue reoccurred in 2019 therefore remained unresolved
4.7.3	Non-performance of reconciliation between Government and suppliers	Not implemented	The said reconciliation has been carried out and evidence provided to the audit team	Unresolved reconciliation not provided
4.7.4	Payment of duplicate invoices	Not implemented	No Management response	There was no recovery of duplicate payment
4.8.1	Accounts with wrong closing balance	Partially implemented	This as a report problem and this has now been resolved.	The issue reoccurred in 2019 therefore remained unresolved
4.8.2	Outstanding cabinet revolving loan amount	Partially Implemented	All loans have been repaid loan except Dr Aboubacarr Senghore and Mr Alieu K Jammeh who are currently repaying. There is no repayment from Mr Ousman Sonko, as he is currently at large.	The loan is recovered except for Ousman Sonko
4.8.3	Third-party accounts with balances at the year-end	Not Implemented	This issue has been reviewed and since the Account balances rollover, the matter is being addressed with the 2019 Financial Statements	The issue reoccurred in 2019 therefore remained unresolved

Paragraph	Finding	Implementation on status	Management response	Auditor's Comment
4.8.4	Dormant accounts not closed	Not Implemented	These are balances of payroll deduction and would be cleared in the 2019 Revised Financial Statements.	The issue is resolved in the revised financial statement 2019
4.8.5	Misclassification of revenue account as a third-party account	Not Implemented	All the said Third Party accounts are no longer in use.	The issue reoccurred in 2019 therefore remained unresolved
4.9.1	No minutes of Bilateral meeting on Budget preparation	Partial Implemented	Minutes of Bilateral meeting on Budget preparation would be compiled in future.	The issue remained unresolved. This will be followed in subsequent audits
4.9.2	Failure to submit strategic plans of MDAs	Not Implemented		The issue remains unresolved
4.9.3	Virements approval	Not Implemented	Virement approvals are delegated to Senior officers at MOFEA as permitted by the Public Finance Act.	The issue remained unresolved as delegation of authority was not even to all officers that were approving
4.10.1.1	Untraced tax revenue codes in the annual estimate	Not Implemented	A retrospective correction is not feasible.	The issue remained unresolved
4.10.1.2	Misclassification of tax revenue	Not Implemented	This is noted for the future as retrospective classification is not feasible.	The issue remained unresolved
4.10.1.3	Allocation of single code to two different revenue lines	Not Implemented	The chart of Accounts between AGD & GRA has been alignment with the adoption of the new chart of accounts in 2020.	Management's efforts are noted. This will be followed in subsequent audits
4.10.1.4	Differences in revenue coding between Gambia Revenue Authority (GRA)	Not Implemented	The chart of Accounts between AGD & GRA has been alignment with the adoption of the	Management's efforts are noted. This will be followed in subsequent audits

Paragraph	Finding	Implementation on status	Management response	Auditor's Comment
	and Accountant General		new chart of accounts in 2020.	
4.10.1.5	Understatement of tax revenue	Not Implemented	No management response	Reoccurred in 2019 and issue remained unresolved
4.10.1.6	Difference in monthly tax revenue returns	Not Implemented	This would be further reviewed as part of the reconciliation of Tax Receivable reconciliation.	Management's efforts are noted. However, the issue remained the unresolved
4.10.2.1	Failure to classify revenue streams	Not Implemented	This is noted for the future as retrospective classification is not feasible.	The issue remained the unresolved
4.10.2.2	Insufficient supporting Documents on non-tax revenue	Not Implemented	No management response	The issue reoccurred in 2019 therefore remained unresolved
4.10.2.3	Wrong coding of non-tax revenue	Not Implemented	No management response	The issue remained the unresolved
4.10.2.4	Failure to present non-tax revenue receipts and GTRs	Partial Implemented	The pending receipts are still being traced	The issue reoccurred in 2019 therefore remained unresolved
4.10.2.5	Revenue receipts without adequate supporting documents	Not Implemented	The supporting document are still being traced.	The issue reoccurred in 2019 therefore remained unresolved
4.10.2.6	Failure to provide register/database of licence and permit holders	Partial Implemented	Response to be provided shortly	The issue remained the unresolved
4.10.2.7	Licence for mining of black sand	Not Implemented	Auditor's Comment noted .	The issue remained the unresolved
4.10.2.8	Understated revenue balance	Not Implemented	Response to be provided shortly	The issue remained the unresolved
4.10.2.9	Failure to maintain a cash book	Not Implemented	A cashbook is maintained in the IFMIS to capture collections.	The IFMIS cash book capture details of the treasury receipts

Paragraph	Finding	Implementation on status	Management response	Auditor's Comment
				not the individual receipt and related deposit slips of daily collections. This source documents needs o be referenced of the cashbook inorder to trace and account for collection made. The issue remained the unresolved
4.10.2.10	Incomplete record of daily mineral extractions from sand mining	Implemented	Daily extractions are being recorded.	We can confirm that daily record of minerals extractions from sand mining are now maintain
4.10.2.11	Failure to present documents Geology Department (Inspectors' report) Department's quarterly and annual report Judiciary Sheriff sales	Not Implemented	Response to be provided shortly	The issue remained the unresolved
4.10.2.12	Difference between expected royalty and actual royalty paid	Not Implemented	The royalty paid was as per what was expected.	The issue remained the unresolved
4.10.2.13	Suspect misappropriation of royalty collections	Not Implemented	The royalty paid was as per what was expected.	The issue remained the unresolved

Paragraph	Finding	Implementation on status	Management response	Auditor's Comment
110.2.14	Failure to maintain Receipt book register	Not Implemented	A receipt book register is maintained	The issue remained the unresolved
4.10.2.15	Receipts not attached to deposit slips	Not Implemented	The pending receipts are still being traced	The issue remained the unresolved
4.10.2.17	Failure to account revenue in the cashbook	Not Implemented	A cashbook is maintained in IFMIS	The IFMIS cash book capture details of the treasury receipts not the individual receipt and related deposit slips of daily collections. This source documents needs to be referenced of the cashbook in order to trace and account for collection made. The issue remained the unresolved
4.10.2.19	Non-monitoring of collections	Not Implemented	All collection are being monitored	The issue remained the unresolved
4.10.2.20	Compatible manifest format and Escrow bank transfer schedule not presented	Not Implemented	GRA ensures proper reconciliations between the two units of Revenue Collection.	The issue remained the unresolved
4.10.2.21	Un-recognized scanning fees collection	Not Implemented	Issue of this nature will not arise again because a standing order was sent to The Central Bank as per our letter ref:DE21/01/p.58 (118) dated 30 th September 2019 requesting for daily sweeping from The Scanning System \$ and GMD bank accounts to the MOFEA Account	The issue remained the unresolved

Paragraph	Finding	Implementation on status	Management response	Auditor's Comment
4.10.2.22	Overstatement of scanning fees collection	Not Implemented	Issue of this nature will not arise again because a standing order was sent to The Central Bank as per our letter ref:DE21/01/p.58 (118) dated 30 th September 2019 requesting for daily sweeping from The Scanning System \$ and GMD bank accounts to the MOFEA Account	The issue reoccurred in 2019 therefore remained unresolved
4.11.3	Non-maintenance of personnel files	Not Implemented	MOBSE was engaged to provide the personnel file, however these are yet to be received.	The issue reoccurred in 2019 therefore remained unresolved
4.12.1	Retrospective secondment approval	Not Implemented	Seconded officer are required <i>pay back the salary to AGD and provide PMO with the receipt of such payment before the secondment is issued</i>	The issue remained the unresolved
4.12.2	Differences in records on seconded officers between PMO and AGD	Not Implemented	<i>Personal files are being updated accordingly.</i>	Not confirmed Issue therefore remained outstanding
4.12.3	No control mechanism to monitor the 25% pension payment by seconded officers	Not Implemented	Monitoring is a constrain but the 25% is deducted as the time of pension computation.	The issue remained the unresolved
4.12.4	Salary stoppage of seconded officers	Not Implemented	Where the officer is overpaid PMO endures that secondment officers are issued only when overpaid amounts are repaid..	The issue remained unresolved

Paragraph	Finding	Implementation on status	Management response	Auditor's Comment
4.14.1	Balances in the statement of outstanding commitments	Not Implemented	Outstanding commitments are being monitored, and cleared where they are not required.	The issue reoccurred in 2019 therefore remained unresolved
4.15.1	Overpayment of loan interest	Not Implemented	A review of the of the matter reveals that the amount was not actually an overpayment.	The issue reoccurred in 2019 therefore remained unresolved
4.15.2	Exchange difference	Not Implemented	Generally the GMD deteriorates against forex currencies, due to timing difference between voucher and payment dates, resulting in a cumulative net loss at the end of the year. Exchange losses are captured as adjustments during the reconciliation process under GFS 222143 (Exchange Difference). The quoted amount formed part of the balance of this account.	The issue remained unresolved
4.15.3	Misclassification of interest and principal payments	Not Implemented	This is noted for future Financial Statement compilation.	The issue reoccurred in 2019 therefore remained unresolved
4.15.4	Penalty payments	Not Implemented	Penal would be disclosed as a note to the Financial Statements.	The issue remained unresolved
4.15.5	Inaccurate principal amount disclosed in the debt management system	Not Implemented	The schedule has revised in the debt management system.	The issue remained unresolved
4.15.6	Failure to present minutes	Not Implemented	Management would endeavour to keep	The issue reoccurred in 2019

Paragraph	Finding	Implementation on status	Management response	Auditor's Comment
	of loan negotiation		loan negotiation minutes.	and therefore remained unresolved
4.15.7	Failure to publish 2018 debt bulletins	Implemented	No management	We can confirm that the 2019 debt bulletin was published
4.15.8	Differences between statement of public debt and Debt management system, CS-DMRS	Partially Implemented	This difference is due to difference in timing ie transactions(repayments, disbursements) adjusted after submission of data for disclosure in the Financial Statements	. Finding not resolved
4.15.8.1	Difference in loan disbursement amount between front and office	Not Implemented	Front and Back office use the same debt management system to generate report; the difference could arise as a result of timing differences.	Reoccurring issue
4.15.9	Difference in outstanding debt balance reported by the debt management system	Not Implemented		Reoccurring issue
4.15.10	Debt sustainability	Not Implemented	Government uses the world Bank and IMF DSF toolkits to conduct the debt sustainability analysis	Reoccurring issue
4.15.11	Additional loans contracted without approval from National Assembly	Not Implemented	Loan contracted are being subjected to approval by National Assembly	No evidence was provided. This issue remained the same.
4.15.12	Re-structured loans	Not Implemented	The said loans were restructured give the needed fiscal space to the Government in	The issue remained unresolved

Paragraph	Finding	Implementation on status	Management response	Auditor's Comment
			the medium term for a smooth execution of the National Development Plan and subsequently bring back debt to a sustainable path.	
4.15.13	Failure to prepare borrowing plan	Not Implemented	A annual borrowing plan is being prepared by the Directorate of Loans and Grants	The issue is not reoccurring. Management efforts are noted This will be followed in subsequent audits
4.15.14	Failure to submit debt balances by public enterprises	Not Implemented	Public Enterprises would be engaged to submit debt balances .	Reoccurring issue.
4.15.15	Failure to set Borrowing Limit for SOEs	Not Implemented	This has now been resolved as MOFEA now requires all borrowing to be approved by the Permanent Secretary, and this correspondence was shared with the Audit team.	Management efforts are well noted. Letter is confirmed
4.15.16	Failure to carryout risk assessment prior to granting loans and state guarantees	Not Implemented	The DLDM Unit carries out risk assessment prior to granting of loans	Reoccurring issue
4.16.1	Roll over of tax receivable balance	Not Implemented	There is currently regular reconciliation between AGD and GRA on the monthly revenue submitted by GRA and remittances transfer to CRF. One of the reasons for the Tax Receivable balance is due to timing difference between collection and	Reoccurring issue.

Paragraph	Finding	Implementation on status	Management response	Auditor's Comment
			transfer. The rolling over tax receivable amount is under review	
4.16.2	Inaccurate tax receivable balance disclose	Not Implemented	No management response	The issue remained unresolved
4.16.3	Accounts Receivable clearance account	Not Implemented	Accounts Receivable clearance account would be cleared in the 2019 Revised Financial Statements.	The issue remained unresolved
4.16.3.2	Differences between Detailed Imprest Report Balance and Extended Trial Balance (ETB)	Partial Implemented	This issue has been reviewed and since the Account balances rollover, the matter is being addressed with the 2019 Financial Statements	The issue remained unresolved
4.16.7	Un-retired and partly retired imprest	Not Implemented	Imprest holders are required to submit retire documents, otherwise they are surcharged through the payroll.	Reoccurring issue.
4.17.1	Misclassification of other equity participation	Implemented		Finding not resolved
4.17.2	Inadequate disclosure on other equity participation	Not Implemented	Equity participation is being Inadequate disclosure.	Finding not resolved
4.17.3	Difference in investment balances between 2017 Closing balance and 2018 financial statement prior balance.	Partially Implemented	The correct figure for Arrears on shares taken by the Government of the Gambia in BSIC Group as at 31 st December 2017 was D549,134,230.00, as stated in the Prior year balance in 2018 Financial Statements.	Finding not resolved

Paragraph	Finding	Implementation on status	Management response	Auditor's Comment
			<p>The closing balance in the 2017 Financial Statements was understated.</p> <p>BSIC arrears are being correctly disclosed.</p>	
4.17.4	Translating difference in the statement of Arrears	Not Implemented	No management response	The issue remained unresolved
4.17.5	No Share certificate and non-disclosure of BSIC investment	Not Implemented	The share certificate and all the relevant documents were shared with the auditors.	We can confirmed that the BSIC share certificate was provide and disclosure of the investment made in the revised financial statements.
4.17.6	No update on investment held at BSIC	Implemented	N/A	Appropriate disclosures made in the revised financial statements
4.17.7	Un confirmed investment balances	Implemented	N/A	Appropriate disclosures made in the revised financial statements
4.18.1	Difference between General Ledger balance, Note 15 balance & Cash book Balance	Not implementation	These differences are being investigated.	Finding not resolved
4.18.2	By-pass accounts disclosed as cash & cash equivalent	Not Implemented	These By-pass accounts are disclosed as cash & cash equivalent are exempted from the cash & cash equivalent.	The issue remained unresolved

Paragraph	Finding	Implementation on status	Management response	Auditor's Comment
4.18.3	Transfer accounts	Not Implemented		The issue remained unresolved
4.18.4	Differences in translating foreign held account	Not Implemented	Foreign held account would be translated in the 2019 Revised Financial Statements.	The issue remained the unresolved
4,18.5	Overdue un-reconciled items	Not Implemented	There has been a continuous process to clear the backlog of unreconciled items	The issue remained unresolved
4.18.6	Inaccurate balances used to perform bank reconciliation	Not implemented	This was a report error and is resolved in 2020 with Epicor 10.	This will be followed in subsequent audits
4.18.7	Non-disclosure of public funds held in commercial bank and central bank	implemented	N/A	Appropriate disclosures of public funds in commercial banks were made.
4.18.8	Stale cheques	Not implemented	The balance said stale cheques have been transferred.	Finding not resolved
4.18.9	Cancelled cheques	Partially implemented	This cheque was mistaken for a similar amount for the same beneficiaries (Pensioners in Reliance Financial Services) which was cancelled. We engage Reliance Financial Services to return the said funds. Where the funds have already been used by pensioner we would recover directly from them at source.	The issue reoccurred in 2019 and therefore remained unresolved. In addition, the recovery of a cheque raised and funds withdrawn claimed are not confirmed
4.18,12	Unconfirmed Government Accounts at the Central Bank	Not implemented	The source of funding was provided for all the said accounts except	Finding not resolved

Paragraph	Finding	Implementation on status	Management response	Auditor's Comment
			the accounts manage as self-accounting. The audit team was referred to the respective Institutions to establish their sources of funding.	
4.18. 13	Difference in cash balances	Partial implemented	The difference is resolved in subsequent financial Statements	Finding not resolved
4.19.1	Un-confirmed balances disclosed in the Statement of Net-Worth of State Owned Enterprise	Partial implemented	Management would request for Audited Financial Statement of SOES and disclose bases in submission received.	The issue remained unresolved
4.20.1	Understatement of liabilities	Not implemented	All liabilities would be adequately being disclosed.	The issue remained unresolved
4.20.2	Incorrect computation of net closing balances and exchange differences (statement of undrawn external assistance)	Not implemented	These would correctly computed in subsequent financial Statements.	The issue remained unresolved
4.20.4	Differences in the amounts disclosed in the financial statements, ETB and note to the financial statements	Partial implemented	The difference is resolved in subsequent financial Statements	The issue remained unresolved
4.21.1	No define roles and responsibility for network staffs	Partial implemented	Management encourages specializations but allows sharing of roles to enable the	Management's efforts are noted. This will be followed in subsequent audits.

Paragraph	Finding	Implementation on status	Management response	Auditor's Comment
			<p>spread of knowledge and prevent the establishment of skill silos where only one individual acquires a knowledge area and would not share it because he is the only one with the role.</p> <p>We are gradually employing staff to reach the critical mass where specializations become feasible. This is in line with our strategic plan within three to five years.</p>	
4.21.2	No training strategy	Not implemented	Although a documented training Strategy is not available for the IT team, relevant training is continuously provided to them in various areas of specialization.	The issue remained unresolved
4.21.3	No change management system	Not implemented	Documented Change Management procedures exists for many changes that are made in the system (user creation, Vendor creation, Access rights, Chart of Accounts changes, BTL creation, etc.). However some changes (error resolution) to the system are normally	The issue remained unresolved

Paragraph	Finding	Implementation on status	Management response	Auditor's Comment
			advised through emails which are not formally (hardcopy) documented.	
4.21.5	Co-location agreement policy for offsite backup	Not Implemented	There is no need for a co-location agreement as the current site belongs to AGD.	The issue remained unresolved
4.22.1	Non-explanation of material differences between budget and actual amount	Not Implemented	MDA would be engaged to provide an explanation of material differences between budget and actual amount in subsequent Financial Statements	The issue remained unresolved
4.22.3	Correction of errors	Not Implemented	Correction if any would be made in subsequent Financial Statements.	The issue remained unresolved

Appendixes

Appendix 1

Virement Approval

Date	Vired from	Vire to	Amount	Remarks
07/26/2019	Other Major Rehabilitation Works	Telecommunication Expense, Electricity ,Water & Sewage, Purchase of fuel and lubricants, Miscellaneous office expenses	1,000,000.00	No approval letter on File or Request Letter approved
08/26/2019	Rents and Rates	Travel Expenses, Purchase of fuel and lubricants, Furniture and Fittings, Office Equipment, Bank Charges and Bank Related Costs, Maintenance of Buildings and Facilities, Maintenance of vehicles, Rents and Rates	1,099,700.00	No approval letter on File or Request Letter approved
11/04/2019	Construction Of Chancery	Motor Vehicles	3,775,309.00	No approval letter on File or Request Letter approved
12/27/2019	Land Levelling and Fencing	Motor Vehicles	1,781,000.00	No approval letter on File or Request Letter approved
12/27/2019	Stationery, Insurance, Bank Charges and Bank Related Costs, Welfare of Gambians/refugees, Rents and Rates	Purchase of fuel and lubricants, Maintenance of vehicles, Maintenance of Buildings and Facilities, Maintenance of Equipment, Miscellaneous office expenses, Official Entert&Hotel Accommodation, Furniture and Fittings, Office Equipment, Travel Expenses, Telecommunication Expenses,Electricity ,Water & Sewage,	1,975,000.00	No approval letter on File or Request Letter approved
12/27/2019	Land Levelling and Fencing	Travel Expenses	408,627.70	No approval letter on File or Request Letter approved
12/27/2019	Land Levelling and Fencing	Maintenance of vehicles	217,770.00	No approval letter on File or Request Letter approved

Date	Vired from	Vire to	Amount	Remarks
05/16/2019	Rents and Rates	Travel Expenses, Telecommunication Expenses, Electricity ,Water & Sewage, Purchase of fuel and lubricants, Travel Expenses, Purchase of fuel and lubricants	4,900,000.00	No approval letter on File or Request Letter approved
07/11/2019	Maintenance of vehicles, VIP Lounge Charges, Celebration of Events, Bank Charges and Bank Related Costs, VIP Lounge Charges, Fees and Handling Charges, Contribution to International org - Rec	Telecommunication Expenses, Stationery, Electricity ,Water & Sewage, Miscellaneous office expenses	515,000.00	No approval letter on File or Request Letter approved
07/26/2019	Other Major Rehabilitation Works	Telecommunication Expenses, Electricity ,Water & Sewage, Purchase of fuel and lubricants, Miscellaneous office expenses,	1,000,000.00	No approval letter on File or Request Letter approved
08/27/2019	Welfare of Gambians/refugees	Maintenance of vehicles, Bank Charges and Bank Related Costs	200,000.00	No approval letter on File or Request Letter approved
09/13/2019	Maintenance of vehicles, Furniture and Fittings, Office Equipment	Motor Vehicles	279,000.00	No approval letter on File or Request Letter approved
09/18/2019	Maintenance of vehicles, Maintenance of Equipment,	Telecommunication Expenses, Purchase of fuel and lubricants, Maintenance of vehicles, Miscellaneous office expenses, Travel Expenses	1,553,000.00	No approval letter on File or Request Letter approved
09/18/2019	Rents and Rates	Maintenance of Equipment, Maintenance of vehicles	210,400.00	No approval letter on File or Request Letter approved
09/18/2019	Insurance, Welfare of Gambians/refugees, Celebration of Events, Maintenance of vehicles, Office Equipment	Purchase of fuel and lubricants, Miscellaneous office expenses, Electricity ,Water & Sewage	267,500.00	No approval letter on File or Request Letter approved
10/02/2019	Welfare of Gambians/refugees, Insurance, Maintenance of vehicles, Telecommunication Expenses	Purchase of fuel and lubricants	150,000.00	No approval letter on File or Request Letter approved
10/15/2019	Office Equipment, Celebration of Events, Maintenance of Buildings and Facilities, Maintenance of Equipment	Purchase of fuel and lubricants, Stationery	195,000.00	No approval letter on File or Request Letter approved

Date	Vired from	Vire to	Amount	Remarks
10/24/2019	Purchase of fuel and lubricants	Insurance, Telecommunication Expenses,	100,000.00	No approval letter on File or Request Letter approved
10/31/2019	Motor Vehicles, Rents and Rates, Office Equipment, Furniture and Fittings	Purchase of fuel and lubricants, Electricity ,Water & Sewage, Maintenance of vehicles, Miscellaneous office expenses, Telecommunication Expenses	338,600.00	No approval letter on File or Request Letter approved
11/04/2019	Construction Of Chancery	Motor Vehicles	3,775,309.00	No approval letter on File or Request Letter approved
11/07/2019	Travel Expenses, Telecommunication Expenses, Stationery	Travel Expenses, Telecommunication Expenses, Stationery	225,000.00	No approval letter on File or Request Letter approved
11/08/2019	Rents and Rates	Travel Expenses	500,000.00	No approval letter on File or Request Letter approved
11/13/2019	Rents and Rates, Contribution to International org - Rec, Welfare of Gambians/refugees,	Travel Expenses, Insurance, Maintenance of Buildings and Facilities, Telecommunication Expenses	1,201,200.00	No approval letter on File or Request Letter approved
11/14/2019	Travel Expenses	Travel Expenses	396,281.38	No approval letter on File or Request Letter approved
11/21/2019	Travel Expenses	Office Equipment	250,000.00	No approval letter on File or Request Letter approved
12/10/2019	Basic Salary, Basic Salary	Basic Salary, Allowances	250,000.00	No approval letter on File or Request Letter approved
12/23/2019	Telecommunication Expenses, Stationery, Miscellaneous office expenses	Telecommunication Expenses, Miscellaneous office expenses, Stationery	304,500.00	No approval letter on File or Request Letter approved
12/27/2019	Land Levelling and Fencing	Motor Vehicles	643,000.00	No approval letter on File or Request Letter approved

Date	Vired from	Vire to	Amount	Remarks
12/27/2019	Stationery, Insurance, Bank Charges and Bank Related Costs, Welfare of Gambians/refugees, Rents and Rates,	Purchase of fuel and lubricants, Maintenance of vehicles, Maintenance of Buildings and Facilities, Maintenance of Equipment, Miscellaneous office expenses, Official Entert&Hotel Accommodation, Furniture and Fittings, Office Equipment, Travel Expenses, Telecommunication Expenses, Electricity ,Water & Sewage	1,975,000.00	No approval letter on File or Request Letter approved
12/27/2019	Land Levelling and Fencing	Travel Expenses	408,627.70	No approval letter on File or Request Letter approved
12/03/2019	Basic Salary	Allowances	94,000.00	No approval letter on File or Request Letter approved
12/10/2019	Rents and Rates, Rents and Rates	Medals and Insignias, Medals and Insignias	11,448,920.00	No approval letter on File or Request Letter approved
12/11/2019	Subve To Non-Financial Public Corpo./Institute? PE	Miscellaneous office expenses, Telecommunication Expenses, Maintenance of Equipment, Printing Expenses, Training, Maintenance of vehicles, Stationery, General Services Expenses	8,000,000.00	No approval letter on File or Request Letter approved
12/12/2019	Office Equipment	Motorbikes and Bicycles	60,000.00	No approval letter on File or Request Letter approved
12/13/2019	Conferences, Workshop and Seminars	Training	180,000.00	No approval letter on File or Request Letter approved
08/16/2019	Specialized and Technical Materials	Operating Costs	4,155,900.00	No approval letter on File or Request Letter approved
10/15/2019	Study Tours, Maintenance of Equipment, Sports and Sporting Activities	Travel Expenses, Office Equipment, Training	572,000.00	No approval letter on File or Request Letter approved

Date	Vired from	Vire to	Amount	Remarks
12/13/2019	Conferences, Workshop and Seminars	Training	180,000.00	No approval letter on File or Request Letter approved
07/05/2019	Maintenance of Equipment, Purchase of Small Office Equipment, Official Entert & Hotel Accommodation, Resource Mobilisation , Office Equipment, Travel Expenses, Printing Expenses	Training, Travel Expenses	6,500,000.00	No approval letter on File or Request Letter approved
07/10/2019	Consultancy, Maintenance of Equipment, Furniture and Fittings, Office Equipment, Conferences, Workshop and Seminars, Stationery, Consultancy, Maintenance of Equipment, Furniture and Fittings, Office Equipment, Conferences, Workshop and Seminars, Stationery	Training, Training	1,640,000.00	No approval letter on File or Request Letter approved
07/24/2019	Consultancy, Consultancy	Training, Training	200,000.00	No approval letter on File or Request Letter approved
08/23/2019	Arbitration and Court Awards	Contribution to International org - Rec	2,000,000.00	No approval letter on File or Request Letter approved
08/26/2019	Maintenance of vehicles, Furniture and Fittings	Travel Expenses	1,300,000.00	No approval letter on File or Request Letter approved
09/13/2019	Maintenance of Equipment	Uniforms and Protective clothing	50,000.00	No approval letter on File or Request Letter approved
10/02/2019		Conferences, Workshop and Seminars, Telecommunication Expenses	128,000.00	No approval letter on File or Request Letter approved
10/02/2019	Training, Stationery	Maintenance of vehicles, Miscellaneous office expenses	510,000.00	No approval letter on File or Request Letter approved
10/14/2019	Conferences, Workshop and Seminars	Training, Training, Training	21,000.00	No approval letter on File or Request Letter approved
	Miscellaneous office expenses, Miscellaneous office expenses, Miscellaneous office expenses			

Date	Vired from	Vire to	Amount	Remarks
11/06/2019	Furniture and Fittings	Purchase of fuel and lubricants	190,000.00	No approval letter on File or Request Letter approved
12/12/2019	Telecommunication Expenses, Maintenance of vehicles, Maintenance of Buildings and Facilities, Maintenance of Equipment, Stationery,	Travel Expenses, Travel Expenses, Travel Expenses, Travel Expenses, Travel Expenses	371,000.00	No approval letter on File or Request Letter approved
12/20/2019	Subve To Fin Public Corp/Instit OC	Miscellaneous office expenses	220,000.00	No approval letter on File or Request Letter approved
12/20/2019	Subve To Fin Public Corp/Instit OC	Purchase of fuel and lubricants	95,000.00	No approval letter on File or Request Letter approved
12/23/2019	Library	Training	150,000.00	No approval letter on File or Request Letter approved
Total			67,960,644.78	

Appendix 2

Failure to notify budget entities of virement

Date	Vired from	Vired to	Amount	Remarks
04/05/2019	Ministry of Agriculture, Ministry of Finance and Economic Affairs, Ministry of Foreign Affairs, Ministry of Tourism and Culture, Ministry of Defense, Judiciary	Ministry of Foreign Affairs	102,000,000.00	No notification letter sent
10/09/2019	Ministry of Forestry and Environment	Ministry of Foreign Affairs	396,281.38	No notification letter sent
11/14/2019	Ministry of Foreign Affairs	Ministry of Tourism and Culture, Ministry of Foreign Affairs	33,705,780.00	No notification letter sent
12/16/2019	Ministry of Foreign Affairs	Ministry of Defense, Ministry of Interior, Ministry of Health and Social Welfare, Ministry of Comm, Info & Info Tech, Ministry of Fisheries and Water Resource	123,140,000.00	No notification letter sent
12/19/2019	Ministry of Foreign Affairs	Ministry of Finance and Economic Affairs	3,450,000.00	No notification letter sent
12/19/2019	Pensions and Gratuities	Ministry of Foreign Affairs	2,108,600.00	No notification letter sent
12/20/2019	Pensions and Gratuities	Ministry of Foreign Affairs	304,500.00	No notification letter sent
12/20/2019	Pensions and Gratuities	Ministry of Foreign Affairs	645,000.00	No notification letter sent
12/20/2019	Pensions and Gratuities	Ministry of Foreign Affairs	641.00	No notification letter sent
12/31/2019	Office of The President, National Assembly, Ministry of Interior, Ministry of Tourism and Culture, Ministry of Foreign Affairs, Ministry of Justice, Miscellaneous, Ministry of Local Government and Lands, Ministry of Agriculture, Ministry of Works, Construction & Infrastructure, Ministry of Basic and Secondary Education, Ministry of Youth & Sports, Ministry of Forestry and Environment, Ministry of Comm, Info & Info	National Debt Service	507,046,379.00	No notification letter sent

Date	Vired from	Vired to	Amount	Remarks
	Tech, Ministry of Tertiary & Higher Education, Ministry of Children's Affairs, National Debt Service			
07/19/2019	Office of The President, Ministry of Defense, Ministry of Interior, Ministry of Finance and Economic Affairs,	Miscellaneous	71,901,531.00	No notification letter sent
08/06/2019	Office of The President	Office of The President	2,200,000.00	No notification letter sent
08/08/2019	Office of The President	Office of The President	2,295,000.00	No notification letter sent
08/30/2019	Office of The President	Office of The President	4,869,000.00	No notification letter sent
09/24/2019	Office of The President	Office of The President	100,000.00	No notification letter sent
10/15/2019	Office of The President	Office of The President	572,000.00	No notification letter sent
10/21/2019	Office of The President	Office of The President	300,000.00	No notification letter sent
11/18/2019	Office of The President	Ministry of Petroleum	3,000,000.00	No notification letter sent
11/21/2019	Office of The President	Office of The President	975,000.00	No notification letter sent
12/23/2019	Miscellaneous	Office of The President	15,000,000.00	No notification letter sent
12/30/2019	Miscellaneous	Office of The President	27,500,000.00	No notification letter sent
12/31/2019	Office of The President, National Assembly, Ministry of Interior, Ministry of Tourism and Culture, Ministry of Foreign Affairs, Ministry of Justice, Miscellaneous	National Debt Service	507,046,379.00	No notification letter sent
07/19/2019	Office of The President, Ministry of Defense, Ministry of Interior, Ministry of Finance and Economic Affairs	Miscellaneous	71,901,531.00	No notification letter sent
04/05/2019	018 - Ministry of Works, Construction & Infrastructure, Ministry of Health and Social Welfare, Ministry of Youth & Sports, Ministry of	Miscellaneous	97,000,000.00	No notification letter sent

Date	Vired from	Vired to	Amount	Remarks
	Comm, Info & Info Tech, Ministry of Tertiary & Higher Education, Ministry of Children's Affairs			
02/28/2019	Miscellaneous	Ministry of Local Government and Lands, Ministry of Forestry and Environment, Ministry of Tertiary & Higher Education,	28,800,000.00	No notification letter sent
04/05/2019	Ministry of Basic and Secondary Education, Ministry of Tertiary & Higher Education,	Miscellaneous	38,000,000.00	No notification letter sent
12/31/2019	Office of The President, National Assembly, Ministry of Interior, Ministry of Tourism and Culture, Ministry of Foreign Affairs, Ministry of Justice, Miscellaneous	National Debt Service	507,046,379.00	No notification letter sent
09/19/2019	Ministry of Health and Social Welfare	Ministry of Defense	650,000.00	No notification letter sent
10/01/2019	Ministry of Health and Social Welfare	Ministry of Finance and Economic Affairs	7,000,000.00	No notification letter sent
07/19/2019	Office of The President, Ministry of Defence, Ministry of Interior, Ministry of Finance and Economic Affairs	Miscellaneous	71,901,531.00	No notification letter sent
08/16/2019	Ministry of Health and Social Welfare	Ministry of Finance and Economic Affairs	4,155,900.00	No notification letter sent
11/20/2019	Ministry of Finance and Economic Affairs	Ministry of Youth & Sports	68,000.00	No notification letter sent
12/02/2019	Pensions and Gratuities	Ministry of Finance and Economic Affairs	1,300,000.00	No notification letter sent
12/09/2019	Miscellaneous	Ministry of Finance and Economic Affairs, Miscellaneous	100,000,000.00	No notification letter sent
12/19/2019	Ministry of Foreign Affairs	Ministry of Finance and Economic Affairs	3,450,000.00	No notification letter sent
12/31/2019	Miscellaneous	Ministry of Finance and Economic Affairs	1,451,500.00	No notification letter sent
12/30/2019	National Assembly, Ministry of Finance and Economic Affairs	Ministry of Finance and Economic Affairs	6,315,525.00	No notification letter sent
10/01/2019	Ministry of Health and Social Welfare	Ministry of Finance and Economic Affairs	7,000,000.00	No notification letter sent
04/05/2019	Judiciary, Ministry of Defense, Ministry of Tourism and Culture, Ministry of Foreign Affairs, Ministry	Miscellaneous	102,000,000.00	No notification letter sent

Date	Vired from	Vired to	Amount	Remarks
	of Finance and Economic Affairs, Ministry of Agriculture			
06/06/2019	Ministry of Finance and Economic Affairs	National Audit Office	4,445,000.00	No notification letter sent
07/19/2019	Ministry of Finance and Economic Affairs	Independent Electoral Commission, National Audit Office	3,400,000.00	No notification letter sent
10/17/2019	Ministry of Comm, Info & Info Tech, Ministry of Petroleum	Ministry of Finance and Economic Affairs	5,000,000.00	No notification letter sent
Total			2,469,441,457.38	

Appendix 3

Virements above seventy-five percent threshold

Account Codes	Account Description	Approved Budget	Virement From (Reduction)	Percentage of Virement (%)
Virement from (Reduction)				
01-18-005-1-3-001-0000-00000000-00-0000-00000000-222001	Celebration of Events	2,100,000.00	2,100,000.00	100
01-18-005-1-3-001-0000-00000000-00-0000-00000000-282105	Support to Local Organisations	3,000,000.00	2,400,000.00	80
01-19-007-1-3-001-0000-00000000-00-0000-00000000-262101	Contribution to International org - Rec	1,500,000.00	1,500,000.00	100
01-19-008-1-3-001-0000-00000000-00-0000-00000000-221404	Maintenance of Equipment	900,000.00	870,000.00	96.67
01-19-008-1-3-001-0000-00000000-00-0000-00000000-232230	Furniture and Fittings	975,000.00	975,000.00	100
01-99-002-1-3-001-0000-00000000-00-0000-00000000-221403	Maintenance of furniture	1,050,000.00	1,050,000.00	100
01-99-002-1-3-001-0000-00000000-00-0000-00000000-221404	Maintenance of Equipment	1,500,000.00	1,500,000.00	100
01-99-002-1-3-001-0000-00000000-00-0000-00000000-221409	Improvement and maintenance of parks	1,200,000.00	1,200,000.00	100
01-99-003-1-3-001-0000-00000000-00-0000-00000000-221101	Travel Expenses	15,000,000.00	15,000,000.00	100
01-99-003-1-3-001-0000-00000000-00-0000-00000000-221409	Improvement and maintenance of parks	750,000.00	750,000.00	100
01-99-003-1-3-001-0000-00000000-00-0000-00000000-221501	Conferences, Workshop and Seminars	3,000,000.00	3,000,000.00	100

Account Codes	Account Description	Approved Budget	Virement From (Reduction)	Percentage of Virement (%)
01-00-000-2-3-001-0002-00000000-00-0000-000000-00-232218	Motorbikes and Bicycles	3,150,000.00	3,000,000.00	95.24
01-00-000-2-3-001-0004-00000000-00-0000-000000-00-221401	Maintenance of Buildings and Facilities	15,000,000.00	15,000,000.00	100
01-00-000-2-3-001-0004-00000000-00-0000-000000-00-232147	Other Major Rehabilitation Works	15,000,000.00	15,000,000.00	100
01-00-000-2-3-001-0584-00000000-00-0000-000000-00-222150	Operating Costs	51,000,000.00	51,000,000.00	100
01-00-000-2-3-001-0584-00000000-00-0000-000000-00-232147	Other Major Rehabilitation Works	15,000,000.00	15,000,000.00	100
02-02-002-1-3-001-0000-00000000-00-0000-000000-00-221501	Conferences, Workshop and Seminars	500,000.00	500,000.00	100
02-02-002-1-3-001-0000-00000000-00-0000-000000-00-221607	Printing Expenses	500,000.00	500,000.00	100
02-02-002-1-3-001-0000-00000000-00-0000-000000-00-221902	Training	1,000,000.00	1,000,000.00	100
02-04-004-1-3-001-0000-00000000-00-0000-000000-00-221501	Conferences, Workshop and Seminars	500,000.00	500,000.00	100
02-99-001-1-3-001-0000-00000000-00-0000-000000-00-262101	Contribution to International org - Rec	4,000,000.00	4,000,000.00	100
03-06-002-1-3-001-0000-00000000-00-0000-000000-00-221302	Maintenance of vehicles	200,000.00	200,000.00	100
03-06-002-1-3-001-0000-00000000-00-0000-000000-00-221401	Maintenance of Buildings and Facilities	200,000.00	200,000.00	100
03-06-002-1-3-001-0000-00000000-00-0000-000000-00-221403	Maintenance of furniture	200,000.00	200,000.00	100
03-06-002-1-3-001-0000-00000000-00-0000-000000-00-221404	Maintenance of Equipment	200,000.00	200,000.00	100

Account Codes	Account Description	Approved Budget	Virement From (Reduction)	Percentage of Virement (%)
03-06-004-1-3-001-0000-00000000-00-0000-000000-00-221501	Conferences, Workshop and Seminars	500,000.00	500,000.00	100
03-07-005-1-3-001-0000-00000000-00-0000-000000-00-221302	Maintenance of vehicles	300,000.00	300,000.00	100
03-07-005-1-3-001-0000-00000000-00-0000-000000-00-221401	Maintenance of Buildings and Facilities	300,000.00	300,000.00	100
03-07-005-1-3-001-0000-00000000-00-0000-000000-00-221403	Maintenance of furniture	200,000.00	200,000.00	100
03-07-005-1-3-001-0000-00000000-00-0000-000000-00-221404	Maintenance of Equipment	200,000.00	200,000.00	100
03-08-007-1-3-001-0000-00000000-00-0000-000000-00-221501	Conferences, Workshop and Seminars	1,000,000.00	1,000,000.00	100
03-99-001-1-3-001-0000-00000000-00-0000-000000-00-221403	Maintenance of furniture	1,200,000.00	1,200,000.00	100
06-03-003-1-3-001-0000-00000000-00-0000-000000-00-221401	Maintenance of Buildings and Facilities	300,000.00	300,000.00	100
06-03-003-1-3-001-0000-00000000-00-0000-000000-00-221404	Maintenance of Equipment	180,000.00	180,000.00	100
06-03-003-1-3-001-0000-00000000-00-0000-000000-00-232240	Office Equipment	100,000.00	86,200.00	86.2
06-03-004-1-3-001-0000-00000000-00-0000-000000-00-221302	Maintenance of vehicles	224,000.00	212,600.00	94.91
06-03-004-1-3-001-0000-00000000-00-0000-000000-00-221401	Maintenance of Buildings and Facilities	200,000.00	200,000.00	100
06-99-001-1-3-001-0000-00000000-00-0000-000000-00-221404	Maintenance of Equipment	300,000.00	300,000.00	100
07-07-004-1-3-001-0000-00000000-00-0000-000000-00-221701	Consultancy	650,845.00	650,845.00	100

Account Codes	Account Description	Approved Budget	Virement From (Reduction)	Percentage of Virement (%)
07-07-004-1-3-001-0000-00000000-00-0000-000000-00-221805	Arms and Ammunition	598,377.00	598,377.00	100
08-06-003-1-3-001-0000-00000000-00-0000-000000-00-221404	Maintenance of Equipment	1,500,000.00	1,340,000.00	89.33
08-06-003-1-3-001-0000-00000000-00-0000-000000-00-221805	Arms and Ammunition	300,000.00	300,000.00	100
08-06-003-1-3-001-0000-00000000-00-0000-000000-00-222140	Number Plates	3,000,000.00	2,466,000.00	82.2
08-07-011-5-3-001-0000-00000000-00-0000-000000-00-211101	Basic Salary	12,966,596.00	20,482,000.00	157.96
08-08-014-5-3-001-0000-00000000-00-0000-000000-00-211101	Basic Salary	6,000,000.00	6,000,000.00	100
08-09-015-1-3-001-0000-00000000-00-0000-000000-00-222105	Juvenile Activity Expenses	1,000,000.00	1,800,000.00	180
08-99-001-1-3-001-0000-00000000-00-0000-000000-00-222110	Special Services Expenses	400,000.00	400,000.00	100
09-99-001-1-3-001-0000-00000000-00-0000-000000-00-262101	Contribution to International org - Rec	400,000.00	400,000.00	100
10-40-014-5-3-001-0000-00000000-00-0000-000000-00-211105	Exchange Concession Allowance (ECA)	12,800,000.00	12,700,000.00	99.22
10-40-015-1-3-001-0000-00000000-00-0000-000000-00-222123	Bank Charges and Bank Related Costs	150,000.00	125,000.00	83.33
10-40-017-5-3-001-0000-00000000-00-0000-000000-00-211105	Exchange Concession Allowance (ECA)	12,800,000.00	12,800,000.00	100
10-40-019-5-3-001-0000-00000000-00-0000-000000-00-211105	Exchange Concession Allowance (ECA)	12,800,000.00	12,800,000.00	100
10-40-020-5-3-001-0000-00000000-00-0000-000000-00-211105	Exchange Concession Allowance (ECA)	14,800,000.00	14,800,000.00	100

Account Codes	Account Description	Approved Budget	Virement From (Reduction)	Percentage of Virement (%)
10-40-022-5-3-001-0000-00000000-00-0000-000000-00-211105	Exchange Concession Allowance (ECA)	13,800,000.00	13,800,000.00	100
10-40-023-5-3-001-0000-00000000-00-0000-000000-00-211105	Exchange Concession Allowance (ECA)	13,800,000.00	13,800,000.00	100
10-40-024-1-3-001-0000-00000000-00-0000-000000-00-232210	Motor Vehicles	1,500,000.00	1,500,000.00	100
10-40-028-5-3-001-0000-00000000-00-0000-000000-00-211105	Exchange Concession Allowance (ECA)	13,800,000.00	13,800,000.00	100
10-99-001-1-3-001-0000-00000000-00-0000-000000-00-222126	Fees and Handling Charges	300,000.00	2,963,997.00	988
11-05-007-1-3-001-0000-00000000-00-0000-000000-00-221609	Advertisements and Publications	200,000.00	200,000.00	100
11-07-010-1-3-001-0000-00000000-00-0000-000000-00-221101	Travel Expenses	40,000,000.00	40,000,000.00	100
11-07-010-1-3-001-0000-00000000-00-0000-000000-00-221201	Telecommunication Expenses	2,000,000.00	2,000,000.00	100
11-07-010-1-3-001-0000-00000000-00-0000-000000-00-221202	Electricity ,Water & Sewage	720,000.00	720,000.00	100
11-07-010-1-3-001-0000-00000000-00-0000-000000-00-221301	Purchase of fuel and lubricants	10,000,000.00	10,000,000.00	100
11-07-010-1-3-001-0000-00000000-00-0000-000000-00-221302	Maintenance of vehicles	450,000.00	450,000.00	100
11-07-010-1-3-001-0000-00000000-00-0000-000000-00-221404	Maintenance of Equipment	90,000.00	90,000.00	100
11-07-010-1-3-001-0000-00000000-00-0000-000000-00-221501	Conferences, Workshop and Seminars	4,000,000.00	4,000,000.00	100
11-07-010-1-3-001-0000-00000000-00-0000-000000-00-221602	Stationery	360,000.00	360,000.00	100

Account Codes	Account Description	Approved Budget	Virement From (Reduction)	Percentage of Virement (%)
11-07-010-1-3-001-0000-00000000-00-0000-000000-00-221603	Miscellaneous office expenses	684,388.00	684,388.00	100
11-07-010-1-3-001-0000-00000000-00-0000-000000-00-232210	Motor Vehicles	20,000,000.00	20,000,000.00	100
11-07-010-1-3-001-0000-00000000-00-0000-000000-00-232230	Furniture and Fittings	10,000,000.00	10,000,000.00	100
11-07-010-1-3-001-0000-00000000-00-0000-000000-00-232240	Office Equipment	6,000,000.00	6,000,000.00	100
11-07-010-5-3-001-0000-00000000-00-0000-000000-00-211101	Basic Salary	80,000,000.00	80,000,000.00	100
11-07-010-5-3-001-0000-00000000-00-0000-000000-00-211104	Allowances	1,905,882.00	1,905,882.00	100
11-07-011-1-3-001-0000-00000000-00-0000-000000-00-221101	Travel Expenses	6,000,000.00	6,000,000.00	100
11-07-011-1-3-001-0000-00000000-00-0000-000000-00-221201	Telecommunication Expenses	700,000.00	700,000.00	100
11-07-011-1-3-001-0000-00000000-00-0000-000000-00-221202	Electricity ,Water & Sewage	4,560,000.00	4,560,000.00	100
11-07-011-1-3-001-0000-00000000-00-0000-000000-00-221301	Purchase of fuel and lubricants	4,800,000.00	4,800,000.00	100
11-07-011-1-3-001-0000-00000000-00-0000-000000-00-221302	Maintenance of vehicles	500,000.00	500,000.00	100
11-07-011-1-3-001-0000-00000000-00-0000-000000-00-221404	Maintenance of Equipment	200,000.00	200,000.00	100
11-07-011-1-3-001-0000-00000000-00-0000-000000-00-221501	Conferences, Workshop and Seminars	2,000,000.00	2,000,000.00	100
11-07-011-1-3-001-0000-00000000-00-0000-000000-00-221602	Stationery	9,000,000.00	9,000,000.00	100

Account Codes	Account Description	Approved Budget	Virement From (Reduction)	Percentage of Virement (%)
11-07-011-1-3-001-0000-00000000-00-0000-000000-00-221603	Miscellaneous office expenses	2,000,000.00	2,000,000.00	100
11-07-011-1-3-001-0000-00000000-00-0000-000000-00-221605	Maintenance of website	2,000,000.00	2,000,000.00	100
11-07-011-1-3-001-0000-00000000-00-0000-000000-00-221609	Advertisements and Publications	2,500,000.00	2,500,000.00	100
11-07-011-1-3-001-0000-00000000-00-0000-000000-00-221701	Consultancy	5,000,000.00	5,000,000.00	100
11-07-011-1-3-001-0000-00000000-00-0000-000000-00-232210	Motor Vehicles	20,000,000.00	20,000,000.00	100
11-07-011-1-3-001-0000-00000000-00-0000-000000-00-232230	Furniture and Fittings	10,000,000.00	10,000,000.00	100
11-07-011-1-3-001-0000-00000000-00-0000-000000-00-232240	Office Equipment	10,000,000.00	10,000,000.00	100
11-07-011-5-3-001-0000-00000000-00-0000-000000-00-211101	Basic Salary	60,000,000.00	60,000,000.00	100
11-07-011-5-3-001-0000-00000000-00-0000-000000-00-211104	Allowances	20,000,000.00	20,000,000.00	100
11-07-012-1-3-001-0000-00000000-00-0000-000000-00-221201	Telecommunication Expenses	112,000.00	112,000.00	100
11-07-012-1-3-001-0000-00000000-00-0000-000000-00-221302	Maintenance of vehicles	500,000.00	500,000.00	100
11-07-012-1-3-001-0000-00000000-00-0000-000000-00-221404	Maintenance of Equipment	250,000.00	250,000.00	100
11-07-012-1-3-001-0000-00000000-00-0000-000000-00-221602	Stationery	2,000,000.00	2,000,000.00	100
11-07-012-1-3-001-0000-00000000-00-0000-000000-00-221607	Printing Expenses	500,000.00	500,000.00	100

Account Codes	Account Description	Approved Budget	Virement From (Reduction)	Percentage of Virement (%)
11-07-012-1-3-001-0000-00000000-00-0000-000000-00-221609	Advertisements and Publications	2,000,000.00	2,000,000.00	100
11-07-012-1-3-001-0000-00000000-00-0000-000000-00-232240	Office Equipment	1,000,000.00	1,000,000.00	100
11-07-013-1-3-001-0000-00000000-00-0000-000000-00-221701	Consultancy	10,000,000.00	10,000,000.00	100
11-07-014-1-3-001-0000-00000000-00-0000-000000-00-221101	Travel Expenses	6,000,000.00	5,290,516.00	88.18
11-07-014-1-3-001-0000-00000000-00-0000-000000-00-221201	Telecommunication Expenses	700,000.00	700,000.00	100
11-07-014-1-3-001-0000-00000000-00-0000-000000-00-221202	Electricity ,Water & Sewage	4,560,000.00	4,560,000.00	100
11-07-014-1-3-001-0000-00000000-00-0000-000000-00-221301	Purchase of fuel and lubricants	4,800,000.00	4,680,000.00	97.5
11-07-014-1-3-001-0000-00000000-00-0000-000000-00-221404	Maintenance of Equipment	200,000.00	200,000.00	100
11-07-014-1-3-001-0000-00000000-00-0000-000000-00-221501	Conferences, Workshop and Seminars	2,000,000.00	2,000,000.00	100
11-07-014-1-3-001-0000-00000000-00-0000-000000-00-221602	Stationery	4,000,000.00	4,000,000.00	100
11-07-014-1-3-001-0000-00000000-00-0000-000000-00-221603	Miscellaneous office expenses	2,000,000.00	2,000,000.00	100
11-07-014-1-3-001-0000-00000000-00-0000-000000-00-221609	Advertisements and Publications	2,500,000.00	2,500,000.00	100
11-07-014-1-3-001-0000-00000000-00-0000-000000-00-221701	Consultancy	5,000,000.00	5,000,000.00	100
11-07-014-1-3-001-0000-00000000-00-0000-000000-00-232230	Furniture and Fittings	10,000,000.00	10,000,000.00	100

Account Codes	Account Description	Approved Budget	Virement From (Reduction)	Percentage of Virement (%)
11-07-014-1-3-001-0000-00000000-00-0000-000000-00-232240	Office Equipment	10,000,000.00	10,000,000.00	100
11-99-001-1-3-001-0000-00000000-00-0000-000000-00-221605	Maintenance of website	1,000,000.00	1,000,000.00	100
12-13-003-1-3-001-0000-00000000-00-0000-000000-00-232240	Office Equipment	300,000.00	250,000.00	83.33
12-13-004-1-3-001-0000-00000000-00-0000-000000-00-221602	Stationery	8,000.00	8,000.00	100
12-13-004-1-3-001-0000-00000000-00-0000-000000-00-221603	Miscellaneous office expenses	7,000.00	7,000.00	100
12-13-004-1-3-001-0000-00000000-00-0000-000000-00-222150	Operating Costs	10,000.00	10,000.00	100
12-13-005-1-3-001-0000-00000000-00-0000-000000-00-221701	Consultancy	150,000.00	150,000.00	100
12-16-009-1-3-001-0000-00000000-00-0000-000000-00-221203	Rents and Rates	275,000.00	275,000.00	100
12-16-009-1-3-001-0000-00000000-00-0000-000000-00-221404	Maintenance of Equipment	25,000.00	25,000.00	100
12-16-009-1-3-001-0000-00000000-00-0000-000000-00-221602	Stationery	20,000.00	20,000.00	100
12-16-009-1-3-001-0000-00000000-00-0000-000000-00-221701	Consultancy	200,000.00	200,000.00	100
12-16-009-1-3-001-0000-00000000-00-0000-000000-00-232230	Furniture and Fittings	100,000.00	100,000.00	100
12-16-009-1-3-001-0000-00000000-00-0000-000000-00-232240	Office Equipment	300,000.00	300,000.00	100
12-17-010-1-3-001-0000-00000000-00-0000-000000-00-221401	Maintenance of Buildings and Facilities	100,000.00	100,000.00	100

Account Codes	Account Description	Approved Budget	Virement From (Reduction)	Percentage of Virement (%)
12-99-001-1-3-001-0000-00000000-00-0000-000000-00-221601	Purchase of Small Office Equipment	1,000,000.00	1,000,000.00	100
12-99-001-1-3-001-0000-00000000-00-0000-000000-00-222183	Resource Mobilisation	1,000,000.00	1,000,000.00	100
15-15-100-1-3-001-0000-00000000-00-0000-000000-00-221604	Contingency ? other charges	320,000,000.00	392,000,000.00	122.5
15-15-100-1-3-001-0000-00000000-00-0000-000000-00-222124	Refund of Rev Collected in Previous Yrs	10,000,000.00	10,000,000.00	100
15-15-100-1-3-001-0000-00000000-00-0000-000000-00-222155	Embassies & Missions Establ Expenses	10,000,000.00	10,000,000.00	100
15-15-100-1-3-001-0000-00000000-00-0000-000000-00-251104	Input Subsidy	200,000,000.00	200,000,000.00	100
16-01-006-1-3-001-0000-00000000-00-0000-000000-00-221902	Training	600,000.00	500,000.00	83.33
16-01-006-5-3-001-0000-00000000-00-0000-000000-00-211101	Basic Salary	4,935,000.00	4,000,000.00	81.05
16-01-006-5-3-001-0000-00000000-00-0000-000000-00-211104	Allowances	2,600,000.00	2,000,000.00	76.92
16-01-007-1-3-001-0000-00000000-00-0000-000000-00-221601	Purchase of Small Office Equipment	400,000.00	400,000.00	100
16-01-007-1-3-001-0000-00000000-00-0000-000000-00-221902	Training	600,000.00	513,400.00	85.57
16-01-008-1-3-001-0000-00000000-00-0000-000000-00-221902	Training	1,200,000.00	1,200,000.00	100
16-01-010-1-3-001-0000-00000000-00-0000-000000-00-221601	Purchase of Small Office Equipment	400,000.00	360,000.00	90
16-08-002-1-3-001-0000-00000000-00-0000-000000-00-221701	Consultancy	800,000.00	800,000.00	100

Account Codes	Account Description	Approved Budget	Virement From (Reduction)	Percentage of Virement (%)
16-08-003-1-3-001-0000-00000000-00-0000-000000-00-221701	Consultancy	1,000,000.00	910,000.00	91
16-08-003-1-3-001-0000-00000000-00-0000-000000-00-221804	Uniforms and Protective clothing	200,000.00	200,000.00	100
16-09-004-1-3-001-0000-00000000-00-0000-000000-00-221403	Maintenance of furniture	300,000.00	300,000.00	100
16-09-004-1-3-001-0000-00000000-00-0000-000000-00-221404	Maintenance of Equipment	250,000.00	200,000.00	80
16-09-004-1-3-001-0000-00000000-00-0000-000000-00-221606	Official Entert&Hotel Accommodation	300,000.00	300,000.00	100
16-09-004-1-3-001-0000-00000000-00-0000-000000-00-221607	Printing Expenses	200,000.00	200,000.00	100
16-09-004-1-3-001-0000-00000000-00-0000-000000-00-221608	Project evaluation and Monitoring	500,000.00	500,000.00	100
16-09-004-1-3-001-0000-00000000-00-0000-000000-00-221804	Uniforms and Protective clothing	200,000.00	200,000.00	100
16-09-004-1-3-001-0000-00000000-00-0000-000000-00-221811	Teaching Aid and Learning Materials	400,000.00	400,000.00	100
16-09-004-1-3-001-0000-00000000-00-0000-000000-00-221901	Library	200,000.00	200,000.00	100
16-09-004-1-3-001-0000-00000000-00-0000-000000-00-221905	Research & Development	600,000.00	600,000.00	100
16-99-001-1-3-001-0000-00000000-00-0000-000000-00-221804	Uniforms and Protective clothing	200,000.00	180,000.00	90
16-99-001-1-3-001-0000-00000000-00-0000-000000-00-262101	Contribution to International org - Rec	2,000,000.00	2,000,000.00	100
17-23-002-1-3-001-0000-00000000-00-0000-000000-00-222115	Field Investigation	3,280,000.00	3,280,000.00	100

Account Codes	Account Description	Approved Budget	Virement From (Reduction)	Percentage of Virement (%)
17-23-002-1-3-001-0000-00000000-00-0000-000000-00-222144	Studies and Surveys	2,400,000.00	2,400,000.00	100
17-24-003-1-3-001-0000-00000000-00-0000-000000-00-221202	Electricity ,Water & Sewage	6,700,000.00	5,480,000.00	81.79
17-25-004-1-3-001-0000-00000000-00-0000-000000-00-221202	Electricity ,Water & Sewage	4,240,000.00	3,440,000.00	81.13
17-25-004-1-3-001-0000-00000000-00-0000-000000-00-221404	Maintenance of Equipment	2,870,000.00	2,870,000.00	100
17-99-001-1-3-001-0000-00000000-00-0000-000000-00-221202	Electricity ,Water & Sewage	24,000,000.00	20,200,000.00	84.17
17-99-001-1-3-001-0000-00000000-00-0000-000000-00-221812	Analysis and Strategy Preparations	2,800,000.00	2,800,000.00	100
17-99-001-1-3-001-0000-00000000-00-0000-000000-00-262101	Contribution to International org - Rec	20,000,000.00	19,033,920.00	95.17
17-99-006-1-3-001-0000-00000000-00-0000-000000-00-221902	Training	2,800,000.00	2,800,000.00	100
17-00-000-2-3-001-0490-00000000-00-0000-000000-00-221402	Maintenance of plant and machinery	2,400,000.00	2,400,000.00	100
17-00-000-2-3-001-0490-00000000-00-0000-000000-00-231109	ICT infrast,hardware,network &facilities	1,650,000.00	1,650,000.00	100
17-00-000-2-3-001-0609-00000000-00-0000-000000-00-221402	Maintenance of plant and machinery	1,500,000.00	1,500,000.00	100
17-00-000-2-3-001-0609-00000000-00-0000-000000-00-221608	Project evaluation and Monitoring	1,500,000.00	1,500,000.00	100
17-00-000-2-3-001-0609-00000000-00-0000-000000-00-222144	Studies and Surveys	3,000,000.00	3,000,000.00	100

Account Codes	Account Description	Approved Budget	Virement From (Reduction)	Percentage of Virement (%)
17-00-000-2-3-001-0609-00000000-00-0000-000000-00-231109	ICT infrast,hardware,network &facilities	600,000.00	600,000.00	100
17-00-000-2-3-001-0610-00000000-00-0000-000000-00-221402	Maintenance of plant and machinery	1,500,000.00	1,500,000.00	100
17-00-000-2-3-001-0610-00000000-00-0000-000000-00-231109	ICT infrast,hardware,network &facilities	2,175,000.00	2,175,000.00	100
17-00-000-2-3-001-2716-00000000-00-0000-000000-00-221801	Drugs,Dressing and Medical supplies	3,000,000.00	3,000,000.00	100
17-00-000-2-3-001-2716-00000000-00-0000-000000-00-222103	Animal Breeding Scheme	3,000,000.00	3,000,000.00	100
17-00-000-2-3-001-2716-00000000-00-0000-000000-00-222156	Rural Poultry Production	3,000,000.00	3,000,000.00	100
17-00-000-2-3-001-2716-00000000-00-0000-000000-00-231109	ICT infrast,hardware,network &facilities	4,875,000.00	4,875,000.00	100
17-00-000-2-3-001-2716-00000000-00-0000-000000-00-232240	Office Equipment	1,500,000.00	1,500,000.00	100
17-00-000-2-3-001-2717-00000000-00-0000-000000-00-221608	Project evaluation and Monitoring	1,500,000.00	1,500,000.00	100
17-00-000-2-3-001-2718-00000000-00-0000-000000-00-221404	Maintenance of Equipment	6,000,000.00	6,000,000.00	100
18-99-002-1-3-001-0000-00000000-00-0000-000000-00-221902	Training	1,800,000.00	1,800,000.00	100
18-00-000-2-3-001-0284-00000000-00-0000-000000-00-221202	Electricity ,Water & Sewage	3,500,000.00	3,500,000.00	100

Account Codes	Account Description	Approved Budget	Virement From (Reduction)	Percentage of Virement (%)
18-00-000-2-3-001-0284-00000000-00-0000-000000-00-221401	Maintenance of Buildings and Facilities	7,500,000.00	7,500,000.00	100
18-00-000-2-3-001-0284-00000000-00-0000-000000-00-232147	Other Major Rehabilitation Works	15,000,000.00	15,000,000.00	100
18-00-000-2-3-001-0507-00000000-00-0000-000000-00-232131	Roads, and Bridges	20,000,000.00	20,000,000.00	100
18-00-000-2-3-001-0616-00000000-00-0000-000000-00-222150	Operating Costs	6,000,000.00	5,936,834.40	98.95
19-10-003-1-3-001-0000-00000000-00-0000-000000-00-221701	Consultancy	900,000.00	900,000.00	100
19-10-003-1-3-001-0000-00000000-00-0000-000000-00-222131	Expenses of Committees	1,168,000.00	1,168,000.00	100
19-10-003-1-3-001-0000-00000000-00-0000-000000-00-222144	Studies and Surveys	200,000.00	200,000.00	100
19-10-003-1-3-001-0000-00000000-00-0000-000000-00-232240	Office Equipment	200,000.00	200,000.00	100
19-10-004-1-3-001-0000-00000000-00-0000-000000-00-221501	Conferences, Workshop and Seminars	420,000.00	367,600.00	87.52
19-10-006-1-3-001-0000-00000000-00-0000-000000-00-221609	Advertisements and Publications	100,000.00	100,000.00	100
19-10-006-1-3-001-0000-00000000-00-0000-000000-00-222131	Expenses of Committees	600,000.00	600,000.00	100
19-10-006-1-3-001-0000-00000000-00-0000-000000-00-232240	Office Equipment	350,000.00	350,000.00	100
19-11-006-1-3-001-0000-00000000-00-0000-000000-00-221609	Advertisements and Publications	350,000.00	350,000.00	100
19-11-006-1-3-001-0000-00000000-00-0000-000000-00-222131	Expenses of Committees	600,000.00	600,000.00	100

Account Codes	Account Description	Approved Budget	Virement From (Reduction)	Percentage of Virement (%)
19-11-006-1-3-001-0000-00000000-00-0000-000000-00-222144	Studies and Surveys	200,000.00	200,000.00	100
19-11-006-1-3-001-0000-00000000-00-0000-000000-00-232240	Office Equipment	100,000.00	100,000.00	100
19-12-009-1-3-001-0000-00000000-00-0000-000000-00-221609	Advertisements and Publications	250,000.00	250,000.00	100
19-12-009-1-3-001-0000-00000000-00-0000-000000-00-221701	Consultancy	400,000.00	400,000.00	100
19-12-009-1-3-001-0000-00000000-00-0000-000000-00-222144	Studies and Surveys	400,000.00	400,000.00	100
19-12-010-1-3-001-0000-00000000-00-0000-000000-00-221501	Conferences, Workshop and Seminars	300,000.00	280,000.00	93.33
19-12-010-1-3-001-0000-00000000-00-0000-000000-00-221609	Advertisements and Publications	100,000.00	100,000.00	100
19-12-010-1-3-001-0000-00000000-00-0000-000000-00-221701	Consultancy	600,000.00	600,000.00	100
19-12-010-1-3-001-0000-00000000-00-0000-000000-00-221804	Uniforms and Protective clothing	20,000.00	20,000.00	100
19-12-010-1-3-001-0000-00000000-00-0000-000000-00-222144	Studies and Surveys	100,000.00	100,000.00	100
19-99-001-1-3-001-0000-00000000-00-0000-000000-00-221804	Uniforms and Protective clothing	100,000.00	100,000.00	100
19-99-001-1-3-001-0000-00000000-00-0000-000000-00-222131	Expenses of Committees	200,000.00	200,000.00	100
19-99-002-1-3-001-0000-00000000-00-0000-000000-00-221501	Conferences, Workshop and Seminars	200,000.00	200,000.00	100
19-99-002-1-3-001-0000-00000000-00-0000-000000-00-221601	Purchase of Small Office Equipment	100,000.00	100,000.00	100

Account Codes	Account Description	Approved Budget	Virement From (Reduction)	Percentage of Virement (%)
19-99-002-1-3-001-0000-00000000-00-0000-000000-00-221701	Consultancy	500,000.00	500,000.00	100
19-99-002-1-3-001-0000-00000000-00-0000-000000-00-222172	Data Collection	100,000.00	100,000.00	100
19-00-000-2-3-001-0598-00000000-00-0000-000000-00-222150	Operating Costs	2,000,000.00	2,000,000.00	100
20-08-011-5-3-001-0000-00000000-00-0000-000000-00-211101	Basic Salary	29,250,000.00	29,250,000.00	100
20-08-012-5-3-001-0000-00000000-00-0000-000000-00-211101	Basic Salary	6,097,947.00	6,000,000.00	98.39
20-08-012-5-3-001-0000-00000000-00-0000-000000-00-211104	Allowances	3,376,011.00	3,000,000.00	88.86
20-08-014-5-3-001-0000-00000000-00-0000-000000-00-211101	Basic Salary	11,250,000.00	11,250,000.00	100
20-08-014-5-3-001-0000-00000000-00-0000-000000-00-211104	Allowances	815,100.00	810,000.00	99.37
20-09-015-5-3-001-0000-00000000-00-0000-000000-00-211101	Basic Salary	9,000,000.00	9,000,000.00	100
20-09-015-5-3-001-0000-00000000-00-0000-000000-00-211104	Allowances	600,000.00	600,000.00	100
20-99-001-5-3-001-0000-00000000-00-0000-000000-00-211101	Basic Salary	9,092,691.00	9,000,000.00	98.98
20-99-002-5-3-001-0000-00000000-00-0000-000000-00-211104	Allowances	150,000.00	150,000.00	100
20-99-003-5-3-001-0000-00000000-00-0000-000000-00-211101	Basic Salary	2,475,000.00	2,475,000.00	100
20-99-004-5-3-001-0000-00000000-00-0000-000000-00-211101	Basic Salary	4,725,000.00	4,500,000.00	95.24

Account Codes	Account Description	Approved Budget	Virement From (Reduction)	Percentage of Virement (%)
20-99-006-5-3-001-0000-00000000-00-0000-000000-00-211104	Allowances	150,000.00	150,000.00	100
20-99-008-5-3-001-0000-00000000-00-0000-000000-00-211101	Basic Salary	4,590,000.00	4,500,000.00	98.04
21-00-000-2-3-001-0570-00000000-00-0000-000000-00-221806	Specialized and Technical Materials	4,000,000.00	4,000,000.00	100
21-00-000-2-3-001-2720-00000000-00-0000-000000-00-232147	Other Major Rehabilitation Works	10,000,000.00	7,600,000.00	76
22-99-001-1-3-001-0000-00000000-00-0000-000000-00-221609	Advertisements and Publications	250,000.00	200,000.00	80
22-99-001-1-3-001-0000-00000000-00-0000-000000-00-262101	Contribution to International org - Rec	250,000.00	250,000.00	100
23-99-001-1-3-001-0000-00000000-00-0000-000000-00-221904	Study Tours	1,000,000.00	1,000,000.00	100
24-99-001-1-3-001-0000-00000000-00-0000-000000-00-221701	Consultancy	1,000,000.00	1,000,000.00	100
24-99-001-1-3-001-0000-00000000-00-0000-000000-00-262101	Contribution to International org - Rec	4,000,000.00	3,500,000.00	87.5
25-06-003-1-3-001-0000-00000000-00-0000-000000-00-221104	President's Visit to the Provinces	325,000.00	325,000.00	100
25-06-003-1-3-001-0000-00000000-00-0000-000000-00-221701	Consultancy	400,000.00	400,000.00	100
27-08-004-1-3-001-0000-00000000-00-0000-000000-00-221602	Stationery	100,000.00	100,000.00	100
27-08-004-1-3-001-0000-00000000-00-0000-000000-00-221608	Project evaluation and Monitoring	100,000.00	100,000.00	100
27-08-004-1-3-001-0000-00000000-00-0000-000000-00-221701	Consultancy	100,000.00	100,000.00	100

Account Codes	Account Description	Approved Budget	Virement From (Reduction)	Percentage of Virement (%)
27-08-004-1-3-001-0000-00000000-00-0000-000000-00-221901	Library	200,000.00	200,000.00	100
27-08-004-1-3-001-0000-00000000-00-0000-000000-00-221903	Education Services	600,000.00	600,000.00	100
27-08-004-1-3-001-0000-00000000-00-0000-000000-00-282103	Incidental awards	100,000.00	100,000.00	100
27-08-005-1-3-001-0000-00000000-00-0000-000000-00-221602	Stationery	150,000.00	150,000.00	100
27-08-005-1-3-001-0000-00000000-00-0000-000000-00-221607	Printing Expenses	200,000.00	200,000.00	100
27-08-005-1-3-001-0000-00000000-00-0000-000000-00-222172	Data Collection	300,000.00	300,000.00	100
27-08-006-1-3-001-0000-00000000-00-0000-000000-00-221404	Maintenance of Equipment	100,000.00	100,000.00	100
27-08-006-1-3-001-0000-00000000-00-0000-000000-00-221602	Stationery	100,000.00	100,000.00	100
27-08-006-1-3-001-0000-00000000-00-0000-000000-00-221701	Consultancy	1,000,000.00	1,000,000.00	100
27-08-007-1-3-001-0000-00000000-00-0000-000000-00-221404	Maintenance of Equipment	100,000.00	100,000.00	100
27-08-007-1-3-001-0000-00000000-00-0000-000000-00-221602	Stationery	100,000.00	100,000.00	100
27-08-007-1-3-001-0000-00000000-00-0000-000000-00-221701	Consultancy	1,000,000.00	1,000,000.00	100
27-99-001-1-3-001-0000-00000000-00-0000-000000-00-221403	Maintenance of furniture	100,000.00	100,000.00	100
27-99-001-1-3-001-0000-00000000-00-0000-000000-00-221605	Maintenance of website	50,000.00	50,000.00	100

Account Codes	Account Description	Approved Budget	Virement From (Reduction)	Percentage of Virement (%)
27-99-001-1-3-001-0000-00000000-00-0000-000000-00-221701	Consultancy	1,000,000.00	1,000,000.00	100
27-99-001-1-3-001-0000-00000000-00-0000-000000-00-222001	Celebration of Events	500,000.00	500,000.00	100
27-99-002-1-3-001-0000-00000000-00-0000-000000-00-221501	Conferences, Workshop and Seminars	300,000.00	300,000.00	100
27-99-002-1-3-001-0000-00000000-00-0000-000000-00-221608	Project evaluation and Monitoring	4,000,000.00	4,000,000.00	100
27-99-002-1-3-001-0000-00000000-00-0000-000000-00-221812	Analysis and Strategy Preparations	500,000.00	500,000.00	100
27-99-002-5-3-001-0000-00000000-00-0000-000000-00-211101	Basic Salary	300,000.00	300,000.00	100
27-99-002-5-3-001-0000-00000000-00-0000-000000-00-211104	Allowances	200,000.00	200,000.00	100
27-99-003-1-3-001-0000-00000000-00-0000-000000-00-221602	Stationery	100,000.00	100,000.00	100
29-04-005-1-3-001-0000-00000000-00-0000-000000-00-221806	Specialized and Technical Materials	1,000,000.00	800,000.00	80
29-04-005-1-3-001-0000-00000000-00-0000-000000-00-221904	Study Tours	300,000.00	300,000.00	100
29-99-001-1-3-001-0000-00000000-00-0000-000000-00-221404	Maintenance of Equipment	300,000.00	290,000.00	96.67
31-01-005-1-3-001-0000-00000000-00-0000-000000-00-221806	Specialized and Technical Materials	3,000,000.00	3,000,000.00	100
31-02-002-1-3-001-0000-00000000-00-0000-000000-00-221411	Purchase of Generator	100,000.00	100,000.00	100
31-02-002-1-3-001-0000-00000000-00-0000-000000-00-221804	Uniforms and Protective clothing	175,000.00	132,800.00	75.89

Account Codes	Account Description	Approved Budget	Virement From (Reduction)	Percentage of Virement (%)
31-02-004-1-3-001-0000-00000000-00-0000-000000-00-221301	Purchase of fuel and lubricants	1,000,000.00	1,000,000.00	100
31-02-004-1-3-001-0000-00000000-00-0000-000000-00-221411	Purchase of Generator	100,000.00	100,000.00	100
31-02-004-1-3-001-0000-00000000-00-0000-000000-00-221602	Stationery	250,000.00	250,000.00	100
31-02-004-1-3-001-0000-00000000-00-0000-000000-00-221804	Uniforms and Protective clothing	175,000.00	150,000.00	85.71
31-99-001-1-3-001-0000-00000000-00-0000-000000-00-221203	Rents and Rates	1,000,000.00	1,000,000.00	100
31-00-000-2-3-001-0541-00000000-00-0000-000000-00-232120	Construction Of Office Buildings	9,000,000.00	9,000,000.00	100
50-50-100-1-3-001-2145-2009024-00-0000-000000-00-282203	Settlement of Arrears	16,959,165.00	16,959,165.00	100
50-50-100-1-3-001-2664-2013011-00-0000-000000-00-282213	Principal-Int'l Orgs & Banks Loan	2,999,400.00	2,999,400.00	100
50-50-100-1-3-001-2668-2015022-00-0000-000000-00-241112	Interest on Loans from International Org. & Banks	1,100,000.00	1,100,000.00	100
50-50-100-1-3-001-2676-2016012-00-0000-000000-00-241112	Interest on Loans from International Org. & Banks	500,000.00	500,000.00	100
50-50-100-1-3-001-2680-2014168-00-0000-000000-00-241112	Interest on Loans from International Org. & Banks	662,876.00	662,876.00	100
50-50-100-1-3-001-2706-2014001-00-0000-000000-00-282213	Principal-Int'l Orgs & Banks Loan	3,000,000.00	3,000,000.00	100
Sub-total			1,625,851,800.40	

Account Codes	Account Description	Approved Budget	Virement From (Reduction)	Percentage of Virement (%)
Virement to (Increment)				
01-18-005-1-3-001-0000-00000000-00-0000-000000-00-221609	Advertisements and Publications	300,000.00	435,000.00	145
01-18-005-1-3-001-0000-00000000-00-0000-000000-00-262101	Contribution to International org - Rec	3,000,000.00	2,400,000.00	80
01-99-001-1-3-001-0000-00000000-00-0000-000000-00-221104	President's Visit to the Provinces	30,000,000.00	36,000,000.00	120
01-99-001-1-3-001-0000-00000000-00-0000-000000-00-221302	Maintenance of vehicles	18,000,000.00	34,500,000.00	191.67
01-99-001-1-3-001-0000-00000000-00-0000-000000-00-232230	Furniture and Fittings	4,500,000.00	16,911,000.00	375.8
01-99-001-1-3-001-0000-00000000-00-0000-000000-00-262101	Contribution to International org - Rec	1,800,000.00	15,000,000.00	833.33
01-99-002-1-3-001-0000-00000000-00-0000-000000-00-221302	Maintenance of vehicles	6,000,000.00	10,350,000.00	172.5
01-99-002-1-3-001-0000-00000000-00-0000-000000-00-221606	Official Entert&Hotel Accommodation	49,500,000.00	46,500,000.00	93.94
01-00-000-2-3-001-0004-00000000-00-0000-000000-00-232120	Construction Of Office Buildings	12,000,000.00	96,000,000.00	800
04-99-001-1-3-001-0000-00000000-00-0000-000000-00-221602	Stationery	250,000.00	400,000.00	160
05-03-002-1-3-001-0000-00000000-00-0000-000000-00-221301	Purchase of fuel and lubricants	125,000.00	275,000.00	220
06-03-003-1-3-001-0000-00000000-00-0000-000000-00-221101	Travel Expenses	4,000,000.00	4,000,000.00	100
06-99-001-1-3-001-0000-00000000-00-0000-000000-00-221101	Travel Expenses	8,000,000.00	9,007,800.00	112.6

Account Codes	Account Description	Approved Budget	Virement From (Reduction)	Percentage of Virement (%)
06-99-001-1-3-001-0000-00000000-00-0000-000000-00-221602	Stationery	300,000.00	1,600,000.00	533.33
06-99-001-1-3-001-0000-00000000-00-0000-000000-00-221607	Printing Expenses	500,000.00	500,000.00	100
06-99-001-1-3-001-0000-00000000-00-0000-000000-00-221902	Training	4,000,000.00	4,000,000.00	100
06-99-001-1-3-001-0000-00000000-00-0000-000000-00-232240	Office Equipment	6,000,000.00	13,610,000.00	226.83
06-99-001-1-3-001-0000-00000000-00-0000-000000-00-262101	Contribution to International org - Rec	200,000.00	540,000.00	270
07-07-004-1-3-001-0000-00000000-00-0000-000000-00-221302	Maintenance of vehicles	2,000,000.00	2,500,000.00	125
07-07-004-1-3-001-0000-00000000-00-0000-000000-00-232210	Motor Vehicles	2,500,000.00	8,100,000.00	324
07-99-001-1-3-001-0000-00000000-00-0000-000000-00-221603	Miscellaneous office expenses	200,000.00	250,000.00	125
07-99-001-1-3-001-0000-00000000-00-0000-000000-00-232230	Furniture and Fittings	150,000.00	400,000.00	266.67
07-99-001-1-3-001-0000-00000000-00-0000-000000-00-232240	Office Equipment	150,000.00	200,000.00	133.33
08-06-003-1-3-001-0000-00000000-00-0000-000000-00-221806	Specialized and Technical Materials	800,000.00	4,634,220.00	579.28
08-06-003-1-3-001-0000-00000000-00-0000-000000-00-232240	Office Equipment	6,000,000.00	5,808,326.00	96.81
08-07-010-1-3-001-0000-00000000-00-0000-000000-00-232240	Office Equipment	200,000.00	200,000.00	100
08-07-010-5-3-001-0000-00000000-00-0000-000000-00-211101	Basic Salary	8,659,200.00	8,000,000.00	92.39

Account Codes	Account Description	Approved Budget	Virement From (Reduction)	Percentage of Virement (%)
08-07-010-5-3-001-0000-00000000-00-0000-000000-00-211104	Allowances	9,645,424.00	10,000,000.00	103.68
08-07-011-1-3-001-0000-00000000-00-0000-000000-00-221302	Maintenance of vehicles	400,000.00	700,000.00	175
08-07-011-5-3-001-0000-00000000-00-0000-000000-00-211101	Basic Salary	12,966,596.00	14,000,000.00	107.97
08-08-013-1-3-001-0000-00000000-00-0000-000000-00-221902	Training	2,200,000.00	3,000,000.00	136.36
08-09-015-1-3-001-0000-00000000-00-0000-000000-00-221401	Maintenance of Buildings and Facilities	2,000,000.00	6,853,244.00	342.66
08-09-015-1-3-001-0000-00000000-00-0000-000000-00-222105	Juvenile Activity Expenses	1,000,000.00	1,800,000.00	180
08-09-015-1-3-001-0000-00000000-00-0000-000000-00-232230	Furniture and Fittings	1,000,000.00	1,800,000.00	180
08-99-001-1-3-001-0000-00000000-00-0000-000000-00-232240	Office Equipment	200,000.00	600,000.00	300
08-00-000-2-3-001-0008-00000000-00-0000-000000-00-232147	Other Major Rehabilitation Works	1,500,000.00	1,300,000.00	86.67
09-99-001-1-3-001-0000-00000000-00-0000-000000-00-221302	Maintenance of vehicles	500,000.00	400,000.00	80
10-40-003-1-3-001-0000-00000000-00-0000-000000-00-221401	Maintenance of Buildings and Facilities	200,000.00	176,200.00	88.1
10-40-003-1-3-001-0000-00000000-00-0000-000000-00-222116	Insurance	120,000.00	400,000.00	333.33
10-40-004-1-3-001-0000-00000000-00-0000-000000-00-221101	Travel Expenses	500,000.00	500,000.00	100
10-40-008-1-3-001-0000-00000000-00-0000-000000-00-222123	Bank Charges and Bank Related Costs	20,000.00	50,000.00	250

Account Codes	Account Description	Approved Budget	Virement From (Reduction)	Percentage of Virement (%)
10-40-011-1-3-001-0000-00000000-00-0000-000000-00-221602	Stationery	150,000.00	300,000.00	200
10-40-012-1-3-001-0000-00000000-00-0000-000000-00-221101	Travel Expenses	150,000.00	200,000.00	133.33
10-40-012-1-3-001-0000-00000000-00-0000-000000-00-232230	Furniture and Fittings	300,000.00	600,000.00	200
10-40-013-1-3-001-0000-00000000-00-0000-000000-00-221101	Travel Expenses	300,000.00	1,000,000.00	333.33
10-40-014-5-3-001-0000-00000000-00-0000-000000-00-211104	Allowances	4,000,000.00	3,600,000.00	90
10-40-015-1-3-001-0000-00000000-00-0000-000000-00-221201	Telecommunication Expenses	400,000.00	350,000.00	87.5
10-40-015-1-3-001-0000-00000000-00-0000-000000-00-221401	Maintenance of Buildings and Facilities	75,000.00	125,000.00	166.67
10-40-015-1-3-001-0000-00000000-00-0000-000000-00-221404	Maintenance of Equipment	50,000.00	200,000.00	400
10-40-015-1-3-001-0000-00000000-00-0000-000000-00-221603	Miscellaneous office expenses	100,000.00	200,000.00	200
10-40-015-1-3-001-0000-00000000-00-0000-000000-00-221606	Official Entert&Hotel Accommodation	150,000.00	150,000.00	100
10-40-015-1-3-001-0000-00000000-00-0000-000000-00-232240	Office Equipment	250,000.00	250,000.00	100
10-40-016-1-3-001-0000-00000000-00-0000-000000-00-221401	Maintenance of Buildings and Facilities	100,000.00	400,000.00	400
10-40-016-1-3-001-0000-00000000-00-0000-000000-00-232230	Furniture and Fittings	200,000.00	200,000.00	100
10-40-016-1-3-001-0000-00000000-00-0000-000000-00-232240	Office Equipment	100,000.00	269,700.00	269.7

Account Codes	Account Description	Approved Budget	Virement From (Reduction)	Percentage of Virement (%)
10-40-016-1-3-001-0000-00000000-00-0000-000000-00-282106	Welfare of Gambians/refugees	150,000.00	200,000.00	133.33
10-40-016-5-3-001-0000-00000000-00-0000-000000-00-211104	Allowances	2,000,000.00	3,500,000.00	175
10-40-019-1-3-001-0000-00000000-00-0000-000000-00-221202	Electricity ,Water & Sewage	1,000,000.00	800,000.00	80
10-40-019-1-3-001-0000-00000000-00-0000-000000-00-221603	Miscellaneous office expenses	100,000.00	100,000.00	100
10-40-019-1-3-001-0000-00000000-00-0000-000000-00-232240	Office Equipment	300,000.00	250,000.00	83.33
10-40-022-1-3-001-0000-00000000-00-0000-000000-00-221302	Maintenance of vehicles	150,000.00	150,000.00	100
10-40-022-1-3-001-0000-00000000-00-0000-000000-00-221404	Maintenance of Equipment	70,000.00	60,400.00	86.29
10-40-026-5-3-001-0000-00000000-00-0000-000000-00-211101	Basic Salary	6,000,000.00	6,620,313.10	110.34
10-40-026-5-3-001-0000-00000000-00-0000-000000-00-211104	Allowances	4,000,000.00	6,500,000.00	162.5
10-40-027-5-3-001-0000-00000000-00-0000-000000-00-211104	Allowances	1,000,000.00	2,060,000.00	206
10-40-028-5-3-001-0000-00000000-00-0000-000000-00-211104	Allowances	2,000,000.00	2,200,000.00	110
10-40-029-5-3-001-0000-00000000-00-0000-000000-00-211101	Basic Salary	3,000,000.00	2,800,000.00	93.33
10-40-029-5-3-001-0000-00000000-00-0000-000000-00-211104	Allowances	2,000,000.00	3,500,000.00	175
10-99-001-1-3-001-0000-00000000-00-0000-000000-00-221202	Electricity ,Water & Sewage	2,000,000.00	4,694,700.00	234.74

Account Codes	Account Description	Approved Budget	Virement From (Reduction)	Percentage of Virement (%)
10-99-001-1-3-001-0000-00000000-00-0000-000000-00-221606	Official Entert&Hotel Accommodation	3,000,000.00	2,354,720.00	78.49
10-99-001-1-3-001-0000-00000000-00-0000-000000-00-222126	Fees and Handling Charges	300,000.00	6,400,000.00	2,133.33
11-99-001-1-3-001-0000-00000000-00-0000-000000-00-221101	Travel Expenses	12,000,000.00	9,110,000.00	75.92
11-99-001-1-3-001-0000-00000000-00-0000-000000-00-221301	Purchase of fuel and lubricants	2,400,000.00	4,002,300.00	166.76
11-99-001-1-3-001-0000-00000000-00-0000-000000-00-222188	Commission of Enquiry Into Land Confiscations By	10,000,000.00	13,571,926.50	135.72
12-17-010-1-3-001-0000-00000000-00-0000-000000-00-221804	Uniforms and Protective clothing	15,000.00	50,000.00	333.33
12-99-001-1-3-001-0000-00000000-00-0000-000000-00-221701	Consultancy	2,500,000.00	14,832,180.00	593.29
12-00-000-2-3-001-0539-00000000-00-0000-000000-00-221701	Consultancy	50,000.00	11,936,834.40	23,873.67
12-00-000-2-3-001-0539-00000000-00-0000-000000-00-222150	Operating Costs	8,424,720.00	11,689,800.00	138.76
15-15-100-1-3-001-0000-00000000-00-0000-000000-00-221604	Contingency ? other charges	320,000,000.00	372,000,000.00	116.25
16-01-010-1-3-001-0000-00000000-00-0000-000000-00-221401	Maintenance of Buildings and Facilities	1,000,000.00	1,400,000.00	140
16-08-002-1-3-001-0000-00000000-00-0000-000000-00-221602	Stationery	600,000.00	550,000.00	91.67
16-08-002-1-3-001-0000-00000000-00-0000-000000-00-221607	Printing Expenses	500,000.00	800,000.00	160

Account Codes	Account Description	Approved Budget	Virement From (Reduction)	Percentage of Virement (%)
16-08-003-1-3-001-0000-00000000-00-0000-000000-00-221606	Official Entert&Hotel Accommodation	120,000.00	200,000.00	166.67
16-99-001-1-3-001-0000-00000000-00-0000-000000-00-221302	Maintenance of vehicles	1,200,000.00	1,894,352.00	157.86
17-99-001-1-3-001-0000-00000000-00-0000-000000-00-282104	Contribution to local organisations	8,000,000.00	6,120,000.00	76.5
17-99-006-1-3-001-0000-00000000-00-0000-000000-00-221301	Purchase of fuel and lubricants	960,000.00	3,900,000.00	406.25
17-00-000-2-3-001-0522-00000000-00-0000-000000-00-222150	Operating Costs	21,000,000.00	42,210,000.00	201
17-00-000-2-3-001-2716-00000000-00-0000-000000-00-232120	Construction Of Office Buildings	9,000,000.00	13,500,000.00	150
17-00-000-2-3-001-2716-00000000-00-0000-000000-00-232142	Wells,Boreholes,Water Points & Reticulation Sys.	18,000,000.00	32,250,000.00	179.17
17-00-000-2-3-001-2716-00000000-00-0000-000000-00-232263	Irrigation Equipment	6,000,000.00	27,900,000.00	465
18-13-005-1-3-001-0000-00000000-00-0000-000000-00-221301	Purchase of fuel and lubricants	600,000.00	3,000,000.00	500
18-99-001-1-3-001-0000-00000000-00-0000-000000-00-221607	Printing Expenses	50,000.00	200,000.00	400
18-99-001-1-3-001-0000-00000000-00-0000-000000-00-221609	Advertisements and Publications	100,000.00	200,000.00	200
18-99-001-1-3-001-0000-00000000-00-0000-000000-00-232230	Furniture and Fittings	1,800,000.00	2,600,000.00	144.44
18-99-001-1-3-001-0000-00000000-00-0000-000000-00-232240	Office Equipment	800,000.00	2,000,000.00	250
18-00-000-2-3-001-0557-00000000-00-0000-000000-00-221202	Electricity ,Water & Sewage	1,000,000.00	3,000,000.00	300

Account Codes	Account Description	Approved Budget	Virement From (Reduction)	Percentage of Virement (%)
19-10-003-1-3-001-0000-00000000-00-0000-000000-00-221101	Travel Expenses	2,000,000.00	2,018,000.00	100.9
19-11-006-1-3-001-0000-00000000-00-0000-000000-00-221701	Consultancy	400,000.00	5,000,000.00	1,250.00
20-99-001-1-3-001-0000-00000000-00-0000-000000-00-221201	Telecommunication Expenses	150,000.00	150,000.00	100
20-99-001-1-3-001-0000-00000000-00-0000-000000-00-221202	Electricity ,Water & Sewage	1,200,000.00	6,600,000.00	550
20-99-001-1-3-001-0000-00000000-00-0000-000000-00-221301	Purchase of fuel and lubricants	750,000.00	1,200,000.00	160
20-99-001-1-3-001-0000-00000000-00-0000-000000-00-221602	Stationery	90,000.00	825,000.00	916.67
20-99-001-1-3-001-0000-00000000-00-0000-000000-00-221603	Miscellaneous office expenses	75,000.00	900,000.00	1,200.00
20-99-001-1-3-001-0000-00000000-00-0000-000000-00-221606	Official Entert&Hotel Accommodation	450,000.00	450,000.00	100
20-99-001-1-3-001-0000-00000000-00-0000-000000-00-262301	Contributions To Other Gen Gvt Units - Current	15,000,000.00	18,694,665.00	124.63
20-99-002-1-3-001-0000-00000000-00-0000-000000-00-221101	Travel Expenses	600,000.00	900,000.00	150
20-99-002-1-3-001-0000-00000000-00-0000-000000-00-232240	Office Equipment	300,000.00	1,800,000.00	600
20-99-003-1-3-001-0000-00000000-00-0000-000000-00-221602	Stationery	66,666.00	750,000.00	1,125.01
20-99-005-1-3-001-0000-00000000-00-0000-000000-00-221602	Stationery	66,666.00	225,000.00	337.5
20-99-009-1-3-001-0000-00000000-00-0000-000000-00-221101	Travel Expenses	600,000.00	1,200,000.00	200

Account Codes	Account Description	Approved Budget	Virement From (Reduction)	Percentage of Virement (%)
21-71-032-1-3-001-0000-00000000-00-0000-000000-00-222126	Fees and Handling Charges	2,000,000.00	2,000,000.00	100
21-99-001-1-3-001-0000-00000000-00-0000-000000-00-221606	Official Entert&Hotel Accommodation	300,000.00	750,000.00	250
21-99-001-1-3-001-0000-00000000-00-0000-000000-00-251101	Subve To Non-Fin Public Corp./Instit? OC	5,000,000.00	6,300,000.00	126
22-00-000-2-3-001-2721-00000000-00-0000-000000-00-235110	Construct. of Irrigation Infrastructure &Land Dev.	1,000,000.00	5,000,000.00	500
23-99-001-1-3-001-0000-00000000-00-0000-000000-00-221501	Conferences, Workshop and Seminars	1,000,000.00	2,800,000.00	280
24-05-003-1-3-001-0000-00000000-00-0000-000000-00-231108	Furniture and Fittings	300,000.00	400,000.00	133.33
24-99-001-1-3-001-0000-00000000-00-0000-000000-00-221401	Maintenance of Buildings and Facilities	400,000.00	1,108,060.00	277.02
24-99-001-1-3-001-0000-00000000-00-0000-000000-00-221607	Printing Expenses	600,000.00	600,000.00	100
25-99-001-1-3-001-0000-00000000-00-0000-000000-00-221602	Stationery	250,000.00	200,000.00	80
25-99-001-1-3-001-0000-00000000-00-0000-000000-00-232240	Office Equipment	300,000.00	300,000.00	100
27-08-005-1-3-001-0000-00000000-00-0000-000000-00-221603	Miscellaneous office expenses	100,000.00	200,000.00	200
29-04-005-1-3-001-0000-00000000-00-0000-000000-00-221401	Maintenance of Buildings and Facilities	150,000.00	300,000.00	200
29-04-005-1-3-001-0000-00000000-00-0000-000000-00-221902	Training	800,000.00	800,000.00	100
29-04-007-1-3-001-0000-00000000-00-0000-000000-00-221902	Training	100,000.00	500,000.00	500

Account Codes	Account Description	Approved Budget	Virement From (Reduction)	Percentage of Virement (%)
31-01-003-1-3-001-0000-00000000-00-0000-000000-00-221101	Travel Expenses	170,000.00	800,000.00	470.59
31-01-003-1-3-001-0000-00000000-00-0000-000000-00-282104	Contribution to local organisations	50,000.00	300,000.00	600
31-02-002-1-3-001-0000-00000000-00-0000-000000-00-221501	Conferences, Workshop and Seminars	500,000.00	386,800.00	77.36
31-02-004-1-3-001-0000-00000000-00-0000-000000-00-232230	Furniture and Fittings	150,000.00	250,000.00	166.67
31-99-001-1-3-001-0000-00000000-00-0000-000000-00-221603	Miscellaneous office expenses	50,000.00	100,000.00	200
31-99-001-1-3-001-0000-00000000-00-0000-000000-00-232230	Furniture and Fittings	350,000.00	300,000.00	85.71
31-99-001-1-3-001-0000-00000000-00-0000-000000-00-232240	Office Equipment	700,000.00	750,000.00	107.14
50-50-100-1-3-001-2437-2011018-00-0000-000000-00-241112	Interest on Loans from International Org. & Banks	2,881,018.00	4,000,000.00	138.84
Sub-total			1,061,510,541.00	
Grant Total			2,687,362,341.40	

Appendix 5

Failure to pay execution fees

Date	Case Name	Description	TR Receipt No	Judgement Sum	1% to Government	4% to Judiciary
1/24/2019	N/A	Sheriff Sale of Immovables	03FC011181	500,000.00	5,000.00	20,000.00
12/3/2019	Sedia Samateh Vs Babucarr Bah	Sheriff Sale of Immovables	03FC013277	500,000.00	5,000.00	20,000.00
3/4/2019	Trust bank and Alagie Bah	Sheriff Sale of Immovables	03FC011699	600,000.00	6,000.00	24,000.00
8/22/2019	Purchase of land from Haji Danso Received from Sheriff Division	Sheriff Sale of Immovables	03FC012667	700,000.00	7,000.00	28,000.00
4/18/2019	Trust bank and Kilimanjaro	Sheriff Sale of Immovables	03FC011869	800,000.00	8,000.00	32,000.00
8/27/2019	Purchase of land Ifo Muhammed Mbye received from Tijan Mbye	Sheriff Sale of Immovables	03FC012674	859,406.66	8,594.07	34,376.27
3/26/2019	Ebrima ceesay Vs Jahara Camara	Sheriff Sale of Immovables	03FC011686	1,300,000.00	13,000.00	52,000.00
5/7/2019 ::	Afro Export Vs Muhammed Kebbeh	Sheriff Sale of Immovables	03FC011972	4,300,000.00	43,000.00	172,000.00
8/26/2019	Payment for Copri Assets	Sheriff Sale of Movables	03FC012673	7,500,000.00	75,000.00	300,000.00
Total					170,594.07	682,376.27

Appendix 6.

