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1.0 Background

1.1. Introduction

In pursuance of Section 160(1) (c) of the Constitution of the Republic of The Gambia, I conducted an audit of the financial statements of the Government of The Gambia for the financial year ended 31st December 2020.

1.2. Audit objectives

The overall objectives of this audit are to:

- gain assurance that the financial statements fairly present the state of affairs of the Government of The Gambia, in accordance with the Public Finance Act and Financial Regulations, for the year ended 31st December 2020,
- determine whether, in all material respects, the expenditure and income have been applied for the purposes intended by the National Assembly; and
- Whether the financial transactions conform to the regulations which govern them.

1.3. Methodology

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

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

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

As part of this audit, we held discussions with the Ministry of Finance and Economic Affairs (MoFEA), the Accountant General and his staff, and with staff at other Ministries

and Departments. We also had contact with the Central Bank of The Gambia, Commercial Banks and officials of the Gambia Revenue Authority.

1.4. Scope

This audit exercise examined transactions undertaken during the period 1st January 2020 to 31st December 2020 and balances held as at 31st December 2020.

1.5. Priority ranking of findings

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

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

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

Priority	Number of findings
High	117
Medium	21
Low	0

1.6. Appreciation

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

1.7. Conclusion

The Government of the Gambia financial statement was prepared in accordance with the provisions of Public Finance Act and Cash Basis, International Public Sector Accounting Standard (IPSAS). Notwithstanding, the provisions of the Constitution,

Public Finance Act, and requirements under the IPSAS cash basis were not fully complied with.

Supporting documents to payment vouchers serve as evidence showing that monies authorized for were duly expended and accounted for as stipulated in the Financial Regulations. As highlighted in the report, several payment vouchers were without the necessary supporting documents as stated in Part IV section 26 (21) of the Financial Regulations which states that “ *Payment vouchers shall be accompanied by the appropriate supporting documents which may include original invoices, time pay sheets, and local purchase orders*”.

The statutory provisions underpinning the budget process, virement approval procedures and the 75% statutory limits of virement across budget lines and ministries were not adhered to as stipulated in section 29 (4) (a) of the Public Finance Act and Financial Regulations which requires that “ *Virement is allowed among expenditure items of a budget agency up to a maximum of seventy five per cent of the appropriation of giving or receiving expenditure items, at the request of the budget agency and the approval of the Minister*”.

Section 02501 of the General Orders (GO) provides the opportunity to officers in Grade 6 and above for secondment having fulfilled the stipulated requirements. It is also required by the officer to contribute 25% of basic salary for the duration of the secondment. As highlighted in the report, there is no evidence suggesting that the officers on secondment made the required contributions as required by the GO. There needs to be a mechanism in place to ensure that all seconded officers contribute 25% of their basic salary as stipulated in 02505 of the GO that “ *each secondment shall be for a specific period and no secondment or secondments in respect of an individual Officer shall exceed a total, in the aggregate, of more than six years during the whole of his/her Public Service career. Seconded Officers are also required to make a monthly contribution of twenty-five percent (25%) of their Civil Service basic salary to the Directorate of National Treasury*”.

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

Failure to provide information and documentation on time impacted on the audit timeline. It is important to provide all information on time in line with statutory deadline as it impacts on the timely completion of the audit.

2.0 Execuitive summary

2.1 Overstatement in the notes to the financial statements

Recasting of the Extended Trial Balance (ETB) and the financial statements revealed overstatement of **D1,148,957,920.89** in notes 17, 20 and 21 of the financial statements.

2.2 Omission of Timber proceeds account balance from the ETB and Financial statements

We noted a closing balance of timber proceeds amounting to **GMD 94,464,000.00** as of 31 December 2019. However, this account was omitted from the Extended Trial Balance and the statement of deposit in the financial statements. The financial Statement is understated as a results of the omission.

2.3 Unidentified account Line items in the ETB

Review of the financial statements and the Extended Trial Balance (ETB) revealed that the disclosures to line items totaling **D159,290,284.53** included in the ETB could not be related to any disclosure notes leading to understatement of statement disclosures.

2.4 Failure to Present Work Plan Submitted by Ministries Departments and Agencies.

During the audit, we requested for the Work Plans prepared by the under listed MDAs but were not presented for our review. This was a violation of section 160(4) of the Constitution of The Gambia.

2.5 Virement to create new post or alter approved salary scale

We noted that twenty (20) virements amounting to **GMD79, 058,793.00** were made within and across sectors to create new post or change a salary scale that has been approved. This was a violation of PartIII,19(2B) of the Financial Regulations.

2.6 Virements above seventy-five percent threshold

A review of the itemized report revealed that nine (9) virements totaling **D67, 250,803.00** made above the threshold of seventy-five percent. This is a violation of section 29,4(a) of the Public Finance Act.

2.7 Failure to present information on budgetary process

The audit noted that the following documents and information relevant to the budgetary process were not provided to the audit team up to the time of writing this management letter. The relevant information are;

- Call Circular
- Forecast revenue
- Evidence of Budget scrutiny Evidence of meeting minutes with stakeholders:
- The Medium-Term Expenditure Framework (MTEF)
- The Budget Bilateral Meeting minute No Virement notification sent to MDAs

This is a violation of section 160(4) of the Constitution of The Gambia

2.8 No Virement notification sent to MDAs

Review of the MDAs files at the Ministry of Finance and Economic Affairs revealed virements amounting to **D 31,017,356.00** were made across budget entities. However, there was no evidence to show that notification was sent to budget entities before or after the virements were made. This is in violation of section 29(4) of the Public Finance Act.

2.9 Failure to Approve Virement

A review of Ministries Departments and Agencies (MDAs) files at the Ministry of Finance and Economic Affairs revealed that virement amounting **D 246,223,158.00** were made without the approval of the minister. . This is a violation of part III,19(6) of the Financial Regulations.

2.10 Difference between general Ledger balance & cash book balance

A comparison of the general ledger against cash book revealed differences and an overstatement of the related disclosures in the FS amounting to **D10,086,877.61** during the period under review.

2.11 Differences between individual BTL projects account balance and Basket account

Reconciliation of the Below the line (BTL) cashbook and the basket account (bank statement) revealed funds totaling **D 17,88,719.15** received in the basket account that were more than those posted under the cash book. The financial statements is understated as a result of the omissions.

2.12 Cancelled Cheques Encashed

A comparison of the cancelled cheques for 2020 against the TMA bank statement revealed that cheques amounting to **D1,921,215.58** reported as cancelled or voided in the IFMIS but were withdrawn from the bank. This is a violation of part II section 6 (1) of the Financial Regulations

2.13 Differences in cash balances

We noted that the cash balances disclosed in the statement of financial position (note 15) does not agree with the balance disclosed under the statement of cash receipts and payments and an s overstatement of **D6,867,058.34** was noted .

2.14 Transfer Accounts not cleared

We noted from the review of the trial balance that there were accounts which were not mapped to any disclosures in the financial statements. In addition, four accounts with a total of **D1,006,493,482** were not cleared to zero at the year end and had balance as at 31 December 2020.

2.15 Difference in translating foreign held account

We noted difference of **GMD 490,351.00** between the translated special project USD general ledger balance and the figure disclosed as per Note 15 (cash & cash equivalent) in the financial statements.

2.16 Opening of bank account without evidence of approval

The audit noted that the Department of labour opened a bank account with Arab Gambia Islamic Bank (AGIB) for the purpose of paying injury compensation to decease families (where death results from injury). According to the management of Labour Department, instruction was given to them by the Accountant General to open the said account to render smooth payment of compensation. This is in violation of part IV 21(6) of the financial regulations which require approval from the minister of finance before a bank account can be opened.

2.17 Un-presented supporting documents

During the audit, we noted that (32) thirty-two payment vouchers on capital expenditure amounting to **GMD1,517,329,882.42** were without adequate supporting documents in violation with part II section 6(1) of the financial regulation.

2.18 Invoices received prior to receiving Request for quotations and purchase order.

Review of payment voucher files revealed that invoices amounting to **GMD 603,775.00** were paid to suppliers whose invoices were collected prior to receiving request for quotation. This is a violation of section 43(2) of the GPPA act.

2.19 Unpresented supporting documents

During the audit, we noted that twenty (20) payment vouchers on other charges and thirty-two (32) payment vouchers on capital expenditure amounting **GMD27,360,324.10 and GMD1,517,329,882.42** respectively were without the required supporting documents in violation of part VI, section 35(1) of the GPPA act.

2.20 Non-monitoring of US Dollar collections

Review of the agreement between government and NICK TC SCAN Gambia revealed an existing agreement to deposit all scanning fees collected into an Escrow account held at First International /VISTA Bank.

Further review of the transfer advises from the Escrow agent and bank statements from Central Bank of the Gambia (CBG) revealed **\$ 227,210.63** representing 35% of total Dollar collection for period under review was transferred to Dollar account at Central Bank of the Gambia.

We noted that Gambia revenue Authority (GRA) failed to monitor and to keep records of the Dollar collections and payments made by NICK TC SCAN to the Escrow and dollar account at CBG.

2.21 Differences between daily accumulated collection and amount transferred

We noted differences amounting **GMD646, 959.50** between amounts transferred to the Escrow account at First International /VISTA Bank against figures derived from details of scanning fees recorded in an excel file (representing the cash book).

The balance for this particular account with **No. 1101005026** is understated.

2.22 Difference between bank statement and daily collections

Details of scanning fees collected are recorded in an excel file representing the cash book. Review of Escrow bank statement revealed differences amounting to **GMD 111,721.00** between bank statement and total daily receipts collected by GRA.

2.23 Failure to present supporting documents

Examination of IFMIS receipts revealed revenue collections amounting to **GMD 2,991,957.85** at the Department of Geology and Department of Fisheries were made without adequate supporting documents in violation of part II,6(1) of the financial regulations.

2.24 Failure to deposit revenue on time

Review of the cash books, GTRs and IFMIS receipts against the deposit slips (paying-in-slips) revealed instances where revenues collected totaling **GMD7, 152,208.37** from various Ministries and Departments were not timely deposited to the Bank. This is in violation of Section 55 (1) of the Financial Regulations.

2.25 Non maintenance of cash book

During the audit, we noted that the Department of Geology did not maintain a cash book to record the GTR receipts issued out and collections made in respect of license fees and royalties on both sand mining operations and stone quarries during the period under review. This is a violation of partVII section 54(1) of the Financial Regulations.

2.26 Failure to present Treasury receipts

During the audit, we noted that twenty-two (22) integrated Financial Management Information System (IFMIS) generated receipts from the Department of Fisheries amounting to **GMD55,974.20** were not presented for inspection. This is a violation of part II section 6(1) of the Financial Regulations.

2.27 Failure to present documents on the sale of assets by the Janneh commission

We noted that Treasury Receipts amounting to **GMD706,306,614.07** were disclosed in the Financial Statements as proceeds from the sale of assets by the Janneh Commission.

However, we requested for documentation relating to the disposal of the assets but these were not provided. This is a violation of section 160(4) of the Constitution of The Gambia.

2.28 No imprest requests

During the review of imprest, we noted that two (2) vouchers amounting to **GMD651,706.00** had no request/ application letters for imprest disbursements. This is a violation of part VI section 28(2) of the Financial Regulations.

2.29 No approval of imprest by the Permanent Secretary

During our review of the imprest, we noted that vouchers amounting to **GMD 2,184,706.00** relating to imprest disbursements to the various Ministries and Departments were not approved by the Permanent Secretary. This is a violation of part IV section 28(3) of the Financial Regulations.

2.30 Unretired imprest

The manual retirements are expected to prove or provide evidence of expenditure as well as give a detail analysis of how the imprest was spent by the imprest holder. The retirements come in the form of original receipts issued by the supplier or the person undertaking payment.

We noted that a list of imprest holders failed to present original receipts to retire the expenses incurred. This is a violation of part IV section 28 (10) of the Financial Regulations.

2.31 Differences in Balance of outstanding Commitments

The audit noted difference of **GMD10, 990,169.71** between amounts disclosed in the the financial Statement under statement of outstanding commitments and reports generated from the IFMIS in respect of balances of outstanding commitments from foreign mission and Ministries at the year-end.

This results to an understatement of **GMD10, 990,169.71** in the financial statements in respect of disclosures.

2.32 Misuse of contingency fund

A review of note 24 and the Summary Statement of Expenditure Re-allocated from Un-allocated of financial statement revealed that expenses amounting to **D 474,383.92** were made from the contingency fund vote to cater for expenditures that should have been budgeted for instead. This is a violation of section 154 of the Constitution.

2.33 Wrong disclosure of account payable balances in the financial statement

During the reconciliation of balances, differences of **GMD1,044,993.60** was noted between the payables general ledger account balances and payables accounts balances disclosed in Note 21 of the Financial Statement.

2.34 Transit Accounts not cleared at the year end

Review of the general ledger payable transit accounts revealed six (6) General ledger accounts amounting to **GMD 104,563,216.40** that were not cleared by the year end.

2.35 Failure to disclose suspected fraud

Our review of the fraud file revealed a fraud case involving an officer at the Intellectual Property unit at the Ministry of Justice who issued fake receipts to trademarks applicants between the period from January 2018 to December 2018 and collected the amounts totaling **GMD10, 401,000.00** which were never paid to the main cashier.

2.36 Non-functional losses advisory committee

Our attempt to review minutes of meetings of the Losses Advisory Committee was unsuccessful as there was no meeting held in 2020. This suggests a weak dysfunctional committee and a violation of the section 39(13) of the Financial Regulations.

2.37 Misclassification of loan payments (Principal & Interest)

interest and principal payments amounting to **GMD 171,924,091.00** were misclassified resulting to misstatement t of the debt servicing balance reported in the statement of revenue and expenditure.

2.38 Fa ilure to prepare a borrowing plan in 2020 by the ministry of finance and economic affairs

During the audit, we requested a borrowing plan from the Ministry of Finance but it was not provided up to the time of writing this management letter. This is ia violation of part VI of the Public Finance Act.

2.39 Failure to present minutes of loan negotiation

We noted that two (2) loans were contracted and signed by the Government of The Gambia during the period under review. However, the minutes of these negotiations were not presented for review up to the time of finalising this report.

2.40 Withdrawal from Consolidated Fund without approval by Auditor General

We noted that the appropriation bill in respect of the year 2020 was authorised for spending by the Minister of Finance contrary to the above section 151(3) of the Constitution of The Gambia.

2.41 Failure to submit Financial Statements within the statutory timeline

Section 63 (1) of the Public Finance Act states that, *“After the end of each financial year, The Accountant General shall prepare and submit to the Auditor General with copy to the Minister the Financial Statement and information set out in the schedule to this Act, within three months or such other period as the National Assembly may by resolution appoint”*.

Section 34(11) of the Financial Regulations States that *“The Accountant General shall, within three months after the end of each financial year or such other period as National Assembly may by resolution determine, prepare and transmit to the Auditor General and the Minister, the public accounts in respect of the immediately preceding financial year”*.

As in previous years, the 2020 Financial Statements was not submitted within the statutory deadline.

2.42 Classes of expected output not in budget estimate

We reviewed the 2020 budget estimate and noted that classes of outputs and performance criteria to be met in providing those outputs are not included in the Appropriation Bill document in contravention of the Public Finance Act. This is a violation of section 21 (1) of the Public Finance Act.

3.0 Detail Finding

3.1 Recasting of the Financial Statement

3.1.1 Omission of BTL receipts (USD) from the financial statements

Finding

Below-The-Line projects (BTLs) account are held at the Central Bank but managed by Ministries, Departments and Agencies (MDAs) usually in respect of donor-funded projects. They can be classified as self-accounting or non-self-accounting projects whose funds are executed based on a project work plan that are reviewed and approved by the Permanent Secretary Ministry of Finance and Economic Affairs (MoFEA).

During our recasting of the financial statements and the extended trial balance, we noted that BTL receipts (USD) with account code **1922223** was mapped under note 5d (Below-the-Line receipts) of the extended trial balance but completely omitted from the same note (5d) of the financial statements. Detail of this is shown below:

Account code	Description	ETB AMOUNT D
1922223	BTL receipts (USD)	30,578,444.92

Implications

- The financial statements were misstated.
- The BTL receipt balance in the financial statements under note **5d** is understated.

Priority

High

Recommendation

Management should ensure that the omission is adjusted accordingly, and details furnished to this office for verification.

Management Response	Note 5d was not picking the BTL code 1922223 which resulted in the difference between the ETB and the note, however this issue is resolved.
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	the Financial statement note 5d is the same as the ETB
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's comment

We can confirm that the relevant adjustments were made and verified by the audit team. Therefore, the matter is now resolved.

3.1.2 Misstatement in the notes to the financial statements

Finding

Recasting of the Extended Trial Balance (ETB) and the financial statements revealed that notes 7, 15, 17, 20 and 21 of the financial statements were misstated. Details are shown in the table below:

Description	Extended trial balance D	Financial statements D	Difference D
Compensation of employees (Note 7)	5,468,946,927.08	5,469,365,020.00	418,092.92
Cash and Cash Equivalent (Note 15)	7,273,813,871.58	7,185,616,180.00	(88,197,691.58)
Receivables (Note 17)	2,509,780,087.75	3,795,241,190.00	1,285,461,102.25
Deposits (Note 20)	(583,748,163.10)	622,392,235.34	38,644,072.24
Accounts Payables (Note 21)	74,982,291.25	(75,456,690.00)	(474,398.75)

Implication

- There is a risk that the receipts and payments figure disclosed in the financial statements were overstated.
- The financial statement is misstated.

Priority

High

Recommendation

We recommend that balances reported are adjusted and details furnished to this office for review.

Management Response	The notes were not picking some of the code as a result there is a difference between the ETB and the notes. However note 7 is resolved and note 17, 20 and 21 are still having difference. These differences are been investigated by the technical team with the views of resolving it ASAP
Action to be taken	

Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's comment

Both the revised financial statements and extended trial balance have been reviewed and the following differences were noted.

Description	Extended trial balance D	Financial statements D	Difference D
Receivables (Note 17)	2,500,199,575.75	3,785,660,680.00	1,285,461,104.25
Cash and Cash Equivalent (Note 15)	7,273,813,871.58	7,185,616,180.00	(88,197,691.58)
Deposits (Note 20)	(699,950,436.02)	(564,492,246.26)	(135,458,189.76)
Accounts Payables (Note 21)	(138,046,993.60)	(137,002,000.00)	(1,044,993.60)

3.1.3 Differences between the ETB and statement of deposit

Finding

We noted differences between opening balances in the Extended Trial Balance and the four accounts disclosed in the statement of deposits in financial statements. Details are shown in the table below.

Account name	ETB B/F	Financial Statement Note 20 B/F	Difference D
Judiciary Court Deposit	0	13,086,059.94	(13,086,059.94)
Sheriff Deposit	0	5,551,974.68	(5,551,974.68)
Movable Sheriff Sales	-	12,251,913.85	(12,251,913.85)
Immovable Sheriff Sales	(5,307,930.93)	16,456,975.32	11,149,044.39

Implication

There is a risk of misstatement in the financial statements.

Priority

High

Recommendation

We request management to correct the misstatement and furnish details to this office for verification.

Management Response	The reported differences are noted for review and correction
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's Comment

We have reviewed the adjustments and confirmed that they were corrected. The issue has now been resolved.

3.1.4 Omission of timber proceeds account balance from the extended trial balance and Financial statements

Finding

We noted a closing balance of timber proceeds amounting to **D 94,464,000.00** as of 31 December 2019. However, this account was omitted from the Extended Trial Balance and the statement of deposits included in the financial statements.

Implication

- There is a risk of misstatement in the financial statements
- There is an understatement of revenue balance disclosed in the financial statements.

Priority

High

Recommendation

We request management to correct the understatement and details furnish to this office for verification.

Management Response	The closing balance of timber proceeds as of 31 December 2019 was omitted from the Extended Trial Balance and the statement of deposit in the financial statements as there was a change in its accounting treatment. The accounting treatment for Timber proceeds was changed from BTL Deposit to BTL Project and as a result not featured in the ETB. The Change in the Accounting in treatment will be disclosed in the Notes to the Financial Statements in the Revised Financial Statements. Additionally, Please note that the closing balance of Timber Proceeds
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	as of 31 December 2019 is D77,501,165.66 and not D 94,464,000.00. The balance of the timber proceeds can be found in the itemized receipt and payment report by BTL project
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's Comment

Section 1.4.19 of the cash IPSAS states "When the presentation or classification of items required to be disclosed in the financial statements is amended, comparative amounts should be reclassified, unless it is impracticable to do so, to ensure comparability with the current period, and the nature, amount of, and reason for any reclassification should be disclosed. When it is impracticable to reclassify comparative amounts, an entity should disclose the reason for not reclassifying and the nature of the changes that would have been made if amounts were reclassified."

This requirement of the Cash IPSAS were not observed by Accountant General as changes in accounting treatment ie reclassification of Timber proceeds from BTL Deposits to BTL projects were not done retrospectively for the comparative figure in the prior year (FS 2019).

3.1.5 Unidentified account Line items in the Extended Trial Balance(ETB)

Finding

Review of the financial statements and the Extended Trial Balance (ETB) revealed that the following line items included in the ETB could not be traced or related to any disclosure notes in the financial statement. Details are shown in the table below:

Description	Extended Trial balance D
Drug revolving fund	(313,020.00)
Transfer from sub treasury/embassy	(71,327,064.17)
Transfer from MDA	(67,595,569.90)
Brikama sub treasury	(56,441.50)
Kerewan sub treasury	345,000.00
Janjanbureh sub treasury	(1,048,769.10)
Mansakonko sub treasury	1,215,750.00
Basse sub treasury	3,098,335.20
Embassy Riyadh	306,752.52
Embassy Paris	(15,769.96)
Consulate General Jeddah	2,080,408.40

Implication

- This is an indication of inadequate supervision and review of work done by junior staff during the preparation of the financial statements.
- There is a risk that the financial statements were misstated.

Priority

High

Recommendation

- We recommend that management ensures to identify all line items in the ETB and adjust the financial statements accordingly. Evidence of adjustment should be provided for our verification.
- In future, management should increase the supervision and review during the preparation of financial statement to avoid such reoccurrence.

Management Response	All the cash accounts are mapped to note 15 and the Drug revolving fund, transfer from sub-treasuries/embassies and transfer from MDA will be map to the relevant notes in the subsequent year.
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's comment

The drug revolving fund, Treasury bill bank account, transfer from sub-treasury/ embassy transfers to MDAs and Other Taxes (Note 3E) could not be mapped to to any disclosure notes in the Financial Statements. As a result, the accounts to which these accounts are to be mapped are understated.

Details are shown below;

Description	Accounts Code	Amount as per ETB (D)
Transfer to Sub-treasury/ embassy	3211125	73,222,228.88
Transfer from MDAs	3211126	4,963,402.63
Drug revolving fund	1422218	313,020.00
Other Taxes	Note 3E	52,568,890.08
Total		131,067,541.59

3.1.6 Understatement of Notes in the financial statements

Finding

Reconciliation of the Extended Trial Balance and the financial statements revealed that **notes 5d, 11 and 19a** of the financial statements were misstated. Details are shown below:

Description	Extended trial Balance D	Financial statements D	Difference D
BTL receipts (Note 5d)	3,038,464,733.68	2,394,972,660.00	643,492,073.68
Other transfer payments (Note 11)	2,977,678,074.57	2,976,446,810.00	1,231,264.57
Borrowings (Note 19a)	(8,097,055,268.61)	117,984,510.00	(8,215,039,778.61)

Implication

- The balances in the notes above were misstated.
- The financial statement is misstated.
- There is lack of proper supervision in preparing the financial statements.

Priority

High

Recommendation

- Management should ensure that revenue recognized in the financial statement is adjusted and evidence provided to this office for verification.
- Management should ensure that there is enough supervision during the preparation of the financial statements.

Management Response	This issue have been resolve both the notes and the ETB are the same.
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's comment

We can confirm that correct adjustments have been made in the revised Financial Statements. Therefore, the issue has now been resolved.

3.1.7 Inconsistencies in Revenue and Expenditure reported

Finding

A Recasting the Financial Statement revealed inconsistencies in the amount of revenue and expenditure disclosed in the Financial Statement under different disclosures.

Details are shown below;

	Statement of Revenue and Expenditure	Statement of Detailed Revenue /Statement of Detail Recurrent Expenditure	Difference
Total Revenue (less short term treasury bills)	18,151,146,230.00	20,853,619,820.99	2,702,473,590.99
Total Expenditure	20,402,264,880.00	18,126,629,569.72	(2,275,635,310.28)

Implication

The accuracy and reliability of the Financial Statement of questionable as a results of the above inconsistency.

Priority

High

Recommendation

We recommend the Accountant General's Department of investigate these inconsistencies and take necessary corrective actions.

The AGD should ensure all disclosures made in the financial statement are accurate and complete.

Management Response	The difference between the Statement of revenue and expenditure and the statement of revenue in line with the appropriation structure is as follows BTL receipt and receipts from short-term treasury bills and other securities and
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	opening balances. We once again thank you for availing us the opportunity to clear some of these queries as we endeavor to have a clean audit report in the near future.
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor’s comment

The short term treasury bills were considered when tabulating the difference. We therefore recommend the difference need to be investigated and adjusted.

3.2 Budget Management

3.2.1 Un-Allocated Warrant of funds

Finding

The approved budget is allocated to Ministries and Departments through the IFMIS in monthly cash allocation. The cash allocated is then re-allocated to different line items to be utilized by the Ministries and Departments based on planned activities. The un-allocated warrant of funds is the report where the monthly cash allocation is done before the re-allocation by the Ministries and Departments.

Un-Allocated Warrant of Funds are funds that have been distributed to MDAs but not allocated to line items within the system.

Our review of the IFMIS reports on the cash allocated, undistributed to different MDAs and unallocated funds to different line items noted that the Ministry of Finance and Economic Affairs cash allocation totaling D 12,097,731.69 were unallocated to line items in the system as at 31st December, 2020 leading to unutilized funds in the system that could have been utilized by other MDAs.

MDAs	Control Allocation No.	No:/Cash	Unallocated Funds
Ministry of Finance and Economic Affairs	20CA22577; 20CA34565; 20CA9302; 20CA9342; 20CA35120 20CA34838; 20CA13234	20CA31394; 20CA34837; 20CA34963;	12,097,731.69

Implication

- There is a risk that expenditure budget is overstated (budgetary slack) causing unallocated warrant of funds at the end of year which could have been used by other MDAs with limited budget to finance government projects.
- There is a lack of proper monitoring mechanism to identify unutilized funds in the system.

Priority

High

Recommendation

- Proper control mechanism should be put in place to monitor funds unutilized in the system and allocate them to government prioritize areas.
- Management should monitor MDAs to ensure that scarce resources are wisely utilized.

Management Response	Unallocated & undistributed funds are now considered in subsequent cash allocations
Action to be taken	
Officer responsible for remedial action	Director of Budget & staff
Date when situation will be regularized	Right away

Auditor's Comment

This finding suggest that the month end procedures were not performed by AGD. We further recommend that the undistributed cash allocation balance in the system should be zero at the year end.

3.2.2 Failure to Prepare Strategic plan

Finding

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

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

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

During the audit, we requested for the strategic plans of the following Ministries but were not presented for our review. Details are shown below:

BE/Code	Budget Entity	Strategic Plan
07	Ministry of Defence	Not presented
08	Ministry of Interior	Not presented
09	Ministry of Tourism	Not presented

Implication

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

Priority

High

Recommendation

- Management should ensure that strategic plans requested for are provided to the team for review.
- Managements of these MDAs should ensure that a strategic plan is in a place as required by the Financial Regulations.

Management Response	Strategic plans for the Ministry of Tourism and Interior (Police & The Gambia Fire & Rescue Service) have been obtained and shared with the auditors.
Action to be taken	
Officer responsible for remedial action	Respective Permanent Secretaries
Date when situation will be regularized	

Auditor's Comment

The auditors can confirm receipt of the strategic plans of the ministries highlighted above. Therefore, the issue has now been resolved.

3.2.3 Virement to create new post

Finding

Financial Regulations part III, 19(2b) states that, “*Virement may not be used to – create a new post or alter an approved salary scale*”.

We noted that twenty (20) virements amounting to **D79, 058,793.00** were made within and across sectors to create new post contrary to the aforementioned regulation. Details are shown in **appendix a**.

Implication

- This is an indication of weak budgetary plan if not address could lead to a higher budget deficit.
- There is a risk that budgets were prepared without forecasting for future recruitments thus leading to excess budget.
- The above quoted Financial Regulation has been breached.

Priority

High

Recommendation

- There should be proper budgetary planning especially in forecasting for the number of new posts to be created in the subsequent year and thus the enhancement of proper supervision and review at the planning stage in order to avoid a shortfall or a slack.
- The Financial Regulation should always be adhered to.

Management Response	Noted.
Action to be taken	Improve forecasting and training
Officer responsible for remedial action	Directors of Budget & planning
Date when situation will be regularized	End 2026

Auditor’s Comment

The finding remains unresolved. Follow-up will be made in our subsequent audit.

3.2.4 Minutes of Meeting of the Cash Management Committee not provided

Finding

The Cash Management Committee of the Ministry of Finance is responsible for the approval of cash allocations submitted by MDAs and approval or disapproval thereof by the Permanent Secretary of MoFEA who serves as the Chairman of the Committee.

We noted that minutes of Cash Management Committee meetings were not maintained during the period under review.

Implication

- In the absence of minutes of the committee meetings pertinent issues and urgent matters relevant to the cash allocations would not be resolved on time.
- In the event of any unforeseen circumstances that may impede the work of the committee, it will be difficult for timely action to be taken to minimize such risks.

Priority

Medium

Recommendation

- We request MoFEA to provide minutes of Cash Management Committee on the allocation of cash.
- In the future, effort should be made to engage the Cash Management Committee through Permanent Secretary MoFEA to keep minutes of the committee meetings for future reference.

Management Response	Minutes are taken
Action to be taken	We will share 2020 available minutes of CMC
Officer responsible for remedial action	Director of Budget
Date when situation will be regularized	

Auditor's Comment

Minutes for February, April and May 2020 were provided in softcopy. However, these were not signed by the Chairman and Secretary.

Finding remains unresolved as evidence for Cash Management Committee meetings minutes for the remaining months(January, March, June to December 2020) were not provided for our verification up to the time of finalizing this management letter.

3.2.5 Failure to present Monitoring and evaluation forms

Finding

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

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

Monitoring and evaluation forms are supposed to be submitted by MDAs to Ministry of Finance and Economic Affairs to indicate what activities were implemented based on the funds provided after each quarter as per the dictates of budget call circular of 2020.

We noted that there is no Monitoring and evaluation forms submitted by MDAs after several requests were made.

Implication

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

Priority

High

Recommendation

- We recommend that Monitoring and evaluation forms be provided for audit inspection and verification soonest.

- The Ministry of Finance and Economic Affairs should adhere to the rules of the call circular and not issue any further cash allocation to MDAs that fail to submit their Monitoring and evaluation forms.

Management Response	Noted
Action to be taken	M&E unit is now create at Budget Directorate for effective follow up
Officer responsible for remedial action	Head M&E Unit
Date when situation will be regularized	

Auditor's Comment

The findings remains unresolved. Follow-up will be made in our subsequent audit.

3.2.6 Virements above seventy-five percent threshold without Minister's approval

Finding

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

A review of the itemized report revealed that **nine (9) virements** totaling **D67, 250,803.00** made above the threshold of seventy-five percent without the approval of the Minister contrary to the above section of the PFA.

Details are shown in **appendix b**.

Implication

- The dictates of the Public Finance Act have been violated as expenditures were done without the approval of the Minister.
- This is an indicative of weak internal controls regarding budget management.

Priority

High

Recommendation

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

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

Auditor's Comment

Evidence of the approval of the minister in respect of these virements were not provided up to the time of finalising this management letter.

The finding remains unresolved.

3.2.7 Failure to present information on budgetary process

Finding:

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

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

During the audit, we requested for the under listed documentations to ascertain whether the 2020 Budget for Government of the Gambia was prepared in accordance with Call circular guidelines on the implementation of Program Based Budgeting. However, none were provided up to the time of writing this management letter.

- **Call Circular:** This document highlights the Budget Preparation Cycle, provides a detailed schedule and guideline to be followed for each budget cycle including timetable when MDAs should prepare budget, when to submit budget, when to defend Budget (Bilateral) when reviews will be made.
- **Forecast revenue** submitted by MDAs; this entails the revenue expected to be collected by MDAs.
- **Evidence of Budget scrutiny:** According to management of MoFEA, budget is scrutinized before submitting to parliament. However, we requested management to furnish the audit team with the minutes of the meeting to serves as evidence that the budget was really reviewed but failed to do so.
- **Evidence of meeting minutes with stakeholders:** Before the budget bilateral, MoFEA held meetings with stakeholder such as Gambia Participates, Gambia Chamber of Commerce and Industry (GCCCI) etc. to receive their input as to their opinion on the budget. This information gathered from them is then discussed during the bilateral at MoFEA before inputting it into the budget (Participatory budget). The audit team requested for the minutes of meetings with stakeholders but was not furnished.

- **The Medium-Term Expenditure Framework (MTEF):** Is a framework for linking the budgetary process to broad fiscal policy goals beyond the annual budgetary cycle. MTEFs allow authorities to establish multi-year budget estimates or ceilings, and/or detailed expenditure plans, which could typically have a span of three to five years.
- **The Budget Bilateral Meeting minute:** where MDAs defend their proposed Budgets, the meeting is centred on program objectives, Key target groups each MDA is supposed to serve, the activities to be implemented.
- **Nominal roll** of MDAs submitted by PMO to Ministry of Finance and Economic Affairs at the beginning of the year; This indicates the intended employees government wants to maintain, estimates of starters and leavers to determine the cost of employment for the subsequent year.
- **Cash Plan:** this indicates how much is required by each MDA to implement their set activities and which month will the funds be required. This should be submitted quarterly by MDAs to Ministry of Finance and revised when needed.

Implication

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

Priority

High

Recommendation

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

Management Response	The documents have not been availed
Action to be taken	Share available documents
Officer responsible for remedial action	Directors Budget, planning and Taxes
Date when situation will be regularized	

Auditor's Comment

Evidence of the nominal rolls and cash plans were provided and reviewed.

However, part of the findings remained unresolved as evidence of the Call Circular, forecasted revenue, evidence of budget scrutiny, evidence of meeting minutes with stakeholders, the Medium-Term Expenditure Framework (MTEF), the budget bilateral meeting minutes were not provided for our review up to the time of finalising this management letter.

These documents are readily available and the team finds it difficult to understand why MoFEA deliberately fail to provide the information.

3.2.8 No Virement notification sent to MDAs

Finding:

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

Review of the MDAs files at the Ministry of Finance and Economic Affairs revealed virements amounting to **D 31,017,356.00** were made across budget entities. However, there was no evidence to show that notification was sent to budget entities before or after the virements were made. Details shown in **appendix c**.

Implication

- There is a risk that planned activities of the affected budget entities would be disrupted.
- There is a risk that the internal control on virements is weak which could lead to excess spending on the Ministry of Finance and Economic Affairs.

Priority

High

Recommendation

- We recommend that budget entities be notified whenever funds are vied from their votes in accordance with the Public Finance Act.
- Management should ensure that virement are properly executed to avoid excess and unwarranted expenditures.
- Management should provide explanations with documentary evidence for approving virement without notification.

Management Response	We do not currently send notification letters, However, MOFEA will endeavor to notify MDA going forward.
Action to be taken	Notify MDAs
Officer responsible for remedial action	Director of Budget
Date when situation will be regularized	

Auditor's Comment

This is non-compliance with the Laws and regulations and demonstrate management failure to adhere to established procedures when virements are made across budget entities.. The Ministry of Finance and Economic Affairs should address this weakness.

3.2.9 Failure to Approve Virement

Finding

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

Virement means a transfer of appropriations within the expenditure items of a budget agency, or among expenditure items of the budget agencies under the same supervising department or from one budget agency to another.

