



NATIONAL AUDIT OFFICE

Ref: HC 93/470/01/ Part IV (02)

Audit of Mansa konko Area Council performed by the Auditor General

Chief Executive Officer
Mansa konko Area Council
Soma, Lower River Region

Date: 12 November 2019

Dear Sir,

The accounts of Mansa konko Area Council are subject to audit by the Auditor-General in terms of paragraph 160 (01) of the constitution and section 28 (1) & (2) of the Local Government Finance and Audit Act 2004.

FINAL MANAGEMENT LETTER: AUDIT PERFORMED FOR THE 2017 AND 2018 FINANCIAL YEAR

INTRODUCTION

The audit of the Mansa konko Area Council for the years ended 31 December 2017 & 2018 is completed and the purpose of this letter is to bring to your attention the findings that were revealed during the audit.

SCOPE AND DETERMINATION OF RESPONSIBILITY

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). These standards require that the audit is planned and performed so as to obtain reasonable assurance that, in all material respects, fair presentation is achieved in the annual financial statements.

An audit includes:

- Examination on a test basis of evidence supporting the amounts and disclosures in the financial statements;
- Assessment of the accounting principles used and significant estimates made by management; and
- Evaluation of the overall financial statement presentation.

The audit will also include an examination, on a test basis, of evidence supporting compliance in all material respects with the relevant laws and regulations which came to our attention and are applicable to financial matters.

The matters mentioned in this letter are therefore those that were identified through tests considered necessary for the purpose of the audit and it is possible that there might be other matters and/or weaknesses that were not identified.

The financial statements, maintenance of effective control measures and compliance with laws and regulations are the responsibility of the Accounting Officer. Our responsibility is to express our opinion on these financial statements.

The audit findings which were identified during the course of the audit are included below.

Management Response

We dispatched a draft management letter to the council on 17 September 2019. They were required to respond to the issues raised in the management letter in writing by 8 October 2019; No response was received by the expiry of that date. An email reminder was sent giving them additional two weeks ending 22 October to respond; this was also not responded to. We now have no option but to conclude on the basis of the draft management letter as no response was received three weeks later.

APPRECIATION

We would like to express our appreciation for the courtesy extended and assistance rendered by the staff of the Mansa konko Area Council during the audit.

Yours Faithfully



Bakary Trawally

For: Auditor General

Cc: Permanent Secretary
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NATIONAL AUDIT OFFICE OF THE GAMBIA

FINAL MANAGEMENT LETTER

AUDIT OF MANSAKONKO AREA COUNCIL

FOR THE PERIOD 1 JANUARY 2018 TO 31 DECEMBER 2018

NOVEMBER 2019

National Audit Office Bertil Harding High Way

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1.0 Introduction

The Constitution of the Republic of the Gambia requires the Auditor General to audit and report at least once in a year on all government institutions. In pursuance of this mandate, we have undertaken the audit of Mansa konko Area Council.

At the conclusion of the exercise, we had an exit meeting with the management of the Council which provided an opportunity to discuss the findings and implications. The report details the findings that came to the attention of National Audit Office during the review and recommendations are made for implementation by Mansa konko Area Council to improve the accounting and Internal Control Systems, ensure compliance with Financial Memorandum, Local Government Act, Finance and Audit Act and other relevant Government accounting laws and regulations.

1.1 Powers and Responsibilities of the Auditor General

The powers and responsibilities of the Auditor General are enshrined in the Constitution and the laws of The Gambia, Chapter 75:01 part 111 1990 Edition.

Section 13 (1) of the Finance and Audit Act states, "the Auditor General shall, on behalf of the House of Representatives, examine into and audit the accounts of all persons entrusted with the collection, receipt, custody, issue or payment of public monies or with the receipt, custody, issue, sale, transfer or delivery of any stamps, securities, stores or other Government property of any kind whatsoever".

Section 14(1) a states; "in the exercise of his duty under this Act the Auditor General may-call upon any officer for any explanations and information he may require in order to enable him to discharge his duties".

1.2 Financial Responsibilities of Officers of Council

Financial and Accounting Manual for Local Government Authorities dealing with financial responsibilities of officers of Council, 102 on duties of accounting officers and 103 on pecuniary responsibility of officers, amongst others are clear about where the financial, accounting and pecuniary responsibilities of officers of Council lie.

Section 17(1) of the Local Government Finance and Audit Act 2004 stipulate that a Council shall keep proper books of account and other records with respect to, and in relation to the accounts and shall balance its accounts for the year and produce statements of accounts in accordance with the financial manual.

1.3 Audit Objectives

The objectives of this audit are to gain reasonable assurance that:

- Revenue collections and revenue earning books were properly accounted for,
- Invoices and petty contracts processed for payment represented goods and services received;
- Payments were supported with the necessary documentation and made in accordance with the financial rules and regulations; and
- An adequate and effective Internal Control System existed and operating as expected.

1.4 Audit Methodology

As part of this exercise we reviewed documentation, performed sample audit testing and we also held discussions with the Chief Executive Officer, the Director of Finance and other key staff.

1.5 Audit Scope

This audit exercise focused on the Council's financial transactions during the period 1 January to 31 December 2018.

1.6 Conclusion

The audit revealed overall lack of proper recording of some financial transactions, non-compliance with some relevant regulation, instances of inadequate supervision and control by immediate supervisors.

1.7 Priority Ranking of Finding

Our findings have been given a Priority Ranking of Finding ranking of High, Medium and Low. This grading represents the estimated level of risk resulting from the issue identified. A summary of the ranking of our findings is shown below:

Priority Ranking of Finding	Number
High	9
Medium	4
Low	1

Where the risk identified is ranked high, it is imperative that immediate action is taken to address the matter. Failure to address the matter may result to significant weakness, material misstatement or loss.

Where the risk identified is ranked medium, corrective action should be taken on the matter as soon as possible, at least within the fiscal year in which the risk is been reported.

Where the risk identified is ranked low, it is desirable that corrective action be taken as it will result on enhancing controls and improve efficiency.

2.0 Detail Findings

2.1 Internal Audit function

i)" Section 209 (4) of the Financial Manual for Local Government Authorities requires the internal auditor to: "Ensure that disbursements and expenditure are checked before they are made by organizing a pre-audit of all payment vouchers."

ii)" Section 209 (1-7) deals with duties of the internal auditor"

Finding

Our assessment of the internal audit function of the council revealed the following weaknesses:

- i. The internal auditor does not perform assessment and vetting of the payment documentation before payments are made. In other words there is no pre-audit of payments;
- ii. The current scope of audit does not include internal control assessment, risk assessment amongst others;
- iii. The internal audit unit is staffed with only one staff responsible for the entire council.

We also noted from several minutes and memos by the internal auditor reports of poor cooperation from a number of collectors regarding his work.

Implication

- i) The absence of a pre-audit may expose the council to increased risk of misstatements due to both errors and/or intentional which may not be detected and corrected on time leading to actual losses to the council.
- ii) The narrow scope of operation of the internal audit will leave the unattended areas exposed to high risks of misstatement and/or inefficiencies which will result in losses to the council.
- iii) Non-cooperation from responsible parties signals a daring precedence for accountability. Persistence in this will expose the council to even further risk of loses emanating from misappropriations from collections which may not be detected and corrected on time.

Priority Ranking of the Finding

Medium

Recommendation

The management should put in place the necessary arrangements to enable the internal auditor perform the pre-audit of vouchers as required by regulations.

The management is also urged to facilitate the widening of the audit coverage of the internal audit. This should include up scaling the current staffing for the internal audit unit as well as capacitating the staff to enable them perform the tasks in their charge.

The management must act to ensure that all responsible parties avail themselves to scrutiny and accountability to ensure that the resources of the council are safeguarded at all times.

Management Response	No management response received
Action to be Taken	
Officer Responsible for Remedial Action	
Date when situation will be Regularized	

2.2 Code of Conduct and Standard Practice

The Gambia Local Government Service Staff Service Rule 2003 entails how the staff should conduct themselves at all times.

Finding

Our audit revealed that the general staff of the council are not aware of matters of conduct as well as other procedural requirements. Most staff do not even appear to be aware of the legal and regulatory documents that apply to them let alone acquainting with them.

