



NATIONAL AUDIT OFFICE

Ref: HC 93/474/01 Part IV (6)

Audit of Banjul City Council performed by the Auditor General

Addressee: Chief Executive Officer,
Banjul City Council
Banjul

Date: 30/04/2020

Dear Sir

The financial statements of Banjul City Council are subject to audit by the Auditor-General in terms of section 75:01 part 111 of the Laws of the Gambia, 1990 Edition and Section 13 (1) of the Local Government Finance and Audit Act, 2004.

FINAL MANAGEMENT LETTER: AUDIT PERFORMED FOR THE PERIOD 1 OCTOBER 2017 – 31 DECEMBER 2018

INTRODUCTION

The audit of Banjul City Council for the period 1 October 2017 – 31 December 2018 was 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

A draft management letter was issued on 3 March 2020 which was responded to by the management. In this letter we have collated all matters raised along with the associated responses from the management.

APPRECIATION

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

Yours Faithfully



Bakary Trawally

For: Auditor General

Cc: Permanent Secretary, Ministry of Finance and Economic Affairs
Permanent Secretary, Ministry of Lands and Regional Administration
Mayor, Banjul City Council

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NATIONAL AUDIT OFFICE OF THE GAMBIA

**FINAL MANAGEMENT LETTER
(WITH MANAGEMENT RESPONSE)**

AUDIT OF BANJUL CITY COUNCIL

FOR THE PERIOD 1 OCTOBER 2017 TO 31 DECEMBER 2018

APRIL 2020

National Audit Office Bertil Harding High Way

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1.0 Introduction

The Constitution requires the Auditor General to audit and report at least once annually on all government institutions. In pursuance of this mandate, we have undertaken the audit of Banjul City Council and presented the result of the audit in the Management Letter.

The Management Letter details the findings which have arisen from the audit of the Banjul City Council for period 01 October 2017 to 31 December 2018. It encompasses the deficiencies in the revenues generated, expenditures on development and other charges, payroll and cash and bank.

Each finding in the management letter is given implications, risk ranking, and recommendations.

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:

- All expenditures incurred were authorized, approved and certified for payment, supported with adequate documentation and correctly classified;
- Processes and procedures for the procurement of goods and services were in accordance with Constitutions of the Gambia, Gambia Public Procurement Act, Financial Memorandum and Local Government Act;
- Revenue collections are accounted for and promptly banked;
- Bank reconciliation are performed and reviewed regularly;
- An inventory and fixed assets register was maintained to record fix assets of the Council; and
- A sound system of internal control was in place and operating effectively.

1.4 Methodology

We conducted the audit in accordance with international Standards of Supreme Audit Institutions (ISSAIs) issued by the International Organization 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.

These standards require us to plan and perform the audit so as to obtain all the information and explanations which we consider necessary in order to obtain assurance that the financial transactions are free from material misstatement, whether cause by fraud, error or other irregularity and whether in all material respect, the expenditures and revenues have been applied in accordance with applicable laws and regulations

Our audit involved performing procedures to obtain audit evidence about the information presented in the financial records and performance information and compliance with any applicable laws and regulations related to financial records and other related transactions.

1.5 Audit Scope

The audit focuses on activities of Banjul City Council for the period 01 October 2017 to 31 December 2018.

1.6 Priority Ranking

Detail findings have been given a priority ranking of High, Medium or Low. This grading represents the estimated level of risk resulting from the issues identified. A summary of the ranking of these findings is provided in the table below.

Priority	Number of findings
High	26
Medium	2
Low	1

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

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

1.7 Management Response

We have also included a section for management comments under each finding. This section is for you to give feedback on the above finding. We propose that you provide your response in the following format:

Management Response	
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

1.8 Appreciation

We would like to take this opportunity to express our gratitude to all staff of the Banjul City Council for their cooperation and assistance during the audit exercise.

2.0 DETAILED FINDINGS

2.1 Governance

Finding

General Council Function

*"A meeting of a Council shall be convened **at least once in every month** by the Chairperson and at such other times as the Council may prescribe."*

Review of the general council minutes files revealed that meetings were not held as regular as required by the *Local Government Act 2002*. [Section 28 (1)]

We have been submitted with only five minutes all unsigned.

The minutes submitted did not also give detail/report of the activities of the general council or the various subcommittees. For example there was no documentation available for evidence of its programs and/or accomplishments.

Internal Audit

The internal audit department is not well staffed in terms of numbers; there is currently an acting director supported by three other staff. None including the acting director has evidence on file of possessing relevant qualification. The highest qualification on file for any of them was grade 12 certificate.

There is also no evidence that there is any audit planning including risk assessment for its activities. There is generally poor documentation in terms of both planning and reporting.

We have a general concern with the effectiveness of the monitoring role of the function (internal audit) due to the fact that series of basic misstatements especially with revenue and expenditure administration (as is reported in our queries) have not been detected (and corrected) by them.

Implication

- Weak general council may provide opportunity for a weak management due to a lack of effective monitoring. It may also give opportunity for management to assume oversight responsibilities which effectively concentrates so much power within their scope.
- A weak internal audit function means that the internal checks and balances will largely be in the hands of accounting officers. This will not be seen as good corporate governance practice. Where there is no evidence that audit approach follow recognized and acceptable standards and practices, results from such audit work may not be relied upon for decisions.

Priority Ranking of Finding

High

Recommendation

We recommend that the council improve on documentation of the activities of the general council and sub-committees. This includes ensuring that all minutes are duly signed by the appropriate officers before being filed.

The management through the general council should ensure that steps are taken to strengthen the internal audit unit to enable them performs effectively and efficiently.

The unit should ensure that plans and strategies are in place to guide their operations. This should ensure adequate coverage of all relevant areas such as review of internal control, and risk assessment. This will also help to achieve timely report of findings in accordance with the requirement of the applicable regulations.

Management Response	It has been noted that Council meetings were not regular in the latter part of 2017. This was due to the avoidance of convening a meeting by the Lord Mayor for fear of confrontation as the political tension and division was at its optimal level. Therefore when Council was dissolved on 11 th January 2018, the Interim Management took over. As such, there has been an Interim Management meetings until 22 nd May 2018 when the new Council was sworn in. Settlement in to office by the newly sworn in Mayoress could not be achieved until the later part of June as the Office was undergoing refurbishment. The Internal Audit is not adequately manned coupled with the payment of no due regards by Council for the proper carrying out of its functions
Action to be taken	The issue of Council not convening meetings at least once every month has been resolved in 2019 when meetings have been held regularly. The Internal Audit Department is currently being considered for strengthening and capacization to take up its functions effectively
Council's officer responsible for remedial action	Chief Executive Officer
Date when situation will be regularized	In progress

2.2 Financial Statements

Finding

The council did not indicate (explicit or otherwise) the accounting framework it has adopted for the year under review. The accounting manual in use did not adequately indicate the framework to be followed for the transactions.

The financial statements presented for 2017 & 2018 did not include a statement indicating the accounting policies adopted as well as the explanatory notes to the account.

Implication

Issues will arise with regards to which criteria to evaluate the transaction on where the entity did not state which framework it chooses/ adopted.

There is also a high risk of not properly accounting for the transactions where an appropriate framework is not adopted.

Without explanatory notes to the accounts, it may be difficult to fully understand the details of the statements.

There is also a risk of not complying with minimum requirements with regard to preparation and presentation of financial statements.

Priority Ranking of Finding

High

Recommendation

We recommend that management adopt an appropriate framework for its accounting transactions. The selected framework should be explicitly stated as part of the documentation of the financial statement.

Management is urged to review the financial reports with a view to establishing the notes as appropriate.

Management Response	The Financial Statements so presented were prepared in accordance to the format prescribed in the Manual but because of the inadequate indication of the framework to be followed, it was difficult to adopt any such accounting policies. The explanatory notes could not be well established given the fact that the transactions were numerous and could not be compiled on time for the purposes of this Audit
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Action to be taken	A compilation of all the explanatory notes to the accounts will be sought and ensure its submission in order to fully explain the details of the statements. A thorough run down of the Manual will be effected to align the accounting transactions with an appropriate framework and well defined accounting policies
Council's officer responsible for remedial action	Director of Finance
Date when situation will be regularized	Before end 2020

Auditor's Further Comment

Management has a responsibility to determine an appropriate framework to be followed for accounting for its transactions. Where this is not clearly specified as claimed in the response, an appropriate framework should still be selected from the available frameworks.

Without an explicit indication of which framework is adopted and followed would imply that the financial statements are not reliable. This also means that the auditors will not be able to make reference and thus conclude on the correctness or otherwise of the statements in the absence of an indication of a framework by management.

2.3 Operational plan

Finding

Enquiry of management revealed that the council have a strategic plan in place. However, they do not have an operational plan for implementation of the strategic plan.

Implication

In the absence of the operational plans, the strategic plan may not be implemented to good effect. This is because there may not be specific day to day activities to perform in pursuit of the strategic plan.

Priority Ranking of Finding

High

Recommendation

Management is urged to develop annual operational plans using the overall strategic plan as a basis. The two documents should always be used in conjunction in order to realize the full effect.

Management Response	During the period under review, a strategic plan was not finalized as the Council was in the process of validating a strategic development plan and the putting in place of an operational plan for implementation
Action to be taken	The Council has now developed its strategic development plan and is now in the process of putting in place an operational plan
Council's officer responsible for remedial action	Chief Executive Officer
Date when situation will be regularized	By 2020

2.4 Non-receipt of Government Grants

Finding

According to section 6 (1) Of the Local Government Finance and Audit act 2004, the President shall, for each Financial Year, cause to be presented to the National Assembly proposals of moneys to be paid out of the Consolidated Revenue Fund as: a general grant in accordance with subsection (2)

(2) A general grant shall be the minimum grant that shall be paid to a Council to operate decentralised services and shall be calculated in accordance with the First Schedule to this Act.

Our review has revealed that the council does not receive grants/subventions from the Government.

Implication

There is a risk of non-implementation of some government decentralised projects. This may affect the sustainability of services of the council.

Priority Ranking of Finding

Medium

Recommendation

Management is urged to engage the government through the appropriate channels with a view to accessing/receiving such funds.

Management Response	It has been noted that Government Grants are not forthcoming and the last Grant received was in 1996. It has been a great concern by the Council but not heeded to by the Government
Action to be taken	This issue has always been featured in all the relevant forums as an advocate for the allocation of grants to the Council to meet up with its development implementation of decentralized projects. However, the Council is relentlessly putting up efforts for the realization of its goal
Council's officer responsible for remedial action	Chief Executive Officer
Date when situation will be regularized	In progress

2.5 Withdrawal of Revenue Components

Finding

We noted that the revenue inflows for the periods under review were affected adversely by the withdrawal of several revenue streams. The following were withdrawn:

- i. Billboards fees to National Road Authority
- ii. Carpark fees to Gambia Revenue Authority
- iii. Hotel licenses to Gambia Tourism Board

Implication

Without adequate revenue inflow, there is a risk that critical services of the council may not be carried out.

Priority Ranking of Finding

High

Recommendation

Management is urged to engage/continue engaging the government through the relevant authorities with a view to ensuring that the withdrawn revenue heads are returned to the council.

Management Response	On gradual basis, a number of revenue lines were withdrawn under the purview of the Council which adversely impacted in the failure to carry out critical services by the Council
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Action to be taken	The Council is continuously engaging the Government to consider the returning of the withdrawn Revenue Basis
Council's officer responsible for remedial action	Chief Executive Officer
Date when situation will be regularized	In progress

2.6 Printing GTR from Unauthorized Printers

Finding

Section 405, paragraph 1 of the Financial and Accounting Manual for Local Government Authorities designate

"all receipt, licence books and forms use in collection of revenue are security documents. The chief executive shall arrange for these documents to be printed by the approved printer under strict security conditions and ensure that they are fully accounted for. No other books or forms may be locally produced, used or improvised by the employees of the council."

We requested from Gambia Printing and Publishing Corporation (GPPC) for the GTR books supplied to BCC during the scope under review but informed that no supplies were made during that time. They informed us that the last supplies made to the council before our scope were in 2011 and 2014 respectively. See **Annex 4** for details.

We extracted from the Counterfoil Receipt Book Register of the council the receipt books used during the period under review as detailed in **Annex 4**.

We made a comparison of the two and could not trace of the books used to the supplies from GPPC. We have also not been able to establish the source of the GTR books used by BCC as the only other supplier Spectrum deny supplying GTRs to the council.

Banjul City Council contracted the printing of its trade licences invoicing and partially recovery books to a private printing firm called Spectrum press. It however continued to print market tickets with the Gambia National Printing Cooperation (GPPC). The reason for contracting from Spectrum press is not explained to us but was in place for the entire period of the current audit scope.

The GPPC is the only approved printer we have established and there was no evidence that Spectrum was granted authority to serve as an approved printer.

Date	PV #	Cheque #	Details	Payee	Amount
21-09-17	Not stated	Cash	Being payment for printing of trade license invoice books	Spectrum press	1,000.00
29-09-17	Not stated	Not stated	Being payment for printing of trade license invoice books	Spectrum press	3,000.00
22-01-18	028	203119810/ TBL 1	Cost of 50 partial cost recovery invoice books for business refuse collection	Spectrum press c/o Momodou Colley	17,500.00
TOTAL					21,500.00

Implication

- The book could not be appropriately accounted for without information from source of the supplies.
- There could be serious misstatements with revenue collections through concealment if the data on supplies could not be independently verified. This is because we have no information about the number of GTR books in circulation
- There is a risk of breach of protocol and regulations which may attract penalties;
- There is a risk of poor accountability and control over the procurement and use of the Revenue Earning Books where it is contracted to unauthorised vendor which are largely unregulated;
- Completeness of the transactions may not be determined where data (from vendor) is not reliably/readily available to auditors.

Priority Ranking of Finding

High

Recommendation

We urge management to provide information and access to the supplier of the GTR books to enable us to perform sufficient and appropriate test. We further recommend that management ensure that all procurements of revenue earning books are made from authorised suppliers at all times. The information and records on such activities should also be available at all times for review

We recommend that management provide us with evidence that the vendor (Spectrum) is authorised to supply security documents to the council.

Where authority is not available we recommend that this practice is ceased immediately and reverted to the authorised national printer (GPPC).

Management Response	It has always been ensured that all Revenue Earning Books are printed and supplied by GPPC as the only authorized Printers. It has been clearly shown out that other related forms like Trade Licence Invoices, Rates Demand Notes, Partial Cost Recovery Books and File Covers were contracted to mostly Spectrum Press and other private printers. Notwithstanding, it is only GPPC that has been supplying REBs of GTR and Market Tickets. It is pertinent to note that Council was keeping a very large stock of GTRs that was ordered in 2008 and was in use up to the subsequent order in 2018. Details of all the orders from GPPC is provided with the relevant Gate Pass
Action to be taken	Henceforth, the Council has heeded to the recommendation for the procurement of all books and forms from GPPC as the only authorized supplier
Council's officer responsible for remedial action	Chief Executive Officer
Date when situation will be regularized	By 2020

Auditor's Further Comment

The evidence gathered including collaboration with Gambia Printing and Publishing Corporation (GPPC) indicates that Banjul City Council (BCC) did not procure the GTRs used during the scope audited from GPPC. The Council was given the opportunity to present to us evidence to prove that they indeed procured from GPPC as claimed in their response but have failed to do so.

We therefore conclude that the Council did not procure the GTRs from GPPC but rather from a source which they did not disclose to us. This means that not only did they violate the law governing procurement of security documents (GTRs) but refused to provide us with evidence that limited our scope in the form of information on the source of GTRs. By implication, this means that so much revenue may have been unaccounted for as we could not ascertain the completeness of the quantity of the GTRs we have reviewed.

2.7 Unsigned Minutes

Finding

During the audit, we reviewed the meeting files conducted by the Council (BCC) and noted that minutes of the meeting were filed but not signed.

Implication

There is risk that the information contained in the minutes may not be correct and they are not authenticated by a way of appropriate signature.

Priority Ranking of Finding

Low

Recommendation

Management is urged to ensure that all minutes are duly signed before they are filed.

Management Response	Council Meeting minutes are prepared by the Clerk of Council and filed upon the endorsement of the Head of Council, the Lord Mayor. However, it has been noticed that minutes were not compiled in earnest for timely presentation leading to a backlog of minutes
Action to be taken	Engage the Clerk of Council to produce all the relevant minutes and have them signed by the relevant authorities
Council's officer responsible for remedial action	Chief Executive Officer
Date when situation will be regularized	In progress

2.8 Outstanding Submissions

Finding

As part of the audit procedures, we requested the following documents as shown in the table below from the management but they were not presented to the team for our review despite numerous reminders by the audit team.

Information Requested	Date Requested	Person information was requested from
Financial statement notes and accounting policies	23/10/19	Acting Director of Finance
Internal audit strategy and plan	28/10/19	Acting Director of Internal Audit
Taskforce report	12/11/19	Chief Executive Officer
Interim management report	12/11/19	Acting Director of Administration
Documentation for lands at Kanifing and Tanbi wetlands	25/11/19	Chief Executive Officer

Implication

Non-provision of such key documentation implies that no conclusion can be drawn regarding their appropriateness.

Some documents may contain key information needed for proper review withholding of which may amount to depriving evidence from auditors.

Priority Ranking of Finding

High

Management Response	The explanatory notes to the accounts and Accounting Policies could not be submitted due to application ambiguity leading to the retardment. The only available Task Force Report was submitted to the Local Government Service Commission and all efforts to grab another copy from the Task Force members proved futile. The report by the Interim Management was scanty and could not be compiled for presentation. The documentation for lands at Kanifing and Tanbi Wetland are being pursuit with the relevant authorities
Action to be taken	Ways and means are put in place for the provision of such key documentation to establish their appropriateness
Council's officer responsible for remedial action	Chief Executive Officer
Date when situation will be regularized	By 2020

2.9 Missing Payment Vouchers

Section 29 of Local Government Finance and Audit Act 2004 states that "*Council shall make available, at all times for inspection by the Auditor General, the accounts being audited, together with all books, papers, vouchers, cash and moneys relating to those accounts.*"

Finding

We noted the payments amounting **GMD 4, 114,393.18** during our review of cashbook for which the accompanying payment vouchers were not presented. See **Annex 1** for details.

Implication

Payments which are not supported by way of appropriate payment documentation with relevant supporting documentation cannot be considered genuine and bona fide. This increases the risk that such payments may not relate to the council and as such illegitimate.

Such practice also increases the opportunity for fraudulent transactions to be passed without timely detection.

Priority Ranking of Finding

High

Recommendation

Management is urged to obtain the missing vouchers without delay and present to auditors for review.

Going forward all payments should be well documented and filed to allow for proper audit trail and accountability.

Management Response	Our voucher payment system was such that vouchers were issued out for payments to suppliers and in some instances it was difficult to recover the voucher after payment by the designated employee. In the same vein, vouchers were normally in the custody of interested parties taking for example the Task Force that requested for a number of vouchers which were not recordedly returned. However, most of the missing vouchers are not properly filed, having to be placed in the office of the Director of Finance and Internal Audit
Action to be taken	A searching spree has been undertaken to trace the missing vouchers for audit review and to put in place a system that will ensure the proper and complete filing of all payment vouchers
Council's officer responsible for remedial action	Director of Finance
Date when situation will be regularized	In progress

2.10 Missing Petty cash Vouchers

Section 29 of Local Government Finance and Audit Act 2004 states that “Council shall make available, at all times for inspection by the Auditor General, the accounts being audited, together with all books, papers, vouchers, cash and moneys relating to those accounts”.

Finding

Examination of petty cash vouchers against the monthly summary sheet and monthly cash abstract revealed that there are petty cash payments recorded in the petty cash summary sheet, but Vouchers/documentation are not presented for inspection.

Details are shown below:

Date	PV No.	Payee	Code	GMD
18/09/18	06	St. Mary's hall	200-106	500.00
18/09/18	12	MP Trading company	700-106	450.00
18/09/18	46	Katim Touray	700-103	450.00
18/09/18	57	Kitimo Njie	700-103	950.00
Total				2,350.00

Implication

Without the appropriate documentation for such payments, there is a risk that they may not be genuine and/or not related to the council.

Priority Ranking of Finding

Medium

Recommendation

The missing vouchers should be presented for our review without delay. Management is urged to keep a proper filing system for its petty cash management to avoid missing records

Management Response	The Cashier paid out D500 to St. Mary's Hall for cost of cleaning which was included in the Main receipt for the hire of the hall for PV No. 6. The other missing petty cash vouchers will be traced within the lot for audit review
Action to be taken	Ensure a thorough search for the missing petty cash vouchers and to avoid future reoccurrence
Council's officer responsible for remedial action	Director of Finance
Date when situation will be regularized	In progress

Auditor's Further Comment

There was no document presented for our verification up to the time of finalising this report.

2.11 Un-presented GTRs

Section 29 of Local Government Finance and Audit Act 2004 states that "Council shall make available, at all times for inspection by the Auditor General, the accounts being audited, together with all books, papers, vouchers, cash and moneys relating to those accounts".

Finding

Examination of collectors' cashbook revealed GTR value amounting **GMD 171,250.00** have not been submitted for our review. The amounts collected have been posted to the cash books but the physical used GTRs have not been submitted for verification. See the **table** below for details

Year	Serial	Collector	GMD	Remark
2018	805151-805200	Saffie John	45,050.00	
2018	0782591-0782594	Lolly manjang	2,800.00	
2018	794451-794500	Lolly manjang	57,400.00	
2018	802171-802200	Marie Ogoo	66,000.00	
2018	785351-785400	Haddy Loum	0.00	No Cashbook presented
2018	796201-796250	Yassin Jome	0.00	No Cashbook presented
2018	796901-796950	Yassin Jome	0.00	No Cashbook presented
2018	797601-797650	Yassin Jome	0.00	No Cashbook presented
2018	802851-802900	Yassin Jome	0.00	No Cashbook presented
2018	804751-804800	Yassin Jome	0.00	No Cashbook presented
2018	805101-805150	Yassin Jome	0.00	No Cashbook presented
2018	805851-805900	Yassin Jome	0.00	No Cashbook presented
2018	782701-782750	Nyima Bojang	0.00	No Cashbook presented
Total			171,250.00	

Implication

In absence of the physical used GTRs, we cannot ascertain the actual revenue collected and whether it was fully accounted for.

Priority Ranking of Finding

High

Recommendation

Management (Director of Finance) should facilitate the provision of the above GTRs for our examination. Henceforth management must ensure proper care over GTR to ensure they are available at all time. This will ensure proper accountability on the part of management over the resources in their care.

Management Response	Ascertainment will be done to verify the linkage and submission of the stated un-presented GTRs as due care was taken in the keeping of all returned GTRs which were notably submitted during the audit exercise
Action to be taken	We will endeavor to reinforce our GTR management system for an effective way of controlling the issuing out and return of GTRs for safe custody
Council's officer responsible for remedial action	Director of Finance
Date when situation will be regularized	Done

Auditor's Further Comment

The GTRs mentioned above were never submitted for our verification despite series of follow ups during the audit.

2.12 Un-posted Collections

Finding

Review of the main cashier's cashbook revealed that the following collectors made collections but there were no evidence that they are posted in the main cashier's cash book

Date	Receipt No	Collectors Name	Amount
16/11/17	769947	Jalikatou Lallow	9,100.00
15/11/17	769940	Marie Ogco	2,500.00
Total			11,600.00

Implication

Non recording /posting collections could indicate that the amounts might have been misappropriated.

Priority Ranking of Finding

High

Recommendation

We recommend that management facilitate the provision of evidence of the posting and lodgement of the collection in question. Management is encouraged to properly record all receipts and payments in the main cash book at all times. We also urge collectors to take caution and care in the recording of collections to avoid non-recording.

Management Response	The two receipts for collection have been collected and entered in the collectors' cash book but the absence of any receipt from the cashier implied that the collections were not forwarded to the cashier and may tantamount to misappropriation of funds.
Action to be taken	Upon verification to ascertain the status quo and enquire the cause of omission, it was confirmed that the two receipts were posted in the main cash book as part of the total receipts. An excerpt from the cash book receipt register is printed for your verification. Proper monitoring mechanism will be enforced to avoid recurrence
Council's officer responsible for remedial action	Director of Finance
Date when situation will be regularized	Done

Auditor's Further Comment

No evidence has been presented to us for our confirmation

2.13 Un-presented Collectors cashbook

Finding

The following collectors' cashbooks were not presented during the audit. Only the GTRs were presented and we could not perform any test in the absence of the former.