A review of Ministries Departments and Agencies (MDAs) files at the Ministry of Finance and Economic Affairs revealed that virement amounting **D 246,223,158.00** were made within and across budget entities. However, there was no evidence to suggest that these were approved by the Minister before transfers were made contrary to the above provisions of the Financial Regulations. Details are shown in **appendix d**.

Implication

- There is a risk that the virements were not approved by the Minister. The dictates of the PFA are violated.
- There is a risk of unlawful transfer of funds.
- The provision of the Financial Regulations is not adhered to.

Priority

High

Recommendation

- Management should ensure that the evidence of the virements approval by the Minister is provided to the audit team for verification.
- In future, the dictates of the Financial Regulations should be adhered to.

Management Response	The evidence of the virements approval by the Minister is available to the tune of D196,393,883.00.
Action to be taken	
Officer responsible for remedial action	Director of Budget
Date when situation will be regularized	immediately

Auditor's Comment

Finding remain unresolved as evidence of approval of virements amounting to **D76,585,408.00** not provided up to the time of finalizing this management letter. Details are shown in revised **appendix d**.

3.3 Cash and Bank

3.3.1 Difference between general Ledger balance & cash book balance

Finding

A comparison of the general ledger against cash book revealed differences amounting to **D 28,739,191.74** during the period under review. Details shown in the table below:

Account Name	Balance as per GL D	Balance as per Cashbook D	Difference D
TMA	5,305,302,347.12	5,295,316,969.51	9,985,377.61
T-bills	(80,791,633.02)	80,791,633.02	(161,583,266.04)
Special project Bank Account \$	267,535,035.05	5,223,253.32	262,311,781.73
Consolidated Revenue Fund (CRF)	(40,987,350.78)	40,987,350.78	(81,974,701.56)
Total			28,739,191.74

Implication

There is a risk that general ledger and cashbook are misstated; therefore, the balances disclosed in the financial statements are inaccurate.

Priority

High

Recommendation

- We recommend that the Accountant General investigate and correct these differences and evidence of corrections furnished to this office for review and confirmation.
- Management should ensure that regular reconciliations are performed between the General Ledger and Cashbook, differences should be adjusted accordingly on a regular basis.

Management Response	<p>The GL balances for the T-bills & Consolidated Revenue Fund (CRF) are the same as the cashbook balances. Attached are copies of the cashbooks and GLs reports in Appendix B</p> <p>This concern is noted by Management, the TMA difference would be investigated and corrected in the subsequent period.</p> <p>The GL balance for the Special project USD Bank Account of D267,535,035.00 should not be compared with the USD Cashbook amount of \$ 5,223,253.32 because the cashbook amount is in USD and the GL amount reports the equivalent in D.</p>
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's comment

Management explanation are noted. However, we reviewed the revised accounts and noted differences of **D10,086,877.61** between TMA GL balance and cash book balance.

Detail show below:

Account Name	Balance as per GL D	Balance as per Cashbook D	Difference D
TMA	5,286,643,070.21	5,276,556,192.60	10,086,877.61
Total			10,086,877.61

3.3.2 Non-disclosure of bank account in the financial statements

Finding

During the audit, we noted from the review of the financial statements against Bank confirmations received, that a project bank account in respect of Gambia Fiscal Management Development (PMDP) Project held at Central Bank of The Gambia was not disclosed in the financial statements. Details are shown in the table below.

Name	Number	Currency	Department	Date Opened Notification
Gambia Fiscal Management Development (PMDP) Project	1103003136	USD	Ministry of Basic & Secondary Education	17 th Sept 2020

Implication

- The disclosures related to government bank accounts are incomplete as a result of the above omission.
- There is a risk that the cash balance disclosed in financial statement is understated.

Priority

High

Recommendation

Management should ensure that the account balances are disclosed accordingly, and evidence of disclosures are provided to the audit team for confirmation.

Management Response	The Gambia Fiscal Management Development (PMDP) Project was disclosed in the 2020 Draft FS. Attached is an extract of the disclosure in Appendix C
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's comment

We can confirm that the The Gambia Fiscal Management Development (PMDP) Project was disclosed in the Financial Statements. The issue is now resolved.

3.3.3 Difference between BTL Receipts (192222) and Financial Statements

Finding

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

We noted a difference of **D 328,507,406.56** between BTL receipts disclosed in the Consolidated Statement of Cash Receipt and Payment and totals of BTL funds receipted using the **192222** code in the General Ledger.

Details are shown in the table below:

Description	Balance as Per	Balance as per	Difference(D)
BTL Receipts	FS (Statement in cash receipts and payment)	GL (1922222 & 1922223)	
	3,038,731,750.00	2,710,224,343.44	328,507,406.56

Implication

There is a risk that the cash amount disclosed in the financial statement of cash receipt and payment is misstated.

Priority

High

Recommendation

The discrepancies should be investigated, and adjustments made accordingly.

Management Response	This issue is resolved the BTL code 192222 is the same on the ETB and Financial statement.
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's comment

We can confirmed that the adjustments has been in the revised Financial Statements. Therefore, the issue is now resolved.

3.3.4 Differences between individual BTL projects account balance and Basket account

Finding

Reconciliation of the Below the line (BTL) cashbook and the basket account (special project bank account) revealed funds amounting D 315,222,473.95 received in the basket account that were in excess of amounts posted in the cash book for BTL Projects.

Details are shown in **appendix e**.

Implication

- There is a risk that total funds received through the bank have not been entirely posted in the cashbook and subsequently under disclosed in the financial statements.
- The financial statements is understated as a result of the omission.
- There is a risk that controls governing the BTL fund receipting and management are weak.

Priority

Medium

Recommendation

- The Accountant General's should investigate these differences and details provided to this office for confirmation.
- Accountant General's Department should adequately account for and report all BTL fund received during the year as they are part of public funds received.

Management Response	The reported difference has been reviewed and is attributed to the pending unreconciled items.
Action to be taken	To clear the difference
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's comment

Further work carried out by the auditors reveals a difference of **D 17,588,719.15** still exist between individual BTL projects account balance in the cashbook and Basket account(Special Project Bank Accounts)

Details are shown in revised **appendix e**.

3.3.5 Cancelled Cheques Encashed

Finding

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

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

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

A comparison of the cancelled cheques for 2020 against the TMA bank statement revealed that cheques amounting to **D62, 505,523.58** reported as cancelled or voided in the IFMIS but were withdrawn from the bank.

In addition, we requested for the physical cheques to confirm the cancellation, but none was provided for review up to the time of finalising this report. Details are shown in **appendix f**.

Implication

- There is a risk of fraud if cancelled cheques are withdrawn from the bank.
- In the absence of the original cancelled cheques, we cannot ascertain that the cheques were indeed cancelled.

Priority

High

Recommendation

Management should establish the status of these cancelled cheques and provide evidence to this this office for confirmation.

Management Response	<p>Upon review of the cancelled cheques, we analysed them into the following categories</p> <ol style="list-style-type: none"> 1. Paid & mistakenly cancelled, to be regenerated. 2. Cheques cancelled in the cashbook/ reversed at the bank and new payments raised and paid with new cheque numbers, therefore there is no issue. 3. This payment is not cancelled 4. Cheques paid by the bank but reversed and the cashbook transactions cancelled in IFMIS, therefore there is no issue. 5. This cheques were mistakenly voided and reinstated withn a different document number. <p>Attached is the category analysis in Appendix D</p>
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's comment

1. The regeneration for the above payments were not provided.
2. Reversals were confirmed.
3. Payment was definitely cancelled as this form part of the voided cheques generated from the IFMIS during the accounting period. Therefore, we recommend management of revisit the reports generated by the IFMIS.
4. Reversals were confirmed.
5. This indicates that internal controls are being overridden, we therefore recommend the AGD to follow its controls around cancelled cheques including who is authorized to cancel payment.

Payments amounting to D1,921,215.58 were cancelled and withdrawn therefore remains as cancelled cheques encashed. Details are shown below;

Date	Account Number	Cheque Number	Description	Amount GMD	Remarks
25-Mar-20	1201000024	10112877	CSH WDL BY LAMIN E.S JAITEH	-122,520.00	
26-Mar-20	1201000024	10113102	Inward Cheque Presentation	-10,800.00	
7-May-20	1201000024	50004258	50004258 PIECES OF COVERED MATTRESS	-189,000.00	we cannot establish reversal made as two withdrawals of the same amount were made and only one reversal made without a unique identity indicated
6-Aug-20	1201000024	10117333	Inward Cheque Presentation	-6,102.00	
24-Sep-20	12101000024	50010281	50010281 COST OF MAINT AC	-4,140.00	
24-Sep-20	12101000024	50010280	50010280 MAINT OF AC INV001742	-4,590.00	
21-Oct-20	1201000024	50013248	50013248 COOKING CONDIMENT	-65,394.00	
27-Oct-20	1201000024	DCN:500 14806,13 922 AND REQ:093 1,089	SALARIES FOR OCTOBER,2020 IFO MOMOD	-1,218,485.83	The forms part of the voided cheque series. ADG to confirm data produced from the IFMIS
5-Nov-20	1201000024	50014362	50014362 TRAINING FEES	-94,500.00	
20-Nov-20	1201000024	50014796	50014796 INV NO 010413	-2,250.00	
31-Dec-20	1201000024	50018752	50018752 PYT FOR FENCING REPAIR WOR	-108,933.75	
31-Dec-20	1201000024	50019425	50019425 TUITION FEES TO GFS	-94,500.00	
			Total	-1,921,215.58	

3.3.6 Omission of Bank Accounts

Finding

A reconciliation of the bank accounts disclosed in prior year (2019) Financial Statements against current year disclosures (2020) revealed that twelve (12) bank accounts amounting to **D151,158,995.88** were omitted from the 2020 disclosures. Details are shown in the table below:

Account No	Bank Name	Amount as at 2019 D
1101002111	Sale of Japanese rice	44,753,200.00
1101003022	Heavy Minerals operation BK/AC	754.93
1101003132	Sale of fertilizer 2kr 2006	19,051,055.90
1101003163	Sale of fertilizer 2kr 2007	24,235,582.00
1101003761	KR 2009	28,419,794.63
1101003637	AFDB/ GOTG SNWSRP	0.13
1101003819	Japanese Food AID KR 2009	3,720,000.00
1101003950	Japanese Food AID KR 2010 RICE	25,992,711.11
1101004139	Sand mining royalties	118,735.40
1101004548	Japanese Food AID KR 2011 RICE	4,105,099.59
1101004586	Japanese Food AID KR 2012 RICE	105,690.19
1101005765	UNDP Transitional justice	656,372.00
	Total	151,158,995.88

Implication

There is a risk that funds held in these accounts could be misappropriated.

Priority

High

Recommendation

We request Accountant General to provide the status of these accounts and provide details to this office for confirmation.

Management Response	The following accounts were disclosed in the 2020 Draft Financial Statements with the exception of heavy minerals operations and sand minding operations accounts which were closed and balance
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transferred to CRF. Attached are the copies of the credit advices and an extract of the disclosure in Appendix E

Account No	Bank Name	Amount as at 2019
1101002111	Sale of Japanese rice	44,753,200.00
1101003132	Sale of fertilizer 2kr 2006	19,051,055.90
1101003163	Sale of fertilizer 2kr 2007	24,235,582.00
1101003761	KR 2009	28,419,794.63
1101003637	AFDB/ GOTG SNWSRP	0.13
1101003819	Japanese Food AID KR 2009	3,720,000.00
1101003950	Japanese Food AID KR 2010 RICE	25,992,711.11
1101004548	Japanese Food AID KR 2011 RICE	4,105,099.59
1101004586	Japanese Food AID KR 2012 RICE	105,690.19
1101005765	UNDP Transitional justice	656,372.00

Action to be taken

Officer responsible for remedial action

Date when situation will be regularized

Auditor's comment

We can confirm that heavy minerals operations and sand minding operations accounts were closed and balance transferred to Consolidated Revenue Fund (CRF). We can also confirm the receipt of the credit advices. The issue is now resolved.

3.3.7 Differences in cash balances

Finding

We noted that the balance of cash disclosed in the statement of financial position (note 15) does not agree with the balance as per the statement of cash receipts and payments. Details shown are shown in the table below:

Description	Balance as per Note 15	Balance as per statement of Cash receipts and payments	Difference
	D '000	D '000	D '000
Cash and cash equivalent	7,420,126.60	(1,974,326.33)	9,394,452.93

Implication

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

Priority

High

Recommendation

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

Management Response	The bulk of the difference between note 15 and the statement of cash receipt and payment is as a result of the overstatement of the TMA cash book balance. This overstatement is cause by the posting of the cash allocation in the TMA cash during the E7 era and partly by the unreconciled item. Management is considering a write-off of the overstated balance.
Action to be taken	Write-off the overstated balance
Officer responsible for remedial action	Deputy Accountant General , Accounting, unit
Date when situation will be regularized	ASAP

Auditor's comment

The explanation by management is not plausible as it is not supported with evidence. This will affect bank and cashbook balance and not Note 15 balance and net cash as at year end. The finding remains unresolved as detailed below;

Description	Balance as per Note 15	Balance as per statement of Cash receipts and payments	Difference
	D '000	D '000	D '000
Cash and cash equivalent	7,185,616.18	318,557.84	-6,867,058.34

3.3.8 Transfer Accounts not cleared

Finding

Transfer accounts are maintained to facilitate double entry process and balances held should be transferred to the appropriate account as part of the IFMIS accounting procedure manual.

We noted from the review of the trial balance that these accounts were not mapped to any disclosures in the financial statements. In addition, four accounts were not cleared to zero at the year end and had balance as at 31 December 2020.

Details are shown in the table below:

Account Name	Code Used	Balance 2020 D
Transfer From Sub-treasury	3211125	-71,327,064
Control Account	9999993	-2,026,194,860
AR intercompany	9999995	3,459,811,860
AP Intercompany	9999994	-355,796,454

Implication

There is a risk that government assets are overstated. There is a risk that some accounts or disclosure in the financial statements are under stated since balances held in these transfer accounts were not moved to the appropriate account.

Priority

High

Recommendation

We recommend Accountant General to clear all the transfer accounts and complete the double entry process of each transaction, details of which should be furnish to the audit team for review.

Management Response	The account stated below with zero balances are not mapped to any note because they are no longer in use.		
	Account Name	Code Used	Balance 2020
	Transfer of Cash from CRF to TMA	0	
	Dormant Special Project Bank A/C-D	0	
	Transfer from Drought Relief Account to	0	
	Transfer From DOS	0	
	Transfers from Judiciary	0	
	Dummy Account	0	
	Sub-Treasury transfers to CRF	0	
	Cash Allocation Received-OC	0	
	Cash Allocation Received-DV	0	
	Clearance Account	0	
	Transfers From CRF to TMA	0	
	Cash Allocation Received – SP	0	
Management have constituted a task force to work on investigating and clearing the intercompany accounts. However the control account will only be cleared when the outstanding imprest are retired.			
Action to be taken			
Officer responsible for remedial action			
Date when situation will be regularized			

Auditor's comment

The accounts are not cleared and therefore issue remains unresolved.

Details are shown below;

Transfer From Sub-treasury	3211125	-71,327,064
Control Account	9999993	-2,026,194,860
AR intercompany	9999995	3,459,811,860
AP Intercompany	9999994	-355,796,454
Total		1,006,493,482

3.3.9 Difference in translating foreign currency held account

Finding

We noted difference of **D 253,716,855,439.67** between the translated special project USD general ledger balance and the figure disclosed as per Note 15 in the financial statements. Details are shown in the table below:

Description	General ledger balance	CBG year-end closing rate	Translated figures	Figure disclosed as per Note 15	Difference
	\$	D per \$	D	D	D
Special project \$ account	267,535,035.05	51.65	13,818,184,560.33	267,535,040,000.00	253,716,855,439.67

Implication

There is a risk that the special project USD cash balance disclosed in Note 15 (Cash and cash equivalent) were understated in the financial statements as result of the misstatement in general ledger and cashbook.

Priority

High

Recommendation

Management should ensure that the difference is adjusted in the financial statements accordingly and evidence of the adjustments provided to the audit team for verification.

Management Response	The difference between the translated cash book amount and the GL is as a result of the Virtual account not clearing to BE00. This is part of the issues to be investigated by the Task force establish by management.
Action to be taken	The correct amount would be translated in the Revised Financial Statements.
Officer responsible for remedial action	
Date when situation will be regularized	March 2023

Auditor's comment

We have reviewed the revised financial Statements and noted a difference **D 490,351.00** during the translation of foreign held account. Below is show below.

Description	Cash book balance	CBG year-end closing rate	Translated figures	Figure disclosed as per Note 15	Difference
	\$	D per \$	D	D	D
Special project Dollar account	5,723,253.32	51.65	295,606,033.98	295,115,682.98	490,351.00

3.3.10 Non submission of annual plan by self-accounting projects

Finding

Annual plan entails the mission and objectives or targets of the organization in the short term.

During the audit, we requested for the annual plan of self-accounting projects but none were provided for review.

Implication

In the absence of annual plan, it will be difficult to justify the spending made by self-accounting projects.

Priority

Medium

Recommendation

The annual plan of self-accounting projects should be provided to the audit team for verification.

Management Response	Well noted
Action to be taken	M&E unit will follow up
Officer responsible for remedial action	Head M&E unit
Date when situation will be regularized	

Auditor's comment

The annual plan by self-accounting projects is not provided to the audit team up to the time of the finalization of the management letter. Therefore, the issue remained unresolved.

3.3.11 Payment vouchers raised using incorrect account code (1922222)

Finding

Below-the-line (BTL) accounts are used for projects that are not budgeted for and the 1922222 code is used for receipting funds into BTL accounts.

Review of General Ledger report of the BTL project accounts revealed two (2) payment vouchers amounting to **D 125,000.00** were raised using the BTL project code. Details are shown in the table below:

Date	Code	PV	Description	Amount D
2020-03-26	1922222	23PV20000220	ATLAS ENERGY LIMITED	104,000.00
2020-07-13	1922222	31PV20000275	PA SEEDIA GASSAMA JABBI CON and CATERING SERVICES	21,000.00
Total				125,000.00

Implication

There is a risk that BTL receipts disclosed in the financial statements are misstated.

Priority

Medium

Recommendation

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

Management Response	These payments have been reversed form the 1922222. Attached are copied of the Journals in Appendix G
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's comment

We can confirm that adjustments have been made in the revised Financial Statements.

3.3.12 Un-presented MDAs Quarterly Activity reports

Finding

MDAs submit Activity Reports on a quarterly basis as per the dictates of the budget call circular issued by the Ministry of Finance and Economic Affairs indicating activities implemented based on the funds received.

We requested for the MDAs activity reports submitted to the Ministry of Finance and Economic Affairs however, none were provided.

Implication

- Absence of activity report could lead to inaccurate preparation of budget.
- Without the provision of the activity report from MDAs, it will be difficult to establish how much funds were spent on each planned activity or whether those planned activities were implemented.
- In the absence of quarterly activity reports it will be difficult to monitor the implementation MDAs annual operation plan.

Priority

High

Recommendation

The Ministry of Finance and Economic Affairs should ensure that all MDAs submit their quarterly activity reports. This will help to measure and evaluate the extent of budget preparation.

Management Response	M&E unit now created under Budget Directorate
Action to be taken	Follow up
Officer responsible for remedial action	Head M&E Unit
Date when situation will be regularized	

Auditor's Comment

There was no MDA activity report provided to the audit team until the finalization of the management letter. Date when situation will be regularized is missing in the management's response. As a result, monitoring of follow up to address the finding will be difficult. As a result, the issue remain unresolved.

3.3.13 Differences between the short-term security (note 5e) and General ledger report

Finding

During the audit, we noted a difference of **D 702,000,000.00** between the short-term security balance (note 5e) and General ledger report (3303101) disclosed in the financial statements. Details are shown in the table below:

Amount As per Financial Statement (Note 5e) D	Amount As per Receipting Code (3303101) D	Difference D
2,194,741,500.00	2,896,741,500.00	702,000,000.00

Implication

There is a risk of misstatement in the amount disclosed in the Financial Statement

Priority

High

Recommendation

We recommend that the Accountant General's Department adjust and provides evidence to this office.

Management Response	There is no difference between the short term security balance disclosed in the financial statement (note 5e) and the totals receipted using code 3303101 in the general ledger. The reported difference amounting to D702,000,000.OO relates to the following: An amount of D 200,000,000.00 captured , but reversed and the amount of 502,000,000.00 representing amounts reversed from funds transferred into the 3303101 to cater for settle Treasury Bills and Suku-Asalam maturities. Attached are copies of the advices in Appendix H
Action to be taken	
Officer responsible for remedial	

action	
Date when situation will be regularized	

Auditor's Comment

We can confirm the reversals of the two figures. We have also reviewed copies of advices. The issue is now resolved.

3.4 Payroll

3.4.1 No review of salary inputs forms

Finding

During the audit, we noted that there was no evidence of review of salary input forms submitted by the Ministry of Basic and Secondary Education (MoBSE), Ministry of Agriculture and Office of the President for the months of March and May during the year under review.

The aforementioned salary input forms from various Ministries are not authorized by the Accountant General's Department to show prove that it has been reviewed before imputing.

Implication

- There is a risk that errors in employee details might not be detected leading to the processing of inaccurate payroll information.
- There is a risk that input forms from MDAs could be processed without adequate supporting documents.

Priority

High

Recommendation

- A review of the input form should always be carried out before inputting into the system; and
- Responsible officers should authorize the forms.

Management Response	The inputs are always verified, however the forms are not signed. Furthermore, the roles in the input capturing and verification have been segregated to enhance the control mechanism
Action to be taken	Sign the Input forms at all stages of the process
Officer responsible for remedial action	AGD and PMO
Date when situation will be regularized	

Auditor's Comment

Date when situation will be regularized is missing in the management's response. As a result, monitoring of follow up to address the finding will be difficult.

3.4.2 Grade points of civil servants not automatically updated in the NAS-DNA

Finding

We noted that the NAS-DNA does not automatically update civil servants grading point yearly. This is corroborated from the discussions held with key staff under the payroll unit.

Implication

- There is a risk that some civil servants grade points are stagnated in the NASDNA when it should have been adjusted to the next point.
- There is a risk that the system design does not make provision for such upgrading thus defeat the purpose of operating effectively.
- There is a risk that the lack of inclusion of the automatic upgrading of the civil servants grading points in the NASDNA suggest that the contract was not scrutinized properly.

Priority

High

Recommendation

The Accountant General should liaise with the PMO to work cordially with the Firm that design the system to integrate the automatic upgrading of the employees' grade point when it is due.

Management Response	This was due to system issue, it has now been resolved
Action to be taken	Resolved
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's Comment

We have reviewed the NASDNA and noted that the issue has not been resolved up to the time of finalising this management letter. Officer responsible for remedial action and date when situation will be regularized are missing from the management's response. As a result, monitoring of follow up to address the finding will be difficult.

3.4.3 Partial update of personal files

Personnel Records include comprehensive information which helps to supply crucial information regarding employees.

We noted that personal files from Ministry of Education were not updated with personal records such as birth certificates, academic qualifications, transfers, contracts letters and retirement etc. Details are shown in **appendix g**.

Implications

- There is a risk that updated information about employees will not be easily accessible by management as the personal file remains not updated.
- In the absence of these missing information, it would be difficult to obtain relevant information for the timely computation of employee benefits.
- There is risk that management hired individuals without school certificates and or other important documents to show as evidence that they deserved their positions.

Priority

High

Recommendation

Management should take all the necessary steps to update personal files immediately.

Management Response	The relevant Departments have been engaged to address the issues highlighted
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's Comment

Finding remain unresolved as the missing documents from these personal files were not presented for our verification not provided up to the time of finalising this management letter. Officer responsible for remedial action and date when situation will be regularized are missing from the management's response. As a result, monitoring of follow up to address the finding will be difficult.

3.4.4 Poor record management

Finding

A review of staff personal files from the ministry of Interior (Police, Prison and Immigration), department of lands, Ministry of Health and Ministry of Basic and Secondary Education reveals that documents are not filed and reference accordingly.

1. Documents are not filed according to the index references making it difficult to retrieve information.
2. Files are not recorded in the registers and referenced accordingly.

Implication

There is risk that documents can be missing from the file without notice if files are not properly referenced.

Priority

Medium

Recommendation

Management should ensure that comprehensive records and management of personal file is put in place.

Management Response	The relevant Departments have been engaged to address the issues highlighted
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's Comment

Evidence of engagement with relevant departments have not been shared with the audit team. Officer responsible for remedial action and date when situation will be regularized are missing from the management's response. As a result, monitoring of follow up to address the finding will be difficult

3.4.5 No information system to notify Accountant General of civil servants due for retirement

Finding

We noted that, there is no information system in place to keep track and send notification of civil servant retirement date to the Accountant General..

Implication

There is a risk that civil servants will be due for retirement without the knowledge of AGD management. This might allow civil servants to continue in government service well after they are due for retirement.

Priority

High

Recommendation

Personnel Management Office should ensure that there is an information system that keeps data of the entire civil service and have a function that can inform or notify the AGD of civil servants due for retirement in a period.

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

Auditor's Comment

The action required to address the finding, officer responsible for remedial action and date when situation will be regularized are missing from the management response. As a result, monitoring of follow up to address the finding will be difficult.

3.4.6 Payroll software (NAS-DNA) has no password complexity and expiry

Finding

We noted that the payroll software (NASDNA) used for paying government salaries has no password complexity and expiry features. The NAS-DNA does not require users to change password after setup.

Implication

Allowing non-complex password and non-expiring password, is a practice that can lead to security breaches, identity theft, and other related security issues that may be exploited by unscrupulous persons, which may lead to unethical activities.

Priority

High

Recommendation

- We recommend that management ensures that the NAS-DNA is enhanced with a password complexity and expiry features. Protecting passwords is first line of defence against intrusion.

Management Response	The service provider will be engage to address the issue
Action to be taken	
Officer responsible for remedial action	AGD
Date when situation will be regularized	ASAP

Auditor's Comment

The action required to address the finding is missing from the management's response. As a result, monitoring of follow up to address the finding will be difficult.

3.4.7 Missing dates of birth on the NAS-DNA

Finding

During the audit, we noted that several civil servant records on the payroll application software (NAS-DNA), are without date of birth which if available can be referenced to easily establish a civil servant retirement date. Details are shown below;

Employment Number	Employment Name	Date of Birth
100003	Lamin W Jammeh	Not Indicated
10000313	Jallow Saihou	Not Indicated
1000032	Jatta Dominic	Not Indicated
100004	Akins Nana Hannah	Not Indicated
100005	Jarju Nyima	Not Indicated
100007	Kandeh Yahya	Not Indicated
100008	Njie Barkissu Mrs	Not Indicated
100010	Camara Ousman M	Not Indicated
1000102	Jatta Saikou	Not Indicated
100012	Nyang Sering	Not Indicated
100013	Ejatou Jallow	Not Indicated
100014	Ebrima M Jallow	Not Indicated
100015	Sanyang Lamin M	Not Indicated
100016	Trawally Musa	Not Indicated
100018	Jammeh Haruna	Not Indicated
100019	Kambi Ousman	Not Indicated
100020	Camara Saffie	Not Indicated
1000201	Gibba Sheriffo	Not Indicated
1000203	Jammeh Jerreh	Not Indicated

Implication

- There is a risk that establishing the retirement date of civil servants will be difficult if date of birth is not recorded in the system.
- There is a risk that, civil servants due for retirement may be benefiting from government salaries unnoticed.

Priority

High

Recommendation

- We recommend that management ensures that all civil servant date of birth is recorded in the payroll application system (NAS DNAS).

Management Response	AGD is working with Personnel Management Office (PMO) to update all records in the payroll system
Action to be taken	
Officer responsible for remedial action	AGD and PMO
Date when situation will be regularized	ASAP

Auditor's Comment

This will be confirmed in subsequent audit.

3.4.8 Un-presented Personnel Files

Finding

We noted that thirty-nine (39) personnel files from various MDAs were not presented for review. Details are shown in **appendix h**.

Implication

In the absence of the personal files, it would be difficult to determine the existence of the employees in the various Ministries and department.

Priority

High

Recommendation:

Management must ensure that all the outstanding files of those MDAs are provided.

Management Response	The relevant MDA have been re-engaged to submit the files
Action to be taken	
Officer responsible for remedial action	MDAs
Date when situation will be regularized	ASAP

Auditor's Comment

Evidence of engagement with relevant MDAs have not been shared with the audit team. The unrepresented personal files remained outstanding up to the time of finalizing this management letter.

3.4.9 No Evidence of appointment

Finding

During the review of personal files from the Department of Immigration, we noted that two (2) staffs were paid salary amounting to **D67, 628.07** without evidence of appointment. Details are shown in the table below:

Name	Payroll Number	Department	Months Paid	Amount Paid D
Babanding Sidibeh	110718	Immigration	From March to November 2020	19,672.47
Aminata Kongira	107293	Immigration	January to December 2020	47,955.60
Total				67,628.07

Implications

- There is a risk that individuals involved are ghost employees while their salaries being diverted for personal used.
- There is a risk that these salaries paid to those individuals might never be recovered.

Priority

High

Recommendation:

- Management must ensure that all the salary that has been paid to the individuals are recovered and evidence of recovery furnish to the audit team for verification

Management Response	Department of Immigration has been engaged to provide the appointment letters.
Action to be taken	
Officer responsible for remedial action	Director General, Immigration
Date when situation will be regularized	

Auditor's Comment

ppointment letters were provided to confirm appointment of the affected officers. The issue has been resolved.

3.4.10 Un-Updated NAS-DNA payroll report 200

Finding

NAS-DNA payroll report 200 is a comprehensive data of current or terminated employees within a Ministry or department detailing the payroll number, status, hired date, ID number, position, and grade of each employee.

During the review of payroll report 200, we noted that the status of five (5) employees from various Ministries were not updated to their current status. In addition, there is a mismatch between the payroll number on the personnel file and the payroll report 200 for three (3) employees. Details are shown in **appendix i**.

Implications

- There is a risk that these employees will not be easily identified by designation.
- There is risk that these employees may be under or overpaid because of their unknown designations.

Priority

Medium

Recommendation

We recommend that management ensures the status of the affected employees are updated to their current status on the payroll report 200.

Management Response	The issue has been updated accordingly
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's Comment

We can confirm that NAS-DNA payroll report 200 has been updated.

3.5 Social Benefit

3.5.1 Secondment Contributions

Finding

Section 02505 of the General Orders states that, “*Seconded Officers are also required to make a monthly contribution of twenty-five percent (25%) of their Civil Service basic salary to the Directorate of National Treasury*”.

During the audit, we held discussions with officials at the Accountant General Department and the Ministry of Finance and Economic Affairs in respect of non-payment of monthly contribution made by seconded officers leading to accumulation of arrears of contribution. Further discussion revealed that payment of accumulated arrears of contributions are captured under BE-12(Ministry of Finance) as revenue and then transferred to the Consolidated Revenue Fund (CRF). However, we requested for evidence of transfers to the CRF but was not provided up to the time of writing this management letter.

Implication

- The above General Order is breached.
- There is a risk that the amount involved have been used for personal purposes thus depriving the government revenue that could have been used for other development purposes.

Priority

High

Recommendation

We recommend that the evidence of transfer to the consolidated revenue fund is provided to the audit team for verification.

Management Response	Please find attached a copy of the BE12 bank statement , Appendix I
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's Comment

We have reviewed a copy of the bank statement provided and can confirm that the payment of accumulated arrears of contributions have been made to the CFR.

3.5.2 No evidence of contribution by seconded employees

Finding

Section 02505 of the General Orders states that, *“Seconded Officers are also required to make a monthly contribution of twenty-five percent (25%) of their Civil Service basic salary to the Directorate of National Treasury”*.

During the review of personnel files of seconded employees, we noted that there was no evidence to show that thirty-nine (39) employees contributed 25% of monthly basic salary as required by the General Order. Details are shown in **appendix j**.

Implication

- The General Orders is not adhered to.
- The default officers' contribution might be overlooked during their gratuity calculation at the end of their service.

Priority

High

Recommendation

- We recommend that the evidence of contribution is provided to the audit team for verification.
- The General Orders should always be adhered to.
- We recommend that Secondments of employees are terminated if officers fail to make monthly contribution in line with the provisions of the General Orders.
- We recommend that Permanent Secretary PMO in consultation with Heads of Departments should consider imposing penalties on Seconded employees for the late payment of contribution.
- The Accountant General together with Personnel Management Office (PMO) should collaborate with the employee's current employer for the deduction of secondment contribution at source and transfer the amount to the CRF at Central Bank.

Management Response	Generally, getting the seconded officers to contribute has been proven to be challenging, however the AGD ensures that the contribution is made before payment of terminal benefits
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor’s Comment

Management fail to address the finding. The officer responsible for remedial action and the date when situation is expected to be regularized are missing in the management’s response. Therefore, monitoring of actions to address this finding will be challenging.

3.5.3 No monitoring mechanism for the deduction of seconded officers

Finding

The audit noted that there is no monitoring mechanism for payment of secondment contribution due from seconded employees.

Implication

The late payment of contribution might deprive government of relevant cash flows needed to cover government expenditures.

There is an increased risk that these accumulated arrears of contribution might not be deducted during the computation of terminal benefits of the affected employees.

Priority

High

Recommendation

- The accountant General should liaise with respective institutions where employees are on secondment to deduct the 25% of contribution and pay it into the correct bank account.
- Monthly reconciliation should be done monthly by an independent person to identify individuals who are default and recover from them.

Management Response	Generally, getting the seconded officers to contribute has been proven to be challenging, however the AGD ensures that the contribution is made before payment of terminal benefits
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's Comment

We recommend the Accountant General together and Permanent Secretary Personnel Management Office (PMO) to liaise with the employee's current employer for the deduction of secondment contribution for onward transfer to the CFR. The officer responsible for remedial action and the date when situation is expected to be regularized are missing in the management's response. Therefore, monitoring of actions to address this finding will be challenging.

3.5.4 Opening of bank account without evidence of approval by Minister

Finding

PART IV 21 (6) of the Financial Regulation states that: *“A government bank account may only be opened with a commercial bank on the approval of the Minister on the recommendation of the Accountant General”.*

The audit noted that the Department of labour opened a bank account with Arab Gambia Islamic Bank (AGIB) for the purpose of paying injury compensation to the deceased family (where death results from injury). According to the management of Labour Department, instruction was given to them by the Accountant General to open the said account to render smooth payment of compensation.

We further requested for the approval of the minister of Finance & Economic Affairs for the opening of the bank account but none was provide up to the time of finalising this report.

Implication

- The opening of the commercial bank account would require charges for every transaction as compared to Central Bank where no charges apply if the institution is public.
- The above Financial Regulation is breached.

Priority

High

Recommendation

We recommend that the Department of Labour closed the injury compensation account at AGIB and open it with Central Bank where it would not attract any bank charges as a public institution.

Management Response	The labour Department would be advised to closed the compensation account at AGIB and open it with Central Bank.
Action to be taken	
Officer responsible for remedial action	Deputy Accountant General , Accounting Unit
Date when situation will be regularized	

Auditor's Comment

The date when situation is expected to be regularized is missing in the management's response . Therefore, monitoring of actions to address this finding might be difficult. This will be confirm in subsequent audit.

3.5.5 Unconfirmed Compensation paid to Faraba Bantang victims

Finding

We noted that the sum of **D 18,271,059.00** was claimed to have been paid to victims of the Faraba Banta incidence. However, the list provided to the audit team do not contain sufficient information such as contact numbers, parents of victims and next of kin to confirm actual receipt of of the compensation. Details are shown in **appendix k**.

Implication

- In the absence of the said victims' details such as mobile number, next of kin, father's and mother's name we couldn't gain assurance over the payment of the said amount.
- There is a risk that names could be added onto the list who are not victims as a form of defrauding the government hence we found it difficult to traced any of the individuals claimed to be victims.

Priority

High

Recommendation

We strongly recommend that Accountant General in collaboration with the relevant office to furnish the audit team with the details such as the names correspondence to the mobile number, spouse name(s) if any, mother's and father's name and current residence in order to ease our work.