There do not also appear to be adherence to punctuality even though there is an attendance register in place. This may be explained by the fact that it is not controlled and monitored.

We also found staff engaged in inappropriate practices which are clearly prohibited by regulations. For example a councilor was found to be collecting revenue for council which clearly violates the Local Government Act. We also noted that a number of revenue collectors have been incurring expenditure on collections apparently unaware that it was inappropriate.

Implication

There is a risk of increased use of discretion and freewill where standards are not enforced. This may affect productivity and performance as well as efficiency.

Priority ranking of the finding

High

Recommendation

The management is urged to facilitate the provision of the applicable working documents to all relevant staff. All staff should be encouraged to acquaint themselves with the relevant acts that govern their operations. There should be proper monitoring of the attendance register to regulate staff attendance.

Management Response	No management response received
Action to be Taken	
Officer Responsible for Remedial Action	
Date when situation will be Regularized	

2.3 Revenue forecasting and planning

Finding

From our review we found that the council is not availed with database of taxpayers in the region. As such an accurate basis for determining potential revenue is not available. The practice we found for the determination of forecasted revenue involves marginal increment of current year results to determine future revenue.

We also found that all collectible revenues have not been fully realized across all revenue streams. For example compound rates defaults are found to be common implying under collection but the basis still remains actual collection plus marginal increase.

There is also the inclusion of revenue components for which there is no realistic chance of receiving but continues to be included as receivable. This is in the form of subvention from government which has not been received .for many years.

Implication

The under collection of revenue coupled with the continued use of comparative years for forecasting revenue may result in undercutting the true revenue potential of the council.

Inclusion of uncollectible/ non-receivable elements into the forecast may risk overstating revenue. This may cause problems with achieving other expenditure components linked to revenue.

Priority ranking of finding

High

Recommendation

Management I is urged to employ a more realistic mode of forecasting revenue. The basis of any forecast should ideally be established on a reliable variable database. The forecast should also include only components for which there is a reasonable chance of receiving.

Management Response	No management response received
Action to be Taken	
Officer Responsible for Remedial Action	
Date when situation will be Regularized	

2.4 Un-posted Payments

Section 902 (i) of the Financial & Accounting Manual for Local Government Authorities states that:

"The Cash Book is the main book of original entry of the Council in which all the cash receipts and cash payments are recorded on a daily basis."

Section 504 of the Financial & Accounting Manual for Local Government Authorities states that:

"The Director of Finance is directly responsible for the control of expenditure. He is personally responsible for the control of all votes and liable for any unauthorized expenditure."

Finding

We noted during our testing of vouchers that payment vouchers amounting **GMD178,725.15** have been spent but not posted to the cashbook. The payments in question were also found to be administered by Revenue Collectors from the collections they make. These payments were later retrospectively signed by the CEO but not acknowledged by the Director of Finance. These payments remained un-posted up to the time of the end of this audit. Details are shown in **annex i**.

Implication

Payments not posted remain not fully accounted for and will also understate the payments thereby reducing the reported expenditure balance.

The administration of the payments by collectors goes against the dictates of the regulations of the council and may result in the incomplete and unacknowledged transactions.

Priority ranking of finding

High

Recommendation

The payments in question should be fully approved retrospectively and posted accordingly. Management should ensure that all payments are henceforth processed in accordance with the regulations.

Management Response	No management response received
Action to be Taken	
Officer Responsible for Remedial Action	
Date when situation will be Regularized	

2.5 Missing Payment vouchers

Section 504 (e) (i) & (ii) of the Financial & Accounting Manual for Local Government Authorities requires that:

"The Chief Executive must ensure that the Payment Voucher is correctly made out with all supporting documents; and are; properly classified."

Finding

We noted from our review a number of payment vouchers missing from the files. Our review of the cash book revealed a certain payment entries were not filed with the vouchers presented for our review. Details are shown in **annex ii**

Implication

Payments which have not been examined will remain not fully accounted for and can therefore not be accepted as authorized payment.

Priority ranking of finding

High

Recommendation

We urge management to provide the missing vouchers for our review. Proper care should be taken with the management and control of vouchers at all times to avoid them from missing.

Management Response	No management response received
Action to be Taken	
Officer Responsible for Remedial Action	
Date when situation will be Regularized	

2.6 Payments not acknowledged

Section 504 (C) of Financial & Accounting Manual for Local Government Authorities:

"For all expenditure, appropriate payment voucher must be completed by the Finance staff. The payment vouchers must be accompanied by the appropriate supporting documents such as Purchase Order, original Invoice/Bill/Debit Note, Timesheets, Goods Received Note, Receipt Voucher, Payroll etc.

Finding

During a review of a sample of payment vouchers, we discovered that a number of payments amounting to **D324, 621.00** were not acknowledged as received by the payees. Details are shown in **annex iii**.

Implication

Payments not acknowledged cannot be accepted as genuine, and it will be difficult to confirm if the payment is actually received by the recipient.

Priority Ranking of Finding

High

Recommendation

The Director of Finance must ensure that all payments made by council are appropriately acknowledged by way of authorized receipts and/or signatures from the recipient of the payment. These must be filed together with the payment documentation.

The payments in question must all be regularized accordingly and presented for our confirmation. In future the Finance Director must ensure that payments are duly receipted in accordance with the requirements of the Financial & Accounting Manual for Local Government Authorities.

Management Response	No management response received
Action to be Taken	
Officer Responsible for Remedial Action	
Date when situation will be Regularized	

2.7 Duplication of payment vouchers

Section 504 (c) (ii) of the Financial & Accounting Manual for Local Government Authorities requires that: "The Chief Executive must make sure that" The payment voucher is... "Properly classified."

Finding

During our test of a sample of payment vouchers, we discovered that a significant number of payment vouchers have been duplicated. This appears to be the regular practice as it affected vouchers across the entire period under review. The problem was replicated with the postings too as was confirmed during the examination of the cashbook.

Implication

Poor classifications and numbering will lead to distortion of entries to the books of account thus rendering and resultant reports unreliable. It could also provide opportunity for concealment and/or duplication of records by management.

Priority ranking of finding

Medium

Recommendation

Management through the office of Finance Director is urged to retrospectively review the vouchers with a view to adjusting it appropriately. The corrected records must be presented for our review before filing. Care must be taken in future to avoid recurrence of the practice.

Management Response	No management response received
Action to be Taken	
Officer Responsible for Remedial Action	
Date when situation will be Regularized	

2.8 Unauthorized payments

Section 504 of the Financial & Accounting Manual for Local Government Authorities:

"The Director of Finance is directly responsible for the control of expenditure. He is personally responsible for the control of all votes and liable for any unauthorized for any expenditure."

504 (e): *"The Payment Vouchers must be properly authorized by the Chief Executive Officer or other responsible Officer delegated by him to do so"...*

Finding

During our review we noted that a number of payments have not been authorized by the designated officers. Within the vouchers affected were payments only signed by the Director of Finance and not the CEO whilst other payments have been signed by the CEO and not by the Director of Finance.

We further noted that all the vouchers not signed by the Finance Director have not been posted to the cashbook up to the time of our review. These payments were mainly incurred by the revenue collectors directly from their collections. They were all retrospectively signed by the CEO.

Implication

Payments which are not duly authorized as described by the regulation may not be regarded as genuine and therefore must not be made out of the council fund.

There is a risk of effecting unauthorized and/or fraudulent payments by either parties if internal arrangements are circumvented.

Priority of Finding

Medium

Recommendation

The CEO and the Director of Finance are urged to work together in retrospectively regularizing the affected payments accordingly. The adjusted/ corrected vouchers must be presented for our review.

Going forward, both the Director of Finance and CEO must ensure that payments follow the requirements of the regulation as detailed in the Financial & Accounting Manual for Local Government Authorities.

Management Response	No management response received
Action to be Taken	
Officer Responsible for Remedial Action	
Date when situation will be Regularized	

2.9 Posting in Ranges

Finding

We noted from our review of collectors' cash book of the practice of posting GTRs in ranges. The practice appears to be pervasive affecting a number of collectors.

Implication

This practice will obstruct a proper audit trail and may also provide opportunity for concealment which may result in losses to the council.