Year	Collector's Name	Comments
2017	Lolly Manjang	Cashbook 2 not submitted
2018	Yassin Jome	Cash book not submitted

Implication

In the absence of the individual collectors' cashbook we cannot ascertain whether the revenue collected has been properly accounted for.

Priority Ranking of Finding

High

Recommendation

Management should ensure that the above individual collectors' cashbooks be provided for our inspection. We further urge them to ensure secure filing to avoid recurrence.

Management Response	To be verified
Action to be taken	The collectors concerned will be engaged to ensure that their cash books are provided for inspection
Council's officer responsible for remedial action	Director of Finance
Date when situation will be regularized	Before end 2020

2.14 Payroll Review

Finding

The council currently has at least 50 collectors. We requested to verify them during the audit but the following individuals (**see table 1**) have not presented themselves for verification.

Table 1: Unverified Collectors

Emp No.	Name Of Employee	Designation / Position	Dept.
B0246	Abass Jammeh	Revenue Collector	Finance
B0095	Amie Sallah	Revenue Collector	Finance
B0086	Fatou Bojang	Revenue Collector	Finance
B0253	Fatou Sowe	Revenue Collector	Finance
B0082	Haddy Loum	Revenue Collector	Finance
B0108	Jalika Manneh	Revenue Collector	Finance
B0109	Jalikatou Jallow	Revenue Collector	Finance
B0113	Jorjo Sagnia	Revenue Collector	Finance
B0395	Kombeh Tallah	Revenue Collector	Finance
B0268	Kumba Bah	Revenue Collector	Finance
B0104	Malick Kebbeh	Revenue Collector	Finance
B0093	Marie Ogoo	Revenue Collector	Finance
B0072	Matarr Ndow	Revenue Collector	Finance
B0254	Modou Jarju	Revenue Collector	Finance
B0091	Momodou Jarjue	Revenue Collector	Finance
B0088	Momodou Lamin Njie	Revenue Collector	Finance
B0106	Ndey Isatou Sey	Revenue Collector	Finance
B0096	Omar Bun Faal	Revenue Collector	Finance
B0098	Saffie John	Revenue Collector	Finance
B0271	Yaba Ndure	Revenue Collector	Finance
B0115	Yassin Jome	Revenue Collector	Finance

Recommendation

Management should ensure that the above individual collectors' cashbooks be provided for our inspection. We further urge them to ensure secure filing to avoid recurrence.

Management Response	To be verified
Action to be taken	The collectors concerned will be engaged to ensure that their cash books are provided for inspection
Council's officer responsible for remedial action	Director of Finance
Date when situation will be regularized	Before end 2020

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B0109	Jalikatou Jallow	Revenue Collector	Finance
B0113	Jorjo Sagnia	Revenue Collector	Finance
B0395	Kombeh Tallah	Revenue Collector	Finance
B0268	Kumba Bah	Revenue Collector	Finance
B0104	Malick Kebbeh	Revenue Collector	Finance
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B0072	Matarr Ndow	Revenue Collector	Finance
B0254	Modou Jarju	Revenue Collector	Finance
B0091	Momodou Jarjue	Revenue Collector	Finance
B0088	Momodou Lamin Njie	Revenue Collector	Finance
B0106	Ndey Isatou Sey	Revenue Collector	Finance
B0096	Omar Bun Faal	Revenue Collector	Finance
B0098	Saffie John	Revenue Collector	Finance
B0271	Yaba Ndure	Revenue Collector	Finance
B0115	Yassin Jome	Revenue Collector	Finance

There are also about 15 drivers on the payroll but could not verify the underlisted.

Table 2: Unverified Drivers

Emp No.	Name Of Employee	Designation/ Position	Dept.
B0027	Essa Makwar	Driver	Admin.
B0057	Lamin Jammeh	Driver	Office Of The Mayor
B0138	Baboucarr Darboe	Driver	C/Services
B0142	Nuha Saidy	Driver	C/Services
B0143	Morlai Koroma	Driver	C/Services
B0351	Bakary Jobarteh	Driver	Admin.
B0352	Ebrima Wache	Driver	C/Services
B0353	Nfansu Camara	Driver	C/Services
B0422	Alieu Sanneh	Driver	C/Services
B0457	Sana Bojang	Driver	Admin.
B0184	Pierre Manneh	Painterman	Works & Services
B0185	Alieu Manga	Painterman	Works & Services
B0370	Alhagie Manneh	Painterman	Works & Services
B0373	Ousman Jagne	Painterman	Works & Services

The following designations were found in the payroll but have failed to come forward to be verified. We did not also find activities for such functions within the council. Some of the functions were claimed to be disbanded but no evidence was provided to back the claim.

Table 3: Redundant Position/ Designations

Emp No.	Name Of Employee	Designation/ Position	Dept.
B0227	Kamu Sissoho	Abattoir Attendant	Works & Services
B0228	Mamadou Coumba Jobe	Abattoir Attendant	Works & Services
B0229	Ebrima Badjie	Abattoir Attendant	Works & Services
B0230	Saidou Sanneh	Abattoir Attendant	Works & Services
B0231	Basiru Sanneh	Abattoir Attendant	Works & Services
B0232	Abdoulie Gaye	Abattoir Attendant	Works & Services
B0485	Moutapa Diollo	Abattoir Attendant	Works & Services
B0486	Mansor Gueye	Abattoir Attendant	Works & Services
B0226	Dawda Gaye	Abattoir Manager	Works & Services
B0328	Lalo Foday Gassama	Beach Cleaner	Admin.
B0329	Malick Ceesay	Beach Cleaner	Admin.
B0189	Alhagie Mass Jatta	Carpenter	Works & Services
B0190	Momodou Lamin Njie	Carpenter	Works & Services
B0363	Amadou Jarju	Carpenter	Works & Services

B0177	Pierre Sylva	Electrician	Works & Services
B0178	Momodou Mbye	Electrician	Works & Services
B0179	Matarr Njie	Electrician	Works & Services
B0180	Malick Ceesay	Electrician	Works & Services
B0181	Malang Camara	Electrician	Works & Services
B0183	Kaabou M. Cham	Electrician	Works & Services

Implication

There is a risk that more than required staff are employed leading to inefficiencies as well as unnecessary staff cost depleting the already strained resources of the council.

Employment of staff to positions not required/ needed by the council would simply lead to waste of resources of the council. This will divert the resources from more pressing activities of the council leading to failure in meeting the corporate objectives of the council.

Priority Ranking of Finding

High

Recommendation

We recommend that management undertake an urgent overall review of the staff complement of the council with a view to ensuring that an optimum number is maintained. The size of the staff must be kept at sustainable level to ensure efficiency and cost saving.

Management Response	The coordination to schedule the listed staff for verification was not done as intended leading to a number of employees that could not be verified including redundant positions
Action to be taken	Endeavor to put in place a proper coordination mechanism to verify all the listed employees and to revisit the staff complement with a view to downsizing for commensuration to requirement
Council's officer responsible for remedial action	Chief Executive Officer
Date when situation will be regularized	Done

2.15 Difference between Payment voucher Amount and Cash book Amount

Finding

According to section 902, paragraph 1 of the Financial and Accounting Manual for Local Government Authorities; *'the cash book is the main book of original entry of the council in which all the cash receipts and cash payments should be recorded daily. Analysed cash book is hereby required to fully analyse receipts and payments to various heads and sub-heads.'*

Examination of payment vouchers against the cash book revealed a difference of **GMD 99, 919.23** between the voucher amount and the amount recorded in the cash book.

Date	PV #	Cheque #	Details	Payee	Voucher Amt.	Cash book Amt.	Diff.
12/02/18	089	5219789/ FIB 01	Being payment for purchase of office provisions for the deputy chairman-interim management committee	Nine 2 Nine mini-market	2,975.00	95,575.00	92,600.00
23/02/18	131	20316049 / 4 TBL 02	Being payment for purchase of a printer for internal audit	Prime stationery limited	13,500.00	20,819.23	7,319.23
Total					16,475.00	116,394.23	99,919.23

Implication

There is risk that the amount not supported in the payment voucher may not be genuine and/or related to the council.

This may also be indicative of poor control environment over expenditure where payments are not scrutinized to ensure appropriateness.

Priority Ranking of Finding

High

Recommendation

Management is urged to review the vouchers in question with a view to addressing the differences by way of appropriate documentation linked to the payment. The corrected records should be presented to auditors for verification.

We further urge management (through finance) to ensure that payments are prepared and filed accurately at all times to avoid such recurrence.

Management Response	This has been verified to be an oversight by the auditors. It has been confirmed that the amount in the voucher is the same as the amount in the cash book
Action to be taken	To present the vouchers for verification in the cash book
Council's officer responsible for remedial action	Director of Finance
Date when situation will be regularized	Done

Auditor's Further Comment

We could not establish the oversight as claimed in the response due to lack of provision of evidence by management. We therefore maintain our audit query.

2.16 Unconfirmed Lodgements

Finding

During our sample review/reconciliation between collectors' cash book and main cashier's cashbook, we noted that the following collectors did not file receipts as evidence of lodgment of the following collections. See details in the table below.

Date	Receipt No. (GTR)	Collector Name	Amount posted (GMD)
28/12/17	782801-782810	Marie Ogoo	5,750.00
22/12/17	782707	Nyima Bojang	6,000.00
Total			11,750.00

Implication

When receipts are not attached it will be difficult to determine whether the amounts collected have been remitted to the main cashier.

There is an increased risk of the collections in question not accounted for and as such may be diverted for non-council use.

Priority Ranking of Finding
High

Recommendation

We recommend that the collectors in question provide the outstanding receipt for our review. In future, management should always ensure all relevant documents are filed with revenue books to ensure accountability.

Management Response	Having gone through the cash book, it was observed that remittance was made to the Cashier as thus: 22-12-17 / Nyima Bojang / R/no. 0787295 / D6,000 and 28-12-17 / Marie Ogoo / R/no. 0787322 / D5,750.
Action to be taken	The relevant portion is printed out for your verification
Council's officer responsible for remedial action	Director of Finance
Date when situation will be regularized	Done

Auditor's Further Comment

There was no evidence provided to the team for review and confirmation

2.17 Discrepancies between the Amounts Collected and Deposited

2.17.1 Council

Finding

Our review of revenue collected during the period between January 2018 and December 2018 revealed a total discrepancy of **GMD 9,450,609.67** between January and September 2018 of under lodgment as shown in the table below. For the detailed reconciliation see **Annex 2**.

Month	Amount under lodged
January	216,846.46
February	1,030,053.37
March	1,886,826.53
April	3,675,237.28
May	1,383,746.10
June	299,038.59
July	60,210.84
August	681,162.44
September	217,488.06
Total	9,450,609.67

2.17.2 Market

Finding

A reconciliation was performed at the market and revealed material variances. As can be seen in the tables, there were instances where what was deposited is more than the amount collected. There is a cumulative under lodgement of **GMD 566,710.00** during the period January 2018 to September 2018. See Annex 3 for detailed listing.

Cumulative Posting (GMD)	Cumulative Deposit (GMD)	Variance (GMD)
678,540.00	111,830.00	566,710.00

There was a cumulative over lodgement of **GMD 10,595.00** from September 2018 to December 2018.

Cumulative Posting (GMD)	Cumulative Deposit (GMD)	Variance (GMD)
12,305.00	-22,900.00	10,595.00

As can be seen, an overall under lodgement of **GMD 556,115.00** resulted from the analysis of the revenue administration during the period under review (January-December 2018)

The deposit slips for the months of October to December 2017 and October to December 2018 have not been presented to us for review.

Implication

There is a risk that the under lodged amounts might have been misappropriated.

This practice may be indicative of a poor internal control environment over revenue collection.

The deposits for the months which were not presented for audit could not be verified and therefore no audit conclusion could be drawn on them (limited scope).

Priority Ranking of Finding

High

Recommendation

Management through the Director of Finance is urged to follow-up on the variances and provide explanation/ corrective measures for the anomaly. The explanations should clearly indicate reason for variance between collection and deposit for same days and equally importantly how more than collected amounts could be deposited.

Furthermore, we recommend that management submit the outstanding deposit slips for our review. We also recommend that it institute mechanisms to ensure that all future collections are promptly banked and supporting documents filed for easy reference.

Management Response	During this period, the Council was effecting most of its payments by cash and for the most part on daily fuel supply which was due to the sinking funds at the Bank. As such, cash payments were made from collections before the balance is deposited to the Bank. The difference may have been the amount of cash voucher payments. For the purposes of this audit, all cash payment vouchers were presented but may have not been considered by the Auditors
Action to be taken	As this deals with a large variety of figures, it is essential to verify the figures and the arithmetical accuracy of what has been extracted and to also take consideration of the payments effected by cash
Council's officer responsible for remedial action	Director of Finance
Date when situation will be regularized	In progress

Auditor's Further Comment

There is no documentary evidence for such explanation, and spending from revenue collected before banking is an indicator of weak internal control system.

2.18 Improper Maintenance of Cashbook

Finding

According to section 902, subsection (i) of the Financial and Accounting Manual for Local Government Authorities, the cashbook is the main book of original entry for the council in which all cash receipts and cash payments are recorded daily. Analysed cashbook is here by required to fully analyse receipts and payments to various heads and sub-heads.

Review of the cashbook reveals that only receipt column is completed leaving the expenditure unrecorded for 2017 in the cashbook.

The opening balance for 2018 is also missing from the cashbook. There is also no column for total payments; in addition, there is no reference information to vouchers from which payments emanate such as voucher numbers.

Implication

There is a risk of inaccurate information presented on the financial statement. There is also a risk of missing the audit trail and thus accountability in the absence of reference information in the books.

Priority Ranking of Finding

High

Recommendation

Management is urged to review and adjust the cashbook accordingly. Reference should always be drawn from the manual to ensure completeness.

Management Response	The manual cash book presented records only the receipt side. All payments are however recorded in an electronic version and a printout has been presented for this audit for 2017. A double sided cash book, recording both receipts and payments, was presented for 2018
Action to be taken	Henceforth a complete cash book with opening balances has been put in place with reference to the Manual
Council's officer responsible for remedial action	Director of Finance
Date when situation will be regularized	Done

Auditor's Further Comment

Recording the receipts manually and recording payments separately in an electronic version is still an indication of an improper maintenance of the cashbook.

Our query for 2018 was not about the double sided cashbook instead it was the absence of the opening balance, total payment column and voucher numbers as reference to the entries in the cashbook.

2.19 Un-numbered payment vouchers

Finding

We noted during review of sample payment vouchers that a number of payment vouchers have not been numbered. As the corresponding cashbook too does not have payment number referencing. Details are shown in the table below

Implication

- It will be difficult to trace such vouchers to the cashbook (postings)
- Such payments may be unauthorised and/or not relevant to BCC
- Completeness of such payments may not be established

Priority Ranking of Finding

High

Recommendation

We recommend a comprehensive review of all the vouchers in question in order to allocate correct numbers. These numbers should be accordingly replicated in the cashbook for the corresponding entries. The corrected/adjusted records should be presented for our verification.

Management Response	Although we have not been able to trace the table indicating the details of the un-numbered vouchers, but it was noticed that numbers were not indicated in some payment vouchers for year 2017
Action to be taken	All the vouchers affected will be compiled and allocated corresponding numbers with the payments register
Council's officer responsible for remedial action	Director of Finance
Date when situation will be regularized	In progress

Auditor's Further Comment

We have confirmed that the table was missing from the draft, it has now been attached as annex 6.

2.20 Un-posted Payments

Finding

According to section 902, paragraph 1 of the Financial and Accounting Manual for Local Government Authorities; the cash book is the main book of original entry of the council in which all the cash receipts and cash payments should be recorded daily. Analysed cash book is hereby required to fully analyse receipts and payments to various heads and sub-heads.

We detected during the review of a sample of payment vouchers that the under listed payments were made but not posted in the cash book.

Date	PV. #	Cheque #	Details	Payee	Amount
22/01/18	028	203119810 TBL 01	50 partial recovery books for refuse collection invoicing	Spectrum press c/o Momodou Colley	17,500.00
20/7/18	535	5219827 FIB 4	Being payment for repairs of BCC Oostende truck	Duwa Jabbi Motors	6,500.00
Total					24,000.00

Implication

There is risk that these payments are not genuine payments

Priority Ranking of Finding

High

Recommendation

Management should ensure that all payments are recorded in the cash book and do the necessary adjustment accordingly.

Management Response	Reference to the cash book indicated that the posting of the specified payments was indeed done and may not have been sighted by the Auditors
Action to be taken	We will draw your attention for the verification of the posting in the cash book
Council's officer responsible for remedial action	Director of Finance
Date when situation will be regularized	As soon as possible

Auditor's Further Comment

The above payments were not posted in the cashbook presented to the team during the exercise. We were not provided with any other evidence concerning this finding.

2.21 Honorarium Payments

Finding

We noted from the review of sample of payment vouchers that a number of payments described as honoraria were paid to National Disaster Management Agency (NDMA) staff. However there was no documentary evidence to prove authority. A sample of the payments is shown in the table below

Date	Details	Payee	PV #	GMD
19/07/18	Being payment of 10 days honorarium @D500/day for operating the NDMA excavator to clean the main drainage outlet	Alhagie Jallow	Not stated	5,000.00
23/07/18	Being payment of 2 days honorarium @D500/day for operating the NDMA excavator to clean the main drainage outlet	Tombong Jammeh	Not stated	1,000.00
16/08/18	Being payment of 2 days honorarium @D500/day for operating the NDMA excavator to clean the main drainage outlet	Lamin Sambou	Not stated	1,000.00
Total				7,000.00

Implication

Honorarium payments to any non-council staff without relevant documents attached will make it difficult to verify the authenticity of those payments.

Such payment could be viewed as a waste of resource/ duplication as the individuals in question are employed and paid by other government agency.

Priority ranking of finding

Medium

Recommendation

Where there is no authority for such a payment, it must cease immediately and the amounts recovered accordingly.

Management Response	These were payments effected for the services rendered by NDMA Drivers by engaging them, on a pay agreement of D500 per day, to excavate the main drain outlet using their machines rather than having to hire at a greater cost
Action to be taken	This has since ceased as it was no longer required and the payments of such honorarium were considered inappropriate
Council's officer responsible for remedial action	Chief Executive Officer
Date when situation will be regularized	Done

Auditor's further comment

We have not been provided with any documentary evidence of the agreement between BCC and NDMA that warranted these payments.

2.22 Payments without Sufficient Documentation

Finding

Examination of payment vouchers revealed payments amounting **GMD 390,800.00** were made but not adequately supported. The table below shows details.

Date	PV	Details	Payee	GMD	Remark
22-12-17	N/A	Being payment of administrative fees as returns paid by beneficiaries on deposits for leased area (Jah Oil Co. Ltd)	Mustapha L. Marong	40,000.00	No contract agreement.
22-12-17	N/A	Being part-payment of legal fees in respect of lease documents drawn for BCC.	Mustapha L. Marong	140,000.00	No contract agreement.
22-11-17	N/A	Being payment for finance committee meeting allowance and fuel for council vehicle.	Abdoulie Secka	24,650.00	No basis for the meeting, no minutes and attendance
22-11-17	N/A	Being payment for the purchase of USD120 for the visa fee for the proposed overseas study trip to turkey by the CEO & DOF.	Abdoulie Secka	5,760.00	The outstanding travel documentations
22-11-17	N/A	Being payment for finance committee meeting allowance and fuel for council vehicle.	Abdoulie Secka	33,350.00	No basis for the meeting, no minutes and attendance
21-11-17	N/A	Payment in respect to five days per diem allowance to the Mayor for an official trip to Morocco.	Abdoulie Secka	71,300.00	No invitation/motivation, detail of activity/trip.
22-11-17	N/A	Being payment in respect to four (4) days per diem allowance for official trip to Abidjan (ivory coast) to	Abdoulie Nyang	57,040.00	No invitation/motivation, detail of activity/trip. No PV too.

		participate in the workshop of UCLG Africa FiNet executive board members.			
18-10-17	N/A	Being service fees for each court proceeding.	Sulayman Singhateh	1,500.00	No evidence of sittings; no records from court clerk.
21-10-17	N/A	Being payment of court service fees to serve summon to eleven (11) clearing agents.	Sulayman Singhateh	1,100.00	No evidence of sittings; no records from court clerk.
01-11-17	N/A	Being payment of court service fees to serve summon to thirty-five (35) clearing, trade licences and forwarding agents.	Sulayman Singhateh	3,500.00	No evidence of sittings; no records from court clerk.
07-11-17	N/A	Being payment of court service fees to serve summon to forty-three (43) property owners.	Sulayman Singhateh	4,300.00	No evidence of sittings; no records from court clerk.
21-11-17	N/A	Being payment of court service fees to serve notice to thirty-four (34) clearing agents.	Sulayman Singhateh	3,400.00	No evidence of sittings; no records from court clerk.
22-11-17	N/A	Being payment of court service fees to serve notice of hearing to twenty-nine (29) clearing & forwarding agents.	Sulayman Singhateh	2,900.00	No evidence of sittings; no records from court clerk.
16-10-17	N/A	Being service fees for each court proceeding within Banjul for 20 court summonses.	Sulayman Singhateh	2,000.00	No evidence of sittings; no records from court clerk.
TOTAL				390,800.00	

Implication

Payments without appropriate and sufficient documentation cast doubt about the authenticity and genuineness of such payments.

Priority Ranking of Finding

High

Recommendation

We recommend that management provide the outstanding documents highlighted in the table above for our review. They are also encouraged to ensure that all payments are fully supported before effected.

Management Response	All these payments were promptly effected pending adequate documentation which should have followed. However, some of the payment vouchers were mishandled to the level of having the supporting documents detached or missing
Action to be taken	We will endeavor to provide the missing appropriate supporting documents and ensure that all payments are fully supported and authorized accordingly as already demonstrated in 2018 of no such indication
Council's officer responsible for remedial action	Director of Finance
Date when situation will be regularized	Done

2.23 Review of Staff Complement

Finding

Redundant staff

We noted during our verification exercise that staff with employment number B0097 (**Jogob Njie**) is employed as a revenue collector. However we have established that she has not been collecting nor doing any other assignment for the whole of the scope 2017 & 2018. When quizzed she responded that she is not well and so could not perform the job. We have however not received any medical papers to substantiate her claim.

Related Party Risk

We also noted that the main cashier at the Albert market is a wife to the head of the internal audit unit of the council. Her daily function is subject to the review and scrutiny of the internal audit.

Implication

Keeping staff that are not performing any task will result in both a waste of meagre resources of the council as well as causing inefficiencies in terms of the overall performance of the council.

Close family relationship between accountability partners such as head cashier and head of internal audit poses a high risk of loss of resources to the council by way of possible collusions and/or cover-ups.

Priority Ranking of Finding

High

Recommendation

Management is urged to consider the matter of the redundant staff without delay with a view to regularizing the situation. All employees staff are always meant to be performing tasks in their charge. Where conditions exist which restrict such performance, appropriate measures must be taken to ensure overall performance is not adversely affected.

We also recommend that management assess the current staff arrangement in relation to the head cashier (market) and the head of internal audit unit. Appropriate steps

Management Response	The Revenue Collector, Jogob Njie, has proven to be redundant and no longer useful to Council as a result of inability due to health situation. To regularize the situation, the management has resorted to await the imminent, much talked about Restructuring of Council for redress. Council is well aware of the relationship of the Market Cashier and the Head of the Internal Audit, but the risk associated has not been felt with the assurance that the system was not abused, but thanks to your recommendation for assessment
Action to be taken	A case review will be conducted for the redundant staff in a bid to take appropriate measures to regularize the situation and ensure that overall performance is not adversely affected. Regarding the related parties, management assessment will be conducted to avert the risk, thereby regularizing the situation
Council's officer responsible for remedial action	Chief Executive Officer
Date when situation will be regularized	Before end 2020

2.24 Fuel Administration

Finding

Fuel management has been delegated to the internal audit unit of the council during 2018. We requested for documentation but record for only October 2018 to December 2018 was provided to us. As can be seen from the table below, an amount of **GMD 9,815,043.20** was spent on fuel for 2017 & 2018.

We noted that key details such as signature for receiving fuel as well a balances available. We also noted that fuel was issued to numerous non-council vehicles but without appropriate explanations.