Management Response	Ministry of Justic has been engage which servered as the secretariate to provide the relevant information.
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's Comment

The finding remains unresolved as the report from the Ministry of Justice was not provided for our review. . The Accountant General through the Permanent Secretary should consider imposing sanctions on any person that fails to provide required information within a stipulated period.¹

¹ Section Part IX 70(6) of PFA 2014

3.5.6 Accrued Arrears to Social Security and Housing Finance Corporation (SSHFC)

Finding

During the audit, we reviewed correspondents between the Accountant General Department (AGD) and SSHFC and noted that AGD has been under paying injury compensation to SSHFC.

The audit further noted that from January to December 2020, the AGD should have paid **D6, 576,480.00** as contribution to the injury vote at SSHFC but only paid D **5, 620,506.85** leading to an outstanding balance amounting to **D955, 973.15** as at 31 December 2020.

Implication

- The delay in settling payments to SSHFC on time could further hamper the timely payments beneficiaries that needed to be compensated.
- There is a risk that the amount would continue to be accumulated leading to high accrued debt that would be difficult to settle.

Priority

High

Recommendation

We recommend AGD to settle the amount due to SSHFC on time in order to avoid any service disruption.

Management Response	This is noted, we will endeavor to ensure that the outstanding balance is settle to avoid building up arrears.
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's Comment

Government is building-up arrears with social security leading to a risk non payment of injury compensation to civil servants in need. The officer responsible for remedial action and the date when situation is expected to be regularized are missing in the management's response. Therefore, monitoring of actions to address this finding will be challenging.

3.6 Capital Expenditure

3.6.1 Unjustified single source procurement

Finding

GPPA Act section 44 states that: “Single procurement should be use where there is emergency need for goods, works or service or where only one supplier has the capacity to supply the goods or service.”

Review of Payment vouchers and supporting documents revealed that two (2) payments amounting to **D 649,300.00** were made using single source procurement instead of using three quotations as per the GPPA threshold. These procurements have exceeded the threshold required for single sourcing which is set at **D 20,000** and **D 50,000** for goods and service and works respectively. However, there was no evidence of approval from GPPA to justify the single procurement.

Details are shown in the table below:

Date	Details	PV Number	Payee	Amount D
2020-12-11	Audio Visual, Radio Equipment and Installations	07PV20001866	EYEAFRICA TV	325,000.00
2020-07-08	Office Equipment	03PV20000752	UNIQUE ENTERPRISE	324,300.00
Total				649,300.00

Implication

- There is a risk that the request for quotation is avoided to award contract to favour suppliers.
- There is a risk of fraud through collusion between the contractor and officials awarding the contracts.
- This is a perception that value for money is compromised as a result of the single source procurement.

Priority

High

Recommendation

- We recommend that a plausible explanation is given for unjustified procurement method used.
- In future, management should ensure that the GPPA Act is always adhered to.

Management Response	The query is noted with concern .
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's comment

The team further reviewed the payment voucher entries in the IFMIS and noted that only one Request For Quotation(RFG) was raised during the processing of the PV. The officer responsible for remedial action and the date when situation is expected to be regularized are missing in the management's response. Therefore, monitoring of actions to address this finding will be challenging.

3.6.2 Invoices received prior to receiving Request for quotations and purchase order.

Finding

Section 43(2) of the GPPA Act states that: *“Local requests for quotation proceedings shall be used when the desired goods, works, consultancy services or services are ordinarily available from three or more sources in The Gambia at competitive prices and conditions”*.

Review of payment voucher files revealed that invoices amounting to **D 603,775.00** were paid to suppliers whose invoices were collected prior to receiving request for quotation.

In addition, the request for quotation were raised and approved by the authorizing officer after obtaining the invoices from the suppliers. Details are shown in the table below:

Date	Details	Pv Number	Payee	Amount D	Comments
2020-05-04	Furniture and Fittings	07PV20000505	CHEPPEH ENTERPRISE	210,000.00	Invoice came 4th Feb 2020 while RFQ 5th April, Order 4th May and goods received note 5th May
2020-10-20	Furniture and Fittings	01PV20002568	SONKO JILENG ENTERPRISES LIMITED	68,550.00	The invoice came before RFQ. Invoice date 12th Oct and RFQ of the 16th Oct
2020-04-23	Office Equipment	07PV19000131	KALLEYS SUPPLIERS	47,700.00	Invoice came before RFQ. Invoice 28 Nov 2019 while RFQ is 22 April 2020.
2020-12-24	Office Equipment	25PV20000780	JUJUBBA TRADING ENTERPRISE	177,000.00	invoice came before RFQ. Invoice 4 Nov 2020 while RFQ is 24 Dec 2020.
2020-12-22	Office Equipment	01PV20003503	MSC ENTERPRISE	25,525.00	Invoice came before RFQ. Invoice date 16 Dec 2020 while RFQ is 22 Dec 2020
2020-06-18	Office Equipment	29PV20000338	SAHARA STATIONERY	75,000.00	The invoice came before RFQ. Invoice date 20th Jan 2020, internal requisition 4 th Feb 2020 and RFQ of the 6th Oct 2020
Total				603,775.00	

Implication

- There is a risk that the appropriate procurement process and procedures is compromised, and procurements are made to favored suppliers.
- There is risk that these payments are doubtful and fictitious.

Priority

Medium

Recommendation

Management should ensure that the procurement processes and procedures are always followed.

Management Response	The query is noted .
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's comment

Section 28(5) of the Public Finance Act States 'A Vote Controller has direct responsibility to properly and efficiently manage the utilisation of funds under his or her custody and he or she shall

(a) comple with all the regulations, instructions and directions issued issued in respect of such funds, and

(b) maintain proper systems for effective internal control.

This is indicative that government officials have acted in violation of the PFA and the GPPA by entering into commitments /contracts without following due process. The officer responsible for remedial action and the date when situation is expected to be regularized are missing in the management's response. Therefore, monitoring of actions to address this finding will be challenging.

3.7 Other Charges

3.7.1 Unpresented supporting documents

Finding

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

Section 6 sub-section 4(f) of the Public Finance Act States *“ the duty of the Accountant General’s Department includes to supervise the expenditure and other disbursements of Government; to take care that no payment is made which is not covered by the proper authority and in the case of any apparent extravagance call the attention of the Accounting Officer”*.

Section 26 (20) of the PFA states *“ A payment voucher shall be completed for all expenditure of public moneys and a copy of the payments voucher shall be filed in the originating department or outstation”*.

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

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

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

Section 6 (2) a public officer who fails to keep or produce any record under sub-regulation (1) or fails to prepare handing over statement under sub-regulation (3) is in a breach of financial discipline.

Part VI, section 35 (l) of Gambia Public Procurement (GPPA) Act states that: *“A procuring organisation shall maintain a record and preserve documentation of the procurement proceedings”*.

During the audit, we noted that twenty (20) payment vouchers on other charges and thirty-two (32) payment vouchers on capital expenditure amounting **D27,360,324.10 and D1,517,329,882.42** respectively were without the required supporting documents. Details are shown in **appendix I 1 and I 2.**

Implication

- Payments vouchers without the required supporting documents are not considered genuine disbursements and should not be charged to the consolidated revenue fund. There is a risk that these procurements were not requested for meaning it is unnecessary procurement, in the absent of the internal memo.
- In the absence of delivery notes.there is risk that items/goods were not delivered by the supplier.

Priority

High

Recommendation

We recommend that all supporting documents be provided to this office for review.

Management Response	The relevant MDAs have been engaged to provide the requested documents
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor’s Comment

The officer responsible for remedial action and the date when situation is expected to be regularized are missing in the management’s response. Therefore, monitoring of actions to address this finding will be difficult.

The issue remains unresolved as the supporting documents were not provided up to the time of finalizing this report.

3.7.2 Failure to provide contract committee evaluation report

Finding

Part VI section 36 of the GPPA Act states that: "(1) A procuring organisation shall maintain a record and preserve documentation of the procurement proceedings.

(2) Information to be included in the record shall to the extent applicable, include An evaluation report is a report prepared by the Procurement Manager and the evaluation committee in implementing the committee's recommendation for an award of a contract:

(f) the evaluation criteria stipulated and applied, including their relative weight;

(g) a summary of the evaluation of bids;

(3) The record shall on request, be made available to any person after a bid has been accepted, unless any portion of the record is required to be disclosed at an earlier or later point in time pursuant to the Regulations or by order of a competent court'.

During the review of the payment vouchers and GPPA forms, we noted that there is no evidence of evaluation report for the contract totaling **D 252,337.50** awarded to Jujubba Trading Enterprise.

Details are shown in the table below:

Date	Account Code	Details	Pv Number	Payee	Amount D
25/9/2020	2214107/23/02/04/12/01/00/3/001/0554/000000/A3D01001	Improvement and maintenance of parks	2214107	JUJUBBA TRADING ENTERPRISE	252,337.50

Implication

- There is a risk of biasness in the award of the contract
- There is a risk that the award of the contract to the supplier was not transparent.

Priority

Medium

Recommendation

We request management to provide copy of the evaluation report to this office for review.

Management Response	The minutes are available for your review.
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's comment

We can confirm that the evaluation report was provided and reviewed. The finding is now resolved.

3.8 Non- Tax Revenue

3.8.1 Scanning

3.8.1.1 Non-monitoring of US Dollar collections

Finding

The government and NICK TC SCAN Gambia has an existing agreement to deposit all scanning fees collected into an Escrow account held at First International /VISTA Bank.

Monies deposited to the Escrow account are required to be disbursed by the Escrow agent to Government and NICK in the following order: government 35% and NICK Scanning Gambia Limited 65%. The 35% disbursement for government shall be paid to the following accounts detailed below:

Account Denomination	Account No.	Bank	Account BBAN No.
Dalasi	1101005026	Central Bank of The Gambia	901101110100502611
Dollar	1103000805	Central Bank of The Gambia	901101110300080596

Review of the transfer advises from the Escrow agent and bank statements from Central Bank of the Gambia (CBG) revealed that **\$ 227,210.63** representing the 35% of total Dollar collection for the period under review was transferred to Dollar account at Central Bank of the Gambia.

However, we noted that Gambia revenue Authority (GRA) failed to monitor and to keep records of the Dollar collections and payments made by NICK TC SCAN to the Escrow and dollar account at CBG.

Furthermore, there is no evidence of reconciliation performed by GRA to confirm the accuracy of amounts transferred as government share.

Implication

There is a risk that not all Dollar collections by NICK TC SCAN are accounted for and paid to the Escrow account. As a result, there is risk of significant loss of revenue to government as understatement of collections will not be detected by GRA.

There is a risk that revenues collected are not timely banked.

Priority

High

Recommendation

- We recommend that management ensures that reconciliation of the Dollar account is performed, and evidence provided to the team for verification.
- In future, management should ensure that a monitoring mechanism of the USD collection is in place.

Management Response	<p><i>The Gambia Revenue Authority (GRA) did not deliberately fail to monitor the Scanning fees dollar account domiciled at the Central Bank of the Gambia (CBG). There has been correspondence and several calls in an effort for the Authority to have Account viewing access right to the CBG T-24 in order to monitor the activities in the said account, but it was not provided. As a result, the Authority was unable to monitor and reconcile the credit advice received from the Escrow Agent (VISTA Bank) and fund domiciliation account at CBG.</i></p> <p><i>In substantiating the above facts, Accountant General office was officially engaged in this pursuit and there is evidence of the correspondence that occurred between GRA & Central Bank Information Technology Officers Concern for resolution.</i></p>
Action to be taken	<i>To monitor and reconcile the Scanning fee dollar account</i>
Officer responsible for remedial action	<i>Finance and Accounting Managers (Revenue and Reconciliation)</i>
Date when situation will be regularized	<i>Quarter 1, 2023</i>

Auditor's Comment

Correspondence between officials of GRA and Central Bank to provide GRA with viewing access right to the CBG T-24 in order to monitor the activities of the Escrow account have not been shared with NAO. The absence of a mechanism to monitor the collections and payments made by NICK TC SCAN to the Escrow and dollar account at CBG demonstrate an internal control weakness. The finding remained unresolved until the time of finalising this Management Letter.

3.8.1.2 Difference between daily accumulated collection and amount transferred to the Escrow account

Finding

We noted differences amounting to **D 646, 959.50** between amounts transferred to the Escrow account at First International /VISTA Bank against figures derived from details of scanning fees recorded in an excel file (representing the cash book).

Details are shown in the table below:

Months/Period	Monthly Accumulated Collection D	Transfer Letter Total D	Difference +/-(-)
April	12,308,249.00	12,312,317.00	(4,068.00)
June	10,570,807.00	10,570,712.00	95.00
July	10,918,471.00	10,253,045.00	665,426.00
August	12,013,986.00	12,018,123.00	(4,137.00)
September	11,025,454.00	11,033,746.00	(8,292.00)
December	9,949,210.50	9,951,275.00	(2,064.50)
Total	137,202,527.50	136,555,568.00	646,959.50

Implication

- There is a risk that amount transferred to the Escrow account is understated leading to loss of revenue to government.
- There is a risk that reconciliations of monthly collections are not properly performed and reviewed.

Priority

High

Recommendation

We request management to provide plausible explanation for the difference supported with evidence for our verification.

Management should ensure that reconciliations of collections are performed and reviewed by the appropriate official to avoid over/ under lodgement of collections.

<p>Management Response</p>	<p><i>GRA has strong controls in recording, reconciling, and monitoring of Scanning fees collected, banked and Government 35% share transferred to the Central Bank account by the Escrow Agent (Vista Bank). A designated officer records the fees collected in an excel spreadsheet from copies of receipts received from the Escrow Agent cashier stationed at the GRA Head office. In addition, the Reconciliation section under the Finance & Accounting Department reconciles the collections recorded in the cash book (excel spreadsheet) against the Escrow account bank statement and against the government share transferred to CBG as per transfer letter from the Escrow Bank and against the T24 bank statement.</i></p> <p><i>We have rechecked the excel spreadsheet and found that our records tallied with the bank statements and transfer letters from the Escrow bank. This information is available for reconfirmation.</i></p> <p><i>Furthermore, the supervisor responsible for Scanning fees was neither informed about this audit finding nor an exit meeting carried out by the Auditors to discuss the findings with Management.</i></p>
<p>Action to be taken</p>	<p><i>Information available for reconfirmation</i></p>
<p>Officer responsible for remedial action</p>	<p><i>Finance and Accounting Manager (Revenue)</i></p>
<p>Date when situation will be regularized</p>	<p>-</p>

Auditor's comment

We have rechecked the reconciliations with officials of GRA and confirm that the differences of **D646, 959.50** still exist. Therefore, the finding still remained unresolved.

3.8.1.3 Unpresented revenue files

Finding

Review of the agreement between government and NICK TC SCAN Gambia revealed a scanning fee of \$20 is levied on empty containers that are reloaded for evacuation by shipping lines.

Transfer advices from the Escrow agent and Bank statements from CBG revealed that \$ **227,210.63** representing 35% of total Dollar collection during the period under review was transferred to the US Dollar account at Central Bank of the Gambia.

Our attempt to establish the number of empty containers, collection reports and receipts was unsuccessful as these records were not provided for our review. Therefore, we could not confirm the accuracy of the above transfer.

Implication

- There is risk of weak internal control over the collections of scanning fees and if not addressed could result in financial misappropriations.
- In the absence of the receipts and break down of the scanned containers, it will be difficult to ascertain the actual collections made.

Priority

High

Recommendation

Management should endeavour to provide the receipts and invoices of all scanned empty containers to the audit team for review

Management Response	<p><i>NICK TC Scan (Gambia) is responsible for the accounting and invoicing of Empty containers reloaded and evacuated by Shipping agencies. Payments by shipping agencies are done via bank transfer into the Escrow account with Vista Bank and shared based on the share ratio as per the signed contract.</i></p> <p><i>The sum of \$227,210.63 highlighted in the above</i></p>
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	<i>audit finding is the Government's 35% share of empty containers invoiced in 2019 but paid in 2020 and empty containers invoiced in 2020 and paid in the same year. Breakdown of Scanned empty containers per vessel and copies of invoices issued to Shipping agencies together with payment advice from shipping agencies during the period under review (2020) are available for review.</i>
Action to be taken	<i>Information on breakdown of empty containers, invoices, and payment advice in 2020 are provided for verification.</i>
Officer responsible for remedial action	<i>Finance & Accounting Managers (Revenue and Reconciliation)</i>
Date when situation will be regularized	

Auditor's Comment

The information on the number of empty containers, collection reports and receipts were subsequently provided, reviewed and confirmed. Therefore, the finding has now been resolved.

3.8.1.4 Difference between bank statement and daily collections

Finding

Details of scanning fees collected are recorded in an excel file representing the cash book. Review of Escrow bank statements revealed differences amounting to D **111,721.00** between bank statements and total daily receipts collected by GRA. Details are shown in the table below:

Date	Bank Statement Amount D	Accumulated Receipts figures D	Under/over collections D
04/08/2020	451,914.00	443,622.00	8,292.00
05/08/2020	591,842.00	595,988.00	-4,146.00
14/8/2020	339,972.00	331,680.00	8,292.00
16/09/2020	405,270.00	388,686.00	16,584.00
02/11/2020	538,850.00	530,560.00	8,290.00
10/11/2020	524,780.50	532,231.00	-7,450.50
05/12/2020	54,908.00	53,872.00	1,036.00
10/12/2020	241,445.50	260,098.00	-18,652.50
05/12/2020	54,908.00	53,872.00	1,036.00
21/12/2020	827,127.00	798,105.00	29,022.00
07/04/2020	132,032.00	119,654.00	12,378.00
07/07/2020	607,838.00	603,681.00	4,157.00
07/09/2020	397,614.00	401,738.00	-4,124.00
14/07/2020	694,452.00	689,270.00	5,182.00
15/07/2020	746,279.00	742,133.00	4,146.00
16/07/2020	371,067.00	358,630.00	12,437.00
17/07/2020	1,264,526.00	1,237,576.00	26,950.00
23/07/2020	244,614.00	236,322.00	8,292.00
Total	8,489,439.00	8,377,718.00	111,721.00

Implication

- There is risk that not all funds are accounted for.
- This is indicative weak internal system and if not address could result to loss of revenue my government.

Priority

High

Recommendation

We recommend management to give plausible explain for the difference noted and provide the evidence for our verification.

Management Response	<p><i>GRA has strong controls in recording, reconciling, and monitoring of Scanning fees collected and banked. A designated officer records the fees collected in an excel spreadsheet from copies of receipts received from the Escrow Agent cashier stationed at the GRA Head office. In addition, the Reconciliation section under the Finance & Accounting Department reconciles the collections recorded in the cash book (excel spreadsheet) against the Escrow account bank statement.</i></p> <p><i>We have rechecked the excel spreadsheet and found that our records tallied with the bank statements and this information is available for reconfirmation.</i></p>
Action to be taken	<i>Information available for reconfirmation</i>
Officer responsible for remedial action	<i>Finance and Accounting Manager (Revenue)</i>
Date when situation will be regularized	-

Auditor's comment

We have rechecked the reconciliations with officials of GRA and confirm that the differences of **D111,721.00** still exist. Therefore, the finding still remained unresolved. Therefore, the issue remained unresolved.

3.8.2 Birth and Death

3.8.2.1 Unpresented GTR Receipt books

Finding

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

During the audit, we noted that one hundred and forty (140) GTR books from the Ministry of Health were not presented for review up to the time of writing this management letter. Details are shown in the table below:

Date Issued	Amount of books Issued	GTR book range		Location
		From	To	
02/01/2020	20	3644001	3645000	Birth and Death Registry
06/02/2020	10	3659251	3659750	Birth and Death Registry
27/02/2020	10	3668001	3668500	Birth and Death Registry
18/03/2020	20	3676001	3677000	Birth and Death Registry
26/06/2020	10	3686501	3687000	Birth and Death Registry
23/07/2020	10	3693501	3694000	Birth and Death Registry
07/09/2020	20	3698001	3699000	Birth and Death Registry
22/10/2020	10	3703501	3704000	Birth and Death Registry
22/10/2020	10	3707501	3708000	Birth and Death Registry
01/12/2020	20	3712001	3712001	Birth and Death Registry
Total	140	N/a	N/a	N/a

Implication

- There is a risk that not all revenue collected are deposited into the bank.
- The provisions of the Financial Regulation quoted above is breached.
- There is a risk that revenues disclosed in the financial statements is misstated.

Priority

High

Recommendation

- We recommend that management ensures that the GTR books are presented to the audit team for review.

- In future, the dictates of the Financial Regulation should always be adhered to at all times.
- In future, all GTR books and supporting documentation should be provided at the time of request.

Management Response	All the listed GTRs are available for your review. The deposit slips would be collated and available to the auditors
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's Comment

The outstanding GTRs and deposit slips were presented and reviewed. The issue is now resolved.

3.8.3 Immigration

3.8.3.1 Failure to present revenue receipts

Finding

Part II (6) (1) of the Financial Regulation states that, “a public officer who – (a) conducts financial business on behalf of the Government of The Gambia; (b) receives, keeps and disburses public and trust moneys; (c) keeps, takes care of and uses public stores; and (d) keeps proper records of all transactions, shall produce records of the transactions for inspection or audit purposes, when called upon to do so by the Accountant General, the Auditor-General, or the Director General of Internal Audit”.

During the audit, we noted that twenty-six (26) receipts from the Immigration Department amounting to **D 26,000.00** were un-presented for review up to the time of writing this management letter. Details are shown in **appendix m**.

Implication

- There is a risk that these receipts were not supported with adequate documents.
- The Financial Regulation quoted above is breached.

Priority

High

Recommendation

- We recommend that the un-presented receipts be provided to this office for verification.
- In future, management should ensure that the dictates of the Financial Regulation should always be adhered to.

Management Response	13 receipts and their supporting documents amounting to D13,000 are available for your review.
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's Comment:

The auditors confirm that thirteen (13) receipts and supporting document were presented for our review. However, thirteen (13) receipts totaling **D13,000.00** still remained un-presented. Details are shown below:

Date	GFS Codes	Description	Receipt Numbers	Amounts D
2020-03-09	1422124	Passport fees	08CR20001507	1,000.00
2020-03-24	1422124	Passport fees	08CR20002553	1,000.00
2020-05-04	1422124	Passport fees	08CR20003707	1,000.00
2020-05-27	1422124	Passport fees	08CR20005013	1,000.00
2020-07-21	1422124	Passport fees	08CR20009860	1,000.00
2020-08-25	1422124	Passport fees	08CR20012448	1,000.00
2020-09-16	1422124	Passport fees	08CR20014439	1,000.00
2020-09-22	1422124	Passport fees	08CR20014939	1,000.00
2020-10-01	1422124	Passport fees	08CR20015811	1,000.00
2020-10-26	1422124	Passport fees	08CR20018087	1,000.00
2020-12-14	1422124	Passport fees	08CR20021730	1,000.00
2020-12-24	1422124	Passport fees	08CR20022459	1,000.00
2020-12-29	1422124	Passport fees	08CR20022733	1,000.00
	Total			13,000.00

3.8.3.2 Deposit slips not stamped by CBG as evidence of receipt

Finding

During the audit, we noted revenue deposits slips amounting **D768, 236.10** from the Department of Geology and Physical Planning were not stamped by the Central Bank cashier as evidence of receipt. Details are shown in the table below:

Date	slip No	Amount D	Remarks
31-Dec-20	0256689	464,550.00	No CBG stamp Geology
25-Feb-20	0253020	303,686.10	No CBG stamp Physical Planning
		768,236.10	

Implication

- In the absence of the CBG stamp on the deposit slips, it will be difficult to ascertain whether revenue collections were paid into the relevant bank account.
- There is a risk that the internal control over the lodgment of revenue to Central Bank is weak and could result to financial irregularities.

Priority

High

Recommendation

- We request management to provide us with the bank statement of the account where the revenue collection in question was paid into for verification.
- Management should ensure that internal controls over the lodgment of revenue at the Central Bank are properly monitored and if necessary, strengthened to mitigate loss of revenue to government.

Management Response	We have attached an extract of the Bank Statement where the amount are Deposited in Appendix J
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's Comment

The evidence provided have been satisfactory reviewed by the team. The issue is resolved.

3.8.3.3 Missing GTR books

Finding

Section 6 (4) of the Public Finance Act states that: “*The duties of the Accountant General include- (d) to see that proper provision is made for safe keeping of all public moneys, stamps, securities and valuable documents;*”

Reconciliations of the General Triplicate Receipts (GTR) issued by the Accountant General’s Department in the Counterfoil Receipt Book Register (CRBR) against the GTR’s received at the Geological Department revealed that four (4) GTR books were received and used by Geological Department for the collections of sand mining and royalties.

However, the revenue collections were not recorded in the cashbook and the GTR’s were not presented to the audit team for confirmation. Details are shown in the table below:

Date	GTR No.	Recipient	CRBR No.
17/01/2020	3653151-3653200	Emily Macaulay	94207
22/09/2020	3700751-3700800	Emily Macaulay	95364
30/11/2020	3710751-3710800	Emily Macaulay	95448
30/11/2020	3710801-3710850	Emily Macaulay	95448

Implication

- There is a risk that the revenue collected through these GTRs were not lodged to the relevant bank account.
- There is a risk that the revenue collected were mismanaged
- In the absence of the General Triplicate Receipt (GTR) books, it will be difficult to ascertain how much revenue was collected during the period.
- There is an indication of weak internal controls surround the collection of revenue.
- The Public Finance Act quoted above is breached.

Priority

High

Recommendation

- Management should ensure that the GTR books and evidence of lodgment to relevant bank account are provided to the audit team for verification.
- Management should also ensure that the internal controls surrounding revenue collections are strengthened.

Management Response	All the GTRs mentioned above are available for your review with the exception of GTR No 3700751-3700800 which got missing during a theft. Attached is the Police report in Appendix K
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's Comment

We reviewed evidence provided by management and this issue is now resolved.

3.8.3.4 Untraced GTR and IFMIS receipts to the Deposit Slip

Finding

During the audit, we noted that the serial numbers of GTRS and IFMIS receipts are not indicated on the bank deposit slips at the time of depositing revenue collected during the period under review by Ministry of Justice and Department of Geology. As a result, the audit team could not reconcile the serial numbers of the receipts against the deposit slips. The unreconciled receipts amounted to **D7, 279,194.00** and **D43, 500.00** for the Department of Geology and Ministry of Justice respectively. Details are shown in **appendix o**.

Implication

- There is a doubt as to whether the revenue collected was lodged to the relevant bank account.
- This is indication of weak internal control governing the collection of revenue at Ministry of Justice and Department of Geology.

Priority

High

Recommendation

- We recommend that the Accountant General's Department liaise with management of Ministry of Justice and Department of Geology to ensure that necessary actions are taken without delay.
- Management should ensure that GTRs/IFMIS serial numbers are stated on the deposit slips for ease of reference and reconciliation.

Management Response	The GTRs/IFMIS serial numbers are currently stated on the deposit slips for Geology. Ministry of Justice would be engaged to take necessary action.
Action to be taken	Engage Ministry of Justice
Officer responsible for remedial action	Deputy Accountant General , Treasury Unit
Date when situation will be regularized	

Auditor's Comment

The Accountant General through the PS Finance should consider imposing sanctions on Accounting Officers/Vote Controllers that failed to present supporting documents for audit. Date when situation is expected to be regularized is missing in the management's response. Therefore, monitoring of actions to address this finding will be difficult. The issue remained unresolved up to the time of finalising this report.

3.8.3.5 Failure to present supporting documents

Finding

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

Examination of IFMIS receipts revealed revenue collections amounting to **D 5,097,141.85** at the Department of Geology and Department of Fisheries were made without adequate supporting documents. Details are shown in the table below:

Department of Geology

Date	Receipt #	Amount	Remark
13/11/2020	25CR20000248	1,528,314.00	No Approval for application of license certificate
2020-11-02	25CR20000236	603,500.00	No Application or Approval of awarded Vendor
2020-02-03	25CR20000009	500,000.00	No Meeting Minutes of the Committee and Notification by Navy
2020-08-25	25CR20000184	430,275.00	No Application or Approval of awarded Vendor
2020-09-16	25CR20000201	384,072.00	No Application or Approval of awarded Vendor
2020-02-28	25CR20000032	350,000.00	No Meeting Minutes of the Committee and Notification by Navy
2020-03-31	25CR20000052	266,800.00	No Application or Approval of license
2020-04-16	25CR20000068	233,320.00	No Application or Approval of license
2020-11-18	25CR20000256	204,630.85	No Application or Approval of license
2020-05-05	25CR20000086	200,000.00	No Meeting Minutes of the Committee and Notification by Navy
2020-07-28	25CR20000165	150,580.00	No Application or Approval of awarded Vendor
2020-08-20	25CR20000183	101,200.00	No Application or Approval of awarded Vendor
2020-05-12	25CR20000095	76,750.00	No Application or Approval of license
2020-12-08	25CR20000278	67,700.00	No Application or Approval of awarded Vendor
Total		5,097,141.85	

Implication

- In the absence of the relevant supporting documents such as application form and approval letter it would be difficult to determine the actual license fees collected by departments.
- Failure to attach documents regarding the amount charged as penalty cast doubts on the integrity of the out of court settlement and risk that degree of the offence may not necessarily commensurate with the penalty charged.

Priority

High

Recommendation

We recommend that necessary steps be taken by management to ensure that outstanding documentations are provided to the audit team for verification without delay.

Management Response	The relevant supporting documents are available for your review.
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's Comment

The issue remains unresolved as document amounting to **D2,991,957.85** are still outstanding. Details are shown below;

Date	Receipt #	Amount	Remark
2020-11-02	25CR20000236	603,500.00	No Application or Approval of awarded Vendor. Only invoice attached
2020-02-03	25CR20000009	500,000.00	No Meeting Minutes of the Committee and Notification by Navy
2020-08-25	25CR20000184	430,275.00	No Application or Approval of awarded Vendor. Only invoice attached
2020-09-16	25CR20000201	384,072.00	No Application or Approval of awarded Vendor. Only invoice attached
2020-02-28	25CR20000032	350,000.00	No Meeting Minutes of the Committee and Notification by Navy
2020-11-18	25CR20000256	204,630.85	No Application or Approval of license
2020-05-05	25CR20000086	200,000.00	No Meeting Minutes of the Committee and Notification by Navy
2020-07-28	25CR20000165	150,580.00	No Application or Approval of awarded Vendor
2020-08-20	25CR20000183	101,200.00	No Application or Approval of awarded Vendor. Only invoice attached
2020-12-08	25CR20000278	67,700.00	No Application or Approval of awarded Vendor. Only invoice attached
Total		2,991,957.85	

3.8.3.6 Failure to deposit revenue on time

Finding

Section 55 (1) of the Financial Regulations states that: *“The total receipts of each day shall be banked or handed over to a Sub-Treasury accounts officer the following day”*.

Reviewed of the cash books, GTRs and IFMIS receipts against the deposit slips (paying-in-slips) revealed instances where revenues collected totaling **D7, 152,208.37** from various Ministries and Departments were not timely deposited to the Bank. Details are shown in **appendix p**.

Implication

- This is indicative of internal control weakness over revenue management which could lead to fraud and other irregularities if not addressed.
- The dictates of the Financial Regulation are not adhered to.

Priority

High

Recommendation

- The Accountant General should liaise with the relevant Ministries and Departments to ensure that revenue collections are banked on time.
- We recommend that the dictates of the Financial Regulation are always adhered to.

Management Response	The relevant MDAs have been engaged to adhere to the dictates of the Financial Regulation by depositing revenues on time.
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's Comment

The Permanent Secretary, MoFEA should consider imposing sanctions on Accounting Officers/Vote Controllers that failed to adhere to the provisions of the financial regulations. Action to be taken, officer responsible for remedial action and date when situation is expected to be regularized are missing in the management's response. Therefore, monitoring of actions to address this finding will be difficult. The issue remained unresolved up to the time of finalising this report.

3.8.3.7 Detached receipt from the receipt book

Finding

Part VIII Section 48 (3) of the Financial Regulations state that:” *The receipting office shall deliver the original receipt to the payer, use the duplicates to support the accounting entries, retain the triplicates in the book, and file copies of system-generated receipts.*”

Review of the GTR books supplied at the Department of Geology revealed that original, duplicate and triplicate receipt of receipt number **3710017** were completed detached from receipt book and amounts collected cannot be established neither can we confirmed whether it was accounted for. This suggest a deliberate attempt with an intention to defraud government revenue.

Implication

- In the absence of the duplicate receipts, it will be difficult to ascertain whether revenue recorded in the cashbook as collections from the receipt were accurate and appropriately accounted for leading to risk of financial misappropriation.
- This is an indication of weak internal controls in the collection of revenue.

Priority

High

Recommendation

- Management should ensure that the complete detached original, duplicate and triplicate receipts are investigated, and details furnish to this office for confirmation.
- Punitive actions should be taken against the official responsible for this deliberate suppression of government revenue.
- Management should ensure that control mechanisms are put in place to regularly monitor the revenue collections processes and procedures in order to mitigate against financial irregularities.

Management Response	The relevant MDA have been engage to provide explanation for the detached receipt from the receipt book This is yet to be
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	provided.
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's Comment

The Permanent Secretary, MoFEA should consider imposing sanctions on Accounting Officers/Vote Controllers that failed to adhere to the provisions of the financial regulations. Action to be taken, officer responsible for remedial action and date when situation is expected to be regularized are missing in the management's response. Therefore, monitoring of actions to address this finding will be difficult. The issue remained unresolved up to the time of finalising this report.

The issue remained unresolved up to the time of finalising this report.

3.8.3.8 Difference between GTR books amount and the deposit slip

Finding

Reconciliation between the total revenue collected from the General Triplicate Receipts (GTR) books provided against the total deposit-slips revealed a cumulative difference of **D 3,276,409.00** in respect of collections from the Department of Geology. The audit team could not ascertain the difference between a GTR receipt and deposit slip as the receipt number is not indicated on the deposit slips. Details are shown in **appendix q**.

Implication

- There is a risk that not all collections are accounted for and accurately deposited to the relevant bank account thus increase the risk of misappropriations.
- There is a risk that the amount disclosed for Geology collections in the financial statements is misstated.
- This is an indication of weak internal controls in the collection of revenue.

Priority

High

Recommendation

- We request management to investigate this irregularity and provide explanations supported with evidence on the outcome of the investigations.

Management Response	The difference is as a result timing difference and details of the reconciliation will be provided by management.
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's Comment

From the reconciliation spreadsheet provided, differences still exist between amounts deposited and collected. In addition officials at Accountant General could not trace which deposit relates to a particular collection.

Action to be taken, officer responsible for remedial action and date when situation is expected to be regularized are missing in the management's response. Therefore, monitoring of actions to address this finding will be difficult. The issue remained unresolved up to the time of finalising this report.

Therefore, the issue remain unresolved.

3.8.3.9 “Difference between amounts collected and amounts re-calculated”

Finding

We noted a difference of **D 448,884.00** during the recomputation of the total amount of revenue collected from each GTR books supplied to the Department of Geology against the recorded amount in each book. Details are shown in **appendix r**.

Implication

- This is indicative of serious internal control lapse and if not addressed could lead to financial misappropriation.
- There is a very high risk of understatement of revenue collected by revenue collector.

Priority

High

Recommendation

- We request management to investigate this anomaly and provide explanation of the difference supported with evidence for our verification.

Management Response	A further recasting of the GTR receipts by AGD reveals that the actual difference is D6,466.00 Attached is a copy of the recasted amounts in Appendix L
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor’s Comment

The team confirmed the recasted difference of **D6, 466.00**. This was deposited and evidence provided. The issue is resolved.

3.8.3.10 Non maintenance of cash book

Finding

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

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

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

Implication

- In the absence of a cash book, the transparency and accountability of funds becomes difficult to determine as there is no underlying financial records to track financial information.
- Failure to maintain cashbook is indicative of poor internal controls which if not addressed could lead to fraud and irregularities.

Priority

High

Recommendation

- We recommend that the Department of Geology adheres to the dictates of the Financial Regulations and maintain a cash book to records transactions promptly and complete.