Priority ranking of finding

Low

Recommendation

Management should ensure that revenue collections are serially entered in the cashbook. There should be a monitoring mechanism to ensure compliance.

Management Response	No management response received
Action to be Taken	
Officer Responsible for Remedial Action	
Date when situation will be Regularized	

2.10 Fuel & Assets Register

Section 1005 (1) (2) & (3) of the Financial and Accounting Manual for Local Government Authorities stipulates that:

Each council should ensure that there is control over the physical existence of the assets and Fixed Asset Register maintained for that purpose.

Separate Register shall be kept for each class of assets eg for land & Buildings, Vehicles, Plants, Computer and Furniture. Vehicles include cars, four-wheel cars, Lorries, tractors, motor cycles, power tiller, mini buses and trailers. Plants include fixed and movable plants such as machines, engines, generators, boilers, compressors, pumps and equipment.

The fixed Assets Register shall record the following information of each item:

- a) *Date of acquisition*
- b) *Cost of purchase*
- c) *Description of asset (including mark or model)*
- d) *Location*
- e) *Insurance policy and date*
- f) *Date of disposal*

Finding:

The assets register in use for assets is not up to date as it excludes additions during 2018 & 2019.

We also noted that the council did not maintain an appropriate fuel registers. From the fuel register it was noted that the vendor's name was captured, amount/litres purchased, and the type of fuel (gasoil or petrol) together with vehicle number supplied but it does not include the department/individual the fuel was supplied to and the signature of the recipient. Also, the fuel register presented to us does not include the entire period under review.

Implications:

Without asset register, the acquisition, existence and disposal of fixed assets might not be established.

Without appropriate fuel register, there might not be proper monitoring and control over the purchase and use of fuel. Fuel might be supplied to non- council vehicles.

Priority ranking

High

Recommendation:

Management should ensure that there is a proper asset register as per the dictates of the Financial and Accounting Manual for Local Government Authorities.

Management is urged to institute proper mechanism for the purchase and use of fuel by way of a proper fuel register.

Management Response	No management response received
Action to be Taken	
Officer Responsible for Remedial Action	
Date when situation will be Regularized	

2.11 Procurement unit

Section 611 (1) of Financial and Accounting Manual for Local Government Authority states that:

The chief Executive or Accounting officer shall establish specialized procurement units and assign, to the heads of those units, authority to conduct procurement activities in accordance with the GPPA Act and its attendant Regulations.

Finding

There are no procurement plans and database in use by the unit. There are no evidences that all procurements are channeled through the unit. Procurements are made directly by the finance unit or through the collectors.

Implication:

Without a procurement plan and database, procurements may be done haphazardly. The non-involvement of the procurement unit in the procurement process indicates a weak control environment and also a direct violation of the GPPA act.

Priority Ranking:

Medium

Recommendation:

Management of council should ensure that there is a procurement plan and database in place to guide future procurements. All procurements should be channeled through the procurement unit as dictated by GPPA Act.

Management Response	No management response received
Action to be Taken	
Officer Responsible for Remedial Action	
Date when situation will be Regularized	

2.12 Payroll & Staffing

According to the Local Government Staff Service Rule 2003 Section II the following key documents should be present in the staff personnel files. “

- *Application letter*
- *Appointment letter*
- *Birth Certificate/Copy of National ID card*
- *Confirmation in Appointment*
- *Academic records such as testimonials from academic institutions attended*
- *Certificate of Character ”*

Finding:

Our review of sample of staff personnel files revealed that relevant documents listed below were not found in the personnel files.

- *Application letter*
- *Appointment letter*
- *Birth Certificate/Copy of National ID card*
- *Confirmation in Appointment*
- *Academic records such as testimonials from academic institutions attended*
- *Certificate of Character "*

The audit noted from the review of payroll the following issues:

Actual payments to staff could not be established; and no evidence that allowances are allocated based on regulation; of

2.12.2 Unconfirmed staff compliment

We could not establish if the staff compliment is appropriate as we have not been able to confirm from audit due to limitation of scope. Most staff failed to turn up for verification even though we made a prior request. This is in the midst of report of overstaffing by the finance committee of the council with reports of employees on the payroll but who never turn up for work.

Implication

When relevant documents such as birth certificates, appointment letters etc are not present in the personnel files might lead to difficulties in determining employees' retirement.

In the absence of a standard payroll, staff might be paid on wrong grade without notice. This could also lead to payment of salary to ghost staff which could adversely affect the council.

Priority Ranking of the Finding

High

Recommendation

Management's attention is drawn to the fact that the staff compliment remains unaccounted for by us and are thus urged to facilitate provision/presentation of staff for our verification.

We also recommend that management review all staff records with a view to regularizing the discrepancies with the affected files. The payroll should also be reviewed and adjusted to account for all elements. All adjustments should be presented for our verification.

Management Response	No management response received
Action to be Taken	
Officer Responsible for Remedial Action	
Date when situation will be Regularized	

2.13 Under-Payment of Collection

Section 406 (1) of the Financial and Accounting Manual For local Government Authorities stipulates that:

"All collections made by the accounting staff should be immediately deposited into the council's bank account(s) using pre-numbered paying-in-slip. No cheque or cash substitutions shall be made from revenue collected"

Finding

Examination of GTRs against the collectors cashbook revealed that collections amounting to **GMD 32, 945.00** for the period under review was not paid by the under listed collector. The audit also noted that expenditures amounted to **GMD 16, 000.00** was made by the said collector out of the revenue collected, by completing payment vouchers and these payment vouchers were authorized by the CEO.

Out of the unpaid revenue collected which is **GMD 32, 945.00**, only **GMD 16, 000.00** was spent leaving an outstanding balance of **GMD 16, 945.00** un-paid.

Collection Date	Collector's Name	GTR No.	Amount collected
25.04.18-26.06.18	Lamin Baldeh	2855151-2855200	13,570.00
07.07.18-15.08.18	Lamin Baldeh	2855601-2855645	19,375.00
Total			32,945.00

Implication

Underpayment of collections could lead to suppression of council's revenue. This is an indication of poor control environment of the council.

Priority Ranking of the Finding

High

Recommendation

Management I should ensure that the unpaid amount in question is paid and evidence provided for our verification. Henceforth, controls should be tightened to avoid such occurrence in future.

Management Response	No management response received
Action to be Taken	
Officer Responsible for Remedial Action	
Date when situation will be Regularized	

2.14 Un-presented GTRS

As stipulated in the local Government finance and audit act (29) (a)

"A Council shall - (a) make available, at all times for inspection by audit the Auditor General, the accounts being audited, together with all books, papers, vouchers, cash and moneys relating to those accounts".

(31) "In the exercise of his or her powers and discharge of his or her duties under this Act, the Auditor General or any person duly authorized by him or her shall have access to all books of account, vouchers, and all other documents relating to the finances of a Council in the possession of any person".

Finding

Examination of collector's cash book against the GTRS revealed that the under listed GTRs were not presented for audit inspections. Details are shown below.

Name	GTR NO.
Lamin Baldeh	2855151-2855200
Ansumana Sarr	2856901-9856600

Implication

In absence of these revenue earning books been presented, we cannot ascertain whether the revenue collected on these books were properly accounted for.