Receipts without adequate supporting documents

Justice

Date	GFS	Descriptions	Document No.	Amt	Description	Remarks
1-21-2019 ::	142238	Fees Registrar General	11FC039862	-1,500.00	Assignment ifo Abdou Ndimbalan	No Supporting Document
4-9-2019 ::	142238	Fees Registrar General	11FC042261	-1,500.00	assignment ifo Kebba land Fofana	No Supporting Document
11-4-2019 ::	142238	Fees Registrar General	11FC047674	-1,000.00	Power of Attorney ifo Bakoly Sankano	No Supporting Document
11-29-2019	142238	Fees Registrar General	11FC048362	-1,500.00	Assignment ifo Seedou trawally	No Supporting Document
Total				5,500.00		

Lands and Survey

Date	Description	Document number	Amount	Remarks
12/30/2019 ::	Miscellaneous Receipts	16FC025238	4,700,000.00	Invoice of land survey document was not provided therefore we cannot confirm amount paid
5/23/2019 ::	Miscellaneous Receipts	16FC024248	500,000.00	Invoice of land survey document was not provided therefore we cannot confirm amount paid
Total			5,200,000.00	

Appendix 7a

Failure to present non-tax revenue receipts and Deposit slip

Date	Account Code	Description	Receipt No	Amount	Remarks
12-10-2019 ::	08-00-000-3-3-001-0000-00000000-00-0000-0000000-00-142213	Passport fees	08FC168435	-1,000.00	Receipt and other documents not provided
12-10-2019 ::	08-00-000-3-3-001-0000-00000000-00-0000-0000000-00-142213	Passport fees	08FC168529	-1,000.00	Receipt and other documents not provided
12-13-2019 ::	08-00-000-3-3-001-0000-00000000-00-0000-0000000-00-142213	Passport fees	08FC168803	-1,000.00	Receipt and other documents not provided
12-24-2019 ::	08-00-000-3-3-001-0000-00000000-00-0000-0000000-00-142213	Passport fees	08FC169395	-1,000.00	No deposit slip
01-09-19		Meat inspection and livestock permits	17FC000492	-31,500.00	
6/19/2019		Meat inspection and livestock permits	17FC000520	-48,500.00	
6/19/2019		Meat inspection and livestock permits	17FC000521	-11,000.00	
6/19/2019		Meat inspection and livestock permits	17FC000523	-40,000.00	
6/19/2019		Meat inspection and livestock permits	17FC000525	-12,000.00	
12-12-19		Meat inspection and livestock permits	17FC000563	-54,000.00	
12/31/2019		Livestock Proceeds	17FC000570	-19,325.00	
12/31/2019		Livestock Proceeds	17FC000572	-32,075.00	
11/26/2019	08-00-000-3-3-001-0000-00000000-00-0000-0000000-00-142202	Ordinary number plates	08FC168240	-1,494,233.53	
Total				-1,746,633.53	

Appendix 8

Inappropriate classification of Transfer Accounts

Transfer Accounts not cleared		
Account Name	Balance 2019	Balance 2018
	D'000	D'000
Transfer of Cash from CRF to TMA	4,689,907	4,689,907
Dormant Special Project Bank A/C-GMD	0	357
Transfer from Drought Relief Account to	-121,562	-121,562
Transfer From Sub-treasury	179,177	163,496
Transfer From DOS	-19,576	10,592
Transfers from Judiciary	52,293	52,293
Control Account	927,148	909,879
AR intertcompany	105,381	13,019
AP Intertcompany	981,600	654,713
Dummy Account	1,051	1,051
Sub-Treasury transfers to CRF	3	3
Cash Allocation Received-OC	-1	-1
Cash Allocation Received-DV	-1	-1
Clearance Account	758	911
Transfers From CRF to TMA	4,689,907	4,689,907
Cash Allocation Received - SP	11,717	11,717

Appendix 9

Overdue Un-reconciled items

List of receipts in Bank not in cash book			
Sukuk Al Salam		CREDIT	11,837,976.27
Date Applied			
1/01/2014			
Special Project GMD			
Date	Document number	Payment Type	Amount
1-Jan-14	Balance B/F 2013	CREDIT	219,559,941.18
2-Jan-14	14924	CREDIT	587,000.00
7-Jan-14	14862	CREDIT	34,840.00
9-Jan-14	14925	CREDIT	400,000.00
13-Jan-14	14926	CREDIT	565,000.00
15-Jan-14	14863	CREDIT	46,519.94
15-Jan-14	14927	CREDIT	535,000.00
6-Feb-14	Inw. DC Credit	CREDIT	2,400.00
10-Feb-14	14941	CREDIT	450,000.00
13-Feb-14	1927787	CREDIT	3,000.00
3-Mar-14	RECPT IFO MEDICINE BOARD DRUG REVOV	CREDIT	110,852.00
21-Mar-14	Inw. DC Credit	CREDIT	100,000.00
17-Apr-14	14407	CREDIT	17,960.00
31-Jul-14	237160	CREDIT	1,900.00
12-Aug-14	Inw. DC Credit	CREDIT	90,000.00

12-Aug-14	Inw. DC Credit		CREDIT	20,000.00
14-Aug-14		15344	CREDIT	143,950.00
3-Sep-14		15769	CREDIT	116,000.00
4-Sep-14		232486	CREDIT	4,300.00
4-Sep-14		240186	CREDIT	5,800.00
17-Sep-14	RECPT IFO MOFEA B/O IDA REF:RFB RFB		CREDIT	21,464,082.30
17-Sep-14	RECPT IFO MOFEA B/O IBRD REF:RFB /C		CREDIT	12,605,575.25
8-Oct-14		818	CREDIT	68,016.00
8-Oct-14		15793	CREDIT	72,000.00
17-Oct-14		130490	CREDIT	2,025.00
21-Oct-14		106390	CREDIT	54,545.00
21-Oct-14		106390	CREDIT	21,510.00
24-Oct-14		114640	CREDIT	300,000.00
12-Nov-14			CREDIT	153,930.00
19-Nov-14			CREDIT	30,984.00
19-Nov-14			CREDIT	52,000.00
9-Dec-14		2750575	CREDIT	100,000.00
18-Dec-14		10819	CREDIT	32,200.00
31-Dec-14		117310	CREDIT	250,000.00
12-Jan-15		20001719	CREDIT	36,273.25
3-Feb-15		10758	CREDIT	87,000.00
4-Feb-15		220530	CREDIT	32,000.00
9-Mar-15		1557871	CREDIT	45,000.00
9-Mar-15		1785296	CREDIT	100,000.00
13-Mar-15	Inw. DC Credit		CREDIT	40,000.00
18-Mar-15		1135	CREDIT	98,776.00

18-Mar-15	FT1507791101		CREDIT	150,000.00
18-May-15		14660	CREDIT	239,580.00
21-May-15	RTGS TRANS		CREDIT	901,477.00
27-May-15		14661	CREDIT	81,720.00
28-May-15		237164	CREDIT	1,250.00
2-Jun-15		14662	CREDIT	96,000.00
23-Jun-15		11914	CREDIT	201,000.00
23-Jun-15		11913	CREDIT	170,000.00
9-Jul-15		11927	CREDIT	128,000.00
9-Jul-15		11926	CREDIT	130,000.00
9-Jul-15		11925	CREDIT	176,000.00
9-Jul-15		11924	CREDIT	167,000.00
13-Jul-15		11928	CREDIT	183,000.00
21-Jul-15		11931	CREDIT	29,000.00
21-Jul-15		11932	CREDIT	29,000.00
30-Jul-15		133204	CREDIT	76,750.00
13-Aug-15		237165	CREDIT	1,940.00
21-Aug-15	TRF AS PER DNT LETT REF DE21/01/P.4		CREDIT	11,085,077.20
31-Aug-15		12518	CREDIT	184,000.00
31-Aug-15		12517	CREDIT	215,000.00
2-Sep-15		12519	CREDIT	177,000.00
16-Sep-15	FT1525963801		CREDIT	3,000.00
16-Sep-15		232521	CREDIT	13,000.00
8-Oct-15		242603	CREDIT	21,900.00
8-Oct-15		12540	CREDIT	142,000.00
8-Oct-15		12539	CREDIT	132,000.00

8-Oct-15	2425701	CREDIT	17,600.00
12-Oct-15	12541	CREDIT	22,000.00
12-Oct-15	238871	CREDIT	61,100.00
12-Oct-15	238872	CREDIT	8,200.00
13-Oct-15	14664	CREDIT	150,000.00
13-Oct-15	12544	CREDIT	145,000.00
14-Oct-15	12546	CREDIT	211,000.00
15-Oct-15	242604	CREDIT	35,500.00
15-Oct-15	12548	CREDIT	137,000.00
15-Oct-15	12547	CREDIT	143,000.00
19-Oct-15	12549	CREDIT	155,000.00
20-Oct-15	12550	CREDIT	162,000.00
22-Oct-15	136753 SUBVENTION OC FOR OCT 2015	CREDIT	100,000.00
22-Oct-15	242605	CREDIT	25,100.00
22-Oct-15	211017	CREDIT	5,900.00
22-Oct-15	242752	CREDIT	6,200.00
22-Oct-15	242751	CREDIT	2,600.00
29-Oct-15	242754	CREDIT	2,100.00
29-Oct-15	242702	CREDIT	26,900.00
29-Oct-15	233059	CREDIT	12,400.00
29-Oct-15	242606	CREDIT	39,500.00
29-Oct-15	242492	CREDIT	67,600.00
4-Nov-15	241751	CREDIT	6,050.00
5-Nov-15	242755	CREDIT	3,000.00
5-Nov-15	242607	CREDIT	51,500.00
10-Nov-15	243953	CREDIT	53,950.00

10-Nov-15		243952	CREDIT	85,200.00
12-Nov-15		5479	CREDIT	60,000.00
12-Nov-15		242756	CREDIT	7,100.00
12-Nov-15		242608	CREDIT	13,600.00
17-Nov-15		243572	CREDIT	4,650.00
19-Nov-15		242609	CREDIT	20,000.00
19-Nov-15		242757	CREDIT	3,400.00
19-Nov-15		242758	CREDIT	3,900.00
19-Nov-15		241651	CREDIT	700
24-Nov-15		241752	CREDIT	2,450.00
26-Nov-15		242759	CREDIT	2,800.00
26-Nov-15		242610	CREDIT	12,900.00
26-Nov-15		243954	CREDIT	65,850.00
30-Nov-15	RTGS TRANS		CREDIT	160,750.00
1-Dec-15		242268	CREDIT	58,000.00
3-Dec-15		243901	CREDIT	1,400.00
3-Dec-15		242611	CREDIT	13,900.00
8-Dec-15		233060	CREDIT	20,900.00
9-Dec-15		12271	CREDIT	19,295.40
10-Dec-15		243851	CREDIT	600
10-Dec-15		242703	CREDIT	22,900.00
10-Dec-15		241652	CREDIT	650
10-Dec-15	TRANSFER OF FUNDS FROM SPECIAL ACCO		CREDIT	5,955,000.00
10-Dec-15		241708	CREDIT	1,800.00
14-Dec-15		244003	CREDIT	50,000.00
15-Dec-15		241653	CREDIT	200

15-Dec-15	244053	CREDIT	700
16-Dec-15	241709	CREDIT	700
16-Dec-15	241753	CREDIT	2,850.00
16-Dec-15	243902	CREDIT	300
17-Dec-15	244104	CREDIT	2,500.00
17-Dec-15	242760	CREDIT	1,700.00
17-Dec-15	244006	CREDIT	57,500.00
17-Dec-15	211021	CREDIT	3,200.00
17-Dec-15	129484	CREDIT	44,600.00
17-Dec-15	24803	CREDIT	1,950.00
23-Dec-15	242590	CREDIT	35,025.00
31-Dec-15	244007	CREDIT	17,850.00
6-Jan-16	12845	CREDIT	79,000.00
11-Jan-16	241754	CREDIT	48,850.00
14-Jan-16	243151	CREDIT	2,000.00
14-Jan-16	241710	CREDIT	5,000.00
14-Jan-16	243590	CREDIT	10,000.00
25-Jan-16	246052	CREDIT	40,200.00
25-Jan-16	241756	CREDIT	61,600.00
28-Jan-16	241711	CREDIT	4,450.00
2-Feb-16	243852	CREDIT	2,200.00
2-Feb-16	246053	CREDIT	30,400.00
4-Feb-16		CREDIT	79,958.60
4-Feb-16	244054	CREDIT	5,600.00
8-Feb-16	241757	CREDIT	52,800.00
8-Feb-16	244105	CREDIT	34,200.00

8-Feb-16	243152	CREDIT	2,500.00
9-Feb-16	242281	CREDIT	38,500.00
15-Feb-16	241712	CREDIT	5,200.00
15-Feb-16	246054	CREDIT	41,100.00
22-Feb-16	243955	CREDIT	100,000.00
22-Feb-16	241415	CREDIT	119,599.25
22-Feb-16	241414	CREDIT	180,750.41
23-Feb-16	12868	CREDIT	206,000.00
24-Feb-16	14667	CREDIT	150,000.00
24-Feb-16	242283	CREDIT	25,500.00
29-Feb-16	243956	CREDIT	49,400.00
29-Feb-16	243804	CREDIT	1,250.00
29-Feb-16	241713	CREDIT	5,300.00
3-Mar-16	242284	CREDIT	17,500.00
7-Mar-16	241714	CREDIT	7,750.00
7-Mar-16	244106	CREDIT	26,750.00
8-Mar-16	243519	CREDIT	300,000.00
8-Mar-16	243854	CREDIT	5,400.00
8-Mar-16	243518	CREDIT	70,000.00
10-Mar-16	241715	CREDIT	16,300.00
10-Mar-16	243805	CREDIT	1,500.00
14-Mar-16	243904	CREDIT	11,850.00
15-Mar-16	244055	CREDIT	11,150.00
15-Mar-16	244897	CREDIT	104,950.00
16-Mar-16	243957	CREDIT	42,810.00
16-Mar-16	241716	CREDIT	12,650.00

17-Mar-16	241717	CREDIT	10,900.00
17-Mar-16	244107	CREDIT	13,200.00
22-Mar-16	12887	CREDIT	109,000.00
22-Mar-16	12886	CREDIT	105,000.00
22-Mar-16	241718	CREDIT	10,000.00
23-Mar-16	5084	CREDIT	15,000.00
24-Mar-16	12242	CREDIT	154,350.00
24-Mar-16	241720	CREDIT	11,050.00
29-Mar-16	246752	CREDIT	34,350.00
29-Mar-16	246751	CREDIT	57,350.00
29-Mar-16	243958	CREDIT	33,100.00
29-Mar-16	243867	CREDIT	13,300.00
29-Mar-16	246703	CREDIT	28,250.00
29-Mar-16	246708	CREDIT	6,150.00
29-Mar-16	246706	CREDIT	40,000.00
29-Mar-16	246704	CREDIT	29,950.00
29-Mar-16	246705	CREDIT	31,750.00
29-Mar-16	243806	CREDIT	2,250.00
31-Mar-16	246709	CREDIT	31,800.00
31-Mar-16	242288	CREDIT	45,500.00
31-Mar-16	241721	CREDIT	10,550.00
31-Mar-16	246753	CREDIT	64,700.00
31-Mar-16	246710	CREDIT	30,150.00
31-Mar-16	246711	CREDIT	32,700.00
31-Mar-16	246712	CREDIT	8,050.00
4-Apr-16	2922753	CREDIT	20,000.00

4-Apr-16	243905	CREDIT	11,400.00
5-Apr-16	246112	CREDIT	82,400.00
6-Apr-16	246715	CREDIT	40,950.00
6-Apr-16	246713	CREDIT	54,450.00
7-Apr-16	241722	CREDIT	16,950.00
7-Apr-16	246718	CREDIT	37,150.00
7-Apr-16	246716	CREDIT	32,750.00
7-Apr-16	246717	CREDIT	29,300.00
7-Apr-16	246719	CREDIT	8,300.00
8-Apr-16		CREDIT	108,000.00
11-Apr-16	243959	CREDIT	30,700.00
13-Apr-16	246118	CREDIT	170,000.00
13-Apr-16	246720	CREDIT	23,300.00
13-Apr-16	246721	CREDIT	35,050.00
13-Apr-16	12900	CREDIT	115,000.00
14-Apr-16	15401	CREDIT	143,000.00
14-Apr-16	241723	CREDIT	15,150.00
14-Apr-16	246119	CREDIT	43,900.00
14-Apr-16	242290	CREDIT	17,500.00
18-Apr-16	15402	CREDIT	172,000.00
18-Apr-16	246120	CREDIT	5,000.00
18-Apr-16	244056	CREDIT	6,050.00
19-Apr-16	15403	CREDIT	189,000.00
19-Apr-16	246121	CREDIT	51,350.00
20-Apr-16	15404	CREDIT	199,000.00
20-Apr-16	241724	CREDIT	13,700.00

20-Apr-16	246123	CREDIT	50,000.00
20-Apr-16	246122	CREDIT	92,400.00
20-Apr-16	246725	CREDIT	5,800.00
20-Apr-16	246724	CREDIT	62,500.00
20-Apr-16	241428	CREDIT	72,725.47
21-Apr-16	15405	CREDIT	220,000.00
21-Apr-16	246124	CREDIT	50,000.00
21-Apr-16	242291	CREDIT	33,000.00
25-Apr-16	243807	CREDIT	2,450.00
25-Apr-16	243960	CREDIT	35,000.00
25-Apr-16	15406	CREDIT	214,000.00
25-Apr-16	246125	CREDIT	7,500.00
27-Apr-16	246126	CREDIT	63,800.00
27-Apr-16	15408	CREDIT	155,000.00
27-Apr-16	15407	CREDIT	160,000.00
27-Apr-16	232534	CREDIT	7,450.00
28-Apr-16	15409	CREDIT	181,000.00
28-Apr-16	241726	CREDIT	18,200.00
28-Apr-16	246127	CREDIT	48,500.00
28-Apr-16	129485	CREDIT	18,000.00
28-Apr-16	246758	CREDIT	14,950.00
28-Apr-16	246727	CREDIT	24,050.00
28-Apr-16	246756	CREDIT	24,900.00
28-Apr-16	246757	CREDIT	33,400.00
28-Apr-16	246726	CREDIT	30,050.00
28-Apr-16	246759	CREDIT	15,000.00

3-May-16	246128	CREDIT	5,000.00
3-May-16	15410	CREDIT	205,000.00
4-May-16	15411	CREDIT	229,000.00
4-May-16	246129	CREDIT	100,000.00
5-May-16	246130	CREDIT	47,700.00
5-May-16	241727	CREDIT	15,200.00
5-May-16	15412	CREDIT	172,000.00
9-May-16	15413	CREDIT	201,000.00
9-May-16	243961	CREDIT	23,600.00
9-May-16	246131	CREDIT	19,500.00
9-May-16	243808	CREDIT	2,500.00
10-May-16	246132	CREDIT	125,000.00
11-May-16	15414	CREDIT	254,000.00
11-May-16	246761	CREDIT	25,000.00
11-May-16	246760	CREDIT	25,000.00
11-May-16	246134	CREDIT	25,000.00
11-May-16	246133	CREDIT	147,300.00
12-May-16	15415	CREDIT	189,000.00
12-May-16	241728	CREDIT	10,000.00
12-May-16	246728	CREDIT	17,250.00
12-May-16	246729	CREDIT	27,800.00
12-May-16	244108	CREDIT	33,150.00
12-May-16	244109	CREDIT	5,000.00
16-May-16	15416	CREDIT	202,000.00
17-May-16	15417	CREDIT	206,000.00
18-May-16	15418	CREDIT	238,000.00

18-May-16	12291	CREDIT	90
19-May-16	241729	CREDIT	10,050.00
23-May-16	15420	CREDIT	250,000.00
23-May-16	243962	CREDIT	31,600.00
23-May-16	244057	CREDIT	11,650.00
24-May-16	15421	CREDIT	209,000.00
26-May-16	15422	CREDIT	180,000.00
30-May-16	12250	CREDIT	29,700.00
30-May-16	243898	CREDIT	24,200.00
30-May-16	246138	CREDIT	30,000.00
30-May-16	246136	CREDIT	159,900.00
30-May-16	246137	CREDIT	72,700.00
30-May-16	241458	CREDIT	7,500.00
30-May-16	15423	CREDIT	184,000.00
31-May-16	15425	CREDIT	177,000.00
31-May-16	246731	CREDIT	36,400.00
31-May-16	15424	CREDIT	108,000.00
31-May-16	241730	CREDIT	10,050.00
31-May-16	246730	CREDIT	28,300.00
1-Jun-16	15427	CREDIT	168,000.00
1-Jun-16	15426	CREDIT	199,000.00
1-Jun-16	246762	CREDIT	26,250.00
1-Jun-16	246763	CREDIT	25,000.00
1-Jun-16	246767	CREDIT	10,000.00
1-Jun-16	246765	CREDIT	25,000.00
1-Jun-16	246766	CREDIT	2,500.00

1-Jun-16	246139	CREDIT	25,700.00
2-Jun-16	15428	CREDIT	274,000.00
2-Jun-16	246140	CREDIT	20,000.00
2-Jun-16	242296	CREDIT	27,000.00
6-Jun-16	15429	CREDIT	234,000.00
6-Jun-16	246141	CREDIT	157,500.00
7-Jun-16	246143	CREDIT	40,000.00
7-Jun-16	246142	CREDIT	125,450.00
7-Jun-16	15430	CREDIT	200,000.00
8-Jun-16	244110	CREDIT	18,250.00
8-Jun-16	243963	CREDIT	38,400.00
9-Jun-16	15431	CREDIT	192,000.00
13-Jun-16	15432	CREDIT	151,000.00
13-Jun-16	246144	CREDIT	57,100.00
13-Jun-16	246147	CREDIT	45,000.00
13-Jun-16	246146	CREDIT	33,800.00
13-Jun-16	246145	CREDIT	89,800.00
13-Jun-16	241731	CREDIT	22,600.00
13-Jun-16	243906	CREDIT	10,400.00
14-Jun-16	15433	CREDIT	311,000.00
14-Jun-16	246148	CREDIT	19,400.00
14-Jun-16	12294	CREDIT	34,150.00
15-Jun-16	15434	CREDIT	200,000.00
15-Jun-16	246149	CREDIT	66,950.00
16-Jun-16	15435	CREDIT	177,000.00
16-Jun-16	240251	CREDIT	5,000.00

16-Jun-16	246150	CREDIT	5,000.00
16-Jun-16	246736	CREDIT	8,900.00
16-Jun-16	246735	CREDIT	26,850.00
16-Jun-16	246734	CREDIT	50,000.00
16-Jun-16	246733	CREDIT	17,200.00
20-Jun-16	241732	CREDIT	10,100.00
21-Jun-16	240252	CREDIT	57,000.00
21-Jun-16	246768	CREDIT	25,000.00
21-Jun-16	246769	CREDIT	12,500.00
21-Jun-16	15436	CREDIT	108,000.00
22-Jun-16	240253	CREDIT	15,000.00
22-Jun-16	15437	CREDIT	248,000.00
23-Jun-16	15438	CREDIT	301,000.00
27-Jun-16	243964	CREDIT	33,600.00
28-Jun-16	15439	CREDIT	229,000.00
28-Jun-16	240254	CREDIT	24,400.00
28-Jun-16		CREDIT	168,000.00
29-Jun-16	240255	CREDIT	50,000.00
29-Jun-16	15440	CREDIT	164,000.00
29-Jun-16	5726	CREDIT	10,000.00
29-Jun-16	5776	CREDIT	35,000.00
30-Jun-16	241733	CREDIT	16,050.00
30-Jun-16	240256	CREDIT	32,900.00
30-Jun-16	15441	CREDIT	297,000.00
30-Jun-16	246737	CREDIT	16,500.00
30-Jun-16	246738	CREDIT	31,700.00

4-Jul-16	15442	CREDIT	225,000.00
4-Jul-16	244112	CREDIT	12,850.00
4-Jul-16	246773	CREDIT	7,500.00
4-Jul-16	246772	CREDIT	25,000.00
4-Jul-16	246771	CREDIT	24,900.00
4-Jul-16	246770	CREDIT	24,850.00
5-Jul-16	15444	CREDIT	168,000.00
5-Jul-16	15443	CREDIT	166,000.00
11-Jul-16	240257	CREDIT	10,000.00
11-Jul-16	15445	CREDIT	176,000.00
12-Jul-16	15446	CREDIT	142,000.00
13-Jul-16	15447	CREDIT	202,000.00
14-Jul-16	15448	CREDIT	255,000.00
14-Jul-16	240258	CREDIT	20,000.00
14-Jul-16	240259	CREDIT	10,000.00
18-Jul-16	15450	CREDIT	218,000.00
19-Jul-16	240260	CREDIT	98,150.00
20-Jul-16	244058	CREDIT	9,350.00
20-Jul-16	240261	CREDIT	55,000.00
25-Jul-16	241734	CREDIT	14,900.00
26-Jul-16	240263	CREDIT	49,250.00
27-Jul-16	243965	CREDIT	44,700.00
27-Jul-16	240264	CREDIT	70,000.00
27-Jul-16	246740	CREDIT	14,450.00
27-Jul-16	246739	CREDIT	27,200.00
28-Jul-16	240265	CREDIT	75,000.00

28-Jul-16	240266	CREDIT	65,650.00
28-Jul-16	16752	CREDIT	184,000.00
28-Jul-16	16751	CREDIT	217,000.00
1-Aug-16	241735	CREDIT	5,100.00
1-Aug-16	16753	CREDIT	143,000.00
1-Aug-16	240267	CREDIT	65,000.00
1-Aug-16	16755	CREDIT	100,000.00
1-Aug-16	16754	CREDIT	40,000.00
2-Aug-16	240268	CREDIT	12,600.00
2-Aug-16	16756	CREDIT	450,000.00
3-Aug-16	237167	CREDIT	1,875.00
4-Aug-16	240269	CREDIT	59,900.00
4-Aug-16	244113	CREDIT	16,300.00
4-Aug-16	16757	CREDIT	350,000.00
8-Aug-16	16758	CREDIT	164,000.00
8-Aug-16	243907	CREDIT	5,200.00
9-Aug-16	240270	CREDIT	86,050.00
10-Aug-16	241271	CREDIT	5,000.00
10-Aug-16	16759	CREDIT	314,000.00
11-Aug-16	246777	CREDIT	7,300.00
11-Aug-16	246776	CREDIT	12,500.00
11-Aug-16	246775	CREDIT	25,000.00
11-Aug-16	246774	CREDIT	25,000.00
11-Aug-16	16760	CREDIT	324,000.00
11-Aug-16	240272	CREDIT	10,000.00
16-Aug-16	240273	CREDIT	10,000.00

16-Aug-16	246801	CREDIT	13,850.00
16-Aug-16	16761	CREDIT	267,000.00
16-Aug-16	16762	CREDIT	249,000.00
17-Aug-16	240274	CREDIT	87,500.00
17-Aug-16	16763	CREDIT	167,000.00
17-Aug-16	241736	CREDIT	10,150.00
17-Aug-16	16764	CREDIT	214,000.00
18-Aug-16	16765	CREDIT	90,000.00
18-Aug-16	16766	CREDIT	236,000.00
18-Aug-16	240275	CREDIT	22,500.00
22-Aug-16	245630	CREDIT	2,235.00
22-Aug-16	16767	CREDIT	65,000.00
22-Aug-16	16768	CREDIT	98,000.00
23-Aug-16	16769	CREDIT	170,000.00
23-Aug-16	240276	CREDIT	86,650.00
24-Aug-16	240277	CREDIT	9,500.00
24-Aug-16	16770	CREDIT	191,000.00
25-Aug-16	242105	CREDIT	25,000.00
25-Aug-16	240278	CREDIT	16,600.00
25-Aug-16	16771	CREDIT	202,000.00
29-Aug-16	243966	CREDIT	40,000.00
29-Aug-16	16772	CREDIT	224,000.00
30-Aug-16	240279	CREDIT	18,350.00
30-Aug-16	16773	CREDIT	241,000.00
31-Aug-16	246742	CREDIT	15,000.00
31-Aug-16	241737	CREDIT	10,250.00

31-Aug-16		16774	CREDIT	203,000.00
31-Aug-16		240280	CREDIT	69,300.00
31-Aug-16		246741	CREDIT	29,200.00
1-Sep-16		240281	CREDIT	13,050.00
1-Sep-16		16775	CREDIT	157,000.00
2-Sep-16	RTGS TRANS		CREDIT	6,072,000.00
5-Sep-16		240282	CREDIT	5,000.00
5-Sep-16		16776	CREDIT	192,000.00
6-Sep-16		240283	CREDIT	12,500.00
6-Sep-16		16777	CREDIT	227,000.00
7-Sep-16		240284	CREDIT	10,000.00
7-Sep-16		16778	CREDIT	159,000.00
8-Sep-16		16779	CREDIT	167,000.00
8-Sep-16		240285	CREDIT	5,000.00
8-Sep-16		15552	CREDIT	30,000.00
14-Sep-16		244114	CREDIT	17,500.00
15-Sep-16		16780	CREDIT	203,000.00
15-Sep-16		240286	CREDIT	5,000.00
15-Sep-16		244059	CREDIT	4,750.00
15-Sep-16		244060	CREDIT	4,900.00
15-Sep-16		244061	CREDIT	5,650.00
19-Sep-16		240287	CREDIT	15,000.00
19-Sep-16		16781	CREDIT	191,000.00
20-Sep-16		240288	CREDIT	83,000.00
21-Sep-16		5946	CREDIT	37,500.00
21-Sep-16		16782	CREDIT	170,000.00

21-Sep-16		16783	CREDIT	100,000.00
21-Sep-16		1785374	CREDIT	75,000.00
21-Sep-16		1785375	CREDIT	20,000.00
22-Sep-16		240289	CREDIT	5,000.00
22-Sep-16		16784	CREDIT	121,000.00
22-Sep-16		16785	CREDIT	125,000.00
22-Sep-16		242108	CREDIT	52,850.00
26-Sep-16		246743	CREDIT	25,950.00
26-Sep-16		16786	CREDIT	107,000.00
27-Sep-16		240290	CREDIT	65,000.00
28-Sep-16		246778	CREDIT	25,000.00
28-Sep-16		246779	CREDIT	25,000.00
28-Sep-16		243967	CREDIT	35,200.00
28-Sep-16		240291	CREDIT	45,000.00
28-Sep-16		246780	CREDIT	5,000.00
29-Sep-16		16788	CREDIT	80,000.00
29-Sep-16		16787	CREDIT	180,000.00
30-Sep-16	RTGS TRANS		CREDIT	275,500.00
3-Oct-16		16789	CREDIT	280,000.00
3-Oct-16		240292	CREDIT	35,000.00
4-Oct-16		16790	CREDIT	250,000.00
4-Oct-16		240293	CREDIT	15,000.00
5-Oct-16		16791	CREDIT	231,000.00
5-Oct-16		241738	CREDIT	15,400.00
6-Oct-16		16792	CREDIT	209,000.00
6-Oct-16		240294	CREDIT	10,000.00

6-Oct-16	232546	CREDIT	6,100.00
10-Oct-16	16794	CREDIT	215,000.00
10-Oct-16	16793	CREDIT	179,000.00
12-Oct-16	244115	CREDIT	13,100.00
12-Oct-16	16795	CREDIT	278,000.00
13-Oct-16	16796	CREDIT	285,000.00
13-Oct-16	240295	CREDIT	30,000.00
17-Oct-16	16797	CREDIT	233,000.00
18-Oct-16	16798	CREDIT	267,000.00
20-Oct-16	16799	CREDIT	233,000.00
20-Oct-16	242113	CREDIT	16,450.00
24-Oct-16	16800	CREDIT	200,000.00
25-Oct-16	240297	CREDIT	65,000.00
26-Oct-16	240298	CREDIT	89,950.00
26-Oct-16	15951	CREDIT	253,000.00
26-Oct-16	242114	CREDIT	20,200.00
27-Oct-16	240299	CREDIT	15,000.00
27-Oct-16	246744	CREDIT	23,650.00
27-Oct-16	15952	CREDIT	217,000.00
31-Oct-16	15953	CREDIT	235,000.00
31-Oct-16	243969	CREDIT	32,000.00
31-Oct-16	241739	CREDIT	15,900.00
1-Nov-16	246782	CREDIT	2,100.00
1-Nov-16	246781	CREDIT	20,000.00
1-Nov-16	246802	CREDIT	8,400.00
1-Nov-16	240300	CREDIT	65,000.00

1-Nov-16	242115	CREDIT	10,250.00
2-Nov-16	15954	CREDIT	217,000.00
2-Nov-16	15955	CREDIT	264,000.00
2-Nov-16	15956	CREDIT	10,000.00
3-Nov-16	245301	CREDIT	65,550.00
3-Nov-16	15957	CREDIT	198,000.00
3-Nov-16	242116	CREDIT	6,275.00
3-Nov-16	244116	CREDIT	9,350.00
4-Nov-16	RTGS TRANS	CREDIT	1,223,640.00
7-Nov-16	15958	CREDIT	128,000.00
7-Nov-16	15959	CREDIT	129,000.00
7-Nov-16	242117	CREDIT	4,000.00
8-Nov-16	15960	CREDIT	163,000.00
8-Nov-16	245302	CREDIT	16,550.00
9-Nov-16	15961	CREDIT	241,000.00
9-Nov-16	651913	CREDIT	19,500.00
10-Nov-16	242120	CREDIT	21,200.00
14-Nov-16	15962	CREDIT	159,000.00
15-Nov-16	245303	CREDIT	43,000.00
15-Nov-16	15963	CREDIT	150,000.00
16-Nov-16	15965	CREDIT	184,000.00
16-Nov-16	15964	CREDIT	202,000.00
17-Nov-16	245304	CREDIT	15,000.00
17-Nov-16	15967	CREDIT	126,000.00
17-Nov-16	15966	CREDIT	167,000.00
17-Nov-16	242121	CREDIT	16,000.00

21-Nov-16	15968	CREDIT	276,000.00
21-Nov-16	245305	CREDIT	10,000.00
22-Nov-16	245306	CREDIT	10,000.00
23-Nov-16	15969	CREDIT	213,000.00
23-Nov-16	15970	CREDIT	142,000.00
23-Nov-16	47	CREDIT	27,000.00
23-Nov-16	245307	CREDIT	35,600.00
24-Nov-16	15972	CREDIT	200,000.00
24-Nov-16	15971	CREDIT	141,000.00
24-Nov-16	246784	CREDIT	7,000.00
24-Nov-16	246783	CREDIT	20,000.00
24-Nov-16	242122	CREDIT	10,950.00
24-Nov-16	129486	CREDIT	45,400.00
28-Nov-16	15973	CREDIT	194,000.00
28-Nov-16	243970	CREDIT	25,900.00
29-Nov-16	245308	CREDIT	15,000.00
29-Nov-16	246745	CREDIT	18,000.00
29-Nov-16	15974	CREDIT	201,000.00
30-Nov-16	15975	CREDIT	151,000.00
30-Nov-16	48	CREDIT	27,000.00
30-Nov-16	3635427	CREDIT	95,000.00
5-Dec-16	15976	CREDIT	204,000.00
6-Dec-16	241740	CREDIT	10,600.00
7-Dec-16	15978	CREDIT	114,000.00
7-Dec-16	15977	CREDIT	159,000.00
7-Dec-16	245309	CREDIT	20,000.00

8-Dec-16	15979	CREDIT	169,000.00
8-Dec-16	15722	CREDIT	93,350.00
8-Dec-16	244117	CREDIT	5,850.00
8-Dec-16	245310	CREDIT	15,000.00
13-Dec-16	15980	CREDIT	154,000.00
14-Dec-16	245311	CREDIT	15,000.00
14-Dec-16	6251	CREDIT	57,500.00
14-Dec-16	242123	CREDIT	21,600.00
19-Dec-16	245312	CREDIT	32,500.00
20-Dec-16	153723 TRF TO NAT POP.COMM SECRE IR	CREDIT	75,000.00
20-Dec-16	15981	CREDIT	152,000.00
20-Dec-16	245313	CREDIT	10,000.00
20-Dec-16	15982	CREDIT	132,000.00
21-Dec-16	15983	CREDIT	191,000.00
22-Dec-16	15984	CREDIT	190,000.00
22-Dec-16	245314	CREDIT	20,000.00
27-Dec-16	245315	CREDIT	15,000.00
27-Dec-16	246785	CREDIT	10,000.00
27-Dec-16	15985	CREDIT	163,000.00
28-Dec-16	245316	CREDIT	5,000.00
28-Dec-16	243971	CREDIT	18,200.00
28-Dec-16	242125	CREDIT	20,400.00
28-Dec-16	242124	CREDIT	90,802.00
29-Dec-16	246746	CREDIT	10,300.00
29-Dec-16	241741	CREDIT	10,550.00
29-Dec-16	244118	CREDIT	11,650.00

4-Jan-17	15987	CREDIT	150,000.00
4-Jan-17	15986	CREDIT	100,000.00
4-Jan-17	15989	CREDIT	100,000.00
4-Jan-17	15988	CREDIT	50,000.00
5-Jan-17	15990	CREDIT	237,000.00
5-Jan-17	15991	CREDIT	313,000.00
5-Jan-17	245317	CREDIT	67,500.00
9-Jan-17	15993	CREDIT	300,000.00
9-Jan-17	15992	CREDIT	300,000.00
10-Jan-17	15994	CREDIT	200,000.00
11-Jan-17	15995	CREDIT	250,000.00
12-Jan-17	15996	CREDIT	350,000.00
12-Jan-17	245319	CREDIT	25,000.00
12-Jan-17	245318	CREDIT	50,000.00
16-Jan-17	245320	CREDIT	35,000.00
16-Jan-17	15997	CREDIT	250,000.00
16-Jan-17	244062	CREDIT	9,250.00
16-Jan-17	243158	CREDIT	1,000.00
17-Jan-17	245321	CREDIT	15,000.00
17-Jan-17	15998	CREDIT	250,000.00
23-Jan-17	15999	CREDIT	200,000.00
24-Jan-17	16000	CREDIT	193,000.00
25-Jan-17	14654	CREDIT	89,000.00
25-Jan-17	243159	CREDIT	500
26-Jan-17	245323	CREDIT	25,000.00
26-Jan-17	245322	CREDIT	35,000.00

31-Jan-17	245324	CREDIT	41,200.00
2-Feb-17	245325	CREDIT	98,300.00
2-Feb-17	15526	CREDIT	1,000.00
7-Feb-17	14661	CREDIT	200,000.00
8-Feb-17	245327	CREDIT	25,000.00
8-Feb-17	14662	CREDIT	179,000.00
10-Feb-17	245328	CREDIT	79,600.00
14-Feb-17	245329	CREDIT	20,000.00
14-Feb-17	3970166	CREDIT	28,700.00
14-Feb-17	1858731	CREDIT	50,594.00
15-Feb-17	245330	CREDIT	34,800.00
16-Feb-17	14668	CREDIT	163,000.00
16-Feb-17	14669	CREDIT	156,000.00
17-Feb-17	245331	CREDIT	39,200.00
17-Feb-17	245332	CREDIT	60,000.00
22-Feb-17	245333	CREDIT	50,000.00
24-Feb-17	245334	CREDIT	73,500.00
27-Feb-17	245335	CREDIT	20,550.00
1-Mar-17	245336	CREDIT	82,500.00
3-Mar-17	245337	CREDIT	35,000.00
6-Mar-17	14680	CREDIT	200,000.00
6-Mar-17	245338	CREDIT	10,000.00
7-Mar-17	245339	CREDIT	20,000.00
8-Mar-17	245340	CREDIT	31,200.00
9-Mar-17	15732	CREDIT	67,050.00
9-Mar-17	15464	CREDIT	20,475.20

10-Mar-17		245341	CREDIT	20,000.00
14-Mar-17		245342	CREDIT	110,000.00
15-Mar-17		237797	CREDIT	105,000.00
15-Mar-17		245343	CREDIT	45,000.00
15-Mar-17		14686	CREDIT	257,000.00
16-Mar-17		14687	CREDIT	171,000.00
16-Mar-17		14688	CREDIT	130,000.00
16-Mar-17		242138	CREDIT	4,000.00
16-Mar-17		242137	CREDIT	7,250.00
16-Mar-17	RTGS TRANS		CREDIT	343,433.00
16-Mar-17	RTGS TRANS		CREDIT	783,881.75
17-Mar-17		245345	CREDIT	10,000.00
17-Mar-17		245344	CREDIT	17,400.00
20-Mar-17		245346	CREDIT	57,000.00
23-Mar-17		245347	CREDIT	147,950.00
23-Mar-17		4077	CREDIT	60,096.00
23-Mar-17		4102	CREDIT	75,576.00
28-Mar-17		14693	CREDIT	129,000.00
30-Mar-17		246862	CREDIT	29,000.00
30-Mar-17		237798	CREDIT	69,000.00
3-Apr-17		245348	CREDIT	5,000.00
4-Apr-17		245349	CREDIT	18,950.00
4-Apr-17		245350	CREDIT	28,700.00
5-Apr-17		14694	CREDIT	111,000.00
10-Apr-17		14695	CREDIT	150,000.00
19-Apr-17		14697	CREDIT	58,000.00

21-Apr-17	4144	CREDIT	75,000.00
21-Apr-17	4143	CREDIT	75,000.00
21-Apr-17	4142	CREDIT	75,000.00
21-Apr-17	4145	CREDIT	75,000.00
25-Apr-17	14700	CREDIT	21,000.00
25-Apr-17	14698	CREDIT	49,000.00
27-Apr-17	62524640	CREDIT	75,000.00
27-Apr-17	1650	CREDIT	98,512.00
4-May-17	237799	CREDIT	34,500.00
10-May-17	248468	CREDIT	25,000.00
18-May-17	242149	CREDIT	17,690.00
19-May-17	14718	CREDIT	72,000.00
22-May-17	14719	CREDIT	158,000.00
1-Jun-17	242150	CREDIT	8,350.00
13-Jun-17	14731	CREDIT	5,000.00
13-Jun-17	14733	CREDIT	25,000.00
22-Jun-17	1699	CREDIT	94,108.00
22-Jun-17		CREDIT	57,500.00
28-Jun-17		CREDIT	135,858.00
29-Jun-17	14748	CREDIT	130,000.00
14-Jul-17	2089427	CREDIT	75,000.00
25-Jul-17	248494	CREDIT	14,550.00
27-Jul-17	129489	CREDIT	13,000.00
28-Jul-17	248851	CREDIT	5,000.00
1-Aug-17	248497	CREDIT	20,000.00
2-Aug-17	237800	CREDIT	22,500.00

4-Aug-17		248498	CREDIT	32,500.00
8-Aug-17		22415	CREDIT	117,000.00
9-Aug-17		243160	CREDIT	1,000.00
10-Aug-17		248499	CREDIT	10,000.00
25-Aug-17	RTGS TRANS		CREDIT	29,477,448.00
29-Aug-17		243819	CREDIT	400
30-Aug-17		248853	CREDIT	20,000.00
31-Aug-17		248500	CREDIT	56,650.00
6-Sep-17		14128	CREDIT	2,781.00
7-Sep-17	RTGS TRANS		CREDIT	856,000.00
8-Sep-17	RTGS TRANS		CREDIT	195,000.00
13-Sep-17		248752	CREDIT	8,700.00
13-Sep-17		248751	CREDIT	24,500.00
20-Sep-17		248753	CREDIT	20,000.00
26-Sep-17		22432	CREDIT	88,000.00
29-Sep-17		245951	CREDIT	34,500.00
19-Oct-17		14153	CREDIT	1,000.00
19-Oct-17		242238	CREDIT	5,800.00
1-Nov-17		248855	CREDIT	13,200.00
1-Nov-17		14668	CREDIT	400,000.00
2-Nov-17		22438	CREDIT	99,000.00
8-Nov-17		249621	CREDIT	9,600.00
8-Nov-17		249725	CREDIT	53,118.00
21-Nov-17		249727	CREDIT	4,000.00
29-Nov-17		15490	CREDIT	15,189.50
6-Dec-17	RTGS TRANS		CREDIT	543,840.00

19-Dec-17		CREDIT	15,000.00
21-Dec-17	22450	CREDIT	61,000.00
27-Dec-17	15491	CREDIT	15,884.00
2-Jan-18	14142	CREDIT	38,500.00
2-Jan-18	249023	CREDIT	9,950.00
2-Jan-18	RTGS TRANS	CREDIT	20,165,407.61
3-Jan-18	15748	CREDIT	290,700.00
4-Jan-18	249733	CREDIT	75,000.00
5-Jan-18	14143	CREDIT	65,725.00
8-Jan-18	RECEIPT B/O IBRD IFO MINISTRY OF FI	CREDIT	6,910,700.00
8-Jan-18	RECEIPT B/O IDA IFO MINISTRY OF FIN	CREDIT	23,246,955.68
15-Jan-18	RECT.B/O IBRD IFO MOFEA	CREDIT	6,884,600.00
18-Jan-18	19776	CREDIT	2,000.00
22-Jan-18	15750	CREDIT	54,700.00
22-Jan-18	221582	CREDIT	2,300.00
22-Jan-18	221581	CREDIT	4,000.00
30-Jan-18	243984	CREDIT	25,500.00
31-Jan-18	245953	CREDIT	139,500.00
2-Feb-18	246195	CREDIT	144,000.00
7-Feb-18	15493	CREDIT	24,475.20
7-Feb-18	RECT.B/O IDA IFO MOFEA	CREDIT	11,669,469.56
15-Feb-18	2142923	CREDIT	37,500.00
15-Feb-18	2142924	CREDIT	40,000.00
20-Feb-18	14169	CREDIT	3,500.00
22-Feb-18	RECEIPT B/O IDA IFO MOFEA	CREDIT	11,331,471.97
22-Feb-18	250805	CREDIT	54,900.00

27-Feb-18		14170	CREDIT	38,000.00
28-Feb-18		15494	CREDIT	29,137.50
2-Mar-18		14171	CREDIT	19,500.00
2-Mar-18		245954	CREDIT	85,500.00
5-Mar-18		14146	CREDIT	13,445.00
7-Mar-18		14175	CREDIT	18,000.00
7-Mar-18		14174	CREDIT	18,500.00
8-Mar-18	RTGS TRANS		CREDIT	100,000.00
12-Mar-18		14177	CREDIT	5,000.00
14-Mar-18		243526	CREDIT	91,500.00
15-Mar-18		14179	CREDIT	5,000.00
15-Mar-18		14178	CREDIT	12,500.00
21-Mar-18		14147	CREDIT	23,500.00
22-Mar-18		245955	CREDIT	75,000.00
22-Mar-18		14180	CREDIT	4,500.00
28-Mar-18		15496	CREDIT	27,994.00
28-Mar-18		14148	CREDIT	70,000.00
29-Mar-18		14181	CREDIT	2,500.00
29-Mar-18		14182	CREDIT	5,730.00
9-Apr-18		245956	CREDIT	24,000.00
18-Apr-18		15497	CREDIT	36,000.00
18-Apr-18		3635462	CREDIT	42,000.00
18-Apr-18		3635461	CREDIT	50,000.00
19-Apr-18		14150	CREDIT	36,725.00
20-Apr-18		14184	CREDIT	5,000.00
20-Apr-18		14185	CREDIT	1,500.00

20-Apr-18		14186	CREDIT	20,000.00
24-Apr-18		19801	CREDIT	19,000.00
24-Apr-18		19800	CREDIT	21,000.00
26-Apr-18		19810	CREDIT	87,000.00
30-Apr-18		14187	CREDIT	4,500.00
3-May-18		249783	CREDIT	17,500.00
4-May-18		14188	CREDIT	5,000.00
7-May-18		20009748	CREDIT	8,370.00
8-May-18		19832	CREDIT	51,000.00
8-May-18		14205	CREDIT	117,750.00
10-May-18		246809	CREDIT	5,100.00
15-May-18		249115	CREDIT	27,500.00
16-May-18	RTGS TRANS		CREDIT	1,220,700.00
18-May-18		248795	CREDIT	15,000.00
22-May-18		22389	CREDIT	44,000.00
28-May-18		14192	CREDIT	56,000.00
28-May-18		14191	CREDIT	5,000.00
28-May-18		14193	CREDIT	30,500.00
29-May-18		249116	CREDIT	28,800.00
29-May-18		14190	CREDIT	8,000.00
29-May-18	TBL04995199CHQ		CREDIT	40,480.00
30-May-18		15499	CREDIT	36,735.00
30-May-18		246897	CREDIT	18,300.00
30-May-18		246896	CREDIT	23,450.00
30-May-18		246895	CREDIT	25,800.00
30-May-18		244078	CREDIT	8,100.00

31-May-18		243985	CREDIT	40,950.00
1-Jun-18		14194	CREDIT	2,500.00
1-Jun-18		14195	CREDIT	10,700.00
4-Jun-18		251751	CREDIT	28,700.00
5-Jun-18		14197	CREDIT	50,500.00
5-Jun-18		14196	CREDIT	20,500.00
5-Jun-18	RTGS TRANS		CREDIT	1,769,235.00
5-Jun-18	RTGS TRANS		CREDIT	113,880.00
6-Jun-18		20409	CREDIT	141,000.00
6-Jun-18		62524972	CREDIT	50,000.00
6-Jun-18		22390	CREDIT	65,000.00
7-Jun-18		249748	CREDIT	53,616.00
7-Jun-18		243912	CREDIT	4,250.00
7-Jun-18		4923842	CREDIT	58,940.00
12-Jun-18		249117	CREDIT	25,400.00
12-Jun-18		22391	CREDIT	91,000.00
13-Jun-18		239559	CREDIT	34,950.00
14-Jun-18		239560	CREDIT	35,000.00
14-Jun-18	FT1816599467		CREDIT	483,458.33
18-Jun-18		244079	CREDIT	6,450.00
20-Jun-18		54383	CREDIT	25,000.00
20-Jun-18		4310	CREDIT	64,056.00
21-Jun-18		14207	CREDIT	34,350.00
22-Jun-18		249024	CREDIT	50,000.00
25-Jun-18		246810	CREDIT	8,100.00
27-Jun-18		233751	CREDIT	28,500.00

28-Jun-18		246898	CREDIT	25,650.00
28-Jun-18		246899	CREDIT	25,500.00
28-Jun-18		14200	CREDIT	8,500.00
28-Jun-18		249119	CREDIT	25,250.00
28-Jun-18		243986	CREDIT	37,750.00
29-Jun-18		4960	CREDIT	88,000.00
29-Jun-18		4958	CREDIT	90,000.00
29-Jun-18		4959	CREDIT	90,000.00
29-Jun-18	RTGS TRANS		CREDIT	8,808,761.94
2-Jul-18		239568	CREDIT	55,000.00
4-Jul-18		251951	CREDIT	43,210.00
6-Jul-18		243913	CREDIT	2,650.00
6-Jul-18		251752	CREDIT	21,650.00
6-Jul-18		243827	CREDIT	2,700.00
6-Jul-18		243828	CREDIT	3,200.00
9-Jul-18		14208	CREDIT	29,350.00
10-Jul-18		239566	CREDIT	40,000.00
17-Jul-18	RTGS TRANS		CREDIT	1,213,290.00
18-Jul-18		251952	CREDIT	30,027.70
18-Jul-18		3635472	CREDIT	20,000.00
18-Jul-18		3635473	CREDIT	65,000.00
19-Jul-18	RTGS TRANS		CREDIT	103,860.00
25-Jul-18		249025	CREDIT	45,150.00
25-Jul-18		249026	CREDIT	1,300.00
26-Jul-18		248952	CREDIT	26,250.00
26-Jul-18		248951	CREDIT	26,900.00

26-Jul-18		20448	CREDIT	216,000.00
27-Jul-18		249120	CREDIT	18,000.00
27-Jul-18		249121	CREDIT	7,600.00
27-Jul-18		251753	CREDIT	18,200.00
30-Jul-18		243987	CREDIT	47,050.00
1-Aug-18		4942554	CREDIT	61,000.00
1-Aug-18		252004	CREDIT	48,750.00
2-Aug-18		251953	CREDIT	27,510.00
6-Aug-18	RTGS TRANS		CREDIT	888,000.00
6-Aug-18		244080	CREDIT	5,100.00
6-Aug-18		244081	CREDIT	6,300.00
7-Aug-18		252353	CREDIT	2,500.00
7-Aug-18		252352	CREDIT	28,000.00
7-Aug-18		252351	CREDIT	6,000.00
7-Aug-18		10081691	CREDIT	50,100.00
8-Aug-18		14209	CREDIT	50,550.00
10-Aug-18		243914	CREDIT	2,750.00
14-Aug-18		252005	CREDIT	9,500.00
16-Aug-18		22392	CREDIT	47,390.00
16-Aug-18		251954	CREDIT	10,108.00
16-Aug-18	FT1822898512		CREDIT	945,470.00
17-Aug-18		251754	CREDIT	11,600.00
17-Aug-18		245957	CREDIT	51,000.00
27-Aug-18		20470	CREDIT	42,000.00
27-Aug-18		246811	CREDIT	8,450.00
27-Aug-18		243829	CREDIT	3,250.00

28-Aug-18	249122	CREDIT	25,800.00
29-Aug-18	243988	CREDIT	28,950.00
29-Aug-18	249027	CREDIT	25,400.00
29-Aug-18	249028	CREDIT	15,250.00
29-Aug-18	177905 PYT SUBVENTION FOR AUGUST 20	CREDIT	75,000.00
30-Aug-18	248954	CREDIT	20,650.00
30-Aug-18	248953	CREDIT	26,050.00
30-Aug-18	243915	CREDIT	1,650.00
30-Aug-18	14212	CREDIT	41,800.00
30-Aug-18	22393	CREDIT	137,010.00
30-Aug-18	250910	CREDIT	3,950.00
30-Aug-18	4995235	CREDIT	58,634.00
4-Sep-18	252354	CREDIT	70,000.00
4-Sep-18	252355	CREDIT	5,500.00
4-Sep-18	244082	CREDIT	3,500.00
6-Sep-18	2142954	CREDIT	40,000.00
11-Sep-18	RTGS TRANS	CREDIT	527,340.00
12-Sep-18	249400	CREDIT	32,200.00
18-Sep-18	252357	CREDIT	7,500.00
18-Sep-18	252359	CREDIT	2,000.00
18-Sep-18	252358	CREDIT	50,000.00
25-Sep-18	22394	CREDIT	63,520.00
25-Sep-18	251253	CREDIT	34,500.00
27-Sep-18	243989	CREDIT	52,850.00
27-Sep-18	249123	CREDIT	21,000.00

28-Sep-18		248955	CREDIT	25,500.00
28-Sep-18		248956	CREDIT	10,350.00
28-Sep-18		249030	CREDIT	24,200.00
28-Sep-18		249031	CREDIT	2,500.00
28-Sep-18		249029	CREDIT	25,000.00
28-Sep-18		252363	CREDIT	40,000.00
28-Sep-18		252361	CREDIT	6,500.00
28-Sep-18		252360	CREDIT	5,730.00
28-Sep-18		252362	CREDIT	8,230.00
2-Oct-18		22395	CREDIT	25,940.00
5-Oct-18		243916	CREDIT	1,800.00
8-Oct-18		251755	CREDIT	25,350.00
9-Oct-18	RTGS TRANS		CREDIT	832,000.00
9-Oct-18		252364	CREDIT	23,960.00
12-Oct-18		239592	CREDIT	25,000.00
16-Oct-18	RTGS TRANS		CREDIT	223,288.00
17-Oct-18		22396	CREDIT	34,020.00
17-Oct-18	FUND TRF B/O CHINO GAM COMPY THR ZE		CREDIT	477,750.00
23-Oct-18		22397	CREDIT	261,000.00
24-Oct-18		251957	CREDIT	41,850.80
25-Oct-18		249124	CREDIT	26,250.00
25-Oct-18		244084	CREDIT	5,450.00
29-Oct-18		249032	CREDIT	25,000.00
29-Oct-18		249033	CREDIT	16,000.00
30-Oct-18		248957	CREDIT	26,200.00
30-Oct-18		22398	CREDIT	374,220.00

30-Oct-18		243990	CREDIT	39,550.00
31-Oct-18		252366	CREDIT	51,460.00
31-Oct-18		252367	CREDIT	5,500.00
1-Nov-18		22399	CREDIT	134,030.00
2-Nov-18		251756	CREDIT	24,450.00
5-Nov-18		243830	CREDIT	2,950.00
6-Nov-18		252368	CREDIT	4,500.00
9-Nov-18		243917	CREDIT	1,100.00
12-Nov-18	RTGS TRANS		CREDIT	2,565,290.00
14-Nov-18		3635488	CREDIT	20,000.00
14-Nov-18		251958	CREDIT	38,267.10
15-Nov-18		239596	CREDIT	65,000.00
19-Nov-18		249125	CREDIT	25,900.00
27-Nov-18		14219	CREDIT	136,950.00
29-Nov-18		249035	CREDIT	3,000.00
29-Nov-18		249034	CREDIT	27,500.00
30-Nov-18		243991	CREDIT	25,650.00
30-Nov-18		22400	CREDIT	287,880.00
30-Nov-18		4942573	CREDIT	90,000.00
30-Nov-18		4942574	CREDIT	90,000.00
3-Dec-18		252369	CREDIT	9,000.00
3-Dec-18	REVERSAL OF ENTRY BEING AMOUNT DUPL		CREDIT	4,792.86
4-Dec-18		251757	CREDIT	22,250.00
5-Dec-18		251960	CREDIT	20,331.30
6-Dec-18		243831	CREDIT	2,300.00
7-Dec-18		252370	CREDIT	5,500.00

7-Dec-18		243918	CREDIT	1,050.00
12-Dec-18		249126	CREDIT	18,800.00
17-Dec-18		246812	CREDIT	8,700.00
17-Dec-18	RTGS TRANS		CREDIT	4,229,030.00
18-Dec-18		5261	CREDIT	79,050.00
18-Dec-18		24901	CREDIT	246,365.00
19-Dec-18	RTGS TRANS		CREDIT	9,068,714.49
20-Dec-18		25351	CREDIT	189,000.00
20-Dec-18		5303314	CREDIT	47,544.00
20-Dec-18		14221	CREDIT	131,200.00
24-Dec-18		252372	CREDIT	91,500.00
24-Dec-18		249127	CREDIT	2,700.00
27-Dec-18		3635489	CREDIT	15,000.00
27-Dec-18		3635490	CREDIT	8,000.00
27-Dec-18		252373	CREDIT	21,000.00
28-Dec-18		252375	CREDIT	5,730.00
28-Dec-18		249036	CREDIT	13,400.00
31-Dec-18		248959	CREDIT	9,300.00
31-Dec-18		252376	CREDIT	12,500.00
31-Dec-18		243992	CREDIT	23,600.00
2-Jan-19		252377	CREDIT	40,000.00
2-Jan-19		244085	CREDIT	3,450.00
2-Jan-19		244086	CREDIT	5,450.00
2-Jan-19		244087	CREDIT	3,650.00
2-Jan-19		252011	CREDIT	15,585.80
7-Jan-19		251758	CREDIT	21,650.00

8-Jan-19	252378	CREDIT	20,500.00
8-Jan-19	24902	CREDIT	143,889.00
8-Jan-19	RTGS TRANS	CREDIT	3,199,690.00
9-Jan-19	251119	CREDIT	45,715.00
9-Jan-19	24903	CREDIT	326,900.00
10-Jan-19	252015	CREDIT	951.08
10-Jan-19	252014	CREDIT	15,000.00
14-Jan-19	252379	CREDIT	140,000.00
15-Jan-19	252381	CREDIT	190,000.00
16-Jan-19	252382	CREDIT	40,000.00
17-Jan-19	251120	CREDIT	36,000.00
18-Jan-19	243919	CREDIT	1,200.00
21-Jan-19	252383	CREDIT	160,000.00
21-Jan-19	245958	CREDIT	150,000.00
22-Jan-19	252019	CREDIT	47,925.00
23-Jan-19	248518	CREDIT	42,800.00
24-Jan-19	252384	CREDIT	30,000.00
24-Jan-19	5375659	CREDIT	35,770.00
24-Jan-19	155	CREDIT	48,600.00
24-Jan-19	24904	CREDIT	226,710.00
28-Jan-19	251759	CREDIT	26,000.00
28-Jan-19	245959	CREDIT	139,500.00
29-Jan-19	252385	CREDIT	71,000.00
29-Jan-19	249128	CREDIT	8,250.00
30-Jan-19	243993	CREDIT	96,650.00
30-Jan-19	252021	CREDIT	539,350.00

31-Jan-19		251123	CREDIT	10,100.00
4-Feb-19	RTGS TRANS		CREDIT	318,225.00
4-Feb-19		252386	CREDIT	100,000.00
4-Feb-19		245108	CREDIT	70,500.00
4-Feb-19		244088	CREDIT	6,850.00
6-Feb-19	RTGS TRANS		CREDIT	4,025,905.00
7-Feb-19		251124	CREDIT	8,312.00
7-Feb-19		252022	CREDIT	157,400.00
8-Feb-19		252387	CREDIT	130,000.00
11-Feb-19		252023	CREDIT	750
11-Feb-19		14228	CREDIT	262,600.00
11-Feb-19		245960	CREDIT	123,000.00
12-Feb-19		24905	CREDIT	245,850.00
14-Feb-19		251125	CREDIT	37,450.00
14-Feb-19		252388	CREDIT	42,500.00
14-Feb-19		14672	CREDIT	157,889.05
20-Feb-19		252026	CREDIT	479,750.00
20-Feb-19		252027	CREDIT	161,200.00
20-Feb-19		251966	CREDIT	24,796.00
20-Feb-19	185191 SUBVENTION FOR FEBRUARY 2019		CREDIT	75,000.00
21-Feb-19		245961	CREDIT	49,500.00
22-Feb-19		246814	CREDIT	6,900.00
25-Feb-19		14229	CREDIT	275,900.00
26-Feb-19		252028	CREDIT	310,500.00
27-Feb-19		243994	CREDIT	60,550.00
27-Feb-19		249129	CREDIT	8,400.00

28-Feb-19		251126	CREDIT	59,000.00
28-Feb-19		24906	CREDIT	219,650.00
28-Feb-19		2142	CREDIT	79,800.00
4-Mar-19		252389	CREDIT	35,500.00
4-Mar-19		252030	CREDIT	143,700.00
4-Mar-19		14230	CREDIT	146,900.00
5-Mar-19		245962	CREDIT	88,500.00
5-Mar-19		244089	CREDIT	8,700.00
6-Mar-19		24907	CREDIT	60,000.00
6-Mar-19		5511	CREDIT	65,100.00
6-Mar-19		5510	CREDIT	90,000.00
6-Mar-19		252031	CREDIT	3,000.00
7-Mar-19	RTGS TRANS		CREDIT	3,154,775.00
11-Mar-19		251760	CREDIT	25,500.00
11-Mar-19	TRF OF FUNDS TO SPECIAL PRJ A/C NO.		CREDIT	104,307,000.00
11-Mar-19		252032	CREDIT	54,900.00
13-Mar-19		26156	CREDIT	184,000.00
13-Mar-19	RTGS TRANS		CREDIT	904,000.00
14-Mar-19		251127	CREDIT	9,150.00
14-Mar-19		252390	CREDIT	73,730.00
18-Mar-19		252035	CREDIT	408,580.00
18-Mar-19		252034	CREDIT	29,600.00
18-Mar-19	RTGS TRANS		CREDIT	608,000.00
18-Mar-19		14231	CREDIT	241,700.00
19-Mar-19		245963	CREDIT	75,000.00

20-Mar-19		252391	CREDIT	63,500.00
20-Mar-19		251967	CREDIT	18,586.00
21-Mar-19		250862	CREDIT	9,000.00
25-Mar-19	RTGS TRANS		CREDIT	400,000.00
25-Mar-19	RTGS TRANS		CREDIT	360,000.00
25-Mar-19	RTGS TRANS		CREDIT	160,000.00
25-Mar-19	RTGS TRANS		CREDIT	304,000.00
25-Mar-19	RTGS TRANS		CREDIT	408,000.00
25-Mar-19	RTGS TRANS		CREDIT	216,000.00
25-Mar-19	RTGS TRANS		CREDIT	320,000.00
25-Mar-19	RTGS TRANS		CREDIT	160,000.00
25-Mar-19	RTGS TRANS		CREDIT	280,000.00
26-Mar-19		14234	CREDIT	147,750.00
27-Mar-19		243995	CREDIT	88,250.00
28-Mar-19		249130	CREDIT	11,450.00
28-Mar-19		251128	CREDIT	18,150.00
28-Mar-19		26166	CREDIT	126,000.00
28-Mar-19		26167	CREDIT	103,000.00
29-Mar-19		251761	CREDIT	25,700.00

PAYMENTS IN CASH BOOK EXCEPT (UNPRESENTED CHEQUES)

SPECIAL DEPOSIT

		1401000044 SPECIAL DEPOSIT 31-Dec-2019	
31-Dec-2013	BE 20	BE 20	9,013.00
01-Jan-2014	E7011230	Manually Added:Unpresented	81,671.02
01-Jan-2014	E700022976	payment Manually Added:Unpresented	76,758.00
01-Jan-2014	E7124101	payment Manually Added:Unpresented	24,570.64
01-Jan-2014	E7130206	payment Manually Added:Unpresented	6,182.70
01-Jan-2014	E730001869	payment Manually Added:Unpresented	28,679.77
07-Mar-2014	REV 20BF000001	payment REV 20BF000001	4,726.50
16-Apr-2014	FT/14057/83470a	07RC000003 Being transfers of	499,486.00
29-Oct-2014	Transfer from	funds. Transfer from SPDEP to COLAC	71,273.00
06-Jul-2015	Transfer from SPDEP to COLAC	Transfer from SPDEP to COLAC	40,600.77
18-Aug-2015	Transfer from SPDEP to COLAC	Transfer from SPDEP to TMA	65,441.59
30-Sep-2015	Replacement SPDEP to TMA	Replacement	7,973,936.73
30-Sep-2015	Replacement	Replacement	4,715,468.45
30-Sep-2015	Repalcement	Repalcement	5,012,453.49
29-Feb-2016	Replacement	Replacement	2,301,542.87
31-Aug-2016	Replacement	Replacement	27,512,613.58
31-Aug-2016	Replacement	Replacement	8,071,415.12
23-Feb-2017	Transfer from	Transfer from SPDEP to COLAC	136,476.73
25-Apr-2017	Transfer from SPDEP to COLAC	Transfer from SPDEP to COLAC	105,356.00
25-Apr-2017	Transfer from SPDEP to COLAC	Transfer from SPDEP to COLAC	653,884.10
04-May-2017	Transfer from SPDEP to COLAC	Transfer from SPDEP to COLAC	1.00
05-Jun-2017	CBG 0013414 SPDEP to COLAC	CBG 0013414 SPDEP to COLAC	4,093.00
05-Jun-2017	Transfer from SPDEP to COLAC	Transfer from SPDEP to COLAC	7,176.00
06-Jun-2017	CBG 0013701-06 SPDEP to COLAC	CBG 0013701-06 SPDEP to	353,522.00
16-Jun-2017	CBG 0013447 SPDEP to COLAC	COLAC CBG 0013447 SPDEP to COLAC	54,336.65
11-Sep-2017	CBG 0013454 SPDEP to COLAC	CBG 0013454 SPDEP to COLAC	9,293.00
	SPDEP to COLAC		
13-Nov-2017	0013419&0013869	0013419&0013869 SPDEP to	1,524.00
22-Mar-2018	0014159 SPDEP to COLAC	COLAC 0014159	13,960.00

29-Nov-2018		Transfer from	Transfer from SPDEP to OPR	8,287.00
08-May-2019	correction of error	SPDEP to OPR	correction of error	403,339.54
12-Jun-2019		Transfer from	Transfer from SPDEP to COLAC	7,500.00
24-Jul-2019	12bf000554	SPDEP to COLAC	12bf000554	2,115,345.09
24-Jul-2019		12bf000557	12bf000557	118,341.78
24-Jul-2019		12bf000556	12bf000556	452,264.30
24-Jul-2019		12bf000555	12bf000555	9,054,344.29
24-Jul-2019		12bf000559	12bf000559	7,811,317.04
24-Jul-2019		12bf000558	12bf000558	109,746.21
30-Oct-2019		paying inslip no	paying inslip no 0025513	227,000.00
31-Oct-2019	paying inslip no	0025513	paying inslip no 0025514	272,000.00
01-Nov-2019	paying inslip no	0025514	paying inslip no 0025515	170,000.00
		0025515		

31-Dec-2013		BE 11	BE 11	36,129.12
31-Dec-2013		BE ADJ.	BE ADJ.	319.83
01-Jan-2014		E720001527	Manually Added:Unpresented	3,000.00
01-Jan-2014		E7070838	payment Manually Added:Unpresented	413,280.00
01-Jan-2014		E7000858	payment Manually Added:Unpresented	144,000.00
26-Feb-2015		220532	payment 220532	32,000.00
01-Jan-2016		Transfer from	Transfer from SPGMD to MOI	86,000.00
30-Sep-2017	0014128	SPGMD to MOI	0014128	2,781.00
01-Jan-2018		Transfer from	Transfer from SPGMD to COLAC	10,000.00
01-Jan-2018	COLAC Transfer from	SPGMD to	Transfer from SPGMD to COLAC	127,000.00
22-Mar-2018	COLAC RTGS TRANS	SPGMD to	RTGS TRANS	36,550,472.00
22-Mar-2018		15491	15491	15,884.00
24-Mar-2018		FT/17254/60910	FT/17254/60910	8,657,370.00
06-Dec-2018		Transfer from	Transfer from SPGMD to MOI	978,000.00
22-Feb-2019	Transfer from	SPGMD to MOI	Transfer from SPGMD to COLAC	1.00
21-Mar-2019	COLAC Transfer from	SPGMD to	Transfer from SPGMD to SPDEP	137,000.00
25-Nov-2019	SPDEP 0025531 SPGMD	SPGMD to	0025531 SPGMD to MOI	96,000.00
27-Nov-2019	paying in slip no	to MOI	paying in slip no 0025533	190,000.00
28-Nov-2019	paying in slip no	0025533	paying in slip no 0025534	136,000.00
29-Nov-2019	paying in slip no	0025534	paying in slip no 0025535	165,000.00
02-Dec-2019	paying in slip no	0025535	paying in slip no 0025536	83,000.00
04-Dec-2019	paying in slip no	0025536	paying in slip no 0025538	154,000.00

05-Dec-2019	0025538	paying in slip no	paying in slip no 0025539	216,000.00
06-Dec-2019	0025539	paying in slip no	paying in slip no 0025540	169,000.00
24-Dec-2019	0025540	paying in slip no	paying in slip no 0025537	178,000.00
31-Dec-2019	0025537	Receipts	Receipts	2,000.00

31-Dec-2019	Adjustment (Rev)	Adjustment (Rev)	40,000.00
31-Dec-2019	08FC112320	08FC112320	10,000.00
31-Dec-2019	08FC112304	08FC112304	15,000.00
31-Dec-2019	08FC112294	08FC112294	40,000.00
31-Dec-2019	08FC112301	08FC112301	7,000.00
31-Dec-2019	08FC112303	08FC112303	10,000.00
31-Dec-2019	08FC112306	08FC112306	90,000.00
31-Dec-2019	08FC112883	08FC112883	30,000.00
31-Dec-2019	Transfer from	Transfer from SPGMD to COLAC	29,477,448.00
31-Dec-2019	SPGMD to COLAC Transfer from	Transfer from SPGMD to COLAC	2,392,320.90
31-Dec-2019	SPGMD to COLAC Adjustment	Adjustment	199,980.00
31-Dec-2019	ADJUSTMENT	ADJUSTMENT	206,615.00
31-Dec-2019	ADJUSTMENT	ADJUSTMENT	2,000,000.00
31-Dec-2019	08FC112304	08FC112304	15,000.00
31-Dec-2019	BE23	023-BK01366 Bank adjustment	74,685,290.00

SPECIAL PROJECT USD

31-Dec-2013	BE 07 Bal.	BE 07 Bal.	407,335.35
31-Dec-2019	Adjustment	Adjustment	3,391,965.00
31-Dec-2019	Adjustment	Adjustment	3,726,108.64
31-Dec-2019	Adjustment	Adjustment	803,550.00
31-Dec-2019	Adjustment	Adjustment	998,972.00
31-Dec-2019	Adjustment	Adjustment	871,350.00
31-Dec-2019	ADJUSTMENT	ADJUSTMENT	2,892,090.00

120100024 TMA

31-Dec-2019

31-Dec-2013		009-BK00014 Reversal of receipt	3,386,578.20
31-Dec-2013		no.09CR000 008-BK00649 Revesal on the	95,144,484.21
31-Dec-2013		receipt no.08CR 008-BK00643 Reversal of cash	91,757,906.01
31-Dec-2013		receipt no.08 005-BK00003 Reversal of receipt	6,094,390.09
31-Dec-2013		no 05CR000 008-BK00642 Reversal on receipt	3,386,578.20
31-Dec-2013		no.09CR000 008-BK00645 Reversal of the	3,386,578.20
31-Dec-2013		receipt no.08r 002-BK00076 Reversal on receipt	2,851,030.35
31-Dec-2013		no.02CR000 008-BK00651 Reversal on receipt	95,144,484.21
31-Dec-2013		no. 08 CR Migration tma	17,169,424.22
31-Dec-2013		005-BK00005 Reversal of receipt	6,094,390.09
31-Dec-2013		no.05cr000 027-BK00020 Reversal of receipt	9,598,870.00

03-Apr-2014		no. 27CR00 trf of receipt no: 13FC000010	9,299.00
31-May-2014		Bank Adjustment	181,656.00
19-Jun-2014		07RC000005 WOPS Contribution.	235,879.18
19-Jun-2014		07RC000007 Payment for Car	5,197.36
19-Jun-2014		Loan Recovery 07RC000006 Payment for	7,239.73
14-Jul-2014		Personal Loan Reco 07RC000008 Deduction for the	236,400.78
14-Jul-2014		month of Jun 07RC000009 Deduction for the	7,239.73
04-Sep-2014		month of Jun 112775	867.75
31-Dec-2014		100846	5,296.95
31-Dec-2014		100839	1,632.00
31-Dec-2014		100847	10,910.01
31-Dec-2014		10038	11,153.83
31-Dec-2014		100812	1,632.00
31-Dec-2014		100805	2,624.00
31-Dec-2014		100845	26,698.37
24-Feb-2015		118461	460.74
24-Feb-2015		118464	0.12