		2017		
30-0101	Fuel & Lubricants		4,912,130.00	
20-0120	Fuel & Lubricants (Utility)		995,950.00	
			5,908,080.00	
		2018		
30-0101	Fuel & Lubricants		3,807,381.20	
20-0120	Fuel & Lubricants (Utility)		99,582.00	
			3,906,963.20	
GRAND TOTAL				9,815,043.20

Table for Fuel supplied to non-council vehicles

Date	Veh.Reg.No	Amount	Date	Veh.Reg.No	Amount
16/10/18	BJL 2810 H	900.00	01/11/18	BJL 4622 K	1,000.00
16/10/18	NDMA 11	600.00	01/11/18	RVTH	500.00
16/10/18	BJL 3643 H	600.00	01/11/18	BJL 3643 H	600.00
17/10/18	BJL 3643 H	600.00	02/11/18	GPS 3	1,000.00
18/10/18	BJL 2810 H	900.00	02/11/18	BJL 4643	600.00
18/10/18	BJL 2810 H	500.00	02/11/18	RVTH	500.00
18/10/18	BJL 3643 H	600.00	05/11/18	NDMA	2,000.00
19/10/18	BJL 2810 H	900.00	05/11/18	BJL 1856	2,000.00
19/10/18	BJL 2810 H	1,200.00	05/11/18	BJL 3812	2,500.00
21/10/18	BJL 3643 H	1,200.00	05/11/18	BJL 2810 H	900.00
22/10/18	RVTH tractor	500.00	06/11/18	BJL 3643 H	600.00
22/10/18	BJL 2810 H	1,000.00	06/11/18	BJL 2810 H	900.00
23/10/18	GNA	500.00	06/11/18	RVTH	500.00
23/10/18	RVTH tractor	500.00	07/11/18	BJL 2810 H	1,500.00
24/10/18	GNA	1,000.00	07/11/18	BJL 2810 H	800.00
24/10/18	BJL 4810 H	500.00	07/11/18	RVTH	550.00
24/10/18	BJL 4810 H	500.00	07/11/18	BJL 3643 H	600.00

24/10/18	RVTH tractor	500.00	08/11/18	NDMA	600.00
25/10/18	BJL 2810 H	500.00	09/11/18	RVTH	500.00
25/10/18	GNA	1,500.00	09/11/18	BJL 2810 H	2,000.00
25/10/18	RVTH	500.00	10/11/18	BJL 2810 H	500.00
29/10/18	RVTH	500.00	12/11/18	BJL 2810 H	1,500.00
30/10/18	BJL 4622 K	1,000.00	12/11/18	BJL 2810 H	900.00
30/10/18	GNA	1,000.00	12/11/18	BJL 3643 H	1,200.00
30/10/18	RVTH	500.00	13/11/18	BJL 4622 K	500.00
31/10/18	Prisons GPS 3	1,000.00	13/11/18	BJL 2810 H	500.00
31/10/18	BJL 2810 H	1,500.00	13/11/18	BJL 2810 H	2,000.00
31/10/18	BJL 2810 H	900.00	16/11/18	BJL 4670	500.00
Total					49,650.00

Implication

Misappropriations may occur in relation to fuel purchase and use without being detected and corrected in time due to the lack of proper documentation.

The reported amounts may have been overstated as no evidence of overlying records is available to authenticate.

Where the internal audit is the responsible party over resources would imply that such a resource would not be subject to independent and impartial review due to conflict of interest.

Supplies to non-council vehicles are inappropriate and will unnecessarily erode the meagre resources of the council.

Priority ranking of finding

High

Recommendation

We recommend that the council furnish us with the outstanding records for review. The council is also urged to cease making fuel supplies to non-council vehicles.

We recommend that management (through internal audit) provide all documentation related to fuel administration for our review.

Furthermore, management urged to transfer responsibility of fuel to other than internal audit to ensure objectivity regarding their function. This will also ensure proper accountability over fuel.

In future, management in collaboration with general council should ensure that internal audit is free of any responsibility which is subject to their review and monitoring. This will both affect their objectivity and render such components unaccountable.

Management Response	The issuance of fuel to non-council vehicles was as result of the services rendered to Council amidst the lack of utility vehicles by Council. The RVTH tractor is utilized for waste collection and others are supplied fuel in relation to engaging their services. Fuel management and supply was taken over by the Internal Audit in a bid to regulate and stabilize the system
Action to be taken	Efforts will be undertaken to avoid supplying fuel to non-council vehicles unless out of absolute necessity with appropriate explanations. The Internal Audit has since handed over the responsibility of handling fuel, limiting its functions to the review and monitoring of fuel supply
Council's officer responsible for remedial action	Chief Executive Officer
Date when situation will be regularized	Done

2.25 Payment of Allowance without Minutes

Finding

We noted payments made to members of the finance committee for sitting on pre-estimates. We however did not find the evidence (basis/proof) of the meeting in the form of minutes and attendance sheet.

Implication

There is risk that payments were made without any meeting being held.

Priority ranking of finding

High

Recommendation

Management is urged to provide the outstanding (minutes/ attendance sheet) information relating to the payment for our review.

Management Response

No management response was provided

2.26 Incomplete Establishment Register

Finding

We reviewed the establishment register of the council and noted key information missing for a number of staff. These include dates of birth, confirmation dates and even appointment dates. See **Annex 5** for details.

Implication

Correct retirement dates cannot be determined in the absence of date of birth of employees. Correct remuneration may be difficult to calculate in the absence of key financial information available for staff.

Priority ranking of finding

High

Recommendation

The council is urged to review and adjust the establishment register with the missing information. The revised register should be presented for audit review/ verification.

Management Respose

No management respose was provided

2.27 Names Missing from Payroll/ Establishment Register

Finding

Reconciliation between payroll and establishment register revealed the following discrepancies:

Names in the payroll but not in the Establishment Register

Emp. Number	Staff Name	Designation
B0023	Sana Bojang	Driver
B0025	Kalipha Ceesay	Driver
B0035	Modou Hydera	Asst. Network Administrator
B0075	Abdou Jammeh	Cost Recovery Manager
B0116	Sainabou Njie	Revenue Collector
B0172	Momodou Bah	Manager Planning & Development
B0197	Baboucarr Secka	Technical Asst.
B0210	Pa Ebou Sanneh	Supervisor C/S
B0346	Alasana Jarjue	Drain Team Member
B0358	Lamin Manneh	Messenger

Names in the establishment register but not in the payroll

Emp. Number	Staff Name	Designation
B0308	Abdoulie Ndimbalan	Supervisor C/S
B0430	Sankung Fatty	Procurement Clerk
B0432	Ngarie Njie	Supervisor C/S
B0433	Modou Nyang	Tyreman
B0434	Assan Senghore	Mechanical Consultant
B0435	Bolly Faye	Supervisor C/S
B0436	Modou Lamin Badjie	Supervisor C/S
B0437	Momodou Jarra	Supervisor C/S
B0438	Tijan John	Supervisor C/S
B0439	Ebrima M. Manka	Audit Unit
B0440	Baboucarr Nyang	Admin. Assistant
B0441	Modou Njie	Mason
B0442	Abou Mahmoud	Asst. Market Manager
B0443	Musa Cassa Taal	Supervisor C/S
B0444	Momodou Nyang	Rent Tribunal Officer
B0445	Sanna Ceesay	Driver
B0446	Anna O Mendy	Magistrate Class 1
B0447	Mamkumba Willan	Court Assistant Registrar
B0448	Fatou Colley	Court Typist
B0449	Sulayman Drammeh	Court Clerk
B0450	Sulayman Singhateh	Court Process Server
B0457	Sana Bojang	Driver

Implication

There is a risk of inclusion of names in payroll that may not be genuine staff of the council.

Priority Ranking of Finding

High

Recommendation

Management is urged to review and adjust both records accordingly. The corrected register should be presented to us for verification.

Management Response

No management response was provided

3.0 PERFORMANCE REVIEW

3.1 Markets

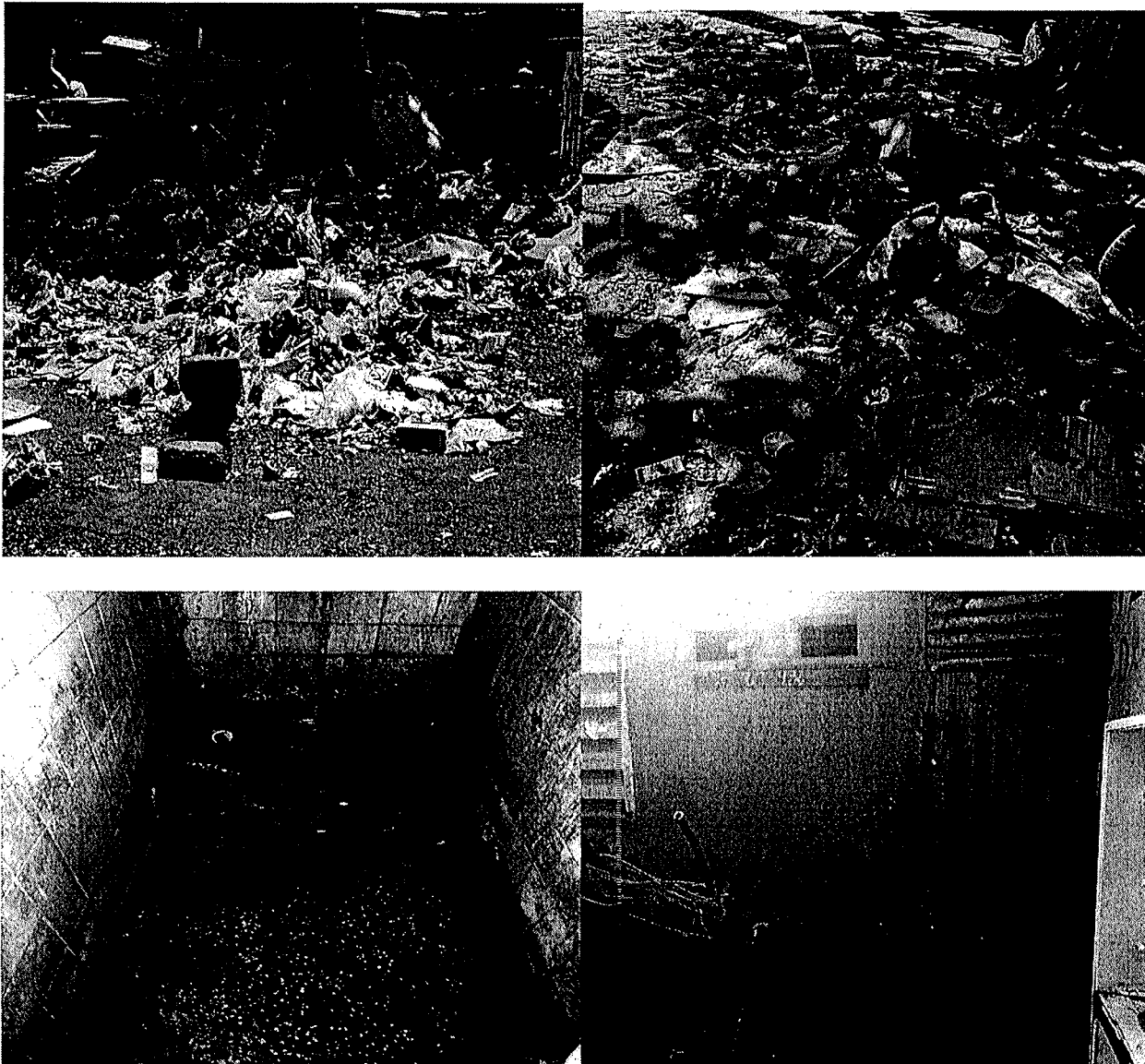
Finding

Royal Albert Market

We visited Albert market to verify the sanitary and environmental conditions. We noted that at least two toilet blocks have been closed due to dilapidation. One of the toilets is now under refurbishment but the remaining ones remain closed.

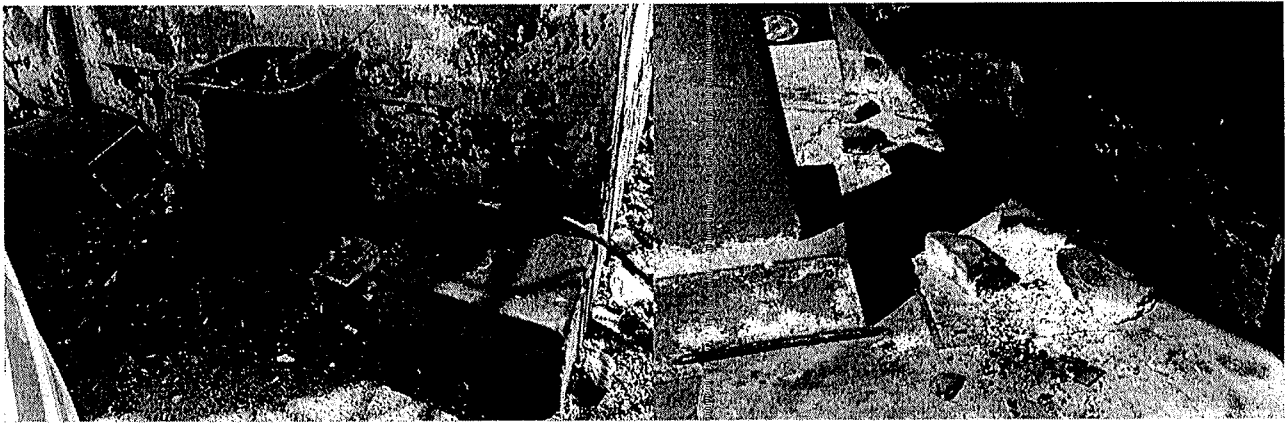
The general environmental upkeep was also found to be less than satisfactory with piles of rubbish lying about uncollected at moist locations.

Picture of rubbish and toilet at Albert marke



Pictures taken from Lasso Wharf Market





During our site visit to the market, we noted that it is significantly under utilized. The council staff we were with attributed it to the poor patronage by potential client due to its location. Most of the shops were relegated to storage facilities whilst some are clearly not in use.

It could also be seen that the market is generally poorly maintained structurally with many damaged structures unrestored. The environment around the building especially the rear end was also poorly kept. For example the rear area has been transformed into a mechanic garage which, according to our council escort has not been brought to the attention of the council. The sanitary condition of the toilets is another problem we saw which resulted in a number of toilets being closed. Some toilets have been abandoned with profuse leakage of water in at least two toilets. We also noticed one of the rear verandas of the building transformed into a local kitchen disfiguring the entire area around it with smoke.

Conclusion

The poor patronage will result into a loss of potential revenue which the council seriously need to carry out its activities. The structural decay will make the place even less attractive and may even shorten the expected life of the structure.

Poor environmental sanitation will be a risk to the health of those around the building. There could also be fines and penalties in certain environmental defalcations leading to loss of revenue as well as poor publicity for the council.

Recommendation

Council is urged to seriously take the issue of the market seriously with a view to exploring avenues and strategies of reviving patronage to the market. This may provide a good source of revenue for council activities.

Equally important is the urgent need to improve the poor environmental situation of the structure and the surrounding areas. This will improve the safety for both the structure and the inhabitants.

3.2 Ice Plant

Finding

We visited the council's ice plant to assess its operation and business flow. When we enquired from the staff about the business effectiveness, we were informed that it has been very slow lately. This was attributed to the competitors that entered the business of selling ice. We have been shown huge stock piles of ice which remain unsold due to the fall in demand.

Further enquiry revealed that the particular competitor was allegedly allocated the spot by council. The positioning of the said competitor has clearly put the councils ice plant at a disadvantage as clients from town would reach the competitor before getting to the council ice plant.

Conclusion

The situation has resulted to the council ice plant scale back production due to a fall in demand and thus robbing them of potential revenue. This will further complicate the already poor cash flow situation of the council leading to problems with initiation and/or sustainability of services.

Recommendation

We recommend that council explore alternative strategies of marketing ice to boost sales.

In future, council is urged to consider potential impact of decisions it take to its own business and potentially revenue. The decision of granting space to a bigger competitor at a more strategic location than oneself was supposed to be easily avoided.

4.0 REVIEW OF PRIOR AUDIT RECOMMENDATIONS

4.1 Follow-up on Management Letter of 1 January 2015 to 31 August 2017

#	Finding	Recommendation	Status	Remark
1	Un-explained differences from cash collections	Action should be taken to explain these differences. The act of making cash payments from collections must be stopped immediately.	Not Implemented	The difference of GMD 3,230,461.84 reported remains unresolved. Our <i>Further Comment</i> recommended for the matter to be investigated and reported to audit for verification which did not also happen.
2	Payments from Cash collections	Action should be taken to ensure that no expenditure is made from cash collections before they are banked.	Not Implemented	There was evidence that this practice continued during the period reviewed.
3	Understatement of revenue by Main Cashier	Management should strengthen the control to make sure that all the books are checked thoroughly to confirm that the cash collected are all deposited on time. Recovery action should be taken where necessary.	Not Implemented	There was no evidence presented to us about the recovery of the GMD 60,250.00 from the Main Cashier.
4	Unconfirmed accountability of collections	We recommend that Council should conduct a proper reconciliation so as to ensure that the amounts are actually accounted for.	Not Implemented	The council did not still provide the cashbook in which the collection amounting GMD 23,491,321.62 was recorded. The related

				bank statements were also not provided.
5	Un-presented deposit slips	<p>We recommend that Council should investigate this matter and recovery action taken where necessary.</p> <p>In future Council should be depositing all revenue in the bank and file all deposit slips.</p>	Not Implemented	The deposit slips amounting GMD 2,529,639.78 for the February 2015 collections still remains outstanding. Evidence of councils claim that it relates to RTGS payments is also not provided for review.
6	Receipts not recorded in cashbook	We recommend that all revenue received should be recorded in the cashbook.	Not Implemented	The documentation relating to the collection amounting GMD 799,378.28 has still not been provided for verification.
7	Honorarium to National Disaster management Agency staff	We recommend that the initial agreement be provided and an immediate stop be made to such payments.	Not Implemented	There is evidence that similar payments were made during the period under review. There is no framework agreement provided to support the payment.
8	Un-retired Imprest	We recommend that all imprests issued be fully retired as stipulated in the financial instructions.	Not Implemented	Evidence of retirement of the imprest in question amounting to GMD 206,645.00 has still not been provided to us for review.

9	Difference between the amount posted and the voucher amount	Steps should be taken to ensure that payment vouchers are properly posted.	Not Implemented	The evidence for the adjustment of difference amounting GMD 73,000.00 has not been presented for our review.
10	Difference between Payment Voucher and Attachments	The difference should be refunded to the Council.	Not Implemented	The evidence for the corrective action relating to the difference of GMD 4,500.00 has not been presented to us.
11	Ebrima Secka versus Haddy Joof	No amount should be paid from Council funds for private matters.	Not Implemented	The council did not provide evidence of the resolution taken regarding the payment of GMD 28,500 in litigation fees of private nature. The amount remains unrefunded.
12	Doubtful payments	Action should be taken to establish the genuineness of the payments	Not Implemented	The evidence to justify the payment of GMD 342,000.00 to eight (8) individual as honoraria for an unspecified work has not been provided.
13	Missing payment vouchers	It is essential that all financial information be recorded accurately.	Not Implemented	The missing payment vouchers amount GMD 206, 645.00 remains unrepresented. There are similar findings in the current audit as well.
14	Purchase of tractors	An investigation must be carried out to clearly determine authenticity of the transaction.	Not Implemented	The documentation relating to the said purchase has not been provided to us for review. The purchase amounted to GMD

				4,938,000.00
15	Quotation	We recommend that the dictates of the regulation be adhered to at all times.	Implemented	We did not find any issues in the current audit relating to quotations.
16	Payments without Supporting Documents	The necessary supporting documents should be provided for review	Not Implemented	No documentation has been provided for the payments amounting to GMD 509,778.52
17	Payment of Retirement Benefits	Action should be taken to ensure the timely payment of benefits.	Not Implemented	
18	Payment of per diem Allowances instead of travel time allowance	Action should be taken to stop such payments in future.	Implemented	There is no recurrence of this finding in the current audit
19	Non maintenance of a Cash Book	Action must be taken to ensure that a cash book is opened immediately and all transactions relating to the period must be entered. Proper bank reconciliations should also be carried out based on the cash book.	Not Implemented	A cash book is now maintained
20	Contract awarded to LED	Action must be taken to ensure that the necessary contract documents are provided for our review. In future all such documents should properly file	Not Implemented	The contract documentation for the LED project amounting GMD 960,302.00 has not been presented

		before issuing out a contract.		
21	Gam Rock Company	Action must be taken to investigate the authenticity of the contracts and remedial steps be put in place to prevent any reoccurrence.	Not Implemented	The contract documentation for the contract worth GMD 1,042,600.00 has not been presented for our inspection.
22	Payments for non-Council related activities	We recommend that Council scale back such activities with a view to concentrate on other priority areas.	Implemented	We did not come across any such payments in the current audit
23	Consultancy payments - GDMS	Action should be taken to ensure that the agreement document is provided for our review.	Not Implemented	The contractual agreement of retainer contract has not been presented to us. The amount in question is GMD 19,500.00 for retainer.
24	Loan to non-staff	Vigorous recovery action should be made, and the issuing of such loans be stopped.	Not Implemented	The evidence of the loan repayment has not been provided to us. The amount given was GMD 39,000.00
25	Amounts not posted on the printout	It is essential that all financial information are recorded accurately	Not Implemented	The corrected printout sheet has not been presented to us for verification. The amount involved is GMD 353,990.00

26	Bank Reconciliation Statements	We recommend that regular and accurate reconciliations are performed by Council and any reconciling items requiring adjustments are acted on in a timely manner.	Not Implemented	Bank reconciliation statements were not presented. Thus no evidence that they were performed
27	Bank charges	The Council should desist from banking with many banks and the over drawing of accounts for cost saving purposes.	Implemented	This issue has now been resolved with the closure of most of the bank accounts.
28	Rates and Taxes Arrears	A vigorous recovery exercise should be instituted with a view to recovering all arrears and Effective measures should be taken in future to collect all rates due on time.	Not Implemented	There is still arrears on rates. A balance of GMD 31,297,789.88 was reported as at 31 December 2018.
29	Cheques not posted in the Payment Printout	Council should ensure that all cheques should be recorded in the printout for effective reconciliation.	Not Implemented	The corrected printout has not been provided for our review. The one reviewed by the previous auditors was said to still contain the same errors. The amount involved is GMD 918,161.24
30	Staff Appointment	We recommend that all staff files should be updated as soon as possible	Not Implemented	This issue is still ongoing as reported in the current audit.

31	Manpower Budget	We recommend that manpower budget preparation should be based on proper assessment of each unit's needs.	Not Implemented	An appropriate manpower budgeting is still not practiced. There are issues with staffing and recruitment as is reported in the current audit.
32	Duplication of Function	Action should be taken to scrap the inspectorate unit.	Implemented	This issue is resolved in the current audit.
33	Attendance Register	We recommend that Council should establish an attendance register where all staff will sign at the time of entering the office premises for work.	Not Implemented	The issue of attendance and punctuality is still present. There was no evince that an effective attendance registration is instituted at the council during the period audited.
34	Assets Register	Action must be taken to up- date the register regularly.	Partially Implemented	Asset register is been provided, but not standardized.
35	Asset not recorded and traced	Action should be taken to regularize the situation.	Not Implemented	See 34 above
36	Un- registered Businesses	Action should be taken to ensure that an immediate investigation is carried out in view of the above shortcomings.	Implemented	We did not detect any issues with business registration in the current audit
37	Payments not signed by authorizing	Action should be taken to ensure that all payments are properly signed by the authorizing officer	Implemented	We did not detect any issues with unauthorized payments

	officer	before payments are effected.		in the current audit
38	Trade License Arrears	We recommend that these arrears are pursued and recovered from defaulters without further delay.	Not Implemented	There is still an outstanding trade license arrears of GMD 10,444,590.00 as at 31 December 2018.
39	Internal Audit Unit	Council must ensure that the Internal Audit Unit is tasked to effectively cover all areas from its operations.	Not Implemented	This situation remains unchanged as reported in the current report.
40	Other matters: Payments on behalf of Gambia National Lottery (GNL) and Banjul ice plant	Action should be taken to provide the necessary documents between Council and the said institutions for our review.	Implemented	GNL is now defunct. Ice plant is confirmed to be a subsidiary of the council
41 .1	ALBERT MARKET	Action should be taken to investigate the differences.	Not Implemented	See below
41 .2	Under and over lodgments	Action should be taken to explain these differences with a view to regularize them.	Not Implemented	The under and over lodgment still persist.
41	Missing pay-in	We recommend that the	Not	The missing pay-in slips

.3	slips	deposit slips should be presented for verification.	Implemented	amounting GMD 2,988,015.00 remain un-presented.
41 .4	Unaccounted revenue	We recommend that the cashbook for the above GTRs is produce and furnish to this office for audit.	Not Implemented	The cash book in question remains un-presented. The evidence of the accounting of GMD 1,219,845.00 has not been provided. The result of the alleged investigation is also not presented to us.
42 .1	Payment vouchers not recorded in the cashbook	The cashbook should be regularly updated whenever payments are made.	Not Implemented	This ML point was not responded to thus remaining unresolved.
42 .2	Cashbook not updated	The school should obtain statements from GTUCCU monthly in other to reconcile it with the cashbook.	Not Implemented	This ML point was not responded to thus remaining unresolved.
42 .3	Petty cashbook not maintained by the Bursar	Action should be taken to introduce a petty cash book.	Not Implemented	This ML point was not responded to thus remaining unresolved.
42 .4	Payments not sign by authorizing	Management should ensure that petty cashbook is maintain and	Not Implemented	This ML point was not responded to thus remaining unresolved.