Priority Ranking in of the Finding

High

Recommendation

We recommend that the GTR books in question are presented for our inspection

Management Response	No management response received
Action to be Taken	
Officer Responsible for Remedial Action	
Date when situation will be Regularized	

3.0 Prior Year Audit Matters

No.	Finding	Status	Auditor's Comments
2.1	No Strategic and Operational plans	Partly implemented	There is a strategic plan in place but no operational plan
2.6	Non-compliance with regulation- Allocation of 60% of budget to development expenditure	Partially implemented	Even though the 60% development required by the regulations has not been fully met by the council. There is but however an improvement of 29% in 2018 from 16% in 2017
2.10	Informal method of assessing collections	Not implemented	See paragraph 2.3 of the ML
2.11	Un-accounted collections	Not implemented	See paragraph 2.13 of the ML
2.12	Understatement of collections	Not implemented	See paragraph 2.13 of the ML
2.14	Difference between amount recorded in cashbook and bank deposits	Implemented	No occurrence of this in 2018
2.16	Monthly Summary statement of receipts	Not implement	The issue is still remain
2.17	Inconsistency in lodgments	Partially Implemented	There has been some improvement but still remain an issue
2.19	Un-reconciled canteen and shops in the canteen register	Not implemented	The issue is still remain
2.20	Non-performance of bank reconciliation	No implemented	The issue is still remain
2.22	Un-signed tickets in the Counterfoil Receipt Book Register (CRBR)	Implemented	This problem has been resolved in 2018
2.24	Detached receipts	Partially implemented	Management has taken steps to punish the staff involved in the commission. The situation is however still under review.
2.25	Un-confirmed lodgments	Not Implement	There is still an outstanding balance of GMD14,000 with this subject
2.26	Payroll	Not implemented	The issue is still remain
2.31	Lack of Loan Scheme or Policy	Not implement	The issue is still remain
2.32	Discrimination of payment of transport allowances	Not implemented	The issue is still remain
2.34	establishment of contract committee	Not implemented	There was no contract committee in 2018, although it was it established in 2019.
2.35	No Contract agreement	Implemented	This situation is resolved in 2018
2.36	Missing documents in contract file	Implemented	There is no such occurrence in 2018
2.38	No procurement Plan	Not implemented	The issue is still remain
2.39	Un-registered GPPA Suppliers	Not implemented	The issue is still remain

2.40	No submission of Monthly procurement report to GPA	Not implemented	The issue is still remain
2.41	No annual reports on Single-Source procurement	Not Implemented	The issue is still remain
2.42	Illegible description on the payment vouchers	Implemented	There is no occurrence of this in 2018
2.43	No deduction of withholding tax	Not implemented	The issue is still remain
2.44	Changing receipts date	Implemented	There is no occurrence of this in 2018

4.0 Annexures

Annex i Un-posted Payments

Date	Description	Voucher No.	GMD	Payee	Payments prepared by collectors	Remark
03.09.18	Being payment of clutch Cylinder	195	1,900.00	Azimex	Seedy Sanneh	No signature and/or stamp for the officer in charge of payments
03.09.18	Being payment of the Carburetor	194	3,000.00	Azimex	Seedy Sanneh	No signature and/or stamp for the officer in charge of payments
05.09.18	Being payment of cleaning materials for the chairman's quarter	158	770.00	Horei Seirei's Shop	Ansumana Sarr	No signature and/or stamp for the officer in charge of payments, and no delivery note attached.
25.06.18	Being payment of 30 litres of Gassoil	164	1,639.80	Atlas	Tumbulu Gassama	No signature and/or stamp for the officer in charge of payments
24.06.18	Being payment of beverages	163	2,775.00	Jangundo Bah	Tumbulu Gassama	No signature and/or stamp for the officer in charge of payments
20.06.18	Being payment of 20 litres of Gasoil for MKAC 2	159	1,100.00	GNPC	Seedy Sanneh	No signature and/or stamp for the officer in

						charge of payments
20.06.18	Being payment of 20 litres of Gasoil for MKAC 1	166	1,095.00	Atlas	Tumbulu Gassama	No signature and/or stamp for the officer in charge of payments
25.06.18	Being payment of 10 litres of fuel for MKAC 2	176		Atlas	Tumbulu Gassama	No signature and/or stamp for the officer in charge of payments
30.06.18	Being payment of 10 litres of Gasoil, supplied to BJL 9314	181	550.00	Soma filling station	Tumbulu Gassama	Supply of fuel to non-council vehicle.
23.06.18	Payment of water supplied for council meeting	183	600.00	Jangundo Bah	Tumbulu Gassama	No signature and/or stamp for the officer in charge of payments
05.06.18	Being payment for the claim of four night allowances	188	2,600.00	Landing B. Sanneh	N/A	No invitation attached
20.06.18	Being payment for the purchase of 1 litre of engine oil	149	55.00	Jah oil	N/A	No signature and/or stamp for the officer in charge of payments
26.06.18	Being payment of 25 litres of Gasoil for MKAC 2	155	1,093.00	Atlas	Seedy Sanneh	No signature and/or stamp for the officer in charge of payments
25.06.18	Being payment for purchase of hind door	158	2,300.00	Nyabilakar construction s enterprise	Seedy Sanneh	No signature and/or stamp for the officer in charge of payments
30.06.18	Being payment of breakfast for the month of june	154	2,000.00	Amie Nyabally	Ansumana Sarr	Unreasonable payment
13.06.18	Being payment of fuel for MKAC 2	153	2,186.40	PetroGas	Ismaila Darboe	No signature and/or stamp for the officer in charge of payments
21.06.18	Being payment for the purchase	131	125.00	Shareef Jallow	N/A	No signature and/or stamp for

	of one padlock for council security officers					the officer in charge of payments
25.06.18	Being payment for purchase of beverages for council sitting	132	2,750.00	Soma minimarket	Ansumana Sarr	No signature and/or stamp for the officer in charge of payments
17.06.18	Being payment of fuel for MKAC 1	196	2,198.80	Soma filling station	Ansumana Sarr	No signature and/or stamp for the officer in charge of payments
21.06.18	Being payment of fuel for the MKAC Tractor 2	197	1,649.00	Soma filling station	Ansumana Sarr	No signature and/or stamp for the officer in charge of payments
05.06.18	Being rental payment for April and May 2018	198	1,200.00	Momodou Ceesay	Ansumana Sarr	No signature and/or stamp for the officer in charge of payments
17.06.18	Being payment for purchase of fuel for MKAC 2	199	549.00	GNPC	Ansumana Sarr	No signature and/or stamp for the officer in charge of payments
05.06.18	Being payment for purchase of cleaning materials	233	600.00	SB Enterprise	N/A	No signature and/or stamp for the officer in charge of payments
27.06.18	Being payment for purchase of two (2) stand fans and adapters for the office	209	2,000.00	Muhamad Spare Parts	Ansumana Sarr	No signature and/or stamp for the officer in charge of payments
07.06.18	Being rental payment for the month of May 2018, for the CEO.	235	1,000.00	Momodou Lamin Bah	Ansumana Sarr	No signature and/or stamp for the officer in charge of payments
30.06.18	Being payment for the purchase of cashpower for the office	237	500.00	NAWEC	Ansumana Sarr	No signature and/or stamp for the officer in charge of payments
25.06.18	Being maintenance cost	242	75.00	Kebba Kah	Seedy Sanneh	No signature and/or stamp for

	for maintaining the inner tube of the council tractor					the officer in charge of payments
5.06.18	Being maintenance cost for maintaining council motor bike.	270	2,500.00	Gambia Auto mechanic (Soma)	Lamin Fatty	No signature and/or stamp for the officer in charge of payments
05.07.18	Being three (3) night allowance payment for trek at kiang west	N/A	1,950.00	Ansumana Sarr	Ansumana Sarr	No signature and/or stamp for the officer in charge of payments. The voucher is not numbered too.
31.07.18	Being cost of covering visits to projects sites by GRTS	234	500.00	Famara Kanyi	Ansumana Sarr	No signature and/or stamp for the officer in charge of payments
07.07.18	Being payment for purchase of fuel for NDMA 9	194	2,186.40	Atlas	Ansumana Sarr	Supply of fuel to non-council vehicle. No signature and/or stamp for the officer in charge of payments
30.07.18	Being payment for purchase of beverages	195	3,100.00	Yerro Jallow	Ansumana Sarr	No signature and/or stamp for the officer in charge of payments
05.07.18	Being payment for labour cost of draining the suck-away at the fish market	206	3,700.00	Sundry Labourers	Ansumana Sarr	No signature and/or stamp for the officer in charge of payments
30.07.18	Being salary payment for the month of July	213	1,700.00	Bintou Drammeh According to the establishment register, Bintou was employed November first 2018	Ansumana Sarr	No signature and/or stamp for the officer in charge of payments, no supporting document attached.
09.07.18	Being payment for the purchase of cashpower.	214	1,000.00	NAWEC	Ansumana Sarr	No signature and/or stamp for the officer in