24-Feb-2015	118470		24,979.41
24-Feb-2015	118460		179.39
24-Feb-2015	118472		1,548.32
25-Feb-2015	118463		55,788.14
25-Feb-2015	118469		48,087.22
25-Feb-2015	118467		31,042.49
04-Mar-2015	119235		8,194.64
12-Mar-2015	119373		302.84
15-Jun-2015	Transfer from TMA to SPDEP		5,070.65
06-Jul-2015	Transfer from TMA to COLAC		29,844.16
09-Jul-2015	50000182		7,623.99
26-Aug-2015	133255		560.00
29-Oct-2015	REV FT1530203348		198,252.00
22-Aug-2016	147629		1,377.00
03-Nov-2016	150523		884.29
01-Jan-2017	Transfer from TMA to CRF		750,000,000.00
03-Jan-2017	00BA047832		0.03
03-Jan-2017	151072		143,550.00
10-May-2017	157542		6,896.00
15-May-2017	50001079,1080		10,056.17
24-Jul-2017	159110		0.14
31-Jul-2017	161257,161186		42,806.15
15-Sep-2017	161279		0.10
19-Sep-2017	163065		60,432.06
19-Oct-2017	164219		212.00
07-Dec-2017	165849		3,808.00
26-Dec-2017	167188		256.50
31-Dec-2017	10080193		270.18
05-Jan-2018	Transfer from TMA to CRF		816,000.00
18-Jan-2018	168466		2,280.00
17-Jul-2018	Transfer from TMA to SPGMD		30,000,000.00
25-Sep-2018	175231		771.40
25-Sep-2018	175084		373.00
25-Sep-2018	175215		1,542.00
25-Sep-2018	175683		27,885.00
26-Sep-2018	176744		1,210.00
26-Sep-2018	0020182 rev		6,016.39
12-Oct-2018	Transfer from TMA to CRF		100,000,000.00
18-Oct-2018	175264		3,578.13

06-Nov-2018	179063		3,740.00
06-Nov-2018	178834/178963	0.06	BE00
30-Nov-2018	181325	36,276.74	BE00
05-Dec-2018	179151	2,597.40	BE00
31-Dec-2018	17682	10,914.00	BE00
07-Jan-2019	50001568	88,503.85	BE00
23-Jan-2019	183990	7,933.60	BE00
08-Feb-2019	reversal from TMA to COLAC	154,528.00	BE00
25-Feb-2019	185362	6,265.60	BE00
25-Feb-2019	185355	19,266.60	BE00
09-Apr-2019	187191	9.00	BE00
18-Apr-2019	187461	200.00	BE00
08-May-2019	Transfer from TMA to SPDEP	121,189.91	BE00
08-May-2019	Transfer from TMA to SPDEP	55,569.29	BE00
08-May-2019	Transfer from TMA to SPDEP	226,580.34	BE00
10-Jul-2019	191141	813.33	BE00
21-Aug-2019	reversal of entry	4,000.00	BE00
14-Nov-2019	197977	998.50	BE00
14-Nov-2019	FT1929019203	619,500.00	BE00
18-Nov-2019	198069	850.00	BE00
26-Nov-2019	Transfer from TMA to JDYOP	2,500,000.00	BE00
01-Dec-2019	Transfer from TMA to MOFEA	20,000.00	BE00
31-Dec-2019	ADJUSTMENT 2014	3,039.09	BE00
31-Dec-2019	FT1702589047	12,493.01	BE00
31-Dec-2019	FT1718850192	27,000.00	BE00
31-Dec-2019	FT1805993170	10,000.00	BE00
31-Dec-2019	REVERSAL	7,144,711.41	BE00

RECEIPT IN CASH BOOK NOT IN BANK

SPECIAL PROJECT USD

26-May-2014	FT/14057/83470c	07FC000014 Being fund tranfer to the UN P	499,486.0B0E00
11-Aug-2015	FT/15071/21759,	07FC000050 Transfer of fund	803,550.0B0E00
22-Mar-2018	FT18081/11944	07FC000166 BEING TRANSFER OF FUND TO SPE	3,391,965.0B0E00
23-Mar-2018 - - - -	FT/18081/11944	07FC000167 BEING TRANSFER OF FUNDS TO SPE	3,391,965.0B0E00
26-Jun-2018	FT/18141/68350.	07FC000181 BEING RECPT IFO ARMED FORCES B	871,350.0B0E00

Bank Account No. : 120100024 TMA

Date : 31-Dec-2019

08-May-2014	100871/100872	Bank Adjustment	3,372.7B1E00
08-May-2014	16PV000298/B	16FC002630 Being payment of	239.9B4E00
08-May-2014	07PV000588/A	Motor Cycle L 07FC000011 Being payment for	235,443.8B2E00
08-May-2014	18PV000158	WOPS Contrib 18FC000005 WOPS	130.9B6E00
08-May-2014	20PV000833/A	Contribution for the mont 20FC000061 WOPS	67,543.2B1E00
08-May-2014	16PV000298/A	Contribution for the mont 16FC002629 Being payment of	6,303.4B7E00
08-May-2014	10PV000405	WOPS Contribu 10FC000001 Being payment of	2,749.2B8E00
08-May-2014	17PV000321	WOPS Contribu 17FC000049 WOPS	13,683.8B9E00
08-May-2014	08PV000599/B	Contribution for the mont 08FC013965 Being payment of	8,913.9B3E00
08-May-2014	12PV000785/B	Car Loan reco 12FC000129 Being payment of	1,560.5B6E00
08-May-2014	08PV000599/A	Car Loan reco 08FC013964 Being payment of	272,475.4B6E00
08-May-2014	11PV000186	WOPS Contribu 11FC003231 Being payment of	450.7B8E00
08-May-2014	12PV000785/C	WOPS Contribu 12FC000130 Being payment of	1,548.0B2E00
08-May-2014	12PV000785/D	Personal loan 12FC000131 Being payment of	1,207.5B0E00

03-Mar-2017	03/03/2017/01	25FC000444 Salary return for	6,810.0B0E00
		the month of	
03-Mar-2017			6,810.00
20-Mar-2017	20/03/2017/02	20FC000620 Overpay recovery	765.3B2E00
		for the month	
20-Mar-2017			765.32
03-Apr-2017	03/04/2017/01	02FC000051 Salary return ifo	3,153.2B8E00
		Muhammed L.	
03-Apr-2017			3,153.28
13-Apr-2017	13/04/2017/01	12FC002105 Imprest retirement	500.0B0E00
		ifo Bintou	
13-Apr-2017			500.00
20-Apr-2017	20/04/2017/01	12FC002113 Imprest retirement	900.0B0E00
		ifo Jamila	
20-Apr-2017			900.00
27-Apr-2017	156947 156947		315,491.6B1E00
27-Apr-2017	50001040,1011-10 50001040,1011-1018		61,875.7B6E00
	18		
27-Apr-2017			377,367.37
22-May-2017	Transfer from	Transfer from COLAC to TMA	112,994.0B0E00
	COLAC to TMA		
22-May-2017			112,994.00

07-Jun-2017	07/06/2017/04	20FC000673 Being return of	1,192.0B0E00
07-Jun-2017	07/06/2017/03	Salary for the 21FC004191 Being return of	20,655.0B0E00
		salary from th	
07-Jun-2017			21,847.00
14-Jun-2017	FT/17149/61703.	13FC000782 Pension for the	1,070.2B4E00
14-Jun-2017	CBG 0013338	Month of May, CBG 0013338 COLAC to TMA	18,000.0B0E00
14-Jun-2017	COLAC to TMA CBG 0013338	CBG 0013338 COLAC to TMA	400.0B0E00
	COLAC to TMA		
14-Jun-2017			19,470.24
16-Jun-2017	CBG0013344	CBG0013344 COLAC to TMA	20,655.0B0E00
	COLAC to TMA		
16-Jun-2017			20,655.00
21-Jun-2017	21/06/2017/01	01FC000777 Imprest retirement	22.7B5E00
		ifo Lamin S	
21-Jun-2017			22.75
23-Jun-2017	23/06/2017/01	21FC004233 Being Return of	37,625.0B0E00
		Salary ifo Dr	

SPECIAL PROJECT GMD

	COLAC to SPGMDSPGMD	
15-Jun-2015		411,080.00
13-Jul-2015	FT/15019/45522 11FC016061 Transfer of fund to	4,538,000.0B0E00
	the specia	
13-Jul-2015		4,538,000.00
01-Sep-2015	T0012059T0012059	3,589.3B4E00
01-Sep-2015	DRF/1/9/2015/04 21FC002600 Sale of tickets to	4,000.0B0E00
01-Sep-2015	SUKUTA H/C. DRF/1/9/2015/02 21FC002598 DEPOSIT	11,775.0B0E00
	PAYMENT FOR DRUGS BY	
01-Sep-2015		19,364.34
15-Sep-2015	0010823 0010823	256,900.0B0E00
15-Sep-2015		256,900.00
06-Oct-2015	DRF/6/10/2015/0 21FC002672 Sale of tickets to	10,000.0B0E00
	SEREKUNDA G	
06-Oct-2015		10,000.00
29-Oct-2015	0242492 21FC002740 Cash lodge into	67,000.0B0E00
	the CBG speci	
29-Oct-2015		67,000.00
03-Dec-2015	ft/15317/82155. 21FC002823 Transfer of fund	2,255,574.6B0E00
	for the month	
03-Dec-2015		2,255,574.60
10-Dec-2015	0012271 0012271	19,295.0B0E00
10-Dec-2015		19,295.00
01-Jan-2016	Transfer from MOI Transfer from MOI to SPGMD	4,561,000.0B0E00
	to SPGMD	
01-Jan-2016		4,561,000.00
11-Jan-2016	FT/15141/84033 11FC018908 Being RTS FUND	635,050.0B0E00

	TRANSFER	
11-Jan-2016		635,050.00
21-Mar-2016	0013520 0013520	45,000.0B0E00
21-Mar-2016		45,000.00
19-Apr-2016	ON003016041400021FC003227 Sale of tickets to	97,000.0B0E00
	SHEIKH ZAYE	
19-Apr-2016		97,000.00
30-May-2016	0012250 0012250	29,700.0B0E00
30-May-2016		29,700.00
22-Jun-2016	FT/16137/05305. 21FC003427 RTGS FUND	122,500.0B0E00
	TRANSFER.	
22-Jun-2016		122,500.00
03-Aug-2016	FT/16215/3892.0 01FC000514 Bank Transfer	269,979.0B0E00
03-Aug-2016		269,979.00

		Transfer from	Transfer from COLAC to	50,500.0B0E00
18-Aug-2016				
COLAC to SPGMDSFGMD				
18-Aug-2016				50,500.00
22-Aug-2016	0013527		0013527	16,000.0B0E00
22-Aug-2016				16,000.00
22-Sep-2016	0013532		21FC003609 Cheque lodged	132,500.0B0E00
			into the CBG spe	
22-Sep-2016				132,500.00
12-Oct-2016	0232546		21FC003668 Cash lodge	6,150.0B0E00
			into	
			the CBG specia	
12-Oct-2016				6,150.00
17-Oct-2016	0015513		0015513	7,000.0B0E00
17-Oct-2016				7,000.00
24-Oct-2016	FT/16218/0456.7		11FC024019 Tranfer of	66,500.0B0E00
			Fund	
24-Oct-2016				66,500.00
08-Nov-2016	0241587		21FC003741 casdh lodge	19,000.0B0E00
			into	
			the CBG speci	
08-Nov-2016				19,000.00
16-Nov-2016	0241588		21FC003772 cash lodge into	12,000.0B0E00
			the	
			CBG specia	
16-Nov-2016				12,000.00
29-Dec-2016	0242112		0242112	59,000.0B0E00
29-Dec-2016	Transfer from		Transfer from COLAC to	606,477.0B0E00
COLAC to SPGMDSFGMD				
29-Dec-2016	0241538		21FC003843 Cash lodged	8,000.0B0E00
			intio	
			the CBG spec	
29-Dec-2016				673,477.00
23-Feb-2017	Transfer from		Transfer from COLAC to	5,208,000.0B0E00
	COLAC to SPGMDSFGMD			
23-Feb-2017				5,208,000.00
09-Mar-2017	0001757		21FC003974 Cheque lodged	30,500.0B0E00
			into the CBG spe	
09-Mar-2017				30,500.00
19-Apr-2017	0001769		21FC004049 Cheque lodged	38,500.0B0E00
			into the CBG spe	
19-Apr-2017				38,500.00
03-May-2017	Transfer from		Transfer from COLAC to	3.0B0E00
COLAC to SPGMDSFGMD				
		Transfer from	Transfer from COLAC to	3.0B0E00
03-May-2017				

06-Jun-2017	0248476	08FC112294 BEING REVENUE	40,000.0B0E00
		COLLECTION OF SA	
06-Jun-2017			40,000.00
13-Jun-2017	0248478	08FC112301 BEING REVENUE	7,000.0B0E00

		COLLECTION OF SA	
13-Jun-2017			7,000.00
16-Jun-2017	0248480	08FC112303 BEING REVENUE	10,000.0B0E00
		COLLECTION OF SA	
16-Jun-2017			10,000.00
23-Jun-2017	0248481	08FC112304 BEING REVENUE	15,000.0B0E00
23-Jun-2017	0248481	COLLECTION OF SA 08FC112304 BEING REVENUE	15,000.0B0E00
		COLLECTION OF SA	
23-Jun-2017			30,000.00
29-Jun-2017	0248482	08FC112306 BEING REVENUE	90,000.0B0E00
		COLLECTION OF SA	
29-Jun-2017			90,000.00
07-Jul-2017	0248487	08FC112320 BEING REVENUE	10,000.0B0E00
		COLLECTION OF SA	
07-Jul-2017			10,000.00
14-Jul-2017	0001782	21FC004294 Cheque lodged into the CBG spe	150,000.0B0E00
14-Jul-2017			150,000.00
17-Jul-2017	0248491	08FC112883 Being revenue collection of sa	30,000.0B0E00
17-Jul-2017			30,000.00
20-Jul-2017	0249706	0249706	1,500.0B0E00
20-Jul-2017			1,500.00
25-Jul-2017	024894	08FC113727 BEING REVENUE	145,550.0B0E00
		COLLECTION OF SA	
25-Jul-2017			145,550.00
02-Oct-2017	CBG 0015553	CBG 0015553 COLAC to	102,600.0B0E00
02-Oct-2017			102,600.00
12-Oct-2017			17,000.0B0E00
12-Oct-2017			17,000.00
05-Dec-2017			52,200.0B0E00
05-Dec-2017			52,200.00
11-Dec-2017			69,600.0B0E00
11-Dec-2017			69,600.00

31-Oct-2019	paying in slip no	paying in slip no 0025514	272,000.0B0E00
	0025514		
31-Oct-2019			272,000.00
01-Nov-2019	paying in slip no	paying in slip no 0025515	170,000.0B0E00
	0025515		
01-Nov-2019			170,000.00
04-Dec-2019	0084908C	21FC006124 Cash lodged into	73,000.0B0E00
		the CBG speci	
04-Dec-2019			73,000.00
17-Dec-2019	FT/19351/70690	21FC006165 BEING FUND	4,412,440.5B0E00
17-Dec-2019	FT/19287/21649	TRANSFERED UNITED 21FC006164 BEING FUND	1,013,200.0B0E00
		TRANSFER FOR WORLD	
17-Dec-2019			5,425,640.50
18-Dec-2019	FT/19343/0464	21FC006166 BEING FUND	980,648.0B0E00
		TRANSFER UNITED NA	
18-Dec-2019			980,648.00
20-Dec-2019	FT/19353/90964	21FC006171 BEING FUND	499,117.5B0E00
		TRANSFER UNITED NAT	
20-Dec-2019			499,117.50
31-Dec-2019	0254908	23FC001590 BEING PROCEED	5,250.0B0E00
31-Dec-2019	0254917	OF BIJLO MONKEY 23FC001596 BEING PROCEED	3,600.0B0E00
31-Dec-2019	0254919	OF BIJLO MONKEY 23FC001594 BEING PROCEED	2,550.0B0E00
31-Dec-2019	0254914	OF BIJLO MONKEY 23FC001599 BEING PROCEED	2,850.0B0E00
31-Dec-2019	0254918	OF BIJLO MONKEY 23FC001595 BEING PROCEED	3,750.0B0E00
31-Dec-2019	0254906	OF BIJLO MONKEY 23FC001592 BEING PROCEED	6,450.0B0E00
31-Dec-2019	0254907	OF BIJLO MONKEY 23FC001591 BEING PROCEED	8,850.0B0E00
31-Dec-2019	0254916	OF BIJLO MONKEY 23FC001597 BEING PROCEED	3,000.0B0E00
31-Dec-2019	0254905	OF BIJLO MONKEY 23FC001593 BEING PROCEED	4,650.0B0E00
31-Dec-2019	0254915	OF BIJLO MONKEY 23FC001598 BEING PROCEED	3,450.0B0E00
31-Dec-2019	0254909	OF BIJLO MONKEY 23FC001604 BEING PROCEED	4,450.0B0E00
31-Dec-2019	0254902	OF BIJLO MONKEY 23FC001607 BEING PROCEED	4,800.0B0E00
31-Dec-2019	0254904	OF BIJLO MONKEY 23FC001605 BEING PROCEED	4,350.0B0E00
31-Dec-2019	0254249	OF BIJLO MONKEY 23FC001610 BEING PROCEED	6,150.0B0E00
		OF BIJLO MONKEY	
31-Dec-2019	0254910	23FC001603 BEING PROCEED	4,800.0B0E00
31-Dec-2019	0254912	OF BIJLO MONKEY 23FC001601 BEING PROCEED	4,950.0B0E00
31-Dec-2019	0254913	OF BIJLO MONKEY 23FC001600 BEING PROCEED	4,500.0B0E00

31-Dec-2019	0254901	OF BIJILO MONKEY 23FC001608 BEING PROCEED	6,300.0B0E00
31-Dec-2019	0254911	OF BIJILO MONKEY 23FC001602 BEING PROCEED	4,800.0B0E00
31-Dec-2019	0254903	OF BIJILO MONKEY 23FC001606 BEING PROCEED	4,950.0B0E00
31-Dec-2019	0254250	OF BIJILO MONKEY 23FC001609 BEING PROCEED	5,850.0B0E00
31-Dec-2019	0254247	OF BIJILO MONKEY 23FC001612 BEING PROCEED	6,300.0B0E00
31-Dec-2019	0254248	OF BIJILO MONKEY 23FC001611 BEING PROCEED	5,000.0B0E00
31-Dec-2019	FT20035/43482	OF BIJILO MONKEY 08FC170061 PYT IRO	14,975,000.0B0E00
31-Dec-2019	ft/16274/38548	BALANCE 50 PERCENT PAY 21FC006222 BEING PAYMENT	275,500.0B0E00
31-Dec-2019	Bank Adjustment	FOR TICKET AND P Bank Adjustment	273,638.6B1E00
31-Dec-2019	Adjustment	Adjustment	40,000.0B0E00
31-Dec-2019	Adjustment	Adjustment	6,156,346.5B0E00
31-Dec-2019	Transfer from	Transfer from COLAC to	6,072,000.0B0E00

SPECIAL DEPOSIT

25-Feb-2014			2,540.81
03-Mar-2014	0014628	012-BK00009 TRF OF	16,554.5B0E00
03-Mar-2014	0014627	RECEIPT NO: 12FC000056, 018-BK00001 TRF OF	1,732.0B0E00
		RECEIPT NO: 18FC00001	
03-Mar-2014			18,286.50
18-Mar-2014	0011551	012-BK00051 trf of receipt no:	3,109.0B0E00
		12FC000094	
18-Mar-2014			3,109.00
03-Apr-2014	rev 13BF000020	rev 13BF000020	4,649.5B0E00
03-Apr-2014			4,649.50
24-Apr-2014	0012074	012-BK00075 trf of receipt no:	23,730.8B4E00
		12FC000116,	
24-Apr-2014			23,730.84
28-Apr-2014	0014557	021-BK00185 trf of receipt no:	545.0B1E00
		12FC000119	
28-Apr-2014			545.01
08-May-2014	08/05/2014/03	12FC000124 Being payment of	10,870,657.6B3E00
08-May-2014	12PV000785/A	1/6 salary ad 12FC000128 Being payment of	2,562.0B3E00
08-May-2014	16PV000298/A	WOPS Contribu 12FC002482 Being Payment of	6,303.4B7E00
08-May-2014	17PV000321	WOPS Contribu 12FC002484 Being Payment of	13,683.8B9E00
08-May-2014	20PV000833a	WOPS Contribu 12FC002487 Being Payment of	67,543.2B1E00
08-May-2014	11PV000186	WOPS Contribu 12FC002481 Being Payment of	450.7B8E00
08-May-2014	10PV000405	WOPS Contribu 12FC002489 Being Payment for	2,749.2B8E00
08-May-2014	18PV000158	WOPS Contrib 12FC002485 Being Payment of	130.9B6E00
08-May-2014	20PV000833/A	WOPS Contribu 12FC002486 Being Payment of	67,543.2B1E00
		WOPS Contribu	

08-May-2014			11,031,624.46
19-May-2014	20PV000833b	20FC000080 Being overpay	686.8B8E00
19-May-2014	24PV000115	recovery for the 12FC002488 Being Payment for WOPS Contrib	277.6B8E00
19-May-2014			964.56
19-Jun-2014	12PV001015a.	12FC002496 Being Payment for	1,048.8B2E00
19-Jun-2014	12PV001015C.	Personal Loa 12FC002498 Being WOPS	2,525.2B9E00
19-Jun-2014	11PV000254	CONTRIBUTION 12FC002493 WOPS	450.7B8E00
		CONTRIBUTION.	
19-Jun-2014			4,024.89
23-Jun-2014	27PV000240	12FC002519 . WOPS	463.4B4E00
23-Jun-2014	16PV000380	CONTRIBUTION 12FC002502 WOPS	6,227.9B9E00
23-Jun-2014	20PV000941	CONTRIBUTON 12FC002507 WOPS	67,226.5B6E00
23-Jun-2014	21PV000575	Contribution. 12FC002492 WOPS	22,947.6B7E00
23-Jun-2014	17PV000444	CONTRIBUTION. 12FC002504 WOPS	13,312.9B4E00
		CONTRIBUTON	
23-Jun-2014			110,178.60
10-Jul-2014	10/07/2014/01	12FC000198 Deduction for the month of Jun	10,727,049.6B4E00
10-Jul-2014			10,727,049.64
14-Jul-2014	27PV000296	12FC002511 Deduction for the	463.4B4E00
14-Jul-2014	10PV000629	Month of Jun 12FC002518 THIRD PARTY	2,642.7B5E00
14-Jul-2014	19PV000421	Deduction for the 12FC002506 Deduction for the	905.6B6E00
14-Jul-2014	16PV000476	Month of Jun 12FC002503 DEDUCTION	6,156.6B2E00
14-Jul-2014	17PV000570	FOR THE MONTH OF JU 12FC002505 DEDUCTION FOR	13,025.5B2E00
14-Jul-2014	12PV001211b..	THE MONTH OF JUN 12FC002500 Deduction for the	1,048.8B2E00
14-Jul-2014	11PV000368	Month of Ju 12FC002494 Deduction for the	450.7B8E00
14-Jul-2014	29PV000166	Month of Jun 12FC002512 Deduction for the	214.6B7E00
14-Jul-2014	20PV001218	Month of Jun 12FC002508 Deduction for the	66,618.9B3E00
14-Jul-2014	21PV000750	Month of Jun 12FC002509 Deduction for the	22,610.1B4E00
14-Jul-2014	24PV000193	Month of Jun 12FC002510 Deduction for the	277.6B8E00
		Month of Jun	
14-Jul-2014			114,415.01
21-Jul-2014	FT/14184/86382	012-BK00108 trf of receipt no: 12FC000205	694,368.9B9E00
21-Jul-2014			694,368.99
05-Aug-2014	FT/14156/52402	20FC000119 Third party	20,207.4B2E00
05-Aug-2014	FT/14156/52402	deductions. 12FC000226 Third party	4,940.5B8E00

		deductions.	
05-Aug-2014			25,148.00
06-Aug-2014	FT/13184/10379	13FC000165 Reversal of entry	8,305.5B7E00
		commission p	
06-Aug-2014			8,305.57
21-Aug-2014	FT/14078/99940	FT/14078/99940	652,649.2B2E00
21-Aug-2014	FT/14216/41440	FT/14216/41440	687,413.6B2E00
21-Aug-2014			1,340,062.84
15-Sep-2014	0017412	0017412	4,525.5B0E00
15-Sep-2014	0017412	0017412	6,500.0B0E00
15-Sep-2014			11,025.50
16-Sep-2014	0014760	20FC000150 Unclaimed Salary	50,837.0B0E00
		Ifo Kekuta Ta	
16-Sep-2014			50,837.00
02-Oct-2014	third party pymt	third party pymt March 2014	11,689,416.4B7E00
	March 2014		
02-Oct-2014			11,689,416.47
08-Oct-2014	106389	106389	68,016.0B0E00
08-Oct-2014			68,016.00
14-Oct-2014	0016327	0016327	7,146.0B0E00
14-Oct-2014	0016327	0016327	5,084.3B5E00
14-Oct-2014			12,230.35
28-Oct-2014	Transfer from	Transfer from COLAC to	4,379.0B0E00
	COLAC to SPDEP	SPDEP	
28-Oct-2014			4,379.00
29-Oct-2014	Transfer from	Transfer from COLAC to	1,680.0B0E00
	COLAC to SPDEP	SPDEP	
29-Oct-2014			1,680.00
29-Oct-2014		Transfer from COLAC to	73,629.0B0E00
		SPDEP	
29-Oct-2014			73,629.00
29-Oct-2014		Transfer from COLAC to	10,939.0B0E00
		SPDEP	
29-Oct-2014			10,939.00
30-Oct-2014		12FC000563 Analsis of third	156,477.7B8E00
		party payment	
30-Oct-2014			156,477.78
05-Nov-2014		Transfer from COLAC to	233,795.3B8E00
		SPDEP	
05-Nov-2014			233,795.38
12-Nov-2014		0016346	706.2B4E00
12-Nov-2014		0016346	114,773.1B2E00
12-Nov-2014		0016344	122,163.3B8E00
12-Nov-2014		0016346	1,343.0B0E00
12-Nov-2014		0016346	10,206.0B0E00
12-Nov-2014			249,191.74
27-Nov-2014		0016357	20,306.0B0E00
27-Nov-2014		12FC002532 TRANSFER OF	3,102,316.0B0E00
		FUND	
27-Nov-2014			3,122,622.00
03-Dec-2014	0238342	0238342	103,977.0B0E00

03-Dec-2014	0016344	0016344	1,837.0B0E00
03-Dec-2014			105,814.00
18-Dec-2014	0010819	0010819	32,200.0B0E00
18-Dec-2014			32,200.00
22-Dec-2014	0016376	0016376	3,453.5B0E00
22-Dec-2014			3,453.50
06-Jan-2015	0016393	0016393	9,596.0B0E00
06-Jan-2015	0016393	0016393	6,370.0B0E00
06-Jan-2015	0016393	0016393	24,144.0B0E00
06-Jan-2015	0016393	0016393	3,856.0B0E00
06-Jan-2015	0016393	0016393	2,352.9B6E00
06-Jan-2015	0016393	0016393	174,159.8B9E00
06-Jan-2015			220,478.85
29-Jan-2015	0016408	0016408	3,365.0B0E00
29-Jan-2015			3,365.00
10-Feb-2015	0010856	0010856	2,357.0B0E00
10-Feb-2015	0010856	0010856	7,246.6B7E00
10-Feb-2015	0010856	0010856	2,694.0B0E00
10-Feb-2015			12,297.67
12-Feb-2015	0010858	0010858	207.7B9E00
12-Feb-2015			207.79
16-Feb-2015	FT/15035/59410	FT/15035/59410	13,097,223.9B6E00
16-Feb-2015			13,097,223.96
25-Feb-2015	0016420	0016420	1,593.0B0E00
25-Feb-2015			1,593.00
26-Feb-2015	220532	220532	32,000.0B0E00
26-Feb-2015			32,000.00
05-Mar-2015	0010855	0010855	896.8B6E00
05-Mar-2015			896.86
12-Mar-2015	0010862	0010862	16,884.6B6E00
12-Mar-2015	0010758	0010758	87,000.0B0E00
12-Mar-2015	0010861	0010861	35,712.0B6E00
12-Mar-2015			139,596.72
18-Mar-2015	0016607	20FC000245 Unclaimed salary	244,721.8B9E00
18-Mar-2015	0016605	and wages for 20FC000249 Unclaimed salary	39,585.0B0E00
		,VSO and wage	
25-Aug-2015	FT/15168/66592	12FC000946 Third Party for the month of M	2,509,329.3B9E00
25-Aug-2015			2,509,329.39
01-Sep-2015	FT/15070/76052	12FC000950 1X6 Recovery from Judiciary fo	140,946.0B9E00
01-Sep-2015			140,946.09
10-Sep-2015	CBG0016643	20FC000359 Unclaimed salary and wages for	96,475.9B3E00
10-Sep-2015			96,475.93
21-Sep-2015	FT/15260/0046.0	12FC002531 Being Return of 1X6 Ifo Abdoul	1,863.0B0E00

21-Sep-2015			1,863.00
12-Oct-2015	0013127	0013127	6,888.0B0E00
12-Oct-2015			6,888.00
20-Oct-2015	20/10/2015/06	21FC002711 Unclaimed salary	98,705.0B0E00
20-Oct-2015	0012063	for the month 0012063	1,054.2B0E00
20-Oct-2015	0013126	0013126	440.3B8E00
20-Oct-2015			100,199.58
31-Oct-2015	Replacement	Replacement	8,604,100.0B0E00
31-Oct-2015			8,604,100.00
03-Dec-2015	03/12/2015/01	20FC000392 Reconciling	0.3B8E00
		amount for payin s	
03-Dec-2015			0.38
23-Dec-2015	0013545	0013545	3,362.0B0E00
23-Dec-2015	0013545	0013545	1,512.0B0E00
23-Dec-2015	0013545	0013545	3,001.0B0E00
23-Dec-2015			7,875.00
31-Dec-2015	ft/15362/25919.	12FC001393 Being third party 1	87,749.1B0E00
31-Dec-2015	FT/16012/1850.0	by 6 salar 12FC001404 Being Third Party	768,329.1B4E00
31-Dec-2015	0010892	recovery of 0010892	295,368.7B3E00
31-Dec-2015			1,151,446.97
14-Jan-2016	0010893	0010893	85,909.7B5E00
14-Jan-2016			85,909.75
21-Jan-2016	ft/15362/25919.	12FC001391 Being third party 1	87,749.1B0E00
		by 6 salar	
21-Jan-2016			87,749.10
17-Feb-2016	0013777	0013777	3,196.0B0E00
17-Feb-2016	0013777	0013777	26,863.0B0E00
17-Feb-2016	0013777	0013777	1,295.0B0E00
17-Feb-2016	0013777	0013777	3,256.0B0E00
17-Feb-2016	0013777	0013777	5,497.0B0E00
17-Feb-2016	0013777	0013777	3,714.0B0E00
17-Feb-2016			43,821.00
24-Feb-2016	0016787	20FC000439 Unclaimed salary	174,917.3B5E00
		and wages for	
24-Feb-2016			174,917.35
07-Mar-2016	0013788	0013788	89,684.8B7E00
07-Mar-2016			89,684.87
08-Mar-2016	0010897	0010897	69,923.8B2E00
08-Mar-2016			69,923.82
22-Mar-2016	0014543	21FC003159 Unclaimed Salary	76,762.0B0E00
22-Mar-2016	0016795	for the month 0016795	158,647.8B0E00
22-Mar-2016			235,409.80
23-Mar-2016	FT/16047/4732/0	12FC001450 THIRD PARTY	1,973,448.0B0E00
		DEDUCTION FOR THE	
23-Mar-2016			1,973,448.00
13-Apr-2016	0242288	0242288	45,500.0B0E00
13-Apr-2016			45,500.00
18-Apr-2016	0013613	0013613	1,538.0B0E00
18-Apr-2016			1,538.00
21-Apr-2016	0013651	20FC000467 Unclaimed Salary	199,453.6B0E00

21-Apr-2016	0016797	and Wages for 20FC000463 Unclaimed Salary	187,854.8B1E00
		and wages for	
21-Apr-2016			387,308.41
28-Apr-2016	0013615	0013615	3,425.0B0E00
28-Apr-2016	0013615	0013615	1,698.0B0E00
28-Apr-2016	0013615	0013615	8,623.3B4E00
28-Apr-2016			13,746.34
09-May-2016	0013618	0013618	4,515.6B2E00
09-May-2016	0013618	0013618	59,746.7B7E00
09-May-2016			64,262.39
12-May-2016	0013619	0013619	8,347.0B0E00
12-May-2016	0013619	0013619	2,296.0B0E00
12-May-2016	0013619	0013619	42,328.2B6E00
12-May-2016	0013619	0013619	6,060.0B6E00
12-May-2016			59,031.32
19-May-2016	0013621	0013621	3,017.0B0E00
19-May-2016	0013621	0013621	403.0B0E00
19-May-2016	0013621	0013621	12,906.2B0E00
19-May-2016			16,326.20
24-May-2016	0013623	0013623	8,004.0B0E00
24-May-2016			8,004.00
31-May-2016	0013654	20FC000488 Unclaimed Salary	341,060.5B0E00
		and Wages for	
31-May-2016			341,060.50
02-Jun-2016	0013628	0013628	70,673.5B0E00
02-Jun-2016	0013628	0013628	2,520.5B0E00
02-Jun-2016			73,194.00
23-Jun-2016	0013637	0013637	215.0B0E00
23-Jun-2016	0013639	0013639	6,037.0B0E00
23-Jun-2016	0013637	0013637	1,472.0B0E00
23-Jun-2016	0013637	0013637	1,715.0B0E00
23-Jun-2016	0013637	0013637	1,015.0B0E00
23-Jun-2016	0013637	0013637	5,106.0B0E00
23-Jun-2016	0013639	0013639	9,615.0B0E00
23-Jun-2016	0013639	0013639	64,653.7B8E00
23-Jun-2016			89,828.78
30-Jun-2016	0013640	0013640	1,578.0B5E00
30-Jun-2016	0013640	0013640	1,812.0B0E00
30-Jun-2016	0013640	0013640	5,150.0B0E00
30-Jun-2016	Replacement	Replacement	10,642,541.0B0E00
30-Jun-2016			10,651,081.05
27-Jul-2016	0013646	0013646	9,763.5B4E00
27-Jul-2016	0013646	0013646	9,042.0B0E00
27-Jul-2016	0013646	0013646	26,619.9B1E00
27-Jul-2016			45,425.45
01-Aug-2016	0013645	0013645	57,237.4B0E00
01-Aug-2016	FT/16196/99260	12FC001556 Being third party	681,520.3B2E00
		1X6, Wops, C	
01-Aug-2016			738,757.72
04-Aug-2016	04-Aug-2016	12FC001564 Clearance of 1x6	2,832,918.9B3E00
04-Aug-2016	0013265	Advance accou 0013265	5,000.0B0E00

04-Aug-2016			2,837,918.93
11-Aug-2016	FT/16222/41474	12FC001566 Being Clearance	18,982,565.2B0E00
11-Aug-2016	FT16215/90452	of 1x6 Salary 12FC001571 Being third party	862,456.5B6E00
		1x6, Wops, C	
11-Aug-2016			19,845,021.76
17-Aug-2016	0013151	0013151	9,003.8B0E00
17-Aug-2016	0013151	0013151	1,357.0B0E00
17-Aug-2016	0013151	0013151	3,342.0B0E00
17-Aug-2016	0013151	0013151	6,020.3B2E00
17-Aug-2016			19,723.12
18-Aug-2016	113962	113962	14,993.4B4E00
18-Aug-2016			14,993.44
24-Aug-2016	0013153	0013153	8,089.0B0E00
24-Aug-2016	0013152	0013152	2,993.0B0E00
24-Aug-2016	0013152	0013152	29,442.0B9E00
24-Aug-2016	24-Aug-2016	12FC001576 Being Clearance	16,596.7B0E00
24-Aug-2016	0013153	of 1x6 Advanc 0013153	25,167.0B6E00
24-Aug-2016	0013152	0013152	6,083.0B0E00
24-Aug-2016			88,370.85
31-Aug-2016	0013156	0013156	3,523.0B0E00
31-Aug-2016	0013156	0013156	1,627.0B0E00
31-Aug-2016	0013156	0013156	215.0B0E00
31-Aug-2016	0013156	0013156	10,773.0B0E00
31-Aug-2016			16,138.00
26-Sep-2016	0013165	0013165	24,435.0B2E00
26-Sep-2016	0013165	0013165	1,623.0B0E00
26-Sep-2016	0013165	0013165	1,881.0B0E00
26-Sep-2016	0013166	13FC000612 Unclaimed	2,764.0B8E00
		Pension for the Mont	
26-Sep-2016			30,703.10
04-Oct-2016	0013178	0013178	1,627.0B0E00
04-Oct-2016	0013178	0013178	1,711.0B0E00
04-Oct-2016	0013178	0013178	1,923.0B0E00
04-Oct-2016	0013178	0013178	1,975.0B0E00
04-Oct-2016			7,236.00
07-Oct-2016	FT/16239/79169.	12FC001829 Third Party 1X6 for	6,537.1B2E00
07-Oct-2016	FT/16272/63063	the Month 12FC001830 Third Party 1X6 for	27,497.5B4E00
		the Month	
07-Oct-2016			34,034.66
10-Oct-2016	0015970	0015970	114,427.3B7E00
10-Oct-2016			114,427.37
12-Oct-2016	FT/16281/80021	12FC001836 Being third party	973.3B2E00
		1x6 for the	
12-Oct-2016			973.32
21-Oct-2016	FT/16281/36826.	12FC001858 Third 1X6 Party for	21,140.7B0E00
		the Month	
21-Oct-2016			21,140.70
27-Oct-2016	0013194	0013194	3,071.0B0E00
27-Oct-2016	0013194	0013194	33,234.9B1E00
27-Oct-2016	0013194	0013194	1,732.0B0E00

27-Oct-2016	0013194	0013194	3,380.0B0E00
27-Oct-2016			41,417.91
01-Nov-2016	0013196	0013196	1,711.0B0E00
01-Nov-2016	0013196	0013196	12,116.0B0E00
01-Nov-2016	0013196	0013196	7,119.0B0E00
01-Nov-2016			20,946.00
10-Nov-2016	0015971	0015971	213,169.6B7E00
10-Nov-2016	FT/16308/60180.	12FC001950 Being Third party	1,514.9B7E00
		1X6 recover	
10-Nov-2016			214,684.64
07-Dec-2016	0015973	0015973	36,648.4B1E00
07-Dec-2016	ft/16341/76767	12FC002128 THIRD PARTY 1	109,805.5B2E00
07-Dec-2016	FT/16341/36005/	BY 6 SALARIES AD 12FC002131 BEING THIRD	669,517.5B8E00
07-Dec-2016	FT/16341/36005/	PARTY WOPS CONTRIB 12FC002132 BEING THIRD	35,774.1B0E00
07-Dec-2016	FT/16341/36005/	PARTY CIVIL SERVIC 12FC002133 BEING THIRD	39,481.3B6E00
07-Dec-2016	CBG013354	PARTY CABINET REVO 20FC000580 Being return of unclaimed wage	10,766.0B0E00
07-Dec-2016			901,992.97
08-Dec-2016	0015976	0015976	142,077.3B0E00
08-Dec-2016			142,077.30
14-Dec-2016	0015977	0015977	23,715.7B9E00
14-Dec-2016	0012615	0012615	10,157.6B7E00
14-Dec-2016	0012615	0012615	2,830.0B0E00
14-Dec-2016	0012615	0012615	1,140.0B0E00
14-Dec-2016			37,843.46
22-Dec-2016	FT/16342/3220	12FC002124 third party 1 by 6	11,338.5B3E00
		salaries ad	
22-Dec-2016			11,338.53
30-Dec-2016	0012635..	13FC000668 Unclaimed	37,004.3B1E00
30-Dec-2016	0012635...	Pensions IFO Sainey 13FC000669 Unclaimed	8,766.2B5E00
30-Dec-2016	0012635	pensions IFO Lamin B 13FC000666 Unclaimed	9,456.0B0E00
30-Dec-2016	12635.	Pensions IFO Jobe Pa 13FC000667 Unclaimed	6,830.0B0E00
30-Dec-2016	0.0012635	Pensions IFO Malang 13FC000670 Unclaimed	5,043.8B9E00
		pensions IFO Omar To	
30-Dec-20160012635	13FC000673 Unclaimed	5,295.6B3E00
30-Dec-2016	..0012635	pensions IFO Omar To 13FC000671 Unclaimed	1,106.0B5E00
30-Dec-2016	...0012635	pensions IFO Bakuru 13FC000672 Unclaimed	5,215.8B6E00
30-Dec-2016	.0012635...	pensions IFO Basiru 13FC000674 Unclaimed	2,105.2B7E00
30-Dec-2016	0012635	pensions IFO Omar To 21FC003860 Unclaimed salaries	9,394.0B0E00
30-Dec-2016	0015978	Ifo Mariama 13FC000675 Unclaimed	107,305.7B6E00
30-Dec-2016	0.0015978	pensions IFO Sainey 13FC000677 Unclaimed	9,523.1B2E00
30-Dec-2016	15978.	pensions IFO Malang 13FC000676 Unclaimed	14,312.4B0E00

		pensions IFO Jobe Pa	
30-Dec-2016			221,358.54
31-Dec-2016	FT/16363/60964	12FC002115 THIRDPATRTY	2,657,781.0B1E00
31-Dec-2016	FT/16349/62015	ANALYISI FOR THE M 12FC002136 BEING THIRD	84,425.3B3E00
31-Dec-2016	FT/16348/08201	PARTY RECOVERY FOR 12FC002038 Third party	33,324.3B6E00
31-Dec-2016	FT/16348/34782	analysis for Augus 12FC002040 Third party	485,243.8B3E00
		analysis for Novem	
31-Dec-2016			3,260,774.53
24-Jan-2017	FT/16349/04106	12FC002026 Being third party	61,378.5B6E00
		special depo	
24-Jan-2017			61,378.56
08-Feb-2017	CBG0013356.	20FC000608 Unclaimed salaries	93,552.0B0E00
08-Feb-2017	CBG0013357.	ifo Mariama 20FC000609 Unclaimed salaries	359,464.0B0E00
		ifo Ensa Sa	
08-Feb-2017			453,016.00
23-Feb-2017	Transfer from	Transfer from COLAC to	512,638.3B0E00
		COLAC to SPDEP SPDEP	
23-Feb-2017		Transfer from COLAC to	25,415.0B0E00
		COLAC to SPDEP SPDEP	
23-Feb-2017		Transfer from COLAC to	56,790.0B0E00
		SPDEP	
23-Feb-2017			594,843.30
20-Apr-2017		Transfer from COLAC to	4.0B0E00
		SPDEP	
20-Apr-2017			4.00
21-Apr-2017		20FC000640 Unclaimed wages	37,239.4B0E00
		for the month	
21-Apr-2017			37,239.40
25-Apr-2017	Transfer from	Transfer from COLAC to	1,010,156.7B6E00
	COLAC to SPDEP	SPDEP	
25-Apr-2017			1,010,156.76
27-Apr-2017	FT/17116/13051	20FC000650 BEING PAYMENT	4,891.0B0E00
27-Apr-2017	27/04/2017/03	OF UNCLAIM SALAR 13FC000728 BEING PAYMENT	1,900.5B3E00
27-Apr-2017	27/04/2017/02	OF UNCLAIM PENSI 13FC000727 BEING PAYMENT	19,864.0B0E00
		OF UNCLAIM SALAE	

Appendix 10

Stale cheques

Date Applie	Cheque No.	Particulars	Amount
13-Mar-2014	102352	013-13PV000236 BASSE SUB TREASURY	2,253.47
22-Apr-2014	105683	001-01PV000919 BRIKAMA SUB TREASURY	5,098.00
10-Jun-2014	108404	012-12PV001162 ABDOULIE MBAKE	4,026.05
14-Jul-2014	110416	012-12PV000910 KEJAW SAIDYKHAN	22,315.70
20-Aug-2014	30002529	013-13PV001027 DIRECTOR DNT- KANIFING	5,885.87
16-Sep-2014	113695	019-19PV000684 THIRD PARTY SPECIAL DEPOSIT	933.20
16-Sep-2014	113696	011-11PV000606 THIRD PARTY SPECIAL DEPOSIT	1,820.94
16-Sep-2014	113697	007-07PV001646 THIRD PARTY SPECIAL DEPOSIT	6,784.80
16-Sep-2014	113698	025-25PV000746 THIRD PARTY SPECIAL DEPOSIT	1,893.15
16-Sep-2014	113699	021-21PV001204 THIRD PARTY SPECIAL DEPOSIT	8,043.40
16-Sep-2014	113700	016-16PV000783 THIRD PARTY SPECIAL DEPOSIT	12,529.17
16-Sep-2014	113701	018-18PV000468 THIRD PARTY SPECIAL DEPOSIT	1,494.09
16-Sep-2014	113703	008-08PV001902 THIRD PARTY SPECIAL DEPOSIT	2,703.84
17-Sep-2014	113704	023-23PV000796 THIRD PARTY SPECIAL DEPOSIT	15,846.10
23-Sep-2014	113924	BANK PHB GAMBIA LTD (SALARY)	8,121,149.72
23-Sep-2014	113927	012-12PV007625 BASSE SUB TREASURY	25,487.00
23-Sep-2014	113928	012-12PV007650 BASSE SUB TREASURY	4,290.00
23-Sep-2014	113929	012-12PV007633 BASSE SUB TREASURY	2,697.00
23-Sep-2014	113930	012-12PV007632 BASSE SUB TREASURY	25,843.00
23-Sep-2014	113931	012-12PV007651 BASSE SUB TREASURY	129,392.00
23-Sep-2014	113932	012-12PV007654 BASSE SUB TREASURY	15,155.00
23-Sep-2014	113934	012-12PV007635 BRIKAMA SUB TREASURY	8,595.00
23-Sep-2014	113935	012-12PV007636 BRIKAMA SUB TREASURY	38,637.00
23-Sep-2014	113936	012-12PV007657 BRIKAMA SUB TREASURY	42,948.00
23-Sep-2014	113937	012-12PV007612 BRIKAMA SUB TREASURY	947.00
23-Sep-2014	113943	012-12PV007638 GAMBIA SENIOR SECONDARY	455,508.42
23-Sep-2014	113948	SCHOOL 012-12PV007648 JANJANBUREH SUB TREASURY	5,898.00
23-Sep-2014	113949	012-12PV007646 JANJANBUREH SUB TREASURY	8,955.00
23-Sep-2014	113950	012-12PV007630 JANJANBUREH SUB TREASURY	137,408.00
23-Sep-2014	113951	012-12PV007643 JANJANBUREH SUB TREASURY	112,472.00
23-Sep-2014	113952	012-12PV007610 JANJANBUREH SUB TREASURY	5,936.70
23-Sep-2014	113953	012-12PV007617 JANJANBUREH SUB TREASURY	18,712.00
23-Sep-2014	113956	012-12PV007606 KEREWAN SUB TREASURY	29,941.00
23-Sep-2014	113957	012-12PV007623 KEREWAN SUB TREASURY	12,485.00
23-Sep-2014	113959	012-12PV007644 KEREWAN SUB TREASURY	74,382.00
23-Sep-2014	113960	012-12PV007607 KEREWAN SUB TREASURY	923.00
23-Sep-2014	113961	012-12PV007616 KEREWAN SUB TREASURY	19,511.00
23-Sep-2014	113962	012-12PV006378 KREDIET BANK - EUR	603,447.07
23-Sep-2014	113963	012-12PV007609 MANSAKONKO SUB TREASURY	33,780.00
23-Sep-2014	113964	012-12PV007621 MANSAKONKO SUB TREASURY	47,650.00
23-Sep-2014	113965	012-12PV007614 MANSAKONKO SUB TREASURY	5,357.00
23-Sep-2014	113966	012-12PV007639 MANSAKONKO SUB TREASURY	36,199.00
23-Sep-2014	113967	012-12PV007627 MANSAKONKO SUB TREASURY	851.00
23-Sep-2014	113968	012-12PV007642 MANSAKONKO SUB TREASURY	116,724.00
23-Sep-2014	113969	012-12PV007640 MANSAKONKO SUB TREASURY	28,341.00
23-Sep-2014	113973	012-12PV007631 SIFFOE SENIOR SECONDARY	283,333.33
23-Sep-2014	113974	SCHOOL 012-12PV007608 SKYE BANK GAMBIA LTD	190,159.00
23-Sep-2014	30002592	012-12PV006536 DIRECTOR FORESTRY &	43,877.02
23-Sep-2014	30002599	ENVIRONMENT 012-12PV006537 EDWARD FRANCIS SMALL	1,700,000.00
23-Sep-2014	30006001	TEACHING HOSPITAL 012-12PV006530 DIRECTOR PHYSICAL PLANNING &	8,358.00

Date Applie	Cheque No.	Particulars	Amount
23-Sep-2014	30006002	HOUSING 012-12PV006525 GAMBIA ARMED FORCES	50,000.00
23-Sep-2014	30006005	EDUCATION SERVICE 012-12PV006523 PEGEP	76,802.00
09-Oct-2014	114391	012-12PV002451 ACCESS BANK LTD (SALARY)	987,262.60
09-Oct-2014	114392	012-12PV002452 BANQUE SAHELO SAHARIENNE	672,807.00
31-Dec-2014	30002939	(SALARY) 020-20PV002528 DIRECTORATE OF NATIONAL	139,268.58
10-Feb-2015	30002996	TREASURY 013-13PV001682 DIRECTOR NATIONAL TREASURY	207.79
17-Feb-2015	30005027	012-12PV003367 SAIDY S. KHAN	4,973.50
23-Apr-2015	30005196	013-13PV002049 DIRECTOR DNT- BAKAU	2,513.21
21-May-2015	30005246	013-13PV002169 DIRECTOR DNT- BANJUL STAFF.	62,714.90
21-May-2015	30005249	013-13PV002158 DIRECTOR DNT- YUMDUM	6,312.16
23-Jun-2015	30005299	013-13PV002270 DIRECTOR DNT- KANIFING	11,777.90
23-Jun-2015	30005300	013-13PV002273 DIRECTOR DNT- BANJUL STAFF.	114,935.94
23-Jun-2015	30005304	013-13PV002264 DIRECTOR DNT- BAKAU	3,294.29
23-Jun-2015	30005305	013-13PV002265 DIRECTOR DNT- BAKAU	769.62
10-Sep-2015	30005422	012-12PV005219 GAMBIA ARMED FORCES	54,166.67
11-Sep-2015	134956	EDUCATION SERVICE 012-12PV005252 GUARANTY TRUST BANK (SALARY)	11,938,512.50
11-Sep-2015	134988	012-12PV005247 TRUST BANK LTD (SALARY)	27,396,033.44
15-Sep-2015	135177	012-12PV005343 B.O.A BARCE AFRICA OC[DANTED] -	23,977.00
15-Sep-2015	135178	CFA 012-12PV005342 CITI BANK FSB - US\$	14,931.00
17-Sep-2015	30005497	012-12PV005382 NATIONAL DISASTER MANAGEMENT	96,650.33
09-Oct-2015	30002998	013-13PV001828 DIRECTOR DNT- BANJUL STAFF.	35,712.06
09-Oct-2015	30002999	013-13PV001815 DIRECTOR DNT-NON STAFF	16,884.66
09-Oct-2015	30005038	013-13PV001816 DIRECTOR DNT- BAKAU	896.86
15-Oct-2015	135765	008-08PV004923 BANJUL CITY COUNCIL (BCC)	806,634.00
14-Dec-2015	30005659	013-13PV003016 DIRECTOR DNT- BANJUL STAFF.	215,211.48
14-Dec-2015	30005660	013-13PV003009 DIRECTOR DNT- CHEQUE MODE	85,909.75
14-Dec-2015	30005664	013-13PV003013 DIRECTOR DNT-NON STAFF	80,157.25
16-Dec-2015	30005673	008-08PV005662 INSPECTOR GENERAL OF POLICE	1,768.00
17-Dec-2015	30005677	012-12PV006024 SEDDAT BOJANG	2,473.45
04-May-2016	30005962	012-12PV007230 EBRIMA BADJAN	3,789.90
19-May-2016	30006028	013-13PV003697 ACCOUNTANT GENERAL - YUNDUM	17,935.83
03-Aug-2016	147445	007-07PV005692 THIRD PARTY SPECIAL DEPOSIT	16,596.70
03-Aug-2016	147476	002-02PV002165 THIRD PARTY SPECIAL DEPOSIT	919.90
03-Aug-2016	147478	005-05PV000671 THIRD PARTY SPECIAL DEPOSIT	926.63
03-Aug-2016	147481	009-09PV001066 THIRD PARTY SPECIAL DEPOSIT	40,942.01
03-Aug-2016	147483	010-10PV003794 THIRD PARTY SPECIAL DEPOSIT	271,267.85
03-Aug-2016	147487	016-16PV002765 THIRD PARTY SPECIAL DEPOSIT	445,111.85
03-Aug-2016	147490	018-18PV001668 THIRD PARTY SPECIAL DEPOSIT	38,436.66
03-Aug-2016	147492	019-19PV002105 THIRD PARTY SPECIAL DEPOSIT	480.31
03-Aug-2016	147495	021-21PV004220 THIRD PARTY SPECIAL DEPOSIT	1,172,014.91
03-Aug-2016	147497	022-22PV001363 THIRD PARTY SPECIAL DEPOSIT	7,651.85
03-Aug-2016	147500	024-24PV001513 THIRD PARTY SPECIAL DEPOSIT	2,322.34
03-Aug-2016	147502	027-27PV001981 THIRD PARTY SPECIAL DEPOSIT	738,168.59
03-Aug-2016	147504	028-28PV001081 THIRD PARTY SPECIAL DEPOSIT	266.00
03-Aug-2016	147506	023-23PV003180 THIRD PARTY SPECIAL DEPOSIT	114,410.03
22-Aug-2016	30006248	013-13PV004150 ACCOUNTANT GENERAL - NON	36,648.41
23-Aug-2016	148400	STAFF 012-12PV008296 ACCESS BANK LTD (SALARY)	1,236,385.70
23-Aug-2016	148412	012-12PV008288 GUARANTY TRUST BANK (SALARY)	15,773,566.50
23-Aug-2016	148428	012-12PV008289 TRUST BANK LTD (SALARY)	28,268,420.14
08-Sep-2016	30006391	012-12PV008610 BANK PHB (GAMBIA) LIMITED	26,815.08
22-Sep-2016	30006415	013-13PV004355 ACCOUNTANT GENERAL - CHEQUE	58,942.32
22-Sep-2016	30006416	MODE 013-13PV004361 ACCOUNTANT GENERAL - KANIFING	17,339.05
20-Oct-2016	30006457	013-13PV004410 ACCOUNTANT GENERAL - NON	48,326.37

Date Applie	Cheque No.	Particulars	Amount
25-Oct-2016	30006464	STAFF 012-12PV009027 BANK PHB (GAMBIA) LIMITED	2,454.89
27-Oct-2016	30006472	023-23PV003516 DIRECTOR WATER	1,312.00
23-Nov-2016	30006510	RESOURCES-BANJUL 013-13PV004602 ACCOUNTANT GENERAL - BAKAU	6,897.18
23-Nov-2016	30006511	013-13PV004597 ACCOUNTANT GENERAL - BANJUL	84,223.54
23-Nov-2016	30006512	STAFF 013-13PV004599 ACCOUNTANT GENERAL - CHEQUE	51,231.33
23-Nov-2016	30006513	013-13PV004600 ACCOUNTANT GENERAL - KANIFING	16,818.61
23-Nov-2016	30006515	013-13PV004601 ACCOUNTANT GENERAL - YUNDUM	6,622.43
15-Dec-2016	30006537	013-13PV004719 ACCOUNTANT GENERAL - BAKAU	14,312.40
15-Dec-2016	30006539	013-13PV004708 ACCOUNTANT GENERAL - CHEQUE	107,305.76
15-Dec-2016	30006540	MODE 013-13PV004709 ACCOUNTANT GENERAL - KANIFING	32,608.93
15-Dec-2016	30006542	013-13PV004720 ACCOUNTANT GENERAL - YUNDUM	9,523.12
13-Jul-2017	30006866	012-12PV011078 SARJA MANNEH	1,902.49
14-Jul-2017	160746	008-08PV010225 KEREWAN AREA COUNCIL	613,795.31
19-Jul-2017	30006875	012-12PV011141 ABDOULIE DIBBA	4,758.97
27-Jul-2017	30006920	012-12PV011240 JOSEPH JARJU	3,134.38
04-Aug-2017	30006933	012-12PV011318 SUWARO DARBOE	6,003.30
08-Aug-2017	30006881	017-17PV002929 PERM. SECT AGRICULTURE	1,380.00
21-Aug-2017	162679	012-12PV011498 ACCESS BANK LTD (SALARY)	1,175,582.70
21-Aug-2017	162680	012-12PV011503 ARAB GAMBIA ISLAMIC BANK (SALARY)	5,402,415.47
21-Aug-2017	162681	012-12PV011496 BANK PHB GAMBIA LTD (SALARY)	7,016,247.31
21-Aug-2017	162682	012-12PV011492 BANQUE SAHELO SAHARIENNE (SALARY)	589,664.00
21-Aug-2017	162683	012-12PV011497 ECOBANK GAMBIA LTD (SALARY)	4,866,578.48
21-Aug-2017	162684	012-12PV011501 FIRST INTERNATIONAL BANK (SALARY)	2,036,279.76
21-Aug-2017	162685	012-12PV011500 GUARANTY TRUST BANK (SALARY)	17,318,097.78
21-Aug-2017	162686	012-12PV011499 INTERNATIONAL COMMERCIAL BANK (SALARY)	1,224,505.40
21-Aug-2017	162688	012-12PV011495 SKYE BANK GAMBIA LTD (SALARY)	156,268.33
21-Aug-2017	162689	012-12PV011508 STANDARD CHARTERED BANK (SALARY)	967,434.04
21-Aug-2017	162692	012-12PV011510 TRUST BANK LTD (SALARY)	27,361,423.62
21-Aug-2017	162693	012-12PV011493 ZENITH BANK LTD (SALARY)	20,862.00
21-Aug-2017	30006977	013-13PV006170 ACCOUNTANT GENERAL - BAKAU	2,401.97
21-Aug-2017	30006979	013-13PV006167 ACCOUNTANT GENERAL - CHEQUE	41,875.89
21-Aug-2017	30006981	MODE 013-13PV006207 ACCOUNTANT GENERAL - NON	33,091.79
25-Aug-2017	162927	STAFF 012-12PV011668 TRUST BANK LTD (SALARY)	5,512.00
23-Oct-2017	30007133	013-13PV006546 ACCOUNTANT GENERAL - CHEQUE	37,877.82
15-Dec-2017	30007166	MODE 013-13PV006895 ACCOUNTANT GENERAL - CHEQUE	80,366.54
28-Dec-2017	168443	MODE 012-12PV012646 MUSTAPHA NYANCHO	11,502.64
10-Jan-2018	30007182	012-12PV012872 SCHOOL FOR ENROLLED NURSES AND MIDWIVES	20,000.00
12-Jan-2018	30007171	012-12PV012873 NATIONAL AGENCY FOR LEGAL AID	66,250.00
20-Jan-2018	30007202	013-13PV007045 ACCOUNTANT GENERAL - BANJUL	84,283.47
20-Jan-2018	30007206	013-13PV007056 ACCOUNTANT GENERAL - YUNDUM	23,548.98
13-Feb-2018	169804	012-12PV013079 SULAYMAN JAMMEH	9,859.70
26-Jul-2018	10090551	025-25PV002766 HON JAMES F.P GOMEZ	113,364.00
26-Jul-2018	10090553	025-25PV002765 FAMARA DARBOE	75,576.00
26-Jul-2018	10090554	025-25PV002767 BAMBA BANJA	86,912.40
07-Aug-2018	176873	016-16PV005188 THIRD PARTY SPECIAL DEPOSIT	197,106.50
07-Aug-2018	176875	020-20PV010266 THIRD PARTY SPECIAL DEPOSIT	3,338.54
07-Aug-2018	176876	008-08PV013220 THIRD PARTY SPECIAL DEPOSIT	350,450.86

Date Applie	Cheque No.	Particulars	Amount
07-Aug-2018	176895	010-10PV007050 THIRD PARTY SPECIAL DEPOSIT	3,555.68
10-Aug-2018	177451	012-12PV014787 BRIKAMA SUB TREASURY -	38,679.00
10-Aug-2018	177465	SALARIES 012-12PV014802 BRIKAMA SUB TREASURY -	12,863.79
10-Aug-2018	177466	SALARIES 012-12PV014820 BRIKAMA SUB TREASURY -	30,155.00
10-Aug-2018	177467	SALARIES 012-12PV014828 BRIKAMA SUB TREASURY -	15,689.00
11-Aug-2018	177493	SALARIES 012-12PV014851 ECOBANK GAMBIA LTD (SALARY)	5,466,107.58
13-Aug-2018	177513	012-12PV014853 GUARANTY TRUST BANK	20,319,704.50
13-Aug-2018	30007458	012-12PV014865 CHAIRMAN, NATIONAL COUNCIL	46,785.00
14-Aug-2018	177640	CIVIC EDUCATI 012-12PV014649 MAMUDOU JALLOW	22,526.94
14-Aug-2018	177661	012-12PV014909 BRIKAMA BA SENIOR SECONDARY	166,179.00
14-Aug-2018	177663	SCHOOL 012-12PV014902 ESSAU SENIOR SECONDARY	115,908.00
14-Aug-2018	177664	SCHOOL 012-12PV014885 FARAFENNI SENIOR SECONDARY	128,976.00
14-Aug-2018	177666	SCHOOL 012-12PV014888 GAMBIA SENIOR SECONDARY	288,901.00
14-Aug-2018	177667	SCHOOL 012-12PV014916 GENERAL SECRATARIAT FOR	2,913,413.94
14-Aug-2018	177669	ISLAMIC 012-12PV014919 KAIRABA SENIOR SEC SCH	157,520.00
14-Aug-2018	177671	012-12PV014884 KOTU SENIOR SECONDARY	182,918.00
14-Aug-2018	177672	SCHOOL 012-12PV014906 KUNTAYA SENIOR SECONDARY	96,463.00
14-Aug-2018	177677	SCHOOL 012-12PV014896 MINGDAW JNR.SNR. SECONDARY	382,594.25
14-Aug-2018	177679	SCHOOL 012-12PV014907 NJABA KUNDA SENIOR	70,522.00
14-Aug-2018	177681	SEC.SCHOOL 012-12PV014893 NUSRAT SENIOR SECONDARY	266,823.00
14-Aug-2018	177683	SCHOOL 012-12PV014912 SIFFOE SENIOR SECONDARY	182,390.00
14-Aug-2018	177684	SCHOOL 012-12PV014895 ST AUGUSTINE SENIOR	162,498.17
16-Aug-2018	177692	SECONDARY SCHOOL 012-12PV014924 GARBA JAHUMBA BASIC CYCLE	119,721.50
16-Aug-2018	177693	012-12PV014925 NEMA-SU SENIOR SECONDARY	108,934.00
16-Aug-2018	177699	SCHOOL 012-12PV014892 ST JOSEPH SENIOR SECONDARY	126,281.75
16-Aug-2018	177707	SCHOOL 012-12PV014921 JOHN PICKERING COMP SEN SEC	129,491.58
16-Aug-2018	177708	SCH 012-12PV014903 MUSLIM SENIOR SECONDARY	309,416.00
16-Aug-2018	177709	SCHOOL 012-12PV014922 ST. GEORGES UPPER BASIC	112,947.00
29-Aug-2018	177948	SCHOOL BASSE 012-12PV015001 CONSOLIDATED REVENUE FUND	1,385,008.92
03-Sep-2018	178029	(CRF) 012-12PV015054 GUARANTY TRUST BANK (SALARY)	1,326.00
10-Sep-2018	178197	012-12PV015084 ALI SOWE	2,199.80
26-Sep-2018	179134	012-12PV015278 KEREWAN SUB TREASURY -	103,636.00
28-Sep-2018	179147	SALARIES 013-13PV008520 BRIKAMA SUB TREASURY	87,133.06
21-Nov-2018	180934	013-13PV008744 BRIKAMA SUB TREASURY	26,785.78
31-Dec-2018	30007560	013-13PV009086 ACCOUNTANT GENERAL - BANJUL	657.51
28-Feb-2019	30007584	STAFF 012-12PV016662 YUSUPHA A JAMMEH	5,131.43

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08-May-2019	188771	012-12PV017313 OMAR N TOURAY	28,484.27
29-May-2019	189835	012-12PV017407 Tijan James Gibba	25,981.07
25-Jul-2019	192287	012-12PV018069 ACCESS BANK LTD (SALARY)	2,068,695.30
25-Jul-2019	192293	012-12PV018086 GUARANTY TRUST BANK (SALARY)	35,030,533.17
25-Jul-2019	192298	012-12PV018074 STANDARD CHARTERED BANK	297,623.00
25-Jul-2019	192300	(SALARY) 012-12PV018091 TRUST BANK LTD (SALARY)	43,756,179.10
26-Jul-2019	192332	012-12PV018126 BASSE SUB TREASURY - SALARIES	18,688.00
26-Jul-2019	192337	012-12PV018138 BASSE SUB TREASURY - SALARIES	35,233.00
26-Jul-2019	192338	012-12PV018151 BASSE SUB TREASURY - SALARIES	20,684.00
26-Jul-2019	192339	012-12PV018164 BASSE SUB TREASURY - SALARIES	86,035.00
26-Jul-2019	192340	012-12PV018176 BASSE SUB TREASURY - SALARIES	39,661.00
26-Jul-2019	192341	012-12PV018124 BRIKAMA SUB TREASURY -	18,357.00
26-Jul-2019	192342	SALARIES 012-12PV018135 BRIKAMA SUB TREASURY -	39,209.00
26-Jul-2019	192343	SALARIES 012-12PV018160 BRIKAMA SUB TREASURY -	25,214.00
26-Jul-2019	192344	SALARIES 012-12PV018162 BRIKAMA SUB TREASURY -	28,283.00
26-Jul-2019	192345	SALARIES 012-12PV018123 JANJANBUREH SUB TREASURY -	31,219.50
26-Jul-2019	192346	SALARIES 012-12PV018154 JANJANBUREH SUB TREASURY -	54,761.00
26-Jul-2019	192347	SALARIES 012-12PV018165 JANJANBUREH SUB TREASURY -	139,181.00
26-Jul-2019	192348	012-12PV018179 JANJANBUREH SUB TREASURY -	214,318.00
26-Jul-2019	192349	SALARIES 012-12PV018180 JANJANBUREH SUB TREASURY -	25,148.00
26-Jul-2019	192350	SALARIES 012-12PV018120 KEREWAN SUB TREASURY -	17,481.00
26-Jul-2019	192351	SALARIES 012-12PV018141 KEREWAN SUB TREASURY -	32,212.00
26-Jul-2019	192352	SALARIES 012-12PV018157 KEREWAN SUB TREASURY -	7,103.00
26-Jul-2019	192353	SALARIES 012-12PV018163 KEREWAN SUB TREASURY -	56,040.00
26-Jul-2019	192354	SALARIES 012-12PV018181 KEREWAN SUB TREASURY -	5,537.00
26-Jul-2019	192355	SALARIES 012-12PV018156 MANSAKONKO SUB TREASURY	18,203.00
26-Jul-2019	192356	012-12PV018129 MANSAKONKO SUB TREASURY -	63,169.00
26-Jul-2019	192357	SALARIES 012-12PV018145 MANSAKONKO SUB TREASURY -	1,421.00
26-Jul-2019	192358	SALARIES 012-12PV018139 MANSAKONKO SUB TREASURY -	29,174.00
26-Jul-2019	192359	SALARIES 012-12PV018152 MANSAKONKO SUB TREASURY -	141,081.00
26-Jul-2019	192360	SALARIES 012-12PV018178 MANSAKONKO SUB TREASURY -	63,462.00
30-Jul-2019	192450	SALARIES 012-12PV018192 KEREWAN SUB TREASURY -	1,421.00
30-Jul-2019	192451	SALARIES 012-12PV018194 MANSAKONKO SUB TREASURY -	1,457.00
01-Aug-2019	192551	SALARIES 012-12PV018186 STANDARD CHARTERED BANK	1,190,536.00
07-Aug-2019	192724	(SALARY) 012-12PV018300 WEST AFRICAN SENIOR	145,317.50
20-Aug-2019	192935	SECONDARY SCHOOL 012-12PV018358 BRIKAMA SUB TREASURY	101,880.00
23-Aug-2019	193257	012-12PV018429 ASSAN SARR	4,856.91
17-Sep-2019	30007816	012-12PV018695 JENIERI B SAGNIA	1,678.30

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02-Oct-2019	30007829	002-02PV005628 EBRIMA CEESAY	50,000.00
09-Oct-2019	30007841	012-12PV018857 MODOU LAMIN A SANNEH	2,471.24
07-Nov-2019	201010	023-23PV007823 Special Project Dalasi Account	13,116,482.80
22-Nov-2019	198908	012-12PV019318 SULAYMAN SANYANG	4,656.39
24-Dec-2019	200639	012-12PV019588 BERNARD MANGA	10,529.15
24-Dec-2019	200640	012-12PV019587 Demba David	5,517.42
24-Dec-2019	200641	012-12PV019590 Gomez Christiano	4,744.69
24-Dec-2019	200642	012-12PV019586 KUTUBO JOBARTEH	31,575.49
24-Dec-2019	200643	012-12PV019564 MOMODOU JAMBANG	6,174.99
24-Dec-2019	200644	012-12PV019574 SAIKOU GASSAMA	17,318.61
24-Dec-2019	200645	012-12PV019572 YUSUPHA SONKO	31,519.09
30-Dec-2019	200486	025-25PV003740 GFS BUSINESS DEVELOPMENT	271,800.00
30-Dec-2019	30007889	025-25PV003853 GFS BUSINESS DEVELOPMENT	67,950.00
30-Dec-2019	30007890	025-25PV003851 MN-SP MARKETING GOODS &	19,350.00
30-Dec-2019	30007892	SERVICES 025-25PV003813 PERMANENT SECT. F & WATER	148,500.00
30-Dec-2019	30007893	RESOUCES 025-25PV003814 PERMANENT SECT. F & WATER	26,250.00
31-Dec-2019	200659	RESOUCES 012-12PV019592 SAMBA JAWO	20,130.04
31-Dec-2019	200780	012-12PV019575 YAYA CHAM	39,825.56
31-Dec-2019	200807	012-12PV019852 Joseph Mendy	32,480.71
31-Dec-2019	200808	012-12PV019847 Yorro S. Jallow	6,410.13
31-Dec-2019	200895	012-12PV019821 Bojang Musa M	5,804.43
31-Dec-2019	200896	012-12PV019688 Buba Sonko	4,777.89
31-Dec-2019	200897	012-12PV019816 Bubacarr Bojang	5,600.92
31-Dec-2019	200898	012-12PV019822 CEESAY SULAYMAN	20,043.69
31-Dec-2019	200899	012-12PV019825 Cherno Bah	5,258.31
31-Dec-2019	200900	012-12PV019819 DINO SANNEH	5,256.10
31-Dec-2019	200901	012-12PV019845 EBRIMA FOFANA	9,302.07
31-Dec-2019	200902	012-12PV019815 Faye Momodou	5,458.10
31-Dec-2019	200903	012-12PV019814 KEBBA M S JALLOW	6,617.38
31-Dec-2019	200904	012-12PV019824 LAMIN TAAL	4,514.81
31-Dec-2019	200905	012-12PV019846 Louise G. Mendy	31,326.99
31-Dec-2019	200906	012-12PV019823 MOMODOU M JALLOW	4,791.05
31-Dec-2019	200907	012-12PV019798 SAJO KUMBI	19,771.56
31-Dec-2019	200908	012-12PV019818 SARJO SAIDY	3,112.81
31-Dec-2019	200917	012-12PV019851 Lamin Tabally	10,693.76
31-Dec-2019	200959	012-12PV019927 ANTOU NDOW	13,349.20
31-Dec-2019	200960	012-12PV019928 BABOU CARR A DEMBA	9,750.89
31-Dec-2019	200963	012-12PV019931 ANSUMANA MAKALO	5,790.39
31-Dec-2019	200964	012-12PV019930 Lamin Sanyany	27,252.80
31-Dec-2019	201003	023-23PV007821 Special Project Dalasi Account	45,553,444.99
31-Dec-2019	201004	029-29PV002687 Treasury Bill	30,035,000.00
31-Dec-2019	201007	025-25PV003692 ALH. JASS SAM ENTERPRISE	594,000.00
31-Dec-2019	201015	018-18PV003988 CONSOLIDATED REVENUE FUND	136,000.00
31-Dec-2019	201016	(CRF) 007-07PV014018 CONSOLIDATED REVENUE FUND	5,685,138.07
31-Dec-2019	201017	(CRF) 023-23PV007826 Special Project Dalasi Account	3,941,857.00
31-Dec-2019	201019	023-23PV007827 CONSOLIDATED REVENUE FUND	101,131.67
31-Dec-2019	30007894	(CRF) 020-20PV012773 PERM SECT EDUCATION - KOMBO	8,418.00
31-Dec-2019	30007895	REGION 020-20PV012778 PERM. SECT EDUCATION-R 3	9,128.00
31-Dec-2019	30007896	020-20PV012777 PERM. SECT-EDUCATION R 2	8,379.00
31-Dec-2019	30007897	020-20PV012772 PERM. SECT-EDUCATION R 2	28,008.00
31-Dec-2019	30007898	025-25PV003852 MN-SP MARKETING GOODS &	5,400.00
31-Dec-2019	30007899	SERVICES 017-17PV008928 PERM. SECT AGRICULTURE	3,140.00
31-Dec-2019	30007900	020-20PV012780 PERM. SECT-EDUCATION R 2	3,352.00

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31-Dec-2019	30007901	007-07PV014007 COMMANDER GNA	6,404.00
31-Dec-2019	30007902	020-20PV012782 PERM. SECT EDUCATION-R 5	11,721.00
31-Dec-2019	30007903	020-20PV012787 PERM. SECT-EDUCATION R 2	56,008.00
31-Dec-2019	30007904	020-20PV012784 PERM. SECT EDUCATION-R 4	1,023.00
31-Dec-2019	30007905	020-20PV012788 PERM. SECT EDUCATION-R 5	51,661.00
31-Dec-2019	30007906	020-20PV012783 PERM. SECT-EDUCATION R 2	11,914.00
31-Dec-2019	30007907	020-20PV012789 PERM. SECT EDUCATION-R 3	63,291.00
31-Dec-2019	30007908	020-20PV012786 PERM. SECT BASI AND SEC.	13,481.00
31-Dec-2019	30007909	EDUCATION 020-20PV012781 PERM. SECT-EDUCATION R 2	23,725.00
31-Dec-2019	30007910	020-20PV012785 PERM. SECT EDUCATION-R 6	5,737.00
Date Applie	Cheque No.	Particulars	Amount (\$)
17-Mar-2015	119719	007-07PV002764 TK XPORT	153,845.00
16-Jun-2015	131299	007-07PV003271 GAF COOPERATIVE CREDIT UNION	38,043.00
02-Nov-2016	150770	007-07PV006193 TK XPORT	177,005.00
27-Mar-2018	10086001	007-07PV009197 Chief of Defence Staff	1,613,108.64
29-Mar-2018	171781	007-07PV009185 Chief of Defence Staff	13,000.00
01-Mar-2019	186145	007-07PV011573 Special Project Dalasi Account	2,100,000.00
28-Jan-2014	100239	010-10PV000050 B.I.C.S - CFA	133,404.00
30-Jan-2014	207784	013-13PV000056 OUSMAN DARBOE	8,117.50
04-Feb-2014	100659	007-07PV000019 GAMBIA TELECOMMUNICATION CO	15,000.00
20-Feb-2014	101098	LTD 001-01PV000208 MAIMUNA BAH	335,556.00
20-Feb-2014	101212	013-13PV000120 EDWARD FRANCIS SMALL	2,200.00
23-Feb-2014	101493	TEACHING HOSPITAL 016-16PV000102 DCD/CDDP	13,142.18
26-Feb-2014	209740	028-28PV000056 TOTAL GAMBIA LTD	45,000.00
06-Mar-2014	102086	020-20PV000355 NATIONAL WATER & ELECTRICITY	50,000.00
06-Mar-2014	102221	COMPANY LTD 008-08PV000242 UNIVERSITY OF THE GAMBIA	60,000.00
06-Mar-2014	209935	012-12PV000300 NATIONAL WATER & ELECTRICITY	50,000.00
06-Mar-2014	209937	COMPANY LTD 012-12PV000303 NATIONAL WATER & ELECTRICITY	50,000.00
13-Mar-2014	210123	COMPANY LTD 017-17PV000093 THE GAMBIA TELECOMMUNICATION	5,161.29
19-Mar-2014	102574	CELLULAR C 001-01PV000576 OFFICE OF THE PRESIDENT	15,000,000.00
20-Mar-2014	102492	012-12PV000406 GAMBIA EMBASSY - PARIS	77,793.00
20-Mar-2014	50000668	050-50PV001177 SAUDI FUND FOR DEVELOPMENT	11,842.69
25-Mar-2014	103338	008-08PV000272 MANSAKONKO SUB TREASURY	31,000.00
07-Apr-2014	103676	021-21PV000362 WEST AFRICAN HEALTH	70,000.00
21-Apr-2014	121477	SECRETARIAT 012-12PV000755 BANCO FINANCIER INTERNACIONAL	72,070.00
22-Apr-2014	10037178	- US\$ 010-10PV000090 GAMBIA NATIONAL PETROLEUM	50,000.00
23-Apr-2014	105795	COMPANY 020-20PV000866 COMMISSIONER-DOMESTIC TAXES	11,290.50
23-Apr-2014	105815	029-29PV000084 NATIONAL SPORT COUNCIL	15,000.00
28-Apr-2014	106065	010-10PV000419 COMMISSIONER-DOMESTIC TAXES	45,700.97
28-Apr-2014	106146	022-22PV000155 COMMISSIONER-DOMESTIC TAXES	4,680.00
30-Apr-2014	10037364	012-12PV000714 NATIONAL WATER & ELECTRICITY	50,000.00
30-Apr-2014	106189	COMPANY LTD 001-01PV001125 Ebrima MK Jarju	33,821.50
07-May-2014	106418	027-27PV000195 GAMBIA EMBASSY- HAVANA	10,842.82
14-May-2014	106653	001-01PV001229 CHATTY JALY ENTERPRISE	5,674.50
15-May-2014	106749	011-11PV000225 THE GAMBIA TELECOMMUNICATION	9,137.03
15-May-2014	106769	CELLULAR C 001-01PV001225 SHYBEN .A. MADI AND SONS LTD	5,098.50
20-May-2014	107056	029-29PV000120 CIVIL SERVICE CREDIT UNION LOAN	4,090.00
21-May-2014	107435	RECOVERY 010-10PV000478 GAMBIA EMBASSY - WASHINGTON	15,342.50

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21-May-2014	107482	012-12PV001020 SAUDI BRITISH BANK - RIYADH - SR	67,820.00
21-May-2014	107578	010-10PV000466 GAMBIA EMBASSY - BRUSSELS	48,795.60
29-May-2014	107998	008-08PV000880 FOAM MANUFACTURING AND	19,800.00
02-Jun-2014	108019	GENERAL ENT. LTD 008-08PV000928 BASSE SUB TREASURY	31,000.00
23-Jun-2014	109487	020-20PV001208 SMASSE-WECSA	140,148.00
26-Jun-2014	109713	013-13PV000627 EDWARD FRANCIS SMALL	2,011.15
08-Jul-2014	110118	TEACHING HOSPITAL 008-08PV001207 FOAM MANUFACTURING AND	3,420.00
10-Jul-2014	110381	GENERAL ENT. LTD 001-01PV001932 GAMBIA TELECOMMUNICATION CO	18,899.60
10-Jul-2014	110393	LTD 001-01PV001928 THE OBSERVER COMPANY GAMBIA	15,840.00
11-Jul-2014	500026	LTD 050-50PV000078 CENTRAL BANK OF THE GAMBIA	2,047,645.39
11-Jul-2014	500038	050-50PV000090 CENTRAL BANK OF THE GAMBIA	536,341.50
17-Jul-2014	50000020	050-50PV000041 OPEC Fund for International	882,384.47
19-Jul-2014	111190	Development 007-07PV001202 TOBASKI SHEEP	0.12
31-Jul-2014	111593	010-10PV000778 GAMBIA HIGH COMMISSION -	325,000.00
14-Aug-2014	10038141	DAKAR 020-20PV001563 THE GAMBIA NOW NEWS PAPER	8,100.00
21-Aug-2014	112220	012-12PV001652 THE GAMBIA TELECOMMUNICATION	253,295.97
25-Aug-2014	112710	CELLULAR C 014-14PV000019 OFFICE OF THE OMBUDSMAN	390,833.00
26-Aug-2014	10038535	020-20PV001705 PERM. SECT BASI AND SEC.	4,597.00
27-Aug-2014	112775	EDUCATION 001-01PV001981 NIILM UNIVERSITY	40,881.75
01-Sep-2014	10038739	017-17PV000803 GAMBIA TELECOMMUNICATION CO	5,048.30
03-Sep-2014	10038911	LTD 012-12PV001827 GAMTEL/GAMCEL STAFF	60,000.00
11-Sep-2014	10039256	ASSOCIATION 020-20PV001791 NASIR AHMADIYYA MUSLIM SENIOR	204,120.19
16-Sep-2014	10039429	SECONDARY SCHOOL 007-07PV001523 SONKO JILENG ENTERPRISE	19,350.00
16-Sep-2014	113567	011-11PV000595 SKYE BANK GAMBIA LTD (SALARY)	6,990.00
24-Sep-2014	114073	020-20PV001904 WORLD FOOD PROGRAMME	4,171,401.07
24-Sep-2014	114105	007-07PV001681 M.U OGBUJU TRADING	361,350.00
01-Oct-2014	10040174	050-50PV000160 SAUDI FUND FOR DEVELOPMENT	3,434,600.13
05-Nov-2014	10041339	022-22PV000403 GAMBIA TELECOMMUNICATION CO	5,102.32
		LTD	
10-Nov-2014	10041392	012-12PV002619 GRACE INSTITUTE OF	28,464.00
17-Nov-2014	10041647	PROFESSIONAL ACCOUNTI 002-02PV000638 NATIONAL WATER & ELECTRICITY	50,000.00
17-Nov-2014	115445	COMPANY LTD 007-07PV002037 DAROURAHMAN TRADING	236,250.00
17-Nov-2014	115501	007-07PV002036 DAROURAHMAN TRADING	236,250.00
18-Nov-2014	10041754	008-08PV002370 GAMBIA TECHNICAL TRAINING	7,150.00
19-Nov-2014	115555	INSTITUTE 001-01PV003271 GAMBIA INTERNATIONAL AIRLINE	128,109.54
23-Nov-2014	115708	012-12PV002730 COMMERCIAL BANK OF ETHIOPIA -	42,145.00
08-Dec-2014	10042545	US\$ 008-08PV002585 CARTRIDGE WORLD	5,040.00
10-Dec-2014	116475	022-22PV000463 INDEPENDENCE STADIUM &	150,000.00
11-Dec-2014	116481	FRIENDSHIP HOSTEL 010-10PV001295 GAMBIA EMBASSY - GUINEA BISSAU	689,855.47
16-Dec-2014	50000067	050-50PV000176 ERSTE BANK(GiroCredit)	1,229,787.01
16-Dec-2014	50000072	050-50PV000184 OPEC Fund for International	1,232,050.45
16-Dec-2014	50000073	Development 050-50PV000185 OPEC Fund for International	8,143,738.20