.3	slips	deposit slips should be presented for verification.	Implemented	amounting GMD 2,988,015.00 remain un-presented.
41 .4	Unaccounted revenue	We recommend that the cashbook for the above GTRs is produce and furnish to this office for audit.	Not Implemented	The cash book in question remains un-presented. The evidence of the accounting of GMD 1,219,845.00 has not been provided. The result of the alleged investigation is also not presented to us.
42 .1	Payment vouchers not recorded in the cashbook	The cashbook should be regularly updated whenever payments are made.	Not Implemented	This ML point was not responded to thus remaining unresolved.
42 .2	Cashbook not updated	The school should obtain statements from GTUCCU monthly in other to reconcile it with the cashbook.	Not Implemented	This ML point was not responded to thus remaining unresolved.
42 .3	Petty cashbook not maintained by the Bursar	Action should be taken to introduce a petty cash book.	Not Implemented	This ML point was not responded to thus remaining unresolved.
42 .4	Payments not sign by authorizing	Management should ensure that petty cashbook is maintain and	Not Implemented	This ML point was not responded to thus remaining unresolved.

	Officer	updated whenever expenses are made.		
42.5	Inadequate Supporting Documents	Management should provide us with supporting documents pertaining to the above-mentioned expenditures.	Not Implemented	This ML point was not responded to thus remaining unresolved.
42.6	Un-presented Payment vouchers	Management should produce the above-mentioned payment vouchers and furnish to this office for audit verification immediately.	Not Implemented	This ML point was not responded to thus remaining unresolved.
42.7	Non-maintenance of Vote Charge book (VCB) by the school	Management (school) should ensure that vote charge book is maintained immediately.	Not Implemented	This ML point was not responded to thus remaining unresolved.
42.8	Students' performance in the National Assessment Test and GABECE	It is important that the cause of the poor pass rates is investigated and address in a timely manner.	Not Implemented	This ML point was not responded to thus remaining unresolved.

4.2 Follow-up on Management Letter Prior to 2015

Para. No	Details of finding	Has management implemented the auditor's recommendation (YES) (NO)	Comments
3.0	PART I – HEAD OFFICE		
3.1	UN Presented General Triplicate Receipts	No	No documents were presented for verification despite various requests
3.2	Unaccounted Revenue Collections	No	No documents were presented for verification despite various requests
3.3	Public Auction	No	No documents were presented for verification despite various requests
3.4	Payments without supporting documents	No	No documents were presented for verification despite various requests
3.7	Loans to non-staff	No	No documents were presented for verification despite various requests
3.12	Preparation of full set of financial statements	No	No documents were presented for verification despite various requests
3.12.1	Recognition of non-current assets	No	No documents were presented for verification despite various requests
3.12.2	Failure to prepare financial statements	No	No documents were presented for verification despite various requests
3.13	Failure to prepare bank reconciliation	No	No documents were presented for verification despite various requests
3.14	Improper maintenance of cash book	No	No documents were presented for verification despite various requests
3.15	Non numbering of payment vouchers	No	No documents were presented for verification despite various requests
3.17	Over payment of per diem	No	No documents were presented for verification despite various requests
3.18	Difference between payment voucher and supporting documents	No	No documents were presented for verification despite various requests
3.19	Staff loans		No documents were presented for verification despite various requests
3.21	Rates and taxes arrears	No	Rates arrears are still high
3.22	Trade license arrears	No	arrears are still high
3.23	Budget execution	No	No documents were presented for verification despite various requests
3.24	Goods and Services Suppliers	No	No documents were presented for

			verification despite various requests
3.24.1	Bassen Enterprises	No	No documents were presented for verification despite various requests
3.24.2	Repairs of tractor -Mahary Cham	No	No documents were presented for verification despite various requests
3.24.3	Spectrum Press	No	No documents were presented for verification despite various requests
3.24.4	Gam Rock	No	No documents were presented for verification despite various requests
3.25	Maintenance of store	No	No documents were presented for verification despite various requests
3.25.1	Store items not recorded in the ledgers	No	No documents were presented for verification despite various requests
3.26	Weakness in purchase storage and issue of fuel	No	No documents were presented for verification despite various requests
3.26.1	Fuel issues without recipient signatures	No	No documents were presented for verification despite various requests
3.27	Review of staff personal files	No	No documents were presented for verification despite various requests
3.28	Inventory	No	No documents were presented for verification despite various requests
4.0	PART II- GARBA JAHUMPA SCHOOL		
4.1	Improper handing over	No	No documents were presented for verification despite various requests
4.2	Non-use of receipts	No	No documents were presented for verification despite various requests
5.0	PART III - ALBERT MARKET		
5.1	Unaccounted revenue	No	No documents were presented for verification despite various requests
5.2	Unconfirmed lodgments	No	No documents were presented for verification despite various requests
5.3	Un produced exhausted revenue earning books	No	No documents were presented for verification despite various requests
5.4	Improper storage of Revenue earning books	No	No documents were presented for verification despite various requests
5.5	Non proper handing over	No	No documents were presented for verification despite various requests
5.6	Canteen/kiosk arrears	No	No documents were presented for verification despite various requests
5.7	Market Routes	No	No documents were presented for verification despite various requests

5.0 ANNEXURES

Annex 1: Missing Payment Vouchers

January	Voucher #	April	Voucher #	October	Voucher #
			38		33
	17		55		55
	79		87		64
	43		100		65
	81		101		79
	87		114		82
	101		128		87
	121		131		102
	134		133		187
	130		157		235
	147				241
	170				248
	181	May	Voucher #		249
	185		22		262
	195		31		276
	196		41		151
	200		62		197
	219		67		207
	220		70		
	230		92		
	232				
	236	June	Voucher #	November	Voucher #
	253		23		36
	254		39		42
	259		48		45
	278		49		47
	292		58		53
	296		62		54
	329		77		60
					67
		July	Voucher #		71
			27		74
			34		85
February	Voucher #		74		88
	29		93		105
	38		94	September	Voucher #
	46		109		1
	58		111		30
	74		121		55
			129		57
March	Voucher #		130		58
	64		136		61
	74		145		69
	85		176		70
	87				92
	186	August	Voucher #		93
	194		80		94
	201		95		98
	203		97		117
	213		113		

	237		122		
			126		
December	Voucher #		127		
	5		136		
	16		141		
	18		143		
	28		167		
	43		170		
	46		195		
	51		211		
	55		219		
	60		232		
	65		237		
	66		238		
	67		258		
	72		264		
	81		268		
	82				
	112				
	113				

Annex 2: Council Lodgement Discrepancies

JANUARY				
Date	Paid in by	Amount collected	Amount deposited	Difference
01/01/18	N/A	130,338.27	-	130,338.27
02/01/18	N/A	13,800.00	-	13,800.00
03/01/18	N/A	18,900.00	-	18,900.00
04/01/18	Abdoulie Secka	34,700.00	16,000.00	18,700.00
05/01/18	N/A	12,970.00	-	12,970.00
09/01/18	Abdoulie Secka	262,479.42	446,027.32	(183,547.90)
10/01/18	Abdoulie Secka	30,450.00	71,450.00	(41,000.00)
11/01/18	Abdoulie Secka	243,300.00	8,550.00	234,750.00
12/01/18	Abdoulie Secka	14,550.00	223,400.00	(208,850.00)
15/01/18	Abdoulie Secka	27,033.14	8,000.00	19,033.14
16/01/18	Abdoulie Secka	67,967.30	15,000.00	52,967.30
17/01/18	Abdoulie Secka	54,382.27	39,950.00	14,432.27
18/01/18	Abdoulie Secka	66,050.00	26,470.00	39,580.00
19/01/18	Abdoulie Secka	4,441.28	65,000.00	(60,558.72)
22/01/18	N/A	416,821.50	-	416,821.50
23/01/18	Abdoulie Secka	194,407.62	390,850.00	(196,442.38)
24/01/18	Abdoulie Secka	19,445.46	185,000.00	6,445.46
25/01/18	Abdoulie Secka	32,850.00	175,000.00	(142,150.00)
26/01/18	Abdoulie Secka	6,000.00	15,000.00	(9,000.00)
29/01/18	N/A	13,250.00	-	13,250.00
30/01/18	NA	183,100.00	-	183,100.00
31/01/18	Abdoulie Secka	27,307.52	144,000.00	(116,692.48)
TOTAL		2,046,543.78	1,829,697.32	216,846.46
FEBRUARY				

Date	Paid in by	Amount collected	Amount deposited	Difference
01/02/18	Abdoulie Secka	64,794.15	10,150.00	54,644.15
02/02/18	Abdoulie Secka	-	33,700.00	(33,700.00)
05/02/18	N/A	215,481.52	-	215,481.52
06/02/18	Abdoulie Secka	161,721.46	199,620.00	(37,898.54)
07/02/18	Abdoulie Secka	109,200.00	145,000.00	(35,800.00)
08/02/18	Abdoulie Secka	137,301.90	87,000.00	50,301.90
09/02/18	Abdoulie Secka	427,350.00	447,000.00	(19,650.00)
12/02/18	N/A	44,600.00	-	44,600.00
13/02/18	Abdoulie Secka	178,360.44	15,950.00	162,410.44
14/02/18	Abdoulie Secka	189,143.72	142,900.00	46,243.72
15/02/18	Abdoulie Secka	65,400.00	165,950.00	(100,550.00)
16/02/18	Abdoulie Secka	121,300.00	50,000.00	71,300.00
20/02/18	Abdoulie Secka	41,541.08	65,000.00	(23,458.92)
21/02/18	Abdoulie Secka	154,100.00	82,600.00	71,500.00
22/02/18	Abdoulie Secka	48,500.00	123,015.00	(74,515.00)
23/02/18	N/A	11,851.00	-	11,851.00
26/02/18	Abdoulie Secka	997,011.97	400,000.00	597,011.97
27/02/18	Abdoulie Secka	501,681.13	547,350.00	(45,668.87)
28/02/18	Abdoulie Secka	417,150.00	341,200.00	75,950.00
TOTAL		3,886,488.37	2,856,435.00	1,030,053.37
MARCH				
Date	Paid in by	Amount collected	Amount deposited	Difference
03/01/18	Abdoulie Secka	393,462.00	378,900.00	14,562.00
03/02/18	Abdoulie Secka	283,745.21	343,262.55	(59,517.34)
05/03/18	Abdoulie Secka	568,610.41	254,395.85	314,214.56
06/03/18	Abdoulie Secka	272,755.40	406,360.40	(133,605.00)
07/03/18	Abdoulie Secka	495,873.44	251,507.31	244,366.13
08/03/18	Abdoulie Secka	402,200.00	442,223.42	(40,023.42)
09/03/18	Abdoulie Secka	195,016.46	331,430.00	(136,413.54)
12/03/18	Abdoulie Secka	330,092.24	186,610.00	143,482.24
13/03/18	Abdoulie Secka	375,250.75	227,742.00	147,508.75
14/03/18	Abdoulie Secka	212,000.00	258,090.00	(46,090.00)
15/03/18	Abdoulie Secka	322,842.07	186,600.00	136,242.07
16/03/18	Abdoulie Secka	299,150.00	279,000.00	20,150.00
19/03/18	Abdoulie Secka	435,740.13	331,315.00	104,425.13
20/03/18	Abdoulie Secka	363,209.05	299,810.00	63,399.05
21/03/18	Abdoulie Secka	327,004.94	346,910.00	(19,905.06)
22/03/18	Abdoulie Secka	232,463.64	151,230.00	81,233.64
23/03/18	Abdoulie Secka	224,950.82	281,056.20	(56,105.38)
26/03/18	N/A	320,976.58	-	320,976.58
27/03/18	N/A	263,087.77	-	263,087.77
28/03/18	N/A	276,054.00	-	276,054.00
29/03/18	N/A	248,784.35	-	248,784.35
	TOTAL	6,843,269.26	4,956,442.73	1,886,826.53
APRIL				

Date	Paid in by	Amt collected	Amt Deposited	Difference
03/04/18	Abdoulie Secka	281,885.61	-	281,885.61
04/04/18	Abdoulie Secka	195,291.67	-	195,291.67
05/04/18	Abdoulie Secka	275,818.16	-	275,818.16
06/04/18	Abdoulie Secka	89,861.46	-	89,861.46
09/04/18	Abdoulie Secka	545,024.42	-	545,024.42
10/04/18	Abdoulie Secka	311,373.46	-	311,373.46
11/04/18	Abdoulie Secka	160,758.62	-	160,758.62
16/04/18	Abdoulie Secka	348,069.72	-	348,069.72
17/04/18	Abdoulie Secka	186,979.27	-	186,979.27
18/04/18	Abdoulie Secka	133,600.00	-	133,600.00
19/04/18	Abdoulie Secka	122,927.88	-	122,927.88
20/04/18	Abdoulie Secka	71,858.00	-	71,858.00
23/04/18	Abdoulie Secka	136,104.00	-	136,104.00
24/04/18	Abdoulie Secka	244,934.48	-	244,934.48
25/04/18	Abdoulie Secka	314,789.35	-	314,789.35
26/04/18	Abdoulie Secka	120,287.00	-	120,287.00
27/04/18	Abdoulie Secka	56,333.24	-	56,333.24
30/04/18	Abdoulie Secka	252,499.18	173,158.24	79,340.94
	TOTAL	3,848,395.52	173,158.24	3,675,237.28

MAY

Date	Paid in by	Amt collected	Amt Deposited	Difference
02/05/18	Abdoulie Secka	318,153.72	-	318,153.72
03/05/18	Abdoulie Secka	177,579.90	-	177,579.90
04/05/18	Abdoulie Secka	64,766.00	-	64,766.00
07/05/18	Abdoulie Secka	100,001.02	-	100,001.02
08/05/18	Abdoulie Secka	67,850.00	45,740.00	22,110.00
09/05/18	Abdoulie Secka	226,035.67	189,910.00	36,125.67
10/05/18	Abdoulie Secka	72,800.00	-	72,800.00
11/05/18	Abdoulie Secka	52,350.00	49,610.00	2,740.00
14/05/18	Abdoulie Secka	115,449.39	44,205.00	71,244.39
15/05/18	Abdoulie Secka	161,065.31	90,868.63	70,196.68
16/05/18	Abdoulie Secka	204,440.04	74,715.00	129,725.04
17/05/18	Abdoulie Secka	246,250.00	169,486.46	76,763.54
18/05/18	Abdoulie Secka	64,025.00	278,700.00	(214,675.00)
21/05/18	Abdoulie Secka	48,550.00	-	48,550.00
22/05/18	Abdoulie Secka	376,061.57	-	376,061.57
23/05/18	Abdoulie Secka	39,100.00	356,200.00	(317,100.00)
24/05/18	Abdoulie Secka	105,832.72	18,300.00	87,532.72
28/05/18	Abdoulie Secka	185,989.16	73,850.51	112,138.65
29/05/18	Abdoulie Secka	57,974.84	72,525.00	(14,550.16)
30/05/18	Abdoulie Secka	76,073.10	16,200.00	59,873.10
31/05/18	Abdoulie Secka	156,909.26	53,200.00	103,709.26
	TOTAL	2,917,256.70	1,533,510.60	1,383,746.10

JUNE

Date	Paid in by	Amt collected	Amt Deposited	Difference

01/06/18	Abdoulie Secka	48,933.44	125,386.49	(76,453.05)
02/06/18	Abdoulie Secka	16,500.00	-	16,500.00
04/06/18	Abdoulie Secka	111,105.86	52,220.00	58,885.86
05/06/18	Abdoulie Secka	108,550.00	104,530.00	4,020.00
06/06/18	Abdoulie Secka	150,799.19	102,750.00	48,049.19
07/06/18	Abdoulie Secka	88,450.00	94,200.00	(5,750.00)
08/06/18	Abdoulie Secka	73,222.20	69,250.00	3,972.20
09/06/18	Abdoulie Secka	40,300.00	-	40,300.00
11/06/18	Abdoulie Secka	50,127.22	34,020.00	16,107.22
12/06/18	Abdoulie Secka	39,200.00	71,680.00	(32,480.00)
13/06/18	Abdoulie Secka	57,300.00	-	57,300.00
14/06/18	Abdoulie Secka	128,850.00	126,250.00	2,600.00
18/06/18	Abdoulie Secka	80,000.00	146,895.00	(66,895.00)
19/06/18	Abdoulie Secka	21,800.00	-	21,800.00
20/06/18	Abdoulie Secka	78,387.26	21,400.00	56,987.26
21/06/18	Abdoulie Secka	40,450.00	46,883.02	(6,433.02)
22/06/18	Abdoulie Secka	74,109.80	40,000.00	34,109.80
25/06/18	Abdoulie Secka	44,250.00	18,990.00	25,260.00
26/06/18	Abdoulie Secka	85,388.54	43,250.00	42,138.54
27/06/18	Abdoulie Secka	78,750.00	78,640.00	110.00
28/06/18	Abdoulie Secka	215,400.00	20,150.00	195,250.00
29/06/18	Abdoulie Secka	66,159.59	202,500.00	(136,340.41)
	TOTAL	1,698,033.10	1,398,994.51	299,038.59
JULY				
Date	Paid in by	Amt collected	Amt Deposited	Difference
02/07/18	Abdoulie Secka	141,452.02	55,070.00	86,382.02
03/07/18	Abdoulie Secka	160,469.53	121,452.00	39,017.53
04/07/18	Abdoulie Secka	102,500.00	158,750.00	(56,250.00)
05/07/18	Abdoulie Secka	56,983.64	100,150.00	(43,166.36)
06/07/18	Abdoulie Secka	40,500.00	38,000.00	2,500.00
09/07/18	Abdoulie Secka	22,600.00	50,409.00	(27,809.00)
10/07/18	Abdoulie Secka	243,205.38	6,320.00	236,885.38
11/07/18	Abdoulie Secka	871,200.00	242,221.00	628,979.00
12/07/18	Abdoulie Secka	55,891.64	888,050.00	(832,158.36)
13/07/18	Abdoulie Secka	66,450.00	55,175.00	11,275.00
16/07/18	Abdoulie Secka	113,612.01	44,100.00	69,512.01
17/07/18	Abdoulie Secka	43,818.40	98,436.00	(54,617.60)
18/07/18	Abdoulie Secka	92,750.00	16,800.00	75,950.00
19/07/18	Abdoulie Secka	10,550.00	65,220.00	(54,670.00)
20/07/18	N/A	20,669.68	-	20,669.68
23/07/18	Abdoulie Secka	62,619.01	15,170.00	47,449.01
24/07/18	Abdoulie Secka	45,209.35	199,785.00	(154,575.65)
25/07/18	Abdoulie Secka	36,000.00	36,910.00	(910.00)
26/07/18	Abdoulie Secka	30,175.00	27,900.00	2,275.00
27/07/18	N/A	69,239.87	-	69,239.87
30/07/18	Abdoulie Secka	62,572.44	62,569.00	3.44
31/07/18	Abdoulie Secka	51,109.87	56,880.00	(5,770.13)
	TOTAL	2,399,577.84	2,339,367.00	60,210.84
AUGUST				

Date	Paid in by	Amt collected	Amt Deposited	Difference
01/08/18	Abdoulie Secka	197,900.00	41,360.00	156,540.00
02/08/18	Abdoulie Secka	76,200.00	95,800.00	(19,600.00)
03/08/18	Abdoulie Secka	10,100.00	62,070.00	(51,970.00)
06/08/18	N/A	37,499.74	-	37,499.74
07/08/18	Abdoulie Secka	104,100.00	32,450.00	71,650.00
08/08/18	Abdoulie Secka	34,163.78	73,950.00	(39,786.22)
09/08/18	N/A	43,450.00	-	43,450.00
10/08/18	Abdoulie Secka	46,800.00	23,203.00	23,597.00
13/08/18	Abdoulie Secka	42,120.00	-	42,120.00
14/08/18	Abdoulie Secka	276,000.00	54,835.00	221,165.00
16/08/18	Abdoulie Secka	75,950.00	257,850.00	(181,900.00)
17/08/18	N/A	93,750.00	-	93,750.00
20/08/18	N/A	1,300.00	-	1,300.00
23/08/18	N/A	12,177.92	-	12,177.92
24/08/18	N/A	500.00	-	500.00
27/08/18	N/A	88,950.00	-	88,950.00
28/08/18	N/A	138,219.00	-	138,219.00
29/08/18	Abdoulie Secka	61,710.00	35,050.00	26,660.00
30/08/18	Abdoulie Secka	35,250.00	57,660.00	(22,410.00)
31/08/18	Abdoulie Secka	39,250.00	-	39,250.00
	TOTAL	1,415,390.44	734,228.00	681,162.44
SEPTEMBER				
Date	Paid in by	Amt collected	Amt Deposited	Difference
03/09/18	Abdoulie Secka	55,850.00	31,630.00	24,220.00
04/09/18	Abdoulie Secka	115,068.22	29,900.00	85,168.22
05/09/18	N/A	62,714.00	-	62,714.00
06/09/18	Abdoulie Secka	9,450.00	122,217.00	(112,767.00)
07/09/18	N/A	1,750.00	-	1,750.00
10/09/18	N/A	95,550.00	-	95,550.00
11/09/18	Abdoulie Secka	73,550.00	75,050.00	(1,500.00)
12/09/18	N/A	64,810.00	-	64,810.00
13/09/18	Agi-Fatou Nyang	71,843.16	100,210.00	(28,366.84)
14/09/18	Agi-Fatou Nyang	81,050.00	49,625.00	31,425.00
17/09/18	Agi-Fatou Nyang	131,461.33	63,060.00	68,401.33
18/09/18	Agi-Fatou Nyang	226,458.40	116,366.00	110,092.40
19/09/18	Agi-Fatou Nyang	61,350.00	170,219.00	(108,869.00)
21/09/18	Agi-Fatou Nyang	36,162.95	71,976.00	(35,813.05)
24/09/18	N/A	108,050.00	-	108,050.00
25/09/18	Agi-Fatou Nyang	-	72,665.00	(72,665.00)
26/09/18	Agi-Fatou Nyang	330,650.00	66,000.00	264,650.00
27/09/18	Agi-Fatou Nyang	12,023.00	348,935.00	(336,912.00)
28/09/18	N/A	22,050.00	-	22,050.00
29/09/18	Agi-Fatou Nyang	-	24,500.00	(24,500.00)
	TOTAL	1,559,841.06	1,342,353.00	217,488.06