						charge of payments
27.07.18	Being repair cost of vehicle (MKAC)	N/A	1,900.00	Emma Trading Store	N/A	No payment voucher attached
03.07.18	Being payment for the cost of assistance	228	2,000.00	Alh. Sitafa Sabally	Ansumana Sarr	No signature and/or stamp for the officer in charge of payments
26.07.18	Being payment for purchase of 9 bags of cement for the office	203	2,430.00	Koringba Enterprise	Ansumana Sarr	No signature and/or stamp for the officer in charge of payments
25.07.18	Being transport refund for a trip to Banjul (NAO)	223	500.00	Baba Trawally	Ansumana Sarr	No signature and/or stamp for the officer in charge of payments
30.07.18	Being transport refund for a trip to Banjul (GPPC)	224	500.00	Baba Trawally	Ansumana Sarr	No signature and/or stamp for the officer in charge of payments
24.07.18	Being payment of photocopying cost.	226	350.00	Saidy's Enterprise	Ansumana Sarr	No signature and/or stamp for the officer in charge of payments
07.07.18	Being payment of sponsorship to a students	229	2,000.00	Ebrima Mankajang	Ansumana Sarr	No signature and/or stamp for the officer in charge of payments
02.07.18	Being payment for the purchase of cashpower	230	1,000.00	NAWEC	Ansumana Sarr	No signature and/or stamp for the officer in charge of payments
31.07.18	Being salary payment for June 2018	232	1,000.00	Baba Jobe (Employee not in the establishment register)	Ansumana Sarr	No signature and/or stamp for the officer in charge of payments, no supporting document attached
06.07.18	Being payment for purchase of	236	500.00	NAWEC	Ansumana Sarr	No signature and/or stamp for

	cashpower					the officer in charge of payments
03.07.18	Being rental payment for the kaira konko hall for one day meeting	238	1,000.00	Kaira Konko Lodge	Ansumana Sarr	No signature and/or stamp for the officer in charge of payments
02.07.18	Being payment of plumbing and labour cost	239	3,300.00	Konteh's Business Centre	Ansumana Sarr	No signature and/or stamp for the officer in charge of payments
05.07.18	Being payment of weekly supply of fuel to physical planning department (MKAC)	240	549.70	Physical planning	Ansumana Sarr	No signature and/or stamp for the officer in charge of payments
30.07.18	Being payment of one night allowance for a trip to Kombo	222	650.00	Baba Trawally	Ansumana Sarr	Two different allowances paid on the same date (PV NO. 222 & 224). Payment not acknowledged by recipient
17.07.18	Being payment for vehicle repairs.	269	550.00	Kebba Kah	Seedy Sanneh	No signature and/or stamp for the officer in charge of payments
13.07.18	Being payment for the purchase of five (5) packets of water	268	750.00	Soma Minimarket	Seedy Sanneh	No signature and/or stamp for the officer in charge of payments
16.07.18	Being payment for sponsorship to Misira Basic Cycle School's graduation ceremony	267	1,000.00	Modou Touray	Seedy Sanneh	No signature and/or stamp for the officer in charge of payments
02.07.18	Being payment for purchase of food items for farm works in Kaiaf (Kiang East)	266	1,000.00	Sulayman Sanneh	Seedy Sanneh	No signature and/or stamp for the officer in charge of payments
13.07.18	Being	265	1,000.00	GTTI	Seddy	No signature

	sponsorship payment to GGTI (Annex) Mansakonko.			(Annex)	Sanneh	and/or stamp for the officer in charge of payments
16.07.18	Being payment for loan request	264	1,500.00	Bakary Korta	Seddy Sanneh	No signature and/or stamp for the officer in charge of payments
03.07.18	Being payment for the purchase of fuel (20 litres) for BJL 1817	263	1,095.00	Atlas	Seddy Sanneh	No signature and/or stamp for the officer in charge of payments. Fuel for non-council vehicle.
14.07.18	Being maintenance cost for MKAC 2	262	2,700.00	Numuyel Spare parts	Seedy Sanneh	No signature and/or stamp for the officer in charge of payments
16.07.18	Being cost of suck-away excavation	261	2,000.00	Planning and Development	Seedy Sanneh	No signature and/or stamp for the officer in charge of payments
02.07.18	Being payment for the inner and outer tube for MKAC 6	259	1,500.00	Modou Touray	Seedy Sanneh	No signature and/or stamp for the officer in charge of payments
03.07.18	Being payment for the purchase of building materials for the office	260	4,000.00	Nyabilakarr Constructio ns	Seedy Sanneh	No signature and/or stamp for the officer in charge of payments. Unspecified expenditure
14.07.18	Being payment for the purchase of water (10 pcks) for official use	258	1,500.00	Soma Minimarket	Seedy Sanneh	No signature and/or stamp for the officer in charge of payments
04.07.18	Being payment for the purchase of heater-plugs and workmanship on MKAC 1	257	2,000.00	Numuyel Motors	Seedy Sanneh	No signature and/or stamp for the officer in charge of payments
07.07.18	Being payment for the purchase	356	3,240.00	Atlas	Seedy Sanneh	No signature and/or stamp for

	of 60 litres of Gasoil for MKAC 2					the officer in charge of payments
10.07.18	Being payment of allowance for attending workshop	255	4,800.00	Various staff attached	Seedy Sanneh	No signature and/or stamp for the officer in charge of payments
30.07.18	Being payment for the purchase of Harval Breaker (two poles)	200	500,00	SB. Electricals	Ansumana Sarr	No signature and/or stamp for the officer in charge of payments
13.07.18	Being payment for purchase of stationery (one pck A4 paper)	289	180.00	Saidy's Enterprise	N/A	No signature and/or stamp for the officer in charge of payments
26.07.18	Being payment for purchase of fuel for vehicle number BJL 1396 K	204	549.70	Soma filling station	Ansumana Sarr	No signature and/or stamp for the officer in charge of payments. Fuelling non-council vehicles
26.09.18	Being payment for the supply of weekly fuel to the regional planning officer	276	1,095.80	Atlas	N/A	No signature and/or stamp for the officer in charge of payments.
25.09.18	Being payment for assistance given to GADHOH	262	2,500.00	GADHOH	N/A	No signature and/or stamp for the officer in charge of payments
02.09.18	Being payment for the maintenance of MKAC 1	292	1,050.00	ESWOND MOTORS	Ebrima N. Janneh	No signature and/or stamp for the officer in charge of payments
07.09.18	Being payment for the purchase of fuel (30 litres)	181	1,710.00	Soma filling station	N/A	No signature and/or stamp for the officer in charge of payments.
14.09.18	Being payment for the purchase of fuel for council car (No vehicle number specified)	237	1,150.00	Ceesay Kunda Shop	N/A	No signature and/or stamp for the officer in charge of payments

07.09.18	Being payment for the purchase of fuel MKAC 1	261	2,190.00	Soma filling station	N/A	No signature and/or stamp for the officer in charge of payments
12.09.18	Being payment for the purchase of fuel MKAC 1	260	2,166.40	Soma filling station	N/A	No signature and/or stamp for the officer in charge of payments
16.09.18	Being payment for the purchase of fuel MKAC 2	259	2,190.00	Soma filling station	N/A	No signature and/or stamp for the officer in charge of payments
12.09.18	Being payment for the purchase of fuel MKAC 2	258	2,190.00	Soma filling station	N/A	No signature and/or stamp for the officer in charge of payments
01.09.18	Being payment for the purchase of fuel for the council tractor	257	2,190.00	Soma filling station	N/A	No signature and/or stamp for the officer in charge of payments
30.09.18	Being payment for the purchase of fuel for the council (Unspecified)	256	2,240.00	Soma filling station	N/A	No signature and/or stamp for the officer in charge of payments
25.09.18	Being payment for the purchase of fuel for the council tractor	254	3,360.00	Soma filling station	N/A	No signature and/or stamp for the officer in charge of payments
09.09.18	Being payment for purchase of goats (3 goats) for the meeting held in tendaba (6 th – 8 th Sept).	253	7,500.00	Lamin Jallow	N/A	No signature and/or stamp for the officer in charge of payments
27.09.18	Being payment for the photocopying of office documents	267	900.00	Saidy's Enterprise	N/A	No signature and/or stamp for the officer in charge of payments
16.09.18	Being payment for purchase of fuel for MKAC 1	266	1,095.00	Dibba oil filling	N/A	No signature and/or stamp for the officer in charge of