Management Response	Geology has been eggaged on the issue and have provide evidence that they are now maintaining a cash book
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's Comment

Action to be taken, officer responsible for remedial action and date when situation is expected to be regularized are missing in the management's response. Therefore, monitoring of actions to address this finding will be difficult. This matter has been a subject of previous audit finding.

The Accountant General is the Receiver General, Paymaster and Chief Accounting Officer of the Government" and therefore should ensure all controls are in place by all revenue collecting officers including maintaining a cashbook by respective MDAs. as per section 3(a)(b) of the Public Finance Act.

3.8.3.11 Failure to present Treasury receipts

Finding

Part II section 6 (1) of the Financial Regulation states that, “A public officer who –

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

During the audit, we noted that twenty-two (22) integrated Financial Management Information System (IFMIS) generated receipts from the Department of Fisheries amounting to **D5,420, 377.75** were not presented for inspection.

Details are shown in **appendix s**.

Implication

- In the absence of the GTRs, it will be difficult to determine whether collections recorded in the Cashbook are the actual amount collected from the receipts. This could result to inaccurate collections being recorded.
- There is a risk that revenue receipts not presented were misappropriated.

Priority

High

Recommendation

Management should ensure that the outstanding receipts are presented for audit inspection without delay.

Management Response	Receipts amounting to D5,419,377.75 have been retrieved and are available for your review.
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's Comment

Action to be taken, officer responsible for remedial action and date when situation is expected to be regularized are missing in the management's response. Therefore, monitoring of actions to address this finding will be difficult.

The following receipts are still outstanding.

Date	GFS Code	Department	Receipt #	Amount GMD
2020-09-14	3308280	Fisheries Development Fund	25CR20000316	27,246.24
2020-11-24	3308280	Fisheries Development Fund	25CR20000262	One the receipt is presented leaving the deposit slip- 1,527.96
2020-12-30	1422146	Fees Registrar General	11CR20007797	-800.00
2020-09-03	1422146	Fees Registrar General	11CR20003660	1,000.00
2020-10-28	1422164	Development Permits	16RCR20000007	25,200.00
2020-04-29	1422164	Development Permits	16CR20000629	200.00
Total				55,974.20

3.8.3.12 Failure to maintain Counterfoil Receipt Book Register

Finding

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

During the audit, we noted that there was no Counterfoil Receipt Book Register maintained to record supplies of GTRs from Accountant General’s Department and issuance of GTRs to the revenue collectors at the Department of Geology.

In addition, the Department’s requests to Accountant General for GTRs were not presented for review.

Implication

- In the absence of the Counterfoil Receipt Book register it will be difficult to ascertain the number of books received from Accountant General’s Department against the number of books issued and outstanding at any point in time.
- If revenue collectors are issued books without evidence of them signing against their names, it will be difficult to hold them accountable for any loss GTRs book.

Priority

Medium

Recommendation

- The Department should ensure that copies of requests made to Accountant General are filed and GTRs issued to collectors are recorded and signed for in a register.
- We recommend that the dictates of the Financial Regulations should always be adhered to.

Management Response	All records of issuance of GTR books by AGD to relevant MDAs are recorded and evidence is available for your review. Furthermore records of issuance of GTR books by the Department of Geology to revenue collectors are
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	available for your review.
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's Comment

We can confirm that the books were presented and reviewed. The issue has been resolved.

3.8.4 Weight and Measures

3.8.4.1 Improper filling of accounting records

Finding

Financial Regulation Part VIII 48 (3) states that: *“The receipting officer shall deliver the original receipt to the payer, use the duplicates to support the accounting entries, retain the triplicates in the book, and file copies of system-generated receipts”.*

During the audit, we noted an improper filling of accounting records at the department of weights and measures as accounting records relating to different accounting periods were not separated and filed appropriately.

Implication

Improper keeping of accounting records hindered the smoothness of the audit exercise and resulted in a delay on verifying transactions.

Priority

High

Recommendation

- Management should ensure that the accounting records are filed according to the period they relate to without delay.
- In future, management should ensure that accounting records are filed according to the relating period.

Management Response	Department of weights and measures have been engaged to update their filling system.
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's comment

Action to be taken, officer responsible for remedial action and date when situation is expected to be regularized are missing in the management's response. Therefore, monitoring of actions to address this finding will be difficult. This matter has been a subject of previous audit finding.

The Accountant General is the Receiver General, Paymaster and Chief Accounting Officer of the Government" and therefore should ensure all controls are in place by all revenue collecting officers including maintaining relevant accounting records by respective MDAs.

3.8.5 Janneh Commission

3.8.5.1 Failure to present documents on the sale of assets by the Janneh commission

Finding

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

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

We noted that Treasury Receipts amounting to **D706,306,614.07** were disclosed in the Financial Statements as proceeds from the sale of assets by the Janneh Commission.

Furthermore, we requested for documentation relating to the disposal of the assets. These documents include;

- bidding documents ,
- advertisements made on the sale of the assets,
- valuation of the assets disposed, and by whom?
- appointment of auctioneers.
- License of the Auctioneers.

However, the documents remained outstanding up to the time of finalising this report. thereby casting doubt on the entire process.

Implication

- There is an increased risk of lack of transparency and accountability leading to non-availability of corroborative evidence to support the sale of assets.
- There is a risk that amounts in the financial statements might be misstated.

- This is indicative of internal control weakness over revenue management which could lead to fraud and other irregularities.
- The dictate of the Financial Regulation and the Constitution are breached.

Priority

High

Recommendation

- We recommend that the requested documents are provided to the audit team for review without delay.
- In future, the dictates of the Constitution and Financial Regulation should always be adhered to.

Management Response	The ministry of Justice has been engaged to provide the documents related to sales of Janneh commission assets.
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's Comment

Action to be taken, officer responsible for remedial action and date when situation is expected to be regularized are missing in the management's response. Therefore, monitoring of actions to address this finding will be difficult. This matter has been a subject of previous audit finding.

The Accountant General is the Receiver General, Paymaster and Chief Accounting Officer of the Government" and therefore should ensure all controls are in place by all revenue collecting officers including maintaining relevant accounting records by respective MDAs.

A receipt of D40 million was presented. The remaining documents were not provided until the time of finalising this Management Letter. The issues remained unresolved.

3.8.6 International Gate Way

2.8.6.1 Outstanding balances owed by Gamcel on Gateway funds

Finding

Review of invoices and summarized statement of payments revealed that Gamcel has an outstanding arrears owed to the Gateway funds amounting to **D11,473,267.54** during the financial year 2020.

Details are shown in the table below:

Invoice Code	Period	Total Levies (\$)	Total Amount D	Payment D	Balance D
GMCL03/2020	1/03/2020-31/03/2020	31,322.88	1,597,466.88	509245.44	1,088,221.44
GMCL04/2020	1/04/2020-30/04/2020	35,505.51	1,810,781.01	0	1,810,781.01
GMCL05/2020	1/05/2020-31/05/2020	37,779.00	1,926,729.00	0	1,926,729.00
GMCL06/2020	1/06/2020-30/06/2020	25,100.55	1,296,443.41	0	1,296,443.41
GMCL07/2020	1/07/2020-31/07/2020	52,308.23	2,712,704.81	0	2,712,704.81
GMCL08/2020	1/08/2020-31/08/2020	50,875.20	2,638,387.87	0	2,638,387.87
Total					11,473,267.54

Implication

- There is a risk that the payments made by Gamcel are not reconciled on a regular basis.
- There is a risk that this outstanding arrears might never be recovered leading to a potential liability to the government.
- There is a risk that government is losing its share of gateway funds.

Priority

High

Recommendation

Management should ensure that all outstanding arrears from Gamcel are paid, and the evidence of the payment should be provided to the audit team for verification.

<p>Management Response</p>	<ul style="list-style-type: none"> • The Authority has been following up with GAMCEL since 2020 for the settlement of its invoices, however GAMCEL is still yet to oblige to its obligations. • The Authority on 23rd September 2020 wrote to GAMCEL and therein copied the ministry recommending for immediate suspension of GAMCEL’s IGW license. • In response to the Authority’s letter, GAMCEL on 28th September 2020 wrote a letter to the Authority stating that in the following will be done in settling their debt <ul style="list-style-type: none"> ○ Down payment of D4 million before 30th November 2020 ○ A monthly payment of D1,245,546 from December 2020 until full settlement of their arrears. • On 7th December 2020 the Ministry of Information and Communications Infrastructure wrote to the Authority appealing for a reconsideration on the suspension of GAMCEL’s IGW license. • Notwithstanding, a monthly running summary of their payables are sent to GAMCEL detailing the status of their obligations vis-à-vis the IGW. <u>Please see summary attached.</u> GAMCEL does at times make payments in arrears to this effect. <p>Attached is the letter for reference in Appendix N</p>
<p>Action to be taken</p>	
<p>Officer responsible for remedial action</p>	
<p>Date when situation will be regularized</p>	

Auditor's Comment

Action to be taken, officer responsible for remedial action and date when situation is expected to be regularized are missing in the management's response. Therefore, monitoring of actions to address this finding will be difficult.

The Permanent Secretaries Ministry of Finance & Economic Affairs and Information and Communications Infrastructure should engage GAMCEL to adhere to a strict payment plan to settle its obligations.

2.8.6.2 Overstatement of revenue

Finding

The audit noted an overstatement of **D75,847,868.10** during the reconciliation of the total amount of government shares from gateway fees received in 2020 as per the credit advice and the total amount of government shares of gateway fees.

Details are shown in the table below.

Period	Amount recognised as revenue under the statement of revenue and expenditure as at 31st December 2020	Amount of government share of gateway fees received in 2020 as per the credit advice	Difference D
1 st January-31 st December 2020	205,756,444.73	129,908,576.63	75,847,868.10

Implication

- There is a risk that the total amount of government share of international gateway fees recognised as revenue in the statement of revenue and expenditure is overstated.
- There is a risk that the disclosure made on the total amount of government shares of international gateway fees under note 6b of the accounts is inadequate and may be misleading to the users of the financial statement.

Priority

High

Recommendation

- Management should ensure that government shares of international gateway fees received in 2020 as per the credit advice are recognised as revenue in the statement of revenue and expenditure.

Management Response	The difference between the Amount recognised as revenue under the statement of revenue and expenditure as at 31st December 2020 and Amount of government share of gateway fees received in 2020 as per the credit advice was as a result of an error.
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Action to be taken	A journal has been raised to adjust the transaction and attached is a copy of the Journal in ‘;
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor’s Comment

We have received a copy of the journal and reviewed the journal entry and can therefore confirm that the adjustment has been in the revised financial statements. The finding has been resolved.

3.9 Receivable

3.9.1 No imprest requests

Finding

Part IV section 28 (2) of the Financial Regulation states that: “An application for an imprest shall be made to the Permanent Secretary and shall include details of the following –

(a) the expenditure line item or items.

(b) the purpose of the imprest.

(c) the name of the imprest holder; and

(d) the designation of the imprest holder.

During the review of imprest, we noted that two (2) vouchers amounting to **D651,706.00** had no request/ application letters for imprest disbursements.

Details are shown in the table below:

Issue Date	Completion Date	Retirement Date	Vendor IRD	Vendor Name	Imprest Amount D
8/31/2020	31/12/2020	31/12/2020	700948	Balkisu Garber	325,816.00
11/11/2020	31/12/2020	31/12/2020	700948	Balkisu Garber	325,890.00
TOTAL					651,706.00

Implication

- There is a risk of internal control weakness around the request of imprest
- The Financial Regulation is not adhered to.

Priority

Medium

Recommendation

We recommend that management provides the request letters from the various beneficiaries to the audit team for review.

Management Response	The imprest payments were duly authorized by the vote controller as required by the IFMIS authorization protocols. Henceforth, we will ensure that all project imprest payment are supported by approval for imprest.
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's comment

In processing imprest, the Vote controllers only authorize imprest after the approval by the Permanent Secretary, Ministry of Finance. Therefore, management's responses are not addressing the audit finding.

The ADG must ensure that all payments are duly and appropriately authorized as per dictates of Part 2 Section 9(7)(f) of the Financial Regulations.

3.9.2 Doubtful and duplicates receipt

Finding

Part IV section 28 (6) of the Financial Regulation, states that: *“an imprest holder is responsible for full amount of his or her imprest until it is properly retired and (7) a disbursement from and imprest shall be properly documented and receipted”*.

During the audit, we noted that two (2) imprest holders from the Ministry of Health, retired their imprests using the same copies of receipts. This amounted to D7,710 and D102,000 respectively as shown in the table below:

Date	PV No.	Receipt NO.	Details	Imprest holder	Amount D	Remark
Not stated	21PV20002394 21PV20002392	100184	Supplies of Stationery (implementation of Mainstreaming of PSS in School)	Ebrima Jaiteh & Ebba Secka	7,710	Received from Mental Health Programme
8/12/2020	21PV20002394 21PV20002392	300151	Catering Service and Workshop (implementation of MH awareness D136880 and mainstreaming of PSS in schools)	Ebrima Jaiteh & Ebba Secka	102,000	Received from Sarjo Camara

Implication

- Falsifying manual receipts in order to retire an issued imprest is an act of fraud committed by the imprest holder.
- There is a risk that the amount of imprest issued wasn't utilized for its intended purpose.

- There is also a risk that the attached copies of receipts as manual retirements do not correspond with the activities undertaken by the imprest holder.
- There is a risk of a weak control system in place over the issuance of imprest.

Priority

High

Recommendation

We recommend that a plausible explanation is given for this anomaly and the original retired receipts are presented to the audit team for review without delay.

Management Response	<p>The reported receipts are not duplicated but instead a joint retirement for an imprest meant for one activity but shared with three imprest holders due to the limit on the imprest amount issued to individuals.</p> <p>Therefore there is only one set of original receipts and these are available for your review.</p>
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's comment

We can confirm that the original receipts were presented and satisfactorily verified. Therefore, the finding has been resolved.

3.9.3 No approval by the Permanent Secretary

Finding

Part IV section 28 (3) of the financial regulation states that “*The Permanent Secretary shall authorise the issue of an imprest and may apply such limitations on its use as he or she may consider necessary or expedient*”.

During our review of the imprest, we noted that vouchers amounting to **D 2,184,706.00** relating to imprest disbursements to the various Ministries and Departments were not approved by the Permanent Secretary, Ministry of Finance & Economic Affairs.

Details are shown in the table below:

Issue Date	Completion Date	Retirement Date	Vendor IRD	Vendor Name	Imprest Amount D
19/8/2020	30/9/2020	30/9/2020	5002401	Lamin Jatta	100,000.00
16/1/2020	1/31/2020	1/31/2020	5000774	Lala Camara	80,000.00
31/8/2020	31/12/2020	31/12/2020	700948	Balkisu Garber	325,816.00
11/11/2020	31/12/2020	31/12/2020	700948	Balkisu Garber	325,890.00
26/5/2020	31/5/2020	31/5/2020	300423	Dawda L Ceesay	500,000.00
25/11/2020	30/11/2020	30/11/2020	5000583	Essa M Jagne	50,000.00
19/8/2020	30/9/2020	30/9/2020	5002456	Ensa Jawara	100,000.00
31/8/2020	31/12/2020	31/12/2020	127972	Abdou K Jallow	264,000.00
20/10/2020	31/12/2020	30/12/2020	134370	Touray B Cham	231,000.00
10/11/2020	31/12/2020	31/12/2020	401090	Momodou L Darboe	208,000.00
TOTAL					2,184,706.00

Implication

- This is an indication that the Financial Regulation is not adhered to.
- There is a risk that activities for which imprest is requested is not genuine without the approval of the Permanent Secretary.

Priority

High

Recommendation

We recommend that management provides the approval letters from the Permanent Secretary for all the affected MDAs to the audit team for verification.

Management Response	As per section 28 of the Financial Regulation 2016, the Project imprests do not require approval from the Permanent Secretary.
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's comment

The above quoted section could of the financial regulation was misconceived. Section 28 (2) of the financial regulation do not absolve public officers from making an application to the Permanent Secretary, MoFEA to authorize imprest before they can be issued.

Therefore, as these projects are being managed by Accounting Officers/vote controllers, the imprests were issued without authorization from Permanent Secretary, MoFEA and are therefore considered illegal. .

3.9.4 Unretired imprest

Finding

Part IV section 28 (10) of the Financial Regulation states that: “An imprest holder shall retire or replenish an imprest by completing an expenditure statement and attaching to it, documentary evidence of disbursements, such as receipts.”

The manual retirements are expected to provide evidence that expenditure has been incurred as well as give a detail analysis of how the imprest was spent by the imprest holder. The retirements come in the form of original receipts issued by the supplier or the person undertaking the payment.

We noted an unretired imprests totaling **D2,789,100.00** during the financial year. The audit team could not obtain original receipts to confirm retirements of the expenses incurred. Details are shown in **appendix t**.

Implications

- There is a risk that the imprest was used for unintended purpose.
- There is also a risk that the attached copies of receipts as manual retirements do not correspond with the activities undertaken by the imprest holder.

Priority

High

Recommendation

We recommend that management ensure the original receipts are provide to the audit team for review without delay.

Management Response	These imprests relates to UNFPA/UNDP projects for which the donors have required for the original documents to be retired to them. However we have engaged them to avail the documents to the auditors.
Action to be taken	
Officer responsible for remedial action	

Date when situation will be regularized	
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Auditor's comment

There are still imprests totalling **D1,994,950.00** that remained unretired. Details are shown in revised **appendix t**.

3.10 Tax Receivables

3.10.1 Difference between Tax Receivable (General ledger) and GRA Returns

Finding

A difference of **D19, 767.20** was noted on our review and reconciliations between the Tax receivable (general ledger) and GRA returns. Details are shown in the table below:

Months	Amount as per Tax receivable (General ledger) D	GRA Returns D	Difference D
May 2020	875,114,296.76	875,094,529.56	19,767.20
Total			

Implication

- There is a risk that the monthly returns from GRA were not all correctly recorded in the General ledger for tax receivables.
- There is a risk of erroneous disclosure of tax revenue amounts leading to misstatements in the financial statements

Priority

High

Recommendation

We recommend management to correctly capture all returns from GRA in the General ledger account for Tax receivables and the adjustment furnished to this office for review.

Management Response	There is no difference between the Tax receivable (General ledger) and GRA returns. The GRA May 2020 returns amount of 875,114,296.76 is the same as the General Ledger .Please see reconciliation details below:			
	Amount as per Tax receivable (General ledger			
	31/05/2020	DOMESTIC TAX ES	32GJ20000018	334,939,206.44
	31/05/2020	CUSTOMS AND EXCISE	32GJ20000019	540,155,323.12
	31/05/2020	Reversal Entry	32GJ20000048	(366,673,883.07)
	31/05/2020	CUSTOMS AND EXCISE	32GJ20000049	366,693,650.27
	Net Tax Receivable			875,114,296.76
	May GRA Returns -Customs & Excise			550,940,400.66
	Less:			
	Ecowas Levy			(7,704,214.00)
	Au Levy			(3,061,096.00)
	Net Returns			540,175,090.66
	May GRA Returns -Domestic Tax			336,659,484.79
	Less:			
	NETT Levy			(1,720,278.35)
	Net Returns			334,939,206.44
Total May returns			875,114,297.10	
Action to be taken				
Officer responsible for remedial action				
Date when situation will be regularized				

Auditor's Comment

We can confirm the Tax Receivable balance from the reconciliation performed between the GRA Returns and General Ledger amount. Therefore, the finding has been resolved.

3.10.2 Tax Receivable in Consolidated Revenue Fund(CRF) not in GRA Account number 21/22 (Customs & Excise & Domestic tax Accounts)

Finding

We noted that the tax receivables amount totalling **D 2,071,571,953.18** were captured in the CRF cashbook but omitted from the cashbooks for Customs & Excise account 21 & Domestic tax account 22.

Details are shown in the table below:

Date	Items in CRF not in A/C21/22	Description	Codes	Amount D
2020-08-18	3218202 32 03	Tax Receivable	00BA20003014	-1,601,947,670.07
2020-03-25	3218202 32 03	Tax Receivable	00BA20000405	-67,579,710.96
2020-02-28	3218202 32 03	Tax Receivable	00BA20000393	-57,375,405.12
2020-03-12	3218202 32 03	Tax Receivable	00BA20000397	-49,172,646.15
2020-02-28	3218202 32 03	Tax Receivable	00BA20000392	-48,583,128.00
2020-02-28	3218202 32 03	Tax Receivable	00BA20000394	-43,796,282.48
2020-03-28	3218202 32 03	Tax Receivable	00BA20000408	-38,971,072.58
2020-03-14	3218202 32 03	Tax Receivable	00BA20000399	-29,040,760.26
2020-03-17	3218202 32 03	Tax Receivable	00BA20000400	-28,978,397.71
2020-03-13	3218202 32 03	Tax Receivable	00BA20000398	-22,739,502.55
2020-02-11	3218202 32 03	Tax Receivable	00BA20002870	-21,894,706.20
2020-03-27	3218202 32 03	Tax Receivable	00BA20000407	-16,496,190.13
2020-03-19	3218202 32 03	Tax Receivable	00BA20000401	-10,835,854.69
2020-03-21	3218202 32 03	Tax Receivable	00BA20000403	-9,539,740.31
2020-03-20	3218202 32 03	Tax Receivable	00BA20000402	-9,535,574.45
2020-03-24	3218202 32 03	Tax Receivable	00BA20000404	-8,647,419.19
2020-03-26	3218202 32 03	Tax Receivable	00BA20000406	-6,437,892.33
	Total			(2,071,571,953.18)

Implication

- There is a risk that the tax receivables were not all correctly recorded in the Customs and Domestic taxes accounts at Central Bank.
- There is a risk of erroneous disclosure of tax revenue amounts leading to misstatements in the financial statements

Priority

High

Recommendation

We recommend that management should ensure all the tax receivables are correctly recorded and the adjustment furnished to the audit team.

Management Response	<p>16 out of the 17 transactions in the tax receivable of the CRF cashbook and not in Accounts 21 & 22 were duplicated but reversed. 1 of the transactions was captured but reversed.</p> <p>Therefore, this amount is not meant to feature in the cashbooks for Customs & Excise account 21 & Domestic tax account 22</p> <p>Attached is an extract of the Tax Receivable showing the captured and reversed transaction in Appendix R.</p>
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's Comment

We can confirm that the appropriate reversals were made and the correct tax receivable amounts captured. Therefore, the finding has been resolved.

3.11 Duty Waiver

3.11.1 Non-disclosure of revenue forgone due to duty waiver exemption

Finding

Review of the duty waiver exemptions and the data analysis on cumulative revenue forgone due to exemption from GRA revealed that the Government forgone revenue amounting to **D 2,920,160,335.00** as a results of tax exemptions.

However, the revenue forgone due to tax exemptions was not disclosed in the financial statement.

Details are shown in **appendix u**.

Implication

There is a risk that the users of the financial statement are not reliably informed.

Priority

Medium

Recommendation

We recommend that management disclose accurate tax exemption in the financial statement for the benefit of users.

Management Response	This will be disclose as part of the revise financial statement.
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's Comment

The revenue forgone due to tax exemptions was disclosed in the revised financial statements. Therefore, the finding is now resolved.

3.11.2 Duty waivers not supported

Finding

During the review of duty waiver approval for the importation of goods, we noted that a waiver of **D3,966,622.37** in respect of Banjul International Airport Improvement Project Phase II. We further noted that this waiver could not be supported as there is no documentation provided to support the basis for granting the approval.

Details are shown in the table below:

Date	Applicant name	Description of Items	Duty waived
28/02/2020	Arezki Gambia	Electric Material	254,124.01
28/02/2020	Arezki Gambia	Data distribution system	3,117,377.68
11/05/2020	Arezki Gambia	Caterpillar Generator Modele	595,120.68
Total			3,966,622.37

Implication

There is risk that due process was not followed during the application process.

Priority

High

Recommendation

Management should provide plausible explanation for the basis of these waivers and evidence provided to the audit team for verification.

Management Response	
Action to be taken	The exemptions on government projects funded through donor aid/fund are generally exempted of all taxes and fees as specified in the financing agreements ratified by the National Assembly and further stated in the project document of these projects. In addition, the Custom and Excise Act 2010, under section 190 also emphasize the power of the Minister to remit in part or in whole duties for which he considers to be in the interest of the state.

	Attached are the supporting documents in Appendix Z
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor’s Comment

We have reviewed the documents in **Appendix Z** and can confirm the documents provided in support of the basis for granting the waiver. . The finding is now resolved.

3.11.3 Duty waiver exemption for Castle Oil Ltd

Finding

During the audit we noted that below duty waivers amounting to **D174, 964.15** were sought by the Ministry of Trade Industry, Regional Integration and Employment on behalf of CASTLE OIL LTD in respect of capital goods intended to support the construction of a bulk fuel storage depot situated at Mandinarin Petroleum industrial site.

The request for such a duty waiver does not fall under any of the exemption's category in the Customs and Excise Act. Details are show in the table below:

Date	Description	Receipt Number	Amount Prior to waiver D	Amount Paid D
24-06-20	Being payment of duty waiver for consignment of capital good intend to support the construction of bulk fuel storage depot LPG plant and crude oil petroleum refinery	12CR20000314	16,240.15	5,000.00
24-06-20	Being payment of duty waiver for consignment of capital good intend to support the construction of bulk fuel storage depot LPG plant and crude oil petroleum refinery	12CR20000316	158,724.00	5,000.00
Total			174,964.15	10,000.00

Implication

There is a risk that this waiver was granted based on personal relationship or favour .

Priority

High

Recommendation

We recommend a plausible explanation should be given as to why Micro Tech consulting was exempted.

Management Response	This application was approved based on the Custom and Excise Act 2010 under the provision for first capital and machinery inputs which is supported by the socio-economic consideration of benefits and multiplier effects derived from the establishment of factors of productions.
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's comment

We can confirm that approval was granted inline with the custom and excise act 2010. Therefore, this finding is resolved.

3.12 Outstanding Commitment

3.12.1 Differences in Balance of Outstanding Commitments

Finding

During the audit, we noted differences between amounts disclosed in the statement of outstanding commitments in the financial Statement and reports generated from the IFMIS in respect of balances of outstanding commitments from foreign mission and Ministries amounting to **D10, 990,169.71** at the year-end. The table below shows a summary of these outstanding commitments.

DISCRIPTION	AMOUNT AS PER FS D	AMOUNT AS PER IFMIS D	DIFFERENCE D
AGENCIES	97,760.00	97,760.00	-
FOREIGN MISSION	38,115,060.00	37,449,144.71	665,915.29
MINISTRIES	8,148,000.00	19,804,085.00	(11,656,085.00)
TOTAL	46,360,820.00	57,350,989.71	(10,990,169.71)

Implication

There is a risk that the financial statement is misstated.

Priority

High

Recommendation

We request the Accountant General to adjust the difference and furnish the evidence to this office for verification.

Management Response	The investigation of the difference reveals that there is no difference between IFMIS and the Financial Statement report. Whilst the IFMIS captures all commitments including Below the line (BTL), the Financial Statement report excludes Below the line (BTL) commitments
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's comment

Section 26(15) of the Financial Regulations require vote controllers to record commitment including Below the line (BTL) commitments. As a result, the financial Statements is misstated of non disclosure of BTL commitments. . We recommend the figure to include BTL commitment.

3.12.2 Cleared other outstanding commitments.

3.12.2.1 Uncleared Balances in the statement of outstanding commitments

Finding

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

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

However, we noted an outstanding balance of **D46,360,820.00** in respect of commitments from Ministries, Agencies and Embassies Missions amounting to. Details are shown in the table below.

Description	Amount as per financial statements D
AGENCIES	97,760.00
FOREIGN MISSIONS	38,115,060.00
MINISTRIES	8,148,000.00
	46,360,820.00

Implication

There is a risk of poor monitoring of budget execution as funds may not be available for goods and services already committed.

Priority

Medium

Recommendation

We recommend that Accountant General should ensure that outstanding commitments are cleared on monthly basis or at year end.

Management Response	
Action to be taken	The bulk of the outstanding commitments relates to unretired imprests and this would be cleared once the imprests are retired.
Officer responsible for remedial action	Follow up on the unretired imprest and cleared other outstanding commitments.
Date when situation will be regularized	

Auditor's Comment

Officer responsible for remedial action and date when situation is expected to be regularized are missing in the management's response. Therefore, monitoring of actions to address this finding will be difficult.

The Accountant General is the Receiver General, Paymaster and Chief Accounting Officer of the Government" and therefore should ensure all controls are in place by all Accounting officers to ensure that commitments are not cleared at the year end.

The finding remains unresolved. Details are shown below;

Description	Amount as per financial statements D
AGENCIES	97,760.00
FOREIGN MISSIONS	37,449,140.00
MINISTRIES	8,148,000.00
	46,360,820.00

3.12.2.2 Misclassification under the statement of outstanding commitment

Finding

We noted that disclosures relating to Centralised Service and Public Service Commission were misclassified under the statement of outstanding commitment by agencies which should be under the statement of outstanding commitment by ministries.

Implication

There is a risk that disclosures do not relate to statement of outstanding commitments by agencies therefore leading to misclassification

Priority

High

Recommendation

Accountant General should make the necessary adjustments and provide evidence to the audit team for confirmation.

Management Response	This has been correctly reclassified but was erroneously omitted from the FS and will be sent as a rejoinder.
Action to be taken	Miscalssification corrected
Officer responsible for remedial action	Deputy Accountant General, Accounting Unit
Date when situation will be regularized	May 2023

Auditor's Comment

The audit team did not receive a rejoinder to confirm adjustments in the revised Financial Statements. Therefore, The finding remains unresolved.

3.13 Treasury Bill

3.13.1 The differences between the Treasury bill Liability amounts reported in the Extended Trial Balance and the actual General Ledger Account

Finding

A review of the financial statements (ETB) against the General ledger revealed a difference of **D7, 979,071,268.61** in respect of the Treasury Bill (TB) liability balances disclosed in the financial Statement. Details are shown below.

Date	Descriptions	Financial Statement (ETB) D	General Ledger D	Difference D
31/12/20	Treasury bill Note 19(a)	8,097,055,268.61	117,984,000.00	(D7,979,071,268.61)

Implication

There is a risk that these treasury bills account disclosed in the financial statements is misstated.

Priority

High

Recommendation

We request management to adjust the differences in the financial statements and evidence of the corrections furnished to this office for confirmation.

Management Response	There are no difference between General ledger Treasury Bill (TB) liability and the Financial Statements. Please find details in Appendix S
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's comment

We have reviewed Appendix S and confirmed that General ledger Treasury Bill (TB) liability and the Financial Statements. Therefore, the issue has been resolved.

3.14 Financial Instruments

3.14.1 Inadequate disclosure on Financial Instruments

Finding

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

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

Review of the detailed transaction listing of current and previous years revealed that the Government of the Gambia (GoTG) had made several payments in 2016, 2017, 2018 and 2020 towards share acquisition (equity participant) at various development banks as a result of its membership. Details are shown in **appendix v**.

The financial statements only disclosed the amount paid towards government equity participation in these banks (investment held by government) during the current year.

However, there were no further disclosures and explanations to enhance the understanding of Other Equity Participation such as the type of investment, the number of shares subscribed, contributions made and received as well arrears resulting from this subscription from inception to date leading to inadequate disclosures.

The audit team had requested for explanations, but none was provided. As a result, we cannot confirm the classification and accuracy of disclosures made. Details are shown below:

Note-9b				
Purchase of Financial Instruments Including BTL For The Year Ended 31-Dec-2020				
Description	Schedule	Actual 2020 D'000	Budget 2020 D'000	Actual Previous 2019 D'000
Other Equity Participation		16,248.00	16,248.00	180,000.00
Total Purchase of Financial Instruments		16,248.00	16,248.00	180,000.00

Implication

- Without adequate disclosures made, it will be difficult to quantify government's financial Assets and liabilities (Total investment in financial Instrument) and as well evaluate performance/ benefits of these investments. .

- The disclosure in the financial statement regarding equity participation is incomplete.
- Users of the Financial Statement are denied much needed information to make informed decisions.

Priority

Medium

Recommendation

The Accountant General should ensure adequate disclosures are made regarding equity participation.

Management Response	The respective institutions have been engaged to provide update on Government's equity share and this will be availed once received and Explanatory notes on Government's equity participation in various Institution would be provided in the revised Financial Statements.
Action to be taken	Disclosure in the revised Financial Statements
Officer responsible for remedial action	Deputy Accountant General, Accounting Unti
Date when situation will be regularized	March 2023

Auditor's Comment

The disclosures such as the type of investment, the number of shares subscribed, contributions made and received as well arrears on equity participation were not included in the revised Financial Statements. . As a result, the finding remains unresolved.

3.14.2 No effective monitoring of Government Investment on Financial Instruments

Finding

Government of The Gambia had subscribed for shares (equity Participation) in the under-listed development banks. These shares allow government to access loans and other membership privileges. The Ministry of Finance and Economic Affairs has attached a staff to each of these development bank to monitor government's interest. Details of investment bank are below.

Name of Bank
African Development Bank
Islamic Development Bank
ECOWAS Bank for Investment and Development
BSIC Group

During the audit, the team requested information in respect of number of shares acquired by government of the Gambia, contribution made, any outstanding arrears with these institutions. However, this information remained outstanding

The team reviewed annual progress reports from Islamic Development Bank and ECOWAS Bank for Investment and Development. However, these reports did not detail out the number of shares acquired by government of the Gambia, contribution made, any outstanding arrears from this subscription and benefits received. As a result, the audit team could not establish any arrears of contribution or subscriptions made to these institutions.

Implication

- We cannot confirm the number of shares government acquired/ subscribed and any outstanding balance resulting from these subscriptions.
- There is a risk of inadequate control and monitoring of investments held by government.
- There is a risk that statement of arrears disclosed in the financial statements is misstated.
- There is a risk that arrears as well as benefits/revenue that may arise as a result of these subscription are not established by the Ministry of Finance.

Priority

Medium

Recommendation

- The Ministry of Finance should ensure adequate and effective controls to monitor Government investments in these development banks.
- We request the ministry of finance to establish the number of shares acquired by government of the Gambia, contribution made and any outstanding arrears in these institutions.

Management Response	The respective institutions have been engaged to provide update on Government's equity share and this will be availed once received.
Action to be taken	Avail information to auditots once received.
Officer responsible for remedial action	Permanent Secretary -MOFEA
Date when situation will be regularized	ASAP

Auditor's Comment

The permanent Secretary Ministry of Finance should develop a mechanism to request and follow up on the outstanding information in respect of equity participation. The finding remains unresolved.

3.15 Contingency Fund

3.15.1 Overstatement of Re-allocation of Funds

Finding

The Summary Statement of Expenditure Re-allocated from Un-allocated is a note to the financial statements detailing the budget (Un-allocated) and expenditures (Re-allocation) made from the contingency fund.

A review of the Summary Statement of Expenditure through budget re-allocation from un-allocated funds in the financial statements shows a balance of **D165, 338,670.00** as un-allocated expenditure. However, there was a total of **D1, 014,383,920** as re-allocated funds which is **D849, 045,250.00** more than the un-allocated funds. by. We could not establish the source of the excess amount.

Implication

There is a risk that what was spent is more than what was budgeted for.

Priority

Medium

Recommendation

We recommend that these misstatements be corrected, and evidence provided to the audit team for verification.

Management Response	There is no overstatement of reallocation. The statement expenditure re-allocated from un-allocated in the financial statement simply shows the total re-allocation from the contingency fund and the balance after the re-allocation also referred to un-allocation expenditure/ budget balance
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's Comment

Officer responsible for remedial action and date when situation is expected to be regularized are missing in the management's response. Therefore, monitoring of actions to address this finding will be difficult.

We reviewed the statement of expenditure re-allocated from un-allocated funds in the financial statements and noted that these differences are not adjusted.

Therefore, the issue remained unresolved.