**Annex 3: Market Lodgements Discrepancies
January-September 2018-Under lodgment**

Date	Amount Posted	Amount Deposited	Difference	Cashier
03/01/18	32,230.00	31,630.00	600.00	Alhagie I. Sowe
06/01/18	6,430.00	5,625.00	805.00	Alhagie I. Sowe
07/01/18	3,875.00	2,250.00	1,625.00	Alhagie I. Sowe
11/01/18	29,940.00	28,030.00	1,910.00	Alhagie I. Sowe
13/01/18	6,940.00	4,595.00	2,345.00	Alhagie I. Sowe
14/01/18	4,015.00	2,985.00	1,030.00	Alhagie I. Sowe
15/01/18	24,605.00	23,725.00	880.00	Alhagie I. Sowe
16/01/18	23,755.00	18,130.00	5,625.00	Alhagie I. Sowe
17/01/18	19,160.00	17,670.00	1,490.00	Alhagie I. Sowe
18/01/18	22,050.00	19,475.00	2,575.00	Alhagie I. Sowe
20/01/18	7,830.00	5,995.00	1,835.00	Alhagie I. Sowe
21/01/18	4,280.00	0	4,280.00	Alhagie I. Sowe
25/01/18	26,160.00	25,605.00	555.00	Alhagie I. Sowe
26/01/18	35,555.00	33,550.00	2,005.00	Alhagie I. Sowe
27/01/18	7,295.00	4,275.00	3,020.00	Alhagie I. Sowe
28/01/18	4,545.00	3,445.00	1,100.00	Alhagie I. Sowe
29/01/18	34,010.00	33,130.00	880.00	Alhagie I. Sowe
31/01/18	35,105.00	34,885.00	220.00	Alhagie I. Sowe
01/02/18	44,205.00	44,035.00	170.00	Alhagie I. Sowe
02/02/18	44,260.00	43,615.00	645.00	Alhagie I. Sowe
03/02/18	6,800.00	4,240.00	2,560.00	Alhagie I. Sowe
04/02/18	4,225.00	3,250.00	975.00	Alhagie I. Sowe
07/02/18	19,605.00	19,240.00	365.00	Alhagie I. Sowe
09/02/18	34,810.00	33,590.00	1,220.00	Alhagie I. Sowe
10/02/18	7,730.00	5,380.00	2,350.00	Alhagie I. Sowe
11/02/18	4,135.00	3,960.00	175.00	Alhagie I. Sowe
13/02/18	46,520.00	-	46,520.00	Alhagie I. Sowe
14/02/18	46,155.00	45,930.00	225.00	Alhagie I. Sowe
15/02/18	46,510.00	46,385.00	125.00	Alhagie I. Sowe
16/02/18	20,685.00	19,315.00	1,370.00	Alhagie I. Sowe
17/02/18	6,995.00	5,875.00	1,120.00	Alhagie I. Sowe
20/02/18	59,945.00	58,680.00	1,265.00	Alhagie I. Sowe
21/02/18	29,640.00	28,985.00	655.00	Alhagie I. Sowe
22/02/18	61,225.00	60,895.00	330.00	Alhagie I. Sowe
23/02/18	33,195.00	32,710.00	485.00	Alhagie I. Sowe
24/02/18	7,705.00	5,375.00	2,330.00	Alhagie I. Sowe

25/02/18	4,020.00	3,325.00	695.00	Alhagie I. Sowe
26/02/18	73,590.00	73,415.00	175.00	Alhagie I. Sowe
28/02/18	32,265.00	33,095.00	830.00	Alhagie I. Sowe
01/03/18	52,845.00	50,790.00	2,055.00	Alhagie I. Sowe
02/03/18	36,915.00	36,450.00	465.00	Alhagie I. Sowe
03/03/18	7,520.00	6,500.00	1,020.00	Alhagie I. Sowe
04/03/18	4,245.00	2,770.00	1,475.00	Alhagie I. Sowe
05/03/18	11,535.00	11,830.00	295.00	Alhagie I. Sowe
06/03/18	68,635.00	68,180.00	455.00	Alhagie I. Sowe
07/03/18	56,530.00	56,265.00	265.00	Alhagie I. Sowe
08/03/18	40,120.00	39,605.00	515.00	Alhagie I. Sowe
09/03/18	34,645.00	33,165.00	1,480.00	Alhagie I. Sowe
10/03/18	7,515.00	5,555.00	1,960.00	Alhagie I. Sowe
11/03/18	3,960.00	3,510.00	450.00	Alhagie I. Sowe
13/03/18	72,855.00	72,940.00	85.00	Alhagie I. Sowe
14/03/18	56,590.00	55,245.00	1,345.00	Alhagie I. Sowe
15/03/18	57,510.00	57,170.00	340.00	Alhagie I. Sowe
16/03/18	29,825.00	29,430.00	395.00	Alhagie I. Sowe
17/03/18	6,955.00	5,430.00	1,525.00	Alhagie I. Sowe
18/03/18	4,725.00	2,665.00	2,060.00	Alhagie I. Sowe
19/03/18	45,040.00	44,570.00	470.00	Alhagie I. Sowe
20/03/18	34,830.00	35,115.00	285.00	Alhagie I. Sowe
21/03/18	57,080.00	56,430.00	650.00	Alhagie I. Sowe
22/03/18	22,860.00	22,640.00	220.00	Alhagie I. Sowe
23/03/18	24,365.00	24,000.00	365.00	Alhagie I. Sowe
24/03/18	7,580.00	5,295.00	2,285.00	Alhagie I. Sowe
25/03/18	3,385.00	2,125.00	1,260.00	Alhagie I. Sowe
26/03/18	23,080.00	23,725.00	645.00	Alhagie I. Sowe
27/03/18	17,350.00	16,740.00	610.00	Alhagie I. Sowe
29/03/18	20,105.00	19,605.00	500.00	Alhagie I. Sowe
01/04/18	2,515.00	-	2,515.00	Alhagie I. Sowe
02/04/18	2,110.00	-	2,110.00	Alhagie I. Sowe
03/04/18	33,225.00	33,075.00	150.00	Alhagie I. Sowe
04/04/18	37,165.00	36,670.00	495.00	Alhagie I. Sowe
05/04/18	45,370.00	44,920.00	450.00	Alhagie I. Sowe
07/04/18	7,860.00	5,720.00	2,140.00	Alhagie I. Sowe
08/04/18	4,670.00	4,190.00	480.00	Alhagie I. Sowe
09/04/18	34,470.00	34,350.00	120.00	Alhagie I. Sowe
13/04/18	14,110.00	11,675.00	2,435.00	Alhagie I. Sowe
14/04/18	7,845.00	5,315.00	2,530.00	Alhagie I. Sowe

15/04/18	4,795.00	3,630.00	1,165.00	Alhagie I. Sowe
16/04/18	85,085.00	82,760.00	2,325.00	Alhagie I. Sowe
18/04/18	36,005.00	35,970.00	35.00	Alhagie I. Sowe
19/04/18	24,565.00	23,290.00	1,275.00	Alhagie I. Sowe
21/04/18	7,805.00	5,075.00	2,730.00	Alhagie I. Sowe
22/04/18	4,330.00	3,545.00	785.00	Alhagie I. Sowe
23/04/18	17,775.00	16,775.00	1,000.00	Alhagie I. Sowe
24/04/18	31,930.00	22,670.00	9,260.00	Alhagie I. Sowe
26/04/18	42,220.00	41,700.00	520.00	Alhagie I. Sowe
27/04/18	15,985.00	16,180.00	195.00	Alhagie I. Sowe
29/04/18	3,990.00	2,855.00	1,135.00	Alhagie I. Sowe
02/05/18	40,470.00	40,160.00	310.00	Alhagie I. Sowe
03/05/18	30,900.00	29,425.00	1,475.00	Alhagie I. Sowe
04/05/18	23,630.00	20,465.00	3,165.00	Alhagie I. Sowe
05/05/18	7,530.00	6,715.00	815.00	Alhagie I. Sowe
06/05/18	3,880.00	3,160.00	720.00	Alhagie I. Sowe
08/05/18	38,840.00	38,155.00	685.00	Alhagie I. Sowe
09/05/18	34,160.00	34,040.00	120.00	Alhagie I. Sowe
11/05/18	12,080.00	10,855.00	1,225.00	Alhagie I. Sowe
13/05/18	5,310.00	3,860.00	1,450.00	Alhagie I. Sowe
16/05/18	27,285.00	26,370.00	915.00	Alhagie I. Sowe
19/05/18	6,970.00	6,045.00	925.00	Alhagie I. Sowe
20/05/18	4,345.00	3,745.00	600.00	Alhagie I. Sowe
21/05/18	27,700.00	27,370.00	330.00	Alhagie I. Sowe
24/05/18	15,345.00	14,260.00	1,085.00	Alhagie I. Sowe
26/05/18	8,185.00	6,720.00	1,465.00	Alhagie I. Sowe
27/05/18	5,270.00	4,670.00	600.00	Alhagie I. Sowe
30/05/18	22,780.00	21,680.00	1,100.00	Alhagie I. Sowe
31/05/18	17,630.00	16,020.00	1,610.00	Alhagie I. Sowe
01/06/18	25,095.00	24,160.00	935.00	Alhagie I. Sowe
02/06/18	30,430.00	6,720.00	23,710.00	Alhagie I. Sowe
03/06/18	34,715.00	2,725.00	31,990.00	Alhagie I. Sowe
04/06/18	62,055.00	32,995.00	29,060.00	Alhagie I. Sowe
06/06/18	40,795.00	9,555.00	31,240.00	Alhagie I. Sowe
07/06/18	26,140.00	16,690.00	9,450.00	Alhagie I. Sowe
08/06/18	25,310.00	15,955.00	9,355.00	Alhagie I. Sowe
09/06/18	17,075.00	4,855.00	12,220.00	Alhagie I. Sowe
10/06/18	6,300.00	4,190.00	2,110.00	Alhagie I. Sowe
11/06/18	25,410.00	21,740.00	3,670.00	Alhagie I. Sowe

13/06/18	41,980.00	33,025.00	8,955.00	Alhagie I. Sowe
14/06/18	16,510.00	13,180.00	3,330.00	Alhagie I. Sowe
18/06/18	21,200.00	20,180.00	1,100.00	Alhagie I. Sowe
19/06/18	16,915.00	17,255.00	340.00	Alhagie I. Sowe
21/06/18	51,690.00	51,285.00	405.00	Alhagie I. Sowe
22/06/18	22,255.00	21,115.00	1,140.00	Alhagie I. Sowe
23/06/18	7,480.00	4,415.00	3,065.00	Alhagie I. Sowe
24/06/18	4,245.00	3,135.00	1,110.00	Alhagie I. Sowe
27/06/18	20,185.00	11,285.00	8,900.00	Alhagie I. Sowe
29/06/18	24,640.00	23,340.00	1,300.00	Alhagie I. Sowe
02/07/18	17,335.00	16,900.00	435.00	Alhagie I. Sowe
03/07/18	48,500.00	36,070.00	12,430.00	Alhagie I. Sowe
04/07/18	40,390.00	38,265.00	2,125.00	Alhagie I. Sowe
05/07/18	40,330.00	30,580.00	9,750.00	Alhagie I. Sowe
06/07/18	47,740.00	37,620.00	10,120.00	Alhagie I. Sowe
07/07/18	7,970.00	5,230.00	2,740.00	Alhagie I. Sowe
09/07/18	29,800.00	29,200.00	600.00	Alhagie I. Sowe
11/07/18	98,000.00	76,785.00	21,215.00	Alhagie I. Sowe
13/07/18	53,550.00	33,240.00	20,310.00	Alhagie I. Sowe
14/07/18	7,730.00	7,140.00	590.00	Alhagie I. Sowe
17/07/18	53,205.00	42,680.00	10,525.00	Alhagie I. Sowe
18/07/18	86,875.00	67,215.00	19,660.00	Alhagie I. Sowe
20/07/18	69,670.00	53,405.00	16,265.00	Alhagie I. Sowe
22/07/18	8,890.00	7,430.00	1,460.00	Alhagie I. Sowe
23/07/18	46,000.00	35,545.00	10,455.00	Alhagie I. Sowe
24/07/18	37,685.00	33,735.00	3,950.00	Alhagie I. Sowe
25/07/18	46,965.00	36,470.00	10,495.00	Alhagie I. Sowe
26/07/18	37,300.00	32,330.00	4,970.00	Alhagie I. Sowe
27/07/18	19,470.00	15,270.00	4,200.00	Alhagie I. Sowe
30/07/18	29,785.00	21,360.00	8,425.00	Alhagie I. Sowe
03/08/18	50,485.00	42,545.00	7,940.00	Alhagie I. Sowe
05/08/18	6,790.00	5,895.00	895.00	Alhagie I. Sowe
06/08/18	29,340.00	26,980.00	2,360.00	Alhagie I. Sowe
07/08/18	46,520.00	42,180.00	4,340.00	Alhagie I. Sowe
08/08/18	87,125.00	83,410.00	3,715.00	Alhagie I. Sowe
09/08/18	77,290.00	76,300.00	990.00	Alhagie I. Sowe
10/08/18	95,660.00	80,680.00	14,980.00	Alhagie I. Sowe
11/08/18	20,700.00	10,000.00	10,700.00	Alhagie I. Sowe
13/08/18	62,620.00	56,040.00	6,580.00	Alhagie I. Sowe

14/08/18	82,880.00	74,630.00	8,250.00	Alhagie I. Sowe
16/08/18	42,775.00	39,315.00	3,460.00	Alhagie I. Sowe
17/08/18	65,530.00	60,830.00	4,700.00	Alhagie I. Sowe
19/08/18	6,870.00	6,430.00	440.00	Alhagie I. Sowe
20/08/18	43,353.00	39,715.00	3,640.00	Alhagie I. Sowe
27/08/18	10,750.00	7,350.00	3,400.00	Alhagie I. Sowe
28/08/18	39,425.00	25,600.00	13,825.00	Alhagie I. Sowe
29/08/18	44,335.00	32,960.00	11,375.00	Alhagie I. Sowe
31/08/18	29,520.00	23,840.00	5,680.00	Alhagie I. Sowe
03/09/18	51,805.00	42,930.00	8,875.00	Alhagie I. Sowe
05/09/18	44,040.00	10,720.00	33,320.00	Alhagie I. Sowe
08/09/18	10,425.00	8,740.00	1,685.00	Alhagie I. Sowe
	4,862,588.00	4,189,480.00	678,540.00	

January-September Over lodgment

Date	Amount Posted	Amount Deposited	Difference	Cashier
05/02/18	12,255.00	25,490.00	13,235.00	Alhagie I. Sowe
06/02/18	39,895.00	40,460.00	565.00	Alhagie I. Sowe
08/02/18	10,475.00	12,300.00	1,825.00	Alhagie I. Sowe
12/02/18	49,030.00	90,860.00	41,830.00	Alhagie I. Sowe
31/03/18	7,460.00	8,510.00	1,050.00	Alhagie I. Sowe
06/04/18	35,590.00	36,025.00	435.00	Alhagie I. Sowe
11/04/18	37,005.00	38,805.00	1,800.00	Alhagie I. Sowe
17/04/18	81,725.00	83,655.00	1,930.00	Alhagie I. Sowe
20/04/18	47,870.00	49,070.00	1,200.00	Alhagie I. Sowe
25/04/18	12,925.00	13,090.00	165.00	Alhagie I. Sowe
10/05/18	32,505.00	35,260.00	2,755.00	Alhagie I. Sowe
14/05/18	24,350.00	25,225.00	875.00	Alhagie I. Sowe
15/05/18	27,020.00	28,040.00	1,020.00	Alhagie I. Sowe
17/05/18	14,645.00	16,170.00	1,525.00	Alhagie I. Sowe
18/05/18	36,395.00	37,730.00	1,335.00	Alhagie I. Sowe
23/05/18	14,680.00	18,925.00	4,245.00	Alhagie I. Sowe
29/05/18	11,095.00	19,725.00	8,630.00	Alhagie I. Sowe
05/06/18	29,750.00	37,030.00	7,280.00	Alhagie I. Sowe
12/06/18	9,205.00	14,210.00	5,005.00	Alhagie I. Sowe
20/06/18	16,200.00	20,825.00	4,625.00	Alhagie I. Sowe
28/06/18	17,175.00	20,655.00	3,480.00	Alhagie I. Sowe
12/07/18	32,040.00	36,430.00	4,390.00	Alhagie I. Sowe
21/07/18	11,780.00	12,635.00	855.00	Alhagie I. Sowe
04/08/18	11,970.00	12,780.00	810.00	Alhagie I. Sowe
07/09/18	9,590.00	10,555.00	965.00	Alhagie I. Sowe

	632,630.00	744,460.00	111,830.00
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September-December 2018-Under lodgment

Date	Amount Collected	Amount Deposited	Difference	Cashier
11/09/18	52,800.00	49,705.00	3,095.00	Oumie Jagne
13/09/18	24,560.00	24,500.00	60	Oumie Jagne
19/09/18	28,250.00	26,210.00	2,040.00	Oumie Jagne
21/09/18	20,670.00	18,870.00	1,800.00	Oumie Jagne
23/09/18	4,250.00	4,190.00	60	Oumie Jagne
28/09/18	16,470.00	15,870.00	600	Oumie Jagne
29/09/18	8,120.00	7,555.00	565	Oumie Jagne
01/10/18	28,985.00	27,985.00	1,000.00	Oumie Jagne
03/10/18	46,940.00	46,135.00	805	Oumie Jagne
25/10/18	55,990.00	53,710.00	2,280.00	Oumie Jagne
Total	287,035.00	274,730.00	12,305.00	

September-December 2018-Over lodgment

Date	Amount Collected	Amount Deposited	Difference	Cashier
10/10/18	28,725.00	29,725.00	-1,000.00	Oumie Jagne
15/10/18	34,860.00	34,910.00	-50	Oumie Jagne
17/10/18	71,510.00	73,100.00	-1,590.00	Oumie Jagne
20/10/18	82,360.00	88,360.00	-6,000.00	Oumie Jagne
24/10/18	15,010.00	17,290.00	-2,280.00	Oumie Jagne
31/10/18	15,280.00	15,480.00	-250	Oumie Jagne
16/11/18	6,750.00	9,450.00	-2,700.00	Oumie Jagne
07/12/18	55,440.00	55,500.00	-60	Oumie Jagne
09/12/18	3,020.00	9,740.00	-6,720.00	Oumie Jagne
11/12/18	40,070.00	41,320.00	-1,250.00	Oumie Jagne
19/12/18	48,215.00	48,715.00	-500	Oumie Jagne
21/12/18	17,080.00	17,580.00	-500	Oumie Jagne
Total	418,320.00	441,170.00	-22,900.00	

Annex 4: GTR Reconciliation

Table 1: GPPC Supply to BCC

Date	Quantity Supplied	Serial Number
08/09/2011	700 Books	00001-35000
18/03/2014	600 Books	35001-65000

Table 2: GTRs Used at BCC

Date issued	Collector	Serial Number	
		FROM	TO
08/09/17	Haddy Loum	779551	779600
11/09/17	Lolly Manjang	779601	779650
18-09-17	Marie Ogoo	779651	779700
19-09-17	Mbye Jobe	779701	779750
19-09-17	Mbye Jobe	779751	779800
19-09-17	Mbye Jobe	779801	779850
19-09-17	Mbye Jobe	779851	779900
19-09-17	Mbye Jobe	779901	779950
19-09-17	Mbye Jobe	779951	780000
19-09-17	Mbye Jobe	780001	780050
19-09-17	Mbye Jobe	780051	780100
19-09-17	Mbye Jobe	780101	780150
19-09-17	Mbye Jobe	780151	780200
25-09-17	Nyima Bojang	780201	780250
25-09-17	Jalikatou Jallow	780251	780300
27-09-17	Sheriff Mbye	780301	780350
06/10/17	Mbye Jobe	780351	780400
06/11/17	Mbye Jobe	780401	780450
06/12/17	Mbye Jobe	780451	780500
06/13/17	Mbye Jobe	780501	780550
06/14/17	Mbye Jobe	780551	780600
06/15/17	Mbye Jobe	780601	780650
06/16/17	Mbye Jobe	780651	780700
06/17/17	Mbye Jobe	780701	780750
06/18/17	Mbye Jobe	780751	780800
06/19/17	Mbye Jobe	780801	780850
09/10/17	Sheriff John	780851	780900
13-10-17	Jalikatou Jallow	780901	780950
19-10-17	Lolly Manjang	780951	781000
19-10-17	Haddy Loum	781001	781050
26-10-17	Lolly Manjang	781051	781100
31-10-17	Marie Ogoo	781101	781150
01/11/17	Lolly Manjang	781151	781200
01/11/17	Mbye Jobe	781201	781250
01/11/17	Mbye Jobe	781251	781300
01/11/17	Mbye Jobe	781301	781350

01/11/17	Mbye Jobe	781351	781400
01/11/17	Mbye Jobe	781401	781450
01/11/17	Mbye Jobe	781451	781500
01/11/17	Mbye Jobe	781501	781550
01/11/17	Mbye Jobe	781551	781600
01/11/17	Mbye Jobe	781601	781650
01/11/17	Mbye Jobe	781651	781700
02/11/17	Jalikatou Jallow	781701	781750
08/11/17	Marie Ogoo	781751	781800
13-11-17	Lolly Manjang	781801	781850
14-11-17	Jalikatou Jallow	781851	781900
20-11-17	Jalikatou Jallow	781901	781950
21-11-17	Haddy Loum	781951	782000
21-11-17	Mbye Jobe	782001	782050
21-11-17	Mbye Jobe	782051	782100
21-11-17	Mbye Jobe	782101	782150
21-11-17	Mbye Jobe	782151	782200
21-11-17	Mbye Jobe	782201	782250
21-11-17	Mbye Jobe	782251	782300
21-11-17	Mbye Jobe	782301	782350
21-11-17	Mbye Jobe	782351	782400
21-11-17	Mbye Jobe	782401	782450
21-11-17	Mbye Jobe	782451	782500
21-11-17	Marie Ogoo	782501	782550
22-11-17	Lolly Manjang	782551	782600
27-11-17	Sheriff Mbye	782601	782650
05/12/17	Jalikatou Jallow	782651	782700
12/12/17	Nyima Bojang	782701	782750
13-12-17	Jalikatou Jallow	782751	782800
13-12-17	Marie Ogoo	782801	782850
14-12-17	Haddy Loum	782851	782900
18-12-17	Saffie John	782901	782950
02/01/18	Mbye Jobe	782951	783000
02/01/18	Mbye Jobe	783001	783050
02/01/18	Mbye Jobe	783051	783100
02/01/18	Mbye Jobe	783101	783150
02/01/18	Mbye Jobe	783151	783200
02/01/18	Mbye Jobe	783201	783250
02/01/18	Mbye Jobe	783251	783300

02/01/18	Mbye Jobe	783301	783350
02/01/18	Mbye Jobe	783351	783400
02/01/18	Mbye Jobe	783401	783450
02/02/18	Mbye Jobe	783451	783500
02/02/18	Mbye Jobe	783501	783550
02/02/18	Mbye Jobe	783551	783600
02/02/18	Mbye Jobe	783601	783650
02/02/18	Mbye Jobe	783651	783700
02/02/18	Mbye Jobe	783701	783750
02/02/18	Mbye Jobe	783751	783800
02/02/18	Mbye Jobe	783801	783850
02/02/18	Mbye Jobe	783851	783900
02/02/18	Mbye Jobe	783901	783950
02/07/2018	Haddy Loum	783951	784000
07/02/18	Sheriff John	784001	784050
07/02/18	Jalikatou Jallow	784051	784100
20-02-18	Mbye Jobe	784101	784150
20-02-18	Mbye Jobe	784151	784200
20-02-18	Mbye Jobe	784201	784250
20-02-18	Mbye Jobe	784251	784300
20-02-18	Mbye Jobe	784301	784350
20-02-18	Mbye Jobe	784351	784400
20-02-18	Mbye Jobe	784401	784450
20-02-18	Mbye Jobe	784451	784500
20-02-18	Mbye Jobe	784501	784550
20-02-18	Mbye Jobe	784551	784600
21-02-18	Ndey Ida Gaye	784601	784650
26-02-18	Nyima Bojang	784651	784700
26-02-18	Lolly Manjang	784701	784750
26-02-18	Modou Lamin Njie	784751	784800
05/03/18	Haddy Loum	784801	784850
06/03/18	Lolly Manjang	784851	784900
06/03/18	Saffie John	784901	784950
06/03/18	Mbye Jobe	784951	785000
06/03/18	Mbye Jobe	785001	785050
06/03/18	Mbye Jobe	785051	785100
06/03/18	Mbye Jobe	785101	785150
06/03/18	Mbye Jobe	785151	785200
06/03/18	Mbye Jobe	785201	785250