						payments
26.09.18	Being payment for the production of 150 official business cards	265	1,800.00	Minaris Group	N/A	No signature and/or stamp for the officer in charge of payments
26.09.18	Being payment for cash support given to the Red Cross Regional Office	264	2,500.00	Gambia Red Cross Society	N/A	No signature and/or stamp for the officer in charge of payments
14.09.18	Being payment for the purchase of fuel for council tractor (40 Litres)	263	1,642.50	Soma filling station	N/A	No signature and/or stamp for the officer in charge of payments
04.09.18	Being payment for the purchase of fuel for MKAC 1	275	1,083.20	Soma filling station	N/A	No signature and/or stamp for the officer in charge of payments
06.09.18	Being payment for the purchase of fuel for MKAC 1	274	1,368.75	Soma filling station	N/A	No signature and/or stamp for the officer in charge of payments
17.09.18	Being payment for the purchase of fuel for council tractor	271	1,095.00	Dibba oil filling	N/A	No signature and/or stamp for the officer in charge of payments
02.09.18	Being payment for the purchase of fuel for MKAC 1	270	1,095.00	Soma filling station	N/A	No signature and/or stamp for the officer in charge of payments
04.02.18	Being payment for the purchase of fuel for MKAC 2	269	1,095.00	Soma filling station	N/A	No signature and/or stamp for the officer in charge of payments
27.09.18	Being payment for the purchase of fuel for MKAC (Unspecified vehicle number)	268	2,240.00	Soma filling station	N/A	No signature and/or stamp for the officer in charge of payments
22.09.18	Being payment for purchase of cashpower	285	400.00	NAWEC	N/A	No signature and/or stamp for the officer in

						charge of payments
17.09.18	Being payment for purchase of cashpower	284	500.00	NAWEC	N/A	No signature and/or stamp for the officer in charge of payments
18.09.18	Being payment for purchase of cashpower	283	1,000.00	NAWEC	N/A	No signature and/or stamp for the officer in charge of payments
25.09.18	Being payment for purchase of cashpower	282	1,000.00	NAWEC	N/A	No signature and/or stamp for the officer in charge of payments
28.09.18	Being payment for the purchase of fuel for MKAC 2	281	1,120.00	Soma filling station	N/A	No signature and/or stamp for the officer in charge of payments
22.09.18	Being payment for the purchase of fuel for council tractor	280	1,083.20	Soma filling station	N/A	No signature and/or stamp for the officer in charge of payments
18.09.18	Being payment for purchase of lunch for the councillors during council sitting	278	950.00	Ramdaan Restaurant	N/A	No signature and/or stamp for the officer in charge of payments
18.09.18	Being payment for the purchase of fuel for MKAC 1	277	1,095.00	Dibba oil filling station	N/A	No signature and/or stamp for the officer in charge of payments
25.09.18	Being payment for the purchase of Pad-Locks for the office	288	250.00	Modou Lamin Bah	N/A	No signature and/or stamp for the officer in charge of payments
10.09.18	Being repair cost for canteen No. 108 & 109.	287	450.00	Sandeng Darboe	N/A	No signature and/or stamp for the officer in charge of payments
11.09.18	Being payment for the purchase of fuel for council	291	2,280.00	Dibba oil filling	N/A	No signature and/or stamp for the officer in

	tractor					charge of payments
12.09.18	Being payment for the purchase of 30 Litres of fuel to Fire and Rescue Services	302	1,710.00	Dibba oil filling	N/A	No signature and/or stamp for the officer in charge of payments
25.09.18	Being payment for the purchase of fuel for council tractor	304	2,280.00	Dibba filling station	N/A	No signature and/or stamp for the officer in charge of payments
06.09.18	Being payment for the purchase of fuel for MKAC 1	299	2,565.00	Dibba filling station	N/A	No signature and/or stamp for the officer in charge of payments
09.09.18	Being payment for the purchase of fuel for MKAC 1	297	2,850.00	Dibba filling station	N/A	No signature and/or stamp for the officer in charge of payments
06.09.18	Being payment for the purchase of fuel for council tractor	296	3,155.00	Dibba filling station	N/A	No signature and/or stamp for the officer in charge of payments
14.08.18	Being payment of night allowance for the chairman	N/A	1,000.00	Kuta's Lodge	N/A	Inappropriate payment (Not authorised, unapproved, not receipted and without a PV No.)
30.07.18	Being payment for purchase of lunch for sundry collectors at Bureng Lumo	N/A	400.00	Lamin Baldeh	Lamin Baldeh	No signature and/or stamp for the officer in charge of payments
16.07.18	Being payment for labour cost for clearing the sub-treasury office at Bureng lumo.	N/A	500.00	Lamin Baldeh	Lamin Baldeh	No signature and/or stamp for the officer in charge of payments
20.06.18	Being payment for purchase of lunch for sundry collectors at Bureng Lumo	N/A	400.00	Lamin Baldeh	Lamin Baldeh	No signature and/or stamp for the officer in charge of payments
30.07.18	Being payment	N/A	500.00	Lamin	Lamin	No signature

	for labour cost for clearing the dump-site near the guest-house.			Baldeh	Baldeh	and/or stamp for the officer in charge of payments (Who is the office responsible for waste collection at the Bureng Lumo).
30.06.18	Being payment for purchase of lunch for sundry collectors at Bureng Lumo	N/A	400.00	Lamin Baldeh	Lamin Baldeh	No signature and/or stamp for the officer in charge of payments
18.07.18	Being payment for purchase of lunch for sundry collectors at Bureng Lumo	N/A	400.00	Lamin Baldeh	Lamin Baldeh	No signature and/or stamp for the officer in charge of payments
30.08.18	Being rental payment for the sub-treasury office at Bureng	N/A	900.00	Lamin Baldeh	Lamin Baldeh	No signature and/or stamp for the officer in charge of payments (Is there any sub-treasury office at the Bureng Lumo)
31.07.18	Being payment for the purchase of 2 local brooms and a rake for cleaning the Bureng market	N/A	750.00	Lamin Baldeh	Lamin Baldeh	No signature and/or stamp for the officer in charge of payments
31.07.18	Being payment for purchase of lunch for sundry collectors at Bureng Lumo	N/A	800.00	Lamin Baldeh	Lamin Baldeh	No signature and/or stamp for the officer in charge of payments
30.06.18	Being payment for purchase of lunch for sundry collectors at Bureng Lumo	N/A	800.00	Lamin Baldeh	Lamin Baldeh	No signature and/or stamp for the officer in charge of payments
N/A	Being payment of labour cost for cleaning the dump-site near the guest house	N/A	1,000.00	Samba Sabally	Lamin Baldeh	No signature and/or stamp for the officer in charge of payments and not approved by

16.08.18	Being commission paid to sundry alkalos	N/A	184.00	Various Alkalos	Lamin Baldeh	the CEO. No signature and/or stamp for the officer in charge of payments
16.08.18	Being commission paid to sundry alkalos	N/A	464.50	Various Alkalos	Lamin Baldeh	No signature and/or stamp for the officer in charge of payments
22.06.18	Being payment for purchase of fuel for MKAC 1	78	100.00	GNPC	Sarjo Touray	No signature and/or stamp for the officer in charge of payments
TOTAL			178,725.15			

Annex II Missing Payment vouchers

Year ended December 2018	Voucher Number	May:		October:	
January:		Missing vouchers	22	Missing voucher	33
Missing voucher	17		31		55
	79		41		64
	43		62		65
	81		67		79
	87		70		82
	101		92		87
	121	June:			102
	134	Missing vouchers	23		187
	130		39		235
	147		48		241
	170		49		248
	181		58		249
	185		62		262
	195		77		276
	196	July:			151
	200	Missing voucher	27		197
	219		34		207
	220		74	November:	
	230		93	Missing vouchers	36
	232		94		42
	236		109		45
	253		111		47
	254		121		53
	259		129		54