3.15.2 Misuse of contingency fund

Finding

Section 154 of the constitution that” *An act of the National Assembly may make provision for the establishment of a Contingencies Fund and for authorising the President to make advances from that fund if he or she satisfied that there has arisen an unforeseen and urgent need for expenditure for which no other provision exists*”.

“Provided that the President shall not authorise any expenditure from the contingency fund in excess of one percent of the estimates approved by the National Assembly for the current year before he or she has caused a supplementary estimate in respect of such excess expenditure to be presented to the National Assembly”.

A review of note 24 and the Summary Statement of Expenditure Re-allocated from Un-allocated of financial statement revealed that expenses amounting to **D 474,383,920.00** were made from the contingency fund vote to cater for expenditures that should have been budgeted for instead.

We further noted that the virement made from the contingency fund were not in accordance with the dictates of the Constitution. Details shown in **appendix w**.

Implication

- There is a risk that the virements made from the contingency fund are not genuine.
- There is a risk that the contingency fund is misappropriated.

Priority

High

Recommendation

We recommend that MoFEA ensures that the contingency fund is used for its intended purpose as dictated by the Constitution.

Management Response	An act of the National Assembly is yet to be enacted to establish a contingency fund as stated in section 154 of the constitution.
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	<p>However, there is provision for contingency in the approved budget to cater for unforeseen shortfalls in specific budget lines. Therefore, virement from contingencies are genuine expenditures and transactions affecting these expenditures are conducted in accordance with PFA act 2014.</p>
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's Comment

Section 154 of the Constitution is very clear about the circumstances under which contingency fund can be used. The issue is not resolved as the expenditure line items could not be considered unforeseen. Details are shown below;

Re-Allocated Expenditure	
	D'000
Travel expense	29,936.44
Presidential Visit to the Provinces	23,665.34
Construction Of Office Buildings	15,000.00
Contribution to International org -Rec	67,069.89
Electricity ,Water & Sewage	50,791.42
Uniforms and Protective clothing	1,900.00
Food and Food services	16,822.51
Rents and Rates	2,169.26
Subvented To Non-Fin Public Corp - PE	86,500.00
Purchase of fuel and lubricants	8,886.00
Maintenance of vehicles	2,541.82
Number Plates	6,350.00
Furniture and Fittings	2,614.89
Fire Fighting, Ambulances and Rescue Vehicles	1,200.00
Telecommunication Expenses	5,052.22

Re-Allocated Expenditure	
	D'000
Basic Salary	2,620.00
Allowances	1,160.00
Welfare of Gambians/refugees	120.00
Maintenance of Buildings and Facilities	400
Conferences, Workshop and Seminars	600
Miscellaneous office expenses	9,500.00
Training	40,430.00
Office Equipment	10,305.00
ICT infrastructure, hardware, network & facilities	1,040.79
Other Equity Participation	14,248.00
Printing Expenses	2,500.00
Operating Costs	12,000.00
Roads and bridges	46,962.34
Education Services	900.00
Specialized and Technical Materials	98.00
Wells,Boreholes,Water Points & Reticulation Sys	11,000.00
Total	474,383.92

3.16 Statement of Deposit

3.16.1 Third-party accounts with balances at year end

Finding

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

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

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

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

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

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

Monies collected from third parties are deposited in the deposit (transit) account and remitted to the different accounts affected at the end of the year.

During the audit, we noted that fifty-eight (58) deposit accounts with balances were not transferred to their respective beneficiaries account at the end of the year. Details are shown in **appendix x**.

Implication

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

Priority

High

Recommendation

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

Management Response	<p>It is important to note that Government does not collect Monies from third parties and deposit into transit accounts with the view to remit to different accounts affected at the end of the year.</p> <p>The Third parties Deposits accounts are categorized in two:</p> <p>1.Monthly payroll deduction on behalf of staff, these are meant to be cleared monthly and is denoted with budget class 5 in the chart of account.</p> <p>2.Third Party funds managed by Accountant General’s Department, these are not meant to clear at the end of the year and is denoted with budget class 4 in the chart of account.</p> <p>Out of the 58 deposit accounts, 13 accounts shown in Appendix V are Third Party funds administered by Accountant General’s Department.These are not meant to clear at the end of the year.</p> <p>The balances for the rest of the Deposit accounts would be cleared as part of the 2022 Financial Statements.</p>
Action to be taken	Account to be cleared

Officer responsible for remedial action	DAGT
Date when situation will be regularized	2022 Financial Statements

Auditor's comment

We can confirm that some deposit accounts have cleared. However, there are forty-five (45) deposit accounts that remained uncleared as shown in appendix w.

3.16.2 Absence of commentary on the Deposits disclosed as liability in the statement of financial position

Finding

Part 1 of the Cash IPSAS 1.2.7 states “Amounts deposited in the bank account of an entity are controlled by that entity. In some cases, cash which a government entity:

(a) Collects on behalf of its government (or another entity) is deposited in its own bank account before transfer to consolidated revenue or another general government account; and

(b) Is to transfer to third parties on behalf of its government is initially deposited in its own bank account prior to transfer to the authorized recipient.

In these cases, the entity will control the cash for only the period during which the cash resides in its bank account prior to transfer to consolidated revenue or another government controlled bank account, or to third parties. Paragraph 1.4.9 requires the disclosure of cash balances held by an entity at reporting date that are not available for use by the entity or are subject to external restrictions. Additional guidance on the treatment of cash flows that an entity administers on behalf of other entities is included in paragraphs 2.1.6 to 2.1.13 of Part 2 of this Standard.

Furthermore, Part 1 of the cash IPSAS 1.4.9 states” An entity shall disclose in the notes to the financial statements together with a commentary, the nature and amount of:

(a) Significant cash balances that are not available for use by the entity;

(b) Significant cash balances that are subject to external restrictions; and

(c) Undrawn borrowing facilities that may be available for future operating activities and to settle capital commitments, indicating any restrictions on the use of these facilities.

Paragraph 2.1.1 of the IPSAS Cash Basis define *liabilities as present obligation of the entity arising from past events, the settlement of which is expected to result in an outflow from the entity of resources embodying economic benefits or service potential.*

Deposit accounts are accounts held in trust on behalf of third parties.

We reviewed the financial statements and noted that there were no commentary notes in respect of the measurement and recognition of the deposit cash balances disclosed as financial liabilities in the statements of financial position. As a result, we could not confirm the basis of recognition and justifications used by the Accountant General in the measurement and recognition of deposit balances as a liability under the statements of financial position.

IPSAS Cash basis 2.1.1 defined Liabilities as present obligations of the entity arising from past events, the settlement of which is expected to result in an outflow from the entity of resources embodying economic benefits or service potential”

In addition, the recognition of closing deposit cash balances for the year end as financial liabilities in the statements of financial position as a liability to the government contravene the above IPSAS requirement.

Implication

- The dictates of the Cash basis IPSASs is not met.
- The liability amount disclosed in the financial statements under the consolidated financial position is misstated.

Priority

High

Recommendation

- Management should ensure that narrative in respect of the deposit cash balances are provided/ disclosed in the notes to financial statements without delay.
- We recommend that management follows the requirements of the cash IPSAS stated above with regards to the treatment of third-party deposits.
- We recommend that management adjust this misstatement accordingly.

Management Response	Noted. Management will ensure that narrative in in respect of deposits are disclose as part of the notes.
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor’s comment

The declosure is not sufficient to explain monies held in trust. Therefore, finding remains unresolved.

3.17 Grant

3.17.1 Understatement of grants received

Finding

We noted a difference of **D 819,620,844.13** during the reconciliations of external assistance (grants) reported in the financial statements and grant disbursement report from the Ministry of Finance. Detailed are shown in **appendix y**.

Implication

There is a risk that the figures included in the Statement of External Assistance disclosed in the Financial Statements are understated.

Priority

High

Recommendation

We recommend that the financial statement is adjusted to reflect the actual grants received.

Management Response	The grant amount has been confirmed and will be disclosed in the revised financial statements
Action to be taken	Amount to be disclosed in the Revised Financial Statements
Officer responsible for remedial action	Deputy Accountant, Accounting Unit
Date when situation will be regularized	

Auditor's comment

We can confirm that the grant amount has been disclosed in the revised financial statements. Therefore, the issue has been resolved.

3.17.2 Failure by sectors to provide information on grants received

Finding

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

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

During the audit, circularization letters were despatched to the three (3) underlisted Ministries and Departments to provide information on grants received during the year under review. We noted with great concern that the following Ministries consistently failed to provide this information for audit thereby limiting the scope of our audit on grants. Details are shown in the table below:

Sector	Date requested	Reference
CPCU at the ministry of health	16 February 2022	HC93/201/01PartXV (11)
Ministry of agriculture	16 February 2022	HC93/201/01PartXV (12)
Ministry of foreign affairs, international corporation and Gambians abroad	16 February 2022	HC93/201/01PartXV (8)

Implication

- Failure to provide records of grants disbursement by the sectors has limited the scope of our audit on grants and as such we cannot confirm the accuracy and completeness of grants received by the Government during the year under review.

Priority

High

Recommendation

We urged these sectors to provide information on grants received during the year without delay to this office for our review.

Management Response	The CPCU at the Ministry of health has provided the requested information to the auditors. The rest of the two Ministries have been engaged to provide the requested information.
Action to be taken	Engage MDAs to provide the requested data.
Officer responsible for remedial action	Deputy Accountant General , Accounting General
Date when situation will be regularized	

Auditor's comments

We have confirmed receipt of the requested information from the CPCU at the Ministry of health however, no response was received from the following sectors up to the time of finalising this management letter as shown in the table below.

Sector	Date requested	Reference
Ministry of agriculture	16 February 2022	HC93/201/01PartXV (12)
Ministry of foreign affairs, international corporation and Gambians abroad	16 February 2022	HC93/201/01PartXV (8)

3.17.3 Failure to disclose grants disbursements

Finding

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

We noted that grants totalling **D88, 429, 536.87** were disbursed directly to the sectors (Ministry of Higher Education) by the World Bank during the year under review. However, these grants were not disclosed in the financial statements. Details are shown in the table below:

Name of donor	Name of the project	Period start and end date	Total grant amount in Dollars	Disbursement received in 2020 D
World bank	Africa centres of excellence for development impact (ACE Impact)	March 2020-December 2024	\$12 million	88,429,536.87

Implication

- There is a risk that the total grants disclosed in the financial statements is misstated.
- This is indicative of poor communication between the Ministry of Finance & Economic Affairs and Accountant General in terms of recording and disclosing grants figures in the financial statements.
- The requirement of the Cash basis IPSASs is not followed.

Priority

High

Recommendation

- We recommend that the financial statement is adjusted to reflect the actual grant disbursement to the Government of The Gambia.
- We recommend that the dictates of the Cash Basis IPSASs are always adhered to.

Management Response	The grant amount has been confirmed and will be disclosed in the revised financial statements
Action to be taken	Amount to be disclosed in the Revised Financial Statements
Officer responsible for remedial action	Deputy Accountant, Accounting Unit
Date when situation will be regularized	

Auditors comment

We can confirm that the grant amount has been disclosed in the revised financial statements. The issue is now resolved.

3.18 Account Payables

3.18.1 Liability Accounts with debit balances

Finding

Liability accounts should show credit balances if credit entries exceed debit entries in an accounting period. However, review of accounts payable ledger balances revealed payable ledger accounts with debit balances even though credit entries in the accounts exceeded debit entries during the period under review. Details are shown in **appendix Z**.

Implication

- There is a risk that the Accounts payable balance reported in the consolidated statement of financial position is understated.
- There is a risk that the Accounts payable general ledger balances generated from the IFMIS system is inaccurate.

Priority

High

Recommendation

- Management should ensure that the general ledger payable accounts with debit balances are reversed to show correct credit balances.
- Management should ensure that the accounts payable balance reported in the financial statement is accurate.

Management Response	All the liabilities accounts have a net credit balance except income tax payable and recurrent creditors, these two would be investigated and corrected the as part of the revised FS. Attached is an extract of both the Consolidate & Extended Trial balance in Appendix T
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor’s comments

We can confirm that corrections have been in the revised financial statements. The issue has been resolved.

3.18.2 Wrong disclosure of account payable balances in the financial statements

Finding

During the reconciliation of balances, difference of **D 28,470,407.03** was noted between the payables general ledger account balances and payables accounts balances disclosed in Note 21 of the financial statements. Details are shown in the table below:

Account	GFS Code	Amount Disclosed in the financial statement	General ledger Account balances	Difference D
Income tax payable	3308207	14,430.00	-40,148.45	-25,718.45
Development creditors	3308203	450,000.00	-450,000.00	0.00
Recurrent Creditors	3308204	75,911,598.46	-75,911,598.46	0.00
Imprest clearance account	3308201	0.00	-474,000.00	-474,400.00
Withholding tax account	3308206	0.00	-27,970,288.57	-27,970,288.58
TOTAL		76,376,028.46	-104,846,305	-28,470,407.03

Implication

- There is a risk that the accounts payables balances disclosed in the financial statements are inadequate and may be misleading to the users.
- There is a risk that the accounts payable balance disclosed in the financial statement is misstated.

Priority

High

Recommendation

Management should ensure that accounts payable balances disclosed in the financial statement are adequate and details provided to the team for review.

Management Response	There was no difference between the Income tax payable amount extracted from the general ledger and amount reported in the Financial Statements (Note 21).Please refer to Appendix U for details The Imprest clearance account & Withholding tax account would be mapped to Note 21 in the Revised Financial Statements.
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's comments

We noted that the relevant account was not mapped and a difference totalling **D1, 044, 993.60** exist between the revised financial statement and the revised Extended Trial Balance.

Details are shown below;

Account	Amount Disclosed in the financial statement	Amount disclosed in The Extended Trail balance	Difference
Payables	137,002,000.00	138,046,993.60	1,044,993.60

3.18.3 Omission of withholding tax from payables

Finding

Withholding tax refers to retention of tax with an obligation to remit to the tax authority thereby representing a liability that should be recognised under payables.

Review of the Extended Trail Balance and the financial statements revealed that withholding tax was omitted from the Payables balances during the year. Details are shown in the table below:

GFS code	Account	Account balance	Year end
3308206	Withholding tax	(27,970,288.57)	31/12/2020

Implication

- There is a risk that the accounts payable balance reported in consolidated statement of financial position is understated.
- There is also risk that the disclosure under note 21 for accounts payable is incomplete and hence resulting to inadequate disclosure.

Priority

High

Recommendation

Management should ensure that withholding tax is reported under accounts payable and details provided to the audit team for review.

Management Response	
Action to be taken	The withholding tax is not mapped to Note 21. This will be mapped to as part of the revised financial statement.
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's comment

We can confirm that this was mapped to the account payables in the revised financial statements. Therefore, the issue has now been resolved.

3.18.4 Differences between amounts reported in the extended trial balance and the general ledger

Finding

A difference of x D 25,717.82 in respect of income tax was identified during the reconciliations of the General ledger and the extended trail balance. Details are shown in the table below:

GFS Code	Account	Amount extracted from the general ledger D	Amount reported in the extended trial balance D	Difference D
3308207	Income tax payable	-40,148.45	14,430.63	-25,717.82

Implication

- There is a risk that the amount reported in the extended trial balance and the financial statement is inaccurate and leading to the misstatement of the accounts payable balance.
- There is also risk that the income tax disclosure under note 21(Accounts payable) is inadequate.

Priority

High

Recommendation

Management should ensure that the income tax payables balance reported in the extended trial balance agrees with the balance in the general ledger

Management Response	There was no difference between the Income tax payable amount extracted from the general ledger and amount reported in the extended trial balance, the details of which are as stated in Appendix U
Action to be taken	Account to be mapped

Officer responsible for remedial action	Deputy Accountant General, Accounting Unit
Date when situation will be regularized	

Auditor's Comment

We can confirm the accounts are mapped in the revised financial statements. The issue has been resolved.

3.18.5 Transit Accounts not cleared at the year end

Finding

The nature of transit accounts is initial credit entries are matched with equal debit entries when funds are remitted or when payments are made and it is expected that all funds will be remitted and the balance of the account should be nil at the end of the accounting period.

Review of the general ledger payable transit accounts revealed six (6) General ledger accounts amounting to **D 104,563,216.40** were not cleared by the year end. Details are shown in **appendix aa**.

Implication

- There is a risk that corresponding debit entries were not made when payments were made resulting to balances not being cleared at the year end.
- There is a risk that payments were cancelled but no debit entries were made to reverse the initial credit entry.
- The above General ledger balances not being cleared by the year end might indicate that the account payables liability balance reported in the consolidated statement of financial position is misstated.

Priority

High

Recommendation

Management should ensure that all required accounting entries are made to ensure the accounts are cleared by the year end.

Management Response	The Development , Deposit ,Recurrent creditors and the Imprest clearance Account Income and Withholding tax would cleared as part of 2022 Financial statement. A task force has already been constituted to work on clearing these transit
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	accounts.
Action to be taken	Balance to be cleared
Officer responsible for remedial action	Depty Accounting General Treasury and Accounting Unit
Date when situation will be regularized	March 2022

Auditor's comment

The transit accounts remain uncleared up to the time of finalization of this management letter.

3.19 Losses of Public Money

3.19.1 Failure to quantify and disclose Losses of public monies

Finding

Section 39(7) of the Public Finance Act states that: *“The Permanent Secretary shall, except in the case of minor losses, appoint an investigating officer, who shall carry out a detailed investigation of the loss and complete a quadruplicate set of Loss Report forms in the prescribed form”*.

Section 39(8) of the Public Finance Act states that: *“The Accounting Officer shall add his or her comments and send the quadruplicate set of Loss Report forms to the Accountant General, together with the Police Report, where a police investigation has been carried out, or an Interim Police Report, where a police investigation is ongoing”*.

Section 39(13) of the Public Finance Act states that: *“The Losses Advisory Committee shall meet at least once in each quarter to consider all loss reports emerging since its last meeting and advise on whether a loss should be written off or recovered from the person responsible for it”*.

Discussion with the Permanent Secretary and Deputy Permanent Secretary at the Ministry of Fisheries revealed there was a fire incident in December 2019 at the Ministry in which valuable items were lost. Although an investigation was conducted, the extent of the loss was not established and disclosed in the statement of losses of public monies.

Furthermore, there was also no evidence to suggest that it was discussed by the loss advisory committee for consideration of possible write off.

Implication

There is a risk that the amounts disclosed under losses of public money were misstated

Priority

High

Recommendation

Accountant General should ensure that all losses of public moneys are disclosed in the financial statement.

Management Response	The Permanent Secretary Ministry of Fisheries have been engaged to provide information on the fire incident that leads to the losses of public monies but the information was not provided as at the time of the revision of the Financial statement.
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's Comment

Action to be taken, officer responsible for remedial action and date when situation is expected to be regularized are missing in the management's response. Therefore, monitoring of actions to address this finding will be difficult.

There were no disclosures in the revised financial statement. The finding remained unresolved up to the time of finalising this report.

3.19.2 Failure to disclose suspected fraud

Finding

Our review of the fraud file revealed a fraud case involving an officer at the Intellectual Property office at the ministry of Justice who issued fake receipts to trademarks applicants between the period from January 2018 to December 2018 and collected the amounts totaling **D10, 401,000.00** which were never paid to the main cashier.

Implication

There is a risk that the amount disclosed under losses of public money is misstated

Priority

High

Recommendation

- Accountant General should ensure that all losses of public moneys are disclosed in the financial statement.
- Accountant General should recover the said amounts from the responsible officers, pay the recoveries into relevant government bank account and details furnish to the audit team for verification.

Management Response	The suspected fraud case have been disclosed in the draft financial statements
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's Comment

The suspected fraud case was disclosed in the revised financial statements. Therefore, the finding is resolved.

3.19.3 Non-functional losses advisory committee

Finding

Financial Regulations 39 (13) states, “Losses advisory committee shall meet at least once in each quarter to consider all loss reports emerging since its last meeting and advice on whether a loss should be written off or recovered from the person responsible for it”.

Our attempt to review minutes of meetings of the Losses Advisory Committee was unsuccessful as there was no meeting held in 2020. This suggests a weak dysfunctional committee.

Implication

- There is a risk that appropriate measures to recover misappropriated funds from culprits are not taken thus limiting the chances of any future recovery.
- The dictates of the Financial Regulation are not adhered to by the Accountant General

Priority

High

Recommendation

- We recommend that the Accountant General liaise with the Ministry of Finance & Economic Affairs so that the losses Advisory Committee can be revived as soon as possible.
- The dictates of the Financial Regulation should be adhered to.

Management Response	The Losses Advisory committee has been activated but its effectiveness is constrained by the lack of an update on the status of the fraud cases. The ministry of Justice and the Police have been engaged to obtain updates on the said cases. Feedback is yet to be received.
Action to be taken	Follow up on the update.
Officer responsible for remedial action	

Date when situation will be regularized	
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Auditor's Comment

The finding remains unresolved until the time of finalising this Management Letter.

3.20 Public Debt

3.20.1 Misclassification of loan payments (Principal & Interest)

Findings

Section 6 of the public finance act states that: *“the duty of the accountant general includes charging all government disbursements under the proper head, subhead and item and fund.”*

Review of payment vouchers revealed that the following principal repayments were wrongly classified as interest payments. This suggest that principal loan payments were not charge from the proper budget line.

In addition, interest and principal payments amounting to **D182,870,810.45** were misclassified. Details are shown below.

Date	Payment voucher number	Loan ID	Payee	Amount in USD	Amount in D
19/11/2020	50PV20000405	2GM0075	IDB	287,886.07	14,944,165.80
14/02/2020	50PV20000069	1447P	OPEC Fund for international development	215,063.25	10,946,719.43
16/09/2020	50PV20000324	2GM-0075	IDB	415,424	21,527,271.68
19/11/2020	50PV20000395	2GM-0075	IDB	1,257,010.25	65,000,000.03
16/09/2020	50PV20000323	2GM-0075	IDB	837,451.69	43,396,746.58
26/11/2020	50PV20000429	2GM-0075	IDB	521,034.35	27,000,000.02
Principal payment voucher					
02/06/2020	50PV20000183	V0890	IDA	1,097.00	55,907.00
Total				3,534,966.61	182,870,810.54

Implication

- Misclassification could result to incorrect accounting of transactions under unauthorised heads of accounts.
- This may lead to high Foreign Debt servicing cost (Interest and principal payments) being overstated distorting the approved budgeted amounts on the various heads of accounts.

Priority

High

Recommendation

Management should ensure that payments are properly classified under proper heads. Therefore, management should ensure that the under listed payments are adjusted accordingly.

Management Response	<p>The IDB payments were charged in the correct budget line. These payments in question constitutes 2017-2020 debt service due under this loan. In other words, the payments were accumulated for a considerable period before it was due for servicing. Documents are available for verification.</p> <p>OPEC payment was charge to the correct budget line. The payment raised constitutes both interest and arrears and was charged to the interest budget line. The Interest is USD113,146.24 and arrears s USD101.917.01. The sum of the two is USD215,063.25.</p> <p>IDA -The invoice was not segregated into principal and interest payment as a result the lump sum amount of 72,266.20 was paid from Interest.</p>
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's comments

We have reviewed the documents provided and noted that the following principal repayments were wrongly classified as interest payments and remained not corrected or unadjusted up to the time of finalising this management letter.

Date	Payment voucher number	Loan ID	Payee	Amount in USD	Amount in D
19/11/2020	50PV20000395	2GM-0075	IDB	1,257,010.25	65,000,000.03
16/09/2020	50PV20000323	2GM-0075	IDB	837,451.69	43,396,746.58
Principal payment voucher					
02/06/2020	50PV20000183	V0890	IDA	1.097.00	55,907.00
Total				2,094,461.94	108,452,653.61

3.20.2 Difference between loan payment schedule and payment bill received from creditors

Finding

We noted differences of **D55,201,519.85 between** payment schedule and the bill sent in by the creditors in respect of interest and principal payments held in the meridian loan system leading to excess payments made to creditors.

This suggested that loan payments are not in conformity with loan schedules. Details are shown below:

Date	PV No	Payee	Amount as per interest Payment schedule (USD)	Amount as per Bill and PV(USD)	Difference (USD)	Difference in D
Interest payments						
6/11/2020	50PV20000386	IDA	25,070.19	25,532.09	461.90	23,880.23
18/11/2020	50PV20000411	IFAD	21,211.62	21,784.14	572.52	29,656.54
10/6/2020	50PV20000188	IDA	38,362.14	39900.33	1,538.19	79,216.79
Principle Repayments						
26/11/2020	50PV0000423	OPEC	96,480.00	91,660.00	4,820.00	250,206.20
12/3/2020	50PV0000078	BAND ES(Venezuela)	733,333.33	1,600,000.00	866,666.67	44,113,333.50
13/02/2020	50PV20000021	Kuwait fund for arab economic development	96,838.19	3,280.00	93,558.19	4,762,111.87
28/03/2020	50PV20000130	OPEC Fund for international development	166,660.00	133,330	33,330.00	1,698,496.80
27/07/2020	50PV20000228	Export import bank of china	733333.33	751,238.00	17,904.67	927,999.05
22/07/2020	50PV20000219	BADEA	5,000.00	67,617.00	62,617.00	3,245,439.11

24/02/2020	50PV20000053	African development fund	21,358.80	36,228.66	14,869.86	14,869.86
1/6/2020	50PV20000183	International development association	71,169.61	72,266.20	1,096.59	56,309.90
TOTAL			2,008,817.21	2,842,836.42	1,097,435.59	55,201,519.85

Implication

- There is a risk that interest and principal payments are not done in accordance with payment Schedules.
- There is a risk that proper reconciliations between the bills and schedules are not carried out regularly to prevent excess payment of bill or to notify the creditors on time with regards to the excess bills.
- This is indicative of weak internal control and if not addressed could result loss of resources to government.

Priority

High

Recommendation

- Management should ensure that excess payments made are recovered from the creditors.
- Management should ensure bills are reviewed, reconciled against the schedules and verified appropriately before payments are processed.

Management Response	The cause of the variation between the meridian interest payment schedule and the bill from the creditor is mainly due to the fact that the computation of the interest is done on difference loan balances especially the disbursing projects, variation on holiday counts. To improve on the loan balance
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	reconciliation so that interest is computed on the correct loan balance and also record all the holidays for all the creditors. This process has begun and the Directorate is very far in it so as to bring this issue to rest and not showcasing in the subsequent audit.
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor’s comment

Action to be taken, officer responsible for remedial action and date when situation is expected to be regularized are missing in the management’s response. Therefore, monitoring of actions to address this finding will be difficult.
The finding remained unresolved upto the time of finalising this report.

3.20.3 Non-disclosure of penalty charges in the financial statements

Finding

Penalty charges amounting to **D205, 981.55** are incurred due to delays in principal and interest payments of loans and these charges are cost to government.

During our audit we noted the following penalty payments were not disclosed in the financial statement.

Further review of the budget estimates against the actual payments suggested that there was no budget line for the commitment of funds in respect of penalty payments. Payments are usually incurred from interest/ principal loan budget lines. Details are shown below:

Date	PV No	Description	Amount as per PV(USD)	creditor	D
21/05/2020	50PV20000166	Penalty charges	482.15	Export import Bank of India	25,987.89
14/05/2020	50PV20000165	Penalty charges	3,339.40	EBID	179,993.66
Total					205,981.55

Implication

- Non-disclosure of penalty charges in the financial statement might be misleading to users of the financial statement.
- Unbudgeted payments could distort the approved budget on interest and principal payments.
- One of the fundamental characteristics of financial statements is to provide information to users that is faithfully represented, failure to disclose penalty charges would undermine the etiquette of faithful representation.

Priority

High

Recommendation

Management should ensure that all penalty charges for the year under review is disclosed in the financial statements.

Management Response	The penalty charges are incurred due to bureaucracies or late receipt of bill notification. The penalties would be disclosed as part of the revised Financial Statements.
Action to be taken	Disclosure in the Revised Financial Statements
Officer responsible for remedial action	Deputy Accountant General, Accounting Unit
Date when situation will be regularized	As part of the 2020 revised Financial Statements

Auditors comment

We can confirmed that the disclosure of penalty charges were made in the revised financial statements.

3.20.4 The use of wrong loan codes to make principal repayments

Finding

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

During our audit, we noted that the following principal repayments were made using a wrong budget line.

Date	Amount in USD	Amount in D	PV NO.	Wrong loan key used	Correct loan key	Loan number	Payee	Project
16/09/2020	17514.81	907,617	50PV20 000032 5	20040 55	2005026	40210	IDA	Africa emergency locust project
26/11/2020	499,990	25,874,582	50PV20 000428	20080 99	2009267	2GM2 201	IDB	HIPC Debt initiative project
23/07/2020	67,617	3,448,467	50PV20 000219	20040 59	2009255	241	BADE A	kombo coastal road project
TOTAL	585,121.81	30,230,566.95						

Implication

- There is a risk that information provided on principal repayments from the IFMIS system is misleading.
- There is a risk of weak supervision over the processing of principal repayments of loans. There is a risk that the individual loan balances affected is misstated

Priority

High

Recommendation

Management should ensure that principal repayments are recorded using the right budget line or loan keys.

Management Response	The use of wrong loan keys to raise payments have been noted. We would liaise with Accountant General's Department to correct this in the IFMIS system.
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditors comment

Action to be taken, officer responsible for remedial action and date when situation is expected to be regularized are missing in the management's response. Therefore, monitoring of actions to address this finding will be difficult.

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

3.20.5 Differences between amounts reported on the Statement of Public Debt and Debt Management System (Meridian)

Finding

Reconciliations between the debt outstanding balances extracted from the meridian loan system and the debt outstanding balances disclosed in the financial statement revealed differences of **D694,566,643.87** as shown in **appendix ab**. Furthermore, the total public debt outstanding balance disclosed in the financial statement is understated by **D 273,694,869.30**. Details of the understatement are shown below

Period	Total Debt Outstanding Balances in the financial statement	Total Debt outstanding balances in the meridian system	Differences(D)
Dec 2020	44,803,969,520.76	45,077,664,390.06	273,694,869.30

Implication

- There is a risk that total public debt outstanding balances disclose in the financial statement is misstated.
- There is a risk that Total public debt outstanding balance disclosed in the financial statement is understated.

Priority

High

Recommendation

Management should ensure that public debt outstanding balances are disclosed as per the outstanding balances in the meridian loan system as at 31st December 2020

Management Response
The total public debt outstanding balance disclosed in the financial statement is understated by D 273,694,869.30

	<p>However, the reported difference between the debt outstanding balances extracted from the meridian loan system and the debt outstanding balances disclosed in the financial statement of D694,566,643.87 should be the same as the understated but wrongly computed by the auditors.</p> <p>The Revised public debt figure would be adusted in the Revised Financial Statements.</p> <p>Attached is the recomputation of the difference in Appendix W</p>
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditors comment

We can confirm that the difference of **D273, 694,869.30** has been disclosed in the revised financial statements.

3.20.6 Failure to prepare a borrowing plan in 2020 by the ministry of finance and economic affairs

Finding

Section VI of the Public Finance Act states that: *“For each financial year, a borrowing plan to meet the aggregate borrowing requirement of the State shall be prepared by the Ministry”*.

During the audit we requested a borrowing plan from the Ministry of Finance but it was not provided up to the time of writing this management letter.

Implication

- Failure to prepare a borrowing plan might lead to the risk of the government of the Gambia not fulfilling its borrowing needs during a particular financial year.
- In the absence of a borrowing plan, there is a risk that government of the Gambia might be undertaken debts unnecessarily without regard to the debt ceiling leading to high external debt payments.

Priority

High

Recommendation

We recommend that the borrowing plan is presented to the audit team for verification.

Management Response	DLDM is now preparing borrowing plan effective 2021.
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditors comment

A borrowing plan for the financial year 2020 remained outstanding. The finding remained unresolved.

3.20.7 Failure to present minutes of loan negotiation

Finding

We noted that two (2) loans were contracted and signed by the Government of The Gambia during the period under review. However, the minutes of these negotiations were not presented for review. Therefore, the audit team could not ascertain whether relevant stakeholders including experts from the loan units were involved in the negotiation processes during the acquisition and signing of these loans. Details are shown below:

CREDITOR	PROJECT	DATE SIGNED	LOAN AMOUNT
EIB	Gambia Renewable Energy Component 4	24/12/2020	EUR8,000,000.00
Saudi fund for development	The Rehabilitation and development of Banjul International Airport Project Phase 11 Additional Loan	24/02/2020	SR 45,000,000.00 EQUIV. US\$ 12MILLION

Implications

- In the absence of negotiation minutes, it would be difficult to ascertain the involvement of relevant stakeholders in process of loan acquisitions.
- There is a risk that adequate consultations with relevant stakeholders were not done during the negotiations of the above-mentioned projects.
- There is a risk that contract terms and conditions were not reviewed before loan agreements were signed

Priority

High

Recommendation

Management should ensure that loan negotiation minutes relating to loan agreements signed in 2020 are presented to the audit team for review.

Management Response	We do not have the minutes of loan negotiations.
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditors comment

The Permanent Secretary Ministry of Finance should ensure that this important information The finding remained unresolved.

3.21 On-lending

3.21.1 Non-repayment of state lending to State Owned Enterprises (SOEs)

During the audit, we noted government on-lend loans **D1, 792, 700, 000** to the under listed SOEs. Details are shown in the table below:

Agreement Date	Borrower	Instrument Name	Amount in Foreign Currency \$	Amount in D
28-03-08	Gambia Civil Aviation Authority	BJL international improvement project	10,000,000	512,200,000
10-05-18	Gambia Telecommunication	GAMTEL Broadband network project	25,000,000	1,280,500,000
Total				1, 792, 700, 000

Our review of the repayment schedule revealed that the above SOEs consistently failed to repay the on-lend loans on their respective due dates.

Discussions with officials at MoFEA indicated that GAMTEL pays only two interest payments after which it consistently failed to repay government on their respective due dates.

This has resulted payments from government totaling **D43, 371, 523.30** as interest on loans to the creditor (Exim Bank of China).

Details below are payments made by Government to Exim Bank of China.

Date	Payment Voucher No	Description	Payee	USD	D
08/06/2021	50PV21000185	Interest payment on Exim of China loan	Exim Bank of China	262,130.64	13,392,254
29/09/2021	50PV21000313	Interest payment on Exim of China loan	Exim Bank of China	263,409.27	13,597,186.6
01/03/2022	50PV22000055	Interest payment on Exim of China loan	Exim Bank of China	309,973.18	16,382,082.7
Total				835, 513.09	43, 371, 523.3

Implication

- There is a risk of significant loss of public funds if these amounts remained outstanding.
- There is a risk that policy do not exist for on lending arrangements with SOEs. There is an increased risk that cash flow forecast assessment of these SOEs are not carried out by government before entering on-lend arrangement resulting to default in payment.

Priority

High

Recommendation

We recommend MoFEA to ensure that there are adequate policies and procedures regarding repayment of loans on-lent to State-Owned Enterprises (SOEs).

Management Response	<ol style="list-style-type: none">1. The Ministry has taken note of the recommendation of the Auditors.2. Currently, the Ministry is strengthening SOEs to ensure improvements in service delivery and financial performance,<ul style="list-style-type: none">• For this reason, a new SOE bill has been tabled at the National Assembly and the implementation of the Bill will result in the establishment of a SOE commission with oversight responsibility. Plans to convert the on-lending to GCCA into equity is also being worked on. On Gamtel, ongoing efforts to reposition the institution to put it in a position to service this obligation.
Action to be taken	Bill will result in the establishment of a SOE commission with oversight responsibility
Officer responsible for remedial action	Director of SOEs
Date when situation will be regularized	

Auditor's comment

The repayments from the SOE's remained outstanding up to the time of finalising this management letter.

3.22 Information System

3.22.1 IFMIS

3.22.1.1 No define roles and responsibilities

Finding

During the audit, we noted that there is no formal define roles and responsibilities for the IT team.

Implication

Without define roles and responsibilities, individual task will overlap and there by posing security threats as critical systems will not be restricted only to certain staff. Some personnel could have system rights which are outside their roles and responsibilities.

Priority

High

Recommendation

Management should ensure that staff roles and responsibilities are clearly outlined for each member of the IT team.