Date Applie	Cheque No.	Particulars	Amount
16-Dec-2014	50000074	Development 050-50PV000211 OPEC Fund for International	79,476.48
17-Dec-2014	50000078	Development 050-50PV000188 Kuwait Fund for Arab Economic	721,471.83
22-Dec-2014	10043307	Development 027-27PV000596 GAMBIA TELECOMMUNICATION CO	1,209.32
27-Dec-2014	117423	LTD 010-10PV001431 GAMBIA HIGH COMMISSION - ABUJA	1,028,000.00
27-Dec-2014	117450	012-12PV003100 SENEGAMBIA BEACH HOTEL	110,900.25
27-Dec-2014	117487	021-21PV001630 GAMBIA HIGH COMMISSION	388,670.40
31-Dec-2014	119452	LONDON 019-19PV000983 WORLD TRADE ORGANISATION	487,830.00
31-Dec-2014	50001253	050-50PV001935 CENTRAL BANK OF THE GAMBIA	110,697,714.50
02-Feb-2015	10044717	020-20PV002704 MINGDAW JNR.SNR. SECONDARY	1,100.00
03-Feb-2015	10044740	SCHOOL 008-08PV003027 F.M AND S ENTERPRISE	2,700.00
05-Feb-2015	118454	010-10PV001502 CRF/GAMBIA EMBASSY DOHA	1,000,000.00
05-Feb-2015	118455	010-10PV001513 CRF/GAMBIA EMBASSY- BISSAU	500,000.00
05-Feb-2015	118456	010-10PV001508 CRF/GAMBIA EMBASSY- LONDON	2,750,000.00
05-Feb-2015	118457	010-10PV001498 CRF/GAMBIA EMBASSY-MADRID	1,193,750.00
05-Feb-2015	118459	010-10PV001504 GAMBIA EMBASSY - BRUSSELS	2,750,000.00
05-Feb-2015	118460	010-10PV001515 GAMBIA EMBASSY - PARIS	3,500,000.00
05-Feb-2015	118461	010-10PV001514 GAMBIA EMBASSY - RIYADH	2,600,000.00
05-Feb-2015	118463	010-10PV001506 GAMBIA EMBASSY ABU DHABI	2,000,000.00
05-Feb-2015	118464	010-10PV001512 GAMBIA EMBASSY TURKEY	3,750,000.00
05-Feb-2015	118467	010-10PV001507 GAMBIA EMBASSY- ADDIS ABABA	1,250,000.00
05-Feb-2015	118469	010-10PV001505 GAMBIA EMBASSY- MOROCCO	3,000,000.00
05-Feb-2015	118470	010-10PV001516 GAMBIA HIGH COMMISSION - ABUJA	3,825,000.00
05-Feb-2015	118472	010-10PV001503 Gambia High Commission - Freetown	760,000.00
10-Feb-2015	10044880	021-21PV001714 PERM. SECT HEALTH & SOCIAL	1,236.00
11-Feb-2015	10044909	WELFARE 001-01PV004161 SANNA JARJU	80,000.00
11-Feb-2015	118513	010-10PV001525 GAMBIA EMBASSY - PARIS	1,735,397.59
23-Feb-2015	119160	012-12PV003443 COMMERCIAL BANK OF ETHIOPIA -	45,371.00
23-Feb-2015	119235	US\$ 010-10PV001615 GAMBIA EMBASSY INDIA	3,750,000.00
23-Feb-2015	119240	010-10PV001613 GAMBIA MISSION - UNITED NATION	1,521,000.00
25-Feb-2015	119262	010-10PV001545 CRF/GAMBIA EMBASSY DOHA	1,813,250.00
25-Feb-2015	119263	010-10PV001546 CRF/GAMBIA EMBASSY- DAKAR	600,000.00
25-Feb-2015	119264	010-10PV001551 CRF/GAMBIA EMBASSY- DAKAR	1,020,000.00
25-Feb-2015	119265	010-10PV001547 CRF/GAMBIA EMBASSY-MADRID	2,249,999.50
28-Feb-2015	119290	010-10PV001635 CRF/GAMBIA EMBASSY- LONDON	1,494,800.00
02-Mar-2015	119373	010-10PV001543 CRF/GAMBIA EMBASSY VENEZUELA	612,500.00
09-Mar-2015	119480	THIRD PARTY SPECIAL DEPOSIT	833.37
09-Mar-2015	119502	010-10PV001640 CRF/GAMBIA EMBASSY- BISSAU	527,500.00
12-Mar-2015	119638	010-10PV001656 CRF/GAMBIA	1,000,000.00
19-Mar-2015	50000141	EMBASSY-MAURITANIA 050-50PV000183 OPEC Fund for International	305,028.57
20-Mar-2015	120172	Development 001-01PV004533 NIA WELFARE FUND	36,750.00
23-Mar-2015	10046163	001-01PV004483 KANIFING MUNICIPAL COUNCIL	35,000.00
23-Mar-2015	120255	(KMC) 012-12PV003703 RELIANCE FINANCIAL SERVICES	2,500.00
09-Apr-2015	10046549	COMPANY LTD 027-27PV000865 MISS 22ND JULY BEAUTY AND	75,000.00
20-Apr-2015	120616	SCHOLARSHIP PAGEANT 010-10PV001756 GAMBIA EMBASSY TURKEY	708,759.17
20-Apr-2015	120619	010-10PV001754 GAMBIA EMBASSY- DOHA	966,613.10
21-Apr-2015	10046860	001-01PV004678 SANNA JARJU	80,000.00
22-Apr-2015	10046905	001-01PV004726 SANDALEE OIL AND TRADING	15,000.00

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22-Apr-2015	121023	COMPANY LTD 012-12PV003846 ASSOCIATION OF ACCOUNTING	31,877.44
22-Apr-2015	121045	TECHNICIANS(AA 012-12PV003928 GAMBIA EMBASSY- DOHA	99,551.00
23-Apr-2015	10047080	012-12PV003987 RELIANCE FINANCIAL SERVICES	2,500.00
23-Apr-2015	121319	COMPANY LTD 023-23PV001476 DIRECTOR WATER	7,707.00
23-Apr-2015	121339	RESOURCES-JANJANBUREH 007-07PV002958 GORR GORR LO AUTO WORKSHOP	256,500.00
23-Apr-2015	121376	010-10PV001779 GAMBIA EMBASSY- DOHA	455,711.00
28-Apr-2015	10047249	020-20PV003258 GAMBIA METHODIST ACADEMY	6,000.00
28-Apr-2015	10047259	020-20PV003278 SBEC INTERNATIONAL SCHOOL	10,000.00
30-Apr-2015	121951	010-10PV001833 CRF/GAMBIA EMBASSY- LONDON	1,494,800.00
30-Apr-2015	121952	010-10PV001770 GAMBIA EMBASSY - GUINEA BISSAU	527,500.00
30-Apr-2015	121967	021-21PV002149 UNIMED INTERNATIONAL LTD	4,813,166.34
05-May-2015	121969	010-10PV001840 GAMBIA EMBASSY -MADRID	1,193,750.00
06-May-2015	130006	010-10PV001846 GAMBIA EMBASSY DOHA	1,000,000.00
06-May-2015	130007	010-10PV001848 GAMBIA MISSION - UNITED NATION	861,250.00
11-May-2015	10047602	021-21PV002166 DR. MAKIE TAAL	68,006.40
11-May-2015	130090	010-10PV001855 GAMBIA EMBASSY - MADRID	355,674.00
13-May-2015	50000612	050-50PV001120 ECOWAS BANK FOR INVESTMENT	11,054,899.29
21-May-2015	130391	AND DEVELOPMENT (EBID) 010-10PV001973 GAMBIA EMBASSY ABU DHABI	545,018.13
21-May-2015	130392	010-10PV001972 GAMBIA EMBASSY ABU DHABI	892,046.87
22-May-2015	130486	010-10PV001926 SAUDI HOLLANDI BANK - JEDDAH	414,458.00
26-May-2015	10048261	007-07PV001118 MODOU LAMIN NJIE	9,122.63
26-May-2015	130904	001-01PV005020 MANAGEMENT DEVELOPMENT AND	35,091.00
28-May-2015	131022	PRODUCTIVITY INSTITUTE 001-01PV005145 MANAGEMENT DEVELOPMENT AND	35,397.00
01-Jun-2015	131047	PRODUCTIVITY INSTITUTE 001-01PV005057 EBRIMA JAITEH	99,424.50
03-Jun-2015	50000159	050-50PV000487 INTERNATIONAL DEVELOPMENT	112,476.21
03-Jun-2015	50000168	ASSOCIATION 050-50PV000498 INTERNATIONAL FUND FOR	2,759,721.21
10-Jun-2015	131259	AGRICULTURAL DEVELOPMENT 010-10PV002028 GAMBIA HIGH COMMISSION	3,250,000.00
10-Jun-2015	50000197	LONDON 050-50PV000518 ISLAMIC DEVELOPMENT BANK	49,598.35
11-Jun-2015	50000175	050-50PV000541 ISLAMIC DEVELOPMENT BANK	272,665.10
11-Jun-2015	50000198	050-50PV000543 ISLAMIC DEVELOPMENT BANK	1,504,190.42
16-Jun-2015	10048933	027-27PV001013 AJARA SAMBA	36,340.00
16-Jun-2015	131297	010-10PV002040 GAMBIA HIGH COMMISSION -	1,200,000.00
22-Jun-2015	10049144	DAKAR 010-10PV002095 SECT. GAMBIA TEACHERS UNION	50.00
23-Jun-2015	10049378	020-20PV003666 RUDOLFH E.L. SYLVA	63,000.00
23-Jun-2015	10049394	010-10PV002114 NATIONAL WATER & ELECTRICITY	4,932.00
23-Jun-2015	131889	COMPANY LTD 010-10PV002071 STANDARD CHARTERED BANK SL -	70,000.00
25-Jun-2015	10049435	US\$ 007-07PV003352 THE GAMBIA TELECOMMUNICATION	30,000.00
25-Jun-2015	50000179	CELLULAR CO 050-50PV000550 ISLAMIC DEVELOPMENT BANK	1,478,145.38
30-Jun-2015	50000182	050-50PV000501 BADEA	1,434,399.49
02-Jul-2015	50000199	050-50PV000567 ISLAMIC DEVELOPMENT BANK	2,504,644.61
06-Jul-2015	50000201	050-50PV000569 ISLAMIC DEVELOPMENT BANK	1,097,357.10
10-Jul-2015	132467	012-12PV004627 GAMBIA EMBASSY- DOHA	85,606.00
11-Jul-2015	132622	010-10PV002148 GAMBIA EMBASSY- DOHA	537,339.00
23-Jul-2015	10050663	024-24PV000798 EMANIC CONSULTING COMPANY LIMITED	28,800.00
04-Aug-2015	10051048	008-08PV004399 SULAYMAN SALOUM TOURAY	14,400.00
04-Aug-2015	10051055	020-20PV003985 PERM. SECT BASI AND SEC.	33,800.00

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05-Aug-2015	10051085	EDUCATION 008-08PV004404 AZIZ HYDARA	24,388.00
12-Aug-2015	10051344	021-21PV001544 MBEMBA DRAMMEH	21,231.00
13-Aug-2015	50000230	050-50PV000657 TAIWAN/ICDF	1,125,534.48
17-Aug-2015	10051477	017-17PV002071 GAMBIA VETERINARY COUNCIL	12,000.00
19-Aug-2015	10051631	012-12PV004953 NATIONAL TRAINING AUTHORITY	1,375.00
24-Aug-2015	10051794	020-20PV004097 ESSAU SENIOR SECONDARY	71,400.00
27-Aug-2015	134274	SCHOOL 013-13PV002629 EDWARD FRANCIS SMALL	780.00
01-Sep-2015	10052104	TEACHING HOSPITAL 001-01PV006063 SECT.GENERAL OFFICE OF	2,087.00
02-Sep-2015	10052230	PRESIDENT 019-19PV001355 T.K MOTORS LTD	11,950.65
08-Sep-2015	10052433	001-01PV006176 SINDOLA SAFARI LODGE LTD	6,300.00
10-Sep-2015	10052557	001-01PV006239 TAKAFUL GAMBIA LTD	16,508.25
10-Sep-2015	134902	012-12PV005238 SKYE BANK GAMBIA LTD	11,000.00
16-Sep-2015	135260	008-08PV004756 UNIVERSITY OF BRADFORD	819,380.00
08-Oct-2015	10053408	002-02PV000710 CLERK NAT. ASSEMBLY CREDIT	5,000.00
13-Oct-2015	10053560	UNION 005-05PV000469 LASTING SOLUTIONS LIMITED	6,727.50
15-Oct-2015	10053659	025-25PV001281 TONIX TRADING	8,010.00
18-Oct-2015	136011	010-10PV002509 BANCO DE SABADELL, SA	635,717.00
18-Oct-2015	136024	010-10PV002518 COMMERZ - GBP	455,477.00
19-Oct-2015	136541	012-12PV005555 BANCO DE SABADELL, SA	108,725.00
21-Oct-2015	10053991	007-07PV004106 GAMBIA TELECOMMUNICATION CO	49,305.68
22-Oct-2015	137057	LTD 011-11PV001448 COMMISSIONER-DOMESTIC TAXES	263.76
29-Oct-2015	137177	001-01PV006760 DAWDA JATTA	156,264.00
10-Nov-2015	137343	007-07PV004122 MARINA INTERNATIONAL SCHOOL	49,328.00
11-Nov-2015	10054827	029-29PV000559 BLV ENTERPRISE	10,877.40
12-Nov-2015	10054893	008-08PV005276 TAKAFUL GAMBIA LTD	9,211.50
18-Nov-2015	10055072	016-16PV002042 DCD/CDDP	217.18
23-Nov-2015	10055232	021-21PV003046 BABOUCARR JANNEH	39,450.00
24-Nov-2015	10055363	008-08PV005444 TAKAFUL GAMBIA LTD	5,382.00
24-Nov-2015	138200	023-23PV002253 BRIKAMA SUB TREASURY	1,857.60
26-Nov-2015	138295	023-23PV002259 UNITED NATIONS ENVIRONMENT	12,308.40
01-Dec-2015	10055720	PROGRAMME 010-10PV002733 YANKUBA TOURAY	44,641.80
14-Dec-2015	138666	012-12PV006065 ABN AMRO BANK N.V	66,019.00
15-Dec-2015	10056404	020-20PV004855 CLAUDIANA COLE	45,000.00
15-Dec-2015	10056408	020-20PV004801 WEST COAST RADIO	2,250.00
15-Dec-2015	10056409	021-21PV003197 KAIRABA BEACH HOTEL	49,248.00
15-Dec-2015	10056416	010-10PV002823 SANYANG TRADING ENTERPRISE	9,900.00
15-Dec-2015	139008	024-24PV001098 GAMBIA RADIO AND TELEVISION	100,000.00
15-Dec-2015	139271	SERVICES STAFF ASSOCIA 027-27PV001512 GAMBIA EMBASSY INDIA	17,833.50
17-Dec-2015	10056559	019-19PV001651 ATLANTIC CORINTHIA HOTEL	25,616.25
17-Dec-2015	10056626	001-01PV007375 SHYBEN .A. MADI AND SONS LTD	26,934.30
17-Dec-2015	139215	010-10PV002851 ABN AMRO BANK N.V	446,047.00
17-Dec-2015	139329	010-10PV002822 GAMBIA HIGH COMMISSION - ABUJA	30,000.00
21-Dec-2015	10056763	027-27PV001522 GAMBIA PORTS AUTHORITY	60,000.00
21-Dec-2015	10056798	023-23PV002422 NATIONAL WATER & ELECTRICITY	24,231.23
22-Dec-2015	10057178	COMPANY LTD 027-27PV001518 QCELL LIMITED	22,500.00
22-Dec-2015	10057179	027-27PV001519 QCELL LIMITED	9,000.00
23-Dec-2015	10057098	020-20PV004921 BABOUCARR SUWAREH	25,000.00
23-Dec-2015	10057101	020-20PV004922 MUSA N.K SUSO	30,000.00
23-Dec-2015	10057102	020-20PV004854 OUSMAN BAH	50,000.00
31-Dec-2015	139584	022-22PV001035 BASSE SUB TREASURY	50,000.00
27-Jan-2016	140327	001-01PV007694 MAIMUNA BADJIE	154,071.00
11-Feb-2016	10058090	022-22PV001066 ANSU'S AUTO SERVICES	4,896.00

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11-Feb-2016	10058091	022-22PV001067 ANSU'S AUTO SERVICES	1,350.00
20-Feb-2016	140919	002-02PV001726 ACCESS BANK LTD (SALARY)	17,026.00
25-Feb-2016	141473	021-21PV003502 IBIS PHARMA	1,218,399.62
01-Mar-2016	141612	010-10PV003123 GAMBIA CONSULATE - JEDDAH	4,273,500.00
01-Mar-2016	141613	010-10PV003121 GAMBIA EMBASSY - BRUSSELS	2,236,197.78
01-Mar-2016	141614	010-10PV003122 GAMBIA EMBASSY - RIYADH	3,740,700.00
01-Mar-2016	141615	010-10PV003124 GAMBIA EMBASSY -MADRID	2,728,649.77
01-Mar-2016	141617	010-10PV003129 GAMBIA EMBASSY- ADDIS ABABA	1,999,680.00
01-Mar-2016	141618	010-10PV003127 GAMBIA EMBASSY- HAVANA	6,308,990.40
01-Mar-2016	141619	010-10PV003125 GAMBIA EMBASSY- MOROCCO	5,292,000.00
01-Mar-2016	141620	010-10PV003120 GAMBIA HIGH COMMISSION - ABUJA	7,854,000.00
01-Mar-2016	141621	010-10PV003132 GAMBIA HIGH COMMISSION -	321,764.52
01-Mar-2016	141622	DAKAR 010-10PV003133 GAMBIA HIGH COMMISSION	3,722,465.83
08-Mar-2016	10058787	LONDON 021-21PV003541 REX AKITOYE KUYE	48,088.00
10-Mar-2016	10058989	020-20PV005295 NATIONAL WATER & ELECTRICITY	7,000.00
16-Mar-2016	142255	COMPANY LTD 010-10PV003130 GAMBIA MISSION - UNITED NATION	5,574,108.00
17-Mar-2016	142436	009-09PV000905 ICCROM	49,485.60
22-Mar-2016	10059470	021-21PV003542 LAMIN DAFEH	23,422.90
05-Apr-2016	10059913	018-18PV001464 NATIONAL TRAINING AUTHORITY	1,375.00
05-Apr-2016	142630	010-10PV003257 GAMBIA CONSULATE - JEDDAH	901,250.00
06-Apr-2016	142677	001-01PV008389 CAPITAL EXPRESS ASSURANCE	1,500.00
06-Apr-2016	142699	010-10PV003267 GAMBIA EMBASSY - GUINEA BISSAU	513,987.48
06-Apr-2016	142700	010-10PV003266 GAMBIA EMBASSY - MAURITANIA	1,243,726.84
06-Apr-2016	142705	010-10PV003272 GAMBIA EMBASSY- HAVANA	606,250.00
06-Apr-2016	142707	010-10PV003261 GAMBIA HIGH COMMISSION - ABUJA	1,475,000.00
06-Apr-2016	142708	010-10PV003269 GAMBIA HIGH COMMISSION -	660,793.92
06-Apr-2016	142709	DAKAR 010-10PV003268 Gambia High Commission - Freetown	999,840.00
07-Apr-2016	142725	010-10PV003131 EMBASSY OF THE REPUBLIC OF	3,750,000.00
07-Apr-2016	142726	THE GAMBIA-MALAYSIA 010-10PV003128 GAMBIA EMBASSY - WASHINGTON	4,290,803.36
07-Apr-2016	142757	010-10PV003275 GAMBIA EMBASSY - BRUSSELS	1,465,000.00
07-Apr-2016	142759	010-10PV003273 GAMBIA EMBASSY DOHA	1,000,000.00
07-Apr-2016	142760	010-10PV003283 GAMBIA EMBASSY DOHA	1,453,735.25
07-Apr-2016	142762	010-10PV003295 GAMBIA EMBASSY INDIA	1,050,000.00
07-Apr-2016	142764	010-10PV003289 GAMBIA EMBASSY- HAVANA	156,234.66
07-Apr-2016	142766	010-10PV003291 GAMBIA HIGH COMMISSION	1,097,574.00
07-Apr-2016	142767	LONDON 010-10PV003294 GAMBIA HIGH COMMISSION	1,550,500.00
11-Apr-2016	142789	LONDON 010-10PV003299 EMBASSY OF THE GAMBIA	2,000,000.00
11-Apr-2016	142791	010-10PV003293 GAMBIA EMBASSY - GUINEA BISSAU	536,250.00
11-Apr-2016	142794	010-10PV003303 GAMBIA EMBASSY - WASHINGTON	2,368,239.34
12-Apr-2016	10060168	001-01PV007721 PREMIUM TV NET WORK LIMITED	58,032.00
19-Apr-2016	10060543	007-07PV005038 UNIVERSITY OF THE GAMBIA	30,000.00
20-Apr-2016	10060602	012-12PV007136 GAMBIA NATIONAL PETROLEUM	30,000.00
20-Apr-2016	10060662	COMPANY 001-01PV008564 MAY DAY SPORTS	20,000.00
03-May-2016	143927	010-10PV003405 GAMBIA HIGH COMMISSION -	1,033,750.00
04-May-2016	143931	DAKAR 010-10PV003406 GAMBIA HIGH COMMISSION -	762,963.66
10-May-2016	10061266	DAKAR 002-02PV001859 EVENTS PLANNING &	64,800.00
18-May-2016	144719	MANAGEMENT 012-12PV007349 B.O.A BARCE AFRICA OC[DANTED] -	41,280.00
18-May-2016	144721	CFA 012-12PV007351 BANCO FINANCIAS INTERNATIONAL	58,956.00

Date Applie	Cheque No.	Particulars	Amount
18-May-2016	144819	- US\$ 002-02PV001970 NATIONAL ASSEMBLY REVOLVING	466,744.64
18-May-2016	144955	LOAN SCHEME 010-10PV003453 B.O.A BARCE AFRICA OC[DANTED] -	358,864.00
24-May-2016	145199	CFA 010-10PV003510 GAMBIA EMBASSY - PARIS	3,052,257.46
30-May-2016	145226	010-10PV003513 GAMBIA EMBASSY - PARIS	262,000.00
01-Jun-2016	145313	010-10PV003523 GAMBIA EMBASSY- DOHA	125,580.00
08-Jun-2016	145486	023-23PV002973 NATIONAL ENVIRONMENTAL	1,000,000.00
21-Jun-2016	145594	AGENCY 027-27PV001788 THE GAMBIA NATIONAL	211,273.00
21-Jun-2016	145652	COMMISSION FOR UNESCO 023-23PV002989 OMVG FONCTIONNEMENT	87,518,492.29
22-Jun-2016	145731	002-02PV002036 CIVIL SERVICE REVOLVING LOAN	1,226.95
22-Jun-2016	145802	SCHEME 012-12PV007703 ABN AMRO BANK N.V	71,555.00
22-Jun-2016	145806	012-12PV007706 B.I.C.S - CFA	39,015.00
22-Jun-2016	145825	012-12PV007702 GAMBIA EMBASSY- DOHA	99,447.00
22-Jun-2016	145831	012-12PV007723 NATIONAL WEST MINISTER BANK -	68,831.00
22-Jun-2016	145872	KHS - GBP 010-10PV003547 B.I.C.S - CFA	562,210.00
22-Jun-2016	145897	010-10PV003565 NATIONAL WEST MINISTER BANK -	241,527.00
22-Jun-2016	145904	KHS - GBP 010-10PV003566 SOCIETE GENERAL AGENCE	321,566.00
23-Jun-2016	10062974	CENTRAL - EUR 007-07PV005460 MANAGEMENT DEVELOPMENT	16,950.00
27-Jun-2016	10063169	INSTITUTE 020-20PV006055 MANAGEMENT DEVELOPMENT	30,250.00
28-Jun-2016	10063190	INSTITUTE 008-08PV007317 MANAGEMENT DEVELOPMENT	19,500.00
28-Jun-2016	10063209	INSTITUTE 008-08PV007041 MANAGEMENT DEVELOPMENT	16,950.00
13-Jul-2016	10063543	INSTITUTE 008-08PV007354 GAMBIA TELECOMMUNICATION CO	19,456.15
13-Jul-2016	146476	LTD 010-10PV003644 GAMBIA EMBASSY - PARIS	897,383.50
13-Jul-2016	146486	010-10PV003658 GAMBIA HIGH COMMISSION	1,550,500.00
19-Jul-2016	10063688	LONDON 020-20PV006086 NUSRAT MANAGEMENT &	7,550.00
21-Jul-2016	146709	ACCOUNTANCY TRAINING CENTRE 012-12PV007926 GAMBIA EMBASSY- DOHA	99,292.00
23-Jul-2016	146917	010-10PV003714 SOCIETE GENERAL AGENCE	321,107.00
27-Jul-2016	10064056	CENTRAL - EUR 024-24PV001501 NATIONAL WATER & ELECTRICITY	3,000.00
27-Jul-2016	10064076	COMPANY LTD 013-13PV004072 CURATOR OF INTESTATE ESTATES	20,769.00
03-Aug-2016	10064336	020-20PV006279 UNIVERSITY OF THE GAMBIA	21,000.00
03-Aug-2016	147515	020-20PV006129 PROJECT CO-ORDINATION UNIT	10,000,000.00
08-Aug-2016	147578	010-10PV003810 GAMBIA EMBASSY - PARIS	1,254,000.00
11-Aug-2016	147662	001-01PV009690 FATOU JASSEY	151,495.50
16-Aug-2016	147703	012-12PV008151 MANAGEMENT DEVELOPMENT AND	211,920.00
18-Aug-2016	148199	PRODUCTIVITY INSTITUTE 010-10PV003846 SOCIETE GENERAL AGENCE	325,371.00
22-Aug-2016	148376	CENTRAL - EUR 010-10PV003868 GAMBIA EMBASSY - BRUSSELS	2,450,276.06
22-Aug-2016	148379	010-10PV003898 GAMBIA EMBASSY - PARIS	3,183,685.36
23-Aug-2016	10065106	008-08PV007780 NATIONAL WATER & ELECTRICITY	36,000.00
23-Aug-2016	10065113	COMPANY LTD 017-17PV003634 JANNEH SILLAH MOTOR MECH. &	17,235.00
24-Aug-2016	148499	SPARE PARTS 023-23PV003258 OMVG FONCTIONNEMENT	12,077,791.56

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06-Sep-2016	148757	010-10PV003925 BANK OF CHINA	126,390.78
07-Sep-2016	10065720	008-08PV007872 GAMBIA NATIONAL PETROLEUM	90,000.00
07-Sep-2016	10065731	COMPANY 020-20PV006490 M.P TRADING COMPANY	4,500.00
15-Sep-2016	10065962	020-20PV006444 KUJENDING SAIDYBAH	20,250.00
20-Sep-2016	148981	001-01PV010100 OFFICE OF THE PRESIDENT	2,734,800.00
21-Sep-2016	149010	010-10PV003969 CHASE MANHATTAN BANK - USS	472,634.00
21-Sep-2016	149196	029-29PV000840 THIRD PARTY SPECIAL DEPOSIT	0.02
21-Sep-2016	149284	012-12PV008699 CHASE MANHATTAN BANK - USS	101,726.00
22-Sep-2016	149532	013-13PV004344 RELIANCE FINANCIAL SERV ICES	27,184.16
27-Sep-2016	149604	COMPANY LTD 001-01PV010193 Cabinet Revolving Loan Scheme Fund	20,868.00
28-Sep-2016	10066491	008-08PV007928 UNIVERSITY OF THE GAMBIA	70,000.00
28-Sep-2016	149718	013-13PV004369 THIRD PARTY SPECIAL DEPOSIT	664.00
29-Sep-2016	10066551	024-24PV001598 OBSERVER COMPANY GAMBIA	27,000.00
03-Oct-2016	149727	LIMITED 001-01PV009947 37 MILITARY HOSPITAL GHANA	35,856.00
06-Oct-2016	149813	013-13PV004395 Gambia High Commission - Freetown	68,887.98
22-Oct-2016	150172	012-12PV008982 B.I.C.S - CFA	55,043.00
22-Oct-2016	150199	012-12PV008993 NATIONAL WEST MINISTER BANK -	78,700.00
22-Oct-2016	150444	KHS - GBP 010-10PV004103 B.I.C.S - CFA	525,446.00
22-Oct-2016	150472	010-10PV004126 NATIONAL WEST MINISTER BANK -	267,410.00
24-Oct-2016	10067348	KHS - GBP 024-24PV001637 DIRECTOR INFORMATION	1,400.00
24-Oct-2016	10067362	SERVICES 017-17PV003954 FANA FANA TRADING	55,350.00
26-Oct-2016	10067493	018-18PV001783 GAMBIA PRINTING & PUBLISHING	1,480.00
03-Nov-2016	150842	CORPORATION 015-15PV000096 MAYER BROWN	6,718,713.04
07-Nov-2016	150872	010-10PV004161 GAMBIA EMBASSY- HAVANA	606,528.00
10-Nov-2016	10068167	013-13PV004533 BANK PHB (GAMBIA) LIMITED	90,824.64
15-Nov-2016	151071	010-10PV004204 PERMANENT SECRETARIATE	6,172,650.00
21-Nov-2016	10068633	SENEGALLO GAMBIA ASSOCIATIO 013-13PV004560 ACCESS BANK LTD	48,286.20
21-Nov-2016	10068637	013-13PV004568 CURATOR OF INTESTATE ESTATES	12,872.88
22-Nov-2016	152096	011-11PV002318 MEDICAL & HEALTH CREDIT UNION	1,700.00
29-Nov-2016	152770	012-12PV009328 GAMBIA HIGH COMMISSION -	9,014.58
08-Dec-2016	10069324	DAKAR 008-08PV008624 NATIONAL WATER & ELECTRICITY	24,250.00
08-Dec-2016	10069325	COMPANY LTD 008-08PV008625 NATIONAL WATER & ELECTRICITY	38,500.00
14-Dec-2016	153088	COMPANY LTD 028-28PV001224 INTERNATIONAL RENEWABLE	8,424.96
		ENERGY AGENCY	
15-Dec-2016	10069699	001-01PV011099 MANAGEMENT DEVELOPMENT	19,500.00
15-Dec-2016	10069762	INSTITUTE 007-07PV006416 AFRICELL GAMBIA LTD	194.71
15-Dec-2016	153133	005-05PV000759 THE ADMINISTRATIVE STAFF	65,820.00
17-Dec-2016	153311	COLLEGE OF NIGERIA(ASCON) 019-19PV002426 GUARANTY TRUST BANK (SALARY)	30,135.00
17-Dec-2016	153533	012-12PV009525 NATIONAL WEST MINISTER BANK -	61,411.00
17-Dec-2016	153542	KHS - GBP 012-12PV009529 STANDARD CHARTERED BANK SL -	51,952.00
17-Dec-2016	153554	USS 010-10PV004351 BANCO FINANCIES INTERNATIONAL	52,487.00
17-Dec-2016	153555	- USS 010-10PV004391 BANK OF CHINA	286,103.00
17-Dec-2016	153578	010-10PV004366 NATIONAL WEST MINISTER BANK -	237,167.00
20-Dec-2016	10070180	KHS - GBP 013-13PV004770 INSPECTOR GENERAL OF POLICE	10,000.00

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20-Dec-2016	10070198	011-11PV002335 EVENTS PLANNING &	49,500.00
20-Dec-2016	100702203	MANAGEMENT 001-01PV011177 GORR GORR LO AUTO WORKSHOP	27,168.75
20-Dec-2016	100702212	001-01PV011207 LIDEC TRADING ENTERPRISE	21,600.00
20-Dec-2016	10070456	001-01PV011233 LIDEC TRADING ENTERPRISE	11,700.00
20-Dec-2016	10070491	017-17PV004317 AFRICELL GAMBIA LTD	25,641.16
20-Dec-2016	10070644	024-24PV001701 GAMBIA TELECOMMUNICATION CO	30,000.00
21-Dec-2016	153952	LTD 023-23PV003824 WORLD METEOROLOGICAL	63,363.06
27-Dec-2016	10070889	ORGANISATION 018-18PV001892 AFRICELL GAMBIA LTD	824.71
28-Dec-2016	154045	010-10PV004342 GAMBIA HIGH COMMISSION - ABUJA	1,475,000.00
29-Dec-2016	10071002	020-20PV006898 GAMBIA RADIO AND TELEVISION	1,416.00
25-Jan-2017	154179	SERVICES 018-18PV001959 CIVIL SERVICE REVOLVING LOAN	6,099.69
25-Jan-2017	154936	SCHEME 012-12PV009760 CIVIL SERVICE REVOLVING LOAN	54,799.69
26-Jan-2017	154203	SCHEME 019-19PV002484 CIVIL SERVICE REVOLVING LOAN	21,061.90
26-Jan-2017	154218	SCHEME 005-05PV000789 CIVIL SERVICE REVOLVING LOAN	701.12
26-Jan-2017	154222	SCHEME 005-05PV000787 SECT. GEN GAMBIA TEACHER	16,000.00
26-Jan-2017	154239	CREDIT UNION 009-09PV001253 CIVIL SERVICE REVOLVING LOAN	4,698.22
26-Jan-2017	154250	SCHEME 029-29PV000947 CIVIL SERVICE REVOLVING LOAN	5,079.03
26-Jan-2017	154265	SCHEME 024-24PV001764 CIVIL SERVICE REVOLVING LOAN	13,148.93
26-Jan-2017	154271	SCHEME 024-24PV001760 SECT. GEN GAMBIA TEACHER	2,000.00
		CREDIT UNION	
26-Jan-2017	154282	002-02PV002705 CIVIL SERVICE REVOLVING LOAN	1,226.95
26-Jan-2017	154303	SCHEME 011-11PV002476 CIVIL SERVICE REVOLVING LOAN	2,103.34
26-Jan-2017	154326	SCHEME 021-21PV004905 CIVIL SERVICE REVOLVING LOAN	81,677.57
26-Jan-2017	154350	SCHEME 025-25PV001976 CIVIL SERVICE REVOLVING LOAN	6,026.22
26-Jan-2017	154366	SCHEME 027-27PV002289 CIVIL SERVICE REVOLVING LOAN	8,630.15
26-Jan-2017	154385	SCHEME 007-07PV006635 CIVIL SERVICE REVOLVING LOAN	8,969.57
26-Jan-2017	154944	SCHEME 008-08PV008962 CIVIL SERVICE REVOLVING LOAN	4,907.80
30-Jan-2017	154422	SCHEME 020-20PV007329 CIVIL SERVICE REVOLVING LOAN	297,816.87
30-Jan-2017	154475	SCHEME 016-16PV003324 CIVIL SERVICE REVOLVING LOAN	35,551.90
30-Jan-2017	154495	SCHEME 001-01PV011431 CIVIL SERVICE REVOLVING LOAN	56,990.47
30-Jan-2017	154535	SCHEME 023-23PV003858 CIVIL SERVICE REVOLVING LOAN	27,476.82
30-Jan-2017	154539	SCHEME 023-23PV003861 DIRECTOR OF WATER	8,081.00
30-Jan-2017	154558	RESOURCES-MANSAKON 022-22PV001631 CIVIL SERVICE REVOLVING LOAN	10,721.37
31-Jan-2017	154575	SCHEME 010-10PV004436 EMBASSY OF THE GAMBIA	889,669.02
31-Jan-2017	154633	017-17PV004430 CIVIL SERVICE REVOLVING LOAN	49,489.10

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08-Feb-2017	154746	SCHEME 010-10PV004494 GAMBIA EMBASSY - MAURITANIA	1,002,500.00
08-Feb-2017	154750	010-10PV004496 GAMBIA EMBASSY- ADDIS ABABA	574,693.18
15-Feb-2017	154886	010-10PV004513 GAMBIA HIGH COMMISSION - ABUJA	1,519,693.18
17-Feb-2017	155003	010-10PV004520 GAMBIA EMBASSY -MADRID	989,693.18
23-Feb-2017	155059	010-10PV004526 GAMBIA EMBASSY - BRUSSELS	2,040,000.00
23-Feb-2017	155060	010-10PV004524 GAMBIA EMBASSY - WASHINGTON	1,257,193.18
23-Feb-2017	155061	010-10PV004525 GAMBIA MISSION - UNITED NATION	1,069,693.18
26-Feb-2017	154713	008-08PV008965 GUARANTY TRUST BANK (SALARY)	4,289,859.00
27-Mar-2017	156694	020-20PV007653 METHODIST SPECIAL	101,363.89
27-Mar-2017	156710	010-10PV004685 GAMBIA EMBASSY - PARIS	50,048.63
28-Mar-2017	156727	010-10PV004693 GAMBIA EMBASSY - WASHINGTON	1,540,604.52
30-Mar-2017	156764	010-10PV004702 GAMBIA EMBASSY - RIYADH	2,142,630.00
30-Mar-2017	156774	001-01PV011961 INTERNATIONAL COUNCIL ON	13,052.00
30-Mar-2017	156775	ARCHIVES 001-01PV011962 INTERNATIONAL COUNCIL ON	5,020.00
30-Mar-2017	156776	ARCHIVES 001-01PV011964 INTERNATIONAL COUNCIL ON	13,052.00
30-Mar-2017	156798	ARCHIVES 019-19PV002629 NATIONAL SPORT COUNCIL	20,000.00
03-Apr-2017	156810	027-27PV002395 EMBASSY OF THE	1,500,000.00
05-May-2017	50001079	GAMBIA-MOROCCO 050-50PV001730 INTERNATIONAL FUND FOR	3,168,925.80
05-May-2017	50001080	AGRICULTURAL DEVELOPMENT 050-50PV001731 INTERNATIONAL FUND FOR	319,971.81
08-May-2017	158038	AGRICULTURAL DEVELOPMENT 012-12PV010556 ABDOULIE JALLOW	189,916.00
16-May-2017	158261	001-01PV012429 SAHAR TRADING ENTERPRISE	129,060.00
22-May-2017	158790	013-13PV005625 BANK PHB (GAMBIA) LIMITED	1,257,035.16
22-May-2017	158802	013-13PV005633 SKYE BANK GAMBIA LTD	6,355.42
03-Jun-2017	159110	010-10PV004697 EMBASSY OF THE REPUBLIC OF	691,705.01
08-Jun-2017	159224	THE GAMBIA-MALAYSIA 012-12PV010689 GAMBIA HIGH COMMISSION -	29,532.75
12-Jun-2017	10075663	DAKAR 020-20PV007814 PERM. SECT EDUCATION-R 5	89,694.96
14-Jun-2017	159321	020-20PV008090 SUNTU CONTEH	103,500.00
15-Jun-2017	159728	012-12PV010865 ABN AMRO BANK N.V	71,375.00
17-Jun-2017	10075898	001-01PV012646 ZIDAN KARAAN ENTERPRISE	5,850.00
04-Jul-2017	160278	021-21PV005468 PERM. SECT HEALTH & SOCIAL	1,894,224.00
05-Jul-2017	160366	WELFARE 001-01PV012921 BAH BM	2,745.00
05-Jul-2017	160367	001-01PV012922 BAH BM	2,700.00
06-Jul-2017	160483	017-17PV004976 F.A.O	128,649.85
06-Jul-2017	160484	017-17PV004977 F.A.O	101,381.40
07-Jul-2017	160530	010-10PV005032 EMBASSY OF THE ISLAMIC	450,000.00
11-Jul-2017	160627	REPUBLIC THE GAMBIA - CHINA 013-13PV005952 LANDING D. SANYANG	156,466.75
14-Jul-2017	160841	001-01PV013216 NJILENG TRADING	9,333.00
20-Jul-2017	161054	012-12PV011061 C.F.A.O MOTORS (GAMBIA) LTD	6,716.93
26-Jul-2017	10076933	005-05PV000915 SECRETARY- PSC	1,427.00
28-Jul-2017	161770	021-21PV005588 PERM. SECT HEALTH & SOCIAL	1,915,152.00
28-Jul-2017	161771	WELFARE 021-21PV005589 PERM. SECT HEALTH & SOCIAL	1,408,200.00
28-Jul-2017	161772	WELFARE 021-21PV005590 PERM. SECT HEALTH & SOCIAL	1,211,052.00
07-Aug-2017	161952	WELFARE 010-10PV005192 GAMBIA EMBASSY INDIA	6,006,948.00
29-Aug-2017	10078279	017-17PV005216 GAMBIA TECHNICAL TRAINING	10,000.00
30-Aug-2017	163067	INSTITUTE 010-10PV005308 GAMBIA HIGH COMMISSION - ABUJA	302,868.00
04-Sep-2017	10078553	001-01PV013788 ISATOU JAH	72,720.00

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14-Sep-2017	10078946	018-18PV002329 FOROYAA NEWSPAPER	18,630.00
21-Sep-2017	163643	001-01PV014027 GAMBIA CONSULATE - JEDDAH	338,063.49
22-Sep-2017	163841	012-12PV011892 NATIONAL WEST MINISTER BANK -	84,434.00
		KHS - GBP	
22-Sep-2017	163850	012-12PV011902 STANDARD CHARTERED BANK SL -	57,634.00
22-Sep-2017	164005	US\$ 010-10PV005381 NATIONAL WEST MINISTER BANK -	119,748.00
26-Sep-2017	10079419	KHS - GBP 008-08PV010646 PRINT POWER COMPANY LIMITED	1,822.50
27-Sep-2017	164065	001-01PV014045 UNIVERSITE DE GENEVE	246,450.00
29-Sep-2017	10079492	007-07PV008078 PERMANENT SECRETARY-	2,274.81
29-Sep-2017	164111	DEFENCE 021-21PV005899 CAPITAL EXPRESS ASSURANCE	300.00
03-Oct-2017	164170	010-10PV005424 GAMBIA EMBASSY - PARIS	3,531,716.00
05-Oct-2017	164219	010-10PV005427 MARIO JOSE RINCON DA GRACA	250,584.00
09-Oct-2017	164275	010-10PV005423 EMBASSY OF THE ISLAMIC	28,332.00
17-Oct-2017	164686	REPUBLIC OF THE GAMBIA-MOSC 009-09PV001613 CRANS MONTANA FORUM SAM	42,007.50
17-Oct-2017	20053	021-21PV005946 SERIGNE NDURE	37,800.00
19-Oct-2017	164810	023-23PV004890 GAMBIA TELECOMMUNICATION CO	13,353.51
22-Oct-2017	164875	LTD 010-10PV005471 H.S.B.C	156,571.00
22-Oct-2017	164879	010-10PV005474 NATIONAL WEST MINISTER BANK -	123,186.00
22-Oct-2017	164886	KHS - GBP 010-10PV005475 SOCIETE GENERAL AGENCE	372,160.00
22-Oct-2017	165342	CENTRAL - EUR 012-12PV012186 H.S.B.C	75,065.00
22-Oct-2017	165347	012-12PV012189 NATIONAL WEST MINISTER BANK -	87,725.00
24-Oct-2017	165534	KHS - GBP 001-01PV014436 ASSIATOU SAMBOU	158,125.01
24-Oct-2017	165622	021-21PV005948 ENTRANCE PHARMACEUTICALS	1,361,353.81
25-Oct-2017	165687	AND RESEARCH CENTRE 001-01PV014229 INTERNATIONAL ISLAMIC	11,484.85
31-Oct-2017	10080194	UNIVERSITY MALAYSIA 011-11PV003104 DJELIBA LEISURE GROUP LTD	77,625.00
03-Nov-2017	166026	023-23PV004955 BASSE SUB TREASURY	2,049.10
03-Nov-2017	166029	023-23PV004956 JANJANBUREH SUB TREASURY	959.76
03-Nov-2017	166030	023-23PV004954 KEREWAN SUB TREASURY	1,910.84
07-Nov-2017	166074	008-08PV011212 RELIANCE FINANCIAL SERVICES	1,289.00
13-Nov-2017	166186	COMPANY LTD 010-10PV005598 GAMBIA EMBASSY - PARIS	100,560.60
13-Nov-2017	166187	010-10PV005600 GAMBIA EMBASSY - PARIS	2,400,690.00
14-Nov-2017	10080692	002-02PV003537 MANAGEMENT DEVELOPMENT	8,500.00
17-Nov-2017	50001312	INSTITUTE 050-50PV001993 OPEC Fund for International	2,399,490.27
17-Nov-2017	50001313	Development 050-50PV001994 OPEC Fund for International	760,860.33
17-Nov-2017	50001318	Development 050-50PV002000 OPEC Fund for International	765,171.32
20-Nov-2017	166356	Development 017-17PV005360 MANSOUR AUTO PARTS	4,320.00
22-Nov-2017	166464	010-10PV005639 GAMBIA EMBASSY- HAVANA	140,459.00
22-Nov-2017	166467	010-10PV005638 GAMBIA HIGH COMMISSION -	371,656.00
22-Nov-2017	166472	DAKAR 010-10PV005650 NATIONAL WEST MINISTER BANK -	129,171.00
22-Nov-2017	166477	KHS - GBP 010-10PV005651 SOCIETE GENERAL AGENCE	602,682.00
22-Nov-2017	166562	CENTRAL - EUR 012-12PV012406 GAMBIA EMBASSY- HAVANA	102,288.00
22-Nov-2017	166565	012-12PV012405 GAMBIA HIGH COMMISSION -	50,347.00

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22-Nov-2017	166571	DAKAR 012-12PV012417 NATIONAL WEST MINISTER BANK -	88,001.00
23-Nov-2017	10081359	KHS - GBP 008-08PV011333 MAI AHMAD FATTY	18,765.00
23-Nov-2017	166752	018-18PV002459 BANQUE SAHELO SAHARIENNE	3,690.00
24-Nov-2017	50001329	(SALARY) 050-50PV002007 TAIWAN/ICDF	15,333.76
28-Nov-2017	167009	020-20PV008923 GENERAL SECRATARIAT FOR	1,617,968.75
05-Dec-2017	167188	ISLAMIC 001-01PV015083 ASOCIACION LATINOAMERICANA	64,084.50
06-Dec-2017	50001352	DE ARCHIVOS 050-50PV001998 OPEC Fund for International	4,015,329.74
11-Dec-2017	10082294	Development 017-17PV005669 SAMI DRUG STORE	30,816.00
12-Dec-2017	10082177	025-25PV002364 QCELL LIMITED	42,133.04
12-Dec-2017	167396	010-10PV005771 GAMBIA EMBASSY- ADDIS ABABA	33,215.00
14-Dec-2017	10082565	022-22PV002111 SPORTS DEVELOPMENT FUND	100,000.00
15-Dec-2017	167700	012-12PV012670 GAMBIA EMBASSY- HAVANA	102,168.00
15-Dec-2017	167704	012-12PV012696 Gambia High Commission - Freetown	33,299.00
15-Dec-2017	167885	010-10PV005824 GAMBIA EMBASSY- HAVANA	130,219.00
15-Dec-2017	167890	010-10PV005849 Gambia High Commission - Freetown	285,597.00
16-Dec-2017	10082911	024-24PV002284 PETRO GAS CO.LTD	50,000.00
16-Dec-2017	10083056	023-23PV005191 SATGURU TRAVEL AND TOUR	4,707.25
20-Dec-2017	168219	SERVICES 010-10PV005886 GAMBIA EMBASSY- HAVANA	112,623.00
21-Dec-2017	10083241	017-17PV005770 SATGURU TRAVEL AND TOUR	17,243.40
21-Dec-2017	168300	SERVICES 001-01PV015509 HON. FATOUMATTA JALLOW	52,573.43
27-Dec-2017	168315	TAMBAJANG 025-25PV002393 REGIONAL FISHERIES	467,000.00
27-Dec-2017	168335	DEVELOPMENT FUND (ATLAFCO) 001-01PV015544 GAMBIA HIGH COMMISSION -	727,974.00
27-Dec-2017	168336	DAKAR 001-01PV015555 GAMBIA HIGH COMMISSION -	5,820.24
28-Dec-2017	168404	DAKAR 017-17PV005731 AFRICA RICE CENTRE	1,999,999.87
29-Dec-2017	168466	017-17PV005748 WACCI UNIVERSITY OF GHANA	569,640.00
20-Jan-2018	168781	010-10PV005967 Gambia High Commission - Freetown	233,545.00
25-Jan-2018	10083976	001-01PV015772 SAFFIE LOWE CEESAY	96,120.00
01-Feb-2018	10084079	010-10PV006007 PA MALICK NYASSI	19,386.00
02-Feb-2018	169616	001-01PV015788 ALI SAINE	161,126.00
05-Feb-2018	169635	001-01PV015825 COVENTRY UNIVERSITY	258,480.00
07-Feb-2018	10084218	021-21PV006369 GAMBIA TELECOMMUNICATION CO	12,313.14
07-Feb-2018	10084221	LTD 009-09PV001750 GAMBIA TELECOMMUNICATION CO	4,367.93
08-Feb-2018	10084252	LTD 013-13PV007123 OUSMAN JARRA	2,390.51
08-Feb-2018	169733	010-10PV006015 EMBASSY OF THE REPUBLIC OF	1,780,980.16
08-Feb-2018	169734	THE GAMBIA 010-10PV006016 GAMBIA EMBASSY - PARIS	2,337,006.59
08-Feb-2018	169735	010-10PV006012 GAMBIA EMBASSY INDIA	774,652.80
08-Feb-2018	169738	010-10PV006011 GAMBIA EMBASSY- MOROCCO	1,453,020.00
12-Feb-2018	169784	010-10PV006023 EMBASSY OF THE ISLAMIC	1,053,000.00
12-Feb-2018	169786	REPUBLIC OF THE GAMBIA-MOSC 010-10PV006024 GAMBIA CONSULATE - JEDDAH	1,452,199.13
12-Feb-2018	169787	010-10PV006027 GAMBIA EMBASSY - BRUSSELS	2,713,685.21
12-Feb-2018	169788	010-10PV006029 GAMBIA EMBASSY - MADRID	2,026,196.44
12-Feb-2018	169789	010-10PV006030 GAMBIA EMBASSY - RIYADH	1,652,763.95
12-Feb-2018	169790	010-10PV006028 GAMBIA EMBASSY - WASHINGTON	2,195,401.37
12-Feb-2018	169791	010-10PV006025 GAMBIA MISSION - UNITED NATION	2,373,148.87
14-Feb-2018	10084465	008-08PV011851 GAMBIA TELECOMMUNICATION CO	1,936.22

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15-Feb-2018	169854	LTD 010-10PV006047 PA MODOU NJIE	5,512.00
20-Feb-2018	169931	010-10PV006041 EMBASSY OF THE GAMBIA	1,752,936.29
20-Feb-2018	169934	010-10PV006042 GAMBIA HIGH COMMISSION	2,069,520.80
21-Feb-2018	10084577	LONDON 009-09PV001768 THE GAMBIA INFO	2,400.00
21-Feb-2018	169938	010-10PV006044 GAMBIA EMBASSY - MAURITANIA	1,037,500.00
21-Feb-2018	169939	010-10PV006043 GAMBIA EMBASSY -MADRID	1,132,500.00
21-Feb-2018	169941	010-10PV006039 GAMBIA HIGH COMMISSION -	1,332,909.26
22-Feb-2018	170129	DAKAR 010-10PV006058 GAMBIA HIGH COMMISSION - ABUJA	240,000.00
23-Feb-2018	170199	010-10PV006078 GAMBIA EMBASSY- ADDIS ABABA	530,289.00
24-Feb-2018	170154	012-12PV013185 GAMBIA EMBASSY- ADDIS ABABA	80,895.00
26-Feb-2018	170554	010-10PV006059 GAMBIA HIGH COMMISSION	933,000.00
27-Feb-2018	10084907	LONDON 017-17PV005897 EBRIMA JALLOW	16,915.60
27-Feb-2018	170558	012-12PV013229 EMBASSY OF THE REPUBLIC OF	160,930.00
27-Feb-2018	170604	THE GAMBIA 010-10PV006057 GAMBIA HIGH COMMISSION - ABUJA	1,275,000.00
27-Feb-2018	170605	010-10PV006074 GAMBIA HIGH COMMISSION -	996,250.00
27-Feb-2018	170606	DAKAR 010-10PV006055 Gambia High Commission - Freetown	631,250.00
28-Feb-2018	10084865	007-07PV008987 THE GENERAL LEGAL COUNCIL	10,000.00
28-Feb-2018	10084937	020-20PV009403 UNITED NATIONS EDU.SCI &	178,000.00
07-Mar-2018	10085128	CULTURAL ORG . 007-07PV009004 JOSEPH MENDY	17,385.33
08-Mar-2018	170786	017-17PV005976 CITED	127,683.00
08-Mar-2018	170796	010-10PV006144 EMBASSY OF THE REPUBLIC OF	3,939,840.00
08-Mar-2018	170799	THE GAMBIA 010-10PV006151 GAMBIA HIGH COMMISSION -	184,075.04
08-Mar-2018	170800	DAKAR 010-10PV006147 GAMBIA HIGH COMMISSION	1,443,753.40
09-Mar-2018	10085196	LONDON 010-10PV006165 MODOU BAMBA GAYE	10,314.00
09-Mar-2018	10085209	007-07PV008997 LANG TOMBONG TAMBA	97,767.68
09-Mar-2018	170807	010-10PV006143 GAMBIA EMBASSY INDIA	3,208,350.00
12-Mar-2018	10085241	001-01PV016207 SENEGAMBIA BEACH HOTEL	71,640.00
13-Mar-2018	10085308	001-01PV016225 LAMIN E. KANYI	104,640.00
13-Mar-2018	170881	010-10PV006154 GAMBIA EMBASSY - WASHINGTON	1,787,261.14
13-Mar-2018	170889	010-10PV006169 GAMBIA EMBASSY- HAVANA	2,489,978.40
13-Mar-2018	170890	010-10PV006173 GAMBIA EMBASSY- MOROCCO	1,282,750.77
13-Mar-2018	170891	010-10PV006176 GAMBIA HIGH COMMISSION - ABUJA	113,362.25
15-Mar-2018	170947	010-10PV006199 GAMBIA EMBASSY - GUINEA BISSAU	862,500.00
15-Mar-2018	170948	010-10PV006202 GAMBIA EMBASSY - GUINEA BISSAU	224,182.68
15-Mar-2018	170951	010-10PV006200 GAMBIA MISSION - UNITED NATION	1,150,000.00
16-Mar-2018	170995	010-10PV006203 GAMBIA EMBASSY -MADRID	1,974,723.08
16-Mar-2018	170996	010-10PV006205 Gambia High Commission - Freetown	2,912,025.00
20-Mar-2018	10085608	009-09PV001806 LIBYAN AFRICAN INVESTMENT CO.	22,281.30
20-Mar-2018	10085627	LTD 020-20PV009465 PERM. SECT BASI AND SEC.	35,067.50
22-Mar-2018	171187	EDUCATION 019-19PV003449 RELIANCE FINANCIAL SERVICES	3,744.00
23-Mar-2018	10085796	COMPANY LTD 013-13PV007339 EBRIMA COLLEY	4,260.80
26-Mar-2018	10085899	008-08PV012121 GAMBIA PORTS AUTHORITY	78,032.00
26-Mar-2018	10085914	007-07PV009147 BALA MUSA JARJU	29,060.91
27-Mar-2018	10085934	001-01PV016425 AFRICELL GAMBIA LTD	11,235.60
28-Mar-2018	10086040	008-08PV012187 MANAGEMENT DEVELOPMENT	42,575.00
28-Mar-2018	171761	INSTITUTE 012-12PV013478 INTERNATIONAL BANK FOR	56,147,389.30

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29-Mar-2018	10086045	RECONSRUCTION AND DEV. 007-07PV009186 LAMIN SILLAH	19,897.91
29-Mar-2018	10086071	008-08PV012289 BIRAN MBYE	10,800.00
29-Mar-2018	10086085	010-10PV006321 ABUBACARR JAH	9,648.00
29-Mar-2018	10086087	010-10PV006325 ELIZABETH M HARDING	9,648.00
29-Mar-2018	10086088	010-10PV006323 FAMARA KASSY GAYE	9,648.00
29-Mar-2018	10086107	022-22PV002269 KS TRADING (KANDEH SOLUTION TRADING)	6,750.00
29-Mar-2018	171786	010-10PV006300 GAMBIA EMBASSY - WASHINGTON	1,699,179.75
29-Mar-2018	171787	010-10PV006304 GAMBIA EMBASSY - WASHINGTON	210,364.21
29-Mar-2018	171790	010-10PV006307 GAMBIA HIGH COMMISSION - ABUJA	817,050.00
29-Mar-2018	171817	010-10PV006314 GAMBIA HIGH COMMISSION	294,231.25
03-Apr-2018	171863	LONDON 010-10PV006330 GAMBIA EMBASSY - WASHINGTON	1,150,000.00
03-Apr-2018	171864	010-10PV006335 GAMBIA HIGH COMMISSION - ABUJA	4,680,000.00
04-Apr-2018	10086188	010-10PV006346 BPI TOURISM & SERVICES	59,797.12
04-Apr-2018	171895	COMPANY LTD 010-10PV006328 Gambia High Commission - Freetown	262,400.00
05-Apr-2018	10086217	001-01PV016515 BAH BM	7,380.00
10-Apr-2018	171960	010-10PV006364 GAMBIA EMBASSY - PARIS	4,383,405.00
10-Apr-2018	171964	010-10PV006359 GAMBIA HIGH COMMISSION -	293,815.35
11-Apr-2018	10086466	DAKAR 007-07PV009276 MARY J MENDY	15,112.00
19-Apr-2018	10086618	001-01PV016713 SECT.GENERAL OFFICE OF	140,000.00
20-Apr-2018	10086825	PRESIDENT 011-11PV003528 NATIONAL WATER & ELECTRICITY	75,000.00
20-Apr-2018	172384	COMPANY LTD 010-10PV006407 GAMBIA EMBASSY - BRUSSELS	824,867.00
23-Apr-2018	10086836	019-19PV003463 GINA MENDEZ	5,364.00
24-Apr-2018	10086773	010-10PV006374 SALIMATOU JALLOW	14,907.22
24-Apr-2018	10086877	007-07PV009285 BASIRU JALLOW	23,400.00
25-Apr-2018	10086814	029-29PV001419 AFRICELL GAMBIA LTD	4,770.00
25-Apr-2018	172823	010-10PV006432 GAMBIA EMBASSY - WASHINGTON	2,197,722.59
25-Apr-2018	172834	010-10PV006375 GAMBIA HIGH COMMISSION -	2,359,899.00
25-Apr-2018	172835	DAKAR 010-10PV006433 GAMBIA HIGH COMMISSION -	1,378,389.53
25-Apr-2018	172836	DAKAR 010-10PV006441 Gambia High Commission - Freetown	262,400.00
02-May-2018	10087121	029-29PV001425 SUNSHINE INSURANCE COMPANY	9,315.00
02-May-2018	172987	LIMITED 010-10PV006480 GAMBIA EMBASSY - WASHINGTON	950,000.00
07-May-2018	173087	010-10PV006512 GAMBIA EMBASSY - BRUSSELS	1,431,646.06
07-May-2018	173088	010-10PV006521 GAMBIA EMBASSY - BRUSSELS	1,652,500.00
07-May-2018	173115	021-21PV006768 GAMBIA EMBASSY TURKEY	42,516.00
08-May-2018	173092	010-10PV006358 Gambia High Commission - Freetown	165,703.00
09-May-2018	10087324	007-07PV009454 MAMAT O CHAM	80,000.00
12-May-2018	173216	010-10PV006541 Gambia High Commission - Freetown	631,250.00
14-May-2018	10087608	008-08PV012362 MADINA AUTOMOTIVE SOLUTIONS	10,575.00
14-May-2018	173286	(MAS) LIMITED 019-19PV003507 GAMBIA INVEST. AND EXPORT	275,866.84
14-May-2018	173292	PROMOTION AGEN 021-21PV006759 DR MARIAM JOOF	120,462.00
17-May-2018	10087882	010-10PV006546 T.K MOTORS LTD	9,315.00
17-May-2018	173393	010-10PV006559 GAMBIA EMBASSY - WASHINGTON	1,568,135.10
17-May-2018	50001547	050-50PV002255 BADEA	111,267.93
18-May-2018	10087964	008-08PV012631 FOROYAA PUBLISHING COMPANY	1,579.50
24-May-2018	10086956	LIMITED 012-12PV013761 MUSTAPHA M B NJABALLY	83,235.60
29-May-2018	174095	021-21PV006896 GAMBIA EMBASSY INDIA	511,894.20
30-May-2018	10088330	011-11PV003621 PARADISE FM	9,270.00
30-May-2018	10088542	017-17PV006045 JANNEH SILLAH MOTOR MECH. &	67,275.00

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30-May-2018	10088543	SPARE PARTS 017-17PV006218 JANNEH SILLAH MOTOR MECH. &	5,382.00
31-May-2018	10088448	SPARE PARTS 008-08PV012624 NASSER FOAM MANUFACTURING	16,200.00
04-Jun-2018	10088567	AND GENERAL ENT. LTD 016-16PV004908 GAMBIA TELECOMMUNICATION CO	7,189.26
05-Jun-2018	10088637	LTD 005-05PV001115 GAMBIA TELECOMMUNICATION CO	1,176.31
06-Jun-2018	10088639	LTD 010-10PV006570 KAIRA CATERING SERVICES	6,750.00
07-Jun-2018	10088739	COMPANY LIMITED 012-12PV014024 QCELL LIMITED	5,940.00
07-Jun-2018	10088771	019-19PV003523 CINDERELLA TRAVEL AND TOURS	65,257.35
07-Jun-2018	50001585	COMPANY LTD 050-50PV002294 INTERNATIONAL FUND FOR	4,632,431.57
07-Jun-2018	50001586	AGRICULTURAL DEVELOPMENT 050-50PV002295 INTERNATIONAL FUND FOR	990,180.61
08-Jun-2018	10088806	AGRICULTURAL DEVELOPMENT 001-01PV017324 NATIONAL WATER & ELECTRICITY	50,000.00
08-Jun-2018	10088807	COMPANY LTD 001-01PV017325 NATIONAL WATER & ELECTRICITY	50,000.00
08-Jun-2018	174642	COMPANY LTD 012-12PV014091 GAMBIA EMBASSY - BRUSSELS	119,598.00
08-Jun-2018	174756	010-10PV006726 EMBASSY OF THE REPUBLIC OF	521,020.00
08-Jun-2018	174760	THE GAMBIA 010-10PV006714 GAMBIA EMBASSY - BRUSSELS	739,492.00
11-Jun-2018	10089022	013-13PV007770 CURATOR OF INTESTATE ESTATES	27,216.00
13-Jun-2018	50001680	050-50PV002296 ABU DHABI	999,076.14
14-Jun-2018	10089140	025-25PV002671 PRIME STATIONERY COMPANY LTD	9,495.00
20-Jun-2018	100892661	019-19PV003496 THE POINT NEWSPAPER	3,105.00
20-Jun-2018	10089326	027-27PV003377 GAMBIA COLLEGE	12,000.00
21-Jun-2018	10089356	008-08PV012771 GAMBIA PORTS AUTHORITY	12,505.00
21-Jun-2018	10089357	008-08PV012772 GAMBIA PORTS AUTHORITY	12,900.00
25-Jun-2018	10089406	001-01PV017547 ABDOUL AZIZ JALLOW	8,234.20
25-Jun-2018	10089424	007-07PV009782 PETER JATTA	17,933.00
25-Jun-2018	10089445	017-17PV006457 NATIONAL WATER & ELECTRICITY	26,347.86
25-Jun-2018	10089449	COMPANY LTD 007-07PV009771 A M J BUSINESS CENTRE	28,350.00
25-Jun-2018	10089480	008-08PV012361 MADINA AUTOMOTIVE SOLUTIONS (MAS) LIMITED	8,100.00
27-Jun-2018	10089638	011-11PV003753 NATIONAL WATER & ELECTRICITY	60,000.00
28-Jun-2018	175384	COMPANY LTD 001-01PV017581 ALFRED MENDY	76,008.00
29-Jun-2018	10089787	013-13PV007988 CIVIL SERVICE REVOLVING LOAN	10,516.60
05-Jul-2018	10089986	SCHEME 019-19PV003672 ISATOU TOURAY	132,258.00
06-Jul-2018	10090030	020-20PV010042 ABDOULIE N BAACHA	40,000.00
09-Jul-2018	175564	010-10PV006835 GAMBIA EMBASSY - RIYADH	1,710,930.00
09-Jul-2018	175565	010-10PV006833 GAMBIA EMBASSY- ADDIS ABABA	2,420,460.00
12-Jul-2018	10090175	001-01PV017777 RAMZIA DIAB GHANIM	29,021.40
12-Jul-2018	10090199	017-17PV006495 UNIVERSITY OF THE GAMBIA	50,000.00
16-Jul-2018	175725	010-10PV006871 GAMBIA EMBASSY - WASHINGTON	1,000,000.00
17-Jul-2018	175769	010-10PV006887 Gambia High Commission - Freetown	506,250.00
24-Jul-2018	10090579	007-07PV009888 FRANCIS BADJIE	17,099.83
24-Jul-2018	10090654	013-13PV008144 FATOU GIBBA	4,551.36
01-Aug-2018	10090967	019-19PV003719 LIBYAN AFRICAN INVESTMENT CO.	77,400.00
02-Aug-2018	176744	LTD 002-02PV004307 PARLIAMENTARY UNION OF THE	528,110.00
03-Aug-2018	10091119	OIC MEMBER STATE (PUIC) 019-19PV003643 EENINBAARA AUTO SERVICES	5,393.38
06-Aug-2018	10091156	012-12PV014512 NATIONAL WATER & ELECTRICITY	24,000.00

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07-Aug-2018	176975	COMPANY LTD 010-10PV007042 GAMBIA EMBASSY INDIA	422,792.00
13-Aug-2018	10091427	008-08PV013144 JAMA'A PHAMACEUTICAL	19,890.00
14-Aug-2018	177566	021-21PV007214 SERREKUNDA HOSPITAL	2,658,962.36
16-Aug-2018	10091543	007-07PV010116 EDRISA NDONGO	41,400.00
16-Aug-2018	10091604	002-02PV004357 EENINBAARA AUTO SERVICES	11,902.50
27-Aug-2018	10091835	020-20PV010268 NATIONAL WATER & ELECTRICITY	60,000.00
27-Aug-2018	10091838	COMPANY LTD 020-20PV010006 PERM. SECT EDUCATION-R 5	105,067.12
10-Sep-2018	178202	010-10PV007148 GAMBIA EMBASSY- MOROCCO	392,103.43
14-Sep-2018	10092499	016-16PV005290 DIRECTOR LAND & SURVEYS	37,656.00
18-Sep-2018	10092639	022-22PV002504 THE PERMANENT SECRETARY	11,700.00
18-Sep-2018	10092658	YOUTH,SPORTS & R 007-07PV010315 BIGGI JALLOW	16,032.71
19-Sep-2018	178406	008-08PV013460 MULIE TRADING	156,489.75
21-Sep-2018	10092795	025-25PV002880 MARIAMA JAJA NOUBA	5,400.00
22-Sep-2018	178780	002-02PV004505 NATIONAL ASSEMBLY REVOLVING	171,476.95
22-Sep-2018	178830	LOAN SCHEME 010-10PV007245 EMBASSY OF THE REPUBLIC OF	640,944.00
22-Sep-2018	178835	THE GAMBIA 010-10PV007233 GAMBIA EMBASSY - BRUSSELS	807,161.00
22-Sep-2018	178839	010-10PV007237 GAMBIA EMBASSY - PARIS	1,112,845.00
22-Sep-2018	178841	010-10PV007235 GAMBIA EMBASSY - WASHINGTON	785,350.00
22-Sep-2018	178842	010-10PV007211 GAMBIA EMBASSY -MADRID	637,914.00
22-Sep-2018	178846	010-10PV007205 GAMBIA EMBASSY TURKEY	770,307.00
22-Sep-2018	178852	010-10PV007207 GAMBIA HIGH COMMISSION -	646,675.00
22-Sep-2018	178854	DAKAR 010-10PV007230 GAMBIA HIGH COMMISSION	685,890.00
22-Sep-2018	178860	LONDON 010-10PV007246 PERMANENT MISSION UN	521,181.00
22-Sep-2018	178945	012-12PV015206 B.I.C'S CFA	52,913.00
22-Sep-2018	178947	012-12PV015208 BANCO DE SABADELL, SA	198,443.00
22-Sep-2018	178949	012-12PV015221 BANK OF CHINA	101,443.00
22-Sep-2018	178954	012-12PV015199 CITI BANK FSB - US\$	143,301.00
22-Sep-2018	178957	012-12PV015201 COMMERCIAL BANK OF ETHIOPIA -	94,562.00
22-Sep-2018	178958	US\$ 012-12PV015197 COMMERZ - GBP	148,859.00
22-Sep-2018	178965	012-12PV015204 GAMBIA EMBASSY - PARIS	113,980.00
22-Sep-2018	178972	012-12PV015225 KREDIET BANK - EUR	111,558.00
22-Sep-2018	178974	012-12PV015195 NATIONAL WEST MINISTER BANK -	122,298.00
22-Sep-2018	178975	KHS - GBP 012-12PV015218 NEDBANK	84,133.00
22-Sep-2018	178982	012-12PV015196 STANDARD CHARTERED BANK SL -	63,367.00
22-Sep-2018	178985	US\$ 012-12PV015224 VTB BANK	120,000.00
25-Sep-2018	10092991	020-20PV010489 ST THERESSES UPPER BASIC	11,573.62
25-Sep-2018	179065	SCHOOL 010-10PV007261 COMMERCIAL BANK OF ETHIOPIA -	761,580.00
26-Sep-2018	10093025	US\$ 001-01PV018087 ABBEY'S TRAVELS AGENCY	58,562.15
26-Sep-2018	10093064	018-18PV002982 NGENGE TOURAY MOTO	8,010.00
26-Sep-2018	10093065	MECHANICAL WORKS 018-18PV002983 NGENGE TOURAY MOTO	8,370.00
27-Sep-2018	179151	MECHANICAL WORKS 012-12PV015283 KOENIG SOLUTIONS FZ LLC	491,607.90
28-Sep-2018	10093130	011-11PV004038 QCELL LIMITED	7,982.91
10-Oct-2018	10093529	025-25PV002930 T.K MOTORS LTD	8,383.50
10-Oct-2018	10093530	025-25PV002931 T.K MOTORS LTD	8,383.50
18-Oct-2018	10093763	011-11PV003496 SOLICITOR GENERAL & LEGAL	39,000.00
18-Oct-2018	10093840	SECRETARY 021-21PV007474 PERM. SECT HEALTH & SOCIAL	17,500.00

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24-Oct-2018	180227	WELFARE 010-10PV007363 GAMBIA EMBASSY- ADDIS ABABA	215,900.55
24-Oct-2018	180229	012-12PV015415 GREEN CLIMATE FUND	1,234,089.12
25-Oct-2018	180337	010-10PV007364 GAMBIA EMBASSY- MOROCCO	439,320.00
29-Oct-2018	10094119	007-07PV010593 INSPECTOR GENERAL OF POLICE	578.00
30-Oct-2018	10094163	001-01PV018861 FRANK MENSAH ELLIOT	96,300.00
01-Nov-2018	10094315	017-17PV006460 NDACHE ENTERPRISE CONSTRUCT	5,940.00
05-Nov-2018	10094420	& GENERAL MERCHANDISE 027-27PV003714 THE GAMBIA INFO	1,050.00
05-Nov-2018	10094421	027-27PV003715 THE GAMBIA INFO	1,050.00
05-Nov-2018	10094433	001-01PV018874 GAMBIA TELECOMMUNICATION CO	2,532.19
06-Nov-2018	10094486	LTD 017-17PV006582 PAGES COMPANY LIMITED	4,500.00
08-Nov-2018	180501	010-10PV007432 GAMBIA EMBASSY -MADRID	2,232,776.03
08-Nov-2018	180518	001-01PV019017 NATIONAL WATER & ELECTRICITY	913,666.17
13-Nov-2018	10094678	COMPANY LTD 016-16PV005553 QCELL LIMITED	12,811.78
14-Nov-2018	180640	016-16PV005580 IYKE CHRIS COMPUTERS	298,080.00
14-Nov-2018	180644	001-01PV019077 ROBERT KENNEDY COLLEGE	122,250.00
15-Nov-2018	10094776	008-08PV013932 LAMIN JATTA	19,353.00
15-Nov-2018	10094779	008-08PV013935 SAMBA JAWO	25,804.00
15-Nov-2018	10094780	008-08PV013936 TIDA BADJIE	25,804.00
16-Nov-2018	10094875	008-08PV013973 ARAMATA JARJUE	25,804.00
16-Nov-2018	10094884	008-08PV013978 MARIAMA JAWNEH	25,804.00
16-Nov-2018	10094887	008-08PV013979 SIRRA KAMASO	25,804.00
19-Nov-2018	10094905	021-21PV007628 PERM. SECT HEALTH & SOCIAL	170,000.00
21-Nov-2018	180888	WELFARE 002-02PV004664 NATIONAL ASSEMBLY REVOLVING	171,915.15
21-Nov-2018	50001782	LOAN SCHEME 050-50PV002536 INTERNATIONAL FUND FOR	478,281.66
22-Nov-2018	181129	AGRICULTURAL DEVELOPMENT 010-10PV007528 GAMBIA EMBASSY INDIA	475,681.00
22-Nov-2018	181139	010-10PV007519 GAMBIA HIGH COMMISSION	646,254.00
23-Nov-2018	10095152	LONDON 008-08PV013996 LAMIN GAI	21,600.00
23-Nov-2018	181245	010-10PV007549 GAMBIA EMBASSY - GENEVA	600,000.00
26-Nov-2018	181305	012-12PV015697 GAMBIA HIGH COMMISSION	122,122.00
26-Nov-2018	181318	LONDON 021-21PV007689 GAMBIA EMBASSY INDIA	49,460.00
26-Nov-2018	181328	012-12PV015706 GAMBIA EMBASSY INDIA	177,466.00
27-Nov-2018	181470	023-23PV006420 TEACHERS CREDIT UNION	2,579.00
03-Dec-2018	10095629	008-08PV014027 THE GAMBIA TELECOMMUNICATION	2,531.92
03-Dec-2018	181671	CELLULAR CO 021-21PV007755 BASSE SUB TREASURY	100,000.00
04-Dec-2018	10095656	013-13PV008881 ALHAGIE CAMARA	11,566.96
10-Dec-2018	181832	020-20PV010915 FAWEGAM	50,000.00
11-Dec-2018	10096074	008-08PV014296 ALAGIE SAIDYKHAN	50,760.00
12-Dec-2018	181960	013-13PV008930 JANJANBUREH SUB TREASURY	92,336.43
13-Dec-2018	10096228	012-12PV015919 NATIONAL WATER & ELECTRICITY	327.18
13-Dec-2018	181989	COMPANY LTD 024-24PV002859 COMMISSIONER-DOMESTIC TAXES	828.00
13-Dec-2018	182042	010-10PV007678 COMMISSIONER-DOMESTIC TAXES	2,220.00
13-Dec-2018	182112	011-11PV004287 COMMISSIONER-DOMESTIC TAXES	1,704.00
13-Dec-2018	182150	023-23PV006530 COMMISSIONER-DOMESTIC TAXES	7,524.00
14-Dec-2018	10096380	008-08PV014192 O. M. TOURAY & Sons Garage	3,600.00
14-Dec-2018	182167	002-02PV004776 COMMISSIONER-DOMESTIC TAXES	2,316.00
14-Dec-2018	182209	025-25PV003084 COMMISSIONER-DOMESTIC TAXES	1,428.00
14-Dec-2018	182225	005-05PV001266 COMMISSIONER-DOMESTIC TAXES	240.00
14-Dec-2018	182237	022-22PV002678 COMMISSIONER-DOMESTIC TAXES	648.00
14-Dec-2018	182260	009-09PV002128 COMMISSIONER-DOMESTIC TAXES	324.00
14-Dec-2018	182276	016-16PV005829 COMMISSIONER-DOMESTIC TAXES	5,472.00

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14-Dec-2018	182299	029-29PV001901 COMMISSIONER-DOMESTIC TAXES	840.00
14-Dec-2018	182317	019-19PV004090 COMMISSIONER-DOMESTIC TAXES	1,332.00
17-Dec-2018	182346	018-18PV003157 COMMISSIONER-DOMESTIC TAXES	1,620.00
17-Dec-2018	182391	001-01PV019614 COMMISSIONER-DOMESTIC TAXES	12,972.00
17-Dec-2018	182442	001-01PV019629 COMMISSIONER-DOMESTIC TAXES	12.00
17-Dec-2018	182479	012-12PV016195 COMMISSIONER-DOMESTIC TAXES	3,804.00
18-Dec-2018	10096471	013-13PV008990 MOMODOU SIDIBEH	5,112.90
18-Dec-2018	10096514	001-01PV019535 NJILENG TRADING	25,128.00
18-Dec-2018	182555	021-21PV007880 COMMISSIONER-DOMESTIC TAXES	37,128.00
19-Dec-2018	10096619	020-20PV009853 BAFA ELECTRICAL	8,685.00
19-Dec-2018	50001825	050-50PV002573 SAUDI FUND FOR DEVELOPMENT	394,800.04
20-Dec-2018	10096856	007-07PV010948 NATIONAL WATER & ELECTRICITY	700.00
20-Dec-2018	182727	COMPANY LTD 022-22PV002679 NATIONAL WATER & ELECTRICITY	86,000.00
20-Dec-2018	182814	COMPANY LTD 017-17PV007232 COMMISSIONER-DOMESTIC TAXES	12,024.00
20-Dec-2018	96501	001-01PV019390 ABDOULAYE CAMARA	25,796.00
20-Dec-2018	96502	001-01PV019379 ALHAGI OUSMAN CEESAY	29,665.40
20-Dec-2018	96503	001-01PV019381 AMIE BOJANG SISOHO	25,796.00
20-Dec-2018	96504	001-01PV019382 Babucar Sowe	25,796.00
20-Dec-2018	96505	001-01PV019388 BIRAN MBOOB	25,796.00
20-Dec-2018	96506	001-01PV019394 EBRIMA BARRY	25,796.00
20-Dec-2018	96507	001-01PV019375 EBRIMA O CAMARA	38,694.00
20-Dec-2018	96508	001-01PV019387 FATOU TOURAY	25,796.00
20-Dec-2018	96509	001-01PV019392 FODAY S K BALAJO	25,796.00
20-Dec-2018	96510	001-01PV019365 H.E. MR. ADAMA BARROW	51,592.00
20-Dec-2018	96511	001-01PV019422 JUMA L C JANNEH	51,592.00
20-Dec-2018	96512	001-01PV019393 KULUTEH MANNEH	25,796.00
20-Dec-2018	96513	001-01PV019385 LAMIN CHAM	25,796.00
20-Dec-2018	96514	001-01PV019368 MAMADOU TANGARA	38,694.00
20-Dec-2018	96515	001-01PV019423 MODOU NJIE	51,592.00
20-Dec-2018	96516	001-01PV019389 MOMODOU JALLOW	25,796.00
20-Dec-2018	96517	001-01PV019678 OMAR JARJU	25,796.00
20-Dec-2018	96518	001-01PV019395 PAPE WALLY DIOUF	51,592.00
20-Dec-2018	96519	001-01PV019677 PIERR MICHEL FAYE	25,796.00
20-Dec-2018	96520	001-01PV019674 SULAYMAN TOURAY	25,796.00
20-Dec-2018	96521	001-01PV019380 Yaya Drammeh	25,796.00
20-Dec-2018	96522	001-01PV019391 YUSUPHA DRAMMEH	25,796.00
20-Dec-2018	96523	001-01PV019676 ZAINAB FAAL	25,796.00
21-Dec-2018	10096814	017-17PV007002 FLY TRAVEL AGENCY	29,333.60
21-Dec-2018	10096826	008-08PV014339 NATIONAL WATER & ELECTRICITY	675.38
21-Dec-2018	182831	COMPANY LTD 001-01PV019728 SEGI UNIVERSITY MALAYSIA	708,900.84
21-Dec-2018	182874	009-09PV002142 SAHAR TRADING ENTERPRISE	30,969.00
24-Dec-2018	183116	008-08PV014418 NASSER FOAM MANUFACTURING	23,400.00
26-Dec-2018	10096967	AND GENERAL ENT. LTD 012-12PV016277 RICHARD GOMEZ	18,921.00
26-Dec-2018	183080	024-24PV002882 GAMBIA PRINTING & PUBLISHING	53,785.00
27-Dec-2018	183379	CORPORATION 009-09PV002155 QCELL LIMITED	15,037.94
27-Dec-2018	183380	009-09PV002149 S M D POLICY MANAGEMENT	74,280.00
28-Dec-2018	183429	ASSOCIATES 010-10PV007712 GAMBIA CONSULATE - JEDDAH	244,219.97
28-Dec-2018	96552	011-11PV004321 BAKARY SANYANG	81,000.00
31-Dec-2018	10096462	017-17PV007250 RICE FARMERS COOPERATIVE	50,000.00
31-Dec-2018	183437	SOCIETY 007-07PV011188 COMMISSIONER-DOMESTIC TAXES	78,876.00
31-Dec-2018	183456	001-01PV019759 SAIHOU SECKA CONSTRUCTION	157,500.00
31-Dec-2018	183484	016-16PV005895 PARADISE SUITE HOTEL	278,743.50
31-Dec-2018	183577	020-20PV011076 COMMISSIONER-DOMESTIC TAXES	179,832.00
31-Dec-2018	183605	008-08PV014495 CHIEF FIRE OFFICER	8,091.67

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31-Dec-2018	183627	008-08PV014527 COMMISSIONER-DOMESTIC TAXES	118,212.00
31-Dec-2018	183674	008-08PV014468 DAM JAH ENTERPRISE	19,350.00
31-Dec-2018	183713	021-21PV006535 THE GAMBIA TELECOMMUNICATION	1,800.00
31-Dec-2018	183793	CELLULAR C 010-10PV007409 HG GAMBIA LTD	14,541.30
31-Dec-2018	183810	025-25PV003057 SWE GAM COMPANY LIMITED	45,333.00
31-Dec-2018	186767	019-19PV003977 NATIONAL WATER & ELECTRICITY	150,000.00
31-Dec-2018	186768	COMPANY LTD 019-19PV003976 NATIONAL WATER & ELECTRICITY	150,000.00
31-Dec-2018	192539	COMPANY LTD 018-18PV003496 COMMISSIONER-DOMESTIC TAXES	62.52
31-Dec-2018	96580	013-13PV009026 MAMIE JOOF	4,562.75
31-Dec-2018	96582	013-13PV009040 GAF COOPERATIVE CREDIT UNION	15.50
31-Dec-2018	96604	018-18PV003184 SILLA BOJANG	16,581.00
31-Dec-2018	96675	020-20PV011005 PERM. SECT-EDUCATION R 2	88,928.49
22-Jan-2019	184193	010-10PV007791 GAMBIA HIGH COMMISSION - ABUJA	1,587,500.00
24-Jan-2019	184503	021-21PV007929 GAMBIA NURSES AND MIDWIVES	15,675.00
28-Jan-2019	184659	ASSOCIATION 020-20PV011135 ST JOHNS SCHOOL FOR DEAF	281,877.88
28-Jan-2019	184737	010-10PV007858 GAMBIA EMBASSY- HAVANA	728,153.19
29-Jan-2019	96850	012-12PV016462 GAMBIA TEACHERS UNION	5,500.00
29-Jan-2019	96852	COOPERATIVE CREDIT UNION 012-12PV016461 RELIANCE FINANCIAL SERVICES	2,000.00
30-Jan-2019	184761	COMPANY LTD 012-12PV016468 ASSOCIATION OF CHARTERED	15,775.98
11-Feb-2019	184982	CERTIFIED ACCOUNTANTS 020-20PV011175 GAMBIA TEACHERS UNION	300,000.00
14-Feb-2019	185152	COOPERATIVE CREDIT UNION 001-01PV020023 ROBERT KENNEDY COLLEGE	124,200.00
14-Feb-2019	50001883	050-50PV002624 INTERNATIONAL DEVELOPMENT	2,516,065.55
14-Feb-2019	50001884	ASSOCIATION 050-50PV002625 INTERNATIONAL DEVELOPMENT	361,069.88
19-Feb-2019	185263	ASSOCIATION 009-09PV002192 T.K MOTORS LTD	10,375.87
20-Feb-2019	97178	013-13PV009248 SEMU FOFANA	18,127.62
21-Feb-2019	185368	013-13PV009319 RELIANCE FINANCIAL SERVICES	65,885.60
21-Feb-2019	97198	COMPANY LTD 013-13PV009341 SEEDY FOFANA	8,580.37
21-Feb-2019	97231	008-08PV014717 MARIAMA JAWNEH	19,410.00
21-Feb-2019	97232	008-08PV014715 MUSA DIBBA	19,410.00
25-Feb-2019	10097104	027-27PV003975 MANAGEMENT DEVELOPMENT	24,500.00
26-Feb-2019	10097142	INSTITUTE 023-23PV006700 MANAGEMENT DEVELOPMENT	8,500.00
26-Feb-2019	186027	INSTITUTE 020-20PV011209 ST THERESES UPPER BASIC	204,795.85
27-Feb-2019	10097187	SCHOOL 007-07PV011541 NATIONAL WATER & ELECTRICITY	947.00
27-Feb-2019	10097207	COMPANY LTD 019-19PV004245 NATIONAL WATER & ELECTRICITY	1,784.00
27-Feb-2019	10097233	COMPANY LTD 009-09PV002218 MANAGEMENT DEVELOPMENT	20,000.00
06-Mar-2019	186261	INSTITUTE 017-17PV007398 THIRD PARTY SPECIAL DEPOSIT	282,551.67
07-Mar-2019	186297	014-14PV000194 OFFICE OF THE OMBUDSMAN	355,000.00
08-Mar-2019	186316	013-13PV009462 THIRD PARTY SPECIAL DEPOSIT	596.66
08-Mar-2019	186317	013-13PV009465 THIRD PARTY SPECIAL DEPOSIT	72,688.88
08-Mar-2019	186318	013-13PV009468 THIRD PARTY SPECIAL DEPOSIT	68,182.74
13-Mar-2019	186401	013-13PV009428 THIRD PARTY SPECIAL DEPOSIT	40,154.91
13-Mar-2019	186420	016-16PV006054 EBRIMA KS DAMPHA	100,434.00
14-Mar-2019	10097634	012-12PV016386 NATIONAL WATER & ELECTRICITY	486.62