06/03/18	Mbye Jobe	785251	785300
06/03/18	Mbye Jobe	785301	785350
06/03/18	Mbye Jobe	785351	785400
06/03/18	Mbye Jobe	785401	785450
08/03/18	Jalikatou Jallow	785451	785500
08/03/18	Marie Ogoo	785501	785550
08/03/18	Nyima Bojang	785551	785600
14-03-18	Haddy Loum	785601	785650
14-03-18	Saffie John	785651	785700
16-03-18	Modou Lamin Njie	785701	785750
19-03-18	Lolly Manjang	785751	785800
19-03-18	Mbye Jobe	785801	785850
19-03-18	Mbye Jobe	785851	785900
19-03-18	Mbye Jobe	785901	785950
19-03-18	Mbye Jobe	785951	786000
19-03-18	Mbye Jobe	786001	786050
19-03-18	Mbye Jobe	786051	786100
19-03-18	Mbye Jobe	786101	786150
19-03-18	Mbye Jobe	786151	786200
19-03-18	Mbye Jobe	786201	786250
19-03-18	Mbye Jobe	786251	786300
21-03-18	Haddy Loum	786301	786350
26-03-18	Saffie John	786351	786400
27-03-18	Nyima Bojang	786401	786450
27-03-18	Mbye Jobe	786451	786500
27-03-18	Mbye Jobe	786501	786550
27-03-18	Mbye Jobe	786551	786600
27-03-18	Mbye Jobe	786601	786650
27-03-18	Mbye Jobe	786651	786700
27-03-18	Mbye Jobe	786701	786750
27-03-18	Mbye Jobe	786751	786800
27-03-18	Mbye Jobe	786801	786850
27-03-18	Mbye Jobe	786851	786900
27-03-18	Mbye Jobe	786901	786950
28-03-18	Haddy Loum	786951	787000
09/04/18	Modou Lamin Njie	792001	792050
09/04/18	Haddy Loum	792051	792100
09/04/18	Mbye Jobe	792101	792150
09/04/18	Mbye Jobe	792151	792200

09/04/18	Mbye Jobe	792201	792250
09/04/18	Mbye Jobe	792251	792300
09/04/18	Mbye Jobe	792301	792350
09/04/18	Mbye Jobe	792351	792400
09/04/18	Mbye Jobe	792401	792450
09/04/18	Mbye Jobe	792451	792500
09/04/18	Mbye Jobe	792501	792550
09/04/18	Mbye Jobe	792551	792600
11/04/18	Lolly Manjang	792601	792650
17-04-18	Haddy Loum	792651	792700
17-04-18	Mbye Jobe	792701	792750
17-04-18	Mbye Jobe	792751	792800
17-04-18	Mbye Jobe	792801	792850
17-04-18	Mbye Jobe	792851	792900
17-04-18	Mbye Jobe	792901	792950
17-04-18	Mbye Jobe	792951	793000
17-04-18	Mbye Jobe	793001	793050
17-04-18	Mbye Jobe	793051	793100
17-04-18	Mbye Jobe	793101	793150
17-04-18	Mbye Jobe	793151	793200
18-04-18	Saffie John	793201	793250
25-04-18	Haddy Loum	793251	793300
03/05/18	Jalikatou Jallow	793301	793350
03/05/18	Modou Lamin Njie	793351	793400
03/05/18	Haddy Loum	793401	793450
04/05/18	Jalikatou Jallow	793451	793500
07/05/18	Jalikatou Jallow	793501	793550
07/05/18	Yassin Jome	793551	793600
07/05/18	Jalikatou Jallow	793601	793650
09/05/18	Saffie John	793651	793700
10/05/18	Nyima Bojang	793701	793750
10/05/18	Jalikatou Jallow	793751	793800
15-05-18	Jalikatou Jallow	793801	793850
15-05-18	Haddy Loum	793851	793900
16-05-18	Mbye Jobe	793901	793950
16-05-18	Mbye Jobe	793951	794000
16-05-18	Mbye Jobe	794001	794050
16-05-18	Mbye Jobe	794051	794100
16-05-18	Mbye Jobe	794101	794150

16-05-18	Mbye Jobe	794151	794200
16-05-18	Mbye Jobe	794201	794250
16-05-18	Mbye Jobe	794251	794300
16-05-18	Mbye Jobe	794301	794350
16-05-18	Mbye Jobe	794351	794400
17-05-18	Jalikatou Jallow	794401	794450
18-05-18	Lolly Manjang	794451	794500
28-05-18	Jalikatou Jallow	794501	794550
01/06/18	Haddy Loum	794551	794600
04/06/18	Jalikatou Jallow	794601	794650
04/06/18	Mbye Jobe	794651	794700
04/06/18	Mbye Jobe	794701	794750
04/06/18	Mbye Jobe	794751	794800
04/06/18	Mbye Jobe	794801	794850
04/06/18	Mbye Jobe	794851	794900
04/06/18	Mbye Jobe	794901	794950
04/06/18	Mbye Jobe	794951	795000
04/06/18	Mbye Jobe	795001	795050
04/06/18	Mbye Jobe	795051	795100
04/06/18	Mbye Jobe	795101	795150
04/06/18	Jalikatou Jallow	795151	795200
05/06/18	Lolly Manjang	795201	795250
07/06/18	Lolly Manjang	795251	795300
08/06/18	Jalikatou Jallow	795301	795350
08/06/18	Haddy Loum	795351	795400
11/06/18	Jalikatou Jallow	795401	795450
12/06/18	Haddy Loum	795451	795500
13-06-18	Lolly Manjang	795501	795550
13-06-18	Jalikatou Jallow	795551	795600
14-06-18	Haddy Loum	795601	795650
19-06-18	Mbye Jobe	795651	795700
19-06-18	Mbye Jobe	795701	795750
19-06-18	Mbye Jobe	795751	795800
19-06-18	Mbye Jobe	795801	795850
19-06-18	Mbye Jobe	795851	795900
19-06-18	Mbye Jobe	795901	795950
19-06-18	Mbye Jobe	795951	796000
19-06-18	Mbye Jobe	796001	796050
19-06-18	Mbye Jobe	796051	796100

19-06-18	Mbye Jobe	796101	796150
21-06-18	Modou Lamin Njie	796151	796200
22-06-18	Yassin Jome	796201	796250
27-06-18	Marie Ogoo	796251	796300
02/07/18	Saffie John	796301	796350
03/07/18	Jalikatou Jallow	796351	796400
06/07/18	Mbye Jobe	796401	796450
06/07/18	Mbye Jobe	796451	796500
06/07/18	Mbye Jobe	796501	796550
06/07/18	Mbye Jobe	796551	796600
06/07/18	Mbye Jobe	796601	796650
06/07/18	Mbye Jobe	796651	796700
06/07/18	Mbye Jobe	796701	796750
06/07/18	Mbye Jobe	796751	796800
06/07/18	Mbye Jobe	796801	796850
06/07/18	Mbye Jobe	796851	796900
12/07/18	Yassin Jome	796901	796950
16-07-18	Haddy Loum	796951	797000
17-07-18	Mbye Jobe	797001	797050
17-07-18	Mbye Jobe	797051	797100
17-07-18	Mbye Jobe	797101	797150
17-07-18	Mbye Jobe	797151	797200
17-07-18	Mbye Jobe	797201	797250
17-07-18	Mbye Jobe	797251	797300
17-07-18	Mbye Jobe	797301	797350
17-07-18	Mbye Jobe	797351	797400
17-07-18	Mbye Jobe	797401	797450
17-07-18	Mbye Jobe	797451	797500
18-07-18	Jalikatou Jallow	797501	797550
18-07-18	Modou Lamin Njie	797551	797600
30-07-18	Yassin Jome	797601	797650
08/07/2018	Mustapha John	797651	797700
08/07/2018	Mustapha John	797701	797750
08/07/2018	Mustapha John	797751	797800
08/07/2018	Mustapha John	797801	797850
08/07/2018	Mustapha John	797851	797900
08/07/2018	Mustapha John	797901	797950
08/07/2018	Mustapha John	797951	798000
08/07/2018	Mustapha John	798001	798050

08/07/2018	Mustapha John	798051	798100
08/07/2018	Mustapha John	798101	798150
08/07/2018	Mustapha John	798151	798200
08/07/2018	Mustapha John	798201	798250
08/07/2018	Mustapha John	798251	798300
08/07/2018	Mustapha John	798301	798350
08/07/2018	Mustapha John	798351	798400
08/07/2018	Mustapha John	798401	798450
08/07/2018	Mustapha John	798451	798500
08/07/2018	Mustapha John	798501	798550
08/07/2018	Mustapha John	798551	798600
08/07/2018	Mustapha John	798601	798650
08/07/2018	Mustapha John	798651	798700
08/07/2018	Mustapha John	798701	798750
08/07/2018	Mustapha John	798751	798800
08/07/2018	Mustapha John	798801	798850
08/07/2018	Mustapha John	798851	798900
08/07/2018	Mustapha John	798901	798950
08/07/2018	Mustapha John	798951	799000
08/07/2018	Mustapha John	799001	799050
08/07/2018	Mustapha John	799051	799100
08/07/2018	Mustapha John	799101	799150
08/07/2018	Mustapha John	799151	799200
08/07/2018	Mustapha John	799201	799250
08/07/2018	Mustapha John	799251	799300
08/07/2018	Mustapha John	799301	799350
08/07/2018	Mustapha John	799351	799400
08/07/2018	Mustapha John	799401	799450
08/07/2018	Mustapha John	799451	799500
08/07/2018	Mustapha John	799501	799550
08/07/2018	Mustapha John	799551	799600
08/07/2018	Mustapha John	799601	799650
08/07/2018	Mustapha John	799651	799700
08/07/2018	Mustapha John	799701	799750
08/07/2018	Mustapha John	799751	799800
08/07/2018	Mustapha John	799801	799850
08/07/2018	Mustapha John	799851	799900
08/07/2018	Mustapha John	799901	799950
08/07/2018	Mustapha John	799951	800000

08/07/2018	Mustapha John	800001	800050
08/07/2018	Mustapha John	800051	800100
08/07/2018	Mustapha John	800101	800150
08/07/2018	Mustapha John	800151	800200
08/07/2018	Mustapha John	800201	800250
08/07/2018	Mustapha John	800251	800300
08/07/2018	Mustapha John	800301	800350
08/07/2018	Mustapha John	800351	800400
08/07/2018	Jalikatou Jallow	800401	800450
08/08/2018	Yassin Jome	800451	800500
08/09/2018	Lolly Manjang	800501	800550
08/10/2018	Haddy Loum	800551	800600
13-08-18	Saffie John	800601	800650
14-08-18	Marie Ogoo	800651	800700
14-08-18	Mustapha John	800701	800750
14-08-18	Mustapha John	800751	800800
14-08-18	Mustapha John	800801	800850
14-08-18	Mustapha John	800851	800900
14-08-18	Mustapha John	800901	800950
14-08-18	Mustapha John	800951	801000
14-08-18	Mustapha John	801001	801050
14-08-18	Mustapha John	801051	801100
14-08-18	Mustapha John	801101	801150
14-08-18	Mustapha John	801151	801200
14-08-18	Jalikatou Jallow	801201	801250
16-08-18	Lolly Manjang	801251	801300
16-08-18	Saffie John	801301	801350
17-08-18	Haddy Loum	801351	801400
19-08-18	Jalikatou Jallow	801401	801450
19-08-18	Haddy Loum	801451	801500
24-10-18	Mustapha John	801501	801550
24-10-18	Mustapha John	801551	801600
24-10-18	Mustapha John	801601	801650
24-10-18	Mustapha John	801651	801700
24-10-18	Mustapha John	801701	801750
24-10-18	Mustapha John	801751	801800
24-10-18	Mustapha John	801801	801850
24-10-18	Mustapha John	801851	801900
24-10-18	Mustapha John	801901	801950

24-10-18	Mustapha John	801951	802000
09/03/2018	Yassin Jome	802001	802050
09/11/2018	Modou Lamin Njie	802051	802100
09/11/2018	Lolly Manjang	802101	802150
09/11/2018	Marie Ogoo	802151	802200
17-09-18	Saffie John	802201	802250
17-09-18	Nyima Bojang	802251	802300
19-09-18	Mustapha John	802301	802350
19-09-18	Mustapha John	802351	802400
19-09-18	Mustapha John	802401	802450
19-09-18	Mustapha John	802451	802500
19-09-18	Mustapha John	802501	802550
19-09-18	Mustapha John	802551	802600
19-09-18	Mustapha John	802601	802650
19-09-18	Mustapha John	802651	802700
19-09-18	Mustapha John	802701	802750
19-09-18	Mustapha John	802751	802800
24-09-18	Jalikatou Jallow	802801	802850
10/01/2018	Yassin Jome	802851	802900
10/05/2018	Mustapha John	802901	802950
10/05/2018	Mustapha John	802951	803000
10/05/2018	Mustapha John	803001	803050
10/05/2018	Mustapha John	803051	803100
10/05/2018	Mustapha John	803101	803150
10/05/2018	Mustapha John	803151	803200
10/05/2018	Mustapha John	803201	803250
10/05/2018	Mustapha John	803251	803300
10/05/2018	Mustapha John	803301	803350
10/05/2018	Mustapha John	803351	803400
10/10/2018	Haddy Loum	803401	803450
10/10/2018	Marie Ogoo	803451	803500
29-10-18	Yassin Jome	803501	803550
30-10-18	Lolly Manjang	803551	803600
31-10-18	Jalikatou Jallow	803601	803650
11/05/2018	Saffie John	803651	803700
11/07/2018	Mustapha John	803701	803750
11/07/2018	Mustapha John	803751	803800
11/07/2018	Mustapha John	803801	803850
11/07/2018	Mustapha John	803851	803900

11/07/2018	Mustapha John	803901	803950
11/07/2018	Mustapha John	803951	804000
11/07/2018	Mustapha John	804001	804050
11/07/2018	Mustapha John	804051	804100
11/07/2018	Mustapha John	804101	804150
11/07/2018	Mustapha John	804151	804200
11/09/2018	Ndey Ida Gaye	804201	804250
15-11-18	Mustapha John	804251	804300
15-11-18	Mustapha John	804301	804350
15-11-18	Mustapha John	804351	804400
15-11-18	Mustapha John	804401	804450
15-11-18	Mustapha John	804451	804500
15-11-18	Mustapha John	804501	804550
15-11-18	Mustapha John	804551	804600
15-11-18	Mustapha John	804601	804650
15-11-18	Mustapha John	804651	804700
15-11-18	Mustapha John	804701	804750
21-11-18	Yassin Jome	804751	804800
21-11-18	Fabou Bojang	804801	804850
26-11-18	Marie Samba	804851	804900
28-11-18	Lolly Manjang	804901	804950
29-11-18	Marie Samba	804951	805000
29-11-18	Amie L. Ndoye	805001	805050
12/04/2018	Jalikatou Jallow	805051	805100
12/04/2018	Yassin Jome	805101	805150
12/05/2018	Saffie John	805151	805200
12/06/2018	Lolly Manjang	805201	805250
12/06/2018	Ndey Ida Gaye	805251	805300
12/10/2018	Modou Lamin Njie	805301	805350
13-12-18	Mustapha John	805351	805400
13-12-18	Mustapha John	805401	805450
13-12-18	Mustapha John	805451	805500
13-12-18	Mustapha John	805501	805550
13-12-18	Mustapha John	805551	805600
13-12-18	Mustapha John	805601	805650
13-12-18	Mustapha John	805651	805700
13-12-18	Mustapha John	805701	805750
13-12-18	Mustapha John	805751	805800
13-12-18	Mustapha John	805801	805850

19-12-18	Yassin Jome	805851	805900
24-12-18	Lolly Manjang	805901	805950
24-12-18	Jalikatou Jallow	805951	806000
24-12-18	Ndey Ida Gaye	806001	806050

Table 3: GTRs Used at the Market

Date issued	Collector	Serial Number	
		FROM	TO
11/09/17	Oumie Darboe	779051	779100
11/09/17	Assan Sey	779101	779150
13-09-17	Johjor Sagnia	779151	779200
14-09-17	Modou L. Njie	779201	779250
19-09-17	Oumie Darboe	779251	779300
20-09-17	Assan Sey	779301	779350
26-09-17	Johjor Sagnia	779351	779400
02/10/17	Oumie Darboe	779701	779750
02/10/17	Johjor Sagnia	779751	779800
03/10/17	Assan Sey	779801	779850
03/10/17	Johjor Sagnia	779851	779900
03/10/17	Modou L. Njie	779901	779950
04/10/17	Ismaila Sowe	779951	780000
05/10/17	Oumie Darboe	780001	780050
05/10/17	Yassin Jome	780051	780100
06/10/17	Assan Sey	780101	780150
10/10/17	Johjor Sagnia	780151	780200
10/10/17	Assan Sey	780351	780400
12/10/17	Modou L. Njie	780401	780450
16-10-17	Assan Sey	780451	780500
16-10-17	Oumie Darboe	780501	780550
19-10-17	Johjor Sagnia	780551	780600
25-10-17	Assan Sey	780601	780650
31-10-17	Modou L. Njie	780651	780700
31-10-17	Johjor Sagnia	780701	780750
01/11/17	Oumie Darboe	780751	780800
03/11/17	Johjor Sagnia	780801	780850
06/11/17	Yassin Jome	781201	781250
06/11/17	Oumie Darboe	781251	781300
06/11/17	Assan Sey	781301	781350
10/11/17	Modou L. Njie	781351	781400
14-11-17	Assan Sey	781401	781450

15-11-17	Johjor Sagnia	781451	781500
16-11-17	Oumie Darboe	781501	781550
24-11-17	Johjor Sagnia	781551	781600
28-11-17	Assan Sey	781601	781650
30-11-17	Oumie Darboe	781651	781700
07/12/17	Assan Sey	782001	782050
11/12/17	Ismaila Sowe	782051	782100
11/12/17	Johjor Sagnia	782101	782150
13-12-17	Assan Sey	782151	782200
13-12-17	Oumie Darboe	782201	782250
21-12-17	Assan Sey	782251	782300
21-12-17	Johjor Sagnia	782301	782350
21-12-17	Oumie Darboe	782351	782400
03/01/18	Ismaila Sowe	782401	782450
05/01/18	Ismaila Sowe	782451	782500
10/01/18	Ismaila Sowe	782951	783000
12/01/18	Ismaila Sowe	783001	783050
17-01-18	Ismaila Sowe	783051	783100
22-01-18	Ismaila Sowe	783101	783150
24-01-18	Ismaila Sowe	783151	783200
26-01-18	Ismaila Sowe	783201	783250
29-01-18	Ismaila Sowe	783251	783300
30-01-18	Ismaila Sowe	783301	783350
01/02/18	Ismaila Sowe	783351	783400
05/02/18	Ismaila Sowe	783401	783450
07/02/18	Ismaila Sowe	783451	783500
08/02/18	Omar B. Faal	783501	783550
08/02/18	Modou Jarju B.	783551	783600
08/02/18	Modou Faye	783601	783650
08/02/18	Modou Jarju A.	783651	783700
12/02/18	Ndey I. Sey	783701	783750
12/02/18	Ismaila Sowe	783751	783800
13-02-18	Ismaila Sowe	783801	783850
15-02-18	Ismaila Sowe	783851	783900
20-02-18	Ismaila Sowe	783901	783950
21-02-18	Ismaila Sowe	784101	784150
22-02-18	Ismaila Sowe	784151	784200
26-02-18	Modou Jarju B.	784201	784250
26-02-18	Modou Jarju A.	784251	784300
26-02-18	Ismaila Sowe	784301	784350
26-02-18	Omar B. Faal	784351	784400

27-02-18	Ismaila Sowe	784401	784450
28-02-18	Ismaila Sowe	784451	784500
02/03/18	Ismaila Sowe	784501	784550
06/03/18	Ismaila Sowe	784551	784600
07/03/18	Omar B. Faal	784951	785000
08/03/18	Modou Faye	785001	785050
08/03/18	Ismaila Sowe	785051	785100
08/03/18	Modou Jarju B.	785101	785150
12/03/18	Modou Jarju A.	785151	785200
13-03-18	Ismaila Sowe	785201	785250
13-03-18	Ismaila Sowe	785251	785300
14-03-18	Ismaila Sowe	785301	785350
15-03-18	Ismaila Sowe	785351	785400
19-03-18	Omar B. Faal	785401	785450
20-03-18	Modou Jarju A.	785801	785850
20-03-18	Ismaila Sowe	785851	785900
21-03-18	Ndey I. Sey	785901	785950
21-03-18	Omar B. Faal	785951	786000
21-03-18	Ismaila Sowe	786001	786050
28-03-18	Ismaila Sowe	786051	786100
28-03-18	Modou Jarju B.	786101	786150
04/04/18	Modou Faye	786151	786200
05/04/18	Modou Jarju A.	786201	786250
06/04/18	Modou Jarju B.	786251	786300
09/04/18	Ismaila Sowe	792101	792150
10/04/18	Omar B. Faal	792151	792200
16-04-18	Omar B. Faal	792201	792250
16-04-18	Omar B. Faal	792251	792300
16-04-18	Alagie Sowe	792301	792350
17-04-18	Modou Faye	792351	792400
17-04-18	Modou Jarju A.	792401	792450
19-04-18	Modou Jarju B.	792451	792500
24-04-18	Ismaila Sowe	792501	792550
30-04-18	Omar B. Faal	792551	792600
02/05/18	Modou Jarju B.	792701	792750
02/05/18	Modou Jarju A.	792751	792800
03/05/18	Ismaila Sowe	792801	792850
07/05/18	Modou Faye	792851	792900
08/05/18	Modou Jarju B.	792901	792950
10/05/18	Omar B. Faal	792951	793000
11/05/18	Modou Jarju A.	793001	793050

15-05-18	Ismaila Sowe	793051	793100
16-05-18	Modou Jarju B.	793101	793150
22-05-18	Modou Faye	793151	793200
30-05-18	Modou Jarju B.	793901	793950
30-05-18	Modou Jarju A.	793951	794000
30-05-18	Omar B. Faal	794001	794050
02/06/18	Modou L. Njie	794051	794100
02/06/18	Modou L. Njie	794101	794150
02/06/18	Modou L. Njie	794151	794200
02/06/18	Modou L. Njie	794201	794250
02/06/18	Sheriff Mbye	794251	794300
02/06/18	Maimuna Touray	794301	794350
04/06/18	Sheriff Mbye	794351	794400
05/06/18	Ismaila Sowe	794651	794700
05/06/18	Maimuna Touray	794701	794750
06/06/18	Sheriff Mbye	794751	794800
06/06/18	Modou L. Njie	794801	794850
06/06/18	Modou Jarju B.	794851	794900
08/06/18	Maimuna Touray	794901	794950
11/06/18	Maimuna Touray	794951	795000
13-06-18	Modou Faye	795001	795050
13-06-18	Modou Jarju A.	795051	795100
13-06-18	Modou Jarju B.	795101	795150
20-06-18	Sheriff Mbye	795651	795700
22-06-18	Modou Jarju A.	795701	795750
22-06-18	Omar B. Faal	795751	795800
28-06-18	Modou Jarju B.	795801	795850
28-06-18	Ismaila Sowe	795851	795900
03/07/18	Omar B. Faal	795901	795950
04/07/18	Modou Jarju A.	795951	796000
04/07/18	Modou Faye	796001	796050
05/07/18	Omar B. Faal	796051	796100
05/07/18	Modou Jarju B.	796101	796150
10/07/18	Modou Jarju B.	796401	796450
10/07/18	Sheriff Mbye	796451	796500
10/07/18	Ismaila Sowe	796501	796550
11/07/18	Modou Jarju A.	796551	796600
12/07/18	Omar B. Faal	796601	796650
12/07/18	Modou Faye	796651	796700
13-07-18	Modou Jarju B.	796701	796750
16-07-18	Omar B. Faal	796751	796800