Management Response	Roles and Responsibilities are available.
Action to be taken	None
Officer responsible for remedial action	None
Date when situation will be regularized	None

Auditor's Comment

The roles and responsibilities are reviewed and confirmed. The issue is resolved.

3.22.1.2 Training Program

Finding

We noted that there is no training program for IT team. Even though there is clear indication in AGD strategy plan for capacity building of staff in general and IT technician.

Implication

Without a training program for the technical team, there will be no guide as to what relevant training is required to equip the staff considering the pace of technological changes.

Priority

High

Recommendation

Management should ensure that a training program is available for the technical staff and relevant training given to their various areas of specialization.

Management Response	Training programs are now available in the IT Unit 2023 training plan.
Action to be taken	Share training plan.
Officer responsible for remedial action	Deputy Accountant General -ICT
Date when situation will be regularized	Quarter one, 2023.

Auditor's Comment

A training plan is drafted, already some people attended a training on Cambium devices and more plans are in place for other specialized training both inhouse and externally according to officials.

3.22.1.3 Change management system

Finding

Change management system is to control the lifecycle of all changes, enabling beneficial changes to be made with minimum disruption to IT services. This will include approval of procedures changed, documentation of changes or fault resolution.

During the audit, we noted that there is no change management system.

Implication

There is a risk that change to the system may not go through approval authority or procedure. As a result, change or fault resolution may not be documented or recorded for future reference.

Priority

High

Recommendation

We recommend management to have a change management system in place. This will help ensure that request, approval and documentation of all changes done on the network are done.

Management Response	Change Management document is available.
Action to be taken	Share the change Management document
Officer responsible for remedial action	Deputy Accountant General -ICT
Date when situation will be regularized	Quarter one, 2023

Auditor's Comment

Issue is resolve, Change management is available.

3.22.1.4 No Service level agreement for Internet & generator Service

Finding

During the audit, we noted that there is no service level agreement between Accountant General Department and service provider for the internet and generator maintenance.

Implication

In the absence of a service level agreement with clear indication of terms, service providers may fail to meet their obligation with no recourse against losses.

Priority

High

Recommendation

Management should ensure clear terms and measurable guidelines are identified and agreed with the service provider. These will reduce the chance of service disruptions as service providers adhere to the terms of the agreement or penalties apply if obligations are not meet.

Management Response	There was no SLA/contract for the ISP but invoices were provided on quarterly basis However, we have contracts for the generators. As of Today contracts are available but no SLA for the Internet as this is government services from MOCDE.
Action to be taken	None
Officer responsible for remedial action	None
Date when situation will be regularized	None

Auditor's Comment

There is contract document for AGD generator maintenance, there is a memorandum of understanding with on internet service. The issue is resolved .

3.22.1.5 No antivirus installed in the computer systems

Finding

The audit revealed that there is no antivirus system available for installation into the computer systems during the period under review.

Implication

There is a high risk of data lost, data exfiltration and vulnerabilities of attack from malicious users from the internet since these computer systems are all connected online.

Priority

High

Recommendation

Management should ensure that a licensed antivirus is installed on the server, other client computers and updated regularly.

Management Response	Antivirus has always been available but there may be periods when it is expired and awaiting renewal from the vendor. Currently AGD has secured antivirus licenses which are installed.
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's Comment

Antivirus is confirmed installed and updated

3.22.2 Debt Management System (MERIDIAN)

3.22.2.1 No IT security policy

Finding

An IT security policy contains defined rules and procedures which any staff using the MOFEA IT resources and assets must adhere to.

Discussion with management revealed that there is no IT security policy, use in governing the IT infrastructure within the entity that will regulate system availability, integrity, confidentiality and controls for growth and effective productivity.

Implication

There is a risk of having no clear direction, as to how business operations are aligned to IT governance and to maintain information security and data protection across the ministry.

Priority

High

Recommendation

Management should work with the IT technical team to come up with a comprehensive ICT security policy that will spell out clear guidelines and procedures with regards to IT systems and their use. The policy should ensure the preservation of confidentiality, integrity, and availability of information and systems used by the MOFEA.

Management response

Management Response	Noted
Action to be taken	A proposal to providing an ICT Security Policy will be sent to management for approval
Officer responsible for remedial action	Sainey M Manneh, Sen. ICT Officer
Date when situation will be regularized	Before end of 2023

Auditor's Comment

Follow-up will be made as per the end of the implementation timeline

3.22.2.2 Security Management

3.22.2.2.1 Expired fire extinguisher

Finding

During the audit, we discovered an automatic fire extinguisher installed in the server room has expired charge validity period.

Implication

There is a risk that the expired charged extinguishers will literally cause it to malfunction in putting out the fire, in the event of an outbreak and could lead to loss of computer systems, equipments and data in the server room.

Priority

Medium

Recommendation

Management should ensure that the fire extinguisher is refill and tested, to ensure it efficiency in extinguishing fire in the event of disaster.

Management response

Management Response	The automatic fire extinguisher installed in the server room has a valid refilling
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's Comment

The median is now hosted on the cloud, and there are no servers, The issue is resolved.

3.22.2.2.2 Access to server room logbook

Finding

During our audit and discussion with the technical team, we discovered logbook that keep track of who access the server room on what date, time and purpose is not in place.

Implication

There is a risk that management will not identify personnel responsible for malicious activity in the server room.

Priority

Medium

Recommendation

Management should ensure that logbook is available at the entrance point of the server room. This would ensure that all authorized personnel accessing the server room log in during their entrance time, purpose of visit, exit time as well as signature.

Management response

Management Response	Server room log book is currently in place.
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's Comment

The median is now hosted on the cloud. Therefore, the issue is resolved.

3.22.2.3 Service continuity

3.22.2.3.1 Poor network cabling

Finding

During our audit, we found out that the network cabling in the server room is poorly done and not properly labelled.

Implication

- There is risk of network related issues taking unnecessary time to resolve since the identification of cables and their connected devices might be difficult to trace.
- It may also lead to the total shutdown of the network when cable is wrongly connected (looping) to networking devices.

Priority

Medium

Recommendation

Management should ensure that the server room network cabling is properly done and label, which will ease the effort and time required on troubleshooting network related issues.

Management response

Management Response	Management will regularize.
Action to be taken	Management will redo the cabling and label all network points.
Officer responsible for remedial action	
Date when situation will be regularized	Quarter two, 2023.

Auditor's Comment

The team will follow up in subsequent audits.

3.22.2.3.2 Limited technical capacity to manage the meridian software

Finding

Discussion with the current IT staff deployed at the ministry of finance revealed their lack of knowledge to manage the meridian application software. They are yet to be technically trained and assigned with the necessary user access rights, even though the previously trained personnel on the meridian application software have been moved to another department.

Implication

Solving technical related issues on the Meridian application software might take longer than expected, since the IT staff might lack the necessary knowledge to resolve such issues as expected.

Priority

Medium

Recommendation

Management should ensure that the IT staff are adequately trained and assigned with the necessary user access right on the Meridian application software. There should also be a mechanism to ensure knowledge transfer to avoid such issues repeating in the future.

Management response

Management Response	The knowledge to manage the meridian is limited but not lacked.
Action to be taken	Training is needed for for the ICT staff regarding managing the system
Officer responsible for remedial action	
Date when situation will be regularized	Before end of 2023

Auditor's Comment

Training is needed to enhance the technical capacity of IT Staff to manage the Meridian software.

3.22.2.3.3 The Meridian database is not regularly backup and improperly stored

Finding

During our audit, we found out that the last database backup done on the Meridian application software was on the 25th January 2021. We further noted that some of the backups are individually stored on laptops, External disk drive, and the server hosting the Meridian application.

Implication

There is a high risk that up to date system recovery will not be feasible, since the database is not regularly backup. There is also a risk of data lost in the event laptop is lost or infected with virus.

Priority

Medium

Recommendation

Management should ensure that Meridian database backups are taken regularly. Backups should be stored properly on external hard drives and kept in a safe location.

Management response

Management Response	The backup for the meridian is now hosted on the cloud by Commonwealth.
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's Comment

We can confirm that the backup for the meridian is hosted on the cloud.

3.22.2.3.4 There is no Backups of the Virtual Servers (vSphere Backup)

Finding

During our audit we found that the server hosting the Meridian application software is using Virtualization technology (Esxi vSphere) in which a single physical server can host multiple virtual servers. With this technology, servers can be easily backup in an external hard drives, which can be restored in the event of system failure or disasters.

We found out that there are no backups made on these virtual servers (The Meridian Server).

Implication

In the event of system disaster, there is high risk that recovery to the last point of failure might not be archived since there are no backup to fall back on.

Priority

High

Recommendation

Management should ensure that the backup of the server hosting the Meridian application software is taken and save in a secure location. Thus, they could be used for disaster recovery when the need arises.

Management Response	There are backups of the servers now
Action to be taken	The server has been backed up
Officer responsible for remedial action	Sainey M Manneh
Date when situation will be regularized	Done

Auditor's Comment

The servers are not in use now, as software is now hosted In the cloud.

3.23 Non Compliance

3.23.1 Withdrawal from Consolidated Fund without approval by Auditor General

Section 151(3) of the Constitution states *"No money shall be withdrawn from the Consolidated Fund or any other public fund of The Gambia (including a withdrawal under subsection (4)) unless the withdrawal has been approved by the Auditor-General or a member of the National Audit Office designated by him or her for the purpose and it is made in the manner prescribed by an Act of the National Assembly"*.

We noted that the appropriation bill in respect of the year 2020 was authorised for spending by the Minister contrary to the above section of the constitution.

Implication

The dictate of the Constitution is not adhered to.

Priority

High

Recommendation

We recommend that the Minister to adhere to the dictates of the Public Finance Act.

Management Response	The Ministry takes note of your recommendation. Please be informed that section 29 (1) of the PFM act 2014 states that "As soon as the Government budget is approved, the Ministry shall issue warrants for spending of appropriation and inform the vote controller of each budget agency of its approved budget" Therefore, the Minister relied on this section to issue warrants for the spending of Appropriations from the Consolidated fund.
Action to be taken	
Officer responsible for	

remedial action	
Date when situation will be regularized	

Auditor's Comment

Section 151 (3) of the Constitution was violated. As a result, the finding remained unresolved.

3.23.2 Failure to submit Financial Statements within the statutory timeline

Finding

Section 160 (1) (c) of the Constitution states that: *' at least once in every year audit and report on the public accounts of The Gambia, the accounts of all offices and authorities of the Government of The Gambia, the accounts of the courts, the accounts of the National assembly and the accounts of all enterprises;*

(d) within six months of the end of the immediately preceding financial year to which each of the accounts referred to in paragraph (c) relates, report to the National Assembly on the accounts and draw attention to any irregularities in the accounts audited and to any other matter which, in his or her opinion, ought to be brought to the notice of the National assembly.'

Section 63 (1) of the Public Finance Act states that, *"After the end of each financial year, The Accountant General shall prepare and submit to the Auditor General with copy to the Minister the Financial Statement and information set out in the schedule to this Act, within three months or such other period as the National Assembly may by resolution appoint"*.

Section 34 (11) of the Financial Regulations States that *"The Accountant General shall, within three months after the end of each financial year or such other period as National Assembly may by resolution determine, prepare and transmit to the Auditor General and the Minister, the public accounts in respect of the immediately preceding financial year"*.

This requirement was not met during my audit of this financial statement.

We noted that the Accountant General submitted the 2020 Financial Statement on 29 June 2022, eighteen months after the end of the financial year contrary to the dictates of the Public Finance Act stated above.

Implication

The 2020 Financial Statement did not meet the requirement of Public Finance Act.

Priority

High

Recommendation

We recommend that the Accountant General to adhere to the dictates of the Public Finance Act.

Management Response	This concern is noted and management is making efforts to ensure the timely submission of the Financial statement. In this regard management is planning to prepare the FS of both 2021 and 2022 respectively to ensure timely reporting by 2023.
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's Comment

The Accountant General should ensure Financial Statements are submitted within statutory timelines.

3.23.3 Classes of expected output not in budget estimate

Finding

Section 21 (1) of the Public Finance Act states that: “*The Minister shall in accordance section 152 of the Constitution, prepare and lay before the National Assembly, the Appropriation Bill documents at least thirty days before the end of the financial year.*”

Section 21(4) of the Public Finance Act states “*A statement of the classes of outputs expected to be provided from each vote during the year and performance criteria to be met in providing those outputs shall be included in the Appropriation Bill document*”.

The Ministry of Finance is required to disclose the expected activities of Ministries, Departments and Agencies during the preparation of the annual budget estimates.

We reviewed the 2020 budget estimate and noted that classes of outputs and performance criteria to be met in providing those outputs are not included in the Appropriation Bill document in contravention of the Public Finance Act.

Implication

- We could not ascertain the adequacy and appropriateness of the budget preparation process as a result of the above non-compliance. This further highlights the risk of inefficient allocation and utilization of much needed public resources.
- We could not verify whether outputs were identified during the budget preparation process and whether those outputs are links to program objectives of each Ministry, Department and Agency.

Priority

High

Recommendation

- The Minister of Finance should adhere to the dictates of the Public Finance Act.
- The Minister should ensure outputs are identified for each budget Ministry, Department and Agency and performance criteria to be met in providing these outputs are included in the budget estimate.

Management Response	The query is noted and work has commence on the implementation of the Program based budgeting and this would address this matter.
Action to be taken	Implement PBB
Officer responsible for remedial action	Director of Budget
Date when situation will be regularized	

Auditor's Comment

Management's comments are noted. The issue will follow-up in subsequent audits.

3.23.4 Failure to prepare a borrowing plan

Finding

Section 39 (1-4) of the Public Finance Act (PFA) states that:

1. *“For each financial year a borrowing plan to meet the aggregate borrowing requirement of the state shall be prepared by the Ministry.*
2. *The borrowing plan shall be based on the determine Minimum Term Debt Management Strategy and annual cash flow forecast for the state, and include planned borrowing operations over the year, borrowing instrument to be used and indicative timing of these borrowings.*
3. *The borrowing plan shall be updated half year.*
4. *The ministry shall review and approve the annual borrowing plan and its updates”.*

We noted that there was no borrowing plan to comply with the dictates of the Public Finance Act.

Implication

- There is a risk that the dictates of the Public Finance Act were not followed.
- In the absence of borrowing plan, it will be difficult to forecast the cash inflows and outflows of both external and domestic borrowing.

Priority

High

Recommendation

The Ministry of Finance should ensure that a comprehensive borrowing plan in place in accordance with the requirement of the Public Finance Act.

Management Response	Noted. Directorate of DLDM have started preparing the borrowing plan effective 2021.
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor's Comment

This issue is a repeated subject of previous audit finding . Officer responsible for remedial action, date when situation will be regularized are missing from the

management response. Therefore, monitoring of actions to address this finding will be difficult.

3.23.5 Failure to explain material differences between budget and actual amount

Finding

Part 1 of the Cash IPSAS 1.7.12 requires an explanation of the material difference between actual amounts and budget amounts. This explanation will assist users in understanding the reasons for material departures from the approved budget for which the MDAs are held publicly accountable.

This requirement of the IPSAS was not met in the audit of these financial statements.

Implication

- The financial statement did not meet the requirements of this section of the IPSAS(s).
- The users of the Financial Statement are denied vital information's in the financial statement.

Priority

High

Recommendation

The Accountant General should send variance analysis to All MDAs and request explanation of material difference from approved budget. This should be incorporated in the financial statement in-order to inform users and promote accountability.

Management Response	A report is being developed to address this requirement.
Action to be taken	To Develop a Report explaining the difference between the budget and actual figures
Officer responsible for remedial action	Deputy Accountant General, Accounting Unit
Date when situation will be regularized	June 2023

Auditor's comment

This issue is a repeated subject of previous audit finding. Officer responsible for remedial action, date when situation will be regularized are missing from the management response. Therefore, monitoring of actions to address this finding will be difficult.

3.23.6 Failure to disclose the nature of cash balances in the statement of deposits.

Finding

Part 1 of the cash IPSAS 1.4.9 states that:” *An entity shall disclose in the notes to the financial statements together with a commentary, the nature and amount of:*

(a) Significant cash balances that are not available for use by the entity;

We noted that there were no commentary notes in respect of the nature of the deposit cash balances disclosed in the financial statements.

Implication

The requirement of the IPSAS is not met.

Priority

High

Recommendation

Accountant general should be disclosed in the notes the nature of the cash balances in statement of deposits.

Management Response	The disclosure as to whether there is Significant cash balances that are not available for use by GOTG would be made in the Revised Financial Statements
Action to be taken	
Officer responsible for remedial action	
Date when situation will be regularized	

Auditor’s Comment

Disclosure notes were verified and confirmed in the revised Financial Statement.

3.24 Prior Year matters

Paragraph	Finding	Implementation on status	Management response	Auditor's Comment
3.1.1	Virements approval	Not implemented	Virements are approved by the Hon. Minister, in his absence as he delegates.	The issue reoccurred during current year audit
3.1.3	Failure to present information on budgetary process	Not implemented	<p>There is no law that makes it mandatory to provide minutes related to Budget bilateral with MDAs. However, going forward we will endeavour to keep minutes.</p> <p>Nominal roll of MDAs submitted by PMO to Ministry of Finance and Economic Affairs at the beginning of the year was being submitted in softcopy, going we will required PMO to submit the hardcopy.</p>	The issue reoccurred during current year audit
3.1.4	Un-presented Cash Activity Reports on Program Based Budget	Not implemented	There is current work with IMF to improve on the implementation of PBB.	The issue reoccurred during current year audit
3.1.5	Virements above seventy-five percent threshold	Not implemented	The query is noted. Retrospective approval was sought to regularize oversight in the procurement process.	Approvals were not presented. The issued reoccurred during current year audit
3.2.2	Inappropriate Procurement Process by Office of the President	Not implemented	With regards to the audit query pertaining to virement limit (75%), the auditor quoted section 29(4)(a) of the Public Finance Act.	Remains unresolved

Paragraph	Finding	Implementation on status	Management response	Auditor's Comment
			However, the same Public Finance Act, Section 29(5), also stipulates "Where the amount to be vired exceeds the limit set under sub section (4)(a), the approval of the minister is required". This means that virement above 75% of the appropriation is allowed, provided it is approved by the Minister. The dictates of the Public Finance Act were NOT violated as all the said virements were approved by the Hon. Minister	
3.2.3	Failure to adhere to contract agree	Not implemented	The MoTWI supervising the work has assessed the work and advice on the amount due to the contractor after completion of the work through letter ref: BLD 31/160/02(22-ES) dated 20 th March 2019.	Remains unresolved
3.2.4	Failure to gazette the award of Banjul Drainage Roads and Sewage Project	Not Implemented	The legal advice was adhered to. The award of the contract was gazetted through Legal Notice N0.10 of 2021 – exemption from GPPA approval Order 2021 signed. Gazette N0. G.N N0.22/2021 (All documentary evidence avails for inspection)	Remains unresolved
3.2.5	Project Commenced before contract signature	Not implemented	Updated responses yet to received from MDA	Remains unresolved
3.2.6	Flaws in Banjul	Not implemented	Updated responses yet to	Remains

Paragraph	Finding	Implementation on status	Management response	Auditor's Comment
	Drainage, Roads, and Sewage (BDRS) project		received from MDA	unresolved
3.2.7	Delay in submission of Technical and Design Specification	Not implemented	Updated responses yet to received from MDA	Remains unresolved
3.2.8	Non-Registered Supplies	Not-implemented	The GPPA registration certificates for eight (8) out of the 10 listed suppliers, amounting to D18,481,930.50, are available as attached in appendix B . The remaining 2 are being searched	Remains unresolved
3.2.9	Unjustified Single Source Procurement	Not-implemented	Single Source is one of the procurements methods under the GPPA Act. The single sourced procurements of vehicles by Internal Audit (D11,040,000.00), MOFEA (D11,409,500.00) and Ministry of Defence (D11,812,500.00) from CFAO/TK Motors were approved by GPPA in line with the procurement regulation.	Remains unresolved
3.3.1.1	Management and control of GRA receipt books	Not –implement	Updated responses yet to received from GRA	Remains unresolved
3.3.1.2	Issuing of receipts without recipient signature	Not – implement	Updated responses yet to received from MDA	Remains unresolved

Paragraph	Finding	Implementation on status	Management response	Auditor's Comment
3.3.1.3	Failure to record GTR books received from GPPC	Not-implemented	Updated responses yet to received from MDA	Remains unresolved
3.3.2.1.1	No Backup of Daily Collection	Not-implemented	Updated responses yet to received from MDA	Remains unresolved
3.3.2.1.2	Overstatement of scanning fees revenue	Not-implemented	<p>The Extended Trial Balance of 135,107,805.15 and the Financial Statement (Trial Balance) is the same as per the revised Financial Statements.</p> <p>The difference is due the use of the draft financial statement Trial balance by the auditors as opposed to using the revised Financial Statements Trial which has taken into account the adjustments.</p>	The overstatement of D2,192,151.54 due to timing difference is unresolved
3.3.2.1.4	Failure to Perform reconciliation	Not-implemented	Updated responses yet to received from MDA	No evidence of recomilation, therefore remains unresolved
3.3.2.1.5	Absence of Skills / Knowledge Transfer between NICK TC-SCAN Gambia Limited & GRA	Not-implemented	Updated responses yet to received from MDA	Remains unresolved
3.3.2.2.1.2	Untraced Receipts	Implementation on-going	All revenue collections through GTR receipts have been lodged into the Account.	On-going

Paragraph	Finding	Implementation on status	Management response	Auditor's Comment
			We have started to regularize the situation. We will operate in accordance with the auditors recommendation	
3.3.2.2.1.3	Non-Monitoring of shipment	On-going	Operations are being monitored through regular inspections of overall operations including shipments	The team will follow-up in subsequent audits
3.3.2.2.3.1	Failure to pay execution fees	Not-implemented	The Sheriff of the High Court has been engaged on the said matter for verification, and further necessary action.	Remains unresolved
3.3.2.2.5.1	Failure to present non-tax revenue and deposit slips	Partially implemented	Out of D1,746,633.53, D 1,494,233.53 was presented and available for review. We are currently working to provide the remaining D252,400.00	The team will follow-up in subsequent audits
3.3.2.3.5.1	GTR receipt numbers not recorded in bank pay-in slips	Not-implemented	All revenue collections for the auction were lodged into the MOFEA Revenue Bank Account.	In the absence of the serial number in the bank pay-slip, it will difficult to confirm if revenue generated were lodge in the MoFEA bank account
3.3.2.3.5.2	Unaccounted GTR Book	Not implemented	Investigations conducted by AGD revealed that the said GTR book got missing during the team's movement across the auction venues.	Remains Unresolved

Paragraph	Finding	Implementation on status	Management response	Auditor's Comment					
3.3.2.3.5.5	Failure to provide information on Janneh Commission Proceeds	Not implemented	The bank statement that was provide was that of the Janneh Commission at CBG, however we could not get the bank statement of the account used for the initial lodgement of the proceeds. Ministry of Justice has been engaged to provide updates on this	D40 million receipt was present the rest remains unresolved					
3.4.1	Difference between Note 15 (Cash and cash equivalent) and General Ledger	Not-implemented	The General Ledger balances are for the said account are the same as Note 15 Please find attached analysis of the GL balances and Note 15 .	The issue reoccurred during current year audit					
3.4.3	Differences in translating foreign held account	Implemented	This was due to unposted journal raised to address the translation. The details are as stated below: <table border="1" data-bbox="812 1186 1218 1470"> <tr> <td>Cashbook Balance as at 31</td> </tr> <tr> <td>USD Closing Rate as at 31s</td> </tr> <tr> <td>Translated GL Balance as a 2019</td> </tr> <tr> <td>GL Balance as at 31st Dec</td> </tr> <tr> <td>Translated difference as at 2019</td> </tr> </table> The unposted journal would be posted in 2020 Revised Financial Statements.	Cashbook Balance as at 31	USD Closing Rate as at 31s	Translated GL Balance as a 2019	GL Balance as at 31st Dec	Translated difference as at 2019	The issue reoccurred during current year audit
Cashbook Balance as at 31									
USD Closing Rate as at 31s									
Translated GL Balance as a 2019									
GL Balance as at 31st Dec									
Translated difference as at 2019									
3.4.4	Overdue Un-reconciled items	Un-implemented	Management have cleared some of the un-reconciled item as part of the revised Financial statement and is still working to clear the pending un-reconciled	The issue reoccurred during current year audit					

Paragraph	Finding	Implementation on status	Management response	Auditor's Comment
			items	
3.4.5	Inaccurate balances used to perform bank reconciliation	Un-implemented	<p>The issue relating to Bank Balance used to perform Bank Reconciliation vs Actual Bank Balance has be resolved in 2020.</p> <p>The issue relating to Cashbook Balance used to perform Bank Reconciliation vs Actual Cashbook balance used in draft Reconciliation as at 31st December 2020is currently been worked on.</p>	The issue reoccurred during current year audit
3.4.6	Stale cheques	Not Implemented	<p>These transactions do not only relate to stale cheques but part of it relates to the un-reconciled item. However we are currently working on clearing these un-reconciled items. Additionally some of the un-presented payments were cleared in early 2020</p>	The issue reoccurred during current year audit
3.4.7	Unaccounted 1s	Not Implemented	<p>The said cheques were erroneously cancelled thus they were reinstated in our cashbook. To verify the authenticity of the payments, the audit team is invited to liaise with the relevant MDAs.</p>	The issue reoccurred during current year audit
3.4.10	Receipting code used to raise Payment vouchers	Implemented	<p>This is noted for necessary action.</p>	resolved
3.4.11	Self-accounting projects not monitored	Not Implemented	<p>AGD is currently working on bringing all Self-Accounting Projects into the IFMIS. However,</p>	The issue reoccurred during current year audit

Paragraph	Finding	Implementation on status	Management response	Auditor's Comment
			getting the cooperation of stakeholders involved in the process is posing a challenge	
3.4.12	Difference in cash Balances	Not Implemented	Investigation on this matter is on-going and analysis is been done to determine the root cause of the difference	The issue reoccurred during current year audit
3.4.13	Accounts Closed without Verification	Partially Implemented	The letters for the accounts closure are available are attached in appendix A1	Some were provided. However, other are not provided since statement were obtained prior to closure
3.4.17	Balances in closed accounts not transferred to Consolidated Fund	Implemented	A copy of the account closure and funds transfer letter is available.	Resolved
3.5.1	Failure to disclose Financial Instrument	Not Implemented	The Institutions stated above in which Government had subscribed for shares are investment banks and subscribers are not issued with shared certificates. Shareholders subscription is reported in their annual reports and this accords them their voting rights and other benefits.	The issue reoccurred during current year audit
3.5.2	Misclassification of other equity	Implemented	This issue has been resolved	This issue has been resolved

Paragraph	Finding	Implementation on status	Management response	Auditor's Comment
	participation			
3.6.2.	Failure to provide records of grant disbursement	Not Implemented	Generally there is a challenge to obtain records of all grants. However with the new Aid Policy MoFEA intends to address this by requesting donors to provide comprehensive data on all interventions into the country.	The team will follow up this issue in subsequent audits
3.7.1	Differences in Balance of Outstanding Commitments	Not Implemented	The difference is being investigated.	The issue reoccurred during current year audit
3.7.2	Un-cleared Balances in the statement of outstanding commitments	Not Implemented	The bulk of the outstanding commitment is in respect of Ministries, Agencies and Embassies at the yearend relates to unretired imprest and these will be cleared as per of the pending imprest clearance.	The issue reoccurred during current year audit
3.8.1	Difference between Financial statement balances and Cashbook figures	Partial Implement	Please note that actual amount received in the cashbook includes both Tax and Non-Tax Revenue. However, the amount of tax receipts in the financial statement note (3a-3f) comprise of only Tax Revenue. These two figures therefore should not be compared.	The issue reoccurred during current year audit
3.8.2	Inaccurate tax revenue balances	Not Implemented	There was no difference between prior year balance in financial statement under Note (3a-3f) and recalculated prior years balance. The figures in Note (3a-3f) are the same as the recalculated	The issue remain unresolved as the evidences provided were review and still noted a difference of

Paragraph	Finding	Implementation on status	Management response	Auditor's Comment
				D 19,130,000.0 0
3.8.3	Difference in prior year balances	Implemented	There was no difference between prior year balance in financial statement under Note (3a & 3d) and recalculated prior years balance. The figures in Note (3a & 3d) are the same as the recalculated	The issue is resolved
3.8.5	Differences between tax revenue received in the cashbook report and the General Ledger	Not Implemented	After subsequent adjustments, the actual collections from Domestic & Customs and excise tax as per the CRF cashbook report and the General Ledger is now the same and this amounts to D10,777,277,649.95	The issue remain unresolved as the evidnces provided were review and still noted a difference
3.8.6	Difference between tax revenue in the cashbook and amount disclosed in Financial Statement.	Not Implemented	Please note that actual amount received in the cashbook includes both Tax and Non-Tax Revenue. However, the amount of tax receipts in the financial statement note (3a-3f) comprise of only Tax Revenue. These two figures therefore should not be compared.	The issue remain unresolved as the evidences provided were review and still noted a difference
3.8.10	Difference in account code	implemented	The difference is codes have now been resolved.	The issue is resolved
3.9.1	Misclassification of payment	Implemented	There is no difference as the wrong trial balance was used by the Auditors	The issue is resolved
3.10.1	Misclassification of revenue		As per the PFA act 2014, section 22 (4) The Minister may permit the Budget Entity to spend and report	This section of the PFA refers to those

Paragraph	Finding	Implementation on status	Management response	Auditor's Comment
			where additional self-raised revenue exceeded the amount recorded in the Appropriation Bill Documents.	departmental self raised revenues already approved and included in the Appropriation Bill Document. In addition, the requirement and condition in section 22(1)and (2) are not observed.
3.10.4	Dormant Account not closed	Implemented	All the AU Vehicle Recovery & Cabinet Members Contribution have been closed and these are no longer in Epicor 10	Issue is resolved
3.11.2	Failure to provide the number of containers exported by agents	Not-Implemented	Updated responses yet to be received from MDA	Issue remains unresolved
3.11.3	Un- accounted Government revenue amount to D 241,962,480	Not-Implemented	Updated responses yet to be received from MDA	The issue remains unresolved
3.11.4	Un-authorized use of revenue from sale of timber	Not-Implemented	As per the PFA act 2014, section 22 (4) The Minister may permit the Budget Entity to spend and report where additional self-raised revenue exceeded the	This section of the PFA refers to those departmental self raised

Paragraph	Finding	Implementation on status	Management response	Auditor's Comment
			amount recorded in the Appropriation Bill Documents.	revenues already approved and included in the Appropriation Bill Document. In addition, the requirement and condition in section 22(1)and (2) are not observed. The issue remains unresolved
3.11.5	Unsupported payment of timber proceeds to Government of Senegal	Not implemented	The revenue sharing correspondence from the Office of the President to the Government of Senegal is available for your review	The team recommended for the agreement between the two nations that required sharing, this was not provided. The NAO wishes to request for a third party confirmation with the Gov Senegal in order to agreement and actual receipt of funds.