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14-Mar-2019	10097704	COMPANY LTD 012-12PV016842 NATIONAL WATER & ELECTRICITY	1,048.96
15-Mar-2019	10097716	COMPANY LTD 012-12PV016828 MANAGEMENT DEVELOPMENT	32,782.00
15-Mar-2019	186466	INSTITUTE 019-19PV004255 THIRD PARTY SPECIAL DEPOSIT	48,822.35
15-Mar-2019	186473	001-01PV020320 THIRD PARTY SPECIAL DEPOSIT	42,341.00
15-Mar-2019	186474	001-01PV020321 THIRD PARTY SPECIAL DEPOSIT	62,513.58
15-Mar-2019	186475	001-01PV020322 THIRD PARTY SPECIAL DEPOSIT	21,452.95
18-Mar-2019	186468	THIRD PARTY SPECIAL DEPOSIT	32,173.00
19-Mar-2019	10097782	002-02PV004993 CLERK NATIONAL ASSEMBLY	29,000.00
19-Mar-2019	10097789	029-29PV002022 MANAGEMENT DEVELOPMENT	85,000.00
19-Mar-2019	186504	INSTITUTE 017-17PV007454 THIRD PARTY SPECIAL DEPOSIT	220,287.78
19-Mar-2019	186505	017-17PV007455 THIRD PARTY SPECIAL DEPOSIT	62,263.89
20-Mar-2019	186545	013-13PV009490 THIRD PARTY SPECIAL DEPOSIT	22,420.00
20-Mar-2019	186548	013-13PV009505 THIRD PARTY SPECIAL DEPOSIT	37,885.17
21-Mar-2019	186608	019-19PV004253 THIRD PARTY SPECIAL DEPOSIT	45,031.69
22-Mar-2019	10097884	013-13PV009561 MARIE KING	2,870.59
23-Mar-2019	186928	002-02PV005037 NATIONAL ASSEMBLY REVOLVING	172,272.43
25-Mar-2019	187184	LOAN SCHEME 020-20PV011332 ST THERESES UPPER BASIC	204,795.85
25-Mar-2019	187202	SCHOOL 010-10PV008173 SALIMATTA TOURAY	171,404.00
25-Mar-2019	187216	027-27PV004024 THIRD PARTY SPECIAL DEPOSIT	565,978.22
26-Mar-2019	187235	009-09PV002243 THIRD PARTY SPECIAL DEPOSIT	50,825.83
26-Mar-2019	187250	007-07PV011622 DELCOM	588,402.67
26-Mar-2019	187256	023-23PV006772 THIRD PARTY SPECIAL DEPOSIT	200,000.00
26-Mar-2019	187270	013-13PV009563 THIRD PARTY SPECIAL DEPOSIT	27,556.94
26-Mar-2019	187271	013-13PV009567 THIRD PARTY SPECIAL DEPOSIT	20,978.74
26-Mar-2019	187273	013-13PV009589 THIRD PARTY SPECIAL DEPOSIT	39,889.10
26-Mar-2019	187274	013-13PV009587 THIRD PARTY SPECIAL DEPOSIT	18,285.59
27-Mar-2019	187323	017-17PV007515 THIRD PARTY SPECIAL DEPOSIT	25,812.50
27-Mar-2019	187371	010-10PV008196 GAMBIA EMBASSY- HAVANA	1,170,914.04
28-Mar-2019	10098210	017-17PV007530 AMET SALLAH	19,509.00
28-Mar-2019	187332	022-22PV002810 THIRD PARTY SPECIAL DEPOSIT	91,920.59
29-Mar-2019	10098234	020-20PV011433 PERM. SECT BASI AND SEC.	51,000.00
01-Apr-2019	187422	EDUCATION 013-13PV009603 THIRD PARTY SPECIAL DEPOSIT	3,098.00
01-Apr-2019	187423	013-13PV009609 THIRD PARTY SPECIAL DEPOSIT	9,024.19
01-Apr-2019	187433	010-10PV008178 GAMBIA EMBASSY - WASHINGTON	358,611.40
02-Apr-2019	187440	013-13PV009616 THIRD PARTY SPECIAL DEPOSIT	17,552.93
03-Apr-2019	50001923	050-50PV002676 Kuwait Fund for Arab Economic	3,557,930.69
03-Apr-2019	50001924	Development 050-50PV002677 Kuwait Fund for Arab Economic	11,799,677.78
03-Apr-2019	50001925	Development 050-50PV002678 Kuwait Fund for Arab Economic	1,794,836.84
03-Apr-2019	50001926	Development 050-50PV002679 Kuwait Fund for Arab Economic	11,052,040.09
03-Apr-2019	50001927	Development 050-50PV002680 Kuwait Fund for Arab Economic	5,446,683.42
		Development	
04-Apr-2019	187461	029-29PV002054 GEOSCIENCE	98,900.00
04-Apr-2019	187494	023-23PV006800 UNITED NATIONS ENVIRONMENT	14,587.75
04-Apr-2019	187512	PROGRAMME 013-13PV009622 THIRD PARTY SPECIAL DEPOSIT	4,176.68
04-Apr-2019	187551	005-05PV001340 ASSOCIATION OF AFRICAN PUBLIC	197,800.00
05-Apr-2019	187533	SERVICES COMMISSIONS 013-13PV009612 THIRD PARTY SPECIAL DEPOSIT	5,588.88
05-Apr-2019	187534	013-13PV009626 THIRD PARTY SPECIAL DEPOSIT	165.83
05-Apr-2019	187535	013-13PV009640 THIRD PARTY SPECIAL DEPOSIT	2,238.33

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05-Apr-2019	187536	013-13PV009646 THIRD PARTY SPECIAL DEPOSIT	497.51
08-Apr-2019	187581	021-21PV008243 CINDERELLA TRAVEL AND TOURS	128,830.00
11-Apr-2019	50001941	COMPANY LTD 050-50PV002698 INTERNATIONAL DEVELOPMENT	2,340,142.18
11-Apr-2019	50001942	ASSOCIATION 050-50PV002700 INTERNATIONAL DEVELOPMENT	226,107.09
11-Apr-2019	50001943	ASSOCIATION 050-50PV002702 INTERNATIONAL DEVELOPMENT	2,232,729.25
11-Apr-2019	50001944	ASSOCIATION 050-50PV002704 INTERNATIONAL DEVELOPMENT	2,248,204.31
12-Apr-2019	187734	ASSOCIATION 009-09PV002273 THIRD PARTY SPECIAL DEPOSIT	15,349.50
15-Apr-2019	187899	001-01PV020570 ARMS TRADE TREATY	20,769.99
17-Apr-2019	10099881	SECRETARAIT 012-12PV017158 YUNUS JAH VIDEO &PHO SER	900.00
17-Apr-2019	188230	020-20PV011469 L.B CAMARA ENTERPRISE	443,520.00
18-Apr-2019	188326	020-20PV011513 FATIMA SENIOR SECONDARY	234,473.07
24-Apr-2019	188444	SCHOO; 007-07PV011937 ANNA PHELICIA WILSON	135,000.00
25-Apr-2019	10100086	001-01PV020770 SAHAR TRADING ENTERPRISE	26,145.00
25-Apr-2019	188514	020-20PV011578 AMERICAN INTERNATIONAL	108,060.00
26-Apr-2019	188466	UNIVERSITY WEST A 010-10PV008295 GAMBIA MISSION - UNITED NATION	1,200,000.00
02-May-2019	188612	013-13PV009812 ASSAN SARR	3,741.41
07-May-2019	10100386	016-16PV006265 BANJUL CITY COUNCIL (BCC)	12,000.00
07-May-2019	188725	010-10PV008338 GAMBIA EMBASSY - BRUSSELS	2,500,000.00
14-May-2019	188893	010-10PV008381 THE GAMBIA TELECOMMUNICATION	9,500.00
15-May-2019	0	CELLULAR CO 001-01PV020357 TRAVEL EXPRESS AGENCY	133,289.50
16-May-2019	10100806	001-01PV020896 GAMBIA HORTICULTURAL	63,000.00
20-May-2019	189072	ENTERPRISE 020-20PV011623 CATHOLIC EDUCATION	6,388,477.24
21-May-2019	189191	SECRETARIAT 021-21PV008407 GAMBIA EMBASSY INDIA	148,410.00
21-May-2019	189192	021-21PV008408 GAMBIA EMBASSY INDIA	722,262.00
21-May-2019	189193	021-21PV008410 GAMBIA EMBASSY INDIA	49,470.00
21-May-2019	189194	021-21PV008424 GAMBIA EMBASSY INDIA	99,120.00
21-May-2019	189243	011-11PV004585 THE GAMBIA CIVIL SERVICE	7,000.00
22-May-2019	189156	COOPERATIVE CREDIT UNION 019-19PV004369 THE GAMBIA CIVIL SERVICE	2,000.00
22-May-2019	189248	COOPERATIVE CREDIT UNION 023-23PV006939 THE GAMBIA CIVIL SERVICE	2,000.00
22-May-2019	189275	COOPERATIVE CREDIT UNION 016-16PV006330 THE GAMBIA CIVIL SERVICE	2,000.00
22-May-2019	189291	COOPERATIVE CREDIT UNION 025-25PV003361 THE GAMBIA CIVIL SERVICE	3,810.00
22-May-2019	189326	COOPERATIVE CREDIT UNION 024-24PV003088 THE GAMBIA CIVIL SERVICE	1,500.00
22-May-2019	189373	COOPERATIVE CREDIT UNION 001-01PV020962 THE GAMBIA CIVIL SERVICE	40,200.00
22-May-2019	189411	COOPERATIVE CREDIT UNION 010-10PV008408 THE GAMBIA CIVIL SERVICE	52,000.00
22-May-2019	189428	COOPERATIVE CREDIT UNION 022-22PV002888 THE GAMBIA CIVIL SERVICE	2,000.00
23-May-2019	189477	COOPERATIVE CREDIT UNION 007-07PV012283 THE GAMBIA CIVIL SERVICE	6,000.00
23-May-2019	189508	COOPERATIVE CREDIT UNION 017-17PV007712 THE GAMBIA CIVIL SERVICE	6,000.00
23-May-2019	189535	COOPERATIVE CREDIT UNION 020-20PV011680 THE GAMBIA CIVIL SERVICE	2,000.00

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23-May-2019	189573	COOPERATIVE CREDIT UNION 021-21PV008464 THE GAMBIA CIVIL SERVICE	6,000.00
23-May-2019	189582	COOPERATIVE CREDIT UNION 027-27PV004176 THE GAMBIA CIVIL SERVICE	2,000.00
23-May-2019	189633	COOPERATIVE CREDIT UNION 012-12PV017461 KOMBO REAL ESTATE	500.00
23-May-2019	189637	012-12PV017425 THE GAMBIA CIVIL SERVICE	37,500.00
23-May-2019	189653	COOPERATIVE CREDIT UNION 008-08PV015454 KOMBO REAL ESTATE	52,500.00
23-May-2019	189669	027-27PV004200 GAMBIA EMBASSY INDIA	89,280.00
24-May-2019	189682	016-16PV006364 TEACHERS CREDIT UNION	10,454.00
24-May-2019	50001982	050-50PV002752 INTERNATIONAL FUND FOR	409,269.44
24-May-2019	50001983	AGRICULTURAL DEVELOPMENT 050-50PV002751 OPEC Fund for International	4,546,336.00
28-May-2019	189768	Development 020-20PV011723 GAMBIA TEACHERS UNION	150,000.00
30-May-2019	189863	COOPERATIVE CREDIT UNION 013-13PV010024 SURAHATA DANSO	5,674.06
03-Jun-2019	10099303	018-18PV003416 HON LAMIN JOBE	57,474.00
03-Jun-2019	189951	013-13PV010072 NYALLING DANSO	36,408.20
10-Jun-2019	190032	013-13PV009973 THIRD PARTY SPECIAL DEPOSIT	23,366.31
11-Jun-2019	190063	013-13PV010108 THIRD PARTY SPECIAL DEPOSIT	1,917.00
11-Jun-2019	190083	010-10PV008370 SATGURU TRAVEL AND TOUR	195,524.30
12-Jun-2019	190075	SERVICES 013-13PV010113 THIRD PARTY SPECIAL DEPOSIT	11,559.00
14-Jun-2019	10099668	019-19PV004451 GAMBIA TELECOMMUNICATION AND	6,000.00
14-Jun-2019	190132	MULTIMEDIA INSTITUTE 013-13PV010117 THIRD PARTY SPECIAL DEPOSIT	1,691.01
14-Jun-2019	190133	013-13PV010119 THIRD PARTY SPECIAL DEPOSIT	3,151.00
18-Jun-2019	190197	001-01PV021286 H.E. ALH. SIR DAWDA KAIRABA	400,000.00
19-Jun-2019	190211	JAWARA 013-13PV010122 THIRD PARTY SPECIAL DEPOSIT	91,809.35
19-Jun-2019	190212	013-13PV010125 THIRD PARTY SPECIAL DEPOSIT	2,311.32
20-Jun-2019	190263	013-13PV010143 THIRD PARTY SPECIAL DEPOSIT	4,741.33
20-Jun-2019	190288	013-13PV010158 THIRD PARTY SPECIAL DEPOSIT	8,975.39
20-Jun-2019	190289	013-13PV010166 THIRD PARTY SPECIAL DEPOSIT	586.00
20-Jun-2019	190290	013-13PV010168 THIRD PARTY SPECIAL DEPOSIT	1,328.00
20-Jun-2019	190291	013-13PV010171 THIRD PARTY SPECIAL DEPOSIT	9,444.00
20-Jun-2019	190292	013-13PV010178 THIRD PARTY SPECIAL DEPOSIT	830.00
20-Jun-2019	190293	013-13PV010194 THIRD PARTY SPECIAL DEPOSIT	28,903.70
21-Jun-2019	190323	029-29PV002231 THIRD PARTY SPECIAL DEPOSIT	195.74
21-Jun-2019	190339	024-24PV003151 THIRD PARTY SPECIAL DEPOSIT	363.50
21-Jun-2019	190355	009-09PV002318 THIRD PARTY SPECIAL DEPOSIT	260.33
21-Jun-2019	190372	022-22PV002959 THIRD PARTY SPECIAL DEPOSIT	1,210.90
21-Jun-2019	190382	005-05PV001402 THIRD PARTY SPECIAL DEPOSIT	1,199.20
21-Jun-2019	190430	012-12PV017694 THIRD PARTY SPECIAL DEPOSIT	7,039.00
21-Jun-2019	190477	017-17PV007901 THIRD PARTY SPECIAL DEPOSIT	22,470.11
21-Jun-2019	190496	018-18PV003465 THIRD PARTY SPECIAL DEPOSIT	439.49
21-Jun-2019	190515	019-19PV004477 THIRD PARTY SPECIAL DEPOSIT	1,791.90
21-Jun-2019	190531	025-25PV003436 THIRD PARTY SPECIAL DEPOSIT	2,688.76
21-Jun-2019	190555	023-23PV007074 TEACHERS CREDIT UNION	3,280.00
21-Jun-2019	190557	023-23PV007063 THIRD PARTY SPECIAL DEPOSIT	5,820.74
21-Jun-2019	190580	007-07PV012550 THIRD PARTY SPECIAL DEPOSIT	362,101.09
21-Jun-2019	190618	011-11PV004692 THIRD PARTY SPECIAL DEPOSIT	1,019.97
21-Jun-2019	190644	001-01PV021409 THIRD PARTY SPECIAL DEPOSIT	49,522.87
21-Jun-2019	190690	010-10PV008578 THIRD PARTY SPECIAL DEPOSIT	53,011.26
21-Jun-2019	190701	002-02PV005285 GAMBIA TEACHERS UNION ISLAMIC	550.00
21-Jun-2019	190710	COOPERATIVE CREDIT U 002-02PV005281 THIRD PARTY SPECIAL DEPOSIT	56.71
21-Jun-2019	190770	016-16PV006460 THIRD PARTY SPECIAL DEPOSIT	8,928.09
21-Jun-2019	190811	020-20PV011861 TEACHERS CREDIT UNION	18,371,383.00

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21-Jun-2019	190813	020-20PV011847 THIRD PARTY SPECIAL DEPOSIT	301,610.24
21-Jun-2019	191068	013-13PV010127 THIRD PARTY SPECIAL DEPOSIT	27,186.64
21-Jun-2019	191069	013-13PV010219 THIRD PARTY SPECIAL DEPOSIT	22,648.00
21-Jun-2019	191070	013-13PV010217 THIRD PARTY SPECIAL DEPOSIT	7,582.40
21-Jun-2019	191071	013-13PV010225 THIRD PARTY SPECIAL DEPOSIT	2,635.32
21-Jun-2019	191072	013-13PV010190 THIRD PARTY SPECIAL DEPOSIT	5,089.27
21-Jun-2019	191073	013-13PV010227 THIRD PARTY SPECIAL DEPOSIT	4,338.57
21-Jun-2019	191074	013-13PV010233 THIRD PARTY SPECIAL DEPOSIT	2,697.14
24-Jun-2019	190741	008-08PV015728 THIRD PARTY SPECIAL DEPOSIT	468,463.34
24-Jun-2019	190848	021-21PV008625 THIRD PARTY SPECIAL DEPOSIT	34,421.82
25-Jun-2019	190868	007-07PV012511 MUHAMMED JAHATEH	14,985.90
25-Jun-2019	190914	009-09PV002327 THIRD PARTY SPECIAL DEPOSIT	50,825.83
25-Jun-2019	190915	009-09PV002328 THIRD PARTY SPECIAL DEPOSIT	50,825.83
25-Jun-2019	190923	010-10PV008548 GAMBIA HIGH COMMISSION	2,571,475.35
01-Jul-2019	191080	LONDON 021-21PV008651 GAMBIA EMBASSY INDIA	49,710.00
03-Jul-2019	191146	013-13PV010220 MEDICAL & HEALTH CREDIT UNION	1,688.00
03-Jul-2019	191149	013-13PV010246 THIRD PARTY SPECIAL DEPOSIT	1,328.00
04-Jul-2019	10101767	001-01PV021330 SATGURU TRAVEL AND TOUR	62,433.00
04-Jul-2019	191141	SERVICES 001-01PV021572 Organisation of African First Ladies	579,207.15
09-Jul-2019	191223	Against HIV/A 013-13PV010261 THIRD PARTY SPECIAL DEPOSIT	5,186.78
09-Jul-2019	191224	013-13PV010253 THIRD PARTY SPECIAL DEPOSIT	22,439.26
09-Jul-2019	191225	013-13PV010259 THIRD PARTY SPECIAL DEPOSIT	10,993.31
09-Jul-2019	191226	013-13PV010271 THIRD PARTY SPECIAL DEPOSIT	9,958.92
11-Jul-2019	191254	008-08PV015835 THIRD PARTY SPECIAL DEPOSIT	399,466.64
11-Jul-2019	191262	019-19PV004501 THIRD PARTY SPECIAL DEPOSIT	377.38
11-Jul-2019	191263	010-10PV008672 THIRD PARTY SPECIAL DEPOSIT	661.85
11-Jul-2019	191264	020-20PV011910 THIRD PARTY SPECIAL DEPOSIT	45,024.74
12-Jul-2019	191291	013-13PV010280 THIRD PARTY SPECIAL DEPOSIT	3,562.66
12-Jul-2019	191292	013-13PV010282 THIRD PARTY SPECIAL DEPOSIT	8,966.29
12-Jul-2019	191293	013-13PV010284 THIRD PARTY SPECIAL DEPOSIT	7,046.48
12-Jul-2019	191294	013-13PV010288 THIRD PARTY SPECIAL DEPOSIT	331.66
17-Jul-2019	191420	013-13PV010294 THIRD PARTY SPECIAL DEPOSIT	63,756.53
17-Jul-2019	191421	013-13PV010298 THIRD PARTY SPECIAL DEPOSIT	4,381.63
17-Jul-2019	191422	013-13PV010300 THIRD PARTY SPECIAL DEPOSIT	942.32
17-Jul-2019	191423	013-13PV010302 THIRD PARTY SPECIAL DEPOSIT	4,310.48
18-Jul-2019	191476	013-13PV010304 THIRD PARTY SPECIAL DEPOSIT	47,567.32
18-Jul-2019	191477	013-13PV010308 THIRD PARTY SPECIAL DEPOSIT	25,874.54
19-Jul-2019	191515	013-13PV010324 THIRD PARTY SPECIAL DEPOSIT	4,741.33
22-Jul-2019	191528	029-29PV002287 CIVIL SERVICE REVOLVING LOAN	23,522.62
22-Jul-2019	191539	SCHEME 029-29PV002285 THIRD PARTY SPECIAL DEPOSIT	195.74
22-Jul-2019	191546	019-19PV004526 CIVIL SERVICE REVOLVING LOAN	21,918.75
22-Jul-2019	191555	SCHEME 019-19PV004524 THIRD PARTY SPECIAL DEPOSIT	1,121.43
22-Jul-2019	191560	009-09PV002364 CIVIL SERVICE REVOLVING LOAN	1,752.78
22-Jul-2019	191565	SCHEME 009-09PV002362 THIRD PARTY SPECIAL DEPOSIT	260.33
22-Jul-2019	191570	022-22PV002989 CIVIL SERVICE REVOLVING LOAN	14,491.25
22-Jul-2019	191581	SCHEME 022-22PV002987 THIRD PARTY SPECIAL DEPOSIT	1,210.90
22-Jul-2019	191585	005-05PV001427 CIVIL SERVICE REVOLVING LOAN	3,138.56
22-Jul-2019	191592	SCHEME 005-05PV001426 THIRD PARTY SPECIAL DEPOSIT	1,199.20
22-Jul-2019	191605	002-02PV005369 CIVIL SERVICE REVOLVING LOAN	1,226.95
22-Jul-2019	191613	SCHEME 002-02PV005370 NATIONAL ASSEMBLY REVOLVING	176,148.99
22-Jul-2019	191621	LOAN SCHEME 002-02PV005367 THIRD PARTY SPECIAL DEPOSIT	56.71

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22-Jul-2019	191631	018-18PV003532 CIVIL SERVICE REVOLVING LOAN	11,621.81
22-Jul-2019	191642	SCHEME 018-18PV003530 THIRD PARTY SPECIAL DEPOSIT	442.13
22-Jul-2019	191656	020-20PV012015 CIVIL SERVICE REVOLVING LOAN	422,353.68
22-Jul-2019	191674	SCHEME 020-20PV012005 THIRD PARTY SPECIAL DEPOSIT	108,462.49
22-Jul-2019	191686	016-16PV006584 CIVIL SERVICE REVOLVING LOAN	42,945.69
22-Jul-2019	191704	SCHEME 016-16PV006579 THIRD PARTY SPECIAL DEPOSIT	8,438.69
23-Jul-2019	191930	011-11PV004756 CIVIL SERVICE REVOLVING LOAN	15,321.12
23-Jul-2019	191943	SCHEME 011-11PV004754 THIRD PARTY SPECIAL DEPOSIT	1,126.88
23-Jul-2019	191953	023-23PV007158 CIVIL SERVICE REVOLVING LOAN	32,919.73
23-Jul-2019	191969	SCHEME 023-23PV007153 THIRD PARTY SPECIAL DEPOSIT	5,805.95
23-Jul-2019	191977	007-07PV012784 CIVIL SERVICE REVOLVING LOAN	12,702.95
23-Jul-2019	191992	SCHEME 007-07PV012781 THIRD PARTY SPECIAL DEPOSIT	352,151.14
23-Jul-2019	192000	024-24PV003195 CIVIL SERVICE REVOLVING LOAN	13,446.90
23-Jul-2019	192009	SCHEME 024-24PV003192 THIRD PARTY SPECIAL DEPOSIT	363.50
23-Jul-2019	192040	012-12PV018045 CIVIL SERVICE REVOLVING LOAN	111,223.77
23-Jul-2019	192056	SCHEME 012-12PV018039 GAMBIA EMBASSY - WASHINGTON	174,627.00
23-Jul-2019	192079	012-12PV018031 THIRD PARTY SPECIAL DEPOSIT	6,560.98
24-Jul-2019	192085	025-25PV003493 CIVIL SERVICE REVOLVING LOAN	8,855.47
24-Jul-2019	192095	SCHEME 025-25PV003490 THIRD PARTY SPECIAL DEPOSIT	3,782.14
24-Jul-2019	192128	021-21PV008799 THIRD PARTY SPECIAL DEPOSIT	32,167.26
24-Jul-2019	192135	027-27PV004313 CIVIL SERVICE REVOLVING LOAN	18,164.55
24-Jul-2019	192155	SCHEME 001-01PV021800 CIVIL SERVICE REVOLVING LOAN	95,722.21
24-Jul-2019	192172	SCHEME 001-01PV021792 THIRD PARTY SPECIAL DEPOSIT	41,229.14
24-Jul-2019	192182	010-10PV008757 CIVIL SERVICE REVOLVING LOAN	17,209.77
24-Jul-2019	192220	SCHEME 010-10PV008729 THIRD PARTY SPECIAL DEPOSIT	52,966.64
24-Jul-2019	192222	008-08PV015981 CIVIL SERVICE REVOLVING LOAN	1,226.95
		SCHEME	
24-Jul-2019	192229	008-08PV015975 THIRD PARTY SPECIAL DEPOSIT	455,981.32
24-Jul-2019	192260	021-21PV008801 CIVIL SERVICE REVOLVING LOAN	148,538.40
24-Jul-2019	192507	SCHEME 029-29PV002239 COMMISSIONER-DOMESTIC TAXES	1,287.57
24-Jul-2019	192535	017-17PV007933 COMMISSIONER-DOMESTIC TAXES	723.59
24-Jul-2019	192537	020-20PV011888 COMMISSIONER-DOMESTIC TAXES	36.63
24-Jul-2019	192538	027-27PV004267 COMMISSIONER-DOMESTIC TAXES	4.07
24-Jul-2019	193536	025-25PV003441 COMMISSIONER-DOMESTIC TAXES	363.72
25-Jul-2019	10102809	008-08PV015462 O. M. TOURAY & Sons Garage	4,590.00
25-Jul-2019	192318	013-13PV010373 THIRD PARTY SPECIAL DEPOSIT	4,014.05
25-Jul-2019	192319	013-13PV010376 THIRD PARTY SPECIAL DEPOSIT	3,845.85
25-Jul-2019	192320	013-13PV010381 THIRD PARTY SPECIAL DEPOSIT	8,434.83
25-Jul-2019	192321	013-13PV010382 THIRD PARTY SPECIAL DEPOSIT	6,810.94
26-Jul-2019	192326	013-13PV010385 THIRD PARTY SPECIAL DEPOSIT	8,539.19
26-Jul-2019	192327	013-13PV010388 THIRD PARTY SPECIAL DEPOSIT	45,098.75
26-Jul-2019	192328	013-13PV010394 THIRD PARTY SPECIAL DEPOSIT	23,926.00
26-Jul-2019	192329	013-13PV010397 THIRD PARTY SPECIAL DEPOSIT	4,660.66
26-Jul-2019	192389	017-17PV008058 CIVIL SERVICE REVOLVING LOAN	86,950.84
26-Jul-2019	192402	SCHEME 017-17PV008036 THIRD PARTY SPECIAL DEPOSIT	21,338.79
26-Jul-2019	192508	019-19PV004491 COMMISSIONER-DOMESTIC TAXES	231.97
26-Jul-2019	192509	021-21PV008540 MEDICAL & HEALTH CREDIT UNION	2,445.00

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26-Jul-2019	192510	022-22PV002971 COMMISSIONER-DOMESTIC TAXES	17,073.58
26-Jul-2019	192511	022-22PV002929 MEDICAL & HEALTH CREDIT UNION	1,554.00
26-Jul-2019	192512	022-22PV002928 CIVIL SERVICE REVOLVING LOAN	17,355.35
26-Jul-2019	192513	SCHEME 022-22PV002940 THIRD PARTY SPECIAL DEPOSIT	1,019.91
26-Jul-2019	192514	019-19PV004442 COMMISSIONER-DOMESTIC TAXES	464.00
26-Jul-2019	192515	012-12PV017595 THIRD PARTY SPECIAL DEPOSIT	645,547.90
26-Jul-2019	192516	012-12PV017601 COMMISSIONER-DOMESTIC TAXES	24.00
26-Jul-2019	192517	012-12PV017569 CIVIL SERVICE REVOLVING LOAN	301,042.53
26-Jul-2019	192518	SCHEME 008-08PV015790 THIRD PARTY SPECIAL DEPOSIT	394,265.36
26-Jul-2019	192519	001-01PV021191 GAMBIA POLICE FORCE	100.00
26-Jul-2019	192524	COOPERATIVE CREDIT U 001-01PV021193 THIRD PARTY SPECIAL DEPOSIT	1.87
26-Jul-2019	192525	001-01PV021224 COMMISSIONER-DOMESTIC TAXES	12.00
26-Jul-2019	192526	010-10PV008631 CIVIL SERVICE REVOLVING LOAN	15,000.00
26-Jul-2019	192527	SCHEME 008-08PV015588 SECT. GEN GAMBIA TEACHER	3,375.00
26-Jul-2019	192528	CREDIT UNION 008-08PV015600 COMMISSIONER-DOMESTIC TAXES	96.00
26-Jul-2019	192529	008-08PV015571 THIRD PARTY SPECIAL DEPOSIT	84.00
26-Jul-2019	192530	008-08PV015570 GAMBIA POLICE FORCE	2,475.00
		COOPERATIVE CREDIT U	
26-Jul-2019	192531	008-08PV015568 INSPECTOR GENERAL OF POLICE	50.00
26-Jul-2019	192532	011-11PV004630 THIRD PARTY SPECIAL DEPOSIT	0.98
26-Jul-2019	192533	005-05PV001392 CIVIL SERVICE REVOLVING LOAN	4,381.97
26-Jul-2019	192534	SCHEME 017-17PV007820 THIRD PARTY SPECIAL DEPOSIT	643.45
26-Jul-2019	192540	001-01PV021480 THIRD PARTY SPECIAL DEPOSIT	3,162.95
26-Jul-2019	192541	012-12PV017830 COMMISSIONER-DOMESTIC TAXES	552.52
31-Jul-2019	192484	013-13PV010401 THIRD PARTY SPECIAL DEPOSIT	546.99
31-Jul-2019	192485	013-13PV010403 THIRD PARTY SPECIAL DEPOSIT	29,829.84
31-Jul-2019	192486	013-13PV010409 THIRD PARTY SPECIAL DEPOSIT	14,695.38
31-Jul-2019	192505	021-21PV008828 MANSAKONKO SUB TREASURY	45,000.00
02-Aug-2019	10103135	013-13PV010420 SALIFU NYASSI	3,003.02
02-Aug-2019	192571	013-13PV010406 THIRD PARTY SPECIAL DEPOSIT	10,637.00
02-Aug-2019	192572	013-13PV010416 THIRD PARTY SPECIAL DEPOSIT	4,887.00
02-Aug-2019	192573	013-13PV010421 THIRD PARTY SPECIAL DEPOSIT	4,355.48
02-Aug-2019	192574	013-13PV010423 THIRD PARTY SPECIAL DEPOSIT	64,546.61
06-Aug-2019	192660	013-13PV010428 THIRD PARTY SPECIAL DEPOSIT	46,684.09
06-Aug-2019	192661	013-13PV010430 THIRD PARTY SPECIAL DEPOSIT	15,076.26
06-Aug-2019	192662	013-13PV010433 THIRD PARTY SPECIAL DEPOSIT	57,328.24
06-Aug-2019	192663	013-13PV010438 THIRD PARTY SPECIAL DEPOSIT	4,898.20
06-Aug-2019	192664	013-13PV010441 THIRD PARTY SPECIAL DEPOSIT	79,332.07
06-Aug-2019	192665	013-13PV010442 THIRD PARTY SPECIAL DEPOSIT	18,005.08
06-Aug-2019	192666	013-13PV010443 THIRD PARTY SPECIAL DEPOSIT	14,438.01
06-Aug-2019	192667	013-13PV010444 THIRD PARTY SPECIAL DEPOSIT	10,773.75
06-Aug-2019	192668	013-13PV010452 THIRD PARTY SPECIAL DEPOSIT	7,210.00
06-Aug-2019	192669	013-13PV010453 THIRD PARTY SPECIAL DEPOSIT	3,544.00
06-Aug-2019	192670	013-13PV010454 THIRD PARTY SPECIAL DEPOSIT	685.33
07-Aug-2019	192680	017-17PV008079 F.A.O	135,160.51
07-Aug-2019	192681	017-17PV008080 F.A.O	106,358.60
07-Aug-2019	192692	013-13PV010458 THIRD PARTY SPECIAL DEPOSIT	5,651.88
07-Aug-2019	192693	013-13PV010460 THIRD PARTY SPECIAL DEPOSIT	46,455.00
07-Aug-2019	192740	013-13PV010463 THIRD PARTY SPECIAL DEPOSIT	11,228.00
07-Aug-2019	192741	013-13PV010465 THIRD PARTY SPECIAL DEPOSIT	19,344.46
07-Aug-2019	192742	013-13PV010466 THIRD PARTY SPECIAL DEPOSIT	3,124.46
07-Aug-2019	192743	013-13PV010470 THIRD PARTY SPECIAL DEPOSIT	3,045.26
08-Aug-2019	192777	013-13PV010472 THIRD PARTY SPECIAL DEPOSIT	2,021.34
08-Aug-2019	192778	013-13PV010474 THIRD PARTY SPECIAL DEPOSIT	2,371.90
08-Aug-2019	192779	013-13PV010370 THIRD PARTY SPECIAL DEPOSIT	23,420.16

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09-Aug-2019	192820	013-13PV010476 THIRD PARTY SPECIAL DEPOSIT	31,897.13
13-Aug-2019	192845	013-13PV010481 THIRD PARTY SPECIAL DEPOSIT	9,657.99
13-Aug-2019	192846	013-13PV010482 THIRD PARTY SPECIAL DEPOSIT	25,080.00
14-Aug-2019	10103547	007-07PV012844 ALVARENGA TRAVEL AGENCY LTD	77,644.85
16-Aug-2019	10103644	012-12PV018264 GAMBIA RADIO AND TELEVISION	3,540.00
19-Aug-2019	192916	SERVICES 013-13PV010503 THIRD PARTY SPECIAL DEPOSIT	13,342.61
20-Aug-2019	10103692	008-08PV015479 GAMBIA PORTS AUTHORITY	5,550.00
20-Aug-2019	10103747	011-11PV004735 UNISON SERVICES LIMITED	73,845.00
20-Aug-2019	10103748	012-12PV018408 BAYE TRADING	33,300.00
21-Aug-2019	193057	025-25PV003551 THIRD PARTY SPECIAL DEPOSIT	3,785.19
22-Aug-2019	193013	024-24PV003232 STANDARD CHARTERED BANK	32,534.00
22-Aug-2019	193015	(SALARY) 024-24PV003239 THIRD PARTY SPECIAL DEPOSIT	363.50
22-Aug-2019	193026	005-05PV001453 THIRD PARTY SPECIAL DEPOSIT	1,199.20
22-Aug-2019	193039	009-09PV002405 THIRD PARTY SPECIAL DEPOSIT	260.33
22-Aug-2019	193075	019-19PV004617 THIRD PARTY SPECIAL DEPOSIT	1,770.07
22-Aug-2019	193117	023-23PV007245 THIRD PARTY SPECIAL DEPOSIT	5,811.70
22-Aug-2019	193145	020-20PV012145 THIRD PARTY SPECIAL DEPOSIT	99,797.79
22-Aug-2019	193235	013-13PV010523 THIRD PARTY SPECIAL DEPOSIT	55,440.68
22-Aug-2019	193236	013-13PV010528 THIRD PARTY SPECIAL DEPOSIT	10,405.35
22-Aug-2019	193237	013-13PV010531 THIRD PARTY SPECIAL DEPOSIT	20,797.03
22-Aug-2019	193238	013-13PV010533 THIRD PARTY SPECIAL DEPOSIT	11,315.88
22-Aug-2019	193239	013-13PV010535 THIRD PARTY SPECIAL DEPOSIT	7,839.48
22-Aug-2019	193240	013-13PV010537 THIRD PARTY SPECIAL DEPOSIT	13,484.00
23-Aug-2019	193165	002-02PV005494 THIRD PARTY SPECIAL DEPOSIT	309.06
23-Aug-2019	193187	022-22PV003026 THIRD PARTY SPECIAL DEPOSIT	1,814.78
23-Aug-2019	193206	029-29PV002334 THIRD PARTY SPECIAL DEPOSIT	195.74
23-Aug-2019	193224	018-18PV003604 THIRD PARTY SPECIAL DEPOSIT	276.32
23-Aug-2019	193278	011-11PV004866 THIRD PARTY SPECIAL DEPOSIT	1,130.00
23-Aug-2019	193306	017-17PV008171 THIRD PARTY SPECIAL DEPOSIT	19,645.34
23-Aug-2019	193328	007-07PV012999 THIRD PARTY SPECIAL DEPOSIT	364,424.42
23-Aug-2019	193356	001-01PV022107 THIRD PARTY SPECIAL DEPOSIT	42,302.45
23-Aug-2019	193366	012-12PV018474 AGRICULTURAL WORKERS	3,200.00
23-Aug-2019	193388	ASSOCIATION OF CORP. CRED. UN 012-12PV018487 GAMBIA EMBASSY - RIYADH	83,042.00
23-Aug-2019	193411	012-12PV018480 THIRD PARTY SPECIAL DEPOSIT	5,611.45
23-Aug-2019	193464	010-10PV008889 THIRD PARTY SPECIAL DEPOSIT	52,970.33
23-Aug-2019	193467	016-16PV006674 AGRICULTURAL WORKERS	3,462.19
23-Aug-2019	193493	ASSOCIATION OF CORP. CRED. UN 016-16PV006681 THIRD PARTY SPECIAL DEPOSIT	7,271.19
23-Aug-2019	193538	021-21PV008924 AGRICULTURAL WORKERS	2,956.00
23-Aug-2019	193567	ASSOCIATION OF CORP. CRED. UN 021-21PV008934 THIRD PARTY SPECIAL DEPOSIT	34,417.62
23-Aug-2019	193585	008-08PV016242 THIRD PARTY SPECIAL DEPOSIT	433,824.11
23-Aug-2019	193594	022-22PV003035 NATIONAL YOUTH SERVICE	500,000.00
28-Aug-2019	10104134	SCHEME 007-07PV013023 EBRIMA JAMMEH	9,210.46
29-Aug-2019	193652	012-12PV018533 African Institute of Management	75,195.00
02-Sep-2019	10104356	Science (AIMS) 020-20PV012163 LOWE KATIM	30,760.00
03-Sep-2019	193731	013-13PV010545 THIRD PARTY SPECIAL DEPOSIT	61,741.93
03-Sep-2019	193732	013-13PV010548 THIRD PARTY SPECIAL DEPOSIT	17,270.99
03-Sep-2019	193733	013-13PV010550 THIRD PARTY SPECIAL DEPOSIT	7,285.60
04-Sep-2019	193748	013-13PV010541 THIRD PARTY SPECIAL DEPOSIT	2,005.66
04-Sep-2019	193749	013-13PV010543 THIRD PARTY SPECIAL DEPOSIT	6,364.03
06-Sep-2019	10104566	008-08PV016274 BAKERY YAHARR CATERING	4,500.00
06-Sep-2019	10104578	SERVICES 016-16PV006739 AB TRADING & PRINTING SERVICES	1,980.00
11-Sep-2019	10104691	001-01PV022179 KENO AUTO PRODUCT AND	10,867.50

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19-Sep-2019	10105121	ENGINEERING 027-27PV004436 GAMBIA RADIO AND TELEVISION	1,050.00
19-Sep-2019	50002128	SERVICES 050-50PV002916 EXPORT-IMPORT BANK OF INDIA	27,033,071.32
20-Sep-2019	10105161	021-21PV009037 NATIONAL WATER & ELECTRICITY	6,219.00
20-Sep-2019	194141	COMPANY LTD 023-23PV007370 JANJANBUREH SUB TREASURY -	85,110.00
20-Sep-2019	194149	SALARIES 023-23PV007345 THE GAMBIA CIVIL SERVICE	2,000.00
20-Sep-2019	194150	COOPERATIVE CREDIT UNION 023-23PV007362 THIRD PARTY SPECIAL DEPOSIT	4,970.57
20-Sep-2019	194160	009-09PV002422 THIRD PARTY SPECIAL DEPOSIT	260.33
20-Sep-2019	194171	005-05PV001474 THIRD PARTY SPECIAL DEPOSIT	1,199.20
20-Sep-2019	194187	024-24PV003305 THE GAMBIA CIVIL SERVICE	3,500.00
20-Sep-2019	194188	COOPERATIVE CREDIT UNION 024-24PV003320 THIRD PARTY SPECIAL DEPOSIT	363.50
20-Sep-2019	194207	029-29PV002416 THIRD PARTY SPECIAL DEPOSIT	2,970.24
20-Sep-2019	194283	011-11PV004939 THE GAMBIA CIVIL SERVICE	7,000.00
20-Sep-2019	194284	COOPERATIVE CREDIT UNION 011-11PV004957 THIRD PARTY SPECIAL DEPOSIT	1,132.64
21-Sep-2019	194225	018-18PV003655 THIRD PARTY SPECIAL DEPOSIT	593.66
21-Sep-2019	194241	025-25PV003597 THIRD PARTY SPECIAL DEPOSIT	4,644.94
21-Sep-2019	194262	002-02PV005592 THIRD PARTY SPECIAL DEPOSIT	9,076.20
21-Sep-2019	194300	022-22PV003087 THIRD PARTY SPECIAL DEPOSIT	1,525.62
21-Sep-2019	194339	007-07PV013146 THE GAMBIA CIVIL SERVICE	6,000.00
21-Sep-2019	194340	COOPERATIVE CREDIT UNION 007-07PV013169 THIRD PARTY SPECIAL DEPOSIT	350,597.32
21-Sep-2019	194357	019-19PV004654 THE GAMBIA CIVIL SERVICE	2,000.00
21-Sep-2019	194358	COOPERATIVE CREDIT UNION 019-19PV004669 THIRD PARTY SPECIAL DEPOSIT	2,104.73
21-Sep-2019	194395	021-21PV009074 JANJANBUREH SUB TREASURY -	234,716.00
21-Sep-2019	194400	SALARIES 021-21PV009064 SECRETARY GAPHO SUBS	7,650.00
21-Sep-2019	194406	021-21PV009043 THE GAMBIA CIVIL SERVICE	6,000.00
21-Sep-2019	194407	COOPERATIVE CREDIT UNION 021-21PV009067 THIRD PARTY SPECIAL DEPOSIT	38,043.55
21-Sep-2019	194426	016-16PV006783 THIRD PARTY SPECIAL DEPOSIT	7,289.83
21-Sep-2019	194439	017-17PV008275 JANJANBUREH SUB TREASURY -	337,681.00
21-Sep-2019	194444	SALARIES 017-17PV008248 THE GAMBIA CIVIL SERVICE	6,000.00
21-Sep-2019	194445	COOPERATIVE CREDIT UNION 017-17PV008269 THIRD PARTY SPECIAL DEPOSIT	19,390.87
21-Sep-2019	194451	016-16PV006791 JANJANBUREH SUB TREASURY -	45,983.00
21-Sep-2019	194455	SALARIES 016-16PV006763 THE GAMBIA CIVIL SERVICE	2,000.00
23-Sep-2019	194501	COOPERATIVE CREDIT UNION 012-12PV018762 THIRD PARTY SPECIAL DEPOSIT	7,887.29
23-Sep-2019	194528	020-20PV012301 THIRD PARTY SPECIAL DEPOSIT	98,595.50
23-Sep-2019	194551	008-08PV016521 JANJANBUREH SUB TREASURY -	29,858.00
23-Sep-2019	194560	SALARIES 008-08PV016507 THIRD PARTY SPECIAL DEPOSIT	454,108.50
23-Sep-2019	194584	001-01PV022435 THIRD PARTY SPECIAL DEPOSIT	42,540.67
24-Sep-2019	10105291	027-27PV004444 GAMBIA RADIO AND TELEVISION	1,650.00
24-Sep-2019	10105292	SERVICES 027-27PV004445 GAMBIA RADIO AND TELEVISION	1,475.00
24-Sep-2019	10105317	SERVICES 020-20PV012276 SOSSEH HADDY	16,959.00
24-Sep-2019	194598	001-01PV022397 ROBERT KENNEDY COLLEGE	128,775.00
24-Sep-2019	194624	010-10PV009044 GAMBIA EMBASSY INDIA	423,996.00
24-Sep-2019	194642	010-10PV009033 THIRD PARTY SPECIAL DEPOSIT	146,116.83
24-Sep-2019	194692	020-20PV012273 GAMBIA TEACHERS UNION	35,917,955.02

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24-Sep-2019	50002141	COOPERATIVE CREDIT UNION 050-50PV002927 OPEC Fund for International	784,553.43
25-Sep-2019	10105338	Development 008-08PV016446 UNIVERSITY OF THE GAMBIA	60,000.00
26-Sep-2019	10105385	012-12PV018813 PA MODOU SARR	1,862.87
26-Sep-2019	10105450	013-13PV010674 LOUIE GOMEZ	67,208.88
26-Sep-2019	10105453	010-10PV008984 ATLANTIC HOTEL	2,861.77
26-Sep-2019	10105456	010-10PV008983 GAMBIA POSTAL SERVICES CORP	3,615.00
27-Sep-2019	10105529	GAMPOST 021-21PV009098 DEMBO DIBBA	75,600.00
30-Sep-2019	194775	021-21PV009103 GAMBIA EMBASSY - PARIS	50,060.00
01-Oct-2019	10105603	020-20PV012269 PERM. SECT-EDUCATION R 2	36,000.00
03-Oct-2019	10105754	021-21PV009112 AHMADOU LAMIN SAMATEH	18,888.00
03-Oct-2019	194862	013-13PV010685 THIRD PARTY SPECIAL DEPOSIT	39,252.89
03-Oct-2019	194864	013-13PV010682 THIRD PARTY SPECIAL DEPOSIT	2,696.92
03-Oct-2019	194865	013-13PV010706 THIRD PARTY SPECIAL DEPOSIT	7,614.00
03-Oct-2019	194866	013-13PV010709 THIRD PARTY SPECIAL DEPOSIT	12,235.00
03-Oct-2019	194867	013-13PV010711 THIRD PARTY SPECIAL DEPOSIT	13,622.73
03-Oct-2019	194868	013-13PV010714 THIRD PARTY SPECIAL DEPOSIT	26,998.11
03-Oct-2019	194869	013-13PV010716 THIRD PARTY SPECIAL DEPOSIT	64,246.06
03-Oct-2019	194870	013-13PV010718 THIRD PARTY SPECIAL DEPOSIT	13,748.25
03-Oct-2019	194871	013-13PV010713 THIRD PARTY SPECIAL DEPOSIT	19,136.27
03-Oct-2019	194872	013-13PV010720 THIRD PARTY SPECIAL DEPOSIT	5,757.17
03-Oct-2019	194881	013-13PV010693 THIRD PARTY SPECIAL DEPOSIT	41,018.33
03-Oct-2019	194882	013-13PV010696 THIRD PARTY SPECIAL DEPOSIT	49,393.00
03-Oct-2019	194883	013-13PV010698 THIRD PARTY SPECIAL DEPOSIT	895.34
03-Oct-2019	194884	013-13PV010700 THIRD PARTY SPECIAL DEPOSIT	543.00
03-Oct-2019	194885	013-13PV010715 THIRD PARTY SPECIAL DEPOSIT	41,448.38
04-Oct-2019	10105808	025-25PV003616 AFRICELL GAMBIA LTD	25,671.85
04-Oct-2019	10105845	008-08PV016599 Alhagie E Secka	25,184.00
04-Oct-2019	10105846	008-08PV016600 Alhagie E Secka	18,888.00
07-Oct-2019	194912	013-13PV010722 THIRD PARTY SPECIAL DEPOSIT	58,680.19
07-Oct-2019	194913	013-13PV010725 THIRD PARTY SPECIAL DEPOSIT	27,205.37
07-Oct-2019	194914	013-13PV010729 THIRD PARTY SPECIAL DEPOSIT	1,955.00
07-Oct-2019	194915	013-13PV010732 THIRD PARTY SPECIAL DEPOSIT	1,328.00
09-Oct-2019	10105998	001-01PV022575 MOMODOU BADJIE	18,699.00
10-Oct-2019	10106039	018-18PV003704 CHIKATEX INTER. BIZ	1,170.00
10-Oct-2019	10106066	010-10PV008834 ABBEY'S TRAVELS AGENCY	95,707.81
10-Oct-2019	10106072	010-10PV008944 GAMBIA TELECOMMUNICATION CO	14,231.04
10-Oct-2019	10106076	LTD 019-19PV004699 ABBEY'S TRAVELS AGENCY	55,012.39
10-Oct-2019	10106083	008-08PV016659 NATIONAL WATER & ELECTRICITY	6,601.13
10-Oct-2019	195003	COMPANY LTD 007-07PV013303 APS BANK LTD	143,129.00
10-Oct-2019	195022	013-13PV010759 FATIMA SOSSEH	260,196.48
10-Oct-2019	195027	013-13PV010734 THIRD PARTY SPECIAL DEPOSIT	24,905.81
10-Oct-2019	195028	013-13PV010739 THIRD PARTY SPECIAL DEPOSIT	19,032.74
10-Oct-2019	195029	013-13PV010742 THIRD PARTY SPECIAL DEPOSIT	16,203.97
10-Oct-2019	195030	013-13PV010743 THIRD PARTY SPECIAL DEPOSIT	16,496.51
10-Oct-2019	195031	013-13PV010749 THIRD PARTY SPECIAL DEPOSIT	43,504.55
10-Oct-2019	195032	013-13PV010752 THIRD PARTY SPECIAL DEPOSIT	45,071.62
10-Oct-2019	195033	013-13PV010756 THIRD PARTY SPECIAL DEPOSIT	48,150.96
10-Oct-2019	195034	013-13PV010760 THIRD PARTY SPECIAL DEPOSIT	4,813.32
10-Oct-2019	195035	013-13PV010762 THIRD PARTY SPECIAL DEPOSIT	17,124.00
10-Oct-2019	195036	013-13PV010763 THIRD PARTY SPECIAL DEPOSIT	7,009.67
15-Oct-2019	10106186	012-12PV018915 CLANCE AUTO PARTS	7,920.00
15-Oct-2019	10106242	027-27PV004526 DEMBO'S SPRING ROLLS SERVICES	1,350.00
15-Oct-2019	195113	012-12PV018967 SOFT TECH CONSULTANTS	17,409,788.24
16-Oct-2019	10106338	008-08PV016319 GAMBIA PORTS AUTHORITY	8,900.00
16-Oct-2019	10106339	008-08PV016320 GAMBIA PORTS AUTHORITY	5,400.00
16-Oct-2019	10106340	008-08PV016322 GAMBIA PORTS AUTHORITY	10,100.00

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16-Oct-2019	195121	013-13PV010770 THIRD PARTY SPECIAL DEPOSIT	16,048.12
17-Oct-2019	10106400	020-20PV012383 GAMBIA RADIO AND TELEVISION	1,050.00
17-Oct-2019	10106401	SERVICES 010-10PV009152 GAMBIA POSTAL SERVICES CORP	3,685.00
18-Oct-2019	195220	GAMPOST THIRD PARTY SPECIAL DEPOSIT	13,345.66
19-Oct-2019	195241	009-09PV002447 THIRD PARTY SPECIAL DEPOSIT	260.33
19-Oct-2019	195264	002-02PV005713 THIRD PARTY SPECIAL DEPOSIT	506.63
19-Oct-2019	195281	025-25PV003648 THIRD PARTY SPECIAL DEPOSIT	2,915.19
19-Oct-2019	195294	005-05PV001493 THIRD PARTY SPECIAL DEPOSIT	1,199.20
19-Oct-2019	195314	011-11PV005020 THIRD PARTY SPECIAL DEPOSIT	1,731.64
21-Oct-2019	10100004	001-01PV022654 NATIONAL WATER & ELECTRICITY	31,950.00
21-Oct-2019	10106600	COMPANY LTD 008-08PV016750 TAKAFUL GAMBIA LTD	4,605.75
21-Oct-2019	10106601	008-08PV016751 TAKAFUL GAMBIA LTD	5,175.00
21-Oct-2019	195352	022-22PV003145 THIRD PARTY SPECIAL DEPOSIT	1,528.74
21-Oct-2019	195369	024-24PV003385 THIRD PARTY SPECIAL DEPOSIT	363.50
21-Oct-2019	195387	029-29PV002452 THIRD PARTY SPECIAL DEPOSIT	1,373.37
21-Oct-2019	195405	018-18PV003746 THIRD PARTY SPECIAL DEPOSIT	2,261.64
21-Oct-2019	195431	007-07PV013421 THIRD PARTY SPECIAL DEPOSIT	350,117.79
21-Oct-2019	195527	012-12PV019028 THIRD PARTY SPECIAL DEPOSIT	4,707.83
22-Oct-2019	195448	013-13PV010817 THIRD PARTY SPECIAL DEPOSIT	5,585.53
22-Oct-2019	195466	013-13PV010790 THIRD PARTY SPECIAL DEPOSIT	70,985.11
22-Oct-2019	195544	019-19PV004734 THIRD PARTY SPECIAL DEPOSIT	2,110.47
22-Oct-2019	195589	020-20PV012423 THIRD PARTY SPECIAL DEPOSIT	288,298.16
22-Oct-2019	195614	023-23PV007472 THIRD PARTY SPECIAL DEPOSIT	5,036.74
22-Oct-2019	195654	017-17PV008435 THIRD PARTY SPECIAL DEPOSIT	17,829.39
22-Oct-2019	195684	016-16PV006880 THIRD PARTY SPECIAL DEPOSIT	7,709.32
23-Oct-2019	195709	010-10PV009215 EMBASSY OF THE REPUBLIC OF	478,715.00
23-Oct-2019	195718	THE GAMBIA 010-10PV009207 GAMBIA EMBASSY - PARIS	951,075.00
23-Oct-2019	195721	010-10PV009179 GAMBIA EMBASSY -MADRID	809,275.00
23-Oct-2019	195723	010-10PV009209 GAMBIA EMBASSY INDIA	426,726.00
23-Oct-2019	195730	010-10PV009175 GAMBIA HIGH COMMISSION -	810,618.00
23-Oct-2019	195741	DAKAR 010-10PV009197 THIRD PARTY SPECIAL DEPOSIT	52,747.36
23-Oct-2019	197592	008-08PV016813 THIRD PARTY SPECIAL DEPOSIT	449,464.32
23-Oct-2019	197618	001-01PV022775 THIRD PARTY SPECIAL DEPOSIT	42,553.42
23-Oct-2019	197650	021-21PV009233 THIRD PARTY SPECIAL DEPOSIT	42,131.57
24-Oct-2019	10106783	001-01PV022795 INSPECTOR GENERAL OF POLICE	300.00
25-Oct-2019	10106879	016-16PV006911 AFRICELL GAMBIA LTD	18,000.00
25-Oct-2019	197733	013-13PV010831 THIRD PARTY SPECIAL DEPOSIT	5,976.00
29-Oct-2019	10106945	018-18PV003727 GAMBIA RADIO AND TELEVISION	6,900.00
		SERVICES	
29-Oct-2019	10106966	008-08PV016841 LAMIN JAMMEH	18,771.00
29-Oct-2019	10106974	001-01PV022830 LAMIN SANNEH	19,446.00
29-Oct-2019	197795	013-13PV010826 THIRD PARTY SPECIAL DEPOSIT	26,829.01
29-Oct-2019	197796	013-13PV010829 THIRD PARTY SPECIAL DEPOSIT	3,563.02
29-Oct-2019	197797	013-13PV010834 THIRD PARTY SPECIAL DEPOSIT	17,178.37
30-Oct-2019	10107051	027-27PV004559 AMERICAN INTERNATIONAL	45,000.00
31-Oct-2019	10107134	UNIVERSITY WEST A 016-16PV006924 NATIONAL WATER & ELECTRICITY	100,000.00
31-Oct-2019	10107139	COMPANY LTD 012-12PV019151 GAMBIA RADIO AND TELEVISION	4,200.00
05-Nov-2019	10107255	SERVICES 023-23PV007513 EENINBAARA AUTO SERVICES	8,590.50
05-Nov-2019	197923	013-13PV010836 THIRD PARTY SPECIAL DEPOSIT	15,135.00
05-Nov-2019	197924	013-13PV010838 THIRD PARTY SPECIAL DEPOSIT	18,411.33
05-Nov-2019	197925	013-13PV010840 THIRD PARTY SPECIAL DEPOSIT	28,024.25
05-Nov-2019	197926	013-13PV010844 THIRD PARTY SPECIAL DEPOSIT	8,789.56
05-Nov-2019	197927	013-13PV010847 THIRD PARTY SPECIAL DEPOSIT	7,331.00

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05-Nov-2019	197928	013-13PV010849 THIRD PARTY SPECIAL DEPOSIT	2,591.42
05-Nov-2019	197929	013-13PV010851 THIRD PARTY SPECIAL DEPOSIT	11,238.58
05-Nov-2019	197930	013-13PV010853 THIRD PARTY SPECIAL DEPOSIT	1,416.00
06-Nov-2019	197977	012-12PV019165 IS EVOLUTIONS CONSULT LIMITED	508,835.60
06-Nov-2019	197988	013-13PV010860 THIRD PARTY SPECIAL DEPOSIT	8,675.00
06-Nov-2019	197989	013-13PV010855 THIRD PARTY SPECIAL DEPOSIT	99,232.68
06-Nov-2019	197990	013-13PV010856 THIRD PARTY SPECIAL DEPOSIT	18,620.13
08-Nov-2019	10107487	021-21PV009264 ALHAJI FABAKARY CEESAY	5,400.00
11-Nov-2019	10107490	021-21PV009265 KEBBA DUKURAY	16,200.00
11-Nov-2019	10107507	013-13PV010874 HADDY MANGA	16,622.62
11-Nov-2019	10107531	016-16PV006977 NATIONAL WATER & ELECTRICITY	95,000.00
11-Nov-2019	198048	COMPANY LTD 013-13PV010863 THIRD PARTY SPECIAL DEPOSIT	10,039.30
11-Nov-2019	198049	013-13PV010865 THIRD PARTY SPECIAL DEPOSIT	26,729.30
11-Nov-2019	198050	013-13PV010868 THIRD PARTY SPECIAL DEPOSIT	2,878.11
11-Nov-2019	198051	013-13PV010871 THIRD PARTY SPECIAL DEPOSIT	27,197.48
11-Nov-2019	198052	013-13PV010880 THIRD PARTY SPECIAL DEPOSIT	4,561.00
11-Nov-2019	198062	015-15PV000221 UNITED NATIONS DEVELOPMENT	2,199,997.80
12-Nov-2019	198069	PROGRAMME 001-01PV022945 UNIVERSITY OF ABERDEEN, UNITED	162,225.00
12-Nov-2019	198094	KINGDOM 019-19PV004786 THIRD PARTY SPECIAL DEPOSIT	79,757.90
12-Nov-2019	198095	019-19PV004788 THIRD PARTY SPECIAL DEPOSIT	39,762.26
13-Nov-2019	198089	013-13PV010877 THIRD PARTY SPECIAL DEPOSIT	37,923.98
13-Nov-2019	198090	013-13PV010885 THIRD PARTY SPECIAL DEPOSIT	6,986.00
14-Nov-2019	10107772	012-12PV019254 CHINTI ENTERPRISE	3,420.00
14-Nov-2019	10107773	012-12PV019255 CHINTI ENTERPRISE	3,060.00
14-Nov-2019	10107780	017-17PV008503 GAMBIA BUREAU OF STATISTICS	19,000.00
14-Nov-2019	198161	020-20PV012511 THIRD PARTY SPECIAL DEPOSIT	2,999,268.14
14-Nov-2019	198166	019-19PV004784 THIRD PARTY SPECIAL DEPOSIT	48,822.23
15-Nov-2019	10107836	001-01PV023101 SECT.GENERAL OFFICE OF	52,000.00
15-Nov-2019	50002257	PRESIDENT 050-50PV002975 INTERNATIONAL FUND FOR	7,519,673.60
18-Nov-2019	10107839	AGRICULTURAL DEVELOPMENT 021-21PV009275 MARLMARIAM TECHNOLOGICAL	8,550.00
18-Nov-2019	10107840	SOLUTIONS 021-21PV009277 GURU NANAK ENTERPRISE	6,750.00
18-Nov-2019	10107852	008-08PV016326 GAMBIA PORTS AUTHORITY	5,600.00
18-Nov-2019	10107853	008-08PV016591 GAMBIA PORTS AUTHORITY	12,500.00
18-Nov-2019	10107854	008-08PV016593 GAMBIA PORTS AUTHORITY	5,450.00
18-Nov-2019	198230	013-13PV010884 THIRD PARTY SPECIAL DEPOSIT	526.66
18-Nov-2019	198231	013-13PV010887 THIRD PARTY SPECIAL DEPOSIT	24,960.99
18-Nov-2019	198232	013-13PV010889 THIRD PARTY SPECIAL DEPOSIT	21,751.28
18-Nov-2019	198233	013-13PV010892 THIRD PARTY SPECIAL DEPOSIT	1,956.90
18-Nov-2019	198260	021-21PV009318 THIRD PARTY SPECIAL DEPOSIT	1,507,967.92
18-Nov-2019	198328	010-10PV009310 GAMBIA MISSION - UNITED NATION	647,951.40
19-Nov-2019	198266	023-23PV007552 THIRD PARTY SPECIAL DEPOSIT	333,333.33
20-Nov-2019	10108062	019-19PV004801 NATIONAL WATER & ELECTRICITY	20,000.00
20-Nov-2019	198307	COMPANY LTD 013-13PV010898 THIRD PARTY SPECIAL DEPOSIT	16,665.36
20-Nov-2019	198308	013-13PV010903 THIRD PARTY SPECIAL DEPOSIT	1,127.34
20-Nov-2019	198309	013-13PV010907 THIRD PARTY SPECIAL DEPOSIT	3,023.24
20-Nov-2019	198310	013-13PV010922 THIRD PARTY SPECIAL DEPOSIT	4,383.63
20-Nov-2019	198401	005-05PV001519 THIRD PARTY SPECIAL DEPOSIT	25,201.01
20-Nov-2019	198413	009-09PV002491 THIRD PARTY SPECIAL DEPOSIT	24,992.79
21-Nov-2019	10108129	027-27PV004600 DEMBO'S SPRING ROLLS SERVICES	7,830.00
21-Nov-2019	10108132	027-27PV004602 GAMBIA COLLEGE	9,000.00
21-Nov-2019	198354	002-02PV005855 NATIONAL ASSEMBLY REVOLVING	209,513.96
21-Nov-2019	198360	LOAN SCHEME 002-02PV005852 THIRD PARTY SPECIAL DEPOSIT	291,248.72
21-Nov-2019	198389	017-17PV008564 THIRD PARTY SPECIAL DEPOSIT	625,920.56

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21-Nov-2019	198433	011-11PV005115 THIRD PARTY SPECIAL DEPOSIT	100,759.75
21-Nov-2019	198457	022-22PV003189 THIRD PARTY SPECIAL DEPOSIT	48,329.02
21-Nov-2019	198478	024-24PV003434 THIRD PARTY SPECIAL DEPOSIT	56,664.26
21-Nov-2019	198496	018-18PV003810 THIRD PARTY SPECIAL DEPOSIT	91,811.35
21-Nov-2019	198514	019-19PV004841 THIRD PARTY SPECIAL DEPOSIT	82,779.20
21-Nov-2019	198533	029-29PV002573 THIRD PARTY SPECIAL DEPOSIT	67,681.61
21-Nov-2019	198552	027-27PV004633 THIRD PARTY SPECIAL DEPOSIT	48,330.56
21-Nov-2019	198578	023-23PV007587 THIRD PARTY SPECIAL DEPOSIT	285,498.64
22-Nov-2019	10108214	019-19PV004802 Hassan MB Jallow	64,840.00
22-Nov-2019	10108235	001-01PV023250 INSPECTOR GENERAL OF POLICE	300.00
22-Nov-2019	198593	025-25PV003729 THIRD PARTY SPECIAL DEPOSIT	80,802.92
22-Nov-2019	198648	021-21PV009359 THIRD PARTY SPECIAL DEPOSIT	1,866,882.07
22-Nov-2019	198679	012-12PV019393 GAMBIA EMBASSY - WASHINGTON	178,522.00
22-Nov-2019	198688	012-12PV019360 GAMBIA HIGH COMMISSION -	55,539.00
22-Nov-2019	198705	DAKAR 012-12PV019385 THIRD PARTY SPECIAL DEPOSIT	217,039.42
22-Nov-2019	198714	001-01PV023155 UNIVERSITI TEKNOLOGI	111,693.06
22-Nov-2019	198741	MALAYSIA(UTM) 016-16PV007040 THIRD PARTY SPECIAL DEPOSIT	324,490.09
22-Nov-2019	198765	007-07PV013660 THIRD PARTY SPECIAL DEPOSIT	3,280,382.87
22-Nov-2019	198796	020-20PV012588 THIRD PARTY SPECIAL DEPOSIT	10,419,625.39
22-Nov-2019	198812	010-10PV009369 GAMBIA EMBASSY - WASHINGTON	1,168,446.00
22-Nov-2019	198828	010-10PV009380 PERMANENT MISSION UN	861,235.00
22-Nov-2019	198832	010-10PV009362 THIRD PARTY SPECIAL DEPOSIT	227,200.81
22-Nov-2019	198866	001-01PV023253 THIRD PARTY SPECIAL DEPOSIT	770,162.81
23-Nov-2019	198898	008-08PV017226 THIRD PARTY SPECIAL DEPOSIT	5,473,886.94
25-Nov-2019	198916	013-13PV010952 THIRD PARTY SPECIAL DEPOSIT	2,142.00
25-Nov-2019	198917	013-13PV010954 THIRD PARTY SPECIAL DEPOSIT	1,684.60
25-Nov-2019	198918	013-13PV010956 THIRD PARTY SPECIAL DEPOSIT	45,248.40
25-Nov-2019	198931	010-10PV009313 GAMBIA EMBASSY- ADDIS ABABA	901,250.00
25-Nov-2019	198939	022-22PV003207 THIRD PARTY SPECIAL DEPOSIT	130,335.12
26-Nov-2019	10108335	011-11PV005092 ALIEU JALLOW	19,626.00
26-Nov-2019	10108345	011-11PV005120 NATIONAL WATER & ELECTRICITY	40,000.00
26-Nov-2019	10108364	COMPANY LTD 008-08PV017156 FODAY GASSAMA	19,626.00
26-Nov-2019	10108367	008-08PV017155 LAMIN JATTA	19,626.00
26-Nov-2019	10108392	008-08PV016906 GAMBIA TELECOMMUNICATION AND	81,975.00
26-Nov-2019	10108411	MULTIMEDIA INSTITUTE 029-29PV002540 CHOP SHOP	12,375.00
26-Nov-2019	10108436	025-25PV003712 MARIAMA JAJA NOUBA	5,400.00
26-Nov-2019	198971	017-17PV008586 THIRD PARTY SPECIAL DEPOSIT	192,178.77
26-Nov-2019	198974	023-23PV007602 UNITED NATIONS ENVIRONMENT	682,440.00
26-Nov-2019	198982	PROGRAMME 010-10PV009399 COCO OCEAN RESORT AND SPA	117,040.50
27-Nov-2019	10108451	001-01PV023224 IFA TRADING	2,700.00
27-Nov-2019	10108458	007-07PV013686 GAMBIA NATIONAL PETROLEUM	54,075.00
27-Nov-2019	10108464	COMPANY LTD 011-11PV005129 CHERNO MARENAH	165,031.90
27-Nov-2019	199005	013-13PV010965 THIRD PARTY SPECIAL DEPOSIT	2,367.00
28-Nov-2019	10108503	010-10PV009394 COCO OCEAN RESORT AND SPA	27,000.00
28-Nov-2019	10108536	024-24PV003447 MACELI ENTERPRISE	28,800.00
28-Nov-2019	10108543	031-31PV000451 PRIME INSURANCE COMPANY	2,250.00
28-Nov-2019	10108576	LIMITED 012-12PV019282 MOOMAISH	9,000.00
28-Nov-2019	10108586	010-10PV009407 MARINA INTERNATIONAL SCHOOL	55,716.00
28-Nov-2019	10108591	020-20PV012600 ABDOULIE NJIE	30,000.00
28-Nov-2019	10108604	011-11PV005152 CHERNO MARENAH	60,287.60
28-Nov-2019	199037	020-20PV011577 THIRD PARTY SPECIAL DEPOSIT	4,243,845.80
28-Nov-2019	199038	020-20PV012590 THIRD PARTY SPECIAL DEPOSIT	6,365,768.70
28-Nov-2019	199064	011-11PV005145 THIRD PARTY SPECIAL DEPOSIT	33,586.66
29-Nov-2019	10108648	001-01PV023164 DRABO ENTERPRISE	8,662.50

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29-Nov-2019	10108654	001-01PV023187 MY CARR / TABOKOTO BAKERY	8,100.00
29-Nov-2019	199046	013-13PV010966 ADELLE MARIE SOCK	149,344.95
29-Nov-2019	199067	008-08PV017170 DEM'S TRADING ENTERPRISE	122,386.50
03-Dec-2019	10108718	008-08PV017294 ABUBACARR D.M GIBBA	19,659.00
03-Dec-2019	10108757	011-11PV005164 MARIAMA KOITA	19,659.00
03-Dec-2019	199125	013-13PV010973 THIRD PARTY SPECIAL DEPOSIT	28,849.13
04-Dec-2019	10108804	024-24PV003460 GAMBIA RADIO AND TELEVISION	4,200.00
04-Dec-2019	10108823	SERVICES 008-08PV017290 ONE PLUS ONE ENTERPRISE	19,800.00
04-Dec-2019	10108830	019-19PV004795 ABBEY'S TRAVELS AGENCY	67,523.77
04-Dec-2019	199133	013-13PV010970 THIRD PARTY SPECIAL DEPOSIT	9,857.46
04-Dec-2019	199134	013-13PV010976 THIRD PARTY SPECIAL DEPOSIT	28,934.01
04-Dec-2019	199159	021-21PV009296 SATGURU TRAVEL AND TOUR	377,769.20
05-Dec-2019	10108851	SERVICES 007-07PV013704 GAMBIA NATIONAL PETROLEUM	23,017.50
05-Dec-2019	10108857	COMPANY LTD 020-20PV012620 CHAMEN TECHNICAL TRAINING	9,000.00
05-Dec-2019	10108878	CENTRE 001-01PV023299 SUFENG (GAMBIA) LIMITED	2,970.00
05-Dec-2019	10108882	016-16PV007111 BUBA SANYANG	60,287.60
05-Dec-2019	10108888	012-12PV019427 GORR GORR LO AUTO WORKSHOP	8,176.50
05-Dec-2019	199190	012-12PV019522 EMBASSY OF THE ISLAMIC	236,752.36
05-Dec-2019	199191	REPUBLIC OF THE GAMBIA-MOSC 012-12PV019526 GAMBIA HIGH COMMISSION -	47,044.48
06-Dec-2019	10108948	DAKAR 018-18PV003836 MOD.K.CEESAY	30,125.40
06-Dec-2019	10108950	018-18PV003847 NATIONAL WATER & ELECTRICITY	1,177.82
09-Dec-2019	10108986	COMPANY LTD 019-19PV004891 OMAR KANTEH	19,647.00
09-Dec-2019	10109004	008-08PV017329 ABUBACARR D.M GIBBA	19,647.00
09-Dec-2019	199227	008-08PV017338 ICPO-INTERPOL	1,000,000.00
10-Dec-2019	10109076	001-01PV023385 NJILENG TRADING	2,925.00
10-Dec-2019	10109080	016-16PV007061 NATIONAL WATER & ELECTRICITY	19,520.90
10-Dec-2019	10109087	COMPANY LTD 021-21PV009408 SHIVAM GENERAL TRADING CO.	22,500.00
10-Dec-2019	10109100	LTD 020-20PV012507 CHOW MARIAMA	19,332.00
10-Dec-2019	10109104	016-16PV007063 MULTI SYSTEM TRADING	76,216.50
10-Dec-2019	10109105	007-07PV013730 GAMBIA NATIONAL PETROLEUM	80,070.00
		COMPANY LTD	
10-Dec-2019	10109116	023-23PV007654 DARBOE'S GENERAL ELECTRIC &	12,060.00
10-Dec-2019	199278	RE-WINDING WORKSHOP 001-01PV023396 GHANA INSTITUTE OF	186,771.00
11-Dec-2019	10109114	MANAGEMENT AND PUBLIC ADMINISTR 001-01PV023400 MAIMUNA SALLAH	19,647.00
11-Dec-2019	10109197	020-20PV012633 PERM. SECT BASI AND SEC.	4,400.00
11-Dec-2019	10109207	EDUCATION 012-12PV019511 GAMBIA PRINTING & PUBLISHING	2,300.00
11-Dec-2019	10109210	CORPORATION 012-12PV019498 PAPERIE	5,692.50
11-Dec-2019	10109211	012-12PV019499 PAPERIE	6,210.00
11-Dec-2019	10109224	012-12PV019541 NATIONAL WATER & ELECTRICITY	50,000.00
11-Dec-2019	10109249	COMPANY LTD 001-01PV023346 GAMBIA TELECOMMUNICATION CO	54,000.00
11-Dec-2019	10109252	LTD 001-01PV023188 SUFENG (GAMBIA) LIMITED	8,100.00
11-Dec-2019	10109260	016-16PV006981 QUIN TECH COMPUTERS	6,300.00
11-Dec-2019	199288	013-13PV010984 ARAB GAMBIA ISLAMIC BANK LTD	1,050,268.97
11-Dec-2019	199305	013-13PV010996 THIRD PARTY SPECIAL DEPOSIT	3,494.07
11-Dec-2019	199314	010-10PV009425 GAMBIA EMBASSY - WASHINGTON	200,000.00
12-Dec-2019	0	018-18PV003855 SAHARA STATIONERY	18,450.00

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12-Dec-2019	10109295	012-12PV019356 I-GROW VENTURE LIMITED	13,500.00
12-Dec-2019	10109299	018-18PV003854 ATLANTIC HOTEL	27,000.00
12-Dec-2019	10109300	018-18PV003852 CHIKATEX INTER. BIZ	81,000.00
12-Dec-2019	10109321	031-31PV000524 BULLI MUSTAPHA DIBBA	15,062.00
12-Dec-2019	10109336	008-08PV017362 IYKE CHESCON TRADING	2,610.00
12-Dec-2019	199381	023-23PV007712 THIRD PARTY SPECIAL DEPOSIT	33,478.41
13-Dec-2019	10109365	009-09PV002512 LASTING SOLUTIONS LIMITED	6,727.50
13-Dec-2019	10109387	008-08PV017418 AYOUB FUNITURE	98,550.00
13-Dec-2019	10109415	025-25PV003759 LAMIN MAI TOURAY	19,785.00
13-Dec-2019	199396	010-10PV009448 EMBASSY OF THE GAMBIA	1,280,251.00
13-Dec-2019	199397	010-10PV009447 GAMBIA EMBASSY TURKEY	1,512,266.10
13-Dec-2019	199450	011-11PV005194 THIRD PARTY SPECIAL DEPOSIT	108,729.42
13-Dec-2019	199464	009-09PV002534 THIRD PARTY SPECIAL DEPOSIT	26,745.57
13-Dec-2019	199474	005-05PV001542 THIRD PARTY SPECIAL DEPOSIT	35,238.38
13-Dec-2019	199511	021-21PV009442 THIRD PARTY SPECIAL DEPOSIT	1,507,967.92
16-Dec-2019	10109467	018-18PV003870 LAMIN BAI JOBE	65,950.00
16-Dec-2019	10109468	018-18PV003874 MOD.K.CEESAY	3,409.80
16-Dec-2019	10109469	018-18PV003875 SHEIKHNA KUYATEH	17,147.00
16-Dec-2019	10109470	018-18PV003873 SUNSHINE INSURANCE COMPANY LIMITED	50,000.00
16-Dec-2019	10109472	029-29PV002628 GAMBIA TELECOMMUNICATIONS	
16-Dec-2019	10109503	CELLULAR CO. LTD 009-09PV002511 GAMBIA NATIONAL PETROLEUM COMPANY LTD	62,500.00
16-Dec-2019	10109509	009-09PV002523 SAT SERVICES	3,105.00
16-Dec-2019	10109513	019-19PV004879 MUSU KEBBA CEESAY	78,580.00
16-Dec-2019	10109525	010-10PV009400 COCO OCEAN RESORT AND SPA	7,200.00
16-Dec-2019	199420	023-23PV007720 GUARANTY TRUST BANK (SALARY)	300,328.00
16-Dec-2019	199422	023-23PV007737 JANJANBUREH SUB TREASURY - SALARIES	78,364.00
16-Dec-2019	199431	023-23PV007730 THIRD PARTY SPECIAL DEPOSIT	331,532.43
16-Dec-2019	199491	018-18PV003904 THIRD PARTY SPECIAL DEPOSIT	102,117.66
16-Dec-2019	199516	012-12PV019653 B 4 U PROPERTIES	26,353.77
16-Dec-2019	199521	012-12PV019618 ECOBANK GAMBIA LTD (SALARY)	234,815.00
16-Dec-2019	199533	012-12PV019640 GAMBIA EMBASSY - RIYADH	87,601.00
16-Dec-2019	199546	012-12PV019657 GAMBIA TEACHERS UNION ISLAMIC	500.00
16-Dec-2019	199547	COOPERATIVE CREDIT U 012-12PV019620 GUARANTY TRUST BANK (SALARY)	708,594.00
16-Dec-2019	199549	012-12PV019650 KOMBO REAL ESTATE	500.00
16-Dec-2019	199558	012-12PV019633 THIRD PARTY SPECIAL DEPOSIT	316,214.85
16-Dec-2019	199588	016-16PV007128 SATGURU TRAVEL AND TOUR SERVICES	361,784.37
16-Dec-2019	199602	022-22PV003254 THIRD PARTY SPECIAL DEPOSIT	130,335.12
16-Dec-2019	199640	019-19PV004915 THIRD PARTY SPECIAL DEPOSIT	114,899.95
16-Dec-2019	199658	029-29PV002649 AMISCUS HORIZON	1,500.00
16-Dec-2019	199677	029-29PV002647 THIRD PARTY SPECIAL DEPOSIT	95,187.57
16-Dec-2019	199899	010-10PV009523 EMBASSY OF THE GAMBIA	748,785.00
16-Dec-2019	199900	010-10PV009458 EMBASSY OF THE ISLAMIC	2,341,915.79
16-Dec-2019	199912	REPUBLIC OF THE GAMBIA-MOSC 010-10PV009505 GAMBIA EMBASSY - RIYADH	201,625.00
16-Dec-2019	199917	010-10PV009477 GAMBIA EMBASSY SAUDI ARABIA	127,332.00
16-Dec-2019	199935	010-10PV009480 THE GAMBIA CIVIL SERVICE	2,000.00
16-Dec-2019	199936	COOPERATIVE CREDIT UNION 010-10PV009522 THIRD PARTY SPECIAL DEPOSIT	269,793.42
17-Dec-2019	10109570	017-17PV008673 AMIE FABURAY	39,570.00
17-Dec-2019	10109587	024-24PV003482 GAMBIA RADIO AND TELEVISION SERVICES	6,300.00
17-Dec-2019	10109588	024-24PV003487 KEHAD VENTURES	53,640.00
17-Dec-2019	10109594	024-24PV003474 THE GAMBIA TELECOMMUNICATION	48,800.00
17-Dec-2019	10109613	CELLULAR CO 008-08PV017464 GAMBIA NATIONAL PETROLEUM	65,000.00

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17-Dec-2019	10109614	COMPANY LTD 008-08PV017465 GAMBIA NATIONAL PETROLEUM	65,000.00
17-Dec-2019	10109617	COMPANY LTD 008-08PV017447 QCELL LIMITED	5,400.00
17-Dec-2019	10109621	008-08PV017446 THE GAMBIA TELECOMMUNICATION	2,928.25
17-Dec-2019	10109623	CELLULAR C 012-12PV019663 AYOUB FURNITURE	4,500.00
17-Dec-2019	10109625	012-12PV019667 MY CARR	7,200.00
17-Dec-2019	10109644	002-02PV005950 DIRECT LINK CATERING SERVICES	2,700.00
17-Dec-2019	10109656	031-31PV000502 SM DESIGN AND PRINTING	2,925.00
17-Dec-2019	10109657	SERVICES 017-17PV008609 ALHAJI BARROW	32,745.00
17-Dec-2019	10109667	001-01PV023616 DIRECTOR GENERAL S.I.S	141,583.82
17-Dec-2019	10109670	001-01PV023476 F I BARDAN ENTERPRISE	11,700.00
17-Dec-2019	10109673	001-01PV023604 INSPECTOR GENERAL OF POLICE	300.00
17-Dec-2019	10109675	001-01PV023594 LAMIN M.K TOURAY	10,525.25
17-Dec-2019	10109676	001-01PV023510 MAIMUNA SALLAH	52,760.00
17-Dec-2019	10109677	001-01PV023589 MARIMOO SALES	50,000.00
17-Dec-2019	10109689	001-01PV023508 THE GAMBIA TELECOMMUNICATION	75,000.00
17-Dec-2019	199607	CELLULAR CO 001-01PV023584 AFRICAN INSTITUTE OF	76,845.00
17-Dec-2019	199623	MANAGEMENT SCIENCE 022-22PV003230 THIRD PARTY SPECIAL DEPOSIT	65,771.76
17-Dec-2019	199651	013-13PV011041 THIRD PARTY SPECIAL DEPOSIT	94,511.17
17-Dec-2019	199652	013-13PV011043 THIRD PARTY SPECIAL DEPOSIT	72,568.29
17-Dec-2019	199653	013-13PV011049 THIRD PARTY SPECIAL DEPOSIT	41,654.94
17-Dec-2019	199654	013-13PV011053 THIRD PARTY SPECIAL DEPOSIT	6,549.95
17-Dec-2019	199686	001-01PV023613 CIVIL SERVICE REVOLVING LOAN	35,139.34
17-Dec-2019	199695	SCHEME 001-01PV023595 GAMBIA HIGH COMMISSION - ABUJA	256,115.20
17-Dec-2019	199709	001-01PV023536 THE GAMBIA CIVIL SERVICE	38,700.00
17-Dec-2019	199710	COOPERATIVE CREDIT UNION 001-01PV023562 THIRD PARTY SPECIAL DEPOSIT	75,841.25
17-Dec-2019	199711	001-01PV023563 THIRD PARTY SPECIAL DEPOSIT	12,956.22
17-Dec-2019	199712	001-01PV023607 THIRD PARTY SPECIAL DEPOSIT	892,079.39
17-Dec-2019	199794	024-24PV003507 GUARANTY TRUST BANK (SALARY)	72,578.00
17-Dec-2019	199799	024-24PV003515 THIRD PARTY SPECIAL DEPOSIT	75,142.35
17-Dec-2019	199823	007-07PV013901 THIRD PARTY SPECIAL DEPOSIT	3,261,720.68
17-Dec-2019	199835	002-02PV005999 GAMBIA TEACHERS UNION ISLAMIC	550.00
17-Dec-2019	199838	COOPERATIVE CREDIT U 002-02PV005998 NATIONAL ASSEMBLY REVOLVING	212,785.94
17-Dec-2019	199845	LOAN SCHEME 002-02PV005996 THIRD PARTY SPECIAL DEPOSIT	293,531.34
17-Dec-2019	199939	008-08PV017581 AMISCUS HORIZON	500.00
17-Dec-2019	199950	008-08PV017603 GAMBIA TEACHERS UNION ISLAMIC	600.00
17-Dec-2019	199951	COOPERATIVE CREDIT U 008-08PV017554 GUARANTY TRUST BANK (SALARY)	9,841,497.00
17-Dec-2019	199955	008-08PV017588 JANJANBUREH SUB TREASURY -	24,685.00
17-Dec-2019	199957	SALARIES 008-08PV017585 KOMBO REAL ESTATE	62,000.00
17-Dec-2019	199966	008-08PV017547 THE GAMBIA CIVIL SERVICE	4,310.00
17-Dec-2019	200014	COOPERATIVE CREDIT UNION 017-17PV008831 B 4 U PROPERTIES	1,574.00
17-Dec-2019	200027	017-17PV008837 JANJANBUREH SUB TREASURY -	281,824.00
		SALARIES	
18-Dec-2019	10109639	013-13PV011057 INSPECTOR GENERAL OF POLICE	12,000.00
18-Dec-2019	10109704	031-31PV000508 PERMANENT SECRETARY MIN OF	5,850.00
18-Dec-2019	10109706	CHILDRENS AFF 013-13PV011039 ALIEU CAMARA	4,477.50
18-Dec-2019	10109717	020-20PV012689 PERM. SECT BASI AND SEC.	36,097.39