16-07-18	Ismaila Sowe	796801	796850
17-07-18	Modou Jarju A.	796851	796900
18-07-18	Modou Jarju B.	797001	797050
23-07-18	Omar B. Faal	797051	797100
23-07-18	Modou Faye	797101	797150
24-07-18	Modou Jarju B.	797151	797200
25-07-18	Ismaila Sowe	797201	797250
01/08/18	Modou Jarju A.	797251	797300
03/08/18	Omar B. Faal	797301	797350
03/08/18	Modou Jarju B.	797351	797400
06/08/18	Modou Faye	797401	797450
08/08/18	Modou L. Njie	797451	797500
08/08/18	Oumie Darboe	797651	797700
08/08/18	Johjor Sagnia	797701	797750
08/08/18	Omar B. Faal	797751	797800
08/08/18	Sheriff Mbye	797801	797850
08/08/18	Modou Jarju A.	797851	797900
08/08/18	Modou Jarju B.	797901	797950
08/08/18	Omar B. Faal	797951	798000
09/08/18	Modou L. Njie	800001	800050
09/08/18	Johjor Sagnia	800051	800100
11/08/18	Oumie Darboe	800101	800150
13-08-18	Modou L. Njie	800151	800200
13-08-18	Ismaila Sowe	800201	800250
13-08-18	Modou Jarju A.	800251	800300
13-08-18	Modou Jarju B.	800301	800350
14-08-18	Omar B. Faal	800351	800400
14-08-18	Johjor Sagnia	800701	800750
14-08-18	Oumie Darboe	800751	800800
17-08-18	Modou Jarju B.	800801	800850
17-08-17	Modou Jarju A.	800851	800900
18-08-18	Omar B. Faal	800901	800950
18-08-18	Modou L. Njie	800951	801000
18-08-18	Modou Jarju B.	801001	801050
27-08-18	Modou Jarju B.	801051	801100
03/09/18	Modou Faye	801101	801150
03/09/18	Modou Jarju A.	801151	801200
04/09/18	Omar B. Faal	801501	801550
10/09/18	Sheriff Mbye	801551	801600
10/09/18	Modou Jarju B.	801601	801650
11/09/18	Omar B. Faal	801651	801700

11/09/18	Oumie Jagne	801701	801750
12/09/18	Modou Jarju A.	801751	801800
24-09-18	Modou Faye	801801	801850
25-09-18	Modou Jarju B.	801851	801900
25-09-18	Omar B. Faal	801901	801950
25-09-18	Modou Jarju A.	801951	802000
03/10/18	Modou Jarju B.	802301	802350
08/10/18	Omar B. Faal	802351	802400
08/10/18	Modou Jarju A.	802401	802450
11/10/18	Modou Faye	802451	802500
15-10-18	Sheriff Mbye	802501	802550
15-10-18	Omar B. Faal	802551	802600
15-10-18	Modou Jarju A.	802601	802650
17-10-18	Sheriff Mbye	802651	802700
17-10-18	Omar B. Faal	802701	802750
17-10-18	Sheriff Mbye	802751	802800
17-10-18	Sheriff Mbye	802901	802950
17-10-18	Omar B. Faal	802951	803000
18-10-18	Modou Faye	803001	803050
18-10-18	Sheriff Mbye	803051	803100
18-10-18	Modou Jarju A.	803101	803150
18-10-18	Sheriff Mbye	803151	803200
22-10-18	Modou Jarju A.	803201	803250
05/11/18	Omar B. Faal	803251	803300
05/11/18	Modou Jarju A.	803301	803350
06/11/18	Sheriff Mbye	803351	803400
08/11/18	Oumie Jagne	803701	803750
12/11/18	Modou Faye	803751	803800
12/11/18	Sheriff Mbye	803801	803850
13-11-18	Omar B. Faal	803851	803900
13-11-18	Modou Faye	803901	803950
13-11-18	Modou Faye	803951	804000
13-11-18	Modou Faye	804001	804050
14-11-18	Sheriff Mbye	804051	804100
14-11-18	Modou Jarju A.	804101	804150
28-11-18	Sheriff Mbye	804151	804200
29-11-18	Modou Jarju A.	804251	804300
04/12/18	Modou Faye	804301	804350
04/12/18	Modou Faye	804351	804400
06/12/18	Sheriff Mbye	804401	804450
06/12/18	Omar B. Faal	804451	804500

06/12/18	Modou Faye	804501	804550
06/12/18	Modou Faye	804551	804600
10/12/18	Modou Jarju A.	804601	804650
12/12/18	Sheriff Mbye	804651	804700
12/12/18	Omar B. Faal	804701	804750
13-12-18	Modou Faye	805351	805400
18-12-18	Sheriff Mbye	805401	805450
21-12-18	Sheriff Mbye	805451	805500
21-12-18	Modou Jarju A.	805501	805550
24-12-18	Omar B. Faal	805551	805600
31-12-18	Sheriff Mbye	805601	805650
31-12-18	Modou Jarju A.	805651	805700

Annex 5: Incomplete Establishment Register

EMP NO.	NAME OF EMPLOYEE	DESIGNATION / POSITION	DEPT	APPOINTMENT DATE	DATE OF BIRTH	DUE DATE FOR RETIREMENT	DATE OF CONFIRMATION
B0227	KAMU SISSOHO	ABATTOIR ATTENDANT	WORKS & SERVICES	MISSING	MISSING	31-Dec-1959	MISSING
B0230	SAIDOU SANNEH	ABATTOIR ATTENDANT	WORKS & SERVICES	1-Jan-2002	MISSING	31-Dec-1959	1-Jan-2002
B0232	ABDOULIE GAYE	ABATTOIR ATTENDANT	WORKS & SERVICES	19-Nov-2007	MISSING	31-Dec-1959	19-Nov-2007
B0485	MOUTAPA DIOLLO	ABATTOIR ATTENDANT	WORKS & SERVICES	1-Apr-2018	MISSING	31-Dec-1959	MISSING
B0486	MANSOR GUEYE	ABATTOIR ATTENDANT	WORKS & SERVICES	1-Apr-2018	MISSING	31-Dec-1959	MISSING
B0226	DAWDA GAYE	ABATTOIR MANAGER	WORKS & SERVICES	1-Oct-1998	MISSING	31-Dec-1959	1-Oct-1998
B0440	BABOUCARR NYANG	ADMIN. ASSISTANT	ADMIN.	1-May-2017	MISSING	31-Dec-1959	1-May-2017
B0442	ABOU MAHMOUD	ASST. MARKET MANAGER	FINANCE	1-Jun-2017	MISSING	31-Dec-1959	1-Jun-2017
B0439	EBRIMA M. MANKA	AUDIT UNIT	INT. AUDIT	1-Apr-2017	MISSING	31-Dec-1959	1-Apr-2017
B0328	LALO FODAY GASSAMA	BEACH CLEANER	ADMIN.	1-Jun-2014	MISSING	31-Dec-1959	1-Jun-2014
B0329	MALICK CEESAY	BEACH CLEANER	ADMIN.	1-Jun-2014	MISSING	31-Dec-1959	1-Jun-2014
B0303	HAMIDOU KRUBALLY	CARETAKER	EDUCATION	MISSING	MISSING	31-Dec-1959	MISSING
B0225	JOSEPH ALBERT MACAULEY	CEMETERY ATTENDANT	WORKS & SERVICES	1-Sep-2012	MISSING	31-Dec-1959	1-Dec-2012
B0398	ISMAILA SANNEH	CITY GUARD	SECURITY	1-Jan-2018	MISSING	31-Dec-1959	1-Jan-2018
B0459	LAMIN NDURE	CITY GUARD	SECURITY	1-Jan-2018	MISSING	31-Dec-1959	1-Jan-2018
B0460	BABOUCARR FAYE	CITY GUARD	SECURITY	1-Jan-2018	MISSING	31-Dec-1959	1-Jan-2018

B0461	DEMBA NYASSI	CITY GUARD	SECURITY	1-Jan-2018	MISSING	31-Dec-1959	1-Jan-2018
B0462	AMADOU KANDEH	CITY GUARD	SECURITY	1-Jan-2018	MISSING	31-Dec-1959	1-Jan-2018
B0463	SIKA FATTY	CITY GUARD	SECURITY	1-Feb-2018	MISSING	31-Dec-1959	1-Feb-2018
B0464	DAWDA CHAM	CITY GUARD	SECURITY	1-Feb-2018	MISSING	31-Dec-1959	1-Feb-2018
B0465	OUSMAN JALLOW	CITY GUARD	SECURITY	1-Mar-2018	MISSING	31-Dec-1959	1-Mar-2018
B0466	LANDING JARJU	CITY GUARD	SECURITY	1-Mar-2018	MISSING	31-Dec-1959	1-Mar-2018
B0472	DAMPHA SEY	CITY GUARD	SECURITY	1-Apr-2018	MISSING	31-Dec-1959	MISSING
B0473	ALHAGIE SUWAREH	CITY GUARD	SECURITY	1-Apr-2018	MISSING	31-Dec-1959	MISSING
B0468	HADDY BAYO	CLEANER	C/SERVICES	1-Apr-2018	MISSING	31-Dec-1959	1-Apr-2018
B0469	YANDEH SINYAN	CLEANER	C/SERVICES	1-Apr-2018	MISSING	31-Dec-1959	1-Apr-2018
B0471	AMIE COLLEY	CLEANER	C/SERVICES	1-Apr-2018	MISSING	31-Dec-1959	1-Apr-2018
B0207	MBYE JALLOW	CLEANER BMS	WORKS & SERVICES	1-Jun-2013	MISSING	31-Dec-1959	30-Dec-2013
B0208	SANKUNG CEESAY	CLEANER BMS	WORKS & SERVICES	1-Jun-2013	MISSING	31-Dec-1959	30-Dec-2013
B0447	MAMKUMBA WILLAN	COURT ASSISTANT REGISTRAR	ADMIN.	1-Aug-2017	MISSING	31-Dec-1959	1-Aug-2017
B0449	SULAYMAN DRAMMEH	COURT CLERK	ADMIN.	1-Aug-2017	MISSING	31-Dec-1959	1-Aug-2017
B0450	SULAYMAN SINGHATEH	COURT PROCESS SERVER	ADMIN.	1-Aug-2017	MISSING	31-Dec-1959	1-Aug-2017
B0448	FATOU COLLEY	COURT TYPIST	ADMIN.	1-Aug-2017	MISSING	31-Dec-1959	1-Aug-2017
B0349	AMIDOU CONATEH	DRAIN TEAM MEMBER	C/SERVICES	1-Jul-2014	MISSING	31-Dec-1959	1-Jul-2014
B0377	ALPHA MANNEH	DRIVER	ADMIN.	1-Apr-2015	MISSING	31-Dec-1959	1-Apr-2015
B0422	ALIEU SANNEH	DRIVER	C/SERVICES	1-Jan-2017	MISSING	31-Dec-1959	1-Jan-2017
B0445	SANNA CEESAY	DRIVER	ADMIN.	1-Aug-2017	MISSING	31-Dec-1959	1-Aug-2017
B0457	SANA BOJANG	DRIVER	ADMIN.	1-Aug-2017	MISSING	31-Dec-1959	1-Aug-2017
B0200	FATOU CEESAY	GOVI REP.	WORKS & SERVICES	1-Jul-2017	MISSING	31-Dec-1959	1-Jul-2017
B0206	DAWDA CORR	GROUNDSMAN / WATCHMAN BMS	WORKS & SERVICES	1-Jun-2013	MISSING	31-Dec-1959	30-Dec-2013
B0156	MODOU LAMIN BADJIE	HEADMAN	C/SERVICES	2-Jul-1997	MISSING	31-Dec-1959	2-Jul-1997
B0429	BAKARY TAMBA	HEADMAN	C/SERVICES	1-Jan-2017	MISSING	31-Dec-1959	1-Jan-2017
B0157	BAKARY S. KANTEH	LABOURER	C/SERVICES	1-Oct-1994	MISSING	31-Dec-1959	1-Oct-1994
B0423	ALH. MOMODOU JARJUE	LABOURER	C/SERVICES	1-Jan-2017	MISSING	31-Dec-1959	1-Jan-2017
B0467	SEEDY LEIGH	LABOURER	C/SERVICES	1-Apr-2018	MISSING	31-Dec-1959	1-Apr-2018
B0470	BABOUCARR JAMMEH	LABOURER	C/SERVICES	1-Apr-2018	MISSING	31-Dec-1959	1-Apr-2018

B0474	DODOU DRAMMEH	LABOURER	WORKS & SERVICES	1-Apr-2018	MISSING	31-Dec-1959	MISSING
B0475	FAKEBBA JAMMEH	LABOURER	WORKS & SERVICES	1-Apr-2018	MISSING	31-Dec-1959	MISSING
B0477	ABDOULIE DARBOE	LABOURER	WORKS & SERVICES	1-Apr-2018	MISSING	31-Dec-1959	MISSING
B0478	LAMIN BOJANG	LABOURER	WORKS & SERVICES	1-Apr-2018	MISSING	31-Dec-1959	MISSING
B0479	MAMUDU JAMBANG	LABOURER	WORKS & SERVICES	1-Apr-2018	MISSING	31-Dec-1959	MISSING
B0480	GIBRIL KUJABIE	LABOURER	WORKS & SERVICES	1-Apr-2018	MISSING	31-Dec-1959	MISSING
B0481	BURAMA JARJUE	LABOURER	WORKS & SERVICES	1-Apr-2018	MISSING	31-Dec-1959	MISSING
B0482	DODOU SANYANG	LABOURER	WORKS & SERVICES	1-Apr-2018	MISSING	31-Dec-1959	MISSING
B0483	MAMOUR SECKA	LABOURER	WORKS & SERVICES	1-Apr-2018	MISSING	31-Dec-1959	MISSING
B0446	ANNA O MENDY	MAGISTRATE CLASS 1	ADMIN.	1-Aug-2017	MISSING	31-Dec-1959	1-Aug-2017
B0441	MODOU NJIE	MASON	WORKS & SERVICES	1-May-2017	MISSING	31-Dec-1959	1-May-2017
B0476	EBRIMA SUWANEH	MECHANIC	WORKS & SERVICES	1-Apr-2018	MISSING	31-Dec-1959	
B0434	ASSAN SENGHORE	MECHANICAL CONSULTANT	ADMIN.	1-Mar-2017	MISSING	31-Dec-1959	1-Mar-2017
B0239	LAMIN M.K. SANYANG	MESSENGER	ADMIN.	1-Oct-2016	MISSING	31-Dec-1959	1-Oct-2016
B0214	PATEH JAWO	PARK ATTENDANT	WORKS & SERVICES	MISSING	30-Sep-1943	30-Sep-2003	MISSING
B0430	SANKUNG FATTY	PROCUREMENT CLERK	ADMIN.	1-Mar-2017	MISSING	31-Dec-1959	1-Mar-2017
B0415	ADAMA CAMARA	PUB. TOILET ATTD.	C/SERVICES	1-Feb-2016	MISSING	31-Dec-1959	1-Feb-2016
B0324	LAMIN SUSO	PUMPING MACHINE OPERATOR	WORKS & SERVICES	1-Jun-2014	MISSING	31-Dec-1959	1-Jun-2014
B0394	BALUTA DARBOE	REGISTRY CLERK	ADMIN.	1-Feb-2017	MISSING	CONTRACT	1-Feb-2017
B0260	OMAR MBYE	REGISTRY CLERK	EDUCATION	1-Aug-2003	MISSING	31-Dec-1959	1-Aug-2003
B0410	ALMAMY JAMMEH	REGISTRY CLERK	EDUCATION	1-Feb-2016	MISSING	31-Dec-1959	1-Feb-2016
B0395	KOMBEH TALLAH	REVENUE COLLECTOR	FINANCE	1-Feb-2016	MISSING	31-Dec-1959	1-Feb-2016
B0246	ABASS JAMMEH	REVENUE COLLECTOR	FINANCE	MISSING	MISSING	31-Dec-1959	MISSING
B0247	KHADDY CEESAY	REVENUE COLLECTOR	FINANCE	MISSING	MISSING	31-Dec-1959	MISSING
B0268	KUMBA BAH	REVENUE COLLECTOR	FINANCE	MISSING	MISSING	31-Dec-1959	MISSING
B0397	SAMBA NDOW	SECURITY ADVISER	SECURITY	MISSING	MISSING	31-Dec-1959	MISSING
B0233	LANDING M. JARJUE	SECURITY COMMISSIONER	SECURITY	MISSING	MISSING	31-Dec-1959	MISSING
B0240	MARIE CONATEH	SECURITY GUARD I/PLANT	SECURITY	1-Jun-2013	MISSING	31-Dec-1959	1-Jun-2013
B0236	SAMBA BABOU	SECURITY OFFICER	SECURITY	1-Apr-1993	MISSING	31-Dec-1959	1-Apr-1993
B0484	MUSTAPHA COKER	SUPERVISOR A/L	C/SERVICES	1-May-2018	MISSING	31-Dec-1959	MISSING
B0360	KEBBA CONTEH	SUPERVISOR C/S	C/SERVICES	MISSING	16-Aug-1969	16-Aug-2029	MISSING

B0474	DODOU DRAMMEH	LABOURER	WORKS & SERVICES	1-Apr-2018	MISSING	31-Dec-1959	MISSING
B0475	FAKEBBA JAMMEH	LABOURER	WORKS & SERVICES	1-Apr-2018	MISSING	31-Dec-1959	MISSING
B0477	ABDOULIE DARBOE	LABOURER	WORKS & SERVICES	1-Apr-2018	MISSING	31-Dec-1959	MISSING
B0478	LAMIN BOJANG	LABOURER	WORKS & SERVICES	1-Apr-2018	MISSING	31-Dec-1959	MISSING
B0479	MAMUDU JAMBANG	LABOURER	WORKS & SERVICES	1-Apr-2018	MISSING	31-Dec-1959	MISSING
B0480	GIBRIL KUJABIE	LABOURER	WORKS & SERVICES	1-Apr-2018	MISSING	31-Dec-1959	MISSING
B0481	BURAMA JARJUE	LABOURER	WORKS & SERVICES	1-Apr-2018	MISSING	31-Dec-1959	MISSING
B0482	DODOU SANYANG	LABOURER	WORKS & SERVICES	1-Apr-2018	MISSING	31-Dec-1959	MISSING
B0483	MAMOUR SECKA	LABOURER	WORKS & SERVICES	1-Apr-2018	MISSING	31-Dec-1959	MISSING
B0446	ANNA O MENDY	MAGISTRATE CLASS 1	ADMIN.	1-Aug-2017	MISSING	31-Dec-1959	1-Aug-2017
B0441	MODOU NJIE	MASON	WORKS & SERVICES	1-May-2017	MISSING	31-Dec-1959	1-May-2017
B0476	EBRIMA SUWANEH	MECHANIC	WORKS & SERVICES	1-Apr-2018	MISSING	31-Dec-1959	
B0434	ASSAN SENGHORE	MECHANICAL CONSULTANT	ADMIN.	1-Mar-2017	MISSING	31-Dec-1959	1-Mar-2017
B0239	LAMIN M.K. SANYANG	MESSENGER	ADMIN.	1-Oct-2016	MISSING	31-Dec-1959	1-Oct-2016
B0214	PATEH JAWO	PARK ATTENDANT	WORKS & SERVICES	MISSING	30-Sep-1943	30-Sep-2003	MISSING
B0430	SANKUNG FATTY	PROCUREMENT CLERK	ADMIN.	1-Mar-2017	MISSING	31-Dec-1959	1-Mar-2017
B0415	ADAMA CAMARA	PUB. TOILET ATTD.	C/SERVICES	1-Feb-2016	MISSING	31-Dec-1959	1-Feb-2016
B0324	LAMIN SUSO	PUMPING MACHINE OPERATOR	WORKS & SERVICES	1-Jun-2014	MISSING	31-Dec-1959	1-Jun-2014
B0394	BALUTA DARBOE	REGISTRY CLERK	ADMIN.	1-Feb-2017	MISSING	CONTRACT	1-Feb-2017
B0260	OMAR MBYE	REGISTRY CLERK	EDUCATION	1-Aug-2003	MISSING	31-Dec-1959	1-Aug-2003
B0410	ALMAMY JAMMEH	REGISTRY CLERK	EDUCATION	1-Feb-2016	MISSING	31-Dec-1959	1-Feb-2016
B0395	KOMBEH TALLAH	REVENUE COLLECTOR	FINANCE	1-Feb-2016	MISSING	31-Dec-1959	1-Feb-2016
B0246	ABASS JAMMEH	REVENUE COLLECTOR	FINANCE	MISSING	MISSING	31-Dec-1959	MISSING
B0247	KHADDY CEESAY	REVENUE COLLECTOR	FINANCE	MISSING	MISSING	31-Dec-1959	MISSING
B0268	KUMBA BAH	REVENUE COLLECTOR	FINANCE	MISSING	MISSING	31-Dec-1959	MISSING
B0397	SAMBA NDOW	SECURITY ADVISER	SECURITY	MISSING	MISSING	31-Dec-1959	MISSING
B0233	LANDING M. JARJUE	SECURITY COMMISSIONER	SECURITY	MISSING	MISSING	31-Dec-1959	MISSING
B0240	MARIE CONATEH	SECURITY GUARD I/PLANT	SECURITY	1-Jun-2013	MISSING	31-Dec-1959	1-Jun-2013
B0236	SAMBA BABOU	SECURITY OFFICER	SECURITY	1-Apr-1993	MISSING	31-Dec-1959	1-Apr-1993
B0484	MUSTAPHA COKER	SUPERVISOR A/L	C/SERVICES	1-May-2018	MISSING	31-Dec-1959	MISSING
B0360	KEBBA CONTEH	SUPERVISOR C/S	C/SERVICES	MISSING	16-Aug-1969	16-Aug-2029	MISSING

B0417	LAMIN CEESAY	SUPERVISOR C/S	C/SERVICES	1-Mar-2016	MISSING	31-Dec-1959	1-Mar-2016
B0424	MOMODOU LAMIN SINYAN	SUPERVISOR C/S	C/SERVICES	1-Jan-2017	MISSING	31-Dec-1959	1-Jan-2017
B0234	EBRIMA A. LOUM	SUPERVISOR C/S	C/SERVICES	1-Oct-1998	MISSING	31-Dec-1959	1-Oct-1998
B0235	SULAYMAN JARJUE	SUPERVISOR C/S	C/SERVICES	1-Aug-1996	MISSING	31-Dec-1959	1-Aug-1996
B0436	MODOU LAMIN BADJIE	SUPERVISOR C/S	C/SERVICES	1-Apr-2017	MISSING	31-Dec-1959	1-Apr-2017
B0437	MOMODOU JARRA	SUPERVISOR C/S	C/SERVICES	1-Apr-2017	MISSING	31-Dec-1959	1-Apr-2017
B0438	TIJAN JOHN	SUPERVISOR C/S	C/SERVICES	1-Apr-2017	MISSING	31-Dec-1959	1-Apr-2017
B0443	MUSA CASSA TAAL	SUPERVISOR C/S	C/SERVICES	1-Jun-2017	MISSING	31-Dec-1959	1-Jun-2017
B0428	EBRIMA KALLEH	TECHNICAL ASST. (ICE PLANT)	ICE PLANT	1-Jul-2016	MISSING	31-Dec-1959	1-Jul-2016
B0433	MODOU NYANG	TYREMAN	C/SERVICES	1-Mar-2017	MISSING	31-Dec-1959	1-Mar-2017
B0201	JABEL SAMBA	WATCHMAN BMS	WORKS & SERVICES	1-Jun-2013	MISSING	31-Dec-1959	30-Dec-2013

Annex 6: Un-numbered payment vouchers

Date	Description	Cheque Number	Payee	GMD
6-09-17	Payment for internet connection from the 5 th Sept. to the 4 th Oct. 2017.	20303459 TBL 01	Net Page	17,250.00
06-09-17	Being payment for provisions for the Mayor's office	203034461 TBL 01	Nine 2 nine mini-market	3,286.00
07-09-17	Being payment for purchase of spare parts for the generator	203034206 TBL 02	Jonny Enterprise	7,250.00
07-09-17	Being maintenance payment for the grass cutting machine	203034205 TBL 02	Jonny Enterprise	2,500.00
07-09-17	Being payment of gifts to the officials of Nanning Municipal Government of China.	203034204 TBL 02	Ebrima Bawo	10,000.00
07-09-17	Being payment of the travel health insurance for the Mayor for travelling to Nanning China.	203034203 TBL 02	Global Security Insurance	1,750.00
07-09-17	Being payment for purchase of paint, and painting materials for the maintenance of rent tribunal office.	203034207 TBL 02	Joseph Nachif	3,650.00
12-09-17	Being payment for purchase of 30 bags of cement for the construction of a second generator house at the BCC premises	203034468 TBL 01	Touray Kunda Enterprise	6,750.00
12-09-17	Being payment for purchase of 80 local brooms for the street cleaners	203034467 TBL 01	Momodou Diop	4,000.00
12-09-17	Being payment for maintenance of tractor trailer No. 3	203034214 TBL 02	Juddy Best	8,700.00
12-09-17	Being payment for newspaper supplied to the senior staff for the month of August 2017.	203034215 TBL 02	Momodou Lamin BA. Jatta	2,244.00
13-09-17	Being payment for purchase of cartridge for the photocopier at the	203034270 TBL 02	Fanafana Trading	3,000.00