Paragraph	Finding	Implementation on status	Management response	Auditor's Comment
3.11.6	Failure to adhere to Contract agreement	Partially Implemented	The remaining vehicle under finance has been subsequently given to police	The vehicle was not at police head quarters. The team could not verify.
3.12.1	un-retired imprest	Not-implemented	All the relevant supporting documents are available for inspection.	The issue reoccurred in current year audit
3.12.2	Partly retired imprest	Not-implemented	The retirement individual imprests were carried out in the IFMIS as at the time of finalising the management letter.	The issue reoccurred in current year audit
3.12.3	Outstanding Imprest shown as negative balance	Not-implemented	The imprest balances in negative figures are system errors and we are working on resolving it.	The issue reoccurred in current year audit
3.12.4	Differences between Detailed Imprest Report Balance and Extended Trial Balance (ETB)	Partially implemented	<p>The details imprest reports from Epicor 7 amounting to D663,585,526.61 was excluded from the Imprest Detail amount of D314,697,583.36 which should have been used to compare the amount from the ETB. The difference is being investigated.</p> <p>There is no difference between the Financial statement (Trial balance) and ETB. The ETB balance of zero balance is correct. The difference is due to the use of the draft Trial Balance by the auditors</p>	The issue is unresolved
3.13.1	Overpayment of loan interest	Partially implemented	Out of the entire amount of D244,227.57 reported as overpaid interest only the	The issue remains unresolved

Paragraph	Finding	Implementation on status	Management response	Auditor's Comment
			<p>amount of 26,899.10 was actually overpaid the difference of D217,328.46 was not an overpayment but a misclassification</p> <p>This was confirmed by the audit team as per their comments find below:</p> <p>Review of management comments and supporting documents revealed that the underpayment of USD 4,328.38 was indeed paid from the interest account this result to a misclassification.</p>	
3.13.3	Non-disclosure of penalty and commitment fees	Not implemented	<p>Commitment fees are incurred in the normal cause of borrowing and not necessarily the result of untimely utilization of project disbursement as stated by the Auditors.</p> <p>Penalties and commitment fees would be disclosed as a note to the Financial Statements in the 2020 Revised Financial Statements.</p>	The issue remains unresolved as no disclosure were made regarding Penalties and commitment fees.
3.13.4	Difference between payment schedule recorded in the system and the amounts on the bills	Not implemented	The cause of the variation between the System Schedule and the bill from the creditor is mainly due to the fact that the computation of the interest is done on difference loan balances (ie MOFEA & creditors) especially on	The issue reoccurred in current year audit

Paragraph	Finding	Implementation on status	Management response	Auditor's Comment
			the disbursing projects and also the number of days used, which also depends on the 'Business Days' of that creditor. In this case the database has projected a higher figure than the creditor and our payment was definitely based on what the creditor has billed us and NOT on the projection.	
3.13.5	Understatement of the borrowing balance	Not-implemented	<p>The T-Bills Liability account in Extended Trial Balance is D7,979,070,761.33, and Note 19a (Treasury Bill) of the financial statements is the same.</p> <p>The Treasury Bills Bank Account amount is D237,627,598.30 and this is should not be compared with Note 19a</p>	The issue reoccurred during current year audit
3.13.6	Differences between statement of public debt and figures recorded in the Debt management system (Meridian)	Not-implemented	The balance difference of D173,486,505.29 is attributable to the ongoing updates on the Disbursement and principal transactions in the Meridian database. There was a time lag between the time the data was provided and compiled as the Statement of Public Debt and the provision of the figures recorded in the Debt management system to the Auditors during the audit exercise.	The issue reoccurred in current year audit

Paragraph	Finding	Implementation on status	Management response	Auditor's Comment
3.13.8	Difference in outstanding debt balance reported in the debt management system and financial statements		The balance difference of D173,486,505.29 is attributable to the ongoing updates on the Disbursement and principal transactions in the Meridian database. There was a time lag between the time the data was provided and compiled as the Statement of Public Debt and the provision of the figures recorded in the Debt management system to the Auditors during the audit exercise.	The issue reoccurred in current year audit.
3.13.9	Failure to present minutes of loan negotiation	Not implemented	Minutes are not available	The issue remains unresolved
3.14.1	Losses not fully recovered/ written off	Not implemented	<p>The ministry of Justice and the Police have been engaged through the Losses Advisory Committee to obtain updates on the said cases. Feedback is yet to be received.</p> <p>Additionally, AGD wrote to Ministry of Justice again vide letter ref: DA91/316/01/P2 (6) dated 16th November 2022.</p>	The issue remains unresolved
3.14.2	Failure to disclose suspected fraud	PAtially implemented	The suspected fraud amounting to D10,401,000.00 has been disclosed in the 2020 financial statements	The Issue remains unresolved

Paragraph	Finding	Implementation on status	Management response	Auditor's Comment
3.15.4	Transit accounts not cleared at year-end	Patially implemented	All transit accounts raised in the initial query were cleared. However, the subsequent query will be review for necessary action	The issue remains unresolved
3.16.1	Failure to recover on-lend loans to State Owned Enterprises (SoEs)	Not implemented	We engaged the Gambia Civil Aviation Authority and Gambia Telecommunication on the repayment of on-lend loans issued. The Gambia Civil Aviation Authority responded requesting for the loan to be converted to equity. There was no response from Gambia Telecommunication	The issue remains unresolved
3.16.2	On-lend loans to State Owned Enterprises (SoE) missing in the Debt management database (Meridian)	Patially implemented	The Banjul Ports expansion project is correctly captured in Meridian as this was a guarantee and Government repaid the loan for which GPA is currently repaying.	The issue remains unresolved
3.17.1.1	No Steering committee minutes	Not-Implemented	Management is working on revitalising the ICT steering committee	The issue remains unresolved
3.17.1.2	No define roles and responsibilities	Not implemented	Management encourages specializations but allows sharing of roles to enable the spread of knowledge and prevent the establishment of skill silos where only one individual acquires a knowledge area and would not share it because he is the only one with the role	The issue remains unresolved

Paragraph	Finding	Implementation on status	Management response	Auditor's Comment
3.17.1.3	Training Program.	Not-implemented	Relevant training is continuously provided to them in various areas of specialization. However, management will work to provide a training guide.	The team will followup in subsequent audits
3.17.1.4	Change management system	Not implemented	Documented Change Management procedures exists for many changes that are made in the system (user creation, Vendor creation, Access rights, Chart of Accounts changes, BTL creation, etc.). However some changes (error resolution) to the system are normally advised through emails which are not formally (hardcopy) documented.	The issue reoccurs in subsequent audit
3.17.1.5	No Service Level Agreement for Internet & Generator Service	Implemented	AGD Internet is provided by MOICI. So AGD does not have the contract with Gamtel. As for the generator service, AGD has a valid contract with a maintenance contractor	The issue is resolved
3.17.1.7	Logbook to Server room	Patially implemented	The manual log book will be constantly monitored to ensure that all entries to the server room are recorded	The issue will follow up in subsequent audits
3.17.1.8	Fire extinguishers in the server room not tested for a long time	Implemented	The service logs are attached to the bottle	The issue is resolved
3.17.1.9	Main UPS in the server room does not synchronize	Not implemented	Management will take necessary action to address the UPS synchronization.	The team will follow up in subsequent audits

Paragraph	Finding	Implementation on status	Management response	Auditor's Comment
3.17.2.1	Lack of Technical Capacity	Not implemented	Capacity will be enhanced	The team will follow up in subsequent audits
3.17.2.3	Irregular backup and improper storage on the Meridian database	Not implemented	The meridian is now hosted in the cloud by the Commonwealth Secretariat and the backup is being taken by them	The team will follow up in subsequent audits
3.17.2.4	No Backups of the Virtual Servers	Implemented	The meridian is now hosted in the cloud by the Commonwealth Secretariat and the backup is being taken by them	Resolved
3.17.2.5	Server room door lock issues	Implemented	Currently we are using a digital access code to access the Server room	Resolved
3.18.1	Un-presented Personal Files	Not-implemented	MDA where re-engaged to provide but no response	Unresolved
3.18.2	Partially Updated Personal Files	Not-implemented	MDA where re-engaged to provide but no response	Unresolved
3.18.4	Failure to maintain personal files for staff on contract	Not-implemented	MOBSE has been engaged to avail the un-presented file	Unresolved
3.18.5	Staff receiving Salary after end of Contract	Not-implemented	Evidence of contract renewal is yet to be received from MOBSE	Unresolved
3.18.7	1x6 salary advance payments and recoveries	Implemented	This is due to movement of staff across budget entities where by staff paid in one BE will be recovered from another BE, the net effect of which will be nil. Staff on retirement would have their salary stopped and recovery made from	Resolved

Paragraph	Finding	Implementation on status	Management response	Auditor's Comment
			their retirement benefits.	
3.19.1	Failure to set Borrowing Limit for SOEs	Not-implemented	Management had set a policy requiring all SOEs borrowings to be subjected to approval by the Ministry and this has been communicated to all SOEs as well as the Commercial Banks.	The issue remains unresolved
3.19.2	Classes of expected output not in budget estimate	Partially implemented	Although GoTG adopted PBB, the non financial element of the PBB have not been fully implemented on the budget.	The team will follow up in subsequent audits
4.3.3	Non- disclosure of on-lending	Not implemented	Information on on-lending is being disclosed in the Financial Statements.	The issue remains unresolved
4.4.1	Difference with the General Ledger reports, Extended Trial Balance and financial statements (note 21)	Not implemented	This issue has been resolved	The issue remains unresolved
4.4.2	Misclassification of account payable	Not Implemented	This has been resolved	The issue reoccurred in current year audit
4.5.1	Losses not fully recovered/ written off	Not implemented	Updates on the cases to be written off is not forthcoming	The issue remains unresolved
4.7.3	Non-performance of reconciliation between Government and suppliers	Not implemented	The reconciliation was performed and the arrears paid	The issue remains unresolved
4.7.4	Payment of duplicate invoices	Not implemented	The payment was not duplicated	The issue remains unresolved

Paragraph	Finding	Implementation on status	Management response	Auditor's Comment
4.8.2	Outstanding cabinet revolving loan amount	Partially Implemented	The revolving loans have been recovered with the exception of the Minister of Interior	The issue reoccurred in current year audit
4.8.3	Third-party accounts with balances at the year-end	Not Implemented	All outstanding balances of Third Parties have been cleared in December 2022	The issue reoccurred in current year audit
4.8.5	Misclassification of revenue account as a third-party account	Implemented	There is no such misclassification	Cleared in current year audit
4.9.1	No minutes of Bilateral meeting on Budget preparation	Partial Implemented	Only the minutes for few MDAs are available	The issue reoccurred in current year audit
4.9.2	Failure to submit strategic plans of MDAs	Partially Implemented	The strategic plan of the ministries are available for your review	The issue reoccurred in current year audit
4.9.3	Virements approval	Not Implemented	Virements are carried out by the Honorable Minister or his delegate.	The issue remains unresolved
4.10.1.3	Allocation of single code to two different revenue lines	Not Implemented	The GRA/ AGD codes have been aligned	The issue remains resolved
4.10.1.4	Differences in revenue coding between Gambia Revenue Authority (GRA) and Accountant General	Implemented	The GRA/ AGD codes have been aligned	The issue is resolved
4.10.1.5	Understatement of tax revenue	Implemented	This issue was confirmed as resolved by the auditors.	The issue is resolved
4.10.1.6	Difference in	Not	A retrospective adjustment	The issue

Paragraph	Finding	Implementation on status	Management response	Auditor's Comment
	monthly tax revenue returns	Implemented	is not feasible.	remains unresolved
4.10.2.2	Insufficient supporting Documents on non-tax revenue	Not Implemented	This issue was confirmed as resolved by the auditors	The issue remains unresolved
4.10.2.3	Wrong coding of non-tax revenue	Implemented	The GRA/ AGD codes have been aligned	The issue is resolved
4.10.2.4	Failure to present non-tax revenue receipts and GTRs	Partial Implemented		The issue reoccurred in current year audit
4.10.2.5	Revenue receipts without adequate supporting documents	Not Implemented	These support documents are yet to be traced .	The issue remains unresolved
4.10.2.6	Failure to provide register/databa se of licence and permit holders	Not Implemented	No updated reponse from the	The issue remains unresolved
4.10.2.8	Understated revenue balance	Implemented	The standing order issued to the Central Bank to transfer funds from the Standalone acoount has MOFEA account has resolve this matter	The issue is resolved
4.10.2.9	Failure to maintain a cash book	Not Implemented		The issue remains unresolved
4.10.2.11	Failure to present documents Geology Department	Not Implemented	The update was not received.	The issue remains unresolved

Paragraph	Finding	Implementation on status	Management response	Auditor's Comment
	(Inspectors' report) Department's quarterly and annual report Judiciary Sheriff sales			
4.10.2.12	Difference between expected royalty and actual royalty paid	Not Implemented	The royalties collected were paid	The issue remains unresolved
4.10.2.13	Suspect misappropriation of royalty collections	Not Implemented	The royalties collected were paid	The issue remains unresolved
110.2.14	Failure to maintain Receipt book register	Not Implemented	A Receipt book register is maintained	The issue recoured in current year audit
4.10.2.17	Failure to account revenue in the cashbook	Not Implemented	Cashbooks are maintained in IFMIS	The issue remains unresolved as it reoccurred during current year audit
4.10.2.19	Non-monitoring of collections	Not Implemented	Collections are being monitored	The issue remains unresolved as it reoccurred during current year audit
4.10.2.20	Compatible manifest format and Escrow bank transfer schedule not	Implemented	The bank statements were obtained and share with the	The issue is resolved

Paragraph	Finding	Implementation on status	Management response	Auditor's Comment
	presented			
4.10.2.22	Overstatement of scanning fees collection	Implemented	The matter has been resolved as stated in the Initial ML response	The issue is resolved
4.11.3	Non-maintenance of personnel files	Not Implemented	This is noted for improvement	The team will followup in subsequent audits
4.12.2	Differences in records on seconded officers between PMO and AGD	Not Implemented	This is noted for improvement	The team will followup in subsequent audits
4.12.4	Salary stoppage of seconded officers	Not Implemented	This is noted for improvement	The team will followup in subsequent audits
4.15.11	Additional loans contracted without approval from National Assembly	Not Implemented	All loans are approved by the National Assembly	Evidence of approval are not provided. The issue remains unresolved
4.15.12	Re-structured loans	Not Implemented	Debts were restructured to allow for fiscal space.	The issue remains unresolved
4.15.13	Failure to prepare borrowing plan	Not Implemented	A borrowing plan is place from 2021	The team will followup in subsequent audits
4.15.14	Failure to submit debt balances by public enterprises	Not Implemented	This is noted for improvement	The team will followup in subsequent audits
4.16.3	Accounts Receivable clearance account	Partially Implemented	Reconciliation is being done with GRA	The team will followup in subsequent audits

Paragraph	Finding	Implementation on status	Management response	Auditor's Comment
4.20.1	Understatement of liabilities	Implemented	The query has been resolved	The issue is resolved
4.20.4	Differences in the amounts disclosed in the financial statements, ETB and note to the financial statements	Partial implemented	This has now been resolved	The issue is resolved
4.21.1	No define roles and responsibility for network staffs	Not implemented	The network roles and responsibility for network staffs are defined	Unresolved
4.21.2	No training strategy	implemented	Noted but training is being provided to the IT staff	implemented
4.21.3	No change management system	Not implemented	Noted for improvement	Unresolved
4.21.5	Co-location agreement policy for offsite backup	Not Implemented	The is a Disaster Recovery	Unresolved
4.22.1	Non-explanation of material differences between budget and actual amount	Not Implemented	A new Budget Comparismreport is currently being developed to address this matter.	Unresolved
4.22.3	Correction of errors	Not Implemented	Disclosure of Correction was made in the 2020 Financial Statements	Unresolved

Appendices

1.1 Appendices

Appendix a

Virement to Create New Post

Re-Allocation From	Re-Allocation To	Amount Vired	From Budget Line	To Budget Line
21-Ministry of Health	12-Ministry of Finance	1,316,000.00	2111204 Allowances	2111101 Basic Salary
21-Ministry of Health	12-Ministry of Finance	420,000.00	2111204 Allowances	2111101 Basic Salary
7 - Ministry of Defence	18 - Ministry of Works	1,000,000.00	2111204 Allowances	2111101 Basic Salary
31 - Ministry of Women, Children And Social Welfare	10 - Ministry of Foreign Affairs	400,238.00	2111101 Basic Salary	2111101 Basic Salary
07 - Ministry of Defence	10 - Ministry of Foreign Affairs	4,181,584.00	2111204 Allowances	2111101 Basic Salary
20 - Ministry of Education	07 - Ministry of Defence	5,000,000.00	2111204 Allowances	2111101 Basic Salary
12 - Ministry of Finance	10 - Ministry of Foreign Affairs- <i>Embassy of Morocco</i>	700,000.00	2111204 Allowances	2111101 Basic Salary
01-03-PMO	01-Office of The President	45,676,914.00	2111101 Basic Salary	2111101 Basic Salary
1 - Office of The President	02-Office of The Vice President	1,900,000.00	2111101 Basic Salary	2111101 Basic Salary
10 - Ministry of Foreign Affairs-30	10 - Ministry of Foreign Affairs-13 <i>Embassy Morocco</i>	1,000,000.00	2111204 Allowances	2111101 Basic Salary

Re-Allocation From	Re-Allocation To	Amount Vired	From Budget Line	To Budget Line
<i>Gambia Embassy-Ankara</i>				
10 - Ministry of Foreign Affairs-30 Gambia Embassy-Havana	01-Office of The President	200,000.00	2111205 Exchange Concession Allowance	2111101 Basic Salary
10 - Ministry of Foreign Affairs-30 Gambia Embassy-Morocco	10 - Ministry of Foreign Affairs-22 Embassy of Kuala Lumpur	200,000.00	2111205 Exchange Concession Allowance	2111101 Basic Salary
01 Office of The President	10 - Ministry of Foreign Affairs- 22 <i>Embassy of Kuala Lumpur</i>	1,176,305.00	2211101 Travel Expense	2111101 Basic Salary
10 - Ministry of Foreign Affairs 07 <i>Embassy Riyadh</i>	10 - Ministry of Foreign Affairs 07 <i>Embassy Riyadh</i>	665,002.00	2111205 Exchange Concession Allowance	2111101 Basic Salary
01-04 NRS	10 - Ministry of Foreign Affairs 13 <i>Embassy Morocco</i>	532,750.00	2111205 Exchange Concession Allowance	2111101 Basic Salary
01 Office of The President	10 - Ministry of Foreign Affairs 36 <i>Embassy of Qatar</i>	950,000.00	2111205 Exchange Concession Allowance	2111101 Basic Salary
07 - Ministry of Defence 01 Office of The President	01 Office of The President	6,000,000.00	2111204 Allowances	2111101 Basic Salary
03-PMO	01 Office of The President	740,000.00	2111101 Basic Salary	2111101 Basic Salary
01 Office of The President	02 Office of The Vice President	5,000,000.00	2111204 Allowances	2111101 Basic Salary

Re-Allocation From	Re-Allocation To	Amount Vired	From Budget Line	To Budget Line
03 PMO	10 - Ministry of Foreign Affairs <i>11 Embassy Bissau</i>	2,000,000.00	2111205 Exchange Concession Allowance	2111101 Basic Salary
Total		79,058,793.00		

Appendix b

Virements above seventy-five percent threshold

Re-Allocation From	Re-Allocation To	Amount In Vote As At Date Of Virement	Amount Vired	From Budget Line	To Budget Line
21-Ministry of Health	12-Ministry of Finance	1,800,000.00	1,316,000.00	2111204 Allowances	2111101 Basic Salary
7 - Ministry of Defence	18 - Ministry of Works	1,200,000.00	1,000,000.00	2111204 Allowances	2111101 Basic Salary
07 - Ministry of Defence	10 - Ministry of Foreign Affairs	5,000,000.00	4,181,584.00	2111204 Allowances	2111101 Basic Salary 2111101 Basic Salary
01-03-PMO	01-Office of The President	5,500,000.00	5,000,000.00	2111101 Basic Salary	2111101 Basic Salary
1 - Office of The President	02-Office of The Vice President	50,000,000.00	45,676,914.00	2111101 Basic Salary	2111101 Basic Salary
01 Office of The President	10 - Ministry of Foreign Affairs- <i>22 Embassy of Kuala Lumpur</i>	2,500,000.00	1,900,000.00	2211101 Travel Expense	2111101 Basic Salary
07 - Ministry of Defence 01 Office of The President	01 Office of The President	1,350,000.00	1,176,305.00	2111204 Allowances	2111101 Basic Salary
01 Office of The President	02 Office of The Vice President	6,000,000.00	5,000,000.00	2111204 Allowances	2111101 Basic Salary
03 PMO	10 - Ministry of Foreign Affairs <i>11 Embassy Bissau</i>	2,450,000.00	2,000,000.00	2111205 Exchange Concession Allowance	2111101 Basic Salary
Total		75,800,000	67,250,803		

Appendix c

No Virement notification sent to MDAs

Date Requested	Date Approved	Reallocation from	Reallocation to	Amount Vired	From Budget Line	To Budget Line
6/7/2020	N/A	Ministry of Justice	NRS & PMO	16,000,000.00	Subvention-2511101	Training & Construction
N/A	30/09/2020	MoFA Ministry of Defence	MoFA MoFA	1,505,000 1,652,356	Travel-2211101 Allowance-2111204	School fees allowance-2111202 Social Security Contribution-2121101 Travel-2211101 Telecommunication-2212101 Electricity Water & Sewage-2212102
15/07/2020	15/7/2020	MoFEA	AGD	4,000,000.00	Allowance-2111204	ECA-2111205
15/12/2020	N/A	MoFEA	MoFA-Morocco	700,000.00	Allowances-2111204	Basic Salaries-2111101
15/12/2020	N/A	MoFEA	MoFA-Morocco	430,000.00	School Fees' Allowances	Allowances-2111204
17/11/2020	1/12/2020	Office of the President (OP)	MoFA-Bissau	3,600,000.00	Construction of Office Building-3111203	Vehicles-3112101

Date Requested	Date Approved	Reallocation from	Reallocation to	Amount Vired	From Budget Line	To Budget Line
14/12/2020	18/12/2020	Ministry of Foreign Affairs (MoFA)	MoFA-	2,000,000.00	Traveling-2111205	Allowances-2111204
15/12/2020	Not Available	Ministry of Finance and Economic Affairs (MoFEA)	MoFA-Morocco	700,000.00	Allowances-2111204	Basic Salaries-2111101
15/12/2020	Not Available	Ministry of Finance and Economic Affairs (MoFEA)	MoFA-Morocco	430,000.00	School Fees' Allowances	Allowances-2111204
TOTAL				31,017,356.00		

Appendix d

Failure to Approve Virement

Date Requested	Date Approved	Reallocation from	Reallocation to	Amount Vired GMD	From Budget Line	To Budget Line
N/A	15-09-2020	PMO	PMO	500,000.00	Study Tours-2219104	Maintenance-2214101
14/12/2020	15/12/2020	Ministry of Health	Ministry of Health	3,000,000.00	National Insurance Subsidy-2511106	Subvention to Non - fin Public Corp.- 2511101
9/12/2020	15/12/2020	Ministry of Health	Ministry of Health	6,000,000.00	National Insurance Subsidy-2511106	Consultancy- 2217101
N/A	23/12/2020	Ministry of Health	Ministry of Health	25,506,025.00	Drugs, Dressing & Medical Supplies-2218101 Food and Food Service-2221101 Miscellaneous Office Expenses-2216103 Other Buildings & Structures- 3111213 Specialized and Technical Materials-2218106 Studies and Surveys-2221120 Training- 2219102	Covid-19 Activities-2216113

Date Requested	Date Approved	Reallocation from	Reallocation to	Amount Vired GMD	From Budget Line	To Budget Line
17/07/2020		OP	OP	3,250,000.00	Conference- 2215101 Consultancy- 2217101 Consultancy- 2217101 Maintenance of Furniture- 2214103 Training- 2219102	Maintenance of buildings & facilities-2214101 Miscellaneous Office expense-2216103
N/A	12/10/2020	OP	OP	1,000,000.00	Maintenance of Building - 2214101 Operating cost(GLF)- 2221124	Operating cost (grant)- 2221124 Maintenance of building- 2214101
N/A	5/11/2020	OP	OP	5,685,000.00	Conference Workshop & Seminar- 2221501 Furniture and fittings - 3112118 Maintenance of building- 2214101 Travel Expense - 221101	Electricity Water and Sewage-2212102
N/A	1/12/2020	OP	OP	23,665,340.00	Contingency Other Charges-2216104	Presidential visit to the provision
10/12/2020	14/12/2020	OP	OP	1,696,250.00	Uniform and protective clothing-2218104 conference workshops and seminars-2215101 Operating cost-2221124	Maintenance of building- 2214101 Maintenance of vehicle- 2213102

Date Requested	Date Approved	Reallocation from	Reallocation to	Amount Vired GMD	From Budget Line	To Budget Line
10/12/2020	15/12/2020	OP	OP	1,640,793.00	Office equipment-3112117 Specialized and tech services-2218106 Upkeep of State House-2221114 Uniform and protective clothing-2218104 Operating Cost-2221124 Operating cost-2211101	Construction of office buildings-3111203
28/04/2020	24/07/2020	MoFEA	MoFEA	300,000.00	Travel Expenses -2221124	Rent and Rates-2212103 Maintenance of Vehicle-2213102 Telecommunications-221201
1/9/2020	N/A	MoFA	MoFA	25,000.00 35,000.00	Travel Expense-2211101	Bank Charges-2221109 Official entertainment-2216106
24/09/2020	N/A	MoBSE	MoBSE	275,000.00	Fees and Handling Charges-2221111	Miscellaneous Office Expenses- 2216103
27/10/2020	N/A	MoBSE	MoBSE	1,282,000.00	Contribution to other Gen. Govt. Units-2631101	Office Equipment-3112117 Travel Expense-2211101 Miscellaneous Office Expense-2216103
14/12/2020	N/A	MoBSE	MoBSE	500,000.00	Contribution to other Gen Gvt Units-2631101	Travel Expense-2211101

Date Requested	Date Approved	Reallocation from	Reallocation to	Amount Vired GMD	From Budget Line	To Budget Line
3/7/2020	N/A	MoHERS T	MoHERS T	400,000.00	Workshops & Seminars-2215101	Purchase of fuel-2213101 Miscellaneous office expenses-2216103
N/A	8/9/2020	MoHERS T	MoHERS T	925,000.00	Maintenance of Website-2216105 Printing Expenses-2216107 Printing Expenses-2216107 Analysis and strategy preparation-2218110 Data Collection-2221131 Maintenance of Furniture-2214103 Incidental Expenses-2821103	Travel Expenses-2211101 Electricity & Water-2221131
22/12/2020	17/12/2020	MoFEA	MoFEA	900,000.00	Electricity & Water-2212102 Project Evaluation-2216108	Travel Expense-2211101
Total				D76,585,408.00		

Appendix e

Differences between individual BTL projects account balance and Basket account

BTL Description	Project Code	Individual BTL Cash Book Amount
Drug Revolving Fund	60010196	34,944,854.85
Support to Reforms in the Gambia	64050568	293,267.30
Social Safety Net (NAFA)	64100685	0
U.N Peacekeeping Force BTL Special Proje	64190237	6,887,622.50
Department of Petroleum, Energy & Mineral Resources	64230259	4,029,011.09
UNICEF DOS-JUSTICE Project BTL Special P	64230261	111,995.00
National Assembly Services	64230619	1,573,430.00
Social Protection	64230634	0.00
Third National Communication	64270482	5,668,581.64
Integrated Population ,Reprouctive and Gender Concerns	64290463	2,375,848.34
Access and Utilisation of quality maternal and new born Health Services(GMB 7U202	64290465	944,265.71
Gender Equality ,Reproductive & Rights	64290466	416,586.11
Ecowas Genders	64362710	1,451,248.22
ECOWAS Gender FISTULA Proram	64362711	8,450,827.60
ECOWAS Gender Food processing	64362712	3,791,564.19
African Palliative Care Associaltion	64460603	93,740.00
French Suuport	64500631	26,490.07
National Forestry Fund BTL Special Proje	60010192	33,665,599.28
Sand Mining	60010206	12,715,224.55
National Poulation Commission	60010481	4,201,384.45
Geology	60010633	-
COVID 19 Response	60010697	200,777,041.42
Fisheries Development Sectorial Support	60010698	19,357,173.20

BTL Description	Project Code	Individual BTL Cash Book Amount
COVID 19 Humanitarian Suppor	60001699	-
Youths and Sports Development Levy	60010700	15,972,638.93
Biodiversity Trust Fund Project	60010701	3,739,857.00
Third Public Works Project	65550260	-
Digitalization of Endangered Aricival material	64430517	-
Judiciary Project Account	60010460	
ARIPO Dalasi Account BTL Special Project	60010415	151,377.44
TRRC	64280604	-
Open Society Iniative for West Africa US Fund	64470606	-
Transitional Justice	65360630	-
Population Data Availaility	64190249	-
Intenal Audit	64380565	-
Local	66040632	-
OVP Gender Development Fund	64480607	-
Directorate of Health promotion Education	64450566	13,825,235.40
Total Balance of individual BTL Projects		375,464,864.29
Balance as per Basket Account		393,053,583.44
Differences		17,588,719.15

Appendix f

Unaccounted cancel cheques

Date	Account Number	Cheque Number	Description	Amount GMD
30-Jan-20	1201000024	10111574	CSH WDL BY THE PERM SECT FORESTRY	-4,000.00
25-Mar-20	1201000024	10112877	CSH WDL BY LAMIN E.S JAITEH	-122,520.00
26-Mar-20	1201000024	10113102	Inward Cheque Presentation	-10,800.00
20-Apr-20	1201000024	10113980	Inward Cheque Presentation	-58,500.00
23-Apr-20	1201000024	50003571	50003571 PYT TO NAWEC APRIL 2020	-59,916,242.00
28-Apr-20	1201000024	10114400	Inward Cheque Presentation	-50,000.00
28-Apr-20	1201000024	50004136	50004136 PYT OF STIPEND FOR THE SEC	-173,536.00
6-May-20	1201000024	10114576	Inward Cheque Presentation	-40,000.00
7-May-20	1201000024	50004258	50004258 PIECES OF COVERED MATTRESS	-189,000.00
22-May-20	1201000024	10114869	Inward Cheque Presentation	-66,060.00
26-May-20	1201000024	10115400	CSH WDL BY PERM SECT FINANCE &	-48,000.00
5-Jun-20	1201000024	CHQ 10114869	AMERICAN ITL UNIVERSITY	-66,060.00
6-Aug-20	1201000024	10117333	Inward Cheque Presentation	-6,102.00
21-Sep-20	1201000024	50010817	50010817 PRISONERS DIET FOR SEPT 20	-161,910.00
24-Sep-20	12101000024	50010281	50010281 COST OF MAINT AC	-4,140.00
24-Sep-20	12101000024	50010280	50010280 MAINT OF AC INV001742	-4,590.00
21-Oct-20	1201000024	50013248	50013248 COOKING CONDIMENT	-65,394.00

Date	Account Number	Cheque Number	Description	Amount GMD
27-Oct-20	1201000024	DCN:5001 4806,1392 2 AND REQ:0931, 089	SALARIES FOR OCTOBER,2020 IFO MOMOD	-1,218,485.83
5-Nov-20	1201000024	50014362	50014362 TRAINING FEES	-94,500.00
20-Nov-20	1201000024	50014796	50014796 INV NO 010413	-2,250.00
31-Dec-20	1201000024	50018752	50018752 PYT FOR FENCING REPAIR WOR	-108,933.75
31-Dec-20	1201000024	50019425	50019425 TUITION FEES TO GFS	-94,500.00
			Total	-62,505,523.58

Appendix g

Partially Updated of Personal Files

Staff Name	Department	Payroll No. /Service No:	Application letter	Acceptance letter	Appointment letter	Confirmation letter	Birth certificate/ ID/TIN No.	Credentials
Mam Bintou Ndongo	Police	4282	Yes	Yes	Yes	Yes	No	Yes
Amie Sanneh	Police	4597	Yes	Yes	No	Yes	yes	Yes
Amienata Juwara	Police	5904	Yes	Yes	No	Yes	No	No
Binta Jadama	Police	4515	Yes	Yes	No	Yes	yes	Yes
Adama Sambou	Police	3131	Yes	Yes	No	Yes	No	No
Sulayman Saidy	Police		Yes	Yes	No	Yes	No	Yes
Lamin Beyai	Police	6624	Yes	Yes	No	Yes	yes	No
Yahya .J. Darboe	Police	142034/71 66	Yes	Yes	No	Yes	yes	No
Ismaila .K. Bojang	Police	5002924/3 73	Yes	Yes	No	Yes	yes	Yes
Awa .S. Fatty	Immigration	107209	No	Yes	No	Yes	yes	Yes
Musa Njie	Immigration	107182	Yes	Yes	No	Yes	yes	Yes
Muhammed Drammeh	Immigration	107260	No	Yes	No	Yes	No	Yes
Modou .S. Jarju	Prison	5600684	Yes	Yes	Yes	Yes	No	No
Ebrima Jammeh	Prison	5600621	Yes	Yes	No	Yes	No	No

Staff Name	Department	Payroll No. /Service No:	Application letter	Acceptance letter	Appointment letter	Confirmation letter	Birth certificate/ ID/TIN No.	Credentials
Alieu Ceesay	Prison	129535	Yes	Yes	No	Yes	yes	Yes
Adama Camara	Prison	133818	Yes	Yes	No	Yes	yes	Yes
Adama Colley	Prison	141161	Yes	Yes	No	Yes	yes	Yes
Lamin .S. Colley	Prison	123393	No	Yes	Yes	Yes	yes	No
Yusupha Touray	Department of Lnads	148785	No	Yes	Yes	No	No	No
Lamin .D. Camara	Department of Lnads	123714	No	Yes	No	Yes	No	No
Bunja Janneh	Department of Lnads	1002254	Yes	Yes	Yes	Yes	No	Yes
	Department of Lnads	106206	No	no	Yes	Yes	yes	Yes
MANGA HARRIET TAMBA	Department of Lnads	1301290	No	Yes	Yes	Yes	No	Yes
Gibbi Bah	Department of Lnads	202460	No	no	Yes	Yes	yes	Yes
Ousman Bojang	MoBSE	136515	No	no	Yes	Yes	yes	Yes
Alpha Joof	MoBSE	114776	No	no	Yes	Yes	yes	No
Bakary Kanteh	MoBSE	143281	No	no	Yes	No	yes	No
Aya Nyabally	Ministry of	1401645	No	No	Yes	No	No	No

Staff Name	Department	Payroll No. /Service No:	Application letter	Acceptance letter	Appointment letter	Confirmation letter	Birth certificate/ ID/TIN No.	Credentials
	Health							
Isa Gaye	Ministry of Health	701162	No	no	Yes	No	yes	No
Yaya Sey	Ministry of Health	1906798	No	no	Yes	No	No	No
Vinsent Bisenty Sylva	Ministry of Health	144847	No	No	Yes	No	No	No
Mam Bintou Ndongo	Police	4282	Yes	Yes	Yes	Yes	No	Yes
Amie Sanneh	Police	4597	Yes	Yes	No	Yes	Yes	Yes
Amienata Juwara	Police	5904	Yes	Yes	No	Yes	No	No
Binta Jadama	Police	4515	Yes	Yes	No	Yes	Yes	Yes
Adama Sambou	Police	3131	Yes	Yes	No	Yes	No	No
Sulayman Saidy	Police		Yes	Yes	No	Yes	No	Yes
Lamin Beyai	Police	6624	Yes	Yes	No	Yes	Yes	No
Yahya .J. Darboe	Police	142034/71 66	Yes	Yes	No	Yes	Yes	No
Ismaila .K. Bojang	Police	5002924/3 73	Yes	Yes	No	Yes	Yes	Yes
Awa .S. Fatty	Immigration	107209	No	Yes	No	Yes	Yes	Yes
Musa Njie	Immigration	107182	Yes	Yes	No	Yes	Yes	Yes
Muhammed Drammeh	Immigration	107260	No	Yes	No	Yes	No	Yes

Staff Name	Department	Payroll No. /Service No:	Application letter	Acceptance letter	Appointment letter	Confirmation letter	Birth certificate/ ID/TIN No.	Credentials
Modou .S. Jarju	Prison	5600684	Yes	Yes	Yes	Yes	No	No
Ebrima Jammeh	Prison	5600621	Yes	Yes	No	Yes	No	No
Alieu Ceesay	Prison	129535	Yes	Yes	No	Yes	Yes	Yes
Adama Camara	Prison	133818	Yes	Yes	No	Yes	Yes	Yes
Adama Colley	Prison	141161	Yes	Yes	No	Yes	Yes	Yes
Lamin .S. Colley	Prison	123393	No	Yes	Yes	Yes	Yes	No
Yusupha Touray	Department of Lnads	148785	No	Yes	Yes	No	No	No
Lamin .D. Camara	Department of Lnads	123714	No	Yes	No	Yes	No	No
Bunja Janneh	Department of Lnads	1002254	Yes	Yes	Yes	Yes	No	Yes
Arabiadou Sambou	Department of Lnads	106206	No	no	Yes	Yes	Yes	Yes
MANGA HARRIET TAMBA	Department of Lnads	1301290	No	Yes	Yes	Yes	No	Yes
Gibbi Bah	Department of Lnads	202460	No	no	Yes	Yes	Yes	Yes
Lamin Ceesay	Agriculture	301561	YES	Yes	Yes	Yes	Yes	No

Staff Name	Department	Payroll No. /Service No:	Application letter	Acceptance letter	Appointment letter	Confirmation letter	Birth certificate/ ID/TIN No.	Credentials
Muhammed S. Mballow	Agriculture	137043	No	Yes	Yes	No	Yes	No
Mary M. Demba	Agriculture	136115	No	Yes	Yes	Yes	Yes	No
Abdoulie Manneh	Agriculture	1301350	No	Yes	Yes	No	Yes	No
Binta Dampha	Agriculture	139287	No	No	Yes	No	No	No
Bubacarr Sawaneh	Agriculture	128891	No	No	Yes	No	Yes	No
Ousman Bah	Agriculture	112542	No	No	Yes	Yes	Yes	Yes
Jakaria Camara	Agriculture	111268	Yes	Yes	Yes	Yes	Yes	No
Foday Badjie	Agriculture	110612	Yes	No	Yes	Yes	Yes	No
Abubacarr Camara	Agriculture	308157	No	Yes	Yes	Yes	Yes	Yes
Fatou Joof	Agriculture	1006530	No	No	Yes	No	Yes	Yes
Masaneh Jawara	Agriculture	1006463	No	Yes	Yes	Yes	Yes	Yes
Jaruka Jallow	Agriculture	1005361	No	Yes	Yes	No	No	No

Appendix h

Un-presented Personal Files

Payroll No	Name	Occupation	Ministries and Departments	Grade	Location
120070	Darboe Naffie	Community Nurse Attendant	21-Min of Health & Social Welfare	N/A	N/A
135024	Muhammed Lamin Danso	Community Nurse Attendant	21-Min of Health & Social Welfare	N/A	N/A
138146	Sarjo Touray	Orderly	21-Min of Health & Social Welfare	N/A	N/A
149530	Sally Jarju	Cleaner	21-Min of Health & Social Welfare	N/A	N/A
143653	Abubacarr Ceesay	Qualified Teacher PTC	20-Ministry of Education	1062 :Civil:G06 :Y2:3549	UEAA Regional Office, Brikama
145915	AIHAGIE KEBBA JOOF	Caretaker	20-Ministry of Education	1012 :Civil:G01 :Y2:1277	UORB Prince Primary
147258	KUYATEH ABDOULIE	Qualified Teacher HTC	20-Ministry of Education	1072 :Civil:G07 :Y2:4380	UEAA Regional Office, Brikama
147862	Sannet Mandy	Qualified Teacher PTC	20-Ministry of Education	1062 :Civil:G06 :Y2:3549	UNZB Dongoroba Primary
148449	Mamadou S. Jeng	Unqualified Teacher	20-Ministry of Education	1015 :Civil:G01 :Y5:1385	UXAC Regional Office Basse
148673	Amadou Baldeh	Caretaker	20-Ministry of Education	1012 :Civil:G01 :Y2:1277	UEAA Regional Office, Brikama
1904405	SYLVA MARGRETTE	Qualified Teacher	20-Ministry of Education	N/A	UDNA New Jeswang_Prima