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18-Dec-2019	10109738	EDUCATION 007-07PV013728 GAMBIA TELECOMMUNICATION CO	4,454.80
18-Dec-2019	10109741	LTD 018-18PV003914 FODAY SAIDY	69,650.00
18-Dec-2019	10109743	018-18PV003909 MATARR CEESAY	26,380.00
18-Dec-2019	10109750	018-18PV003900 SECKA BYE TRADING ENT.	25,560.00
18-Dec-2019	10109758	009-09PV002552 GLOBAL ALLIANCE USA GAMBIA	7,920.00
18-Dec-2019	10109765	LIMITED 008-08PV017168 IYKE CHESCON TRADING	9,585.00
18-Dec-2019	10109772	029-29PV002662 ISATOU JOOF	30,000.00
18-Dec-2019	10109779	029-29PV002615 QCELL LIMITED	81,687.40
18-Dec-2019	10109783	031-31PV000498 PETRO GAS CO.LTD	90,000.00
18-Dec-2019	10109785	031-31PV000537 TECNIQ I. T SOLUTIONS	4,500.00
18-Dec-2019	10109786	031-31PV000538 TECNIQ I. T SOLUTIONS	6,750.00
18-Dec-2019	10109788	016-16PV007132 PERM. SECT LOCAL GOVERNMENT	10,000.00
18-Dec-2019	10109789	& LANDS 016-16PV007218 PERM. SECT LOCAL GOVERNMENT	36,000.00
18-Dec-2019	10109790	& LANDS 016-16PV007261 PERM. SECT LOCAL GOVERNMENT	72,000.00
18-Dec-2019	199735	& LANDS 027-27PV004720 THE GAMBIA CIVIL SERVICE	4,000.00
18-Dec-2019	199736	COOPERATIVE CREDIT UNION 027-27PV004736 THIRD PARTY SPECIAL DEPOSIT	67,009.58
18-Dec-2019	199766	016-16PV007254 JANJANBUREH SUB TREASURY -	40,866.00
18-Dec-2019	199782	SALARIES 016-16PV007203 THE GAMBIA CIVIL SERVICE	2,000.00
18-Dec-2019	199783	COOPERATIVE CREDIT UNION 016-16PV007247 THIRD PARTY SPECIAL DEPOSIT	369,972.51
18-Dec-2019	199863	020-20PV012688 AMISCUS HORIZON	500.00
18-Dec-2019	199872	020-20PV012705 FIRST INTERNATIONAL BANK	1,050,850.00
18-Dec-2019	199873	(SALARY) 020-20PV012679 GAMBIA TEACHERS UNION	6,890.00
18-Dec-2019	199874	COOPERATIVE CREDIT UNION 020-20PV012691 GAMBIA TEACHERS UNION ISLAMIC	348,557.00
18-Dec-2019	199875	COOPERATIVE CREDIT U 020-20PV012707 GUARANTY TRUST BANK (SALARY)	17,613,727.00
18-Dec-2019	199886	020-20PV012687 THIRD PARTY SPECIAL DEPOSIT	10,735,859.34
18-Dec-2019	200008	019-19PV004897 THIRD PARTY SPECIAL DEPOSIT	79,757.90
18-Dec-2019	200009	019-19PV004898 THIRD PARTY SPECIAL DEPOSIT	48,822.23
18-Dec-2019	200058	013-13PV011030 THIRD PARTY SPECIAL DEPOSIT	33,056.00
18-Dec-2019	200059	013-13PV011032 THIRD PARTY SPECIAL DEPOSIT	42,669.45
18-Dec-2019	200060	013-13PV011034 THIRD PARTY SPECIAL DEPOSIT	44,866.68
18-Dec-2019	200061	013-13PV011036 THIRD PARTY SPECIAL DEPOSIT	1,493.00
18-Dec-2019	200465	031-31PV000600 ARCOLLEYS ENTERPRISE	103,050.00
18-Dec-2019	200466	031-31PV000490 UNISON SERVICES LIMITED	256,500.00
18-Dec-2019	200467	031-31PV000589 UNISON SERVICES LIMITED	182,142.00
19-Dec-2019	10109792	012-12PV019683 RELIANCE FINANCIAL SERVICES	4,000.00
19-Dec-2019	10109793	COMPANY LTD 008-08PV017460 CUISINIERE	8,910.00
19-Dec-2019	10109800	007-07PV013886 INSPECTOR GENERAL OF POLICE	1,775.00
19-Dec-2019	10109804	007-07PV013891 SHEIKH OMAR FYE	180,009.00
19-Dec-2019	10109820	017-17PV008647 INTERNATIONAL COMMUNITY	35,861.50
19-Dec-2019	10109831	COLLEGE THE GAMBIA 017-17PV008605 QUALITY AUTO ENGINEERING &	12,555.00
19-Dec-2019	10109832	GENERAL SUPPLIES 017-17PV008604 QUALITY AUTO ENGINEERING &	15,750.00
19-Dec-2019	10109842	GENERAL SUPPLIES 012-12PV019703 GAMBIA PRINTING & PUBLISHING	1,552.50
19-Dec-2019	10109843	CORPORATION 012-12PV019717 GAMBIA TEACHERS UNION	5,500.00

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19-Dec-2019	10109844	COOPERATIVE CREDIT UNION 012-12PV019696 NATIONAL WATER & ELECTRICITY	1,032.47
19-Dec-2019	10109849	COMPANY LTD 016-16PV007094 ALKAMBA TRAVELS & TOURS	44,099.50
19-Dec-2019	10109851	016-16PV007108 DAILY NEWS PUBLISHING	12,420.00
19-Dec-2019	10109852	COMPANY LTD 016-16PV007170 DIRECTOR LAND & SURVEYS	12,000.00
19-Dec-2019	10109854	016-16PV006988 GAMBIA TECHNICAL TRAINING	56,822.00
19-Dec-2019	10109857	INSTITUTE 016-16PV007210 PERM. SECT LOCAL GOVERNMENT	14,500.00
19-Dec-2019	10109858	& LANDS 016-16PV007212 PERM. SECT LOCAL GOVERNMENT	65,000.00
19-Dec-2019	10109867	& LANDS 022-22PV003236 NATIONAL YOUTH COUNCIL	68,000.00
19-Dec-2019	10109887	021-21PV009532 GAMBIA TEACHERS UNION ISLAMIC	7,600.00
19-Dec-2019	10109896	COOPERATIVE CREDIT U 012-12PV019691 MAMBURY NJIE	178,065.00
19-Dec-2019	10109900	002-02PV005964 ANGEL'S CATERING SERVICES	27,000.00
19-Dec-2019	10109908	002-02PV005944 THE GAMBIA TELECOMMUNICATION	15,000.00
19-Dec-2019	10109911	CELLULAR CO 002-02PV005947 DAILY NEWS PUBLISHING	4,320.00
19-Dec-2019	10109920	COMPANY LTD 031-31PV000544 GAMBIA TELECOMMUNICATION CO	3,266.53
19-Dec-2019	10109921	LTD 031-31PV000547 ISATOU DEA SAWANEH	2,000.00
19-Dec-2019	10109927	019-19PV004933 GAMBIA RADIO AND TELEVISION	6,300.00
19-Dec-2019	10109932	SERVICES 019-19PV004920 NATIONAL WATER & ELECTRICITY	25,000.00
		COMPANY LTD	
19-Dec-2019	10109933	019-19PV004921 NATIONAL WATER & ELECTRICITY	25,000.00
19-Dec-2019	10109934	COMPANY LTD 019-19PV004932 NUSRAT SENIOR SECONDARY	10,300.00
19-Dec-2019	10109946	SCHOOL 017-17PV008664 MADOU CAMARA	32,975.00
19-Dec-2019	10109955	017-17PV008693 QCELL LIMITED	47,341.57
19-Dec-2019	10109956	017-17PV008695 QCELL LIMITED	47,341.57
19-Dec-2019	10109957	017-17PV008696 QCELL LIMITED	47,341.57
19-Dec-2019	10109958	017-17PV008697 QCELL LIMITED	47,341.57
19-Dec-2019	10109959	017-17PV008698 QCELL LIMITED	37,460.09
19-Dec-2019	10109961	017-17PV008614 QCELL LIMITED	90,000.00
19-Dec-2019	10109966	017-17PV008700 SMD POLICY MANAGEMENT	40,500.00
19-Dec-2019	10109970	ASSOCIATES 016-16PV007158 NATIONAL WATER & ELECTRICITY	16,000.00
19-Dec-2019	10109971	COMPANY LTD 016-16PV007159 NATIONAL WATER & ELECTRICITY	16,000.00
19-Dec-2019	10109972	COMPANY LTD 016-16PV007150 TAKANN AUTO MECHANIC	28,125.00
19-Dec-2019	10109981	008-08PV017441 AMADOU SANNEH	26,380.00
19-Dec-2019	10109982	008-08PV017442 BAKARY TOURAY	19,785.00
19-Dec-2019	10109995	008-08PV017440 OUSMAN LOWE	26,380.00
19-Dec-2019	199856	025-25PV003787 GUARANTY TRUST BANK (SALARY)	103,991.00
19-Dec-2019	199860	025-25PV003795 THIRD PARTY SPECIAL DEPOSIT	89,658.39
19-Dec-2019	199973	021-21PV009524 AMISCUS HORIZON	1,200.00
19-Dec-2019	199986	021-21PV009506 GUARANTY TRUST BANK (SALARY)	4,881,174.00
19-Dec-2019	199988	021-21PV009528 JANJANBUREH SUB TREASURY -	197,748.00
19-Dec-2019	200000	SALARIES 021-21PV009499 THE GAMBIA CIVIL SERVICE	6,000.00
19-Dec-2019	200001	COOPERATIVE CREDIT UNION 021-21PV009522 THIRD PARTY SPECIAL DEPOSIT	2,019,652.61
19-Dec-2019	200003	008-08PV017614 THIRD PARTY SPECIAL DEPOSIT	5,497,639.36
19-Dec-2019	200010	021-21PV009511 TRUST BANK LTD (SALARY)	6,754,393.00

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19-Dec-2019	200182	002-02PV005971 JARRA'S CATERING SERVICES	408,375.00
20-Dec-2019	10109318	019-19PV004867 GAMBIA FERRY SERVICES	24,000.00
20-Dec-2019	10109979	COMPANY LTD 001-01PV023509 GFS BUSINESS DEVELOPMENT	81,900.00
20-Dec-2019	10110006	007-07PV013796 LEUNA GENERAL TRADING	18,000.00
20-Dec-2019	10110007	007-07PV013797 LEUNA GENERAL TRADING	76,140.00
20-Dec-2019	10110008	007-07PV013837 LEUNA GENERAL TRADING	4,410.00
20-Dec-2019	10110012	021-21PV009475 POWERCOM ICT SOLUTIONS	42,300.00
20-Dec-2019	10110013	021-21PV009494 SMD POLICY MANAGEMENT GROUP	31,950.00
20-Dec-2019	10110015	LIMITED 020-20PV012646 KUMBA NJIE	25,000.00
20-Dec-2019	10110016	020-20PV012664 PERM. SECT BASI AND SEC.	115,500.00
20-Dec-2019	10110022	EDUCATION 001-01PV023665 PULO TAAL	168,008.40
20-Dec-2019	10110024	011-11PV005167 LASTING SOLUTIONS LIMITED	7,245.00
20-Dec-2019	10110029	027-27PV004719 AMANA TRAVEL AND TOURS	52,418.94
20-Dec-2019	10110031	027-27PV004711 GAMBIA COLLEGE	39,000.00
20-Dec-2019	10110032	027-27PV004690 GAMBIA PORTS AUTHORITY	24,000.00
20-Dec-2019	10110033	027-27PV004674 JERREH SAIDY	8,573.50
20-Dec-2019	10110040	027-27PV004708 UNIVERSITY OF THE GAMBIA	73,300.00
20-Dec-2019	10110041	009-09PV002556 GAMBIA NATIONAL PETROLEUM	62,500.00
20-Dec-2019	10110043	COMPANY LTD 007-07PV013840 CURATOR OF INTESTATE ESTATES	23,584.15
20-Dec-2019	10110044	025-25PV003770 EBRIMA SONKO	12,000.00
20-Dec-2019	10110045	025-25PV003774 Landing Bojang	33,335.00
20-Dec-2019	10110046	025-25PV003775 Landing Bojang	20,001.00
20-Dec-2019	10110047	025-25PV003745 SAIKUNA KOITA	3,240.00
20-Dec-2019	10110049	016-16PV007209 PERM. SECT LOCAL GOVERNMENT	14,500.00
20-Dec-2019	10110054	& LANDS 007-07PV013854 Alieu Loum	7,586.52
20-Dec-2019	10110058	007-07PV013860 LAMIN CAMARA	48,423.31
20-Dec-2019	10110064	007-07PV013856 SULAYMAN SANYANG	8,524.20
20-Dec-2019	10110065	001-01PV023672 ESSA SANYANG	17,334.20
20-Dec-2019	10110070	001-01PV023480 PETRO GAS CO.LTD	6,000.00
20-Dec-2019	10110071	001-01PV023481 PETRO GAS CO.LTD	6,000.00
20-Dec-2019	10110072	001-01PV023482 PETRO GAS CO.LTD	6,000.00
20-Dec-2019	10110073	001-01PV023484 PETRO GAS CO.LTD	3,000.00
20-Dec-2019	10110074	001-01PV023486 PETRO GAS CO.LTD	4,500.00
20-Dec-2019	10110075	001-01PV023487 PETRO GAS CO.LTD	6,375.00
20-Dec-2019	10110076	001-01PV023488 PETRO GAS CO.LTD	3,000.00
20-Dec-2019	10110081	016-16PV007179 DIRECTOR COMMUNITY	12,000.00
20-Dec-2019	10110082	DEVELOPMENT SERVICES 016-16PV007160 NATIONAL WATER & ELECTRICITY	16,000.00
20-Dec-2019	10110083	COMPANY LTD 016-16PV007161 NATIONAL WATER & ELECTRICITY	16,000.00
20-Dec-2019	10110085	COMPANY LTD 017-17PV008598 GAMBIA TELECOMMUNICATION CO	12,245.87
20-Dec-2019	10110089	LTD 012-12PV019746 CROWN RESTAURANT	2,227.50
20-Dec-2019	10110090	012-12PV019747 CROWN RESTAURANT	1,687.50
20-Dec-2019	10110092	012-12PV019743 GAMBIA NATIONAL PETROLEUM	40,000.00
20-Dec-2019	10110093	COMPANY LTD 012-12PV019740 GORR GORR LO AUTO WORKSHOP	18,112.50
20-Dec-2019	10110094	012-12PV019735 NATIONAL WATER & ELECTRICITY	50,000.00
20-Dec-2019	10110108	COMPANY LTD 008-08PV017195 ARCHITECTURAL RESEARCH &	81,148.50
20-Dec-2019	10110113	DESIGN SOLUTION 008-08PV017487 LEUNA GENERAL TRADING	42,660.00
20-Dec-2019	10110114	008-08PV017480 M S MERCHANDISING	39,600.00
20-Dec-2019	10110115	008-08PV017471 MB. TRADING ENTERPRISE	91,170.00
20-Dec-2019	10110117	008-08PV017191 PAGES COMPANY LIMITED	18,045.00

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20-Dec-2019	10110118	008-08PV017493 QUALITY VENTURES	57,780.00
20-Dec-2019	10110119	008-08PV017507 QUALITY VENTURES	29,430.00
20-Dec-2019	10110120	008-08PV017481 QUALITY VENTURES	83,250.00
20-Dec-2019	10110121	008-08PV017510 R.I.M TRADING	94,432.50
20-Dec-2019	10110158	012-12PV019738 C.F.A.O MOTORS (GAMBIA) LTD	42,578.28
20-Dec-2019	10110159	012-12PV019739 C.F.A.O MOTORS (GAMBIA) LTD	28,743.71
20-Dec-2019	10110160	012-12PV019742 C.F.A.O MOTORS (GAMBIA) LTD	9,361.25
20-Dec-2019	10110163	012-12PV019741 GORR GORR LO AUTO WORKSHOP	23,598.00
20-Dec-2019	10110171	023-23PV007769 AFRICELL GAMBIA LTD	17,820.00
20-Dec-2019	10110172	023-23PV007787 AUTO CARE ENGINEERING	22,368.60
20-Dec-2019	10110173	023-23PV007767 DIRECTOR PARKS AND WILDLIFE	12,000.00
20-Dec-2019	10110174	023-23PV007768 DIRECTOR PARKS AND WILDLIFE	45,000.00
20-Dec-2019	10110175	023-23PV007794 GAMBIA NATIONAL PETROLEUM	70,000.00
20-Dec-2019	10110176	COMPANY LTD 023-23PV007785 JANNEH KOTO FOUNDATION	65,100.00
20-Dec-2019	10110177	023-23PV007782 KOMBO FONI FORESTRY	75,100.00
20-Dec-2019	10110178	ASSOCIATION 023-23PV007770 NATIONAL WATER & ELECTRICITY	100,000.00
20-Dec-2019	10110179	COMPANY LTD 023-23PV007772 NATIONAL WATER & ELECTRICITY	100,000.00
20-Dec-2019	10110180	COMPANY LTD 023-23PV007781 THE BAMBOO FOUNDATION GAMBIA	94,420.00
20-Dec-2019	10110246	(BFG) 029-29PV002677 ABDOU BADJIE AUTO GARAGE	3,762.00
20-Dec-2019	10110247	029-29PV002676 NATIONAL WATER & ELECTRICITY	73,400.00
20-Dec-2019	10110249	COMPANY LTD 029-29PV002675 UNIQUE GRAPHICS	20,250.00
20-Dec-2019	200071	001-01PV023620 CAPITAL EXPRESS ASSURANCE	1,000.00
20-Dec-2019	200112	017-17PV008731 STANDARD TRAINING	76,845.00
20-Dec-2019	200115	INTERNATIONAL 017-17PV008657 THIRD PARTY SPECIAL DEPOSIT	301,915.19
20-Dec-2019	200124	008-08PV017609 ST STEPHENS INSTITUTE	150,000.00
20-Dec-2019	200127	008-08PV017502 YNK ENTERPRISE	345,600.00
20-Dec-2019	200142	001-01PV023633 KWAME NKRUMAH UNIVERSITY OF	367,059.88
20-Dec-2019	200149	SCIENCE & TECH 001-01PV023667 RAMSYS INFO TECH SOLUTIONS	38,422.50
20-Dec-2019	200151	LTD 001-01PV023646 SIRA CAMARA	170,008.50
20-Dec-2019	200166	027-27PV004756 GLOBAL TRAINING INTERNATIONAL	153,690.00
20-Dec-2019	200168	027-27PV004689 THIRD PARTY SPECIAL DEPOSIT	708,805.53
20-Dec-2019	200288	012-12PV019773 ASSOCIATION OF CHARTERED	11,800.59
20-Dec-2019	200289	CERTIFIED ACCOUNTANTS 012-12PV019745 ATLAS ENERGY LIMITED	283,550.00
20-Dec-2019	200291	012-12PV019766 GFS BUSINESS DEVELOPMENT	163,800.00
20-Dec-2019	200292	012-12PV019790 INDEPTH RESEARCH SERVICES	76,845.00
20-Dec-2019	200294	012-12PV019593 NATIONAL WATER & ELECTRICITY	2,367,280.39
20-Dec-2019	200295	COMPANY LTD 012-12PV019699 NATIONAL WATER & ELECTRICITY	100,000.00
20-Dec-2019	200296	COMPANY LTD 012-12PV019700 NATIONAL WATER & ELECTRICITY	200,000.00
20-Dec-2019	200297	COMPANY LTD 012-12PV019702 NATIONAL WATER & ELECTRICITY	100,000.00
20-Dec-2019	200299	COMPANY LTD 012-12PV019720 RAMSYS INFO TECH SOLUTIONS	114,727.50
20-Dec-2019	200301	LTD 012-12PV019736 SATGURU TRAVEL AND TOUR	413,247.00
20-Dec-2019	200562	SERVICES 021-21PV009569 ANGELS TRAVEL & TOURS	295,813.50
20-Dec-2019	200563	COMPANY LIMITED 021-21PV009577 BANSANG HOSPITAL	1,800,000.00
20-Dec-2019	200564	021-21PV009476 CINDERELLA TRAVEL AND TOURS	150,711.28

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20-Dec-2019	200565	COMPANY LTD 021-21PV009565 CINDERELLA TRAVEL AND TOURS	1,153,554.72
20-Dec-2019	200566	COMPANY LTD 021-21PV009572 CINDERELLA TRAVEL AND TOURS	367,101.08
20-Dec-2019	200567	COMPANY LTD 021-21PV009549 CINDERELLA TRAVEL AND TOURS	1,370,751.20
20-Dec-2019	200568	COMPANY LTD 021-21PV009562 DICKO ENTERPRISE	264,555.00
20-Dec-2019	200569	021-21PV009543 EDWARD FRANCIS SMALL	471,473.52
20-Dec-2019	200570	TEACHING HOSPITAL 021-21PV009544 EDWARD FRANCIS SMALL	3,700,000.00
20-Dec-2019	200571	TEACHING HOSPITAL 021-21PV009547 FLY TRAVEL AGENCY	142,664.36
20-Dec-2019	200572	021-21PV009485 GAMBIA EMBASSY TURKEY	1,127,060.00
20-Dec-2019	200573	021-21PV009542 PROJECT IMPLEMENTATION UNIT	6,000,000.00
20-Dec-2019	200574	021-21PV009493 SALAM TRAVEL & TOURS	127,800.00
20-Dec-2019	200575	021-21PV009564 SATGURU TRAVEL AND TOUR	654,545.59
20-Dec-2019	200576	SERVICES 021-21PV009561 SIMATECH ICT SOLUTIONS	121,500.00
20-Dec-2019	200577	021-21PV009575 THE GAMBIA TELECOMMUNICATION	168,556.78
20-Dec-2019	200578	CELLULAR C 021-21PV009548 TRAVEL EXPRESS AGENCY	178,915.14
20-Dec-2019	200679	009-09PV002574 DEMBO'S SPRING ROLLS SERVICES	93,600.00
20-Dec-2019	200680	009-09PV002546 F.M AND S ENTERPRISE	112,023.00
20-Dec-2019	200681	009-09PV002580 NATIONAL COUNCIL FOR ARTS AND	3,000,000.00
20-Dec-2019	200682	CULTURE 009-09PV002582 NATIONAL COUNCIL FOR ARTS AND	100,000.00
20-Dec-2019	200683	CULTURE 009-09PV002588 XPRESSIONS	144,000.00
23-Dec-2019	10110122	022-22PV003255 Seckan's Agricultural Enterprise	70,000.00
23-Dec-2019	10110123	022-22PV003257 TAIBOU SONKO	20,000.00
23-Dec-2019	10110126	007-07PV013841 LEUNA GENERAL TRADING	8,797.50
23-Dec-2019	10110134	008-08PV017511 THE GAMBIA TELECOMMUNICATION	35,835.95
23-Dec-2019	10110135	CELLULAR C 008-08PV017512 THE GAMBIA TELECOMMUNICATION	34,838.96
23-Dec-2019	10110136	CELLULAR C 008-08PV017615 THE GAMBIA TELECOMMUNICATION	30,887.93
23-Dec-2019	10110137	CELLULAR C 002-02PV005963 GAMBIA NATIONAL PETROLEUM	65,000.00
23-Dec-2019	10110139	COMPANY LTD 002-02PV006002 LEUNA GENERAL TRADING	36,747.00
23-Dec-2019	10110140	002-02PV006003 LEUNA GENERAL TRADING	23,220.00
23-Dec-2019	10110141	002-02PV006009 LEUNA GENERAL TRADING	49,065.30
23-Dec-2019	10110147	016-16PV007154 THE GAMBIA TELECOMMUNICATION	3,000.00
23-Dec-2019	10110150	CELLULAR CO 001-01PV023653 ELIZABETH BAHOM	20,001.00
23-Dec-2019	10110152	001-01PV023485 PETRO GAS CO.LTD	3,000.00
23-Dec-2019	10110154	001-01PV023534 PRINT POWER COMPANY LIMITED	11,250.00
23-Dec-2019	10110155	001-01PV023494 SATGURU TRAVEL AND TOUR	95,631.50
23-Dec-2019	10110166	SERVICES 021-21PV009482 DAILY NEWS PUBLISHING	8,100.00
23-Dec-2019	10110167	COMPANY LTD 021-21PV009479 FOROYAA PUBLISHING COMPANY	20,250.00
23-Dec-2019	10110182	LIMITED 007-07PV013912 NIFTY ICT SOLUTIONS LIMITED	63,000.00
23-Dec-2019	10110184	001-01PV023642 NATIONAL WATER & ELECTRICITY	3,000.00
23-Dec-2019	10110185	COMPANY LTD 001-01PV023380 NJILENG TRADING	2,970.00
23-Dec-2019	10110189	001-01PV023279 QCELL LIMITED	2,784.80
23-Dec-2019	10110190	001-01PV023625 QCELL LIMITED	2,565.00
23-Dec-2019	10110195	019-19PV004889 HYDARA FOAM MANUFACTURING	7,425.00

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23-Dec-2019	10110198	CO.LTD 019-19PV004892 TRUST ENGINEERING	5,760.00
23-Dec-2019	10110200	COOLING&HEATING SERVICES 020-20PV012754 FATOU BITTAYE	26,668.00
23-Dec-2019	10110201	020-20PV012765 NATIONAL WATER & ELECTRICITY	5,000.00
23-Dec-2019	10110202	COMPANY LTD 020-20PV012766 NATIONAL WATER & ELECTRICITY	5,000.00
23-Dec-2019	10110203	COMPANY LTD 020-20PV012739 OMAR BOJANG	30,000.00
23-Dec-2019	10110204	020-20PV012748 OUSMAN BAH	9,750.00
23-Dec-2019	10110206	020-20PV012757 PERM. SECT BASI AND SEC.	360,000.00
23-Dec-2019	10110209	EDUCATION 020-20PV012751 PERM. SECT EDUCATION-R 6	54,000.00
23-Dec-2019	10110210	020-20PV012750 PERM. SECT-EDUCATION R 2	36,000.00
23-Dec-2019	10110214	012-12PV019781 BUBACARR ANN	168,008.40
23-Dec-2019	10110216	012-12PV019782 FATOU S SANYANG	30,000.00
23-Dec-2019	10110229	031-31PV000553 PETRO GAS CO.LTD	10,000.00
23-Dec-2019	10110234	016-16PV007186 CHALLY JATTA	4,500.00
23-Dec-2019	10110235	016-16PV007101 CLANCE AUTO PARTS	10,980.00
23-Dec-2019	10110237	016-16PV007119 F.M AND S ENTERPRISE	31,500.00
23-Dec-2019	10110238	016-16PV007085 GAMBIA PRINTING & PUBLISHING	20,000.00
23-Dec-2019	10110239	CORPORATION 016-16PV007017 GORR GORR LO AUTO WORKSHOP	24,840.00
23-Dec-2019	10110245	017-17PV008650 GAMBIA NATIONAL PETROLEUM	450,000.00
23-Dec-2019	10110250	COMPANY LTD 005-05PV001547 BANNA'S TRADING	75,555.00
23-Dec-2019	10110251	005-05PV001545 GAMBIA NATIONAL PETROLEUM	26,000.00
23-Dec-2019	10110252	COMPANY LTD 005-05PV001549 GAMBIA TELECOMMUNICATION CO	1,427.26
23-Dec-2019	10110254	LTD 005-05PV001546 PA SEEDIA GASSAMA JABBIS CONF.	42,727.50
23-Dec-2019	10110262	& CATERING SERVICES 013-13PV011060 MARY ELLEN WRIGHT	59,928.00
23-Dec-2019	10110272	011-11PV005214 A MINATA JOINER JALLOW	25,000.00
23-Dec-2019	10110273	011-11PV005198 ALIEU JALLOW	19,785.00
23-Dec-2019	10110276	011-11PV005209 Naffie Sissoho Bangura	20,001.00
23-Dec-2019	10110350	001-01PV023668 FATOU KHAN	4,139.00
23-Dec-2019	10110352	001-01PV023591 SATGURU TRAVEL AND TOUR	68,874.50
23-Dec-2019	10110353	SERVICES 001-01PV023629 SATGURU TRAVEL AND TOUR	81,162.90
23-Dec-2019	10110354	SERVICES 001-01PV023593 SMD POLICY MANAGEMENT	90,000.00
23-Dec-2019	200156	ASSOCIATES 007-07PV013964 SAINABOU SARR ENTERPRISE	176,031.00
23-Dec-2019	200157	007-07PV013909 SAINABOU SARR ENTERPRISE	303,291.00
23-Dec-2019	200178	017-17PV008907 THIRD PARTY SPECIAL DEPOSIT	706,798.84
23-Dec-2019	200204	013-13PV011063 THIRD PARTY SPECIAL DEPOSIT	9,016.35
23-Dec-2019	200205	013-13PV011065 THIRD PARTY SPECIAL DEPOSIT	6,290.00
23-Dec-2019	200206	013-13PV011056 THIRD PARTY SPECIAL DEPOSIT	14,073.51
23-Dec-2019	200207	013-13PV011069 THIRD PARTY SPECIAL DEPOSIT	24,397.02
23-Dec-2019	200208	013-13PV011072 THIRD PARTY SPECIAL DEPOSIT	1,779.00
23-Dec-2019	200622	005-05PV001550 NJILENG TRADING	92,610.00
23-Dec-2019	200623	005-05PV001548 SATGURU TRAVEL AND TOUR	195,108.08
24-Dec-2019	10110258	SERVICES 012-12PV019771 MARIA AZZI	84,004.20
24-Dec-2019	10110263	017-17PV008661 ALAGIE K JANNEH	30,000.00
24-Dec-2019	10110265	020-20PV012722 PERM. SECT BASI AND SEC.	2,000.00
24-Dec-2019	10110266	EDUCATION 020-20PV012755 PERM. SECT BASI AND SEC.	20,001.00
24-Dec-2019	10110267	EDUCATION 020-20PV012756 PERM. SECT BASI AND SEC.	20,001.00

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		EDUCATION	
24-Dec-2019	10110268	020-20PV012735 PERM. SECT BASI AND SEC.	60,000.00
24-Dec-2019	10110277	EDUCATION 016-16PV007266 ABUKO POTTERY ASSOCIATION	50,000.00
24-Dec-2019	10110278	023-23PV007800 CHOP SHOP	2,700.00
24-Dec-2019	10110279	023-23PV007799 TOURAY'S MECHANICAL	81,000.00
24-Dec-2019	10110281	WORKSHOP & SPARE PARTS 020-20PV012744 NATIONAL WATER & ELECTRICITY	45,000.00
24-Dec-2019	10110282	COMPANY LTD 020-20PV012746 NATIONAL WATER & ELECTRICITY	5,000.00
24-Dec-2019	10110283	COMPANY LTD 020-20PV012747 NATIONAL WATER & ELECTRICITY	12,000.00
24-Dec-2019	10110294	COMPANY LTD 007-07PV013940 MAJ. BABOUCARR JARJU	66,650.23
24-Dec-2019	10110301	007-07PV013942 SHERRING JALLOW	45,174.61
24-Dec-2019	10110304	007-07PV013936 YAYA MS DARBOE	61,988.30
24-Dec-2019	10110308	017-17PV008847 Naba Kassama	33,335.00
24-Dec-2019	10110312	031-31PV000560 CINDERELLA TRAVEL AND TOURS	84,185.45
24-Dec-2019	10110314	COMPANY LTD 031-31PV000539 GFS BUSINESS DEVELOPMENT	135,000.00
24-Dec-2019	10110316	031-31PV000566 KAJALI SONKO	20,001.00
24-Dec-2019	10110318	031-31PV000533 O. M. TOURAY & Sons Garage	5,445.00
24-Dec-2019	10110319	031-31PV000568 QCELL LIMITED	4,455.68
24-Dec-2019	10110320	031-31PV000532 SAHARA STATIONERY	49,500.00
24-Dec-2019	10110324	012-12PV019789 EBRIMA JENG	25,000.00
24-Dec-2019	10110328	021-21PV009537 GURU NANAK ENTERPRISE	2,673.00
24-Dec-2019	10110329	021-21PV009536 PA SEEDIA GASSAMA JABBIS CONF.	42,750.00
24-Dec-2019	10110330	& CATERING SERVICES 021-21PV009535 SUSAN'S FOOD SERVICES	15,255.00
24-Dec-2019	10110331	007-07PV013968 A.K. ENTERPRISE	31,950.00
24-Dec-2019	10110333	007-07PV013935 BAI DODOU'S TRADING	16,830.00
24-Dec-2019	10110334	007-07PV013931 COMIUM GAMBIA LTD	86,256.00
24-Dec-2019	10110340	007-07PV013819 MAIMUNA MUNA'S TRADING	52,173.00
24-Dec-2019	10110341	007-07PV013933 QCELL LIMITED	39,916.48
24-Dec-2019	10110342	007-07PV013579 LEUNA GENERAL TRADING	27,090.00
24-Dec-2019	10110346	031-31PV000557 MJ STANDARD PHOTO AND	8,100.00
24-Dec-2019	10110359	ENTERPRISE 017-17PV008841 GORR GORR LO AUTO WORKSHOP	46,575.00
24-Dec-2019	10110360	017-17PV008877 GORR GORR LO AUTO WORKSHOP	49,680.00
24-Dec-2019	10110362	017-17PV008840 Momodou Kebbeh	25,000.00
24-Dec-2019	10110363	017-17PV008874 UNIQUE SOLUTIONS COMPANY LTD	60,081.75
24-Dec-2019	10110364	020-20PV012728 PERM. SECT BASI AND SEC.	10,000.00
24-Dec-2019	10110365	EDUCATION 020-20PV012731 PERM. SECT BASI AND SEC.	4,000.00
24-Dec-2019	10110366	EDUCATION 020-20PV012733 PERM. SECT BASI AND SEC.	11,050.00
		EDUCATION	
24-Dec-2019	10110367	020-20PV012741 PERM. SECT BASI AND SEC.	6,000.00
24-Dec-2019	10110368	EDUCATION 020-20PV012743 PERM. SECT BASI AND SEC.	4,000.00
24-Dec-2019	10110369	EDUCATION 008-08PV017544 BOSSI SILLAH	32,400.00
24-Dec-2019	10110370	008-08PV017516 BUBA SALLY SONKO	89,730.00
24-Dec-2019	10110371	008-08PV017538 DAMSY'S BOUTIQUE	47,790.00
24-Dec-2019	10110373	008-08PV017640 LEGACY UNIVERSITY	42,500.00
24-Dec-2019	10110374	008-08PV017321 NATIONAL WATER & ELECTRICITY	40,000.00
24-Dec-2019	10110375	COMPANY LTD 008-08PV017623 O. M. TOURAY & Sons Garage	3,600.00
24-Dec-2019	10110376	008-08PV017542 QCELL LIMITED	48,463.25
24-Dec-2019	10110377	008-08PV017543 QCELL LIMITED	900.00
24-Dec-2019	10110403	018-18PV003929 ARCOLLEYS ENTERPRISE	26,100.00

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24-Dec-2019	10110404	018-18PV003931 ARCOLLEYS ENTERPRISE	35,775.00
24-Dec-2019	10110405	018-18PV003925 CEESAY'S DIVERSE SOLUTION	13,950.00
24-Dec-2019	10110406	018-18PV003953 E.N MECHANICAL SERVICES	90,000.00
24-Dec-2019	10110408	018-18PV003919 LAMIN B SANNEH	26,668.00
24-Dec-2019	10110409	018-18PV003920 MATARR CEESAY	93,338.00
24-Dec-2019	10110410	018-18PV003927 N.S TRADING	17,100.00
24-Dec-2019	10110411	018-18PV003930 N.S TRADING	70,335.00
24-Dec-2019	10110413	018-18PV003959 O F A TRADING	4,302.00
24-Dec-2019	10110414	018-18PV003839 PERM. SECT MIN OF	120,000.00
24-Dec-2019	10110415	TRANSPORT,WORKS & INFRASTRUCTURE 018-18PV003963 QCELL LIMITED	3,600.00
24-Dec-2019	10110416	018-18PV003932 SONKO JILENG ENTERPRISE	79,200.00
24-Dec-2019	10110417	018-18PV003921 SUNSHINE INSURANCE COMPANY	4,657.50
24-Dec-2019	10110418	LIMITED 018-18PV003917 THE GAMBIA TELECOMMUNICATION	19,500.00
24-Dec-2019	10110419	CELLULAR C 016-16PV007230 GORR GORR LO AUTO WORKSHOP	5,433.75
24-Dec-2019	10110420	016-16PV007231 GORR GORR LO AUTO WORKSHOP	27,531.00
24-Dec-2019	10110421	016-16PV007232 GORR GORR LO AUTO WORKSHOP	6,210.00
24-Dec-2019	10110422	016-16PV007234 GORR GORR LO AUTO WORKSHOP	8,487.00
24-Dec-2019	10110423	016-16PV007123 PETRO GAS CO.LTD	92,000.00
24-Dec-2019	1011043	007-07PV013742 Bojang Musa M	15,450.44
24-Dec-2019	10110438	023-23PV007805 AFRICELL GAMBIA LTD	3,510.00
24-Dec-2019	1011044	007-07PV013750 Camara Abdou	14,817.64
24-Dec-2019	10110442	023-23PV007784 JANNEH KOTO FOUNDATION	65,280.00
24-Dec-2019	10110444	023-23PV007783 KOMBO FONI FORESTRY	75,100.00
24-Dec-2019	1011046	ASSOCIATION 007-07PV013745 LAMIN TALL	9,232.86
24-Dec-2019	1011048	007-07PV013915 MADI KUNDA ENTERPRISE	76,500.00
24-Dec-2019	1011049	007-07PV013769 SARJO SAIDY	13,251.78
24-Dec-2019	10110517	010-10PV009606 AJ & DAUGHTE'S CLEARING &	36,436.95
24-Dec-2019	10110518	FORWARDING AGENCY 010-10PV009580 ANSU'S AUTO SERVICES	8,991.00
24-Dec-2019	10110519	010-10PV009588 ANSU'S AUTO SERVICES	6,822.00
24-Dec-2019	10110520	010-10PV009594 ANSU'S AUTO SERVICES	11,376.00
24-Dec-2019	10110521	010-10PV009544 ATLANTIC HOTEL	4,140.00
24-Dec-2019	10110522	010-10PV009545 ATLANTIC HOTEL	14,215.50
24-Dec-2019	10110523	010-10PV009547 ATLANTIC HOTEL	11,250.00
24-Dec-2019	10110524	010-10PV009565 ATLANTIC HOTEL	24,678.00
24-Dec-2019	10110525	010-10PV009571 BOKAL AUTOMOTIVE ENTERPRISE	14,334.75
24-Dec-2019	10110526	010-10PV009572 BOKAL AUTOMOTIVE ENTERPRISE	7,917.75
24-Dec-2019	10110530	010-10PV009610 BOKAL AUTOMOTIVE ENTERPRISE	29,808.00
24-Dec-2019	10110531	010-10PV009615 BULLI MUSTAPHA DIBBA	67,500.00
24-Dec-2019	10110532	010-10PV009592 CHUKWU ENTERPRISE	14,850.00
24-Dec-2019	10110533	010-10PV009551 CINDERELLA TRAVEL AND TOURS	60,740.37
24-Dec-2019	10110534	COMPANY LTD 010-10PV009549 CLANCE AUTO PARTS	8,910.00
24-Dec-2019	10110535	010-10PV009569 CLANCE AUTO PARTS	8,370.00
24-Dec-2019	10110537	010-10PV009605 EENINBAARA AUTO SERVICES	8,135.10
24-Dec-2019	10110538	010-10PV009516 KERR MOT ALI TRADING	28,300.50
24-Dec-2019	10110539	ENTERPRISE 010-10PV009554 KHADY'S ENTERPRISE	26,550.00
24-Dec-2019	10110540	010-10PV009561 KHADY'S ENTERPRISE	14,175.00
24-Dec-2019	10110541	010-10PV009586 KHADY'S ENTERPRISE	65,475.00
24-Dec-2019	10110542	010-10PV009589 NASSER FOAM MANUFACTURING	9,900.00
24-Dec-2019	10110543	AND GENERAL ENT. LTD 010-10PV009590 NASSER FOAM MANUFACTURING	3,420.00
24-Dec-2019	10110544	AND GENERAL ENT. LTD 010-10PV009593 NASSER FOAM MANUFACTURING	9,900.00
24-Dec-2019	10110545	AND GENERAL ENT. LTD 010-10PV009599 NASSER FOAM MANUFACTURING	4,950.00

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24-Dec-2019	10110546	AND GENERAL ENT. LTD 010-10PV009601 NASSER FOAM MANUFACTURING	16,200.00
24-Dec-2019	10110547	AND GENERAL ENT. LTD 010-10PV009603 NASSER FOAM MANUFACTURING	12,150.00
24-Dec-2019	10110548	AND GENERAL ENT. LTD 010-10PV009604 NASSER FOAM MANUFACTURING	9,900.00
24-Dec-2019	10110549	AND GENERAL ENT. LTD 010-10PV009557 NGENGE TOURAY MOTO	7,650.00
24-Dec-2019	10110551	MECHANICAL WORKS 010-10PV009568 NGENGE TOURAY MOTO	8,370.00
24-Dec-2019	10110553	MECHANICAL WORKS 010-10PV009575 NGENGE TOURAY MOTO	11,700.00
24-Dec-2019	10110555	MECHANICAL WORKS 010-10PV009578 NGENGE TOURAY MOTO	8,370.00
		MECHANICAL WORKS	
24-Dec-2019	10110557	010-10PV009609 NGENGE TOURAY MOTO	38,160.00
24-Dec-2019	10110558	MECHANICAL WORKS 010-10PV009559 RESOURCEFUL SUPPLIES	7,380.00
24-Dec-2019	10110559	010-10PV009555 SAHARA STATIONERY	4,500.00
24-Dec-2019	10110560	010-10PV009619 TEEDA SHERIFF TAMBADOU	20,160.00
24-Dec-2019	10110584	019-19PV004961 ABDULKARIM BAH	12,000.00
24-Dec-2019	10110585	019-19PV004935 AFRICELL GAMBIA LTD	9,885.96
24-Dec-2019	10110586	019-19PV004971 BASIRU SECKA	25,000.00
24-Dec-2019	10110588	019-19PV004978 FLY TRAVEL AGENCY	39,342.70
24-Dec-2019	10110589	019-19PV004930 FOROYAA PUBLISHING COMPANY	2,340.00
24-Dec-2019	10110590	LIMITED 019-19PV004976 GAMBIA TELECOMMUNICATION CO	1,696.27
24-Dec-2019	10110591	LTD 019-19PV004981 GAMBIA TELECOMMUNICATION CO	432.50
24-Dec-2019	10110592	LTD 019-19PV004982 GAMBIA TELECOMMUNICATION CO	5,670.08
24-Dec-2019	10110595	LTD 019-19PV004893 KEMO SM JANKA	3,910.00
24-Dec-2019	10110596	019-19PV004968 LAMIN BAJINKA	30,000.00
24-Dec-2019	10110597	019-19PV004941 LAMIN DAFHEH	20,001.00
24-Dec-2019	10110598	019-19PV004965 LAMIN SAIDY	30,000.00
24-Dec-2019	10110599	019-19PV004875 MSC ENTERPRISE	44,550.00
24-Dec-2019	10110700	005-05PV001560 NIFTY ICT SOLUTIONS LTD	81,899.55
24-Dec-2019	10110701	005-05PV001555 NJILENG TRADING	11,700.00
24-Dec-2019	10110704	005-05PV001561 T.K MOTORS LTD	24,725.00
24-Dec-2019	200223	023-23PV007798 ATLAS ENERGY LIMITED	138,000.00
24-Dec-2019	200228	017-17PV008879 AGRICULTURAL RURAL FARMERS	147,000.00
24-Dec-2019	200238	TRAINING CENTRE 017-17PV008706 GFS BUSINESS DEVELOPMENT	162,000.00
24-Dec-2019	200239	017-17PV008878 GORR GORR LO AUTO WORKSHOP	131,341.50
24-Dec-2019	200243	017-17PV008869 JOMSON TRADING	109,125.00
24-Dec-2019	200256	017-17PV008848 STANDARD TRAINING	153,690.00
24-Dec-2019	200258	INTERNATIONAL 017-17PV008615 THE GAMBIA TELECOMMUNICATION	21,000.00
24-Dec-2019	200286	CELLULAR C 008-08PV017570 YUGGO INVESTMENT SERVICES	563,328.00
24-Dec-2019	200314	010-10PV009461 A.G.S GAMBIA LTD	270,000.00
24-Dec-2019	200315	010-10PV009567 AJ & DAUGHTER'S CLEARING &	151,999.78
24-Dec-2019	200316	FORWARDING AGENCY 010-10PV009607 ALGS TRAVEL CONSULTANCY	173,425.00
24-Dec-2019	200317	AGENCY 010-10PV009550 ANGELS TRAVEL & TOURS	104,055.00
24-Dec-2019	200318	COMPANY LIMITED 010-10PV009553 GAMBIA CONSULATE - JEDDAH	1,908,542.00
24-Dec-2019	200319	010-10PV009631 GAMBIA EMBASSY - ALGERIA	364,022.00
24-Dec-2019	200320	010-10PV009524 GAMBIA EMBASSY - BRUSSELS	396,281.30

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24-Dec-2019	200321	010-10PV009632 GAMBIA EMBASSY - GENEVA	788,185.00
24-Dec-2019	200322	010-10PV009591 GAMBIA EMBASSY - MADRID	625,401.06
24-Dec-2019	200323	010-10PV009515 GAMBIA EMBASSY - PARIS	3,299,591.00
24-Dec-2019	200324	010-10PV009574 GAMBIA EMBASSY - WASHINGTON	253,931.74
24-Dec-2019	200325	010-10PV009556 GAMBIA EMBASSY ABU DHABI	1,156,575.00
24-Dec-2019	200326	010-10PV009434 GAMBIA EMBASSY TURKEY	1,697,757.63
24-Dec-2019	200327	010-10PV009462 GAMBIA EMBASSY TURKEY	496,800.00
24-Dec-2019	200328	010-10PV009577 GAMBIA MISSION - UNITED NATION	144,631.73
24-Dec-2019	200332	022-22PV003272 C.F.A.O MOTORS (GAMBIA) LTD	2,250,000.00
24-Dec-2019	200333	022-22PV003244 CAIRASU BUILDERS	100,327.50
24-Dec-2019	200334	022-22PV003245 CAIRASU BUILDERS	164,007.00
24-Dec-2019	200335	022-22PV003243 EXPERT TRAVEL AND TOURS	133,490.67
24-Dec-2019	200336	COMPANY LIMITED 022-22PV003264 INDEPENDENCE STADIUM &	1,645,627.00
24-Dec-2019	200337	FRIENDSHIP HOSTEL 022-22PV003265 INDEPENDENCE STADIUM &	1,204,584.72
24-Dec-2019	200338	FRIENDSHIP HOSTEL 022-22PV003266 NATIONAL ENTERPRISE DEV.	517,913.00
24-Dec-2019	200339	INITIATIVE 022-22PV003263 NATIONAL YOUTH COUNCIL	155,500.00
24-Dec-2019	200340	022-22PV003267 SPORTS DEVELOPMENT FUND	664,775.00
24-Dec-2019	200351	001-01PV023662 ARCOLLEYS ENTERPRISE	298,620.00
24-Dec-2019	200352	001-01PV023720 CHANA STATIONERY	109,710.00
24-Dec-2019	200353	001-01PV023681 DAMBELL BUSINESS CORPORATION	148,230.00
24-Dec-2019	200354	LIMITED 001-01PV023780 EENINBAARA AUTO SERVICES	142,152.75
24-Dec-2019	200356	001-01PV023750 GAMBIA NATIONAL PETROLEUM	150,000.00
24-Dec-2019	200357	COMPANY LTD 001-01PV023674 GAMSTAR INSURANCE COMPANY	351,000.00
24-Dec-2019	200358	LIMITED 001-01PV023708 GORR GORR LO AUTO WORKSHOP	143,037.00
24-Dec-2019	200359	001-01PV023732 IFA TRADING	107,235.00
24-Dec-2019	200360	001-01PV023679 JAMRA SERVICES	141,435.00
24-Dec-2019	200361	001-01PV023655 LAMARANA BAH	225,000.00
24-Dec-2019	200362	001-01PV023677 MANAGEMENT DEVELOPMENT	1,305,000.00
24-Dec-2019	200363	INSTITUTE 001-01PV023759 MANAGEMENT DEVELOPMENT	255,000.00
24-Dec-2019	200364	INSTITUTE 001-01PV023760 MANAGEMENT DEVELOPMENT	599,500.00
24-Dec-2019	200365	INSTITUTE 001-01PV023663 MELVILLE GEORGE	458,100.00
24-Dec-2019	200366	001-01PV023736 MSC ENTERPRISE	113,175.00
24-Dec-2019	200367	001-01PV023782 PETRO GAS CO.LTD	2,062,386.76
24-Dec-2019	200368	001-01PV023784 PETRO GAS CO.LTD	596,066.66
24-Dec-2019	200369	001-01PV023558 RAMSYS INFOTECH SOLUTION LTD	38,423.00
24-Dec-2019	200370	001-01PV023699 SATGURU TRAVEL AND TOUR	142,704.00
24-Dec-2019	200371	SERVICES 001-01PV023702 UNIVERSITY OF THE GAMBIA	6,000.00
24-Dec-2019	200386	002-02PV006046 C.F.A.O MOTORS (GAMBIA) LTD	135,730.99
24-Dec-2019	200387	002-02PV006029 CINDERELLA TRAVEL AND TOURS	113,469.50
24-Dec-2019	200388	COMPANY LTD 002-02PV006005 EENINBAARA AUTO SERVICES	112,500.00
24-Dec-2019	200389	002-02PV006045 EENINBAARA AUTO SERVICES	244,724.85
24-Dec-2019	200390	002-02PV006033 GAMBIA EMBASSY - BRUSSELS	69,103.10
24-Dec-2019	200391	002-02PV006049 GORR GORR LO AUTO WORKSHOP	290,856.37
24-Dec-2019	200392	002-02PV006048 KENO AUTO PRODUCT AND	230,556.60
24-Dec-2019	200396	ENGINEERING 002-02PV006040 SATGURU TRAVEL AND TOUR	793,791.00
24-Dec-2019	200397	SERVICES 002-02PV006043 SATGURU TRAVEL AND TOUR	142,109.40

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24-Dec-2019	200398	SERVICES 002-02PV006035 UNIVERSITY OF THE GAMBIA	330,000.00
24-Dec-2019	200402	018-18PV003949 ALH SAIKOU JABANG	200,000.00
24-Dec-2019	200403	018-18PV003937 ALHAGIE CONTEH	180,000.00
24-Dec-2019	200404	018-18PV003948 AMADOU DRAMMEH	184,000.00
24-Dec-2019	200405	018-18PV003913 ANSUMANA SANNEH	348,253.00
24-Dec-2019	200406	018-18PV003945 AYOUB FUNITURE	378,000.00
24-Dec-2019	200407	018-18PV003946 AYOUB FUNITURE	230,400.00
24-Dec-2019	200408	018-18PV003969 AYOUB FUNITURE	110,700.00
24-Dec-2019	200409	018-18PV003962 BASSE SUB TREASURY	586,450.00
24-Dec-2019	200410	018-18PV003933 CINDERELLA TRAVEL AND TOURS	238,751.72
24-Dec-2019	200411	COMPANY LTD 018-18PV003957 CINDERELLA TRAVEL AND TOURS	113,528.96
24-Dec-2019	200412	COMPANY LTD 018-18PV003961 CINDERELLA TRAVEL AND TOURS	179,069.74
24-Dec-2019	200413	COMPANY LTD 018-18PV003952 E.N MECHANICAL SERVICES	360,000.00
24-Dec-2019	200414	018-18PV003964 EENINBAARA AUTO SERVICES	117,000.00
24-Dec-2019	200415	018-18PV003978 FATIMA SABALLY TRADING	110,700.00
24-Dec-2019	200418	018-18PV003966 J - MART COMPANY LIMITED	189,819.00
24-Dec-2019	200419	018-18PV003936 JAMBA SAIDY	160,000.00
24-Dec-2019	200420	018-18PV003954 MANJIKI TOURAY	250,000.00
24-Dec-2019	200421	018-18PV003939 MUSA TOURAY	180,000.00
24-Dec-2019	200422	018-18PV003943 MUSTAPHA JAWARA	170,000.00
24-Dec-2019	200423	018-18PV003912 PA OUSMAN MBOWE	1,217,605.00
24-Dec-2019	200424	018-18PV003918 POWERCON MOUGAUW	1,457,928.74
24-Dec-2019	200428	ENTERPRISE 018-18PV003951 UNITED NATIONS DEVELOPMENT	2,199,997.80
24-Dec-2019	200429	PROGRAMME 018-18PV003926 UNITED STATIONERY	221,400.00
24-Dec-2019	200430	018-18PV003935 WHITE HORSE RESIDENCE LIMITED	129,528.00
24-Dec-2019	200506	007-07PV013811 ALIMAMEH JATTA	14,626.97
24-Dec-2019	200507	007-07PV013808 ALIMAMEH TAMBA	10,758.73
24-Dec-2019	200508	007-07PV013809 ALPHA A BAH	15,245.11
24-Dec-2019	200509	007-07PV013806 BUBA BOJANG	8,753.19
24-Dec-2019	200510	007-07PV013790 CEESAY SULAYMAN	47,681.28
24-Dec-2019	200511	007-07PV013929 CONFEBAD	359,404.70
24-Dec-2019	200512	007-07PV013795 DINO SANNEH	14,538.99
24-Dec-2019	200513	007-07PV013925 DR JULIETT CAMEJO SANCHEZ	58,984.00
24-Dec-2019	200515	007-07PV013970 GAMBIA TELECOMMUNICATION CO	465,924.00
24-Dec-2019	200516	LTD 007-07PV013816 JOHN P GOMEZ	15,215.11
24-Dec-2019	200518	007-07PV013927 LEUNA GENERAL TRADING	243,945.00
24-Dec-2019	200520	007-07PV013785 M . CEESAY ENTERPRISE	155,812.50
24-Dec-2019	200521	007-07PV013907 MAM LAYE ENTERPRISE	253,800.00
24-Dec-2019	200522	007-07PV013967 MEDIAMATIC	96,107.41
24-Dec-2019	200523	007-07PV013803 MOMODOU M JALLOW	13,592.72
24-Dec-2019	200524	007-07PV013807 OMAR BOJANG	12,521.44
24-Dec-2019	200525	007-07PV013977 OMAR TABAN	150,606.00
24-Dec-2019	200526	007-07PV013771 OUSMAN B JATTA	23,063.22
24-Dec-2019	200527	007-07PV013974 PETRO GAS CO.LTD	507,134.86
24-Dec-2019	200528	007-07PV013802 Saikou Jaitch	22,590.88
24-Dec-2019	200529	007-07PV013926 SINO PHARMA COMPANY LTD	449,541.00
24-Dec-2019	200530	007-07PV013972 T.K MOTORS LTD	2,190,364.00
24-Dec-2019	200531	007-07PV013975 T.K MOTORS LTD	3,420,883.00
24-Dec-2019	200532	007-07PV013971 TOYE, KENNING & SPENCER LTD	549,158.40
25-Dec-2019	10110378	027-27PV004786 AMADOU CEESAY	2,000.00
25-Dec-2019	10110380	027-27PV004747 ANGELS TRAVEL & TOURS	46,081.50
25-Dec-2019	10110381	COMPANY LIMITED 027-27PV004665 ATLAS ENERGY LIMITED	100,000.00
25-Dec-2019	10110384	027-27PV004740 DEMBO'S SPRING ROLLS SERVICES	17,325.00

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25-Dec-2019	10110385	027-27PV004766 DEMBO'S SPRING ROLLS SERVICES	18,000.00
25-Dec-2019	10110386	027-27PV004779 GAMBIA COLLEGE	7,000.00
25-Dec-2019	10110387	027-27PV004784 GAMBIA COLLEGE	36,000.00
25-Dec-2019	10110388	027-27PV004698 KENO AUTO PRODUCT AND	7,866.00
25-Dec-2019	10110389	ENGINEERING 027-27PV004699 KENO AUTO PRODUCT AND	12,006.00
25-Dec-2019	10110390	ENGINEERING 027-27PV004706 KENO AUTO PRODUCT AND	14,955.75
25-Dec-2019	10110391	ENGINEERING 027-27PV004700 NASSER FOAM MANUFACTURING	13,500.00
25-Dec-2019	10110392	AND GENERAL ENT. LTD 027-27PV004792 ONE PLUS ONE ENTERPRISE	9,000.00
25-Dec-2019	10110393	027-27PV004760 Pa Modou Gassama	4,200.00
25-Dec-2019	10110400	027-27PV004646 T.K MOTORS LTD	8,383.50
25-Dec-2019	10110401	027-27PV004703 T.K MOTORS LTD	20,700.00
25-Dec-2019	10110402	027-27PV004768 UNIVERSITY OF THE GAMBIA	6,000.00
25-Dec-2019	10110453	001-01PV023746 GAMBIA POSTAL SERVICES CORP	135.00
25-Dec-2019	10110454	GAMPOST 001-01PV023685 IFA TRADING	8,100.00
25-Dec-2019	10110455	001-01PV023730 IFA TRADING	18,472.50
25-Dec-2019	10110456	001-01PV023733 IFA TRADING	40,005.00
25-Dec-2019	10110463	024-24PV003543 AJI FATOU JAMMEH	26,480.00
25-Dec-2019	10110464	024-24PV003546 AJI FATOU JAMMEH	33,100.00
25-Dec-2019	10110465	024-24PV003526 FOROYAA PUBLISHING COMPANY	567.00
25-Dec-2019	10110466	LIMITED 024-24PV003471 GAMBIA TELECOMMUNICATION CO	6,238.66
25-Dec-2019	10110467	LTD 024-24PV003472 GAMBIA TELECOMMUNICATION CO	6,663.70
25-Dec-2019	10110468	LTD 024-24PV003519 GAMBIA TELECOMMUNICATION CO	6,707.71
25-Dec-2019	10110469	LTD 024-24PV003520 GAMBIA TELECOMMUNICATION CO	169.76
25-Dec-2019	10110470	LTD 024-24PV003415 KENO AUTO PRODUCT AND	11,954.25
25-Dec-2019	10110471	ENGINEERING 024-24PV003417 KENO AUTO PRODUCT AND	2,484.00
25-Dec-2019	10110472	ENGINEERING 024-24PV003529 MACELI ENTERPRISE	43,200.00
25-Dec-2019	10110473	024-24PV003545 MADIBA SILLAH	33,100.00
25-Dec-2019	10110474	024-24PV003544 MOMODOU ALIEU JALLOW	20,160.00
25-Dec-2019	10110475	024-24PV003531 MY CARR	9,180.00
25-Dec-2019	10110477	024-24PV003522 NATIONAL WATER & ELECTRICITY	20,000.00
25-Dec-2019	10110478	COMPANY LTD 024-24PV003477 PA SEEDIA GASSAMA JABBIS CONF.	18,900.00
25-Dec-2019	10110479	& CATERING SERVICES 024-24PV003524 PETRO GAS CO.LTD	50,000.00
25-Dec-2019	10110480	024-24PV003494 QCELL LIMITED	30,075.80
25-Dec-2019	10110481	024-24PV003495 QCELL LIMITED	30,075.80
25-Dec-2019	10110482	024-24PV003499 THE PERM SECT MINISTRY OF	87,000.00
25-Dec-2019	10110486	COMM & INFO TECH 017-17PV008862 ANGELS TRAVEL & TOURS	87,208.00
25-Dec-2019	10110490	COMPANY LIMITED 017-17PV008727 KARAMO SANNEH	32,975.00
25-Dec-2019	10110493	017-17PV008905 RISE & SHINE PRINT	38,486.70
25-Dec-2019	10110498	011-11PV005215 AMADOU BAILO DIALLO TRADING	29,250.00
25-Dec-2019	10110500	011-11PV005216 CLANCE AUTO PARTS	8,775.00
25-Dec-2019	10110501	011-11PV005218 CLANCE AUTO PARTS	27,000.00
25-Dec-2019	10110502	011-11PV005219 CLANCE AUTO PARTS	6,750.00
25-Dec-2019	10110503	011-11PV005220 CLANCE AUTO PARTS	9,900.00
25-Dec-2019	10110504	011-11PV005222 CLANCE AUTO PARTS	6,435.00
25-Dec-2019	10110505	011-11PV005224 CLANCE AUTO PARTS	3,960.00

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25-Dec-2019	10110507	011-11PV005175 MAA COOLING & OFFICE	85,749.75
25-Dec-2019	10110508	EQUIPMENT SERVICES 011-11PV005169 NEW VISION ENTERPRISE	61,470.00
25-Dec-2019	10110564	031-31PV000597 DIRECTOR OF SOCIAL WELFARE	5,200.00
25-Dec-2019	10110565	031-31PV000584 FINISH PROFILE (GAMBIA) LIMITED	67,698.39
25-Dec-2019	10110567	031-31PV000570 NATIONAL WATER & ELECTRICITY	20,000.00
25-Dec-2019	10110568	COMPANY LTD 031-31PV000564 NATIONAL WATER & ELECTRICITY	50,000.00
25-Dec-2019	10110569	COMPANY LTD 031-31PV000601 PETRO GAS CO.LTD	100,000.00
25-Dec-2019	10110570	031-31PV000608 QUALITY PRINT ENTERPRISE	7,387.20
25-Dec-2019	10110571	031-31PV000559 SAHARA STATIONERY	3,249.00
25-Dec-2019	10110572	031-31PV000607 SAHARA STATIONERY	10,215.00
25-Dec-2019	10110573	031-31PV000501 SAHARA STATIONERY	95,985.00
25-Dec-2019	10110574	031-31PV000585 SAHARA STATIONERY	40,050.00
25-Dec-2019	10110575	031-31PV000561 SATGURU TRAVEL AND TOUR	82,951.65
25-Dec-2019	10110576	SERVICES 031-31PV000581 SATGURU TRAVEL AND TOUR	29,328.64
25-Dec-2019	10110577	SERVICES 031-31PV000582 SATGURU TRAVEL AND TOUR	94,001.30
25-Dec-2019	10110578	SERVICES 031-31PV000591 T.K MOTORS LTD	3,121.25
25-Dec-2019	10110579	031-31PV000556 UNITED STATIONERY	45,450.00
25-Dec-2019	10110580	031-31PV000563 UNITED STATIONERY	45,000.00
25-Dec-2019	10110581	031-31PV000552 WEST AFRICAN LEISURE GROUP	23,054.62
25-Dec-2019	10110605	LIMITED 012-12PV019806 AFRICELL GAMBIA LTD	21,601.12
25-Dec-2019	10110608	012-12PV019808 GAMBIA PRINTING & PUBLISHING	85,675.00
25-Dec-2019	10110609	CORPORATION 012-12PV019801 GAMBIA TELECOMMUNICATIONS	42,322.14
25-Dec-2019	10110612	CELLULAR CO. LTD 012-12PV019802 QCELL LIMITED	3,309.19
25-Dec-2019	10110613	012-12PV019803 QCELL LIMITED	3,600.00
25-Dec-2019	10110614	012-12PV019805 QCELL LIMITED	56,636.23
25-Dec-2019	10110615	012-12PV019793 SMD POLICY MANAGEMENT	45,000.00
25-Dec-2019	10110616	ASSOCIATES 001-01PV023752 ANGELS TRAVEL & TOURS	49,054.50
25-Dec-2019	10110617	COMPANY LIMITED 001-01PV023697 BANNA'S TRADING	39,757.50
25-Dec-2019	10110618	001-01PV023724 CEESAY'S DIVERSE SOLUTION	13,950.00
25-Dec-2019	10110619	001-01PV023762 CINDERELLA TRAVEL AND TOURS	68,874.50
25-Dec-2019	10110621	COMPANY LTD 001-01PV023682 DEM'S TRADING ENTERPRISE	4,050.00
25-Dec-2019	10110623	001-01PV023623 DIRECTOR NATIONAL RECORDS	12,500.00
		SERVICE	
25-Dec-2019	10110625	001-01PV023657 F I BARDAN ENTERPRISE	5,850.00
25-Dec-2019	10110626	001-01PV023747 GAMBIA POSTAL SERVICES CORP	2,135.00
25-Dec-2019	10110627	GAMPOST 001-01PV023761 GAMBIA TELECOMMUNICATION CO	98,830.32
25-Dec-2019	10110628	LTD 001-01PV023763 GAMBIA TELECOMMUNICATION CO	13,470.51
25-Dec-2019	10110629	LTD 001-01PV023764 GAMBIA TELECOMMUNICATION CO	7,210.00
25-Dec-2019	10110630	LTD 001-01PV023715 GFS BUSINESS DEVELOPMENT	40,950.00
25-Dec-2019	10110631	001-01PV023727 GORR GORR LO AUTO WORKSHOP	17,077.50
25-Dec-2019	10110632	001-01PV023701 HG GAMBIA LTD	21,010.50
25-Dec-2019	10110633	001-01PV023738 IFA TRADING	69,318.00
25-Dec-2019	10110634	001-01PV023721 IFA TRADING	8,820.00
25-Dec-2019	10110635	001-01PV023722 IFA TRADING	48,532.50
25-Dec-2019	10110636	001-01PV023723 IFA TRADING	2,475.00

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25-Dec-2019	10110637	001-01PV023371 JAGGLEH TRADING ENTERPRISE	23,580.00
25-Dec-2019	10110638	001-01PV023694 JULA BINTA TRADING	75,960.00
25-Dec-2019	10110639	001-01PV023700 KMF TECHNOLOGIES	53,095.50
25-Dec-2019	10110640	001-01PV023737 KMF TECHNOLOGIES	56,925.00
25-Dec-2019	10110641	001-01PV023628 MSC ENTERPRISE	4,095.00
25-Dec-2019	10110644	001-01PV023756 OMAR BARRY	12,000.00
25-Dec-2019	10110648	001-01PV023777 SALIMS ENTERPRISE	54,000.00
25-Dec-2019	10110649	001-01PV023695 SATGURU TRAVEL AND TOUR	78,090.80
25-Dec-2019	10110650	SERVICES 001-01PV023751 SATGURU TRAVEL AND TOUR	54,901.40
25-Dec-2019	10110651	SERVICES 001-01PV023755 SATGURU TRAVEL AND TOUR	45,586.00
25-Dec-2019	10110652	SERVICES 001-01PV023758 SATGURU TRAVEL AND TOUR	97,554.04
25-Dec-2019	10110653	SERVICES 001-01PV023637 ZIDAN KARAAN ENTERPRISE	3,150.00
25-Dec-2019	10110654	009-09PV002557 MICROTECH CONSULTING	29,700.00
25-Dec-2019	10110655	009-09PV002555 NYIMA KOITA SANNEH	25,000.00
25-Dec-2019	10110657	009-09PV002558 THE VOICE MEDIA COMPANY LTD	3,061.80
25-Dec-2019	10110658	027-27PV004738 DEMBO'S SPRING ROLLS SERVICES	12,870.00
25-Dec-2019	10110659	027-27PV004789 NJILENG TRADING	54,900.00
25-Dec-2019	10110661	027-27PV004744 SATGURU TRAVEL AND TOUR	64,415.00
25-Dec-2019	10110691	SERVICES 002-02PV006007 FOROYAA PUBLISHING COMPANY	3,105.00
25-Dec-2019	10110692	LIMITED 002-02PV005988 GAMBIA RADIO AND TELEVISION	2,124.00
25-Dec-2019	10110693	SERVICES 002-02PV006010 QUALITY PRINT ENTERPRISE	19,800.00
25-Dec-2019	10110711	017-17PV008523 ABDOU BADJIE AUTO GARAGE	5,247.00
25-Dec-2019	10110712	017-17PV008524 ABDOU BADJIE AUTO GARAGE	5,940.00
25-Dec-2019	10110713	017-17PV008525 ABDOU BADJIE AUTO GARAGE	2,790.00
25-Dec-2019	10110714	017-17PV008620 ABDOU BADJIE AUTO GARAGE	22,815.00
25-Dec-2019	10110715	017-17PV008633 ABDOU BADJIE AUTO GARAGE	10,080.00
25-Dec-2019	10110716	017-17PV008635 ABDOU BADJIE AUTO GARAGE	14,310.00
25-Dec-2019	10110717	017-17PV008648 ABDOU BADJIE AUTO GARAGE	12,645.00
25-Dec-2019	10110718	017-17PV008854 ABDOU BADJIE AUTO GARAGE	13,320.00
25-Dec-2019	10110719	017-17PV008888 ABDOU BADJIE AUTO GARAGE	5,202.00
25-Dec-2019	10110720	017-17PV008522 ABDOU BADJIE AUTO GARAGE	4,032.00
25-Dec-2019	10110722	017-17PV008856 ABDOU BADJIE AUTO GARAGE	4,932.00
25-Dec-2019	10110724	017-17PV008913 GAMBIA PORTS AUTHORITY	49,000.00
25-Dec-2019	10110725	017-17PV008914 INSIST NET LTD	91,800.00
25-Dec-2019	10110726	017-17PV008626 JANNEH SILLAH MOTOR MECH. &	12,375.00
25-Dec-2019	10110727	SPARE PARTS 017-17PV008627 JANNEH SILLAH MOTOR MECH. &	40,455.00
25-Dec-2019	10110728	SPARE PARTS 017-17PV008628 JANNEH SILLAH MOTOR MECH. &	21,645.00
25-Dec-2019	10110729	SPARE PARTS 017-17PV008646 JANNEH SILLAH MOTOR MECH. &	4,950.00
25-Dec-2019	10110730	SPARE PARTS 017-17PV008630 KENO AUTO PRODUCT AND	15,628.50
25-Dec-2019	10110732	ENGINEERING 017-17PV008638 PAGES COMPANY LIMITED	11,385.00
25-Dec-2019	10110733	017-17PV008299 SATGURU TRAVEL AND TOUR	52,869.85
25-Dec-2019	10110736	SERVICES 017-17PV008639 WEST AFRICAN SPARES	5,175.00
25-Dec-2019	10110739	008-08PV017648 AFRICELL GAMBIA LTD	90,000.00
25-Dec-2019	10110740	008-08PV017629 ALI FADEL KHADRA ASHOBEE	48,800.25
25-Dec-2019	10110744	STORES 008-08PV017517 BUBA SALLY SONKO	89,280.00
25-Dec-2019	10110745	008-08PV017618 C.J INTERNATIONAL HOLDING	27,090.00
25-Dec-2019	10110746	008-08PV017619 C.J INTERNATIONAL HOLDING	25,110.00

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25-Dec-2019	10110747	008-08PV017539 CUISINIERE	4,050.00
25-Dec-2019	10110748	008-08PV017540 CUISINIERE	2,700.00
25-Dec-2019	10110751	008-08PV017690 GAMBIA TECHNICAL TRAINING	16,172.00
25-Dec-2019	10110753	INSTITUTE 008-08PV017515 ISMAILA JAMMEH	20,001.00
25-Dec-2019	10110756	008-08PV017596 LEUNA GENERAL TRADING	88,650.00
25-Dec-2019	10110757	008-08PV017620 MB. TRADING ENTERPRISE	14,904.00
25-Dec-2019	10110758	008-08PV017625 MB. TRADING ENTERPRISE	14,490.00
25-Dec-2019	10110759	008-08PV017641 MODOU MANNEH	20,001.00
25-Dec-2019	10110760	008-08PV017531 NASSER FOAM MANUFACTURING	4,050.00
25-Dec-2019	10110761	AND GENERAL ENT. LTD 008-08PV017592 NASSER FOAM MANUFACTURING	27,450.00
25-Dec-2019	10110762	AND GENERAL ENT. LTD 008-08PV017594 NASSER FOAM MANUFACTURING AND GENERAL ENT. LTD	15,750.00
25-Dec-2019	10110763	008-08PV017521 NASSER FOAM MANUFACTURING	30,240.00
25-Dec-2019	10110764	AND GENERAL ENT. LTD 008-08PV017193 PAGES COMPANY LIMITED	17,370.00
25-Dec-2019	10110765	008-08PV017526 PRIME STATIONERY CO.LTD	84,600.00
25-Dec-2019	10110767	008-08PV016755 SMART GAMBIA	77,517.00
25-Dec-2019	10110768	008-08PV017649 SOLAR ENTERPRISE	38,700.00
25-Dec-2019	10110769	008-08PV017318 T.K MOTORS LTD	72,814.95
25-Dec-2019	10110770	008-08PV017457 WEST AFRICAN LEISURE GROUP	20,088.94
25-Dec-2019	10110771	LIMITED 008-08PV017461 WEST AFRICAN LEISURE GROUP	4,500.00
25-Dec-2019	10110773	LIMITED 007-07PV013834 FATIMA SABALLY TRADING	58,045.50
25-Dec-2019	10110774	007-07PV013863 KALLEY'S SUPPLIES	17,082.00
25-Dec-2019	10110777	007-07PV013937 LEUNA GENERAL TRADING	65,349.00
25-Dec-2019	10110778	007-07PV013923 M & N Holdings Company Limited	34,204.50
25-Dec-2019	10110779	007-07PV013966 SAINABOU SARR ENTERPRISE	73,980.00
25-Dec-2019	10110780	007-07PV013706 SONKO JILENG ENTERPRISE	44,640.00
25-Dec-2019	10110799	016-16PV007283 ARCOLLEYS ENTERPRISE	37,800.00
25-Dec-2019	10110800	016-16PV007171 ATLANTIC CORINTHIA HOTEL	18,684.00
25-Dec-2019	10110801	016-16PV007304 BANJUL TECHNICAL ENTERPRISE	73,548.00
25-Dec-2019	10110802	016-16PV006937 FLY TRAVEL AGENCY	65,802.40
25-Dec-2019	10110803	016-16PV007072 GAMBIA NATIONAL PETROLEUM	40,000.00
25-Dec-2019	10110804	COMPANY LTD 016-16PV007191 GAMBIA TELECOMMUNICATION CO	3,156.07
25-Dec-2019	10110805	LTD 016-16PV007303 GAMBIA TELECOMMUNICATIONS	39,399.88
25-Dec-2019	10110806	CELLULAR CO. LTD 016-16PV007220 GORR GORR LO AUTO WORKSHOP	20,493.00
25-Dec-2019	10110807	016-16PV007228 GORR GORR LO AUTO WORKSHOP	4,554.00
25-Dec-2019	10110808	016-16PV007235 GORR GORR LO AUTO WORKSHOP	5,226.30
25-Dec-2019	10110809	016-16PV007236 GORR GORR LO AUTO WORKSHOP	11,178.00
25-Dec-2019	10110810	016-16PV007242 GORR GORR LO AUTO WORKSHOP	6,003.00
25-Dec-2019	10110811	016-16PV007305 GORR GORR LO AUTO WORKSHOP	61,479.00
25-Dec-2019	10110812	016-16PV007284 IFA TRADING	61,020.00
25-Dec-2019	10110813	016-16PV007281 IFA TRADING	8,550.00
25-Dec-2019	10110814	016-16PV007184 J & I ENTERPRISE	4,500.00
25-Dec-2019	10110815	016-16PV007182 LEUNA GENERAL TRADING	94,387.50
25-Dec-2019	10110816	016-16PV007185 MARR BANTA SUPPLIERS	40,500.00
25-Dec-2019	10110817	016-16PV007286 MSC ENTERPRISE	63,495.00
25-Dec-2019	10110818	016-16PV007144 NATIONAL WATER & ELECTRICITY	10,000.00
25-Dec-2019	10110819	COMPANY LTD 016-16PV007145 NATIONAL WATER & ELECTRICITY	50,000.00
25-Dec-2019	10110820	COMPANY LTD 016-16PV007148 NATIONAL WATER & ELECTRICITY	27,000.00
25-Dec-2019	10110821	COMPANY LTD 016-16PV007177 NATIONAL WATER & ELECTRICITY	16,000.00

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25-Dec-2019	10110822	COMPANY LTD 016-16PV007297 NATIONAL WATER & ELECTRICITY	50,000.00
25-Dec-2019	10110823	COMPANY LTD 016-16PV007122 NEW VISION ENTERPRISE	8,775.00
25-Dec-2019	10110824	016-16PV007276 NEW VISION ENTERPRISE	75,060.00
25-Dec-2019	10110825	016-16PV007153 O. MALACK AND SONS ENTERPRISE	66,600.00
25-Dec-2019	10110826	016-16PV007277 O. MALACK AND SONS ENTERPRISE	49,950.00
25-Dec-2019	10110827	016-16PV007287 PETRO GAS CO.LTD	55,000.00
25-Dec-2019	10110828	016-16PV007278 SALIMS ENTERPRISE	40,500.00
25-Dec-2019	10110829	016-16PV007306 SHYBEN .A. MADI AND SONS LTD	19,665.04
25-Dec-2019	10110830	016-16PV007221 SPEED IT ENTERPRISE	24,300.00
25-Dec-2019	10110831	025-25PV003829 ABDOU BADJIE AUTO GARAGE	6,889.50
25-Dec-2019	10110833	025-25PV003825 ANSU'S AUTO SERVICES	20,745.00
25-Dec-2019	10110834	025-25PV003842 ANSU'S AUTO SERVICES	7,650.00
25-Dec-2019	10110835	025-25PV003824 ATLAS ENERGY LIMITED	50,000.00
25-Dec-2019	10110836	025-25PV003823 DIRECTOR FISHERIES	30,000.00
25-Dec-2019	10110837	025-25PV003830 K.C TRADING ENTERPRISE	49,023.00
25-Dec-2019	10110838	025-25PV003856 K.C TRADING ENTERPRISE	1,800.00
25-Dec-2019	10110840	011-11PV005156 KHADY'S ENTERPRISE	21,600.00
25-Dec-2019	200305	011-11PV005172 GAMBIA NATIONAL PETROLEUM	300,000.00
25-Dec-2019	200306	COMPANY LTD 011-11PV005243 GAMBIA NATIONAL PETROLEUM	200,000.00
25-Dec-2019	200307	COMPANY LTD 011-11PV005245 GAMBIA NATIONAL PETROLEUM	200,000.00
25-Dec-2019	200309	COMPANY LTD 011-11PV005173 JABU'S TRADING ENTERPRISE	134,910.00
25-Dec-2019	200310	011-11PV005233 KBJ CONFERENCE SERVICES	405,000.00
25-Dec-2019	200311	INTERNATIONAL 011-11PV005212 NATIONAL AGENCY FOR LEGAL AID	527,960.00
25-Dec-2019	200312	011-11PV005124 T&K ENTERPRISE	172,575.00
25-Dec-2019	200342	024-24PV003523 GAMBIA NATIONAL PETROLEUM	100,000.00
25-Dec-2019	200345	COMPANY LTD 024-24PV003480 MACELI ENTERPRISE	315,000.00
25-Dec-2019	200346	024-24PV003481 MACELI ENTERPRISE	283,500.00
25-Dec-2019	200347	024-24PV003530 PETRO GAS CO.LTD	200,000.00
25-Dec-2019	200348	024-24PV003491 TENDA ENTERPRISE	386,370.00
25-Dec-2019	200382	013-13PV011074 THIRD PARTY SPECIAL DEPOSIT	2,531.00
25-Dec-2019	200383	013-13PV011077 THIRD PARTY SPECIAL DEPOSIT	5,607.19
25-Dec-2019	200439	016-16PV007269 BARIA SKILL TRAINING CENTRE	165,200.00
25-Dec-2019	200443	016-16PV007301 GAMBIA NATIONAL PETROLEUM	100,000.00
25-Dec-2019	200445	COMPANY LTD 016-16PV007279 KEREWAN SUB TREASURY	78,245.00
25-Dec-2019	200448	016-16PV007296 PA SEEDIA GASSAMA JABBIS CONF. & CATERING SERVICES	176,625.00
25-Dec-2019	200449	016-16PV007298 PETRO GAS CO.LTD	100,000.00
25-Dec-2019	200450	019-19PV004943 CINDERELLA TRAVEL AND TOURS	159,144.69
25-Dec-2019	200452	COMPANY LTD 019-19PV004979 IFA TRADING	176,670.00
25-Dec-2019	200453	019-19PV004988 MSC ENTERPRISE	163,485.00
25-Dec-2019	200454	019-19PV004963 NATIONAL WATER & ELECTRICITY	150,000.00
25-Dec-2019	200455	COMPANY LTD 019-19PV004973 NATIONAL WATER & ELECTRICITY	150,000.00
25-Dec-2019	200456	COMPANY LTD 019-19PV004946 SATGURU TRAVEL AND TOUR	383,913.40
25-Dec-2019	200468	SERVICES 027-27PV004772 CINDERELLA TRAVEL AND TOURS	465,979.10
25-Dec-2019	200469	COMPANY LTD 027-27PV004741 CINDERELLA TRAVEL AND TOURS	348,584.25
25-Dec-2019	200470	COMPANY LTD 027-27PV004743 CINDERELLA TRAVEL AND TOURS	113,965.00

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25-Dec-2019	200471	COMPANY LTD 027-27PV004783 EMBASSY OF THE ISLAMIC	119,622.00
25-Dec-2019	200472	REPUBLIC OF THE GAMBIA-MOSC 027-27PV004781 GAMBIA COLLEGE	6,000,000.00
25-Dec-2019	200473	027-27PV004780 GAMBIA TECHNICAL TRAINING	2,000,000.00
25-Dec-2019	200474	INSTITUTE 027-27PV004791 GAMBIA TECHNICAL TRAINING	1,262,027.71
25-Dec-2019	200475	INSTITUTE 027-27PV004661 HI TECH ENGINEERING	400,545.00
25-Dec-2019	200476	027-27PV004696 JOMSON TRADING	170,800.00
25-Dec-2019	200478	027-27PV004773 MANAGEMENT DEVELOPMENT	1,000,000.00
25-Dec-2019	200479	INSTITUTE 027-27PV004782 MANAGEMENT DEVELOPMENT	1,000,000.00
25-Dec-2019	200480	INSTITUTE 027-27PV004794 PROJECT CO-ORDINATION UNIT	12,000,000.00
25-Dec-2019	200481	027-27PV004770 PROJECT CO-ORDINATION UNIT	10,000,000.00
25-Dec-2019	200482	027-27PV004775 QCELL LIMITED	133,144.20
25-Dec-2019	200483	027-27PV004718 SATGURU TRAVEL AND TOUR	143,298.60
25-Dec-2019	200484	SERVICES 027-27PV004742 SATGURU TRAVEL AND TOUR	454,125.75
25-Dec-2019	200485	SERVICES 027-27PV004776 THE GAMBIA TELECOMMUNICATION	126,084.00
25-Dec-2019	200486	CELLULAR CO 027-27PV004759 TRAVEL EXPRESS AGENCY	332,480.50
25-Dec-2019	200487	027-27PV004771 UNIVERSITY OF THE GAMBIA	2,000,000.00
26-Dec-2019	10110662	018-18PV003971 A-LITE Electrical & General	6,030.00
26-Dec-2019	10110665	Merchandise 018-18PV003972 UNIQUE ENTERPRISE	25,461.00
26-Dec-2019	10110666	018-18PV003975 UNITED STATIONERY	22,500.00
26-Dec-2019	10110667	021-21PV009486 NJILENG TRADING	10,800.00
26-Dec-2019	10110668	024-24PV003536 CLANCE AUTO PARTS	2,880.00
26-Dec-2019	10110672	024-24PV003532 MACELI ENTERPRISE	88,110.00
26-Dec-2019	10110673	024-24PV003541 SATGURU TRAVEL AND TOUR	7,729.80
26-Dec-2019	10110682	SERVICES 022-22PV003269 A M J BUSINESS CENTRE	13,500.00
26-Dec-2019	10110685	022-22PV003259 GAMBIA NATIONAL PETROLEUM	30,000.00
26-Dec-2019	10110686	COMPANY LTD 022-22PV003260 GAMBIA NATIONAL PETROLEUM	90,000.00
26-Dec-2019	10110687	COMPANY LTD 022-22PV003261 GAMBIA NATIONAL PETROLEUM	30,000.00
26-Dec-2019	10110688	COMPANY LTD 022-22PV003262 GAMBIA NATIONAL PETROLEUM	90,000.00
26-Dec-2019	10110689	COMPANY LTD 022-22PV003268 XL STANDARD COMPANY LIMITED	1,827.00
27-Dec-2019	10110677	009-09PV002565 GAMBIA TELECOMMUNICATION CO	12,083.07
27-Dec-2019	10110839	LTD 009-09PV002573 BAH BM	49,950.00
27-Dec-2019	10110841	017-17PV008889 ABDOU BADJIE AUTO GARAGE	9,270.00
27-Dec-2019	10110842	017-17PV008922 DIRECTOR GENERAL-DOA	37,000.00
27-Dec-2019	10110844	012-12PV019830 FAMARA BADJIE	100,000.00
27-Dec-2019	10110845	012-12PV019831 LAMIN TRAWALLY	70,000.00
27-Dec-2019	10110846	012-12PV019756 LASTING SOLUTIONS LIMITED	7,762.50
27-Dec-2019	10110847	012-12PV019750 MACELI ENTERPRISE	11,250.00
27-Dec-2019	10110848	012-12PV019812 MAMBURY NJIE	60,480.00
27-Dec-2019	10110849	012-12PV019730 NATIONAL WATER & ELECTRICITY	50,000.00
27-Dec-2019	10110850	COMPANY LTD 012-12PV019827 PERM.SECT-FINANCE & ECONOMIC	6,000.00
27-Dec-2019	10110851	AFFAIRS 012-12PV019832 SAIKOUNA JARJU	50,000.00
27-Dec-2019	10110852	012-12PV019810 YAYA DRAMMEH	40,320.00
27-Dec-2019	10110863	018-18PV003968 UNIQUE ENTERPRISE	17,595.00