	278		130		60
	292		136		67
	296		145		71
	329		176		74
February:		August:			85
Missing vouchers		Missing vouchers	80		88
	29		95		105
	38		97	December:	
	46		113	Missing vouchers	5
	58		122		16
	74		126		18
March:			127		28
Missing vouchers	64		136		43
	74		141		46
	85		143		51
	87		167		55
	186		170		60
	194		195		65
	201		211		66
	203		219		67
	213		232		72
	237		237		81
April:			238		82
Missing vouchers	38		258		112
	55		264		113
	87		268		
	100	September:			
	101	Missing vouchers	1		
	114		30		
	128		55		
	131		57		
	133		58		
	157		61		
			69		
			70		
			92		
			93		
			94		
			98		
			117		

Annex III Un-Acknowledged payments

Date	Description	PV No.	Payee	GMD	Remark
25.12.17	Being payment for purchase of fuel for assessment of rates and taxes for 2018	94	Samba Kamara	1,500.00	Unauthorised payment and non-acknowledgement of receipt by the payee.
17.01.18	Being payment for purchase of fuel for MKAC 2	13	Alhagi Babucarr Jallow and Sons	1,250.00	Unauthorised payment and non-acknowledgement of receipt by the payee.
02.01.18	Being payment for purchase of 2.5 gallons of engine oil	7	N/A	1,500.00	Unauthorised payment and non-acknowledgement of receipt by the payee.
16.12.18	Being payment for purchase of cement for Madina Madarasa School	91	Momodou Kamara	2,500.00	Unauthorised payment and non-acknowledgement of receipt by the payee. No receipt attached.
11.01.18	Being payment for cost of labour in labelling the bins for the council	64	Alh. Momodou Jallow	1,000.00	Unauthorised payment
12.02.18	Being payment for purchase of fuel for vehicle No. BJL 3462 M	131	Soma filling station	2,301.75	Unauthorised payment and non-acknowledgement of receipt by the payee.
11.02.18	Being payment for purchase of fuel for MKAC tractor 2 for refuse collection	132	Soma filling station	3,069.00	Unauthorised payment and non-acknowledgement of receipt by the payee.
10.02.18	Being payment for repairs of MKAC 2	129	Lamin Bojang	3,000.00	Unauthorised payment and non-acknowledgement of receipt by the payee.
31.01.18	Being payment for staff breakfast	130	Nyako Gassama	3,100.00	Unauthorised payment
02.18	Being payment for purchase of 10 bags of cement	124	Koringba Enterprise	2,750.00	Unauthorised payment and non-acknowledgement of receipt by the payee.
20.02.18	Being payment for purchase of 10 bags of cement	123	Koringba Enterprise	2,750.00	Unauthorised payment and non-acknowledgement of receipt by the payee.
23.02.18	Being payment for maintenance of vehicle No. 7180 H	121	Ebou Leigh	250.00	Unauthorised payment and non-acknowledgement of receipt by the payee.
02.02.18	Being payment for purchase of fuel for MKAC 1	88	Soma filling station	2,608.65	Unauthorised payment
11.02.18	Being payment for purchase of fuel for the	89	Soma filling station	2,557.50	Unauthorised payment and non-

	Fire and Rescue services				acknowledgement of receipt by the payee.
10.02.18	Being payment for purchase of fuel	14	Soma station filling	3,060.00	Unauthorised payment and non-acknowledgement of receipt by the payee. Without sufficient documentation.
10-02-18	Being payment for purchase of fuel	15	Soma station filling	3,060.00	Unauthorised payment and non-acknowledgement of receipt by the payee. Without sufficient documentation.
10.02.18	Being payment for maintenance on MKAC 2	13	Malang Mballow	1,000.00	Unauthorised payment and non-acknowledgement of receipt by the payee.
10.03.18	Being payment for purchase of fuel for MKAC tractor 2	325	Sambujang SaidyLeigh	2,000.00	Unauthorised payment and non-acknowledgement of receipt by the payee.
14.03.18	Being payment for purchase of Air fresheners for the office (10 Bottles)	224	Soma Minimarket	1,500.00	Unauthorised payment and non-acknowledgement of receipt by the payee. No proper documentation in place.
26.03.18	Being payment for cash donation to Kaiaf upper & senior secondary school	54	Mr. Sheriff Baldeh	2,000.00	Unauthorised payment
10.03.18	Being payment for purchase of brake fluid and oil filter (Vehicle maintenance)	48	Amadou Touray	1,000.00	Unauthorised payment and non-acknowledgement of receipt by the payee.
30.03.18	Being rental payment for the sub-treasury office in Bureng	100	Yusupha Darboe	900.00	Unauthorised payment and non-acknowledgement of receipt by the payee.
30.03.18	Being payment of Labour for the clearing of council reserve land in Bureng	117	Sulay Sabally	2,500.00	Unauthorised payment and non-acknowledgement of receipt by the payee.
30.03.18	Being payment of 5 night allowance while on trek in kiang East and west.	118	Lamin Baldeh	1,250.00	Unauthorised payment and non-acknowledgement of receipt by the payee.
22.03.18	Being payment for purchase of fuel for MKAC 2	114	Jah Oil	1,485	Unauthorised payment and non-acknowledgement of receipt by the payee.
17.03.18	Being payment for purchase of fuel for MKAC 1	287	Soma station filling	1,010.00	Unauthorised payment and non-acknowledgement of receipt by the payee.

14.03.18	Being payment of night allowance for attending tender awarding at GamWorks	289	Momodou Saidyba	650.00	Unauthorised payment and non-acknowledgement of receipt by the payee.
05.03.18	Being payment for purchase of fuel for MKAC tractor	304	Soma filling station	1,003.00	Unauthorised payment and non-acknowledgement of receipt by the payee.
12.03.18	Being payment for purchase of fuel for MKAC tractor	316	Dibba Oil	1,400.00	Unauthorised payment.
18.03.18	Being payment for computer parts and maintenance of the PC	331	PC Haven	2,000.00	Unauthorised payment.
30.04.18	Being payment for purchase of fuel for MKAC tractor	223	Atlas	996.40	Unauthorised payment.
09.04.18	Being payment for purchase of fuel for MKAC 2	212	Sambujang SaidyLeigh	3,000.00	Unauthorised payment.
02.04.18	Being payment for purchase of fuel for MKAC (No vehicle specified)	202	Atlas	2,093.00	Unauthorised payment
19.04.18	Being payment for purchase of fuel for MKAC 2	171	Soma filling station	1,000.00	Unauthorised payment
23.04.18	Being payment for purchase of fuel for MKAC 1	147	Soma filling station	2,000.00	Unauthorised payment
02.04.18	Being salary payment for April 2018	80	Bintou Drammeh	1,700.00	Unauthorised payment
29.04.18	Being payment for purchase of tiles	72	Smateq	3,250.00	Unauthorised payment
17.04.18	Being payment for supply of monthly fuel support to RDI	57	Ousman Sonko	1,000.00	Unauthorised payment
11.04.18	Being rental payment for March 2018	26	Momodou-Lamin Bah	1,000.00	Unauthorised payment
04.18	Being payment for purchase of fuel to vehicle No. 1718 P	231	Sambujang SaidyLeigh	1,800.00	Unauthorised payment
16.04.18	Being payment for the maintenance on MKAC 5	237	Baboucarr Touray	6,975.00	Unauthorised payment and non-acknowledgement of receipt by the payee.
17.04.18	Being payment for purchase of Can-drinks	77	Yerro Jallow	2,500.00	Unauthorised payment and non-acknowledgement of receipt by the payee. (Insufficient documentation)
21.04.18	Being payment for purchase of wheelbarrow	84	Modou-Salieu Jallow Shop	2,500.00	Unauthorised payment and non-acknowledgement of receipt by the payee.