	CEO's secretary's office.		Enterprise	
13-09-17	Being payment for purchase of cash power for McCarthy square office	203034471 TBL 01	NAWEC	2,500.00
13-09-17	Being payment for rental of tents for the medal parade for ECOMIG	203034216 TBL 02	Abdoulie Corr	6,100.00
14-09-17	Being payment for purchase of cash power for shop No. 24 at the Albert Market	203034473 TBL 01	NAWEC	3,000.00
14-09-17	Being payment for the cost of hiring sanitary trucks for removal of toilet septic waste within the Albert Market and McCarthy Square	203034219 TBL 02	Ba-Chondi Touray	7,500.00
15-09-17	Being payment for travel allowance for the visit to Oostende (Belgium) from the 18 th Sept. to 9 th Oct. 2017	203034221 TBL 02	Malick Njie	6,000.00
25-09-17	Being payment for the purchase of one double trip of washed-sand for completing the second generator room and perimeter fencing for Campama.	203034478 TBL 01	Masamba Saine	18,000.00
25-09-17	Being payment for food and refreshment for a one-day meeting on security reforms at the council chambers.	203034477 TBL	Aji Manneh Samba	47,425.00
27-09-17	Being payment for purchase of sixty-five (65) hand-gloves for the street cleaners (Female)	203034481 TBL 01	Dingareh General Trading Ltd.	3,900.00
27-09-17	Being payment for purchase of suck-absorbers (2 sets) for Oostende BCC 51	203034479 TBL 01	Malick Njie	3,500.00
27-09-17	Being payment for purchase of one battery (75AMP) for BCC security pick-up BCC	203034483 TBL 01	Bourgi Spare Parts	2,700.00
	Being payment for maintenance of the CEO's vehicle number BJL 8779 K.	203034484 TBL 01	Mansour Trading	1,200.00
05-10-17	Being payment for internet connection for the period 6th Oct. to the 5 th Nov. 2017.	203034495 TBL 01	Netpage	17,250.00
10-10-17	Being payment for purchase of ceiling fans (4 pieces) for Albert Market office.	203075252 TBL 01	Hydara Foams Manufacturing	4,600.00
10-10-17	Being payment for maintenance of the Mayor's vehicle.	203075253 TBL 01	Mansour Trading	5,900.00
10-10-17	Being payment for emergency health insurance for the deputy mayor's trip to Turkey.	203075255 TBL 01	Global Security Insurance Co Ltd.	2,500.00
11-10-17	Being payment for purchase of 1 double trip of washed-stone for BCC construction work.	203075257 TBL 01	Masamba Saine	18,000.00
11-10-17	Being payment for purchase of provisions for the mayor's office	203075258 TBL 01	Nine 2 nine mini-market	4,800.00
11-10-17	Being payment for insurance and brown card for the mayor's vehicle for one year	203075261 TBL 01	Takaful Gambia Ltd.	25,036.40

11-10-19	Being payment for maintenance of compactor trailer and EU tractor	203075260 TBL 01	Edrissa A. Williams	10,000.00
12-10-19	Being payment for the maintenance of the mayor's vehicle	5219825 F I B 04	Ebou Joof	2,550.00
12-10-17	Being payment for printing documents	203075267 TBL 01	Sonko Jileng	1,560.00
12-10-17	Being replacement for cheque number 203034482 dated 27 th Sept. 17	203034500 TBL	Chinedu J. Udeze	8,000.00
16-10-17	Being payment for provisions for external Auditors.	203075264 TBL 01	Nine 2 nine mini-market	2,866.00
16-10-17	Being payment for the purchase of complete Kaftan (2) for the guest from south Africa.	02614630 TBL 02	Gibril Mbye	3,600.00
19-10-17	Being payment for the hire of a PA system during the GOVI programme on Sunday 15 th October 2017.	203075266 TBL 01	Amadou Chaw	1,000.00
23-10-17	Being payment for purchase of fifty (50) cutlasses for clearing the Christian cemetery	203075271 TBL 01	Balaji Enterprise	6,750.00
24-10-17	Being payment for the purchase of fluorescent worn-out street lights bulbs within Banjul.	203034225 TBL 02	MP Trading	1,250.00
25-10-17	Being payment for purchase of four (4) pole breakers 100 AMPs for the replacement of new mosque and RVTH transformer.	203034226 TBL 01	Gambia electrical Co Ltd	2,100.00
25-10-17	Being payment for purchase of office stationery for BCC magistrate court	203034277 TBL 01	Fanafana Trading	4,200.00
25-10-17	Being payment for purchase of office stationery for council's use.	203034273 TBL 02	Fanafana Trading	11,700.00
25-10-17	Being payment for purchase of cleansing material for head office, Albert market and Lasso wharf market.	203075274 TBL 01	Nine 2 nine mini-market	9,110.00
25-10-17	Being payment for maintenance of BCC tractor trailer No. 3	203075228 TBL 02	Juddy Best	28,850.00
26-10-17	Being payment for purchase of 20 packets of drinking water for welcoming delegates of Antwerp Banjul Challenge	203075229 TBL 01	Ali Baba Mini-market	2,500.00
21-10-17	Being payment for hiring sanitary truck for the removal of four trips of septic waste within Albert Market	203075265 TBL 01	Ba-Chondi Touray	6,000.00
19-10-17	Being payment for maintenance of the BCC generator	203075267 TBL 01	Jonny Enterprise	7,950.00
16-01-17	Being payment for maintenance of council vehicles	203119797 TBL 01	Edrissa A. Williams	13,500.00
01-11-17	Being payment for purchase of tyres (2 pieces) for BCC 26 Oostende.	203075285 TBL 01	Ebrima Jallow Tyre Man	2,000.00
01-11-17	Being payment for purchase of 50cm wreath for the Remembrance Day slated for the 15 th -11- 17	203075284 TBL 01	St. Anthony's store	1,500.00
01-11-17	Being payment for repair of BCC 51	203075286 TBL 01	Ebrima Secka	16,500.00

02-11-17	Being payment for repairs/maintenance of council vehicles	203075289 TBL 01	Edrissa A. Williams	62,300.00
03-11-17	Being payment for maintenance of BCC 37.	203075293 TBL 01	Bourgi Spare Parts	4,000.00
03-11-17	Being payment for tractors trailer repairs	203075291 TBL 01	Juddy Best	9,200.00
03-11-17	Being payment for internet connection for period 6 th -11-17 to 5 th -12-17	203075290 TBL 01	Net page	17,250.00
15-11-17	Being payment for repair and maintenance for council vehicles.	203075322 TBL 01	Edrissa A. Williams	58,450.00
16-11-17	Being payment for maintenance of council's Volvo truck	203075326 TBL 01	Tabas Enterprise	23,000.00
17-11-17	Being payment for sponsorship to a student	203075328 TBL 01	Gambia Senior Secondary School	2,000.00
22-11-17	Being payment for repair and maintenance for the funeral van	203075334 TBL 01	Mansour Trading	18,450.00
23-11-17	Being payment for purchase of complete 4 fluorescent for the street lights within Banjul.	203075339 TBL 01	Gambia Electrical Co. Ltd	4,060.00
28-11-17	Being payment for repairs and maintenance for council's C/S vehicle.	203075344 TBL	Nasser Foam Manufacturing & General Enterprises Ltd.	78,800.00
28-11-17	Being payment for purchase of provisions for the CEO's office.	203075346 TBL 01	Nine 2 Nine Mini-market	4,769.00
13-12-17	Being payment for purchase of electrical materials for the decoration of Fitzgerald /Grant street for the 2017 Christmas and new year	203119751 TBL 01	MP Trading Company Ltd.	3,200.00
14-12-17	Being payment for purchase of sporting items for the Banjul NAYCONF team 2017 at Basse.	203119755 TBL 01	Ebrima Nyass	35,000.00
18-12-17	Being payment for maintenance for the CEO's vehicle (BJL 8779 K)	203119758 TBL 01	Olinda Bourgi	2,500.00
18-12-17	Being payment for purchase of one big LED-LIGHT for the repair of street lights (Mantle street)	203119759 TBL 01	MP Trading Company Ltd.	3,000.00
20-12-17	Being payment for hiring cost of Vehicle number KM 1835 F, FROM 13 th -10-17 – 12-12-17	01472657 GTB	Fatou Bah	30,000.00
21-12-17	Being payment for staff salary (Ya-mundow Saine)	203119766 TBL	Ndimbalanteh	1,691.00
29-12-17	Being payment for maintenance cost of BCC tractor trailer.	203119780 TBL 01	Juddy Best	6,300.00
28-12-17	Being payment for repairs cost of council vehicles	5219760 FIB 01	Ebrima Jallow	2,500.00
28-12-17	Being payment for the cost of repairs and maintenance for council vehicles.	N/A	Edrissa A. William	48,100.00
28-12-17	Being payment for purchase of cartridge for CEO's secretary and	203119773 TBL 01	Fanafana Trading	10,200.00

	stationery for official use.		Enterprise	
28-12-17	Being payment for purchase of ceiling fan for rates and account office respectively.	203119769 TBL 01	MP Trading Company Ltd.	5,550.00
29-12-17	Being payment for hiring cost of sanitary truck for removal of septic/toilet waste at leman street (Alh. Babou Samba Mosque).	203119772 TBL 01	Ba-Chondi Touray	3,000.00
29-12-17	Being payment for purchase of 80 stand brooms for cleansing service street cleaners.	203119778 TBL 01	Mamadou Diop	4,000.00
29-12-17	Being payment for purchase of spectacles (lens) for the CEO for official use.	203119783 TBL	Apex Optics Ltd.	13,800.00
29-12-17	Being payment for purchase of a complete hub for repairs of BCC Oostende truck.	203119785 TBL 01	Malick Njie	7,500.00
29-12-17	Being payment for purchase of cleansing materials for Maccarthy square public toilet and VIP office.	5219759 FIB 01	D.N Mini-market	1,485.00
29-12-17	Being payment for the cost of medical bills for the mayor	203119784 TBL 01	Senela Clinic	4,500.00
09-02-18	Being 2 nd instalment payment (30% as per contract agreement for the replacement of worn-out plumbing materials at the Albert market public toilet No. 4.	5219788 FIB 01	Ask plumbing & Building materials Shop.	55,110.99
11-05-18	Being payment for repairs and maintenance for council vehicles.	203221999 TBL 02	Edrisa William	80,900.00
07-11-18	Being final payment (25%) for the implementation of the waste management and recycling project at Crab Island Site.	203405876 TBL 02	Women Initiative The Gambia	100,000.00
27-12-17	Being payment for repairs and maintenance of council vehicles.	N/A	Edrisa A. william	48,100.00
28-12-17	Being payment for repairs and maintenance for council vehicles.	203119771 TBL 01	Edrisa A. William	60,675.00
29-12-17	Being payment for repairs and maintenance for the red mini truck.	203119786 TBL 01	Juddy Best	12,000.00
29-12-17	Being payment for purchase of a complete hub for repairs of BCC Oostende truck.	203119779 TBL	Edrisa A. William	7,000.00
21-05-18	Being payment for maintenance on the BCC tractor trailer.	203590016 TBL 02	Naro Company Ltd	10,800.00
29-06-18	Being payment for hire of NDMA excavator and GAI enterprise caterpillar for excavation of the main drain outlets to prevent the risk of flood within the city of Banjul.	5219820 FIB 04	Katim Touray	10,932.00
15-11-18	Being payment for purchase of cash power for the ice plant meter No. 04222186951	00096019 Mega Bank	NAWEC	10,000.00
28-09-17	Being payment of service fees for effective deliverance of summon fees to various locations (20	N/A	Sulayman Singhateh	2,000.00

	summons)			
14-09-17	Being payment for purchase of 20 crates of water for the soldiers at the highway set-settal	N/A	Nine 2 Nine Mini-market	3,000.00
30-10-17	Being payment for printing sets of documents for onward submission to the Chinese embassy in the Gambia.	N/A	Sandigie Njie	1,610.00
26-10-17	Being payment for the maintenance and service fees for the Mayor and his secretary's AC remote controls.	N/A	Ceesay's Trading	1,200.00
27-10-17	Being payment for two days per diem allowance for the lord mayor, PRO and clerk and mayor's driver.	203075275 TBL	Abdoulie Secka	70,560.00
25-10-17	Being payment for printing official complementary cards	N/A	Blue Print and Stationery	1,500.00
09-10-17	Being payment for cost of visa fees for the Mayor's trip to travel to Turkey to attend the international city and civil society organisation summit.	N/A	Mrs. Awa Sillah Njie	2,916.00
10-10-17	Being payment for purchase of cash power for meter No. 07131802493	N/A	NAWEC	5,000.00
11-10-17	Being final payment for the cost 30 heavy duty cover slaps for the gutters around McCarthy square.	N/A	Gam-rock company Ltd. C/o Abdoulie Njie	15,000.00
27-11-17	Being payment for the cost of the taxi hire fees for council's magistrate from kunkujang to McCarthy Square and back to Kunkujang from 21 st , 22 nd , 23 rd , 24 th , and 27 th November 2017.	N/A	Momodou Jatta C/o Saikou Gibba	3,500.00
24-11-17	Being payment for purchase of extension cords (3 cords) for internal audit unit.	N/A	MP Trading company Ltd.	1,050.00
24-11-17	Being part-payment of consultancy fees on the Banjul waste management project.	203075331 TBL	GDMS	10,000.00
22-11-17	Being payment for transport fare to attend a three (3) days international consultation.	N/A	Aji Awa Sillah	1,500.00
15-11-17	Being payment for repairs and maintenance of the CEO's vehicle	N/A	Kajali Kongira	1,950.00
13-11-17	Being payment for the cost of the taxi hire fees for council's magistrate from kunkujang to McCarthy Square and back to Kunkujang from 7 th , 8 th , 9 th , 10 th , and 13 th November 2017.	N/A	Momodou Jatta	3,500.00
06-11-17	Being payment for the cost of two double trip of sand for BCC construction work.	203075296 TBL 01	Mr. Ma-Samba Saine	17,000.00
03-11-17	Being payment for execution fees requested by the Sheriff division to execute the properties and vehicles	N/A	Sulayman Singhateh	1,000.00

	of GCC.			
29-12-17	Being payment for cost of printing 100 business cards front & back.	N/A	Blue Print and Stationery	1,000.00
28-12-17	Being disbursement as condolence to Momodou Lamin Njie (revenue collector) for the demise of his mother on Thursday, 28-12-17.	N/A	Muhammed Cham (FM)	2,000.00
21-12-17	Being transport refund from basse to Banjul for attending 12 th NAYCONF held in Basse.	N/A	Aji Awa Sillah	1,100.00
22-12-17	Being part-payment for legal fees in respect of lease documents drawn for BCC.	5219755 FIB	Moustapher Marong	140,000.00
22-12-17	Being payment for administrative fees as returns paid by beneficiaries on deposit for lease area (Jah Oil).	00240204 ZNT	Moustapher Marong	40,000.00
29-12-17	Being payment for 3 days night allowance to 4 council officers for attending the training and workshop on integration of climate change into local development plans at lower river region from the 27 th – 29 th December 2017	N/A	Katim Touray, Sandigie Njie, Dawda Jones and Bisenty Bass	7,800.00
18-12-17	Being payment for the cost of the taxi hire fees for council's magistrate from kunkujang to McCarthy Square and back to Kunkujang from 12 th , 13 th , 14 th , 15 th , and 18 th December 2017.	N/A	Momodou Jatta C/o Saikou Gibba	3,500.00
15-12-17	Being payment of 5 days night allowance for an official trip to Basse to attend the 2017 NAYCONF.	N/A	Aji Awa Sillah	3,250.00
11-12-17	Being payment for the cost of the taxi hire fees for council's magistrate from kunkujang to McCarthy Square and back to Kunkujang from 28 th , 29 th , 30 th , November 1 st , and 4 th December 2017.	N/A	Momodou Jatta C/o Saikou Gibba	3,500.00
04-12-17	Being payment for purchase of a replacement door lock for the finance manager's door	N/A	Ceesay's Trading	1,750.00
28-12-17	Being payment for purchase of 4ft fluorescent for the street lights at Hagan Street (a complete set)	N/A	Gambia Electrical Co. Ltd.	3,045.00
23-02-18	Being payment for cost of hiring PA system for the commissioning of Banjul Oostende ice-plant.	N/A	Amadou Chaw	1,000.00
13-02-18	Being payment of honorarium to GRTS staff	N/A	Oumie Njie & Modou Ceesay	1,000.00
13-02-18	Being cash refund for purchasing of stationery items.	N/A	Muhammed Cham (FM)	1,440.00
18-02-18	Being payment for purchase of 25 crates of water for security forces for clearing the Banjul – Serrekunda Highway off grass.	N/A	Katim Touray (DPD)	2,750.00

13-02-18	Being payment for condolences to the family of the late Abdou Jammeh (Ex-cost recovery manager) upon his demise on Tuesday 15 th February 2018.	N/A	Muhammed Cham (FM)	5,000.00
14-02-18	Being payment for purchase of 25 crates of water for Gambia Armed forces for clearing the Banjul – Serrekunda Highway off grass.	N/A	Momodou B. Njie (Snr. Revenue inspector)	2,750.00
20-02-18	Being payment for the cost of the taxi hire fees for council's magistrate from kunkujang to McCarthy Square and back to Kunkujang from 13 th – 16 th	N/A	Momodou Jatta C/o Modou Manneh	2,800.00
12-02-18	Being payment for the cost of the taxi hire fees for council's magistrate from kunkujang to McCarthy Square and back to Kunkujang from 6 th , 7 th , 8 th , 9 th & 12 th February 2018	N/A	Momodou Jatta	3,500.00
12-02-18	Being cash refund for the repairing of Albert Market shop No. B12 door.	N/A	Multala Gassama	2,300.00
06-02-18	Being payment for purchase of 25 crates of water for Gambia Armed forces for clearing the Banjul – Serrekunda Highway off grass.	N/A	Momodou B. Njie (Snr. Revenue Inspector)	2,750.00
05/02/18	Being payment for the cost of the taxi hire fees for council's magistrate from kunkujang to McCarthy Square and back to Kunkujang from 30 th ,31 st Jan. 1 st ,2 nd & 5 Feb. 2018	N/A	Momodou Jatta	3,500.00
05/02/18	Being cost of cash imprest for the cost of repair cleansing & colouring of the lord mayors chain in preparation of the independence celebration	N/A	Katim Touray (DPD)	1,500.00
05-02-18	Being payment for purchase of 15 crates of water for prison inmates and officers for clearing the Banjul – Serrekunda Highway off grass	N/A	Landing E. Jarju (Security commissioner)	1,650.00
26-02-18	Being payment of honorarium to the cultural group that performed during the commissioning of the Banjul – Oostende ice-plant.	N/A	Pa-Mamud Ceesay	1,000.00
01-02-18	Being cost of hiring of trucks for transportation of 100 Bags of cement from kanifing to Banjul.	N/A	Katim Touray (DPD)	1,000.00
06-02-18	Being payment for purchase of 25 crates of water for Gambia Armed forces for clearing the Banjul – Serrekunda Highway off grass.	N/A	Momodou B. Njie (Snr. Revenue Inspector)	2,750.00
06-02-18	Being payment for hiring 3 sets of scaffolding for five days in preparation of the independence celebration.	N/A	Katim Touray (DPD)	1,500.00
27-04-18	Being payment for purchase of two	N/A	Ebou Drammeh	1,400.00

	(2) crates of water and one (1) crate of juice drink for guest of the interim chairman from Belgian navy vessel		(Account Assist.)	
27-04-18	Being cost of transporting donated materials by Oostende from GPA to BCC	N/A	Momodou B. Njie (Snr. Inspector)	3,500.00
18-04-18	Being cost of hiring PA system as council's contribution towards the commemoration of the 3 rd African day of school feeding.	N/A	Amadou Chaw	1,300.00
18-04-18	Being cost of hiring two (2) tents & five (5) dozens of chairs as council's contribution towards the commemoration of the 3 rd African Day of School Feeding.	N/A	Abdoulie Corr	1,650.00
04-04-18	Being payment for purchase of spare parts (D X III) (5)	N/A	Bourgi Spare Parts	1,250.00
04-04-18	Being transport refund for attending lectures at the MDI from January to March 2018.	N/A	Sandigie Njie	2,400.00
27-06-18	Being cash refund for purchase of breakfast by the mayoress for the operation clean Banjul.	N/A	Katim Touray (DPD)	2,000.00
28-02-18	Being payment for purchase of 100 litres of fuel for NDMA excavator.	N/A	Katim Touray (DPD)	5,466.00
28-06-18	Being payment for purchase of 100 litres of fuel for NDMA trailer to transport the excavator.	N/A	Katim Touray (DPD)	2,186.40
29-06-18	Being payment for the cost of hiring a coaster, and lunch for 18 players + five officials.	N/A	Ebou Drammeh (Account Assist.)	4,500.00
28-06-18	Being payment for the cost of hiring a coaster, and lunch for 18 players + five officials.	N/A	Ebou Drammeh (Account Assist.)	4,500.00
01-06-18	Being payment for the cost of washing curtains at the office of the chief executive officer.	N/A	Haddy Mbye Faal (CEO's secretary)	1,350.00
07-06-18	Being payment for purchase of cash power for BCC main office meter No. 07053136920	N/A	NAWEC	15,000.00
07-06-18	Being payment for purchase of hard cover and binding comb for binding reports printed by the finance manager.	N/A	Ayam Enterprise	1,000.00
08-06-18	Being cost of transporting the Belgian guest to the airport.	N/A	Ousman Jobe	1,500.00
13-06-18	Being disbursement as condolence to the family of Ya-Mundow Saine (rates process server) for her demise on the early hours of Tuesday, 13 th June 2018.	N/A	Abdou L. Njie (rates manager)	5,000.00
14-06-18	Being cost of transporting council's guest from Oostende.	N/A	Ousman Jobe	1,300.00
11,06,18	Being payment for the renewal of Banjul 1 insurance cover and	N/A	Ebrima Loum (deputy)	2,495.00

27-07-18	Being payment for hiring transport to transport 400 Banquette chairs to the Arch.	N/A	Ebrima Secka	3,000.00
30-07-18	Being payment for the cost of 3 trucks and a shovel in relation to the Banjul cleansing exercise.	N/A	Alhagi Jah	8,745.60
30-07-18	Being transport refund for the hiring of vehicle to transport supporters of team BCC for the quarter final game at Abuko park.	N/A	Alhagie Jallow	5,000.00
14-08-18	Being payment for the hiring of workforce for the clearing of sand/waste from drains at perseverance street.	N/A	Katim Touray (DPD)	2,200.00
13-08-18	Being payment for hiring a PA system for the women's meeting at council chambers.	N/A	Amadou Chaw	1,000.00
	Being payment for hiring a PA system for announcement of the women's meeting at council chambers.	N/A	Isatou Njie	1,000.00
10-08-18	Being payment for the cost of receiving a parcel for the lord mayoress from the Israel Embassy in Dakar.	N/A	DHL	3,776.00
09-08-18	Being payment for purchase of cash power for BCC main office meter No. 07053136920	N/A	NAWEC	2,000.00
06-08-18	Being payment for fuel to the shovel machine for works at the mile two (ii) dumpsite.	N/A	Alhagi Jah	2,186.00
03-08-18	Being payment for the shipment of the mayoress's travelling documents to the Israel Embassy in Dakar.	N/A	Isatou Njie	2,850.00
19-09-18	Being payment for purchase of cash power for the crab island school meter No. 07054821017	N/A	NAWEC (Katim Touray)	1,000.00
04-09-18	Being Honorarium paid to the watchmen for securing Crab Island	N/A	Kassoum Sacko & Ansumana Fatty	5,000.00
15-12-17	Being payment for council's contribution towards the NAYCONF 2017 to be held in URR, Basse.	N/A	Banjul Sports Committee	300,000.00
TOTAL				2,087,900.39