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27-Dec-2019	10110864	018-18PV003977 UNIQUE ENTERPRISE	6,750.00
27-Dec-2019	10110879	019-19PV004962 ALHAGIE CEESAY	12,000.00
27-Dec-2019	10110885	025-25PV003866 ABDOU BADJIE AUTO GARAGE	17,820.00
27-Dec-2019	10110886	025-25PV003769 ABDOU BADJIE AUTO GARAGE	9,090.00
27-Dec-2019	10110887	025-25PV003801 AMATH TIJAN JOBE	41,000.00
27-Dec-2019	10110888	025-25PV003840 BANNA'S TRADING	49,230.00
27-Dec-2019	10110889	025-25PV003805 BEGAY JENG	16,000.00
27-Dec-2019	10110890	025-25PV003854 GFS BUSINESS DEVELOPMENT	67,500.00
27-Dec-2019	10110891	025-25PV003816 GRACE INSTITUTE OF	11,466.90
27-Dec-2019	10110892	PROFESSIONAL ACCOUNTI 025-25PV003817 GRACE INSTITUTE OF	30,176.10
27-Dec-2019	10110893	PROFESSIONAL ACCOUNTI 025-25PV003778 HON JAMES F.P GOMEZ	140,007.00
27-Dec-2019	10110895	025-25PV003804 JUJUBBA TRADING ENTERPRISE	22,230.00
27-Dec-2019	10110896	025-25PV003871 K.C TRADING ENTERPRISE	8,820.00
27-Dec-2019	10110897	025-25PV003809 MALANG DARBOE	16,000.00
27-Dec-2019	10110898	025-25PV003766 MINAM TRADING	37,800.00
27-Dec-2019	10110899	025-25PV003808 N.S TRADING	13,801.50
27-Dec-2019	10110900	025-25PV003800 NJILENG TRADING	18,180.00
27-Dec-2019	10110901	025-25PV003803 NYIMA SAMBOU JABANG	25,000.00
27-Dec-2019	10110902	025-25PV003779 OMAR .S. KEBBEH	20,001.00
27-Dec-2019	10110903	025-25PV003807 OMAR SM GIBBA	16,000.00
27-Dec-2019	10110907	025-25PV003845 PETRO GAS CO.LTD	100,000.00
27-Dec-2019	10110908	025-25PV003798 TASK CROWN TRAINING SERVICES	45,000.00
27-Dec-2019	10110909	025-25PV003870 TOUNETS GENERAL LOGISTICS	7,183.80
27-Dec-2019	10110910	025-25PV003815 TOUNETS GENERAL LOGISTICS	3,600.00
27-Dec-2019	10110911	025-25PV003810 TOURAY B. CHAM	16,000.00
27-Dec-2019	10110913	027-27PV004748 ANGELS TRAVEL & TOURS	39,640.00
27-Dec-2019	10110914	COMPANY LIMITED 027-27PV004762 BAOBAB HOLIDAY RESORT LIMITED	25,380.00
27-Dec-2019	10110915	027-27PV004749 CINDERELLA TRAVEL AND TOURS	97,811.70
27-Dec-2019	10110916	COMPANY LTD 027-27PV004751 CINDERELLA TRAVEL AND TOURS	48,509.45
27-Dec-2019	10110917	COMPANY LTD 027-27PV004767 DEMBO'S SPRING ROLLS SERVICES	18,000.00
27-Dec-2019	10110918	027-27PV004705 GORR GORR LO AUTO WORKSHOP	40,675.50
27-Dec-2019	10110919	027-27PV004761 IDA'S IDEAS FASHION & DESIGN	45,405.00
27-Dec-2019	10110920	TRAINING INST 027-27PV004702 IFA TRADING	61,650.00
27-Dec-2019	10110921	027-27PV004707 KENO AUTO PRODUCT AND	8,901.00
27-Dec-2019	10110922	ENGINEERING 027-27PV004701 NASSER FOAM MANUFACTURING	9,900.00
27-Dec-2019	10110923	AND GENERAL ENT. LTD 027-27PV004692 NJILENG TRADING	16,785.00
27-Dec-2019	10110924	027-27PV004664 NJILENG TRADING	35,910.00
27-Dec-2019	10110925	027-27PV004746 SATGURU TRAVEL AND TOUR	47,369.80
27-Dec-2019	10110926	SERVICES 027-27PV004763 SENEGAMBIA BEACH HOTEL	14,400.00
27-Dec-2019	10110927	027-27PV004662 SEY MALICKS GENERAL	6,075.00
27-Dec-2019	10110928	MERCHANDISE 027-27PV004739 SHYBEN .A. MADI AND SONS LTD	7,101.00
27-Dec-2019	10110929	027-27PV004671 SISTERS TRADING ENTERPRISE	28,800.00
27-Dec-2019	10110930	027-27PV004704 T.K MOTORS LTD	69,030.00
27-Dec-2019	10110931	027-27PV004753 TRAVEL EXPRESS AGENCY	78,187.92
27-Dec-2019	10110940	001-01PV023533 ANGELS TRAVEL & TOURS	46,577.00
27-Dec-2019	10110941	COMPANY LIMITED 001-01PV023717 CHATTY JALY ENTERPRISE	8,892.00
27-Dec-2019	10110942	001-01PV023744 CHATTY JALY ENTERPRISE	80,757.00
27-Dec-2019	10110943	001-01PV023792 DEM'S TRADING ENTERPRISE	27,000.00
27-Dec-2019	10110944	001-01PV023794 DEM'S TRADING ENTERPRISE	5,400.00
27-Dec-2019	10110945	001-01PV023748 GAMBIA POSTAL SERVICES CORP	10,265.00

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		GAMPOST	
27-Dec-2019	10110946	001-01PV023687 GAMBIA PRINTING & PUBLISHING	60,375.00
27-Dec-2019	10110947	CORPORATION 001-01PV023797 IFA TRADING	20,700.00
27-Dec-2019	10110948	001-01PV023796 IFA TRADING	13,500.00
27-Dec-2019	10110950	001-01PV023795 KEREWAN TRADING	48,600.00
27-Dec-2019	10110951	001-01PV023791 MODOU LAMIN BARRY	9,265.00
27-Dec-2019	10110952	001-01PV023769 PRINCES PRICE ENTERPRISE	89,887.50
27-Dec-2019	10110953	001-01PV023447 SECT.GENERAL OFFICE OF	19,000.00
27-Dec-2019	10110965	PRESIDENT 011-11PV005235 CHALLY JATTA	3,915.00
27-Dec-2019	10110966	011-11PV005237 CHALLY JATTA	7,650.00
27-Dec-2019	10110967	011-11PV005241 CHALLY JATTA	8,100.00
27-Dec-2019	10110968	011-11PV005252 CHUKWU ENTERPRISE	19,710.00
27-Dec-2019	10110969	011-11PV005221 CLANCE AUTO PARTS	7,020.00
27-Dec-2019	10110970	011-11PV005223 CLANCE AUTO PARTS	4,950.00
27-Dec-2019	10110971	011-11PV005225 CLANCE AUTO PARTS	21,195.00
27-Dec-2019	10110972	011-11PV005244 CLANCE AUTO PARTS	6,795.00
27-Dec-2019	10110973	011-11PV005240 EENINBAARA AUTO SERVICES	25,200.00
27-Dec-2019	10110974	011-11PV005247 FOROYAA PUBLISHING COMPANY	4,657.50
27-Dec-2019	10110975	LIMITED 011-11PV005234 HARNSA THERMOTECH	8,460.00
27-Dec-2019	10110976	011-11PV005236 HARNSA THERMOTECH	8,280.00
27-Dec-2019	10110977	011-11PV005249 INSPECTOR GENERAL OF POLICE	12,000.00
27-Dec-2019	10110978	011-11PV005239 LASTING SOLUTIONS LIMITED	4,140.00
27-Dec-2019	10110979	011-11PV005231 NATIONAL WATER & ELECTRICITY	60,000.00
27-Dec-2019	10110980	COMPANY LTD 011-11PV005232 NATIONAL WATER & ELECTRICITY	95,000.00
27-Dec-2019	10110981	COMPANY LTD 011-11PV005248 QCELL LIMITED	24,008.58
27-Dec-2019	10110982	011-11PV005213 SOLICITOR GENERAL & LEGAL	36,000.00
27-Dec-2019	10110983	SECRETARY 011-11PV005256 SONKO JILENG ENTERPRISE	85,050.00
27-Dec-2019	10110984	011-11PV005253 THE POINT NEWSPAPER	31,050.00
27-Dec-2019	10110985	011-11PV005246 XL STANDARD COMPANY LIMITED	7,762.50
27-Dec-2019	10111425	031-31PV000610 SATGURU TRAVEL AND TOUR	85,721.50
27-Dec-2019	200222	SERVICES 010-10PV009630 EBRIMA O CAMARA	40,240.67
27-Dec-2019	200401	015-15PV000236 MAYER BROWN	660,000.00
27-Dec-2019	200490	017-17PV008896 AGRICULTURAL RURAL FARMERS	378,090.00
27-Dec-2019	200491	TRAINING CENTRE 017-17PV008880 CITY SCAPE ASSOCIATES	1,577,174.99
27-Dec-2019	200492	017-17PV008606 GFS BUSINESS DEVELOPMENT	271,800.00
27-Dec-2019	200493	017-17PV008883 PINNACLE GROUP	1,496,340.42
27-Dec-2019	200580	025-25PV003847 AYOUB FUNITURE	253,350.00
27-Dec-2019	200581	025-25PV003777 CERTECH REGISTRATION INC.	410,608.45
27-Dec-2019	200582	025-25PV003844 CINDERELLA TRAVEL AND TOURS	222,662.83
27-Dec-2019	200583	COMPANY LTD 025-25PV003846 COMMUNICATION AND ELECTRICAL	463,500.00
27-Dec-2019	200584	SERVICES 025-25PV003806 JUJUBBA TRADING ENTERPRISE	218,475.00
27-Dec-2019	200585	025-25PV003839 JUJUBBA TRADING ENTERPRISE	647,100.00
27-Dec-2019	200586	025-25PV003826 N.S TRADING	134,640.00
27-Dec-2019	200587	025-25PV003746 WORLD METEOROLOGICAL	1,323,077.17
27-Dec-2019	50002234	ORGANISATION 050-50PV003029 INTERNATIONAL DEVELOPMENT	5,798,160.68
27-Dec-2019	50002235	ASSOCIATION 050-50PV003030 INTERNATIONAL DEVELOPMENT	2,314,977.65
30-Dec-2019	10110854	ASSOCIATION 016-16PV007300 BANNA'S TRADING	71,235.00
30-Dec-2019	10110855	016-16PV007302 DIRECTOR LAND & SURVEYS	64,000.00

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30-Dec-2019	10110856	016-16PV007137 FANA FANA TRADING	82,890.00
30-Dec-2019	10110857	010-10PV009552 CHUKWU ENTERPRISE	74,925.00
30-Dec-2019	10110858	010-10PV009629 MAMADOU TANGARA	80,640.00
30-Dec-2019	10110859	010-10PV009566 NASSER FOAM MANUFACTURING	5,850.00
30-Dec-2019	10110860	AND GENERAL ENT. LTD 010-10PV009597 NASSER FOAM MANUFACTURING	27,000.00
30-Dec-2019	10110861	AND GENERAL ENT. LTD 010-10PV009560 NGENGE TOURAY MOTO	6,300.00
30-Dec-2019	10110862	MECHANICAL WORKS 010-10PV009432 ROUMIEH TRAVEL AGENCY LTD	48,162.60
30-Dec-2019	10110865	002-02PV006031 ANGELS TRAVEL & TOURS	7,729.80
30-Dec-2019	10110866	COMPANY LIMITED 002-02PV006026 CLERK NATIONAL ASSEMBLY	3,000.00
30-Dec-2019	10110867	002-02PV006027 CLERK NATIONAL ASSEMBLY	15,000.00
30-Dec-2019	10110868	002-02PV006028 CLERK NATIONAL ASSEMBLY	13,500.00
30-Dec-2019	10110869	002-02PV006037 CLERK NATIONAL ASSEMBLY	40,000.00
30-Dec-2019	10110870	002-02PV006024 CLERK NATIONAL ASSEMBLY	68,000.00
30-Dec-2019	10110871	002-02PV006020 IFA TRADING	22,500.00
30-Dec-2019	10110872	002-02PV006022 MACELI ENTERPRISE	69,120.00
30-Dec-2019	10110873	002-02PV006032 METZY RESIDENCE HOTEL	52,200.00
30-Dec-2019	10110874	002-02PV006025 MSC ENTERPRISE	41,850.00
30-Dec-2019	10110875	002-02PV006019 N.S TRADING	4,500.00
30-Dec-2019	10110876	002-02PV006030 N.S TRADING	3,600.00
30-Dec-2019	10110877	002-02PV006034 SAHARA GENERAL SUPPLIES	65,488.50
30-Dec-2019	10110880	009-09PV002562 LASTING SOLUTIONS LIMITED	45,747.00
30-Dec-2019	10110881	009-09PV002563 LASTING SOLUTIONS LIMITED	46,678.50
30-Dec-2019	10110882	031-31PV000609 A.K. ENTERPRISE	8,208.00
30-Dec-2019	10110883	031-31PV000604 SANNEH KUNDA TRADING	39,375.00
30-Dec-2019	10110912	025-25PV003780 MALANG DARBOE	20,001.00
30-Dec-2019	10110932	012-12PV019813 ATLANTIC CORINTHIA HOTEL	7,285.50
30-Dec-2019	10110933	012-12PV019817 DHL INTERNATIONAL GAMBIA	3,350.84
30-Dec-2019	10110934	LIMITED 012-12PV019833 NJILENG TRADING	42,075.00
30-Dec-2019	10110935	012-12PV019834 PETRO GAS CO.LTD	95,000.00
30-Dec-2019	10110936	012-12PV019809 SOLO GHERAN SANYANG	4,269.12
30-Dec-2019	10110937	015-15PV000244 NATIONAL WATER & ELECTRICITY	30,058.85
30-Dec-2019	10110938	COMPANY LTD 015-15PV000241 NATIONAL WATER & ELECTRICITY	15,743.95
30-Dec-2019	10110939	COMPANY LTD 015-15PV000243 NATIONAL WATER & ELECTRICITY	18,777.42
30-Dec-2019	10110956	COMPANY LTD 010-10PV008850 KAIRABA BEACH HOTEL	57,960.00
30-Dec-2019	10110959	008-08PV017691 DOTCOM TRADING	89,370.00
30-Dec-2019	10110961	008-08PV017714 MOMODOU SOWE	80,000.00
30-Dec-2019	10110963	008-08PV017530 SHEIKH CEESAY TRADING &	33,300.00
30-Dec-2019	10110964	CONSTRUCTION 008-08PV017600 THE GAMBIA TELECOMMUNICATION	30,000.00
30-Dec-2019	10110986	CELLULAR C 020-20PV012738 PERM. SECT BASI AND SEC.	45,000.00
30-Dec-2019	10111000	EDUCATION 012-12PV019854 ANSUMANA SABALLY	6,000.00
30-Dec-2019	10111001	016-16PV007258 EENINBAARA AUTO SERVICES	37,881.00
30-Dec-2019	10111002	016-16PV007260 EENINBAARA AUTO SERVICES	7,555.50
30-Dec-2019	10111003	016-16PV007289 EENINBAARA AUTO SERVICES	54,130.50
30-Dec-2019	10111004	016-16PV007310 EENINBAARA AUTO SERVICES	14,697.00
30-Dec-2019	10111005	016-16PV007311 EENINBAARA AUTO SERVICES	10,039.50
30-Dec-2019	10111006	016-16PV007219 F K JOBE ENTERPRISE	40,918.50
30-Dec-2019	10111007	016-16PV007189 GORR GORR LO AUTO WORKSHOP	7,917.75
30-Dec-2019	10111008	016-16PV007214 GORR GORR LO AUTO WORKSHOP	18,163.80
30-Dec-2019	10111009	016-16PV007280 JAHZING TRADING	66,600.00
30-Dec-2019	10111010	016-16PV007216 MULTI SYSTEM TRADING	81,000.00

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30-Dec-2019	10111011	016-16PV007156 NATIONAL WATER & ELECTRICITY	16,000.00
30-Dec-2019	10111012	COMPANY LTD 016-16PV007270 NYANI BANJ NA ENTERPRISE	22,500.00
30-Dec-2019	10111013	024-24PV003525 ADAM ENTERPRISE	33,300.00
30-Dec-2019	10111014	024-24PV003556 AMANA TRAVEL AND TOURS	75,645.01
30-Dec-2019	10111015	024-24PV003548 CEESAY MORY TRADING	74,250.00
30-Dec-2019	10111016	024-24PV003562 CEESAY MORY TRADING	72,090.00
30-Dec-2019	10111017	024-24PV003551 CLANCE AUTO PARTS	7,740.00
30-Dec-2019	10111018	024-24PV003552 CLANCE AUTO PARTS	8,910.00
30-Dec-2019	10111019	024-24PV003553 CLANCE AUTO PARTS	15,120.00
30-Dec-2019	10111020	024-24PV003557 CLANCE AUTO PARTS	20,565.00
30-Dec-2019	10111021	024-24PV003540 EENINBAARA AUTO SERVICES	6,624.00
30-Dec-2019	10111022	024-24PV003563 GAMBIA PRINTING & PUBLISHING CORPORATION	24,150.00
30-Dec-2019	10111023	024-24PV003564 GAMBIA PRINTING & PUBLISHING CORPORATION	48,300.00
30-Dec-2019	10111024	024-24PV003565 GAMBIA PRINTING & PUBLISHING CORPORATION	30,187.50
30-Dec-2019	10111025	024-24PV003554 JALAKOLONG TRADING ENTERPRISE	44,730.00
30-Dec-2019	10111026	024-24PV003558 JUDE AKIDI TRADING	31,770.00
30-Dec-2019	10111027	024-24PV003555 KHADY'S ENTERPRISE	55,080.00
30-Dec-2019	10111028	024-24PV003549 MACELI ENTERPRISE	7,200.00
30-Dec-2019	10111029	024-24PV003527 NATIONAL WATER & ELECTRICITY	23,000.00
30-Dec-2019	10111030	COMPANY LTD 016-16PV007325 HOME DIGITAL FM	33,500.00
30-Dec-2019	10111033	002-02PV005810 MANAGEMENT DEVELOPMENT INSTITUTE	20,000.00
30-Dec-2019	10111034	002-02PV006053 MOMODOU A SISE	7,775.00
30-Dec-2019	10111035	025-25PV003818 ARCOLLEYS ENTERPRISE	89,775.00
30-Dec-2019	10111036	025-25PV003835 FANA FANA TRADING	87,480.00
30-Dec-2019	10111037	025-25PV003867 JUJUBBA TRADING ENTERPRISE	23,400.00
30-Dec-2019	10111038	025-25PV003868 JUJUBBA TRADING ENTERPRISE	15,300.00
30-Dec-2019	10111039	025-25PV003869 JUJUBBA TRADING ENTERPRISE	36,630.00
30-Dec-2019	10111040	025-25PV003802 NJILENG TRADING	43,200.00
30-Dec-2019	10111041	025-25PV003811 NJILENG TRADING	21,600.00
30-Dec-2019	10111042	031-31PV000588 LASTING SOLUTIONS LIMITED	31,050.00
30-Dec-2019	10111043	031-31PV000592 O. M. TOURAY & Sons Garage	3,600.00
30-Dec-2019	10111044	031-31PV000593 SAHARA STATIONERY	34,200.00
30-Dec-2019	10111053	008-08PV017616 C.J INTERNATIONAL HOLDING	9,000.00
30-Dec-2019	10111054	008-08PV017090 GAMBIA NATIONAL PETROLEUM COMPANY LTD	65,000.00
30-Dec-2019	10111055	008-08PV017643 IYKE CHESCON TRADING	40,185.00
30-Dec-2019	10111056	008-08PV017591 NASSER FOAM MANUFACTURING AND GENERAL ENT. LTD	23,400.00
30-Dec-2019	10111057	008-08PV017593 NASSER FOAM MANUFACTURING AND GENERAL ENT. LTD	3,420.00
30-Dec-2019	10111058	008-08PV017595 NASSER FOAM MANUFACTURING AND GENERAL ENT. LTD	8,100.00
30-Dec-2019	10111059	008-08PV017598 QUALITY VENTURES	72,630.00
30-Dec-2019	10111060	008-08PV017650 QUALITY VENTURES	89,460.00
30-Dec-2019	10111061	009-09PV002592 NJILENG TRADING	43,335.00
30-Dec-2019	10111062	009-09PV002590 PETRO GAS CO.LTD	50,000.00
30-Dec-2019	10111063	009-09PV002586 SAIDOU MANNEH	8,550.00
30-Dec-2019	10111064	009-09PV002587 SAIDOU MANNEH	17,100.00
30-Dec-2019	10111071	021-21PV009571 AFRICELL GAMBIA LTD	58,915.30
30-Dec-2019	10111072	021-21PV009576 CINDERELLA TRAVEL AND TOURS	39,359.55
30-Dec-2019	10111073	COMPANY LTD 021-21PV009578 CINDERELLA TRAVEL AND TOURS	92,281.92
30-Dec-2019	10111074	COMPANY LTD 021-21PV009556 GLOBAL ELECTRONICS	7,020.00

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30-Dec-2019	10111075	021-21PV009559 J & I ENTERPRISE	44,685.00
30-Dec-2019	10111076	021-21PV009552 Jatou's General Merchandise	5,400.00
30-Dec-2019	10111077	021-21PV009560 Jatou's General Merchandise	62,235.00
30-Dec-2019	10111078	021-21PV009558 KAI TRADING	8,865.00
30-Dec-2019	10111079	021-21PV009554 MAM LAYE ENTERPRISE	28,098.00
30-Dec-2019	10111080	021-21PV009573 QCELL LIMITED	59,175.16
30-Dec-2019	10111081	021-21PV009555 SALIMS ENTERPRISE	50,400.00
30-Dec-2019	10111082	021-21PV009570 WAHEGURU TRAVELS LIMITED	52,077.05
30-Dec-2019	10111086	001-01PV023773 EBRIMA SANNEH	80,640.00
30-Dec-2019	10111087	001-01PV023714 ELIZABETH BAHOM	2,562.00
30-Dec-2019	10111088	001-01PV023772 GAMBIA PRINTING & PUBLISHING CORPORATION	10,350.00
30-Dec-2019	10111089	001-01PV023774 GAMBIA PRINTING & PUBLISHING CORPORATION	43,125.00
30-Dec-2019	10111090	001-01PV023776 GAMBIA PRINTING & PUBLISHING CORPORATION	51,750.00
30-Dec-2019	10111091	001-01PV023771 GAMBIA PRINTING & PUBLISHING CORPORATION	80,500.00
30-Dec-2019	10111092	001-01PV023779 HYDARA FOAM MANUFACTURING CO.LTD	3,915.00
30-Dec-2019	10111093	001-01PV023786 IFA TRADING	52,650.00
30-Dec-2019	10111094	001-01PV023728 IFA TRADING	84,015.00
30-Dec-2019	10111095	001-01PV023770 MAME BIRAN THIAO	17,472.00
30-Dec-2019	10111096	001-01PV023719 NIFTY ICT SOLUTIONS LTD	9,023.13
30-Dec-2019	10111097	001-01PV023783 OUS GARAGE	60,615.00
30-Dec-2019	10111099	001-01PV023766 SENEGAMBIA BEACH HOTEL	62,325.00
30-Dec-2019	200374	008-08PV017653 FILOS CONSTRUCTION & CONSULTANCY COMPANY LIMITED	149,090.40
30-Dec-2019	200376	008-08PV017637 GORR GORR LO AUTO WORKSHOP	129,465.00
30-Dec-2019	200377	008-08PV017519 SAINABOU SARR ENTERPRISE	244,800.00
30-Dec-2019	200432	018-18PV003976 UNIQUE ENTERPRISE	135,999.00
30-Dec-2019	200457	016-16PV007273 ABU KHALID TRADING	179,550.00
30-Dec-2019	200461	016-16PV007317 MANAGEMENT DEVELOPMENT INSTITUTE	65,000.00
30-Dec-2019	200462	016-16PV007188 PETRO GAS CO.LTD	100,000.00
30-Dec-2019	200464	019-19PV004899 THIRD PARTY SPECIAL DEPOSIT	39,762.26
30-Dec-2019	200488	010-10PV009645 GAMBIA CONSULATE - JEDDAH	170,999.53
30-Dec-2019	200489	010-10PV009538 SATGURU TRAVEL AND TOUR SERVICES	2,916,413.90
30-Dec-2019	200494	024-24PV003561 BADOUGOULA ENTERPRISE	108,450.00
30-Dec-2019	200495	024-24PV003535 GAMBIA TELECOMMUNICATION CO LTD	1,653,628.00
30-Dec-2019	200496	024-24PV003566 KHADY'S ENTERPRISE	270,000.00
30-Dec-2019	200497	024-24PV003533 LASTING SOLUTIONS LIMITED	756,000.00
30-Dec-2019	200498	024-24PV003560 T.K MOTORS LTD	2,048,000.00
30-Dec-2019	200559	015-15PV000245 NATIONAL WATER & ELECTRICITY COMPANY LTD	4,562,517.38
30-Dec-2019	200560	015-15PV000247 NATIONAL WATER & ELECTRICITY COMPANY LTD	10,000,000.00
30-Dec-2019	200561	015-15PV000246 SOCIAL SECURITY & HOUSING FINANCE CORPORATION	4,522,000.00
30-Dec-2019	200590	012-12PV019855 AFRICAN TRAINING INSTITUTE	245,904.00
30-Dec-2019	200595	008-08PV017779 A M J BUSINESS CENTRE	360,000.00
30-Dec-2019	200596	008-08PV017655 ALBAKAR SHOP	127,890.00
30-Dec-2019	200597	008-08PV017719 ATLAS ENERGY LIMITED	473,950.00
30-Dec-2019	200598	008-08PV017475 DEMBO MANNEH	191,970.00
30-Dec-2019	200599	008-08PV017677 IDAG	110,587.50
30-Dec-2019	200600	008-08PV017660 JANKEH'S TRADING	180,976.50
30-Dec-2019	200601	008-08PV017631 KANNIE CEESAY ENTERPRISE	356,607.00
30-Dec-2019	200602	008-08PV017717 MALICK MENDY TAILORING	434,700.00
30-Dec-2019	200603	008-08PV017785 MALICK MENDY TAILORING	224,336.25

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30-Dec-2019	200604	008-08PV017786 MALICK MENDY TAILORING	414,000.00
30-Dec-2019	200605	008-08PV017667 MALICK MENDY TAILORING	103,500.00
30-Dec-2019	200606	008-08PV017740 NASSER FOAM MANUFACTURING	223,200.00
30-Dec-2019	200607	AND GENERAL ENT. LTD 008-08PV017711 NASSER FOAM MANUFACTURING	233,640.00
30-Dec-2019	200608	AND GENERAL ENT. LTD 008-08PV017661 NASSER FOAM MANUFACTURING	306,900.00
30-Dec-2019	200609	AND GENERAL ENT. LTD 008-08PV017713 NASSER FOAM MANUFACTURING	288,000.00
30-Dec-2019	200610	AND GENERAL ENT. LTD 008-08PV017725 OMAR TABAN	8,010.00
30-Dec-2019	200611	008-08PV017707 QUALITY INK AND TONER	192,510.00
30-Dec-2019	200612	CATRIDGES 008-08PV017676 R.I.M TRADING	144,360.00
30-Dec-2019	200613	008-08PV017750 R.I.M TRADING	324,540.00
30-Dec-2019	200614	008-08PV017787 SALOUM TRADING	441,000.00
30-Dec-2019	200615	008-08PV017679 SATGURU TRAVEL AND TOUR	107,677.10
30-Dec-2019	200616	SERVICES 008-08PV017685 SATGURU TRAVEL AND TOUR	108,613.60
30-Dec-2019	200617	SERVICES 008-08PV017668 SHEIKH LY BOUTIQUE	132,772.50
30-Dec-2019	200618	008-08PV017496 TRIBES TRADING	220,500.00
30-Dec-2019	200619	008-08PV017624 UNITED STATIONERY	162,270.00
30-Dec-2019	200636	002-02PV006052 DIRECT LINK CATERING SERVICES	324,000.00
30-Dec-2019	200637	002-02PV006051 LASTING SOLUTIONS LIMITED	234,900.00
30-Dec-2019	200638	002-02PV005989 MARABI HYDARA	166,999.50
30-Dec-2019	200646	011-11PV005137 GAMBIA NATIONAL PETROLEUM	200,000.00
30-Dec-2019	200647	COMPANY LTD 011-11PV005210 NATIONAL AGENCY FOR LEGAL AID	636,250.66
30-Dec-2019	200648	011-11PV005159 WEST AFRICAN LEISURE GROUP	247,365.00
30-Dec-2019	200660	LIMITED 019-19PV004942 CINDERELLA TRAVEL AND TOURS	108,019.00
30-Dec-2019	200661	COMPANY LTD 019-19PV004869 GFS BUSINESS DEVELOPMENT	189,000.00
30-Dec-2019	200672	022-22PV003248 NATIONAL YOUTH COUNCIL	186,166.67
30-Dec-2019	200673	012-12PV019807 CAPITAL MARKET	500,000.00
30-Dec-2019	200674	012-12PV019791 CINDERELLA TRAVEL AND TOURS	3,884,638.74
30-Dec-2019	200675	COMPANY LTD 012-12PV019844 GAMBIA PRINTING & PUBLISHING	147,015.00
30-Dec-2019	200676	CORPORATION 012-12PV019839 IFMIS AF	3,336,000.00
30-Dec-2019	200677	012-12PV019840 UNIVERSITY OF THE GAMBIA	160,000.00
30-Dec-2019	200696	001-01PV023656 ALI FADEL KHADRA ASHOBEE	360,000.00
30-Dec-2019	200697	STORES 001-01PV023824 BAH BM	109,710.00
30-Dec-2019	200698	001-01PV023789 EBRIMA SANYANG	2,295,000.00
30-Dec-2019	200699	001-01PV023818 EENINBAARA AUTO SERVICES	116,379.90
30-Dec-2019	200700	001-01PV023801 GAMBIA TELECOMMUNICATION CO	294,654.88
30-Dec-2019	200701	LTD 001-01PV023805 GORR GORR LO AUTO WORKSHOP	450,225.00
30-Dec-2019	200702	001-01PV023806 GORR GORR LO AUTO WORKSHOP	441,350.55
30-Dec-2019	200703	001-01PV023532 KUTUB JAKALE TOURAY	225,000.00
30-Dec-2019	200704	001-01PV023757 MANAGEMENT DEVELOPMENT	128,000.00
30-Dec-2019	200705	INSTITUTE 001-01PV023718 NGENGE TOURAY MOTO	173,169.00
30-Dec-2019	200706	MECHANICAL WORKS 001-01PV023808 NGENGE TOURAY MOTO	343,170.00
30-Dec-2019	200707	MECHANICAL WORKS 001-01PV023821 NGENGE TOURAY MOTO	363,600.00
30-Dec-2019	200708	MECHANICAL WORKS 001-01PV023787 PRINCES PRICE ENTERPRISE	270,000.00

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30-Dec-2019	200709	001-01PV023802 QCELL LIMITED	133,668.10
30-Dec-2019	200710	001-01PV023743 SAHAR TRADING ENTERPRISE	159,930.00
30-Dec-2019	200711	001-01PV023804 THE GAMBIA TELECOMMUNICATION	489,573.50
30-Dec-2019	200759	CELLULAR CO 018-18PV003980 ALIEU JABANG	185,000.00
30-Dec-2019	200760	018-18PV003979 MAHAMADOU JALLOW	222,300.00
30-Dec-2019	200761	018-18PV003955 MORIKEBBA JUWARA	350,000.00
30-Dec-2019	200762	018-18PV003940 ST.Mulumbas Upper Basic School	168,200.00
30-Dec-2019	200763	018-18PV003826 STUDI INTERNATIONAL	2,384,709.00
30-Dec-2019	200764	020-20PV012676 GAMBIA TEACHERS UNION	3,878,249.00
30-Dec-2019	200765	COOPERATIVE CREDIT UNION 020-20PV012734 SMD POLICY MANAGEMENT	72,000.00
30-Dec-2019	200767	ASSOCIATES 016-16PV007328 MANSAKONKO SUB TREASURY	100,000.00
30-Dec-2019	200768	016-16PV007268 MPC MANAGEMENT COMMITTEE	170,000.00
30-Dec-2019	200769	016-16PV007263 NYAKOI WOMEN TIE AND DYE	170,000.00
30-Dec-2019	200770	ASSOCIATION 016-16PV007264 RAID THE GAMBIA	170,000.00
30-Dec-2019	200775	031-31PV000606 ADONIS SUPPLIERS	239,400.00
30-Dec-2019	200776	031-31PV000605 SANNEH KUNDA TRADING	134,991.00
31-Dec-2019	10111045	010-10PV009637 ANSU'S AUTO SERVICES	10,485.00
31-Dec-2019	10111046	010-10PV009638 ANSU'S AUTO SERVICES	5,769.00
31-Dec-2019	10111047	010-10PV009635 NGENGE TOURAY MOTO	6,480.00
31-Dec-2019	10111048	MECHANICAL WORKS 010-10PV009636 NGENGE TOURAY MOTO	7,650.00
31-Dec-2019	10111067	MECHANICAL WORKS 019-19PV004960 GFS BUSINESS DEVELOPMENT	45,000.00
31-Dec-2019	10111068	019-19PV004991 GFS BUSINESS DEVELOPMENT	81,000.00
31-Dec-2019	10111070	017-17PV008861 SATGURU TRAVEL AND TOUR	81,460.20
31-Dec-2019	10111083	SERVICES 008-08PV017686 SATGURU TRAVEL AND TOUR	45,189.60
31-Dec-2019	10111084	SERVICES 008-08PV017470 T.K MOTORS LTD	31,567.50
31-Dec-2019	10111085	025-25PV003838 N.S TRADING	17,563.50
31-Dec-2019	10111100	016-16PV007282 DEEMA RESTAURANT	2,430.00
31-Dec-2019	10111102	025-25PV003841 FAMARA DARBOE	3,000.00
31-Dec-2019	10111103	025-25PV003836 K.C TRADING ENTERPRISE	52,200.00
31-Dec-2019	10111104	031-31PV000590 UNIQUE SOLUTIONS COMPANY LTD	51,750.00
31-Dec-2019	10111105	031-31PV000587 WEST AFRICAN LEISURE GROUP	14,283.00
31-Dec-2019	10111106	LIMITED 008-08PV017735 ADONIS SUPPLIERS	8,280.00
31-Dec-2019	10111107	008-08PV017732 ALBAKAR SHOP	28,462.50
31-Dec-2019	10111108	008-08PV017670 ALBAKAR SHOP	77,602.50
31-Dec-2019	10111109	008-08PV017730 BANJUL TRAVEL AGENCY	53,003.63
31-Dec-2019	10111110	008-08PV017696 BOHNJACK GROUP LTD	65,160.00
31-Dec-2019	10111111	008-08PV017654 C.J INTERNATIONAL HOLDING	28,120.50
31-Dec-2019	10111112	008-08PV017745 C.J INTERNATIONAL HOLDING	49,500.00
31-Dec-2019	10111113	008-08PV017753 C.J INTERNATIONAL HOLDING	37,971.00
31-Dec-2019	10111114	008-08PV017733 C.J INTERNATIONAL HOLDING	35,685.00
31-Dec-2019	10111115	008-08PV017766 COMINTEX VENTURES	22,320.00
31-Dec-2019	10111116	008-08PV017729 DEMBO MANNEH	10,440.00
31-Dec-2019	10111117	008-08PV017703 DEMBO MANNEH	3,600.00
31-Dec-2019	10111118	008-08PV017815 DIRECTOR GENERAL PRISONS	888.00
31-Dec-2019	10111119	008-08PV017817 DIRECTOR GENERAL PRISONS	50,000.00
31-Dec-2019	10111120	008-08PV017697 F.M AND S ENTERPRISE	11,250.00
31-Dec-2019	10111121	008-08PV017720 F.M AND S ENTERPRISE	10,125.00
31-Dec-2019	10111122	008-08PV017695 FAMORO GENERAL ENGINEERING	15,525.00
31-Dec-2019	10111123	008-08PV017701 FAMORO GENERAL ENGINEERING	5,175.00
31-Dec-2019	10111124	008-08PV017700 FAMORO GENERAL ENGINEERING	27,720.00
31-Dec-2019	10111125	008-08PV017705 H K MANSARING	28,800.00
31-Dec-2019	10111126	008-08PV017721 IFA TRADING	67,275.00

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31-Dec-2019	10111127	008-08PV017708 MB. TRADING ENTERPRISE	4,735.35
31-Dec-2019	10111128	008-08PV017694 MB. TRADING ENTERPRISE	12,834.00
31-Dec-2019	10111130	008-08PV017737 NASSER FOAM MANUFACTURING	12,600.00
31-Dec-2019	10111131	AND GENERAL ENT. LTD 008-08PV017770 NASSER FOAM MANUFACTURING	27,450.00
31-Dec-2019	10111132	AND GENERAL ENT. LTD 008-08PV017777 NASSER FOAM MANUFACTURING	65,250.00
31-Dec-2019	10111133	AND GENERAL ENT. LTD 008-08PV017738 NASSER FOAM MANUFACTURING	3,420.00
31-Dec-2019	10111134	AND GENERAL ENT. LTD 008-08PV017774 NASSER FOAM MANUFACTURING	85,950.00
31-Dec-2019	10111135	AND GENERAL ENT. LTD 008-08PV017664 NASSER FOAM MANUFACTURING	11,700.00
31-Dec-2019	10111136	AND GENERAL ENT. LTD 008-08PV017771 NASSER FOAM MANUFACTURING	29,250.00
31-Dec-2019	10111137	AND GENERAL ENT. LTD 008-08PV017734 OMAR TABAN	12,240.00
31-Dec-2019	10111138	008-08PV017656 OMAR TABAN	60,583.50
31-Dec-2019	10111139	008-08PV017672 OMAR TABAN	63,180.00
31-Dec-2019	10111140	008-08PV017726 R.I.M TRADING	43,920.00
31-Dec-2019	10111141	011-11PV005257 ALASAN JOBE	107,520.00
31-Dec-2019	10111142	017-17PV008792 ANGELS TRAVEL & TOURS	43,604.00
31-Dec-2019	10111143	COMPANY LIMITED 017-17PV008873 GOOD MORNING GOODS	35,100.00
31-Dec-2019	10111144	007-07PV014001 GORR GORR LO AUTO WORKSHOP	65,257.20
31-Dec-2019	10111145	007-07PV013987 TECHNICAL PARTNER AFRICA	81,000.00
31-Dec-2019	10111146	019-19PV004985 DEM'S TRADING ENTERPRISE	8,640.00
31-Dec-2019	10111147	019-19PV004980 KHADY'S ENTERPRISE	2,835.00
31-Dec-2019	10111148	019-19PV004989 SECKA KUNDA ENTERPRISE	16,299.00
31-Dec-2019	10111149	019-19PV004957 TRUST ENGINEERING	7,380.00
31-Dec-2019	10111150	COOLING&HEATING SERVICES 018-18PV003928 SATGURU TRAVEL AND TOUR	75,038.52
31-Dec-2019	10111151	SERVICES 009-09PV002541 T.K MOTORS LTD	15,007.50
31-Dec-2019	10111152	024-24PV003542 SATGURU TRAVEL AND TOUR	75,514.20
31-Dec-2019	10111153	SERVICES 001-01PV023803 AFRICELL GAMBIA LTD	25,245.00
31-Dec-2019	10111154	001-01PV022131 ANGELS TRAVEL & TOURS	60,451.00
31-Dec-2019	10111155	COMPANY LIMITED 001-01PV023810 MOMODOU BADJIE	20,160.00
31-Dec-2019	10111156	001-01PV023740 MSC ENTERPRISE	18,225.00
31-Dec-2019	10111157	001-01PV023793 NGENGE TOURAY MOTO	7,920.00
		MECHANICAL WORKS	
31-Dec-2019	10111158	001-01PV023819 SATGURU TRAVEL AND TOUR	48,777.02
31-Dec-2019	10111159	SERVICES 001-01PV023785 SEY MALICKS GENERAL	2,925.00
31-Dec-2019	10111160	MERCHANDISE 012-12PV019836 CMA CGM GAMBIA LTD	41,110.00
31-Dec-2019	10111161	012-12PV019887 PERM.SECT-FINANCE & ECONOMIC	57,500.00
31-Dec-2019	10111162	AFFAIRS 031-31PV000599 PETRO GAS CO.LTD	100,000.00
31-Dec-2019	10111163	009-09PV002591 PETRO GAS CO.LTD	100,000.00
31-Dec-2019	10111164	027-27PV004774 SAMBA SOWE	24,442.78
31-Dec-2019	10111165	017-17PV008900 SATGURU TRAVEL AND TOUR	59,063.60
31-Dec-2019	10111166	SERVICES 011-11PV005060 SONKO JILENG ENTERPRISE	49,950.00
31-Dec-2019	10111167	008-08PV017803 ARISE & SHINE TRADING	24,345.00
31-Dec-2019	10111168	008-08PV017790 CHANA STATIONERY	12,885.75
31-Dec-2019	10111169	008-08PV017783 CHANA STATIONERY	21,735.00
31-Dec-2019	10111170	008-08PV017776 CHANA STATIONERY	18,112.50
31-Dec-2019	10111171	008-08PV017805 CHANA STATIONERY	37,311.75

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31-Dec-2019	10111172	008-08PV017769 COMINTEX VENTURES	46,035.00
31-Dec-2019	10111173	008-08PV017784 MASADA EXCALIBER TRADES	42,435.00
31-Dec-2019	10111174	008-08PV017775 NASSER FOAM MANUFACTURING	13,500.00
31-Dec-2019	10111175	AND GENERAL ENT. LTD 008-08PV017675 R.I.M TRADING	81,135.00
31-Dec-2019	10111176	017-17PV008924 ALAGIE K JANNEH	16,000.00
31-Dec-2019	10111177	017-17PV008662 SALOUM TOURAY	26,380.00
31-Dec-2019	10111178	020-20PV012779 PERM. SECT BASI AND SEC.	8,952.00
31-Dec-2019	10111179	EDUCATION 012-12PV019895 LAMIN TRAWALLY	26,600.00
31-Dec-2019	10111180	012-12PV019894 PA MODOU BALDEH	106,400.00
31-Dec-2019	10111181	012-12PV019893 YAYA DRAMMEH	106,400.00
31-Dec-2019	10111182	021-21PV009589 CHALLY JATTA	2,385.00
31-Dec-2019	10111183	021-21PV009582 DAWDA LAMIN CEESAY	30,590.00
31-Dec-2019	10111184	021-21PV009581 FODAY JALIYA BARROW	27,000.00
31-Dec-2019	10111185	021-21PV009584 GIBRIL JARJUE	26,600.00
31-Dec-2019	10111186	021-21PV009585 LAMIN SANNEH	17,290.00
31-Dec-2019	10111187	012-12PV019890 ACCOUNTANT GENERAL	20,245.50
31-Dec-2019	10111188	012-12PV019889 ACCOUNTANT GENERAL	18,000.00
31-Dec-2019	10111189	012-12PV019897 C.F.A.O MOTORS (GAMBIA) LTD	34,552.31
31-Dec-2019	10111190	012-12PV019879 CLANCE AUTO PARTS	22,500.00
31-Dec-2019	10111194	008-08PV017680 ABUBACARR D.M GIBBA	20,160.00
31-Dec-2019	10111195	008-08PV017724 C.J INTERNATIONAL HOLDING	52,785.00
31-Dec-2019	10111196	008-08PV017706 FAMORO GENERAL ENGINEERING	46,755.00
31-Dec-2019	10111197	008-08PV017704 H.M ENTERPRISE	93,442.50
31-Dec-2019	10111198	008-08PV017813 INSPECTOR GENERAL OF POLICE	33,201.00
31-Dec-2019	10111199	008-08PV017687 ISATOU TOURAY	25,000.00
31-Dec-2019	10111200	008-08PV017671 JULA BINTA TRADING	49,815.00
31-Dec-2019	10111201	008-08PV017684 M.P TRADING COMPANY	13,050.00
31-Dec-2019	10111202	008-08PV017731 MARIE'S ENTERPRISE	61,740.00
31-Dec-2019	10111203	008-08PV017683 MASADA EXCALIBER TRADES	3,060.00
31-Dec-2019	10111204	008-08PV017702 MB. TRADING ENTERPRISE	7,762.50
31-Dec-2019	10111206	008-08PV017757 NASSER FOAM MANUFACTURING	4,050.00
31-Dec-2019	10111207	AND GENERAL ENT. LTD 008-08PV017763 NASSER FOAM MANUFACTURING	23,400.00
31-Dec-2019	10111208	AND GENERAL ENT. LTD 008-08PV017692 OMAR TABAN	65,025.00
31-Dec-2019	10111209	008-08PV017659 R.I.M TRADING	42,390.00
31-Dec-2019	10111210	008-08PV017736 SONKO JILENG ENTERPRISE	72,450.00
31-Dec-2019	10111211	008-08PV017698 UNITED STATIONERY	41,400.00
31-Dec-2019	10111212	016-16PV007324 EENINBAARA AUTO SERVICES	89,227.35
31-Dec-2019	10111213	016-16PV007320 J & I ENTERPRISE	38,700.00
31-Dec-2019	10111214	016-16PV007314 ARS-MAM BAI ENTERPRISE	79,875.00
31-Dec-2019	10111215	016-16PV007321 IDA MBOOB	30,000.00
31-Dec-2019	10111216	023-23PV007779 INSIST NET LTD	13,500.00
31-Dec-2019	10111217	007-07PV013893 OUMIE JOBE JARRA	26,668.00
31-Dec-2019	10111218	012-12PV019898 C.F.A.O MOTORS (GAMBIA) LTD	21,178.83
31-Dec-2019	10111219	012-12PV019884 CLANCE AUTO PARTS	16,605.00
31-Dec-2019	10111220	012-12PV019883 CLANCE AUTO PARTS	7,740.00
31-Dec-2019	10111221	012-12PV019891 CLANCE AUTO PARTS	35,550.00
31-Dec-2019	10111222	012-12PV019859 EENINBAARA AUTO SERVICES	6,417.00
31-Dec-2019	10111223	012-12PV019858 FA TRADING	58,590.00
31-Dec-2019	10111224	012-12PV019857 KENO AUTO PRODUCT AND	11,436.75
31-Dec-2019	10111225	ENGINEERING 012-12PV019882 SAINABOU SONKO	30,000.00
31-Dec-2019	10111226	012-12PV019224 SMD POLICY MANAGEMENT	90,000.00
31-Dec-2019	10111227	ASSOCIATES 008-08PV017795 JAHZING TRADING	73,440.00
31-Dec-2019	10111228	001-01PV023696 SUFENG (GAMBIA) LIMITED	6,570.00
31-Dec-2019	10111229	023-23PV007795 TOURAY'S MECHANICAL	41,400.00

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31-Dec-2019	10111237	WORKSHOP & SPARE PARTS 008-08PV017820 FAMORO GENERAL ENGINEERING	48,127.50
31-Dec-2019	10111238	008-08PV017830 KHALILU NJIE	100,000.00
31-Dec-2019	10111240	002-02PV005551 SATGURU TRAVEL AND TOUR	20,315.50
31-Dec-2019	10111241	SERVICES 025-25PV003865 YUNUS JAH VIDEO &PHO SER	31,500.00
31-Dec-2019	10111242	010-10PV009535 PERM. SECT FOREIGN AFFAIRS	132,235.00
31-Dec-2019	10111243	012-12PV019888 PERM.SECT-FINANCE & ECONOMIC	45,000.00
31-Dec-2019	10111244	AFFAIRS 008-08PV017513 A & A FINANCIAL TRAINING CENTRE	60,267.60
31-Dec-2019	10111245	010-10PV009640 BINTA JENG	20,160.00
31-Dec-2019	10111246	010-10PV009611 BOKAL AUTOMOTIVE ENTERPRISE	22,252.50
31-Dec-2019	10111247	001-01PV023817 CINDERELLA TRAVEL AND TOURS	57,775.30
31-Dec-2019	10111248	COMPANY LTD 001-01PV023833 CINDERELLA TRAVEL AND TOURS	60,946.50
31-Dec-2019	10111249	COMPANY LTD 010-10PV009646 MAMADOU TANGARA	19,950.00
31-Dec-2019	10111250	010-10PV009563 SINYAN STORE	54,000.00
31-Dec-2019	10111251	008-08PV017832 IFA TRADING	86,107.50
31-Dec-2019	10111252	024-24PV003559 KENO AUTO PRODUCT AND	12,006.00
31-Dec-2019	10111253	ENGINEERING 008-08PV017799 SAHAR TRADING ENTERPRISE	83,250.00
31-Dec-2019	10111254	025-25PV003850 ZIDAN KARAAN ENTERPRISE	24,480.00
31-Dec-2019	10111255	031-31PV000545 ASSOCIATION OF FASHION	50,000.00
31-Dec-2019	10111256	DESIGNERS OF THE GAMBIA 019-19PV004975 AUGUSTINE F.D MENDY	20,000.00
31-Dec-2019	10111257	019-19PV004954 GAMBIA TELECOMMUNICATION CO	24,000.00
31-Dec-2019	10111258	LTD 019-19PV004977 PERM. SECT TRADE,INDUSTRY &	9,500.00
31-Dec-2019	10111259	EMPLOYMENT 012-12PV019867 CLANCE AUTO PARTS	8,280.00
31-Dec-2019	10111260	012-12PV019875 CLANCE AUTO PARTS	10,620.00
31-Dec-2019	10111261	012-12PV019874 CLANCE AUTO PARTS	3,780.00
31-Dec-2019	10111262	012-12PV019877 CLANCE AUTO PARTS	4,680.00
31-Dec-2019	10111263	012-12PV019869 CLANCE AUTO PARTS	4,725.00
31-Dec-2019	10111264	012-12PV019881 CLANCE AUTO PARTS	5,580.00
31-Dec-2019	10111265	012-12PV019872 CLANCE AUTO PARTS	7,920.00
31-Dec-2019	10111266	012-12PV019871 EENINBAARA AUTO SERVICES	18,009.00
31-Dec-2019	10111267	012-12PV019870 EENINBAARA AUTO SERVICES	8,797.50
31-Dec-2019	10111268	012-12PV019864 EENINBAARA AUTO SERVICES	5,382.00
31-Dec-2019	10111269	012-12PV019866 EENINBAARA AUTO SERVICES	5,382.00
31-Dec-2019	10111270	012-12PV019868 EENINBAARA AUTO SERVICES	6,030.00
31-Dec-2019	10111271	024-24PV003470 GAMBIA TELECOMMUNICATION CO	169.76
31-Dec-2019	10111272	LTD 012-12PV019853 GFS BUSINESS DEVELOPMENT	40,950.00
31-Dec-2019	10111273	012-12PV019878 LASTING SOLUTIONS LIMITED	70,380.00
31-Dec-2019	10111274	012-12PV019880 LASTING SOLUTIONS LIMITED	4,657.50
31-Dec-2019	10111275	012-12PV019876 LASTING SOLUTIONS LIMITED	4,657.50
31-Dec-2019	10111276	012-12PV019865 MY CARR	6,210.00
31-Dec-2019	10111277	012-12PV019860 SAHARA STATIONERY	11,250.00
31-Dec-2019	10111278	008-08PV017781 MASADA EXCALIBER TRADES	42,615.00
31-Dec-2019	10111279	001-01PV023812 MSC ENTERPRISE	12,150.00
31-Dec-2019	10111280	017-17PV008146 MY CARR	24,750.00
31-Dec-2019	10111281	001-01PV023829 NGENGE TOURAY MOTO	28,170.00
		MECHANICAL WORKS	
31-Dec-2019	10111282	001-01PV023820 SATGURU TRAVEL AND TOUR	39,540.90
31-Dec-2019	10111283	SERVICES 001-01PV023815 SATGURU TRAVEL AND TOUR	47,568.00
31-Dec-2019	10111284	SERVICES 031-31PV000562 UNITED STATIONERY	45,000.00
31-Dec-2019	10111285	012-12PV019910 C.F.A.O MOTORS (GAMBIA) LTD	29,546.37

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31-Dec-2019	10111286	012-12PV019913 C.F.A.O MOTORS (GAMBIA) LTD	12,620.66
31-Dec-2019	10111287	012-12PV019899 C.F.A.O MOTORS (GAMBIA) LTD	24,314.41
31-Dec-2019	10111288	012-12PV019917 D.N MINI MARKET	37,687.50
31-Dec-2019	10111289	012-12PV019904 EENINBAARA AUTO SERVICES	7,245.00
31-Dec-2019	10111290	012-12PV019774 GAMBIA RADIO AND TELEVISION	3,540.00
31-Dec-2019	10111291	SERVICES 012-12PV019912 GORR GORR LO AUTO WORKSHOP	18,940.50
31-Dec-2019	10111292	012-12PV019905 HG GAMBIA LTD	11,229.75
31-Dec-2019	10111293	012-12PV019903 MATARR .M. FAAL TRANSPORT	13,410.00
31-Dec-2019	10111294	SERVICES 029-29PV002681 PA SEEDIA GASSAMA JABBIS CONF.	37,800.00
31-Dec-2019	10111295	& CATERING SERVICES 012-12PV019908 QUALITY AUTO ENGINEERING &	2,700.00
31-Dec-2019	10111296	GENERAL SUPPLIES 012-12PV019902 QUALITY AUTO ENGINEERING &	25,650.00
31-Dec-2019	10111297	GENERAL SUPPLIES 012-12PV019901 QUALITY AUTO ENGINEERING &	5,580.00
31-Dec-2019	10111298	GENERAL SUPPLIES 012-12PV019911 SMART GAMBIA	3,600.00
31-Dec-2019	10111299	012-12PV019906 T.K MOTORS LTD	9,315.00
31-Dec-2019	10111300	012-12PV019907 T.K MOTORS LTD	9,315.00
31-Dec-2019	10111301	009-09PV002585 T.K MOTORS LTD	61,375.50
31-Dec-2019	10111302	009-09PV002584 T.K MOTORS LTD	58,425.75
31-Dec-2019	10111303	012-12PV019909 VALUE ENTERPRISE COMPANY	6,313.50
31-Dec-2019	10111304	LIMITED 008-08PV017739 C.J INTERNATIONAL HOLDING	31,023.00
31-Dec-2019	10111305	008-08PV017752 CHANA STATIONERY	37,777.50
31-Dec-2019	10111306	008-08PV017749 F.M AND S ENTERPRISE	88,875.00
31-Dec-2019	10111307	008-08PV017768 MASADA EXCALIBER TRADES	33,975.00
31-Dec-2019	10111308	008-08PV017772 NASSER FOAM MANUFACTURING	33,750.00
31-Dec-2019	10111309	AND GENERAL ENT. LTD 008-08PV017758 NASSER FOAM MANUFACTURING	4,050.00
31-Dec-2019	10111310	AND GENERAL ENT. LTD 008-08PV017765 NASSER FOAM MANUFACTURING	3,150.00
31-Dec-2019	10111311	AND GENERAL ENT. LTD 008-08PV017658 OMAR TABAN	46,854.00
31-Dec-2019	10111314	010-10PV009671 ALIEU BAH	19,950.00
31-Dec-2019	10111315	010-10PV009650 DHL INTERNATIONAL GAMBIA	23,638.76
31-Dec-2019	10111316	LIMITED 016-16PV007259 EENINBAARA AUTO SERVICES	34,983.00
31-Dec-2019	10111317	010-10PV009435 GAMBIA RADIO AND TELEVISION	56,375.00
31-Dec-2019	10111318	SERVICES 010-10PV009659 KAIRABA BEACH HOTEL	16,200.00
31-Dec-2019	10111319	010-10PV009669 LAMIN BOJANG	526,970.25
31-Dec-2019	10111320	010-10PV009673 MADI SAWO	15,260.00
31-Dec-2019	10111321	008-08PV017767 NASSER FOAM MANUFACTURING	4,050.00
31-Dec-2019	10111322	AND GENERAL ENT. LTD 001-01PV023831 ANTHONY RENE BLAIN	67,500.00
31-Dec-2019	10111323	011-11PV005024 ATLANTIC CORINTHIA HOTEL	38,295.00
31-Dec-2019	10111324	001-01PV023788 C.F.A.O MOTORS (GAMBIA) LTD	28,403.41
31-Dec-2019	10111325	001-01PV023852 GAMBIA TOURISM AND	67,500.00
31-Dec-2019	10111326	HOSPITALITY INSTITUTE 016-16PV007346 GORR GORR LO AUTO WORKSHOP	88,200.00
31-Dec-2019	10111327	016-16PV007340 JANNEH SILLAH MOTOR MECH. &	20,070.00
31-Dec-2019	10111328	SPARE PARTS 017-17PV008930 KENO AUTO PRODUCT AND	4,963.50
31-Dec-2019	10111329	ENGINEERING 007-07PV013962 LEUNA GENERAL TRADING	61,902.00
31-Dec-2019	10111330	001-01PV023844 MSC ENTERPRISE	41,638.50
31-Dec-2019	10111331	001-01PV023798 SAIKOU KAWSU GASSAMA	212,352.00
31-Dec-2019	10111332	017-17PV008929 SANNEH CONSULTING	30,915.00

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31-Dec-2019	10111333	001-01PV023446 SATGURU TRAVEL AND TOUR	13,874.00
31-Dec-2019	10111334	SERVICES 008-08PV017794 DEM'S TRADING ENTERPRISE	31,950.00
31-Dec-2019	10111335	016-16PV007343 DIRECTOR COMMUNITY	1,000.00
31-Dec-2019	10111336	DEVELOPMENT SERVICES 016-16PV007125 GAMBIA TELECOMMUNICATIONS	21,956.79
31-Dec-2019	10111337	CELLULAR CO. LTD 008-08PV017814 GAMPROFLIST	9,000.00
31-Dec-2019	10111338	019-19PV004990 GFS BUSINESS DEVELOPMENT	81,000.00
31-Dec-2019	10111339	008-08PV017828 NASSER FOAM MANUFACTURING	3,150.00
31-Dec-2019	10111340	AND GENERAL ENT. LTD 008-08PV017796 NASSER FOAM MANUFACTURING	28,800.00
31-Dec-2019	10111341	AND GENERAL ENT. LTD 008-08PV017793 NASSER FOAM MANUFACTURING	31,950.00
31-Dec-2019	10111342	AND GENERAL ENT. LTD 008-08PV017789 NASSER FOAM MANUFACTURING	27,000.00
31-Dec-2019	10111343	AND GENERAL ENT. LTD 012-12PV019920 AYOUB FUNITURE	9,000.00
31-Dec-2019	10111344	008-08PV017778 CHANA STATIONERY	32,602.50
31-Dec-2019	10111345	010-10PV009570 NGENGE TOURAY MOTO	8,370.00
31-Dec-2019	10111346	MECHANICAL WORKS 010-10PV009596 BOKAL AUTOMOTIVE ENTERPRISE	5,827.05
31-Dec-2019	10111347	013-13PV011097 FATOU KANTEH	18,696.00
31-Dec-2019	10111348	013-13PV011099 FYE K CEESAY	74,295.73
31-Dec-2019	10111349	025-25PV003873 ABDOU BADJIE AUTO GARAGE	53,820.00
31-Dec-2019	10111350	025-25PV003862 DIRECTOR FISHERIES	13,000.00
31-Dec-2019	10111351	025-25PV003857 K.C TRADING ENTERPRISE	4,680.00
31-Dec-2019	10111352	025-25PV003858 K.C TRADING ENTERPRISE	5,760.00
31-Dec-2019	10111353	025-25PV003859 K.C TRADING ENTERPRISE	55,350.00
31-Dec-2019	10111354	025-25PV003876 MAKUNYAMA	42,795.00
31-Dec-2019	10111355	025-25PV003875 NATIONAL WATER & ELECTRICITY	50,000.00
31-Dec-2019	10111356	COMPANY LTD 025-25PV003872 NATIONAL WATER & ELECTRICITY	50,000.00
31-Dec-2019	10111357	COMPANY LTD 025-25PV003874 PETRO GAS CO.LTD	16,000.00
31-Dec-2019	10111358	007-07PV013997 PREMIUM TV NETWORK LIMITED	59,927.72
31-Dec-2019	10111359	008-08PV017834 CHIEF FIRE OFFICER	74,461.24
31-Dec-2019	10111360	007-07PV013986 COSMOS	53,550.00
31-Dec-2019	10111361	007-07PV013985 COSMOS	90,000.00
31-Dec-2019	10111362	007-07PV013984 COSMOS	89,100.00
31-Dec-2019	10111363	007-07PV013983 COSMOS	12,015.00
31-Dec-2019	10111364	010-10PV009618 GAMBIA TELECOMMUNICATION CO	64,672.88
31-Dec-2019	10111365	LTD 017-17PV008894 GENERAL ENGINEERING	51,075.00
31-Dec-2019	10111366	011-11PV005166 LASTING SOLUTIONS LIMITED	33,120.00
31-Dec-2019	10111367	007-07PV013994 NASSER FOAM MANUFACTURING	4,950.00
31-Dec-2019	10111368	AND GENERAL ENT. LTD 023-23PV007744 PETRO GAS CO.LTD	11,400.00
31-Dec-2019	10111369	031-31PV000536 SIAKA BAH	50,000.00
31-Dec-2019	10111370	012-12PV019896 MFH GROUP	71,820.00
31-Dec-2019	10111371	012-12PV019929 SAHARA STATIONERY	64,800.00
31-Dec-2019	10111372	008-08PV017665 NASSER FOAM MANUFACTURING	9,900.00
31-Dec-2019	10111373	AND GENERAL ENT. LTD 031-31PV000511 NGENGE TOURAY MOTO	16,380.00
31-Dec-2019	10111374	MECHANICAL WORKS 012-12PV019900 SONKO JILENG ENTERPRISE	3,034.80
31-Dec-2019	10111375	012-12PV019892 T.K MOTORS LTD	58,937.50
31-Dec-2019	10111376	019-19PV004994 ISMAILA SAIDY	20,160.00
31-Dec-2019	10111377	019-19PV004992 MAA COOLING & OFFICE	48,852.00
31-Dec-2019	10111378	EQUIPMENT SERVICES 001-01PV023438 SATGURU TRAVEL AND TOUR	15,261.40

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31-Dec-2019	10111379	SERVICES 016-16PV007308 IFA TRADING	52,924.50
31-Dec-2019	10111380	008-08PV017746 IYKE CHESCON TRADING	60,300.00
31-Dec-2019	10111381	001-01PV023814 JULA BINTA TRADING	1,350.00
31-Dec-2019	10111382	017-17PV008863 SATGURU TRAVEL AND TOUR	48,459.90
31-Dec-2019	10111383	SERVICES 010-10PV009423 MUSA TOURAY	54,000.00
31-Dec-2019	10111384	017-17PV008891 PA OUSMAN JOBE	33,335.00
31-Dec-2019	10111395	016-16PV006987 CINDERELLA TRAVEL AND TOURS COMPANY LTD	24,988.06
31-Dec-2019	10111396	016-16PV007336 SATGURU TRAVEL AND TOUR	88,397.20
31-Dec-2019	10111397	SERVICES 023-23PV007685 THE PERM. SECT FORESTRY &	450,000.00
31-Dec-2019	10111398	ENVIROMENT 007-07PV013946 IYKE CHRIS COMPUTERS	67,275.00
31-Dec-2019	10111399	021-21PV009540 PERM. SECT HEALTH & SOCIAL	120,000.00
31-Dec-2019	10111401	WELFARE 001-01PV023790 OUSMAN JOBE	25,000.00
31-Dec-2019	10111402	022-22PV003271 EUNIBERT ENTERPRISE	5,580.00
31-Dec-2019	10111404	008-08PV017773 NASSER FOAM MANUFACTURING	31,950.00
31-Dec-2019	10111405	AND GENERAL ENT. LTD 013-13PV011105 Mamajang Jallow	9,336.31
31-Dec-2019	10111407	010-10PV009678 KEBBA FAMARA SINGHATEH	7,850.00
31-Dec-2019	10111408	031-31PV000507 KENO AUTO PRODUCT AND	12,161.25
31-Dec-2019	10111409	ENGINEERING 010-10PV009681 SARJA JENG	120,222.00
31-Dec-2019	10111410	008-08PV017800 M.P TRADING COMPANY	3,363.75
31-Dec-2019	10111411	008-08PV017801 M.P TRADING COMPANY	19,251.00
31-Dec-2019	10111412	008-08PV017682 ONE PLUS ONE ENTERPRISE	14,400.00
31-Dec-2019	10111413	025-25PV003878 KUYATEH'S TRADING & GENERAL	28,800.00
31-Dec-2019	10111414	MERCHANDISE 016-16PV007059 PETRO GAS CO.LTD	60,000.00
31-Dec-2019	10111415	012-12PV019933 MOMODOU LAMIN BAH	138,255.30
31-Dec-2019	10111416	010-10PV009682 SULAYMAN OMAR NJIE	15,423.80
31-Dec-2019	10111417	010-10PV009680 THE GAMBIA TELECOMMUNICATION	33,272.87
31-Dec-2019	10111418	CELLULAR CO 007-07PV014009 SUNKARY SUSSO	8,495.60
31-Dec-2019	10111419	013-13PV011122 Horeja Jobe	56,158.50
31-Dec-2019	10111420	016-16PV007142 DIRECTOR PHYSICAL PLANNING &	91,000.00
31-Dec-2019	10111421	HOUSING 016-16PV007140 DIRECTOR PHYSICAL PLANNING &	89,000.00
31-Dec-2019	10111422	HOUSING 008-08PV017748 IDRISA JALLOW	25,000.00
31-Dec-2019	10111423	008-08PV017751 JENG BELLA SALOUM	58,500.00
31-Dec-2019	10111426	025-25PV003612 C.F.A.O MOTORS (GAMBIA) LTD	25,528.64
31-Dec-2019	200588	025-25PV003821 ALVARENGA TRAVEL AGENCY LTD	116,890.43
31-Dec-2019	200589	008-08PV017345 AUSTINE GABRIEL ENTERPRICE	213,750.00
31-Dec-2019	200591	025-25PV003833 JUJUBBA TRADING ENTERPRISE	123,525.00
31-Dec-2019	200592	025-25PV003860 NJILENG TRADING	102,528.00
31-Dec-2019	200624	010-10PV009617 EMBASSY OF THE REPUBLIC OF	128,960.00
31-Dec-2019	200625	THE GAMBIA-MALAYSIA 008-08PV017743 BOHNJACK GROUP LTD	167,697.00
31-Dec-2019	200626	008-08PV017744 C.J INTERNATIONAL HOLDING	139,230.00
31-Dec-2019	200627	008-08PV017693 CHATTY JALY ENTERPRISE	269,820.00
31-Dec-2019	200628	008-08PV017399 DEM'S TRADING ENTERPRISE	151,942.50
31-Dec-2019	200629	008-08PV017762 GORR GORR LO AUTO WORKSHOP	180,000.00
31-Dec-2019	200630	008-08PV017674 GORR GORR LO AUTO WORKSHOP	202,500.00
31-Dec-2019	200631	008-08PV017419 HALIMA'S TRADING	385,452.00
31-Dec-2019	200632	008-08PV017627 JENG BELLA SALOUM	240,300.00
31-Dec-2019	200633	008-08PV017699 LEUNA GENERAL TRADING	126,000.00
31-Dec-2019	200634	008-08PV017621 POLICE WELFARE FUND	1,890,278.70

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31-Dec-2019	200635	015-15PV000253 NATIONAL WATER & ELECTRICITY	58,060,291.00
31-Dec-2019	200649	COMPANY LTD 017-17PV008672 UNIVERSITY OF THE GAMBIA	100,000.00
31-Dec-2019	200650	002-02PV006021 KAIRA CATERING SERVICES	162,000.00
31-Dec-2019	200651	COMPANY LIMITED 002-02PV006018 LASTING SOLUTIONS LIMITED	428,490.00
31-Dec-2019	200652	002-02PV006023 MSC ENTERPRISE	117,810.00
31-Dec-2019	200653	011-11PV005139 GAMBIA PRINTING & PUBLISHING	211,295.25
31-Dec-2019	200654	CORPORATION 011-11PV005251 QCELL LIMITED	143,640.00
31-Dec-2019	200655	011-11PV005230 SATGURU TRAVEL AND TOUR	1,622,574.21
31-Dec-2019	200656	SERVICES 011-11PV005254 UNDP Representative	167,982.32
31-Dec-2019	200665	013-13PV011085 Abie Bojang	75,116.87
31-Dec-2019	200666	013-13PV011083 CURATOR OF INTESTATE ESTATES	22,106.65
31-Dec-2019	200667	013-13PV011082 GAMBIA TEACHERS UNION	34,041.26
31-Dec-2019	200668	COOPERATIVE CREDIT UNION 013-13PV011080 MOMODOU B JAMMEH	174,789.49
31-Dec-2019	200669	013-13PV011087 SULAYMAN FAYE	22,483.74
31-Dec-2019	200670	013-13PV011081 THIRD PARTY SPECIAL DEPOSIT	6,741.00
31-Dec-2019	200671	013-13PV011084 THIRD PARTY SPECIAL DEPOSIT	9,599.60
31-Dec-2019	200684	021-21PV009588 BALA ENGINEERING AND	294,660.00
31-Dec-2019	200685	CONSTRUCTION 021-21PV009563 ML. K JATTA	308,907.00
31-Dec-2019	200686	015-15PV000256 FOROYAA PUBLISHING COMPANY	306,332.55
31-Dec-2019	200687	LIMITED 015-15PV000255 THE POINT NEWSPAPER	477,135.00
31-Dec-2019	200688	015-15PV000254 XL STANDARD COMPANY LIMITED	301,545.01
31-Dec-2019	200689	027-27PV004793 ZAHRA LIMITED	364,115.20
31-Dec-2019	200690	013-13PV011088 BUBA BOJANG	13,782.74
31-Dec-2019	200691	013-13PV011090 GAF COOPERATIVE CREDIT UNION	958.00
31-Dec-2019	200692	021-21PV009590 JANJANBUREH SUB TREASURY -	7,917.00
31-Dec-2019	200693	SALARIES 013-13PV011089 THIRD PARTY SPECIAL DEPOSIT	4,996.26
31-Dec-2019	200694	013-13PV011091 LAMIN SANNEH	177,905.22
31-Dec-2019	200695	013-13PV011086 YANKUBA BOJANG	49,116.37
31-Dec-2019	200712	008-08PV017826 A M J BUSINESS CENTRE	443,700.00
31-Dec-2019	200713	008-08PV017823 DEMBO MANNEH	225,414.00
31-Dec-2019	200714	007-07PV014005 GAMBIA TELECOMMUNICATION CO	848,000.00
		LTD	
31-Dec-2019	200715	008-08PV017831 GAMBIA TELECOMMUNICATION CO	104,643.31
31-Dec-2019	200716	LTD 008-08PV017825 IFA TRADING	445,500.00
31-Dec-2019	200717	021-21PV009421 NATIONAL WATER & ELECTRICITY	4,024,257.75
31-Dec-2019	200718	COMPANY LTD 002-02PV006038 PEACE AIR SERVICES & TOURS	107,028.00
31-Dec-2019	200719	017-17PV008926 GAMBIA LIVESTOCK MARKETING	3,285,000.00
31-Dec-2019	200720	AGENCY 021-21PV009445 BASSE SUB TREASURY - SALARIES	227,736.00
31-Dec-2019	200721	021-21PV009592 BUNJA JABANG	29,226.00
31-Dec-2019	200722	012-12PV019885 IDEP Contribution	5,000,000.00
31-Dec-2019	200723	012-12PV019850 Jerreh Jammeh	32,286.17
31-Dec-2019	200724	002-02PV006044 KAIRABA BEACH HOTEL	231,300.00
31-Dec-2019	200725	016-16PV007341 KEREWAN SUB TREASURY	420,000.00
31-Dec-2019	200726	012-12PV019862 KMF TECHNOLOGIES	170,775.00
31-Dec-2019	200727	012-12PV019873 LASTING SOLUTIONS LIMITED	335,340.00
31-Dec-2019	200728	012-12PV019848 Malick Jammeh	34,448.40
31-Dec-2019	200729	016-16PV007338 MARR BANTA SUPPLIERS	121,500.00
31-Dec-2019	200730	016-16PV007330 NEW VISION ENTERPRISE	103,140.00
31-Dec-2019	200731	008-08PV017657 OMAR TABAN	103,275.00
31-Dec-2019	200732	016-16PV007345 T.K MOTORS LTD	3,490,135.00

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31-Dec-2019	200733	016-16PV007342 T.K MOTORS LTD	1,709,865.00
31-Dec-2019	200734	008-08PV017741 B K ENTERPRISE	135,900.00
31-Dec-2019	200735	008-08PV017716 DANDI MAYOR GENERAL	209,052.00
31-Dec-2019	200736	MERCHANDISE & CONSTRUCTION 008-08PV017806 JAHZING TRADING	184,050.00
31-Dec-2019	200737	008-08PV017747 LEUNA GENERAL TRADING	141,457.50
31-Dec-2019	200738	008-08PV017722 SHEIKH CEESAY TRADING &	115,182.00
31-Dec-2019	200739	CONSTRUCTION 010-10PV009620 EMBASSY OF THE REPUBLIC OF	223,000.00
31-Dec-2019	200740	THE GAMBIA-MALAYSIA 010-10PV009649 GAMBIA CONSULATE - JEDDAH	643,000.00
31-Dec-2019	200741	010-10PV009622 GAMBIA EMBASSY - MAURITANIA	174,600.00
31-Dec-2019	200742	010-10PV009621 GAMBIA EMBASSY - PARIS	400,000.00
31-Dec-2019	200743	010-10PV009648 GAMBIA EMBASSY - RIYADH	1,781,000.00
31-Dec-2019	200744	010-10PV009641 GAMBIA EMBASSY -MADRID	744,250.00
31-Dec-2019	200745	010-10PV009626 GAMBIA EMBASSY- MOROCCO	202,500.00
31-Dec-2019	200746	010-10PV009627 Gambia High Commission - Freetown	149,507.66
31-Dec-2019	200747	010-10PV009625 GAMBIA MISSION - UNITED NATION	1,200,000.00
31-Dec-2019	200748	010-10PV009464 SATGURU TRAVEL AND TOUR	857,165.45
31-Dec-2019	200749	SERVICES 001-01PV023811 JAMRA SERVICES	287,865.00
31-Dec-2019	200750	001-01PV023830 NASSER FOAM MANUFACTURING AND GENERAL ENT. LTD	906,750.00
31-Dec-2019	200751	001-01PV023822 NASSER FOAM MANUFACTURING AND GENERAL ENT. LTD	479,070.00
31-Dec-2019	200752	001-01PV023832 SBEC INTERNATIONAL SCHOOL	230,512.00
31-Dec-2019	200772	002-02PV006039 CINDERELLA TRAVEL AND TOURS	469,871.75
31-Dec-2019	2007741	COMPANY LTD 024-24PV003547 BADOUGOULA ENTERPRISE	375,750.00
31-Dec-2019	200777	007-07PV013999 GORR GORR LO AUTO WORKSHOP	162,000.00
31-Dec-2019	200778	007-07PV013998 JIKE'S ELECTRONIC & GENERAL	186,975.00
31-Dec-2019	200779	MERCHANDISE 007-07PV013989 NASSER FOAM MANUFACTURING AND GENERAL ENT. LTD	250,650.00
31-Dec-2019	200780	004-04PV000176 I. E. C.	456,000.00
31-Dec-2019	200781	008-08PV017782 DEMBO MANNEH	116,691.30
31-Dec-2019	200782	001-01PV023828 NASSER FOAM MANUFACTURING AND GENERAL ENT. LTD	492,570.00
31-Dec-2019	200783	008-08PV017315 PETRO GAS CO.LTD	1,999,080.00
31-Dec-2019	200784	001-01PV023825 BAH BM	442,170.00
31-Dec-2019	200785	016-16PV007331 C.F.A.O MOTORS (GAMBIA) LTD	4,140,000.00
31-Dec-2019	200786	001-01PV023813 CINDERELLA TRAVEL AND TOURS COMPANY LTD	124,190.14
31-Dec-2019	200787	011-11PV005123 FORTE INNOVATIONS	242,302.50
31-Dec-2019	200788	020-20PV012774 GAMBIA TRANSPORT SERVICE COMPANY LTD	3,000,000.00
31-Dec-2019	200789	001-01PV023826 GAMWORKS AGENCY	2,000,000.00
31-Dec-2019	200790	008-08PV017827 MALICK MENDY TAILORING	434,700.00
31-Dec-2019	200791	017-17PV008927 NATIONAL AGRICULTURAL RESEARCH INSTITUTE	1,683,057.30
31-Dec-2019	200792	017-17PV008923 SWE GAM COMPANY LIMITED	7,678,748.43
31-Dec-2019	200793	021-21PV009557 TROPICS INTERNATIONAL	291,600.00
31-Dec-2019	200794	020-20PV012775 UNIVERSITY OF THE GAMBIA	3,000,000.00
31-Dec-2019	200795	010-10PV009662 GAMBIA EMBASSY - MAURITANIA	408,627.70
31-Dec-2019	200796	008-08PV017467 MARLIMARIAM TECHNOLOGICAL SOLUTIONS	108,000.00
31-Dec-2019	200797	012-12PV019915 E G. ENTERPRISE	153,633.12
31-Dec-2019	200798	012-12PV019535 GAMBIA EMBASSY - BRUSSELS	396,476.60
31-Dec-2019	200799	012-12PV019797 GAMBIA EMBASSY - MADRID	239,252.07
31-Dec-2019	200800	012-12PV019600 GAMBIA EMBASSY- HAVANA	111,734.39
31-Dec-2019	200801	012-12PV019914 Gambia High Commission - Freetown	61,464.00

Date Applie	Cheque No.	Particulars	Amount
31-Dec-2019	200803	008-08PV017764 MASADA EXCALIBER TRADES	230,715.00
31-Dec-2019	200804	008-08PV017439 SAINABOU SARR ENTERPRISE	351,945.00
31-Dec-2019	200805	012-12PV019918 STAR TRAVEL COMPANY LTD	122,388.50
31-Dec-2019	200807	011-11PV005255 C.F.A.O MOTORS (GAMBIA) LTD	2,018,250.00
31-Dec-2019	200808	012-12PV019924 LASTING SOLUTIONS LIMITED	155,250.00
31-Dec-2019	200809	011-11PV005201 M. CEESAY ENTERPRISE	103,950.00
31-Dec-2019	200810	023-23PV007786 ADONIS SUPPLIERS	212,175.00
31-Dec-2019	200811	018-18PV003947 FAMALANG JANNEH	230,000.00
31-Dec-2019	200812	009-09PV002572 GFS BUSINESS DEVELOPMENT	247,500.00
31-Dec-2019	200813	017-17PV008791 JABU'S TRADING ENTERPRISE	449,685.00
31-Dec-2019	200814	015-15PV000239 NATIONAL WATER & ELECTRICITY	566,205.94
31-Dec-2019	200815	COMPANY LTD 015-15PV000240 NATIONAL WATER & ELECTRICITY	831,473.84
31-Dec-2019	200816	COMPANY LTD 021-21PV009495 CANCER ASSOCIATION LEAGUE,	115,000.00
31-Dec-2019	200817	THE GAMBIA(CALG) 001-01PV023848 EENINBAARA AUTO SERVICES	229,261.05
31-Dec-2019	200818	021-21PV009498 EN-PROJECTS	11,145,199.21
31-Dec-2019	200819	001-01PV023800 GAM ELECTRO-ELECTRICAL	414,000.00
31-Dec-2019	200820	REFRIGERATION & ENGINEERING 001-01PV023799 GAM ELECTRO-ELECTRICAL	378,000.00
31-Dec-2019	200821	REFRIGERATION & ENGINEERING 012-12PV019552 GAMBIA TELECOMMUNICATIONS	118,344.06
31-Dec-2019	200822	CELLULAR CO. LTD 001-01PV023854 GORR GORR LO AUTO WORKSHOP	190,283.40
31-Dec-2019	200823	001-01PV023839 KENO AUTO PRODUCT AND	409,954.05
31-Dec-2019	200824	ENGINEERING 008-08PV017484 OTTA GENERAL MOTORS	270,000.00
31-Dec-2019	200825	010-10PV009677 EMBASSY OF THE GAMBIA	601,605.00
31-Dec-2019	200826	001-01PV023397 BINTA JABANG	173,978.00
31-Dec-2019	200827	008-08PV017617 GAMBIA POLICE FORCE	12,376,822.00
31-Dec-2019	200828	COOPERATIVE CREDIT U 007-07PV013978 A.M.T LOGISTICS & GENERAL	441,810.00
31-Dec-2019	200829	MERCHANDISE 007-07PV013979 A.M.T LOGISTICS & GENERAL	414,450.00
31-Dec-2019	200830	MERCHANDISE 007-07PV013980 ALL FOR AGRO	423,900.00
31-Dec-2019	200831	007-07PV014003 CRISTAL ENTERPRISE	406,012.50
31-Dec-2019	200832	008-08PV017718 JAH OIL COMPANY LIMITED	312,406.00
31-Dec-2019	200833	007-07PV013993 NASSER FOAM MANUFACTURING	359,964.00
31-Dec-2019	200834	AND GENERAL ENT. LTD 007-07PV013992 NASSER FOAM MANUFACTURING	360,000.00
31-Dec-2019	200835	AND GENERAL ENT. LTD 007-07PV013995 NASSER FOAM MANUFACTURING	135,000.00
31-Dec-2019	200836	AND GENERAL ENT. LTD 007-07PV013996 NASSER FOAM MANUFACTURING	346,950.00
31-Dec-2019	200837	AND GENERAL ENT. LTD 007-07PV013982 ON-TIME GENERAL MERCHANDISE	432,090.00
31-Dec-2019	200838	001-01PV023859 MEETING POINT HOTEL MNT (G)	654,368.04
31-Dec-2019	200839	LTD (KAIRABA) 010-10PV009672 AFRICELL GAMBIA LTD	332,260.29
31-Dec-2019	200840	001-01PV023842 BAH BM	671,610.60
31-Dec-2019	200841	010-10PV009668 EMBASSY OF THE ISLAMIC REPUBLIC OF THE GAMBIA-MOSC	92,461.17
31-Dec-2019	200842	010-10PV009623 GAMBIA EMBASSY - WASHINGTON	503,000.00
31-Dec-2019	200843	010-10PV009660 GAMBIA EMBASSY ABU DHABI	194,742.00
31-Dec-2019	200844	GAMBIA EMBASSY- HAVANA	500,000.00
31-Dec-2019	200845	010-10PV009652 GAMBIA EMBASSY- HAVANA	1,450,000.00
31-Dec-2019	200846	010-10PV009664 GAMBIA EMBASSY- DOHA	694,931.00
31-Dec-2019	200847	010-10PV009654 NATIONAL WATER & ELECTRICITY	300,000.00