					(Insufficient documentation)
02.05.18	Being payment for purchase of fuel (60 litres). No vehicle specified.	86	Dibba oil filling station	3,120.00	Unauthorised payment
30.04.18	Being payment for purchase of fuel (40 Litres). No vehicle specified	103	N/A	2,100.00	Unauthorised payment and non-acknowledgement of receipt by the payee.
03.05.18	Being Loan paid to a staff	114	Fatou Manka	2,000.00	Unauthorised payment
14.05.18	Being payment for purchase of fuel for vehicle No. BJL 7180 L.	115	GNPC	1,050.00	Unauthorised payment and non-acknowledgement of receipt by the payee.
30.03.18	Being payment for cost of Lunch for sundry lumo collectors	122	Lamin Baldeh	1,200.00	Unauthorised payment and non-acknowledgement of receipt by the payee.
21.05.18	Being payment for purchase of fuel for MKAC 1	128	Soma filling station	2,080.00	Unauthorised payment and non-acknowledgement of receipt by the payee.
23.05.18	Being payment for purchase of fuel for MKAC 1	131	Atlas	1,046.00	Unauthorised payment and non-acknowledgement of receipt by the payee.
29.05.18	Being payment for purchase of detergents for the office	144	S.B Enterprise	885.00	No segregation of duties, authorising officer cannot approve what he/she authorizes.
23.05.18	Being payment for purchase of fuel (60 Litres). No vehicle specified	166	Soma filling station	3,120.00	No segregation of duties, authorising officer cannot approve what he/she authorizes.
05.05.18	Being payment for purchase of fuel (70 Litres). No vehicle specified	175	Soma filling station	3,640.00	No segregation of duties, authorising officer cannot approve what he/she authorizes.
05.18	Being payment for purchase of fuel (60 Litres). No vehicle specified	177	Soma filling station	3,120.00	No segregation of duties, authorising officer cannot approve what he/she authorizes.
28.05.18	Being payment for purchase of fuel for MKAC 2	179	Soma filling station	523.30	No segregation of duties, authorising officer cannot approve what he/she authorizes.
10.05.18	Being payment for purchase of fuel for MKAC 2	189	Soma filling station	2,000.00	No segregation of duties, authorising officer cannot approve what he/she authorizes.
23.05.18	Being payment for purchase of Locks for the office door	4	Momodou Salieu Bah	485.00	No segregation of duties, authorising officer cannot approve what he/she authorizes.
07.05.18	Being payment for	73	Atlas	3,640.00	No segregation of duties,

	purchase of fuel for council tractor				authorising officer cannot approve what he/she authorizes.
17.05.18	Being payment for purchase of cement (11 bags)	76	Koringba Enterprise	2,970.00	No segregation of duties, authorising officer cannot approve what he/she authorizes.
07.06.18	Being payment for purchase of a gallon of engine oil	88	Malang Mballow	550.00	No segregation of duties, authorising officer cannot approve what he/she authorizes.
15.06.18	Being payment for purchase of fuel for council tractor	93	Soma filling station	1,000.00	No segregation of duties, authorising officer cannot approve what he/she authorizes.
15.07.18	Being payment for the purchase of an outer cover for MK AC 1	193	Malang Mballow	2,000	No segregation of duties, authorising officer cannot approve what he/she authorizes. Different payees in the cash book and on the voucher, and different codes (PV: 10-03-03, Cash book: 21-03-04
10.07.18	Being payment for purchase of can-drinks for council meeting	162	Jangundo Bah	1,500.00	No segregation of duties, authorising officer cannot approve what he/she authorizes.
16.08.18	Being payment for purchase of Cashpower	99	NAWEC	1,100.00	Unauthorised payment.
17.08.18	Being payment for purchase of fuel for MKAC tractor	45	Dibba's filling station	1,093.20	Unauthorised payment.
14.08.18	Being payment for purchase of fuel for MKAC 1	58	Soma filling station	1,000.00	Unauthorised payment
01.09.18	Being payment for purchase of food for council meeting	50	Nemasu Enterprise	5,765.00	Unauthorised payment
05.09.18	Being payment for purchase of fuel for MKAC 1		Soma filling station	2,190.00	Unauthorised payment
07.10.18	Being payment for purchase of fuel (20 litres). No vehicle No. specified	192	Dibba's filling station	1,140.00	No segregation of duties, authorising officer cannot approve what he/she authorizes.
10.10.18	Being payment for purchase of fue for MKAC 1	167	Soma filling station	2,280.00	No segregation of duties, authorising officer cannot approve what he/she authorizes.
05.10.18	Being payment for purchase of fuel (20 litres). No vehicle No. specified	158	Soma filling station	2,200.00	No segregation of duties, authorising officer cannot approve what he/she authorizes.
13.10.18	Being payment for	147	Soma filling	2,200.00	No segregation of duties,

	purchase of fuel (20 litres). No vehicle No. specified		station		authorising officer cannot approve what he/she authorizes.
10.09.18	Being payment for purchase of fuel (40 Litres) for LRR 2	143	Soma filling station	2,280.00	No segregation of duties, authorising officer cannot approve what he/she authorizes. The payment is also not acknowledged by the recipient.
20.09.18	Being payment for purchase of fuel (60 Litres) for MKAC 2	138	Soma filling station	3,420.00	No segregation of duties, authorising officer cannot approve what he/she authorizes. The payment is also not acknowledged by the recipient.
31.10.18	Being payment for salary arrears for period May to October 2018	130	Bala Camara	6,000.00	No segregation of duties, authorising officer cannot approve what he/she authorizes
01.10.18	Being payment for transport refund to the various women for attending the councillor's 100 days in office celebration	44	Various recipients	1,500.00	No segregation of duties, authorising officer cannot approve what he/she authorizes.
16.10.18	Being payment for transport refund	45	Baba Trawally	500.00	Unauthorised payment. The payment is also not acknowledged by the recipient.
16.10.18	Being payment for transport refund to ward councillor's while on a council meeting	46	Various recipients	1,080.00	No segregation of duties, authorising officer cannot approve what he/she authorizes
04.10.18	Being payment for facilitating the CEO's travel to Malaysia	14	CEO	118,200.00	No segregation of duties, authorising officer cannot approve what he/she authorizes
30.09.18	Being payment for purchase of fuel for MKAC 1	295	Dibba's filling station	3,420.00	Unauthorised payment. The payment is also not acknowledged by the recipient
17.09.18	Being payment for purchase of fuel for MKAC 2	290	Dibba's filling station	3,135.00	Unauthorised payment. The payment is also not acknowledged by the recipient
24.09.18	Being payment for purchase of fuel for MKAC 2	294	Dibba's filling station	3,420.00	Unauthorised payment. The payment is also not acknowledged by the recipient
12.07.18	Being payment for donations made to Soma upper and senior secondary schools for the graduation ceremony of the said schools	286	Soma Upper & Senior secondary schools	500.00	Unauthorised payment.

22.10.18	Being payment of night allowance for accompanying the chairman to Banjul while travelling to the UK.	246	Baba Trawally	650.00	Unauthorised payment.
	Being payment for purchase of fuel for MKAC tractor	229	Soma filling station	2,240.00	Unauthorised payment. The payment is also not acknowledged by the recipient
04.10.18	Being payment to receive state photos	31	Momodou Lamin Keita	2,000.00	Unauthorised payment. The payment is also not acknowledged by the recipient
05.10.18	Being payment of 4 night allowance	28	Pa Sait Ceesay	2,600.00	Unauthorised payment. Insufficient documentation.
05.10.18	Being payment for fuel supplied to non-council vehicle No. 4179 M	211	Soma filling station	2,200.00	Unauthorised payment. The payment is also not acknowledged by the recipient
02.10.18	Being payment for transport hire to facilitate collections in Kiang East	217	Nfamara Jammeh	2,000.00	Unauthorised payment.
05.10.18	Being payment for fuel supplied to non-specified vehicle	218	Soma filling station	1,710.00	Unauthorised payment
13.11.18	Being payment for purchase of football jerseys for the council football team	3	Akram B. Shour	14,000.00	No segregation of duties, authorising officer cannot approve what he/she authorizes, also there is no sufficient documentation to support the voucher
10.11.18	Being payment for purchase of (2) sets of jerseys for council team	6	N/A	1,000.00	No segregation of duties, authorising officer cannot approve what he/she authorizes, also there is no sufficient documentation to support the voucher
08.11.18	Being payment for donation given to the regional team	7	Ansumana Sanneh	8,000.00	Unauthorised payment.
26.11.18	Being payment for 2 rooms (lodge)	33	Effective intervention	1,000.00	Insufficient documentation.
	Being payment for transport refund for taking the chairman's stamp to him in Banjul	40	Modika Bah	500.00	Unauthorised payment
	Being payment for purchase of cash power.	41	NAWEC	500.00	Unauthorised payment.
	TOTAL			324,621.80	