Date Applie	Cheque No.	Particulars	Amount
31-Dec-2019	200849	COMPANY LTD 010-10PV009655 GAMBIA EMBASSY- HAVANA	1,000,000.00
31-Dec-2019	200850	008-08PV017754 LASTING SOLUTIONS LTD	213,210.00
31-Dec-2019	200851	011-11PV004980 AMIE BENSOU DA AND CO.LP	450,000.00
31-Dec-2019	200852	001-01PV023860 BAH BM	312,890.40
31-Dec-2019	200853	012-12PV019922 BAYE TRADING	414,000.00
31-Dec-2019	200854	012-12PV019921 BAYE TRADING	447,300.00
31-Dec-2019	200855	008-08PV017797 DEMBO MANNEH	383,400.00
31-Dec-2019	200856	001-01PV023843 GORR GORR LO AUTO WORKSHOP	495,708.52
31-Dec-2019	200857	001-01PV023849 GORR GORR LO AUTO WORKSHOP	361,498.27
31-Dec-2019	200858	016-16PV007347 GORR GORR LO AUTO WORKSHOP	247,439.25
31-Dec-2019	200859	017-17PV008895 MAGA ENTERPRISE	312,509.61
31-Dec-2019	200860	007-07PV014004 MANDINMORRI ENTERPRISE	229,500.00
31-Dec-2019	200861	017-17PV008904 MARR BANTA SUPPLIERS	111,240.00
31-Dec-2019	200862	008-08PV017819 NDANBUNG & SON'S	366,660.00
31-Dec-2019	200863	CONSTRUCTION & GENERAL MERCHANDIS 008-08PV017818 NDANBUNG & SON'S	397,012.50
31-Dec-2019	200864	CONSTRUCTION & GENERAL MERCHANDIS 016-16PV007348 O. M. TOURAY & Sons Garage	128,488.50
31-Dec-2019	200865	001-01PV023837 OUS GARAGE	346,410.00
31-Dec-2019	200866	012-12PV019849 RAMSYS INFO TECH SOLUTIONS	64,037.50
31-Dec-2019	200867	LTD 017-17PV008893 RISE & SHINE PRINT	185,649.52
31-Dec-2019	200868	008-08PV017788 SHEIKH CEESAY TRADING &	358,515.00
31-Dec-2019	200869	CONSTRUCTION 008-08PV017822 SILLAH TRADING ENTERPRISE	398,520.00
31-Dec-2019	200870	008-08PV017812 SUMA TRADING & SUPPLIES AND	379,125.00
31-Dec-2019	200871	GENERAL MERCH 008-08PV017810 SUMA TRADING & SUPPLIES AND	180,900.00
31-Dec-2019	200872	GENERAL MERCH 001-01PV023847 T.K MOTORS LTD	1,701,000.00
31-Dec-2019	200873	001-01PV023850 T.K MOTORS LTD	459,000.00
31-Dec-2019	200874	001-01PV023845 T.K MOTORS LTD	8,640,000.00
31-Dec-2019	200875	011-11PV005146 TOURAY KUNDA	108,621.00
31-Dec-2019	200876	CONSTRUCTION,ENGINEERING & GENERAL SE 017-17PV008892 UNIQUE SOLUTIONS COMPANY LTD	186,300.00
31-Dec-2019	200878	017-17PV008934 PETRO GAS CO.LTD	135,000.00
31-Dec-2019	200879	008-08PV017413 M.T.H TRADING	295,425.00
31-Dec-2019	200880	008-08PV017495 M.T.H TRADING	251,001.00
31-Dec-2019	200881	008-08PV017727 M.T.H TRADING	264,690.00
31-Dec-2019	200882	008-08PV017709 M.T.H TRADING	142,200.00
31-Dec-2019	200883	020-20PV012708 MICRO TECH CONSULTING	1,141,520.24
31-Dec-2019	200884	008-08PV017833 FATOU FADERA	4,005.00
31-Dec-2019	200885	013-13PV011094 GAMBIA TEACHERS UNION	22,157.73
31-Dec-2019	200886	COOPERATIVE CREDIT UNION 013-13PV011095 SAJO KUMBI	179,947.27
31-Dec-2019	200887	013-13PV011098 Samba Badjie	523,612.50
31-Dec-2019	200888	013-13PV011092 THIRD PARTY SPECIAL DEPOSIT	17,500.27
31-Dec-2019	200889	013-13PV011096 THIRD PARTY SPECIAL DEPOSIT	9,458.11
31-Dec-2019	200890	019-19PV004945 CINDERELLA TRAVEL AND TOURS	349,872.55
31-Dec-2019	200891	COMPANY LTD 001-01PV023835 NGENGE TOURAY MOTO	578,565.00
31-Dec-2019	200892	MECHANICAL WORKS 007-07PV014008 C.F.A.O MOTORS (GAMBIA) LTD	4,211,205.30
31-Dec-2019	200893	008-08PV017808 UNIVERSITY OF THE GAMBIA	138,050.00
31-Dec-2019	200894	029-29PV002667 GAMBIA TELECOMMUNICATIONS	110,723.00
31-Dec-2019	200911	CELLULAR CO. LTD 025-25PV003831 COMMUNICATION AND ELECTRICAL	242,550.00
31-Dec-2019	200912	SERVICES 025-25PV003832 JUJUBBA TRADING ENTERPRISE	120,060.00
31-Dec-2019	200913	021-21PV009545 AMIE BENSOU DA AND CO.LP	54,000.00

Date Applie	Cheque No.	Particulars	Amount
31-Dec-2019	200914	013-13PV011100 Ida Jallow Sallah	36,098.13
31-Dec-2019	200915	011-11PV005242 GAMBIA NATIONAL PETROLEUM	195,000.00
31-Dec-2019	200916	COMPANY LTD 008-08PV017742 NASSER FOAM MANUFACTURING	223,200.00
31-Dec-2019	200918	AND GENERAL ENT. LTD 008-08PV017663 M. Mballow	310,129.83
31-Dec-2019	200919	021-21PV009595 MUSA JOBE	40,121.00
31-Dec-2019	200920	016-16PV007344 AFIA ENTERPRISE	162,000.00
31-Dec-2019	200921	018-18PV003942 ALHAJI OMAR BALDEH	1,305,000.00
31-Dec-2019	200922	018-18PV003950 BUBAKARY MALAFI SANYANG	189,000.00
31-Dec-2019	200923	018-18PV003916 ISMAILA JATTA	197,047.00
31-Dec-2019	200924	018-18PV003938 KALIFA SAIDY	250,000.00
31-Dec-2019	200925	018-18PV003941 LAMIN BARABALLY JALLOW	326,092.00
31-Dec-2019	200926	008-08PV017728 SAHAR TRADING ENTERPRISE	308,250.00
31-Dec-2019	200927	031-31PV000615 SATGURU TRAVEL AND TOUR	138,244.50
31-Dec-2019	200928	SERVICES 016-16PV007295 SIGMA CONSULTANCY	126,000.00
31-Dec-2019	200929	010-10PV009445 EMBASSY OF THE GAMBIA	749,856.59
31-Dec-2019	200930	013-13PV011101 Hamadi ML. Jawneh	24,666.33
31-Dec-2019	200931	010-10PV009518 GFS BUSINESS DEVELOPMENT	291,636.09
31-Dec-2019	200932	001-01PV023834 COMMONWEALTH	5,000,000.00
31-Dec-2019	200933	SECRETARIAT-COMSEC 009-09PV002595 SATGURU TRAVEL AND TOUR SERVICES	1,342,953.65
31-Dec-2019	200934	012-12PV019932 GAMBIA HIGH COMMISSION	308,903.75
31-Dec-2019	200937	LONDON 013-13PV011103 Amadou Kaur Sillah	167,323.75
31-Dec-2019	200938	013-13PV011106 THIRD PARTY SPECIAL DEPOSIT	923.34
31-Dec-2019	200939	013-13PV011104 THIRD PARTY SPECIAL DEPOSIT	25,364.38
31-Dec-2019	200940	008-08PV017317 GAMBIA NATIONAL PETROLEUM	290,500.00
31-Dec-2019	200941	COMPANY LTD 013-13PV011107 FATOU KAH	124,261.36
31-Dec-2019	200942	012-12PV019923 A.& A CONSORTIUM	198,000.00
31-Dec-2019	200943	002-02PV006057 CINDERELLA TRAVEL AND TOURS	182,046.70
31-Dec-2019	200944	COMPANY LTD 002-02PV006055 IFA TRADING	101,250.00
31-Dec-2019	200945	002-02PV006056 SENEGAMBIA TRAVEL & TOURISM	257,180.36
31-Dec-2019	200946	AGENCY LTD 010-10PV009676 PERMANENT SECRETARIATE	12,000,000.00
31-Dec-2019	200947	SENEGALLO GAMBIA ASSOCIATIO 018-18PV003956 SUMA TRADING & SUPPLIES AND	103,770.00
31-Dec-2019	200948	GENERAL MERCH 008-08PV017809 BELLE DAME COUTURE	346,500.00
31-Dec-2019	200949	008-08PV017824 BELLE DAME COUTURE	396,000.00
31-Dec-2019	200950	019-19PV004951 STAR TRAVEL COMPANY LTD	110,397.40
31-Dec-2019	200951	013-13PV011108 Bojang Jankeh	17,062.27
31-Dec-2019	200952	013-13PV011102 JEREMIAH JOHNSON	4,683.42
31-Dec-2019	200953	013-13PV011113 THIRD PARTY SPECIAL DEPOSIT	1,749.80
31-Dec-2019	200954	013-13PV011109 THIRD PARTY SPECIAL DEPOSIT	5,168.93
31-Dec-2019	200955	013-13PV011112 YUSUPHA JAMMEH	13,946.20
31-Dec-2019	200956	013-13PV011110 GAF COOPERATIVE CREDIT UNION	2,113.80
31-Dec-2019	200958	008-08PV017811 M.T.H TRADING	352,071.00
31-Dec-2019	200961	012-12PV019935 GAMBIA EMBASSY - WASHINGTON	353,425.65
31-Dec-2019	200965	013-13PV011119 Alkali James Gaye	27,473.79
31-Dec-2019	200966	013-13PV011116 CURATOR OF INTESTATE ESTATES	8,835.16
31-Dec-2019	200967	013-13PV011120 Jim Mbye	4,997.98
31-Dec-2019	200968	013-13PV011123 Marie Jatta	187,995.38
31-Dec-2019	200969	013-13PV011124 THIRD PARTY SPECIAL DEPOSIT	4,282.00
31-Dec-2019	200970	013-13PV011117 THIRD PARTY SPECIAL DEPOSIT	19,264.84
31-Dec-2019	200971	013-13PV011121 THIRD PARTY SPECIAL DEPOSIT	13,739.02
31-Dec-2019	200972	013-13PV011128 AWA AUBER	85,551.55

Date Applie	Cheque No.	Particulars	Amount
31-Dec-2019	200973	013-13PV011126 BABOUCARR SANNEH	118,228.63
31-Dec-2019	200974	013-13PV011129 GAMBIA TEACHERS UNION	7,000.00
31-Dec-2019	200975	COOPERATIVE CREDIT UNION 013-13PV011127 THIRD PARTY SPECIAL DEPOSIT	4,233.00
31-Dec-2019	200976	016-16PV007316 UNIVERSITY OF THE GAMBIA	126,250.00
31-Dec-2019	200978	013-13PV011134 EBOU JANHA	38,738.07
31-Dec-2019	200979	013-13PV011136 MOMODOU WURI JALLOW	64,831.54
31-Dec-2019	200980	013-13PV011132 OMAR BOJANG	14,857.15
31-Dec-2019	200981	013-13PV011135 THIRD PARTY SPECIAL DEPOSIT	17,675.43
31-Dec-2019	200982	013-13PV011133 THIRD PARTY SPECIAL DEPOSIT	4,879.84
31-Dec-2019	200983	010-10PV009670 GAMBIA EMBASSY - BRUSSELS	27,000,000.00
31-Dec-2019	200984	010-10PV009684 GAMBIA EMBASSY - MAURITANIA	130,209.70
31-Dec-2019	200985	013-13PV011051 GAMBIA TEACHERS UNION	44,623.19
31-Dec-2019	200987	COOPERATIVE CREDIT UNION 001-01PV020187 COCO OCEAN RESORT AND SPA	364,320.00
31-Dec-2019	200988	001-01PV023858 COCO OCEAN RESORT AND SPA	3,236,552.55
31-Dec-2019	200989	001-01PV023856 PARADISE SUITE HOTEL	43,024.95
31-Dec-2019	200990	001-01PV023857 THE KAIRABA BEACH HOTEL	514,191.60
31-Dec-2019	200991	001-01PV023853 WEST AFRICAN LEISURE GROUP	217,004.61
31-Dec-2019	200992	LIMITED 001-01PV023855 ATLANTIC HOTEL	55,098.00
31-Dec-2019	200993	025-25PV003884 Catholic Secretariat Diocese of Banjul	350,000.00
31-Dec-2019	200994	025-25PV003864 JUJUBBA TRADING ENTERPRISE	220,950.00
31-Dec-2019	200995	025-25PV003863 K.C TRADING ENTERPRISE	101,340.00
31-Dec-2019	200996	025-25PV003861 SWE GAM COMPANY LIMITED	1,327,789.80
31-Dec-2019	200997	012-12PV019919 LASTING SOLUTIONS LIMITED	93,150.00
31-Dec-2019	201000	008-08PV017841 KORINGBA TRADING	155,500.00
31-Dec-2019	201001	023-23PV007508 T.K MOTORS LTD	1,543,000.00
31-Dec-2019	201005	025-25PV003848 COMMUNICATION AND ELECTRICAL	239,760.00
31-Dec-2019	201006	SERVICES 025-25PV003849 JUJUBBA TRADING ENTERPRISE	215,910.00
31-Dec-2019	201008	007-07PV013950 CONFEBAD	165,879.09
31-Dec-2019	201009	025-25PV003669 THE KAIRABA BEACH HOTEL	139,972.50
31-Dec-2019	201020	025-25PV003885 CONSOLIDATED REVENUE FUND	25,339.32
31-Dec-2019	201021	(CRF) 011-11PV005264 CONSOLIDATED REVENUE FUND	4,974.56
31-Dec-2019	201022	(CRF) 020-20PV012799 CONSOLIDATED REVENUE FUND	1,648,177.93
31-Dec-2019	201023	(CRF) 023-23PV007828 CONSOLIDATED REVENUE FUND	68,677.90
31-Dec-2019	50002236	(CRF) 050-50PV003032 ECOWAS BANK FOR INVESTMENT	24,528,877.14
31-Dec-2019	50002243	AND DEVELOPMENT (EBID) 050-50PV003041 ECOWAS BANK FOR INVESTMENT	5,793,736.25
31-Dec-2019	50002244	AND DEVELOPMENT (EBID) 050-50PV003042 ECOWAS BANK FOR INVESTMENT	94,098.58
31-Dec-2019	50002245	AND DEVELOPMENT (EBID) 050-50PV003043 ECOWAS BANK FOR INVESTMENT	591,655.14
31-Dec-2019	50002246	AND DEVELOPMENT (EBID) 050-50PV003040 INTERNATIONAL DEVELOPMENT	1,662,023.10
31-Dec-2019	50002247	ASSOCIATION 050-50PV003044 ISLAMIC DEVELOPMENT BANK	15,334,309.35
31-Dec-2019	50002255	050-50PV003048 ERSTE BANK(GiroCredit)	6,138.61
31-Dec-2019	50002256	050-50PV003049 ERSTE BANK(GiroCredit)	33,567.30
31-Dec-2019	50002258	050-50PV003061 Kuwait Fund for Arab Economic	1,517,639.34
31-Dec-2019	50002259	Development 050-50PV003060 Kuwait Fund for Arab Economic	4,255,463.25
31-Dec-2019	50002260	Development 050-50PV003051 ISLAMIC DEVELOPMENT BANK	5,252,109.20

Appendix 11

Accounts Closed without Verification

Account number	Account Name	Date
1101005899	MCNHRP ACCOUNT G	15-Apr-19
USD124060003	Provision - Securities	11-Sep-19
1101000650	UNICEF Sponsored Proj. D.O.S.A	17-Oct-19
1101003390	HACT MINISTRY OF ENERGY	17-Oct-19
1101004074	TRAGACOP	17-Oct-19
1101004184	OFFICE OF THE FIRST LADY	17-Oct-19
1101004249	WAPP SUBVENTION ACCOUNT	17-Oct-19
1101004995	SUPPORT TO EDUCATION GLF	17-Oct-19
1101005040	CHOSSO PROJECT NO 1643	17-Oct-19
1103001084	LOWLAND ORDINARY LOAN ACCOUNT	17-Oct-19
1103001369	3RD EDUC.SEC.PROJ.ADD/FINANCIN	17-Oct-19
1103001376	GLOBAL ENVIRONMENTAL FACILITY	17-Oct-19
1103001761	OFFICE OF THE FIRST LADY(USD)	17-Oct-19
1103001802	MATRNL CHILD NUTRI HEALTH RESULT	17-Oct-19
1103002294	BADEA SUPPORT TO EDUCATION	17-Oct-19
1103002500	NATIONAL FORESTRY FUND	17-Oct-19
1103002593	GREEN MINI-GRID COUNTRY PROGRAM	17-Oct-19
1103002256	TB/HSS GRANT	7-Nov-19
1101006140	RESILIENCE OF ORGANISATIONS FOR TRA	26-Feb-20
1103003071	JAPANESE FOOD ASSISTANCE KR 2018	18-May-20
1101003022	HEAVY MINERALS OPERATION BK/AC	28-May-20
1101004139	SAND MINING ROYALTIES	28-May-20
1103001163	GAMICO TRAINING ACCOUNT	28-May-20

Appendix 12 A

Omission of Government Accounts

Guaranty Trust Bank Accounts

Account number	Account Name	Date
1101005899	MCNHRP ACCOUNT G	15-Apr-19
USD124060003	Provision - Securities	11-Sep-19
1101000650	UNICEF Sponsored Proj. D.O.S.A	17-Oct-19
1101003390	HACT MINISTRY OF ENERGY	17-Oct-19
1101004074	TRAGACOP	17-Oct-19
1101004184	OFFICE OF THE FIRST LADY	17-Oct-19
1101004249	WAPP SUBVENTION ACCOUNT	17-Oct-19
1101004995	SUPPORT TO EDUCATION GLF	17-Oct-19
1101005040	CHOSSO PROJECT NO 1643	17-Oct-19
1103001084	LOWLAND ORDINARY LOAN ACCOUNT	17-Oct-19
1103001369	3RD EDUC.SEC.PROJ.ADD/FINANCIN	17-Oct-19
1103001376	GLOBAL ENVIRONMENTAL FACILITY	17-Oct-19
1103001761	OFFICE OF THE FIRST LADY(USD)	17-Oct-19
1103001802	MATRNAL CHILD NUTRI HEALTH RESULT	17-Oct-19
1103002294	BADEA SUPPORT TO EDUCATION	17-Oct-19
1103002500	NATIONAL FORESTRY FUND	17-Oct-19
1103002593	GREEN MINI-GRID COUNTRY PROGRAM	17-Oct-19
1103002256	TB/HSS GRANT	7-Nov-19
1101006140	RESILIENCE OF ORGANISATIONS FOR TRA	26-Feb-20
1103003071	JAPANESE FOOD ASSISTANCE KR 2018	18-May-20
1101003022	HEAVY MINERALS OPERATION BK/AC	28-May-20
1101004139	SAND MINING ROYALTIES	28-May-20
1103001163	GAMICO TRAINING ACCOUNT	28-May-20

Appendix

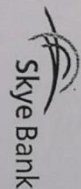
Acc No.	Account Name	Account Number	Account Type	Balance@31.12.18	Balance@31.12.19
1	GAMBIA PUBLIC PROCUREMENT	201-101456-110	Current A/C	94,459.46	77,317.55
	GAMBIA PUBLIC PROCUREMENT	201-101456-210	Dollar A/C	12,312.37	3,931.62
2	GAMBIA CIVIL AVIATION AUTHORITY	201-101657-110	Current A/C	90,245.14	24,459.50
	GAMBIA CIVIL AVIATION AUTHORITY	201-101657-210	Dollar A/C	Nil	Nil
	GAMBIA CIVIL AVIATION AUTHORITY	201-101657-310	Pound A/C	Nil	Nil
	GAMBIA CIVIL AVIATION AUTHORITY	201-101657-4610	Euro A/C	Nil	Nil
3	GAMBIA INTERNATIONAL AIRLINE	201-103269-110	Current A/C	Nil	Nil
4	NATIONAL ENVIRONMENT AGENCY	201-101883-110	Current A/C	2,138.15	3,938.15
5	BANJUL CITY COUNCIL	201-106604-110	Current A/C	2,525,369.01	439,326.54
6	PURA	201-108594-110	Current A/C	(2,528.89)	1,974.57
7	WOMEN'S BUREAU FEDERATION	201-109634-110	Current A/C	7,287.23	7,287.23
	WOMEN'S BUREAU FEDERATION	201-109634-111	Current A/C	21,255.06	21,255.06
8	WOMEN'S BUREAU - BEIJING	201-109635-110	Current A/C	Nil	Nil
9	G.C.A.A. AIRPORT DEV. LEVY	201-111434-110	Current A/C	Nil	Nil
	G.C.A.A. AIRPORT DEV. LEVY	201-111434-310	Pound A/C	(921.31)	-719.48
10	GLOBAL FUND TB ROUND 9 GRANT	202-153650-110	Current A/C	Nil	Nil
	GLOBAL FUND TB ROUND 9 GRANT	202-153650-210	Dollar A/C	3,010.99	80,822.49
11	NFSC	202-153388-110	Current A/C	876.57	876.57
	NFSC	202-153388-210	Dollar A/C	6.25	6.25
12	THE GAMBIA FOR GOLD	202-153665-110	Current A/C	50,819.84	(7,436.66)
14	KANIFING MUNICIPAL COUNCI	201-105350-110	Current A/C	1,034,267.35	2,489,755.03
15	GAMBIA TOURISM BOARD	201-100036-110	Current A/C	2,678.06	726.60
	GAMBIA TOURISM BOARD	201-100036-210	Dollar A/C	34,370.70	40,066.32
	GAMBIA TOURISM BOARD	201-100036-310	Pound A/C	909.96	827.26
	GAMBIA TOURISM BOARD	201-100036-4610	Euro A/C	110,126.68	110,576.68
16	G.I.E.P.A	202-154153-110	Current A/C	1.00	Nil
17	GRA CUSTOMS DUTIES-COLLEC	202-154030-1-4002	Current A/C	Nil	Nil
	GRA DOMESTIC TAXES-COLLEC	202-154029-1-4002	Current A/C	1,194,338.06	1,194,510.56
18	MOHSW EBOLA CONTROL& PREV	216-850590-110	Current A/C	0.84	0.84
	MOHSW EBOLA CONTROL& PREV	216-850590-210	Dollar A/C	0.81	0.81
	MOHSW EBOLA CONTROL& PREV	216-850590-4610	Euro A/C		

Appendix 12B:

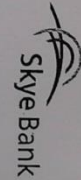
Skype Bank Accounts ((Omission of Government Accounts))

LIST AND BALANCES OF BANK ACCOUNTS OPERATED BY GOVERNMENT AT SKYE BANK GAMBIA LTD
AS AT DECEMBER 31ST, 2019

S/N	Account Number	Account Name	Account Type	Balance at Dec. 31st, 2018 (GMD)	Balance at Dec. 31st, 2019 (GMD)
1	1011770002647	SOCIAL SECURITY & HOUSING FINANCE CORPORATION (SSHFC)	Corporate Current (GMD)	345,299.39	2,778,698.98
2	1011770036172	NAWEC WATER & ELECTRICAL COMPANY (NAWEC)	Corporate Current (GMD)	2,704,364.09	922,549.60
3	1011770031146	NATIONAL AGRICULTURAL RESEARCH INSTITUTE (NARI)	Corporate Current (GMD)	(1,086.08)	(1,451.27)
4	1021770038481	MASTER OF THE HIGH COURT	Corporate Current (GMD)	1,713.25	3,998,965.71
5	1011770018487	GAMBIA FOOTBALL FEDERATION	Corporate Current (GMD)	533.20	533.20
6	1011770010237	GAMBIA TELECOMMUNICATIONS COMPANY (GAMTEL)	Corporate Current (GMD)	1,437,396.08	962,530.65
7	1011770011588	NATIONAL FOOD SECURITY PROCESSING & MARKETING (FORMER-GGC)	Corporate Current (GMD)	2,926,305.60	5,673,810.49
8	1011770010328	GAMBIA PORTS AUTHORITY (GPA)	Corporate Current (GMD)	16,931,358.67	2,394,185.49
9	1011770074557	GRA CUSTOM DUTIES COLLECTION	Corporate Current (GMD)	Nil	Nil
10	1011770074568	GRA TAX COLLECTION	Corporate Current (GMD)	12,300.00	Nil
11	1011770069284	MINISTRY OF HEALTH WORLD BANK EBOLA ACCOUNT	Corporate Current (GMD)	14,630.65	14,630.65
12	1011770069852	GAMBIA POLICE FORCE (GMD)	Corporate Current (GMD)	4,144.96	4,144.96



13	1012520069852	GAMBIA POLICE FORCE (USD)	Corporate Current (USD)	770.66	66.64
14	1011770044807	GAMWORKS AGENCY	Corporate Current (GMD)	365,198.61	1,468,118.79
15	1021770046752	SHERIFF OF THE HIGH COURT SUGUFARA ESTATE	Corporate Current (GMD)	164,950.00	164,950.00
16	1011770005292	KANIFING MUNICIPAL COUNCIL	Corporate Current (GMD)	8,714.16	8,714.16
17	10111770051121	GAMPOST	Corporate Current (GMD)	2,059,710.61	282.53
18	1021770031538	GAMBIA NATIONAL PETROLEUM CORPORATION	Corporate Current (GMD)	5,328,614.36	32,766,470.77
19	1022520055538	GAMBIA NATIONAL PETROLEUM CORPORATION	Corporate Current (USD)	13,619.49	Closed
20	1011770060122	PRINCIPAL REGISTRAR OF THE HIGH	Corporate Current (GMD)	1,100,755.82	3,100,755.82
21	1011770069954	THE GAMBIA CHAMBER OF COMMERCE	Corporate Current (GMD)	23,920.12	1,149,351.64
22	1011770075174	GAMBIA COMPETITION & CONSUMER PROTECTION COMMITTEE	Corporate Current (GMD)	26,118.76	284,413.45
23	1011770127890	MANSA KONKO AREA COUNCIL	Corporate Current (GMD)	Nil	25,312.50
24	1011770052838	INDEPENDENT ELECTORAL COMMISSION	Corporate Current (GMD)	4,439.13	Closed
25	1011770099671	GIEPA	Corporate Current (GMD)	229,773.38	1,579,449.38
26	1011770027637	GPPC	Corporate Current (GMD)	Nil	7,926,154.18
27	1011770113433	NEA OZONE ACTION PROJECT	Corporate Current (GMD)	472,346.71	697.39
28	1011770141342	NDMA	Corporate Current (GMD)	Nil	(101.36)



Appendix 12C

Zenith Bank Accounts (Omission of Government Accounts)

Account name	Account number	Amounts	Remarks
National sport council development	6010400791	0	Account not disclosed in the financial statement
GAF peace keeping contribution ac	6010200113	0	Account not disclosed in the financial statement
Gimbia immigration department	6010114292	0	Account not disclosed in the financial statement

Appendix 13

Different account number disclosure

Account Name	Account number in Bank list	Account number in financial statement	Amounts	Remarks
Social Security & housing finance coporation	04.101-600465-06	04.101-600464-04	251,911,874.05	Account number in Bank list and account number in financial statement differ
Social Security & housing finance coporation	04.106-600465-38	04.106-600464-38	34,000,000.00	Account number in Bank list and account number in financial statement differ
Social Security & housing finance coporation	01.101-00499-31	04.101-600499-31	-	Account number in Bank list and account number in financial statement differ
NAWEC	00.101-001382-03	00.101-01382-03	1,151,812.87	Account number in Bank list and account number in financial statement differ
NAWEC	04.101-001382-08	00.101-01382-08	151,761,551.28	Account number in Bank list and account number in financial statement differ
NAWEC	04.108-001382-05	00.101-01382-05	326,200.72	Account number in Bank list and account number in financial statement differ
National food security processing & marketing corporation	00.101-008665-01	00.101-008655-01	40,159,527.45	Account number in Bank list and account number in financial statement differ
National food security processing & marketing corporation	00.101-008665-08	00.101-008655-08	110,188,542.65	Account number in Bank list and account number in financial statement differ
GRA	04.101-609049-01	00.101-008665-01	147,492.00	Account number in Bank list and account number in financial statement differ
GoTG/SIMLEX ID form	04.101-608731-01	04.101-608730-02	1,884,699.90	Account number in Bank list and account number in financial statement differ
The university of The Gambia	2080104780	2020104780	10,000,000.00	Account number in Bank list and account number in financial statement differ

Appendix 14

Failure to disclose grants disburse directly to sectors

Name of Donor	Instrument Id	Project Name	Economic sector	Amount Disbursed
African Development Bank	2016020	Gambia Strategic Program On climate change rel	Environment	6,744,322.82
African Development Bank	2018060	Climate smart rural wash development proj	Water supply and sewerage	11,416,182.66
African Development Bank	20191097	Sustainable Urban Development Programm	Multisector	18,322,199.24
African Development Fund	2018005	Climate smart rural wash development proj 2018005	Water supply and sewerage	22,472,289.19
African Development Fund	2019003	Rice value chain Transformation Program	Agriculture	17,325,685.85
International Development Association	2016070	Electricity support project	Energy	46,754,398.59
International Development Association	2018043	Education Sector Support Proj	Education	180,783,602.08
International Development Association	20181041	Gambia Electricity restoration and modernisation Project	Energy	94,892,912.40
International Development Association	20181080	Gambia Edu Sector Support Proj	Education	88,914,353.04
International Development Association	2019008	The Gambia Social Safety net Proj	Health & social welfare	102,938,932.68
International Development Association	20191072	Gambia Fiscal Management Development Project	Budget support	51,220,000.00
International Development Association	20191078	Ecogas Regional electricity access Project	Energy	103,919,500.27

Name of Donor	Instrument Id	Project Name	Economic sector	Amount Disbursed
International Fund for Agricultural Development (IFAD)	2016004	Additional DSF Grant: National Agriculture Land and Water Management Development project	Agriculture	148,872,861.51
International Fund for Agricultural Development (IFAD)	2016005	ASAP Grant National Agriclural Land an Water Management Development Project	Agriculture	96,584,751.33
The Global Fund	2.01E+08	Accelerating access to prevention, treatment, care and support services	Agriculture	210,936,245.22
African Development Bank	N/A	Food and Agric Sector Development Project	Agriculture	203,336,173.88
African Development Fund	2013009	Food and Agric sector Development Project	Agriculture	203,336,173.88
African Development Fund	20121102	TransGambia Corridor Project Tranche	Transport	1,250,619,203.47
Total				2,859,389,788.11

Appendix 15

Accounts with Wrong closing Balance

	Balance as at 31st December Prior Year GMD'000	Current Year Received GMD'000	Current Year Repaid GMD'000'	Balance as at 31st December Current year GMD'000	Recast GMD'000	Diff. GMD'000
Recovery of overpayment of hardship Allow	2,855	9	0	3,914	2,864	1,050
Special Project Creditors	111	13,437	13,385	106	163	-57
Special Project Dollar	85,135	219,616	288,741	62,630	16,010	46,620
Stale Cheques	18,820	0	33	18,544	18,787	-243
Dormant Special Project-GMD	357	0	0	0	357	-357
Dormant Special Project-USD	0	1,972	0	0	1,972	-1,972
Dormant Special Project-USD Tourism Levey	0	106	0	0	106	-106
Dormant Special Project-EURO Tourism Levey	0	412	0	0	412	-412
Dormant Special Project-GBP Tourism Levey	0	639	0	0	639	-639
Vaccination of International Travellers	0	56	825	22	-769	791
Judiciary Court Deposit	9,664	8,423	4,558	13,086	13,529	-443
Sale of Bidding Documents	136	33	0	0	169	-169
Cabinet Revolving Loan Scheme Fund	4,819	3,270	9,978	2,859	-1,889	4,748
National Biodiversity Trust Fund	2,177	672	0	0	2,849	-2,849
Proceeds From the Sale of Printed Forms	0	12	0	0	12	-12
Police Welfare Funds	0	26,140	26,920	1	-780	781
Nat. Assembly Revolving loan Scheme	487	4,586	1,173	35	3,900	-3,865
Teachers` Credit Union	3	7,478	7,478	17	3	14
Nat.Assem Personal Loan Recovery	3	1,245	2,175	3	-927	930
Teachers` Union Subscriptions	0	0	0	0	0	0
Car Loan Recovery	40	24	0	40	64	-24

	Balance as at 31st December Prior Year GMD'000	Current Year Received GMD'000	Current Year Repaid GMD'000'	Balance as at 31st December Current year GMD'000	Recast GMD'000	Diff. GMD'000
Police Canteen	1	7,460	7,463	1	-2	3
Immigration Kombo Real Estate Scheme	27	633	678	1	-18	19
Army Advances	0	260	340	0	-80	80
Credit Union-Fire Service & Police	18	100,160	100,603	38	-425	463
Sheriff Deposit	13,702	23,424	8,586	5,552	28,540	-22,988
Ex-Servicemen Fund	0	1,264	1,352	0	-88	88
Car Loan	189	1,993	1,829	493	353	140
Personal Loan	83	7,027	7,090	231	20	211
APRC Contribution	214	679	679	211	214	-3
Family Allotment	1	4,100	4,421	33	-320	353
Rice Credit Facility	0	3	16	0	-13	13
Salary Advance/ 1 x 6	24,019	285,186	253,149	6,669	56,056	-49,387
Net Salary Suspense	73,135	1,751,254	1,723,135	47,440	101,254	-53,814
WOPS Contribution	55,578	21,436	15,018	61,067	61,996	-929
Local Authorities Car Park Fees	15,864	60,513	46,698	15,864	29,679	-13,815
Miscellaneous Other Deductions	35	2,992	3,274	36	-247	283
Credit Union Repayments	833	252,276	256,175	881	-3,066	3,947
Government House Loan	42	1,649	1,702	60	-11	71
Overpay Recovery	1,713	435	2,817	3,425	-669	4,094
Environmental Tax	1	988	1,055	2	-66	68
Fines/Penalties/Misconduct	3	879	931	3	-49	52
Unclaimed Salary	42,707	9,626	2,533	52,306	49,800	2,506
Unclaimed Pension	5,449	5,561	4,133	8,122	6,877	1,245
Cabinet Members Contribution	9	48	50	12	7	5
Civil Servant Revolving Fund	17,202	213	290	17,023	17,125	-102

	Balance as at 31st December Prior Year GMD'000	Current Year Received GMD'000	Current Year Repaid GMD'000'	Balance as at 31st December Current year GMD'000	Recast GMD'000	Diff. GMD'000
Operation and Maint. of Patrol Vessels	168	7	0	187	175	12
Operation and Maint. of Patrol Vessels	5,685	0	0	0	5,685	-5,685
Trust Fund for Needy Student	197	28,483	28,886	198	-206	404
Fisheries Development Fund	13,687	0	0	100,383	13,687	86,696
GID Land Scheme	0	4,614	4,614	3	0	3
Muslim Court	7,494	0	0	5,963	7,494	-1,531
NAO Recovery of travel grant	57	0	0	74	57	17
Unclaimed Wages	1,567	379	41	5	1,905	-1,900
Civil Servants Revolving Loan	20	8,933	8,953	105	0	105
Proceeds From Timbers	0	0	0	90,618	0	90,618
Recovery of Unretired Imprest	351	0	0	861	351	510
Total	404,658	2,870,605	2,841,777	519,124	433,486	85,638

Appendix 16

Third-party accounts with balances at the year-end

	Balance as at 31st December Prior Year GMD'000	CurrentYear Received GMD'000	CurrentYearRepaid GMD'000'	Balance as at31st December Current year GMD'000	Recast GMD'000	Diff. GMD'000
Recovery of overpayment of hardship Allow	2,855	9	0	3,914	2,864	1,050
Judiciary Court Deposit	9,664	8,423	4,558	13,086,059.94	13,529	-443
Tobaski Sheep	191	2	2	1,166.67	191	0
Car Loan	189	1,993	1,829	18,932.98	353	140
Personal Loan	83	7,027	7,090	-28,303.39	20	211
WOPS Contribution	55,578	21,436	15,018	361,2379.30	61,996	-929
Local Authorities Car Park Fees	15,864	60,513	46,698	15,855,406.25	29,679	-13,815
Fisheries Development Fund	13,687	0	0	100,383,639.02	13,687	86,696
Total	103,551	527,978	506,617	132,933,195	124,912	73,007

Appendix 17a

Un-retired imprest

Date	Details	PV Number	Imprest Holder	Amount
12/7/2019 ::	Imprest Control Account	08PV017396	ABDOULIE SANYANG	55,000.00
9/11/2019 ::	Imprest Control Account	20PV012260	KARAMBA SONKO	100,000.00
4/25/2019 ::	Imprest Control Account	27PV004130	LAMIN K CHAM	31,800.00
10/5/2019 ::	Imprest Control Account	08PV016642	GEORGIE MBOOB	30,000.00
10/24/2019 ::	Imprest Control Account	08PV016852	ESSA JAGNE	40,000.00
11/8/2019 ::	Imprest Control Account	08PV016998	JABANG SONKO	50,000.00
11/27/2019 ::	Imprest Control Account	08PV017278	NFALLY KEMETA SAMBOU	80,000.00
12/7/2019 ::	Imprest Control Account	08PV017395	MAMOUR JOBE	65,000.00
1/9/2019 ::	Imprest Control Account	10PV007744	GAMBIA EMBASSY TURKEY	1,475,776.50
1/21/2019 ::	Imprest Control Account	10PV007792	EMBASSY OF THE GAMBIA	880,000.00
12/23/2019 ::	Imprest Control Account	10PV009627	Gambia High Commission - Freetown	149,507.66
8/27/2019 ::	Imprest Control Account	11PV004884	DIMSHIYA BINGA	30,000.00
11/15/2019 ::	Imprest Control Account	11PV005090	BAFOU JENG	230,000.00
9/3/2019 ::	Imprest Control Account	20PV012229	BOJANG MODOU LAMIN	49,000.00
10/30/2019 ::	Imprest Control Account	20PV012477	BAKARY CEESAY	92,800.00
10/15/2019 ::	Imprest Control Account	21PV009170	Buba Darboe	473,200.00
12/11/2019 ::	Imprest Control Account	21PV009464	MOMODOU L DARBOE	345,400.00
12/12/2019 ::	Imprest Control Account	21PV009472	MOMODOU LAMIN GIBBA	319,620.00
7/31/2019 ::	Imprest Control Account	23PV007187	Hatab Camara	78,350.00
9/19/2019 ::	Imprest Control Account	25FC001047		-1,400.00
12/20/2019 ::	Imprest Control Account	31PV000595	Bintou Drammeh	99,000.00
Total				4,673,045.16

Appendix 17b

Imprest No	Retire Date	Opening Balance	Imprest Amt	Imprest Retired	Imprest Outstanding
021 - Ministry of Health					
<u>VN003034</u>	<u>FODAY BURAMA CHORR</u>	-	-		
021IM280	30-Dec-19	0	17,700.00	0	17,700.00
<u>VN009238</u>	<u>EBRIMA M.S JAITEH</u>	-	-		
021IM288	31-Dec-19	0	456,388.00	0	456,388.00
021IM297	31-Dec-19	0	850,000.00	0	850,000.00
021IM304	31-Dec-19	0	785,938.00	0	785,938.00
<u>VN010752</u>	<u>GIBRIL JARJUE</u>	-	-		
021IM298	30-Dec-19	0	50,000.00	0	50,000.00
<u>VN012718</u>	<u>MOMODOU L DARBOE</u>	-	-		
021IM307	31-Dec-19	0	345,400.00	0	345,400.00
021IM287	31-Dec-19	0	294,625.00	0	294,625.00
<u>VN012720</u>	<u>FATOU CAMARA</u>	-	-		
021IM296	31-Dec-19	0	309,938.00	0	309,938.00
021IM303	31-Dec-19	0	376,600.00	0	376,600.00
021IM286	31-Dec-19	0	728,228.00	0	728,228.00
<u>VN013633</u>	<u>ABDOUKARIM JALLOW</u>	-	-		
021IM283	31-Dec-19	0	22,000.00	0	22,000.00
021IM295	31-Dec-19	0	227,000.00	0	227,000.00
021IM305	31-Dec-19	0	464,001.00	0	464,001.00

Imprest No	Retire Date	Opening Balance	Imprest Amt	Imprest Retired	Imprest Outstanding
VN013876	DAWDA JOOF	-	-		
021IM284	31-Dec-19	0	292,270.50	0	292,270.50
VN019126	HADDY BADJIE	-	-		
021IM299	30-Dec-19	0	167,500.00	0	167,500.00
029 - Ministry of Petroleum and Energy					
Imprest No	Retire Date	Opening Balance	Imprest Amt	Imprest Retired	Imprest Outstanding
VN008852	LAMIN CAMARA	-	-		
029IM20	22-May-19	0	20,000.00	6,000.00	14,000.00
031 - Ministry of Women, Children & Social Welfare					
ImprestNo	RetireDate	OpeningBalance	ImprestAmt	Imprest Retired	Imprest Outstanding
VN008054	BASSE SUB TREASURY	-	-		
031IM35	10-Dec-19	0	174,600.00	0	174,600.00
031IM32	2-Dec-19	0	227,000.00	0	227,000.00
VN008105	JANJANBUREH SUB TREASURY	-	-		
031IM34	10-Dec-19	0	174,600.00	0	174,600.00
031IM31	2-Dec-19	0	227,000.00	0	227,000.00
VN008110	MANSAKONKO SUB TREASURY	-	-		
031IM33	10-Dec-19	0	192,600.00	0	192,600.00
031IM30	2-Dec-19	0	194,000.00	0	194,000.00

Imprest No	Retire Date	Opening Balance	Imprest Amt	Imprest Retired	Imprest Outstanding
VN013651	<u>NENEH TOURAY</u>	-	-		
031IM16	31-Dec-19	0	755,000.00	760,475.00	-5,475.00
007 - Ministry of Defence					
Imprest No	Retire Date	Opening Balance	Imprest Amt	Imprest Retired	Imprest Outstanding
VN002095	<u>BULLY TAMBA</u>	-	-		
007IM470	31-Mar-19	0	50,000.00	0	50,000.00
VN006063	<u>BABA GALLEH BAH</u>	-	-		
007IM485	31-Mar-19	0	35,290.00	0	35,290.00
VN014798	<u>SAMBOU BARROW</u>	-	-		
007IM468	31-Mar-19	0	91,975.00	0	91,975.00
VN014799	<u>DEMBO JARJU</u>	-	-		
007IM485	31-Mar-19	0	100,000.00	0	100,000.00
VN014819	<u>SAMBA BALDEH</u>	-	-		
007IM468	31-Mar-19	0	100,000.00	0	100,000.00
VN016227	<u>SAINEY BAYO</u>	-	-		
007IM470	31-Mar-19	0	94,395.00	0	94,395.00
008 - Ministry of Interior					

Imprest No	Retire Date	Opening Balance	Imprest Amt	Imprest Retired	Imprest Outstanding
<u>VN002377</u>	<u>MAMOUR JOBE</u>	-	-		
008IM903	31-Dec-19	0	65,000.00	0	65,000.00
<u>VN002378</u>	<u>YANKUBA SONKO</u>	-	-		
008IM373	28-Jan-16	0	60,000.00	0	60,000.00
<u>VN002446</u>	<u>ADELINE BASANGEH</u>	-	-		
008IM905	31-Dec-19	0	100,000.00	0	100,000.00
<u>VN005571</u>	<u>JABANG SONKO</u>	-	-		
008IM819	31-May-19	0	50,000.00	0	50,000.00
008IM845	31-Jul-19	0	50,000.00	0	50,000.00
008IM890	30-Nov-19	0	50,000.00	0	50,000.00
<u>VN006846</u>	<u>OMAR DARBOE</u>	-	-		
008IM902	31-Dec-19	0	80,000.00	0	80,000.00
<u>VN008105</u>	<u>JANJANBUREH SUB TREASURY</u>	-	-		
008IM878	31-Dec-19	0	150,000.00	0	150,000.00
<u>VN013554</u>	<u>ESSA JAGNE</u>	-	-		
008IM821	31-May-19	0	40,000.00	0	40,000.00
008IM879	31-Oct-19	0	40,000.00	0	40,000.00
008IM910	31-Dec-19	0	40,000.00	0	40,000.00
<u>VN014198</u>	<u>GEORGIE MBOOB</u>	-	-		
008IM877	31-Oct-19	0	30,000.00	0	30,000.00

Imprest No	Retire Date	Opening Balance	Imprest Amt	Imprest Retired	Imprest Outstanding
008IM888	30-Nov-19	0	30,000.00	0	30,000.00
<u>VN017583</u>	<u>ANSUMANA SANYANG</u>	-	-		
008IM793	28-Feb-19	0	40,000.00	0	40,000.00
008IM831	30-Jun-19	0	40,000.00	0	40,000.00
008IM834	31-Jul-19	0	40,000.00	0	40,000.00
008IM839	31-Jul-19	0	40,000.00	0	40,000.00
008IM844	31-Jul-19	0	40,000.00	0	40,000.00
008IM860	30-Sep-19	0	40,000.00	0	40,000.00
008IM871	31-Oct-19	0	40,000.00	0	40,000.00
008IM881	31-Oct-19	0	40,000.00	0	40,000.00
008IM909	31-Dec-19	0	40,000.00	0	40,000.00
<u>VN017605</u>	<u>ALAGIE DIBBA</u>	-	-		
008IM856	31-Aug-19	0	40,000.00	0	40,000.00
<u>VN019491</u>	<u>NFALLY KEMETA SAMBOU</u>	-	-		
008IM898	31-Dec-19	0	80,000.00	0	80,000.00
<u>VN019492</u>	<u>MALAMIN SANKAREH</u>	-	-		
008IM899	31-Dec-19	0	80,000.00	0	80,000.00
<u>VN019570</u>	<u>FODAY SK BALAJO</u>	-	-		
008IM915	31-Dec-19	0	40,000.00	0	40,000.00
<u>VN019571</u>	<u>BUBA JASSEY</u>	-	-		
008IM918	12-Dec-19	0	70,000.00	0	70,000.00

Imprest No	Retire Date	Opening Balance	Imprest Amt	Imprest Retired	Imprest Outstanding
VN019572	DEMBA JAWARA	-	-		
008IM917	31-Dec-19	0	60,000.00	0	60,000.00
012 - Ministry of Finance					
Imprest No	Retire Date	Opening Balance	Imprest Amt	Imprest Retired	Imprest Outstanding
VN011597	MOMODOU JOBE	-	-		
012IM599	30-Dec-19	0	40,000.00	0	40,000.00
VN014216	BUBACARR ANN	-	-		
012IM592	24-Apr-19	0	96,150.00	0	96,150.00
VN015137	FATOUMATTA BARRY	-	-		
012IM624	30-Sep-19	0	100,000.00	0	100,000.00
025 - Ministry of Fisheries					
ImprestNo	RetireDate	OpeningBalance	ImprestAmt	Imprest Retired	Imprest Outstanding
VN001015	JABOU COLLEY	-	-		
025IM21	31-Dec-19	0	50,000.00	0	50,000.00
VN008508	MALANG DARBOE	-	-		
025IM24	31-Dec-19	0	27,000.00	0	27,000.00
				0	27,000.00
		0	27,000.00		
002 - National Assembly					

Imprest No	Retire Date	Opening Balance	Imprest Amt	Imprest Retired	Imprest Outstanding
ImprestNo	RetireDate	OpeningBalance	ImprestAmt	Imprest Retired	Imprest Outstanding
<u>VN005487</u>	<u>DANIEL CARDOS</u>	-	-		
002IM29	31-Dec-19	0	504,580.00	0	504,580.00
024 - Ministry of Comm,Info & Info Tech					
<u>VN000641</u>	RetireDate	OpeningBalance	ImprestAmt	Imprest Retired	Imprest Outstanding
	<u>MOMODOU ALIEU JALLOW</u>	-	-	-	
024IM29	31-Dec-19	0	62,500.00	1,500.00	61,000.00
				1,500.00	61,000.00
		0			62,500.00
<u>VN000713</u>	RetireDate	OpeningBalance	ImprestAmt	Imprest Retired	Imprest Outstanding
	<u>SERING MODOU BAH</u>	-	-	-	
024IM30	31-Dec-19	0	35,000.00	0	35,000.00
				0	35,000.00
		0	35,000.00		
Ministry of Youths and sports					
<u>VN012038</u>	RetireDate	OpeningBalance	ImprestAmt	Imprest Retired	Imprest Outstanding
	<u>BUBACARR CEESAY</u>	-	-	-	-
	30-Apr-19				

Imprest No	Retire Date	Opening Balance	Imprest Amt	Imprest Retired	Imprest Outstanding
022IM13					
		30,000.00	0	0	30,000.00
Ministry of Trade					
<u>VN001566</u>	<u>OMAR KANTEH</u>	-	-		
019IM66	25-Jun-19	0	17,500.00	0	17,500.00
				0	17,500.00
		0	17,500.00		
<u>VN003479</u>	<u>NYALLOW BARROW</u>	-	-		
019IM64	21-May-19	0	10,000.00	0	10,000.00
<u>VN006391</u>	<u>AUGUSTINE F.D MENDY</u>	-	-		
019IM63	31-Dec-19	0	30,000.00	0	30,000.00
<u>VN015405</u>	<u>SAMBOU CAMARA</u>	-	-		
019IM65	25-Jun-19	0	19,000.00	0	19,000.00
				0	19,000.00
		0	19,000.00		
<u>VN015981</u>	<u>MUSU KEBBA CEESAY</u>	-	-		

Imprest No	Retire Date	Opening Balance	Imprest Amt	Imprest Retired	Imprest Outstanding
019IM67	7-Oct-19	0	178,026.60	0	178,026.60
019IM68	31-Dec-19	0	178,026.60	0	178,026.60
019IM70	31-Dec-19	0	178,026.60	0	178,026.60
				0	534,079.80
		0	534,079.80		
Ministry of Basic and secondary education					
	<u>PAUL K. MENDY</u>				
<u>VN001630</u>					
	31-Oct-19	0	50,000.00	0	50,000.00
020IM94		-	-		
<u>VN001692</u>	<u>IDA NJIE</u>				
020IM103	31-Jul-19	0	30,000.00	0	30,000.00
<u>VN011103</u>	<u>ANDREW SAMBOU</u>	-	-		
020IM120	31-Dec-19	0	31,290.00	0	31,290.00
<u>VN012845</u>	<u>BAKARY CEESAY</u>	-	-		
020IM106	31-Dec-19	0	92,800.00	0	92,800.00
020IM95	31-Oct-19	0	45,000.00	0	45,000.00
<u>VN015436</u>	<u>KALILU MARIKA</u>	-	-		

Imprest No	Retire Date	Opening Balance	Imprest Amt	Imprest Retired	Imprest Outstanding
020IM87	31-Dec-19	0	50,000.00	0	50,000.00
<u>VN015647</u>	<u>PA GUMBO SAINÉ</u>	-	-		
020IM90	31-Oct-19	0	75,650.00	0	75,650.00
<u>VN018911</u>	<u>BOJANG MODOU LAMIN</u>	-	-		
020IM106	31-Dec-19	0	49,000.00	0	49,000.00
020IM110	31-Dec-19	0	49,000.00	0	49,000.00
Office of president					
<u>VN000234</u>	<u>GAMBIA EMBASSY- ADDIS ABABA</u>	-	-		
001IM1040	31-Dec-19	0	668,227.40	413,903.67	254,323.73
<u>VN003200</u>	<u>FATOU SEY</u>			-	-
001IM1132	31-Dec-19	0	237,616.00	0	237,616.00
001IM1167	31-Dec-19	0	752,826.00	0	752,826.00
001IM1097	31-Dec-19	0	364,470.00	0	364,470.00
001IM1135	31-Dec-19	0	164,004.00	0	164,004.00
<u>VN003343</u>	<u>ALHAGI OUSMAN CEESAY</u>	-			-
001IM1105	26-Jul-19	0	350,000.00	0	350,000.00
			-	-	-
<u>VN003368</u>	<u>AMADOU CHAM</u>	0	124,500.00	0	124,500.00
001IM1065	31-Dec-19				

Imprest No	Retire Date	Opening Balance	Imprest Amt	Imprest Retired	Imprest Outstanding
<u>VN003370</u>	<u>KAJALI SONKO</u>			-	-
001IM1091	31-Dec-19	0	337,500.00	0	337,500.00
001IM1133	31-Dec-19	0	73,887.00	0	73,887.00
<u>VN006182</u>	<u>TOMBONG SAINEY CHAM</u>	-			-
001IM1144	31-Dec-19	0	224,302.00	0	224,302.00
001IM1168	31-Dec-19	0	294,918.00	0	294,918.00
001IM991	31-Dec-18	-258,200.00	49,000.00	258,200.00	-209,200.00
<u>VN007450</u>	<u>MARIAMA DARBOE</u>	-	-		
001IM1093	31-Dec-19	0	7,000.00	0	7,000.00
001IM1109	31-Dec-19	0	62,000.00	0	62,000.00
001IM1112	31-Dec-19	0	10,000.00	0	10,000.00
001IM1162	25-Nov-19	0	48,600.00	0	48,600.00
001IM1173	31-Dec-19	0	23,800.00	0	23,800.00
001IM1101	31-Dec-19	0	48,300.00	0	48,300.00
001IM1104	31-Dec-19	0	8,000.00	0	8,000.00
001IM1106	31-Dec-19	0	21,600.00	0	21,600.00
001IM1129	31-Dec-19	0	3,000.00	0	3,000.00
001IM1140	31-Dec-19	0	149,000.00	0	149,000.00

Imprest No	Retire Date	Opening Balance	Imprest Amt	Imprest Retired	Imprest Outstanding
001IM1164	31-Dec-19	0	20,000.00	0	20,000.00
001IM1176	20-Dec-19	0	301,178.00	0	301,178.00
<u>VN008054</u>	<u>BASSE SUB TREASURY</u>	-			-
001IM1151	31-Dec-19	0	500,000.00	0	500,000.00
<u>VN008105</u>	<u>JANJANBUREH SUB TREASURY</u>	0	550,000.00	0	550,000.00
001IM1150	31-Dec-19				
<u>VN008107</u>	<u>KEREWAN SUB TREASURY</u>	-	-		
001IM1149	31-Dec-19	0	450,000.00	0	450,000.00
<u>VN008110</u>	<u>MANSAKONKO SUB TREASURY</u>	-		-	-
001IM1159	31-Dec-19	0	450,000.00	0	450,000.00
<u>VN008275</u>	<u>GAMBIA HIGH COMMISSION - ABUJA</u>	-		-	-
001IM1172	31-Dec-19	0	256,115.20	0	256,115.20
<u>VN008284</u>	<u>GAMBIA MISSION - UNITED NATION</u>	-	-		
001IM1131	30-Dec-19	0	3,864,237.22	0	3,864,237.22
<u>VN008575</u>	<u>ALHAGIE SAIDYBAH</u>	-	-		
001IM1170	31-Dec-19	0	30,200.00	0	30,200.00
<u>VN011660</u>	<u>KUMBA BITTAYE</u>	-			
001IM1120	31-Dec-19	-	-		

Imprest No	Retire Date	Opening Balance	Imprest Amt	Imprest Retired	Imprest Outstanding
		0	16,500.00	0	16,500.00
<u>VN013651</u>	<u>NENEH TOURAY</u>	-	-		
001IM1076	31-Dec-19	0	272,908.00	0	272,908.00
001IM1134	31-Dec-19	0	33,000.00	0	33,000.00
<u>VN016272</u>	<u>SAINABOU FAYE</u>	-			
001IM1082	30-Jun-19	0	65,800.00	1	65,799.00
<u>VN016472</u>	<u>ROHEYATOU LOWE</u>	-	-		
001IM1053	28-Feb-19	0	217,500.00	0	217,500.00
010 - Ministry of Foreign Affairs					
<u>VN000080</u>	<u>GAMBIA EMBASSY DOHA</u>	-			-
010IM1279	31-Dec-19	0	950,000.00	1,333,603.68	-383,603.68
010IM1330	31-Dec-19	0	2,911,710.00	0	2,911,710.00
010IM1407	20-Nov-19	0	712,500.00	694,381.06	18,118.94
<u>VN000089</u>	<u>GAMBIA EMBASSY- MOROCCO</u>	-	-		
010IM1428	31-Dec-19	0	202,500.00	24,137.18	178,362.82

Imprest No	Retire Date	Opening Balance	Imprest Amt	Imprest Retired	Imprest Outstanding
<u>VN000108</u>	<u>GAMBIA EMBASSY TURKEY</u>	-	-		
010IM1214	31-Dec-19	0	1,056,250.00	969,950.87	86,299.13
010IM1288	31-Dec-19	0	1,190,000.00	853,452.31	336,547.69
010IM1377	31-Dec-19	0	518,788.00	0	518,788.00
010IM1397	31-Dec-19	0	863,750.00	863,749.01	0.99
010IM1379	31-Dec-19	0	180,000.00	0	180,000.00
010IM1409	31-Dec-19	0	200,000.00	0	200,000.00
<u>VN000234</u>	<u>GAMBIA EMBASSY- ADDIS ABABA</u>	-	-		
010IM1289	31-Dec-19	0	916,250.00	818,336.73	97,913.27
<u>VN000266</u>	<u>GAMBIA HIGH COMMISSION - DAKAR</u>	-	-		
010IM1393	22-Oct-19	0	847,250.00	824,426.30	22,823.70
<u>VN000408</u>	<u>GAMBIA EMBASSY -MADRID</u>	-	-		
-	-	-	-		
010IM1315	31-Dec-19	0	120,601.88	0	120,601.88
<u>VN008273</u>	<u>Gambia High Commission - Freetown</u>	-	-		
010IM1401	11-Nov-19	0	2,270,517.80	1,731,413.34	539,104.46
<u>VN008275</u>	<u>GAMBIA HIGH COMMISSION - ABUJA</u>	-	-		
010IM1437	31-Dec-19	0	5,000,000.00	0	5,000,000.00
<u>VN008276</u>	<u>GAMBIA EMBASSY - BRUSSELS</u>	-	-		
010IM1243	31-Dec-19	0	2,568,750.00	2,681,311.14	-112,561.14
010IM1416	17-Dec-19	0	396,281.30	126,114.20	270,167.10
<u>VN008277</u>	<u>GAMBIA EMBASSY - RIYADH</u>	-	-		

Imprest No	Retire Date	Opening Balance	Imprest Amt	Imprest Retired	Imprest Outstanding
010IM1225	31-Dec-19	0	1,492,500.00	1,275,044.65	217,455.35
010IM1278	31-Dec-19	0	1,492,500.00	1,222,665.11	269,834.89
010IM1312	31-Dec-19	0	3,376,200.00	350,872.36	3,025,327.64
010IM1435	30-Dec-19	0	1,781,000.00	0	1,781,000.00
<u>VN008282</u>	<u>GAMBIA CONSULATE - JEDDAH</u>	-	-	-	
010IM1279	31-Dec-19	0	975,000.00	1,913,030.09	-938,030.09
010IM1406	31-Dec-19	0	1,640,844.76	1,449,231.64	191,613.12
010IM1434	31-Dec-19	0	643,000.00	0	643,000.00
<u>VN008283</u>	<u>GAMBIA EMBASSY - PARIS</u>	-	-		
010IM1386	31-Dec-19	0	637,500.00	649,180.34	-11,680.34
<u>VN008284</u>	<u>GAMBIA MISSION - UNITED NATION</u>	-	-		
010IM1394	31-Oct-19	0	990,000.00	630,909.39	359,090.61
010IM1402	13-Nov-19	0	647,951.40	18,577.30	629,374.10
010IM1417	31-Dec-19	0	289,263.46	0	289,263.46
010IM1424	31-Dec-19	0	144,631.73	0	144,631.73
010IM969	31-Dec-18	-1,132,600.15	1,150,000.00	1,132,600.15	17,399.85
010IM1429	31-Dec-19	0	1,200,000.00	785,438.99	414,561.01
<u>VN008285</u>	<u>GAMBIA EMBASSY - MAURITANIA</u>	-	-		
010IM1388	31-Dec-19	0	1,774,200.00	1,683,438.20	90,761.80
010IM1431	31-Dec-19	0	174,600.00	154,769.00	19,831.00
010IM1443	31-Dec-19	0	130,209.70	129,568.70	641
<u>VN008313</u>	<u>GAMBIA EMBASSY INDIA</u>	-	-		
010IM1306	31-Dec-19	0	1,270,000.00	1,269,749.00	251
010IM1335	31-Dec-19	0	992,500.00	965,073.08	27,426.92
010IM1387	31-Dec-19	0	3,081,000.00	2,986,869.31	94,130.69
<u>VN008314</u>	<u>GAMBIA EMBASSY ABU DHABI</u>	-	-		

Imprest No	Retire Date	Opening Balance	Imprest Amt	Imprest Retired	Imprest Outstanding
010IM1218	31-Dec-19	0	962,500.00	983,148.27	-20,648.27
010IM1303	31-Dec-19	0	1,437,500.00	1,421,413.20	16,086.80
010IM1440	31-Dec-19	0	194,742.00	0	194,742.00
<u>VN009831</u>	<u>EMBASSY OF THE REPUBLIC OF THE GAMBIA-MALAYSIA</u>	-	-		
010IM1213	31-Dec-19	0	1,011,250.00	965,764.32	45,485.68
010IM1331	31-Dec-19	0	3,015,612.00	494,062.95	2,521,549.05
<u>VN011105</u>	<u>EMBASSY OF THE GAMBIA</u>	-	-		
010IM1326	31-Dec-19	0	5,151,163.05	0	5,151,163.05
010IM1321	31-Dec-19	0	515,163.05	0	515,163.05
<u>VN012479</u>	<u>EMBASSY OF THE ISLAMIC REPUBLIC OF THE GAMBIA-MOSC</u>	-	-		
010IM1283	31-Dec-19	0	731,250.00	781,250.00	-50,000.00
010IM1441	31-Dec-19	0	92,461.17	0	92,461.17
<u>VN015511</u>	<u>GAMBIA EMBASSY - ALGERIA</u>	-	-		
010IM1216	31-Dec-19	0	1,392,000.00	1,373,638.24	18,361.76
010IM1319	6-May-19	0	518,000.00	428,409.35	89,590.65
010IM1363	31-Dec-19	0	210,000.00	145,053.90	64,946.10
010IM1408	20-Nov-19	0	745,000.00	219,658.73	525,341.27
					48,147,986.46

Appendix 18

Differences between statement of public debt and figures recorded in the Debt management system (Meridian)

Instrument Title	Outstanding debt closing balance as per debt management system D	Outstanding debt closing balance as per FS D	Differences
Replacement asbestos water pipes with uvpc pipes in the greater Banjul in Gambia	623,589,166.48	449,636,486.89	173,952,679.59
HIV/AIDS RAPID RESPONSE	3,541,071,781.02	516,833,060.89	3,024,238,720.13
University Of The Gambia Project OFID	41,069,299.60	24,758,075.15	16,311,224.45
NATINAL AGRICULTURE LAND AND WATER MANAGEMENT	343,810,732.40	317,452,942.95	26,357,789.45
INTEGRATED RURAL DEVELOPMENT FOR LIVESTOCK	18,949,700.00	18,759,775.00	189,925
MIDDLE SCHOOL DEVELOPMENT PROJECT IDB	50,914,380.00	51,429,840.00	-515,460.00
The Bilingual Education support project	458,204,246.84	432,748,455.31	25,455,791.53
ISTNA -A Enhancing value addition in groundnut sector	379,434,974.81	631,912,150.25	-252,477,175.44
Total	5,457,044,281.15	2,443,530,786.44	3,013,513,494.71

Appendix 19

Difference in outstanding debt balance reported in the debt management system and financial statements

Instrument Title	Outstanding debt balance as per (Meridian)	Re-calculated outstanding debt balance	Difference
Mandinaba -soma road project	375,615,927.79	361,516,468.77	14,099,459.02
Reconstruction and upgrading of laminkoto and pasamas road	292,708,600.27	287,131,877.30	5,576,722.97
Artisanal fisheries Dev.project	72,493,019.74	69,586,882.69	2,906,137.05
Participatory integrated watershed management project	180,950,335.35	174,515,921.50	6,434,413.85
Supplementary loan agreement to finance the artisan	286,711,315.95	276,262,380.80	10,448,935.15
JPY lowlands agric development(LADEP)	14,547,592.10	13,930,245.20	617,346.90
JPY Health Services Development	67,221,668.20	64,372,674.48	2,848,993.72
Euro health service development	126,307,096.40	1,254,436,198.30	(1,128,129,101.90)
USD health services development	40,582,168.72	21,282,960.05	19,299,208.67
Euro per-urbab smallholder impro. project	148,659,429.00	1,470,070,553.70	(1,321,411,124.70)
USD per-urban development project	40,582,168.72	39,132,207.30	1,449,961.42
JPY Peri-urban agricultural development project	740,989,081.56	71,866,380.61	669,122,700.95
EUR-Community skills development	62,387,390.97	61,967,443.04	419,947.93
JPY Community skills improvement	21,862,386.79	20,962,531.32	899,855.47
USD Community Skills Improvement	96,129,040.23	92,789,193.16	3,339,847.07
JPY Rural Electrification project	81,969,883.51	78,578,757.32	3,391,126.19
USD Rural Electrification project	26,315,685.48		26,315,685.48
EUR Natural resource managt. Development PJ.(OMVG)	85,935,353.30	85,357,067.89	578,285.41
USD Natural resource Development &Mgt. PJ(OMVG)	11,402,086.25	11,000,058.65	402,027.60
JPK Natural resources development&Management Pj	23,528,076.46	22,554,882.24	973,194.22
USD narica rice desimination PJ	2,243,252.12	2,165,350.42	77,901.70
GBP Neric rice desimination project	501,578.25	475,432.14	26,146.11

Instrument Title	Outstanding debt balance as per (Meridian)	Re-calculated outstanding debt balance	Difference
EUR NERIC RICE DESIMINATION	49,233,791.76	48,902,539.64	331,252.12
JPY NERIC RICE DESIMINATION	28,155,023.99	26,990,643.63	1,164,380.36
EUR Invasive Aquatic weed project	19,002,620.96	18,874,783.34	127,837.62
GBP Invasive aquatic weeds project	249,910.33	236,884.52	13,025.81
USD Farmer manage irrigated rice project	208,955,375.26	201,698,417.80	7,256,957.46
EUR Farmer managed irrigated project	62,640,456.19	6,221,907,187.00	(6,159,266,730.81)
JPY Farmer managed	79,276,611.46	75,998,407.80	3,278,203.66
Gambia River Basin development project (OMVG)	1,646,360.14	1,613,418.26	32,941.88
Agriculture value chain development project(Tr.1)	51,189,299.95		51,189,299.95
Agriculture value chain development project(Tr.2)USD	121,483,964.78	11,926,200.15	109,557,764.63
Inclusive growth promotion Insitutional	4,068,444.62		4,068,444.62
Banjul Intl airport development project	38,107,680.00	36,401,380.00	1,706,300.00
Traditional fishing development project	129,432,940.00	124,159,980.00	5,272,960.00
Rural electrification project BADEA	163,801,560.00	157,571,160.00	6,230,400.00
Farafeni laminkoto road project	229,414,380.00	221,079,020.00	8,335,360.00
Third Education program	173,720,834.94	161,713,553.00	12,007,281.94
Kotu Power Plant Expansion Project	448,749,096.81	336,964,771.40	111,784,325.41
Mandinaba -soma road project BADEA	340,203,240.00	328,385,740.00	11,817,500.00
Construction of laminkoto passimus road project	328,689,967.42	320,414,176.40	8,275,791.02
Rural electrification Expansion Project	778,214,309.00	749,795,476.00	28,418,833.00
Urban Water supply Cr.fac1990 lot 4		(749,795,476.00)	749,795,476.00
Urban Water supply Cr.fac1991 lot 10	173,278,943.01	172,108,529.60	1,170,413.41
Assembly plant for tractor project	114,778,274.14	110,227,548.10	4,550,726.04
Construction of the national Assembly building complex	341,466,668.37	328,560,000.00	12,906,668.37
Completion of the national Assembly Building	742,652,279.54	715,243,301.30	27,408,978.24
Replacement of water Asbestos pipes UPVC	632,589,166.48	515,475,447.00	117,113,719.48
LOC 2.5Million Electrification Expansion Project	526,044,213.34	74,393,414.94	451,650,798.40

Instrument Title	Outstanding debt balance as per (Meridian)	Re-calculated outstanding debt balance	Difference
Finacial assistance for global maritime disaster	27,363,295.80	27,170,453.40	192,842.40
Participatory health nutrition project	256,818,005.29	2,480,672.61	254,337,332.68
Third Education sector project	87,196,866.74	84,229,756.89	2,967,109.85
Poverty alleviation capacity Bldge3176	244,198,289.29	235,878,771.50	8,319,517.79
HIV/AIDS Rapid response project	354,071,781.02	348,851,565.40	5,220,215.62
Capacity Building for Economic management project	495,832,583.25	479,417,749.30	16,414,833.95
Gateway project 3606	619,213,758.33	598,720,232.90	20,493,525.43
Poverty alleviation & capacity Building project 3176-1GM	169,376,200.00	163,780,548.40	5,595,651.60
Africa Emergency locust Project	81,026,484.55	79,568,255.96	1,458,228.59
Additional Financing Maternal and child and health	127,317,177.96	123,324,123.00	3,993,054.96
Second additional for Maternal and child	201,616,147.81	1,880,767,111.10	(1,679,150,963.29)
Jahally Pacharr small holder project IFAD077	86,070,600.00	83,056,387.61	3,014,212.39
2ND Agricultural DEV.(ADP)IFAD 144GA	104,190,879.07	100,590,477.80	3,600,401.27
Small Scale water project IFAD	93,455,531.86	90,283,405.43	3,172,126.43
Agriculture services IFAD312	101,873,613.41	98,437,224.82	3,436,388.59
Lowland Agricultural Development	111,945,711.20	108,085,656.70	3,860,054.50
Rural Fin.community initiatives Project	288,813,693.20	278,986,011.60	9,827,681.60
Participatory integrated watershed management project	274,858,633.28	265,603,231.90	9,255,401.38
Rural finance project REP 2006006	256,457,863.94	248,568,771.00	7,889,092.94
National Agricultural land and water management	343,810,732.40	237,521,224.60	106,289,507.80
Integrated Rural Developoment for L/stock	18,949,700.00	18,214,610.00	735,090.00
Middle school development project IDB	51,429,840.00	49,490,210.03	1,939,629.97
Participatory urgent in the health sector 2	85,371,302.94	88,557,053.10	(3,185,750.16)
Food Security project south-south (L) CO-OP	5,464,791.70	5,271,310.33	193,481.37
Equip.Furniture drugs for Bwiam	33,912,968.26	32,721,353.37	1,191,614.89
Gunjur Rural Water supply	826,772.22	795,933.85	30,838.37
Lower Basic support project	46,287,131.57	44,666,144.74	1,620,986.83

Instrument Title	Outstanding debt balance as per (Meridian)	Re-calculated outstanding debt balance	Difference
OMVG Agro Pastoral development project	51,421,011.21	49,575,522.80	1,845,488.41
Kotu Ring rural water supply system	261,263,394.52	25,192,868.30	236,070,526.22
Expansion of Health Facilities project -55	175,798,445.35	173,445,909.80	2,352,535.55
Expansion of Health Facilities project 0056	49,354,327.88	49,475,504.17	(121,176.29)
Brikama power station project	173,811,062.44	167,681,592.20	6,129,470.24
Provision of 100 water point in four division	195,199,619.29	188,507,094.30	6,692,524.99
Lowland water development project 61	265,675,413.14	265,849,286.80	(173,873.66)
Lowland water development project 62	63,411,495.16	61,237,397.82	2,174,097.34
Leasing Brikama power station 0068	192,230,752.44	200,914,894.10	(8,684,141.66)
Westfield sukuta Road	300,036,341.45	343,722,360.80	(43,686,019.35)
Rural supply in Gunjur Project	186,163,791.69	180,419,851.80	5,743,939.89
Support to malaria prevention and control unit	54,035,909.00	53,395,684.14	640,224.86
IDB Development of the University of the Gambia	121,350,214.96	118,738,960.30	2,611,254.66
Community based infrastructure and livelihood	644,781,649.91	622,593,461.50	22,188,188.41
20MW Brikama 2 power project	203,939,385.28	209,302,399.20	(5,363,013.92)
Implementation of Ecowas program	91,450,219.35	89,022,314.88	2,427,904.47
Istisna-a national component of the Ecowas Programme	630,919,271.04	606,334,951.80	24,584,319.24
Lease agreement Brikama power 2	56,433,207,813.00	559,122,773.40	55,874,085,039.60
Istina -aEnhancing value addition in groundnut sector	579,434,974.81	513,871,151.60	65,563,823.21
Construction of Sukata Jambelly road	553,060,739.59	537,272,338.30	15,788,401.29
Istisna a suka jambelly road(2GM0084)	511,946,265.59	495,904,652.10	16,041,613.49
Building Resilience recurring Food	77,256,398.88	75,429,461.07	1,826,937.81
Building Resilience recurring Food	6,805,360.67	6,580,442.68	224,917.99
Banjul Intl. Airport improvement project	46,923,620.00	446+44419.98	#VALUE!
Irrigated rice development project	54,586,686.00	52,232,334.00	2,354,352.00
Farafani laminkoto road project KED	162,038,400.00	155,287,040.00	6,751,360.00
Mandina -soma roadKFED	281,895,151.07	258,858,204.00	23,036,947.07

Instrument Title	Outstanding debt balance as per (Meridian)	Re-calculated outstanding debt balance	Difference
Banjul Intl. Airport improvement project phase 2	475,987,800.00	458,185,400.00	17,802,400.00
KF-University Of the Gambia project	110,698,107.77	94,886,355.25	15,811,752.52
Laminkoto -passimus road project KFD	391,960,843.33	37,447,583.20	354,513,260.13
The Gambia segment of OMVG Interconnection	13,583,488.34	12,963,263.20	620,225.14
Coastal protection project	3,948,244,424.80	26,888,270.40	3,921,356,154.40
third public works projects	102,442,561.51	98,453,151.89	3,989,409.62
Highway and street lightening project	98,224,806.56	94,399,685.66	3,825,120.90
Banjul Airport rehabilitation project phase II	258,750,481.34	248,915,965.70	9,834,515.64
Rural infrastructural development project	507,684,411.51	498,531,700.00	9,152,711.51
Nawec power supply contract project	2,560,995.39	24,143,333.40	(21,582,338.01)
ROC -IMP/EXP BNK GEN.SETS2 & 3PLUS UPG NTW	57,717,443.16	554,694,564.10	(496,977,120.94)
Micro finance& capacity building project	8,536,663.25	8,184,665.83	351,997.42
Technical and vocational Education training-	71,025,518.60	683,815,990.44	(612,790,471.84)
Brikama-Darsilami Dimbaya Road Project	386,108,436.82	372,889,686.80	13,218,750.02
University Of The Gambia project SFD	2,205,044,731.03	215,038,526.30	1,990,006,204.73
Construction of laminkoto- passimus road project	832,442,071.03	815,128,579.40	17,313,491.63
The rehabilitaion of Bamjul international airport project phase II Add	966,960,813.89	959,621,144.00	7,339,669.89
TOTAL	91,100,872,351.26	31,729,996,535.53	59,370,875,815.73

Appendix 20

Un-presented Personnel Files

Emp.ID	Name	Status	Hire Date	Position/Job	Organization
10000313	Jallow Saihou	Termination	01-11-07	Unqualified Teacher	20-Ministry of Education
100004	AKINS NANA HANNAH	Termination	01-09-99	Qualified Teacher	20-Ministry of Education
1000122	JALLOW SABEL JARRA MRS.	Termination	01-01-09	Principal Accountant	20-Ministry of Education
100037	ALLEN MARY MRS	Termination	01-09-98	Head Master Category III	20-Ministry of Education
100056	ATURKI ABUBAKARR	Termination	01-01-91	Unknown	20-Ministry of Education
1001134	JALLOW ALPHA OMAR	Termination	01-09-99	Head Master (A)	20-Ministry of Education
1001137	JAMMEH ALHAJI	Termination	01-09-91	Senior Master Category II	20-Ministry of Education
1001141	JAMMEH MARIE Y	Termination	01-09-93	Deputy Headmaster Class-C	20-Ministry of Education
1001344	JATTA NDEY	Termination	01-09-96	Qualified Teacher HTC	20-Ministry of Education
1001345	JATTA YAYA	Termination	01-01-08	Senior Master Class-C	20-Ministry of Education
1001808	JOBE KEBBA	Termination	17-01-08	Qualified Teacher PTC	20-Ministry of Education
1004208	JALLOW MUHAMMED ALIEU	Termination	23-03-09	Qualified Teacher PTC	20-Ministry of Education
100777	Njie Fatoumatta	Termination	01-09-07	Unqualified Teacher	20-Ministry of Education
104805	Jammeh Mama	Termination	01-09-08	Unqualified Teacher	20-Ministry of Education
105887	Camara Babucarr	Termination	01-03-09	Unqualified Teacher	20-Ministry of Education
135929	Musa Chongan	Termination	01-09-15	Qualified Teacher HTC	20-Ministry of Education
2000263	TAMBA FAMARA	Termination	01-04-03	Head Master (A)	20-Ministry of Education

Emp.ID	Name	Status	Hire Date	Position/Job	Organization
2500035	YIRAJANG ABDOULIE B	Termination	01-09-95	Unknown	20-Ministry of Education
9011385	JALLOW BABOUCARR	Termination	01-09-09	Unqualified Teacher	20-Ministry of Education
9013415	Lamin K Njie	Termination	01-09-06	Unknown	20-Ministry of Education
1001861	JARJUSEY Manlafi	Contract	08-11-19	Qualified Teacher	20-Ministry of Education
102575	Correa Tamsir	Contract	29-04-19	Caretaker	20-Ministry of Education
1300901	MANNEH BULLY	Contract	01-07-94	Caretaker	20-Ministry of Education
119497	Jallow Momodou A	Established	01-09-16	Qualified Teacher HTC	20-Ministry of Education
140883	Alieu Jallow	Established	01-10-19	Qualified Teacher HTC	20-Ministry of Education
143901	YAYA A BOJANG	Established	01-09-17	Qualified Teacher HTC	20-Ministry of Education
148906	Moris Beyai	Established	01-01-20	Caretaker	20-Ministry of Education
110672	Sanneh Mr Lamin	Contract	01-04-20	Driver	24-Ministry of Comm Info & Technology
1003757	JATTA LAMIN	Termination	01-06-02	Unknown	24-Ministry of Comm Info & Technology
123619	Marenah Ansumana	Termination	01-03-13	Driver	24-Ministry of Comm Info & Technology
1301596	MARTIN HADDIJATOU	Termination	01-01-01	Unknown	24-Ministry of Comm Info & Technology
1906334	SONKO FATOU	Termination	01-01-03	Unknown	24-Ministry of Comm Info & Technology
202049	BOJANG MAI	Termination	01-10-00	Unknown	24-Ministry of Comm Info & Technology
202262	BALAJO MANYIMA	Termination	01-10-00	Unknown	24-Ministry of Comm Info & Technology
202352	BOJANG SALLY	Termination	01-07-98	Unknown	24-Ministry of Comm Info & Technology
202555	BAH BAKARY	Termination	01-06-00	Unknown	24-Ministry of Comm Info & Technology

Emp.ID	Name	Status	Hire Date	Position/Job	Organization
114852	Fofana Bala	Termination	07-03-11	Driver	09-Ministry of Tourism & Culture
1300041	MARONG SULAYMAN	Termination	01-07-79	Driver	09-Ministry of Tourism & Culture
1401433	NYASSI LANDING	Termination	21-10-08	Watchman	09-Ministry of Tourism & Culture
308045	CEESAY MOMODOU	Termination	14-02-00	Instructor	09-Ministry of Tourism & Culture
149373	Fatou Ann	Contract	10-08-20	Assistant Public Health Officer	21-Min of Health & Social Welfare
149376	Muhammed Sillah	Contract	10-08-20	Assistant Public Health Officer	21-Min of Health & Social Welfare
149379	Salimina Sillah	Contract	10-08-20	Assistant Public Health Officer	21-Min of Health & Social Welfare
149380	Ebrima Jatta	Contract	10-08-20	Assistant Public Health Officer	21-Min of Health & Social Welfare
149429	Isatou Ceesay	Contract	10-08-20	Assistant Public Health Officer	21-Min of Health & Social Welfare
149526	Kajally Sima	Contract	01-09-20	Driver	21-Min of Health & Social Welfare
1000688	BINTA JANNEH SAIDYKHAN	Termination	09-09-14	Unknown	21-Min of Health & Social Welfare
1005589	JALLOW JULDEH	Termination	01-04-05	Cleaner	21-Min of Health & Social Welfare
1005925	Jawo Maary	Termination	01-10-07	Accounts Clerk	21-Min of Health & Social Welfare
110164	Suwaneh Lamin	Termination	11-09-12	Ancillary	21-Min of Health & Social Welfare
111504	Ndumbah Bawo	Termination	01-04-08	state Registered Nurse	21-Min of Health & Social Welfare
116253	Jobe Fatou Cham	Termination	01-01-11	state Registered Nurse	21-Min of Health & Social Welfare
123389	Damba Kuyateh	Termination	08-09-14	Catering Officer	21-Min of Health & Social Welfare
126872	Jaiteh Ebrima	Termination	06-03-14	Community Health Nurse	21-Min of Health & Social Welfare
128004	Jallow Momodou	Termination	01-11-13	Health Labourer	21-Min of Health & Social Welfare
128526	Borry Momodou Alieu	Termination	01-11-13	Registered Nurse	21-Min of Health & Social Welfare
1300244	MANKA DEMBA	Termination	11-10-14	Community Health Nurse	21-Min of Health & Social Welfare

Emp.ID	Name	Status	Hire Date	Position/Job	Organization
142669	Naba Sanneh	Termination	01-01-17	Registered Nurse	21-Min of Health & Social Welfare
1900621	SAMATEH JAITEH	Termination	01-07-84	Orderly	21-Min of Health & Social Welfare
308186	CHAM LAMIN S.	Termination	01-01-02	Unknown	21-Min of Health & Social Welfare
600611	FATTY SUWAIDOU	Termination	01-05-97	Cook	21-Min of Health & Social Welfare
1004772	ABDOULIE JAH	Termination	10-05-10	Assistant Public Health Officer	21-Min of Health & Social Welfare
106293	Keita Sema	Termination	01-03-09	Orderly	21-Min of Health & Social Welfare
115865	Jatta Muhammed	Termination	01-02-11	Enrolled Nurse	21-Min of Health & Social Welfare
116385	Jallow Gedda	Termination	01-07-11	State Enrolled Nurse	21-Min of Health & Social Welfare
1906075	SOWE NDOGAL	Termination	01-09-02	Social Worker	21-Min of Health & Social Welfare
2001120	Amie Tamba	Termination	01-11-07	Orderly	21-Min of Health & Social Welfare
102583	Njie Modou	Established	01-08-08	ICT Technician	21-Min of Health & Social Welfare
119858	Massaneh Camara	Established	01-01-12	State Enrolled Nurse	21-Min of Health & Social Welfare
1301042	MANJANG BUBA	Established	10-04-17	Deputy Director	21-Min of Health & Social Welfare
133120	Dawda Jarju	Established	01-01-15	Assistant Public Health Officer	21-Min of Health & Social Welfare
138151	Ebima Drammeh	Established	01-01-16	Community Health Nurse	21-Min of Health & Social Welfare
138185	Mariama Bah	Established	07-06-16	Enrolled Nurse	21-Min of Health & Social Welfare
144572	Fatoumata Sillah	Established	18-06-18	Accounts Clerk	21-Min of Health & Social Welfare
145818	Ousman Jabang	Established	01-11-18	State Enrolled Nurse	21-Min of Health & Social Welfare
146380	Abdoulie Jawara	Established	24-06-19	Laboratory Assistant	21-Min of Health & Social Welfare
148093	Yasin Sambou	Established	01-07-19	Orderly	21-Min of Health & Social Welfare
149236	Mariama Jankey Kujabi	Established	03-08-20	Dispensing Assistant	21-Min of Health & Social Welfare
1900739	SAMBOU NGALLY ABOUBACARR	Established	09-07-12	Regional Director	21-Min of Health & Social Welfare
203100	BOJANG FATOUMATA	Established	01-01-20	Laundress	21-Min of Health & Social Welfare
600441	FOFANA SIDAT	Established	01-01-08	Programme Officer	21-Min of Health & Social Welfare

Emp.ID	Name	Status	Hire Date	Position/Job	Organization
1003429	JATTA EBRIMA	Secondment	07/11/2017	Education Officer	20-Ministry of Education
102176	Gai Yamundow	Secondment	01/05/2008	Principal Accountant	20-Ministry of Education
308386	CAMARA ALHAGIE MODOU	Secondment	16/04/2009	Qualified Teacher	20-Ministry of Education
100486	Momodou Darboe	Secondment	01/01/2010	ICT Officer	24-Ministry of Comm Info & Technology
1005393	JANNEH Abdoulie	Secondment	01/07/2011	Communications Officer	21-Min of Health & Social Welfare
105267	Njie Rohey	Secondment	01/01/2009	Senior Programme Officer	21-Min of Health & Social Welfare
110782	Bakary D Dampha	Secondment	01/01/2010	Public Health Officer	21-Min of Health & Social Welfare
114064	Jatta Jallow	Secondment	01/12/2010	Senior Accounts Clerk	21-Min of Health & Social Welfare
122399	Gibril Sanneh	Secondment	01/11/2012	Community Health Nurse	21-Min of Health & Social Welfare
1906420	SANYANG AWA	Secondment	01/07/2004	Assistant Public Health Officer	21-Min of Health & Social Welfare
1906691	Hamadi Sowe	Secondment	01/09/2006	Community Health Nurse	21-Min of Health & Social Welfare
701025	GOMEZ ALFRED	Secondment	09/07/2012	Public Health Officer	21-Min of Health & Social Welfare

Appendix 21

Partially Updated of Personnel Files

Emp.ID	Position/Job	Organization	Appointment Letter	Acceptance Letter	Identification Document	Confirmation Letter	Tin Number	Academic Qualification
1100988	Driver	20-Ministry of Education	yes	yes	No	No	No	No
113321	Qualified Teacher PTC	20-Ministry of Education	yes	No	yes	No	yes	No
125566	Qualified Teacher PTC	20-Ministry of Education	yes		yes	Yes	yes	No
125655	Qualified Teacher PTC	20-Ministry of Education	yes	No	yes	Yes	yes	Yes
133756	Qualified Teacher PTC	20-Ministry of Education	yes	No	Yes	Yes	Yes	Yes
140877	Qualified Teacher PTC	20-Ministry of Education	yes	No	yes	yes	yes	No
1905191	Koranic Teacher	20-Ministry of Education	yes	No	yes	Yes	No	No
1905539	Qualified Teacher HTC	20-Ministry of Education	yes	No	yes	Yes	No	No
1906548	Koranic Teacher	20-Ministry of Education	yes	No	yes	Yes	No	No
401108	Qualified Teacher	20-Ministry of Education	yes	No	yes	yes	No	No
701110	Qualified Teacher	20-Ministry of Education	yes	No	yes	yes	No	No