Payroll No	Name	Occupation	Ministries and Departments	Grade	Location
					ry Komb
110088	Kongira Sankung	Watchman	17-Ministry of Agriculture	1018 :Civil:G01 :Y8:1493	RMAC Reg. Directorate ,Basse-URR
112955	Buba Singhateh	Agricultural Assistant	17-Ministry of Agriculture	1065 :Civil:G06 :Y5:3891	RLBC Reg. Direct, Sap u-CRR South
123135	Darboe Abdoulie	Livestock Assistant I	17-Ministry of Agriculture	1034 :Civil:G03 :Y4:1944	RJAA Office of the Dir. General
1401429	NJIE FATOU MRS	Cleaner	17-Ministry of Agriculture	1028 :Civil:G02 :Y8:1779	RJAA Office of the Dir. General
301798	Gissay LEO	Senior Livestock Assistant	17-Ministry of Agriculture	1078 :Civil:G07 :Y8:5064	RMAC Reg. Directorate ,Basse-URR
114432	Jobe Kumba	Immigration Officers	08-Ministry of Interior	2038 :Armed:G 03:Y8:23 46	HBAA Interior_Immigr ation
114490	Jagne Nyima	Senior Immigration Control Officer	08-Ministry of Interior	2053 :Armed:G 05:Y3:32 00	HBAA Interior_Immigr ation
114578	Darboe Abdoulie	3RD Class	08-Ministry of Interior	2038 :Armed:G 03:Y8:23 46	HBAA Interior_Immigr ation
105916	Sambou Susan	3RD Class	08-Ministry of Interior	2056 :Armed:G 05:Y6:35 28	HHAA Prison Service_Milie
123393	Lamin Colley	Corporal	08-Ministry of Interior	2044 :Armed:G 04:Y4:26 18	HHAA Prison Service_Milie
123397	Yunusa M S Ngum	3RD Class	08-Ministry of Interior	2037 :Armed:G	HHAA Prison Service_Milie

Payroll No	Name	Occupation	Ministries and Departments	Grade	Location
				03:Y7:22 95	
123468	Sanna Manneh	3RD Class	08-Ministry of Interior	2037 :Armed:G 03:Y7:22 95	HHAA Prison Service_Milie
129322	Landing M. Ceesay	Prisons Officer I	08-Ministry of Interior	2035 :Armed:G 03:Y5:21 93	HHAA Prison Service_Milie
129357	Rohey Leine	3RD Class	08-Ministry of Interior	2035 :Armed:G 03:Y5:21 93	HHAA Prison Service_Milie
129535	Alieu Ceesay	Prisons Officer I	08-Ministry of Interior	2035 :Armed:G 03:Y5:21 93	HHAA Prison Service_Milie
129561	Colley Dawda	3RD Class	08-Ministry of Interior	2035 :Armed:G 03:Y5:21 93	HHAA Prison Service_Milie
133818	Adama Camara	Prisons Officer I	08-Ministry of Interior	2035 :Armed:G 03:Y5:21 93	HHAA Prison Service_Milie
133977	Buba Manneh	Prisons Officer I	08-Ministry of Interior	2035 :Armed:G 03:Y5:21 93	HHAA Prison Service_Milie
140232	MAMA DARBOE	Prisons Officer I	08-Ministry of Interior	2034 :Armed:G 03:Y4:21 42	HHAA Prison Service_Milie
141161	Adama Colley	Prisons Officer I	08-Ministry of Interior	2034 :Armed:G 03:Y4:21 42	HHAA Prison Service_Milie

Payroll No	Name	Occupation	Ministries and Departments	Grade	Location
141353	Mansata Kolley	Prisons Officer I	08-Ministry of Interior	2034 :Armed:G 03:Y4:21 42	HHAA Prison Service_Milie
5600684	JARJU MODOU S	Sergeant	08-Ministry of Interior	2081 :Armed:G 08:Y1:56 75	HHAA Prison Service_Milie
5600621	JAMMEH EBRIMA	Commissioner	08-Ministry of Interior	2122 :Armed:G 12:Y2:10 487	HHAA Prison Service_Milie
5600752	TAMBA MALANG	Chief Officer	08-Ministry of Interior	2082 :Armed:G 08:Y2:58 02	HHAA Prison Service_Milie
123773	Mariama Jobe	Typist I	16-Ministry of Local Govt. & Lands	1036 :Civil:G03 :Y6:2034	PBEB MLG_Commissioner_Kerewan
128483	Amadou Camara	Driver	16-Ministry of Local Govt. & Lands	1015 :Civil:G01 :Y5:1385	PBBB MLG_Commissioner_Mansakon
136657	Bakary Sanneh	Driver	16-Ministry of Local Govt. & Lands	1014 :Civil:G01 :Y4:1349	PBAA MLG_Commissioner_Brikama
147929	Bah Seikou	Physical Planning Officer	16-Ministry of Local Govt. & Lands	1041 :Civil:G04 :Y1:2144	PABA Department of Physical PI

Appendix i

Un-Updated NAS-DNA payroll report 200

Emp.ID/ Service No:	Name	Status	Position /Job	Organization	Grade	Location	Remarks
202460	Gibbi Bah	Un Established	N/A	Ministry of Lands	Grade 10	Department of Lands	He went for study in Cameroon in 2015 for 2years after applying for study leave with salary and later on resumed office but yet still the status of study leave with salary has not been changed in the system.
103078	Sowe Samba G	Un Established	Principal Officer	08-Ministry of Interior	2064 :Armed: G06:Y4: 4155	HHAA Prison Service_ Mili e	He is established as per the information contain in his file, while in the system captured as unestablished.
149530	Sally Jarju	Contract	Cleaner	21-Min of Health & Social Welfare	N/A	N/A	She has been under contract as per the status in the system but reviewing of the file shows that she is not on contract. In fact, her service has been transferred from OP to MoHSW.
112542	Bah Ousman	Study Leave with Sal	Agricultu ral Assistan t	17-Ministry of Agriculture	1064 :Civil:G0 6:Y4:37 77	RJAA Office of the Dir.General	He was on study leave in 2017 and completed a two years program, yet still status indicated as on study leave
201934	BAH GIBBI	Study Leave with Sal	Principal Communi ty Develop	16-Ministry of Local Govt. & Lands	1101 :Civil:G1 0:Y1:70 55	PDAA MLG_ Com munity Developme	He was on study leave in 2017 and completed a two years program, yet still status indicated as on study leave

Emp.ID/ Service No:	Name	Status	Position /Job	Organization	Grade	Location	Remarks
			ment Officer			nt	
4215	Binta Jadama (4512)	Established	Corporal	08-Ministry of Interior	2043 :Armed: G04:Y3: 2531	HDAA Interior_Poli ce HQ_Banjul	The Officer number inputted in the system doesn't match with the number on the personal file (personal file no: 4515)
4495	Fana Saine(4495)	Established	1st Class Constable	08-Ministry of Interior	2031 :Armed: G03:Y1: 1989	HDAA Interior_Poli ce HQ_Banjul	The Officer number inputted in the system doesn't match with the number on the personal file (personal file no: 4502)
4031	Sambou Adama (4031)	Established	Corporal	08-Ministry of Interior	2046 :Armed: G04:Y6: 2792	HDAA Interior_Poli ce HQ_Banjul	The Officer number inputted in the system doesn't match with the number on the personal file (personal file no: 3131)

Appendix j

No evidence of contribution by seconded employees

Emp.ID	Employee	Position/Job	Organization	Grade	Location
1003956	Jobe Ndey Fatou	Deputy Permanent Secretary	01-Office of the President	1122 :Civil:G12 :Y2:9534	AAAA Office of the President
100561	Badjie Momodou	Programme Officer	01-Office of the President	1104 :Civil:G10 :Y4:7469	AAAA Office of the President
1101048	KEITA MAMUDOU	Assistant Secretary	01-Office of the President	1088 :Civil:G08 :Y8:5976	ABAA OTP_Personnel Management
115260	Mendy Paul T	Human Resource Economist	01-Office of the President	1084 :Civil:G08 :Y4:5508	AAAA Office of the President
123297	Malima Ceesay	Senior Assistant Secretary	01-Office of the President	1094 :Civil:G09 :Y4:6455	ABAA OTP_Personnel Management
123407	Isatou Cham	ICT Officer	01-Office of the President	1084 :Civil:G08 :Y4:5508	ADBA OTP_Women's Bureaux
139382	Katim Touray	Principal Internal Auditor	01-Office of the President	1102 :Civil:G10 :Y2:7193	AAAA Office of the President
144444	Nfally Fadera	Senior Communications Officer	01-Office of the President	1092 :Civil:G09 :Y2:6221	AAAA Office of the President
308432	CEESAY MOMODOU LAMIN SOMPO	Senior Energy Officer	01-Office of the President	1091 :Civil:G09 :Y1:6104	ABBA President's Office_Energy
308575	CEESAY SAIKOU	Inspector	01-Office of the President	1122 :Civil:G12 :Y2:9534	AACA OTP National Security Ser
120160		Permanent Secretary	07-Ministry of Defence	2226 : Civil : Fixed Salary	GAAA Min of Defence_Banjul
3005164	Cherno Omar Barry	Captain	07-Ministry of Defence	2113 :Armed:G11:Y3:9399	GCCA Defence_Army Yundum
104196	JATTA	Director of	08-Ministry of	2226 :	HHAA Prison

Emp.ID	Employee	Position/Job	Organization	Grade	Location
	FRANCIS 2LT	Administration	Interior	Civil : Fixed Salary	Service_Milie
115063	Gassama Saikou Kawsu	Inspector	08-Ministry of Interior	2072 :Armed:G 07:Y2:48 23	HDAA Interior_Police HQ_Banjul
120387	Sheriff Barrow (4263)	Inspector	08-Ministry of Interior	2071 :Armed:G 07:Y1:46 97	HDZA Interior_Police_Tra in
123504	Modou Sowe 4982	Superintendant	08-Ministry of Interior	2104 :Armed:G 10:Y4:82 16	HDAA Interior_Police HQ_Banjul
5003664	Oley Jallow	Superintendant	08-Ministry of Interior	2101 :Armed:G 10:Y1:77 61	HDAA Interior_Police HQ_Banjul
112491	NDONGO BINTOU MAM	Chief Inspector	08-Ministry of Interior	2092 :Armed:G 09:Y2:68 42	HDAA Interior_Police HQ_Banjul
108853	BARRY MARIAMA REG NO 1383	Senior Assistant Secretary	10-Ministry of Foreign Affairs	1092 :Civil:G09 :Y2:6221	JAAA DOS/Foreign Affairs_Banju
112613	Kah Anta	Senior Assistant Secretary	11-Ministry of Justice	1094 :Civil:G09 :Y4:6455	KAAA Chief Justice & Puisne Ju
115267	Saidy Leigh Siaka	Principal State Counsel	11-Ministry of Justice	1102 :Civil:G10 :Y2:7193	KAAA Chief Justice & Puisne Ju
123493	Ms Mattilda A Mendy	State Counsel	11-Ministry of Justice	1086 :Civil:G08 :Y6:5742	KAAA Chief Justice & Puisne Ju
129063	Jobe Mam Ndeban	State Counsel	11-Ministry of Justice	1084 :Civil:G08 :Y4:5508	KAAA Chief Justice & Puisne Ju
106667	Marianne Elsie Geoge Lucy	Senior State Counsel	11-Ministry of Justice	1093 :Civil:G09 :Y3:6338	KAAA Chief Justice & Puisne Ju
110203	Emma MS Mendy	Senior Economist	12-Min of Finance &	1092 :Civil:G09	LAAA DOS/Finance &

Emp.ID	Employee	Position/Job	Organization	Grade	Location
			Economic Aff	:Y2:6221	Economic Af
114178	Janha Fatou	Principal Economist	12-Min of Finance & Economic Aff	1103 :Civil:G10 :Y3:7331	LAAA DOS/Finance & Economic Af
115058	Njie Ousman M	Principal Planner	12-Min of Finance & Economic Aff	1103 :Civil:G10 :Y3:7331	LACA Planning and Aids Coordin
118501	Samba B Jallow	Principal Officer	12-Min of Finance & Economic Aff	1114 :Civil:G11 :Y4:8682	LAAA DOS/Finance & Economic Af
121917	Omar .b Baldeh	Principal Planner	12-Min of Finance & Economic Aff	1101 :Civil:G10 :Y1:7055	LAAA DOS/Finance & Economic Af
139896	Oumie Joof	Fiscal Officer	12-Min of Finance & Economic Aff	1084 :Civil:G08 :Y4:5508	LAAA DOS/Finance & Economic Af
144433	Touray Awa	Senior Economist	12-Min of Finance & Economic Aff	1101 :Civil:G10 :Y1:7055	LAAA DOS/Finance & Economic Af
203009	Pa modou Baldeh	Senior Financial Analyst	12-Min of Finance & Economic Aff	1093 :Civil:G09 :Y3:6338	LAAA DOS/Finance & Economic Af
300546	Fatoumatta Sanyang	Director	12-Min of Finance & Economic Aff	1111 :Civil:G11 :Y1:8268	LAAA DOS/Finance & Economic Af
110581	BOJANG LAMIN	Senior Private Secretary	12-Min of Finance & Economic Aff	1083 :Civil:G08 :Y3:5391	LAAA DOS/Finance & Economic Af
137816	CEESAY KADDIJATOU	Community Development Assistant	16-Ministry of Local Govt. & Lands	1068 :Civil:G06 :Y8:4233	PBAA MLG_Commissioner Brikama
139555	Gidom Jawo	Principal Physical Planning Officer	16-Ministry of Local Govt. & Lands	1102 :Civil:G10 :Y2:7193	PABA Department of Physical Pl
301837	Madiba Keita	Procurement Officer	16-Ministry of Local Govt. & Lands	1073 :Civil:G07 :Y3:4494	PAAA DOS/Local Government_Banj
5003664	Tony Mendy	Senior Lecturer	16-Ministry of Local Govt. & Lands	1093 :Civil:G09 :Y3:6338	PDAA MLG_Community Development
5003664	CAMARA SAJO	Superintendent	08-Ministry of Interior	2101 :Armed:G10:Y1:77	HDAA Interior_Police HQ_Banjul

Emp.ID	Employee	Position/Job	Organization	Grade	Location
				61	

Appendix k

Unconfirmed Compensation paid to Faraba Bantang victims

Date	Detail	Pv No	Payee	Amount
30-06-2020	Being payment for compensation to Faraba Banta Victims	15PV20000131	Sanna Keita	90,000.00
19-06-2020	Being payment for compensation to Faraba Banta Victims	15PV20000110	Alhajie Kujabi	27,300.00
23-06-2020	Being payment for compensation to Faraba Banta Victims	15PV20000135	Francis Jabang	90,000.00
30-06-2020	Being payment for compensation to Faraba Banta Victims	15PV20000113	Amat Jobe	90,000.00
19-06-2020	Being payment for compensation to Faraba Banta Victims	15PV20000113	Amadou Demb	300,000.00
25-06-2020	Being payment for compensation to Faraba Banta Victims	15PV20000126	Touray Sanyang	1,813,500.00
23-06-2020	Being payment for compensation to Faraba Banta Victims	15PV20000120	Alhajie Camara	25,000.00
23-06-2020	Being payment for compensation to Faraba Banta Victims	15PV20000115	Sainey Sonko	90,000.00
30-06-2020	Being payment for compensation to Faraba Banta Victims	15PV20000136	Malick Touray	50,000.00
30-06-2020	Being payment for compensation to Faraba Banta Victims	15PV20000129	Momodou Lamin Saidy	40,000.00
30-06-2020	Being payment for compensation to	15PV20000128	Hammeh	

	Faraba Banta Victims		Chorr	20,000.00
23-06-2020	Being payment for compensation to Faraba Banta Victims	15PV20000122	Dawda Daffeh	40,000.00
30-06-2020	Being payment for compensation to Faraba Banta Victims	15PV20000136	Kemo Bojang	40,000.00
30-06-2020	Being payment for compensation to Faraba Banta Victims	15PV20000134	Modou Lamin Jaiteh	40,000.00
30-06-2020	Being payment for compensation to Faraba Banta Victims	15PV20000133	Ebou Jarju	25,000.00
19-06-2020	Being payment for compensation to Faraba Banta Victims	15PV20000107	Famara IBL Jarju	418,500.00
19-06-2020	Being payment for compensation to Faraba Banta Victims	15PV20000112	Musa Gaye	1,100,000.00
30-06-2020	Being payment for compensation to Faraba Banta Victims	15PV20000132	Babanding .E. Jarju	40,000.00
30-06-2020	Being payment for compensation to Faraba Banta Victims	15PV20000137	Musa Fatty	115,000.00
23-06-2020	Being payment for compensation to Faraba Banta Victims	15PV20000118	Mam Jarra Fatty	1,000,000.00
24-06-2020	Being payment for compensation to Faraba Banta Victims	15PV20000125	Malanding Sanyang	1,265,300.00
23-06-2020	Being payment for compensation to Faraba Banta Victims	15PV20000123	Ebrima Bah	1,000,000.00
19-06-2020	Being payment for compensation to	15PV20000108	Bakary Saidykhan	286,750.00

	Faraba Banta Victims			
19-06-2020	Being payment for compensation to Faraba Banta Victims	15PV20000111	Babucarr Sanyang	276,150.00
23-06-2020	Being payment for compensation to Faraba Banta Victims	15PV20000119	Baboucarr Darboe	250,000.00
30-06-2020	Being payment for compensation to Faraba Banta Victims	15PV20000130	Alieu Camara	115,000.00
19-06-2020	Being payment for compensation to Faraba Banta Victims	15PV20000114	Alagie Sowe	687,000.00
23-06-2020	Being payment for compensation to Faraba Banta Victims	15PV20000121	Abdoulie Jobe	115,000.00
19-06-2020	Being payment for compensation to Faraba Banta Victims	15PV20000109	Nfansu BK Conteh	2,597,259.00
23-06-2020	Being payment for compensation to Faraba Banta Victims	15PV20000117	Saruba Kujabi	1,000,000.00
19-06-2020	Being payment for compensation to Faraba Banta Victims	15PV20000115	Toni El Hajj	3,052,200.00
27-07-2020	Being payment for compensation to Faraba Banta Victims	15PV20000191	Toni El Hajj	1,212,000.00
27-07-2020	Being payment for compensation to Faraba Banta Victims	15PV20000192	Julakay Quarry and Mining	50,000.00
31-08-2020	Being payment for compensation to Faraba Banta Victims	15PV20000212	Musa Sheriff Njie	479,000.00
8/9/2020	Being payment for compensation to	15PV20000216	Noah Kujabi	71,100.00

	Faraba Banta Victims			
24-09-2020	Being payment for compensation to Faraba Banta Victims	15PV20000231	Sulayman Jammeh	225,000.00
21-12-2020	Being payment for compensation to Faraba Banta Victims	15PV20000264	Demba Jarju	135,000.00
Total				18,271,059.00

Appendix I 1

Unpresented Supporting Documents

Date	ACCOUNT CODE	GFS	DESCRIPTION	Document No	Payee	Amount GMD	Remarks
2020-07-22	2213102 11 01 01 01 01 00 3 001 00000 0000000 0 A7C01001	2213102	Maintenance of vehicles	11PV20000441	C F A O MOTORS GAMBIA LIMITED	10,054.26	No internal memo attached
2020-07-22	2213102 11 01 01 01 01 00 3 001 00000 0000000 0 A7C01001	2213102	Maintenance of vehicles	11PV20000443	C F A O MOTORS GAMBIA LIMITED	6,159.56	No internal memo attached
2020-11-17	2213102 16 01 01 13 01 00 3 001 00000 0000000 0 B3C01002	2213102	Maintenance of vehicles	16PV20001156	T K MOTORS	19,354.50	No internal memo attached. Being Maintenance of vehicles as per attached invoice no and vehicle no respectively, 49941 and GG 0901 A.

Date	ACCOUNT CODE	GFS	DESCRIPTION	Document No	Payee	Amount GMD	Remarks
2020-12-10	2216103 16 01 03 11 01 00 3 0 01 0000 000000 0 A3C01002	221610 3	Miscellaneous office expenses	16PV2000136 6	NEW VISION ENTERPRISE	6,000.00	No Internal memo was raised before starting the procurement process. Being Payment for miscellaneous office expenses IFO Department of Physical Planning & Housing as per attached invoice no. dated 24/10/2020
2020-08-24	2213101 09 01 01 01 01 00 3 0 01 0000 000000 0 A3S01001	221310 1	Purchase of fuel and lubricants	09PV2000019 3	GAMBIA NATIONAL PETROLEUM COMPANY LTD	50,000.00	No Requisition form attached, no internal memo raised.
2020-12-14	2214104 09 01 01 01 01 00 3 0 01 0000 000000 0 A3S01001	221410 4	Maintenance of Equipment	09PV2000033 8	FMS ENTERPRISE	43,650.00	No internal memo raised.
2020-06-29	2213102 10 01 01 01 01 00 3 0 01 0000 000000 0 A1C04001		Maintenance of vehicles	10PV2000069 4	T K MOTORS	40,779.00	Delivery Note and GPPA RFQ forms were not attached in respect of voucher no. 10PV20000694 Being payment for maintenance of vehicle.

Date	ACCOUNT CODE	GFS	DESCRIPTION	Document No	Payee	Amount GMD	Remarks
2020-12-15	2213102 10 01 01 01 01 00 3 001 0000 0000000 A1C04001	2213102	Maintenance of vehicles	10PV20001648	T K MOTORS	23,184.00	No Delivery Note attached
2020-02-11	2213102 12 01 01 01 01 00 3 001 0000 0000000 0 00000000	2213102	Maintenance of vehicles	12PV20000209	EENINBAARA AUTO SERVICES	15,111.00	No internal memo, Requisition form attached in respect of voucher no. 12PV20000209, being payment for maintenance of vehicle no. plate GFATM>36 lfo Internal Audit.
2020-03-18	2214101 12 01 01 01 01 00 3 001 0000 0000000 0 00000000	2214101	Maintenance of Buildings and Facilities	12PV20000699	NEW VISION ENTERPRISE	87,592.00	GPPA RFQ forms, Delivery note and internal memo were not attached in respect of voucher no. 12PV20000699, being payment for maintenance of new Internal Audit building.
2020-04-14	2213102 12 01 01 01 01 00 3 001 0000 0000000 0 00000000	2213102	Maintenance of vehicles	12PV20000916	C F A O MOTORS GAMBIA LIMITED	5,948.33	No internal memo and Delivery note attached in respect of voucher no. 12PV20000916, being payment for maintenance of vehicle No. GG0865A.

Date	ACCOUNT CODE	GFS	DESCRIPTION	Document No	Payee	Amount GMD	Remarks
2020-05-14	2213102 12 01 03 15 01 00 3 01 0000 0000000 0 00000000	2213102	Maintenance of vehicles	12PV20001254	EENINBAARA AUTO SERVICES	4,036.50	No internal memo, RFQ (IFMIS) and GPPA Requisition forms attached in respect of voucher no. 12PV20001254, being payment for maintenance of motor vehicle, No. plate GG 0839A Ifo IAD.
2020-08-05	2213102 12 01 01 01 01 00 3 01 0000 0000000 0 00000000	2213102	Maintenance of vehicles	12PV20002481	T K MOTORS	149,272.87	GPPA RFQ forms and Delivery note were not attached with regards voucher no. 12PV20002481, Being payment of maintenance of vehicle GGO801A, Mitsubishi Pajero Hon. Minister.
2020-10-21	2213102 12 01 03 15 01 00 3 01 0000 0000000 0 00000000	2213102	Maintenance of vehicles	12PV20003167	EENINBAARA AUTO SERVICES	23,338.80	No Internal memo and GPPA RFQ forms attached in respect of Voucher No. 12PV20003167 'Being payment of maintenance of vehicle'.

Date	ACCOUNT CODE	GFS	DESCRIPTION	Document No	Payee	Amount GMD	Remarks
2020-05-15	2221101 15 06 01 00 00 00 3 001 0699 0000000 0 00000000	2221101	Food and Food services	15PV20000047	KAIRA CATERING SERVICES	26,200,000.00	No internal memo attached.
2020-03-17	2213102 23 01 02 11 01 00 3 001 0000 0000000 0 A2C01005	2213102	Maintenance of vehicles	23PV20000152	TOURAYS MECHNICAL WORKSHOP AND SPARES	13,842.00	No Delivery Note attached
2020-11-24	2216102 23 01 02 11 01 00 3 001 0000 0000000 0 00000000	2216102	Stationery	23PV20000994	ADONIS SUPPLIERS	29,808.00	No internal Memo, Delivery Note and RFQ (GPPA Form 101) not attached
2020-12-07	2213101 23 01 02 11 01 00 3 001 0000 0000000 0 A2C01005	2213101	Purchase of fuel and lubricants	23PV20001026	ATLAS ENERGY LIMITED	237,999.00	No Delivery Note attached
2020-04-07	2213102 31 01 01 02 01 00 3 001 0000 0000000 0 A1S01003	2213102	Maintenance of vehicles	31PV20000164	ANSUS AUTO SERVICES	15,561.00	A copy of GPPA single source document and Delivery Note was not attached.
2020-12-14	2221101 31 06 01 00 00 00 2 423 0259 0000000 0 00000000	2221101	Food and Food services	31PV20000613	SONINKARA ENTERPRISE	414,201.60	No internal memo raised.
Total						27,360,324.10	

Appendix I 2

DATE	ACCOUNT CODE	Account	Document No.	DESCRIPTION	Amount GMD	Remarks
2020-12-22	3111203 08 02 01 14 01 00 3 001 0012 000000 A3C01008	Construction Of Office Buildings	08PV20002748	SHEIKH CEESAY TRADING CONSTRUCTION	373,100.00	Invitation to bid, Bidding Documents, Bid opening Minutes, Quire book for bid submission, Bid security, Bid notification, Tender documents, GPPA approval for tender documents, contract committee minutes, contract agreement, Evaluation report, GPPA approval for evaluation report, consultant Progress report, financial statement were not presented for our review.
2020-12-08	3111213 09 02 01 01 01 00 3 001 0577 000000 000000000	Other buildings and structures	09PV20000253	GAMBIA TOURISM AND HOSPITALITY INSTITUTE	2,000,000.00	Invitation to bid, Bidding Documents, Bid opening Minutes, Quire book for bid submission, Bid security, Bid notification, Tender documents, GPPA approval for tender documents, contract committee minutes, contract agreement, Evaluation report, GPPA approval for evaluation report, consultant Progress report, financial statement were not presented for our review.
2020-10-15	3111203 11 06 01 00 00 00 3 001 0415 000000 000000000	Construction Of Office Buildings	11PV20000604	TOURAY KUNDA CONSTRUCTION AND WATER WORKS	777,220.42	Invitation to bid, Bidding Documents, Bid opening Minutes, Quire book for bid submission, Bid security, Bid notification, .Tender documents, GPPA approval for tender documents, contract committee minutes,

DATE	ACCOUNT CODE	Account	Docu ment No.	DESCRIPTIO N	Amount GMD	Remarks
						contract agreement, Evaluation report, GPPA approval for evaluation report, consultant Progress report, financial statement were not presented for our review.
2020-12-22	3112117 11 01 01 01 01 00 3 001 0000 000000 A1S02001	Office Equipme nt	11PV 20000 253	BEAUTY VENTURES	31,700.00	GPPA form 101 (RFQ) was not attached, No contract committee evaluation report attached.
2020-12-14	3112117 16 01 01 13 01 00 3 001 0000 000000 B3C01002	Office Equipme nt	16PV 20000 317	AOC TRADING ENTERPRIS E	49,500.00	GPPA form 101 (RFQ) was not attached, No copy of Delivery Note attached.
2020-04-24	3112117 16 02 09 15 05 00 3 001 0586 000000 B4S01002	Office Equipme nt	16PV 20001 553	AMAZING GRACE ENTERPRIS E	150,000.00	GPPA form 101 (RFQ) was not attached.
2020-11-17	3111203 17 02 02 11 01 00 3 001 0000 00000000	Construct ion Of Office Buildings	17PV 20001 139	GENERAL PROCUREMENT SERVICES LIMITED	1,219,451.35	Invitation to bid, Bidding Documents, Bid opening Minutes, Quire book for bid submission, Bid security, Bid notification, Tender documents, GPPA approval for tender documents, contract committee minutes, contract agreement, Evaluation report, GPPA approval for evaluation report, consultant Progress report, financial statement were not presented for our review.
2020-11-25	3112117 17 01 02 11 0	Office Equipme nt	17PV 20001	FODAY MADI TRADING	370,000.00	Internal memo, GPPA Requisition form, GPPA

DATE	ACCOUNT CODE	Account	Document No.	DESCRIPTION	Amount GMD	Remarks
	1 00 3 001 0000 000000 A2C04001	nt	231	ENTERPRIS E		form 101 (RFQ), Quotation from suppliers, Purchase order, Delivery note, Goods received note were not presented for our review.
2020-09-22	3111213 18 02 01 12 01 00 3 001 0507 000000 000000000	Other buildings and structures	18PV20000510	GAMWORKS AGENCY	32,964,000.00	Duty waiver, Invitation to bid, Bidding Documents, Bid opening Minutes, Quire book for bid submission, Bid security, Bid notification, Tender documents, GPPA approval for tender documents, contract committee minutes, contract agreement, Evaluation report, GPPA approval for evaluation report, consultant Progress report, financial statement were not presented for our review.
2020-09-22	3111212 18 02 01 12 01 00 3 001 0507 000000 000000000	Roads and bridges	18PV20000511	NATIONAL ROAD AUTHORITY	260,000,000.00	Duty waiver, Invitation to bid, Bidding Documents, Bid opening Minutes, Quire book for bid submission, Bid security, Bid notification, Tender documents, GPPA approval for tender documents, contract committee minutes, contract agreement, Evaluation report, GPPA approval for evaluation report, consultant Progress report, financial statement were not presented for our review.

DATE	ACCOUNT CODE	Account	Docu ment No.	DESCRIPTIO N	Amount GMD	Remarks
2020-02-06	3111212 18 02 01 12 01 00 3 001 0637 000000 A6C01002	Roads and bridges	18PV 20000 037	NATIONAL ROAD AUTHORITY	360,000,000.00	Invitation to bid, Bidding Documents, Bid opening Minutes, Quire book for bid submission, Bid security, Bid notification, Tender documents, GPPA approval for tender documents, contract committee minutes, contract agreement, Evaluation report, GPPA approval for evaluation report, consultant Progress report, financial statement were not presented for our review.
2020-02-13	3111212 18 02 01 12 01 00 3 001 0637 000000 000000000	Roads and bridges	18PV 20000 050	NATIONAL ROAD AUTHORITY	46,962,341.00	Invitation to bid, Bidding Documents, Bid opening Minutes, Quire book for bid submission, Bid security, Tender documents, GPPA approval for tender documents, contract committee minutes, contract agreement, Evaluation report, GPPA approval for evaluation report, consultant Progress report, financial statement were not presented for our review.
2020-05-20	3111212 18 02 01 11 01 00 3 001 0068 000000 000000000	Roads and bridges	18PV 20000 270	AREZKI SA	12,416,042.00	Tender documents, GPPA approval for evaluation report, Quire book for bid submission, consultant progress report, financial statement were not presented for our review.
2020-08-05	3111212 18 02 01 12 01 00 3 001 0540 000000	Roads and bridges	18PV 20000 401	NATIONAL ROAD AUTHORITY	38,000,000.00	Invitation to bid, Bidding Documents, Bid opening Minutes, Quire book for bid submission, Bid

DATE	ACCOUNT CODE	Account	Docu ment No.	DESCRIPTIO N	Amount GMD	Remarks
	00 A6C010 02					security, Bid notification, Tender documents, GPPA approval for tender documents, contract committee minutes, contract agreement, Evaluation report, GPPA approval for evaluation report, consultant Progress report, financial statement were not presented for our review.
2020-10-23	3111212 18 02 01 11 0 1 00 1 421 0638 00000 00 A4C030 02	Roads and bridges	18PV 20000 594	NATIONAL ROAD AUTHORITY	225,000,000.00	Duty waiver, Invitation to bid, Bidding Documents, Bid opening Minutes, Quire book for bid submission, Bid security, Bid notification, Tender documents, GPPA approval for tender documents, contract committee minutes, contract agreement, Evaluation report, GPPA approval for evaluation report, consultant Progress report, financial statement were not presented for our review.
2020-11-04	3111212	Roads and bridges	18PV 20000 625	NATIONAL ROAD AUTHORITY	200,000,000.00	Duty waiver, Invitation to bid, Bidding Documents, Bid opening Minutes, Quire book for bid submission, Bid security, Bid notification, Tender documents, GPPA approval for tender documents, contract committee minutes, contract agreement, Evaluation report, GPPA approval for evaluation report, consultant

DATE	ACCOUNT CODE	Account	Docu ment No.	DESCRIPTIO N	Amount GMD	Remarks
						Progress report, financial statement were not presented for our review.
2020-10-19	3112107 21 06 01 00 00 00 3 001 0697 000000 00 00000000	Medical and Hospital Equipme nt	21PV 20002 176	PROJECT CO ORDINATIO N UNIT - MOBSE	100,000,000.00	Invitation to bid, Bidding Documents, Bid opening Minutes, Quire book for bid submission, Bid security, Bid notification, Tender documents, GPPA approval for tender documents, contract committee minutes, contract agreement, Evaluation report, GPPA approval for evaluation report, Delivery Note were not presented for our review.
2020-11-30	3111205 21 02 01 13 01 00 3 001 0549 000000 00 A5C01001	Hospitals , Clinics and Health facilities	21PV 20002 551	EDWARD FRANCIS SMALL TEACHING HOSPITAL	671,235.00	Invitation to bid, Bidding Documents, Bid opening Minutes, Quire book for bid submission, Bid security, Bid notification, Tender documents, GPPA approval for tender documents, contract committee minutes, contract agreement, Evaluation report, GPPA approval for evaluation report, Delivery Note were not presented for our review.
2020-11-30	3111203 21 02 01 01 08 00 3 001 0653 000000 00 A5S030	Construct ion Of Office Buildings	21PV 20002 554	GAMWORKS AGENCY	35,000,000.00	Invitation to bid, Bidding Documents, Bid opening Minutes, Quire book for bid submission, Bid security, Bid notification,

DATE	ACCOUNT CODE	Account	Document No.	DESCRIPTION	Amount GMD	Remarks
	01					Tender documents, GPPA approval for tender documents, contract committee minutes, contract agreement, Evaluation report, GPPA approval for evaluation report, Delivery Note were not presented for our review.
2020-12-03	3112107 21 06 01 00 00 00 3 001 0697 000000 00 00000000	Medical and Hospital Equipment	21PV 20002 581	UNICEF	65,194,036.70	Invitation to bid, Bidding Documents, Bid opening Minutes, Quire book for bid submission, Bid security, Bid notification, Tender documents, GPPA approval for tender documents, contract committee minutes, contract agreement, Evaluation report, GPPA approval for evaluation report, Delivery Note were not presented for our review.
2020-12-30	3112107 21 06 01 00 00 00 3 001 0697 000000 00 00000000	Medical and Hospital Equipment	21PV 20002 757	EDWARD FRANCIS SMALL TEACHING HOSPITAL	41,133,320.00	Invitation to bid, Bidding Documents, Bid opening Minutes, Quire book for bid submission, Bid security, Bid notification, Tender documents, GPPA approval for tender documents, contract committee minutes, contract agreement, Evaluation report, GPPA approval for evaluation report, Delivery Note were not presented for our review.

DATE	ACCOUNT CODE	Account	Docu ment No.	DESCRIPTIO N	Amount GMD	Remarks
2020-12-04	3112101 22 01 01 01 01 00 3 001 0000 000000 A1C01001	Vehicles	22PV 20000 755	T K MOTORS	2,495,000.00	Invitation to bid, Bidding Documents, Bid opening Minutes, Quire book for bid submission, Bid security, bid notification, Tender documents, GPPA approval for tender documents, contract committee minutes, contract agreement, Evaluation report, GPPA approval for evaluation report, GPPA form 101 (RFQ), Delivery Note were not presented for our review.
2020-05-21	3111203 23 06 02 00 00 00 3 001 0192 000000 000000000	Construct ion Of Office Buildings	23PV 20000 828	ARS MAMBAI ENTERPRIS E	249,875.00	Invitation to bid, Bidding Documents, Bid opening Minutes, Quire book for bid submission, Bid security, Bid notification, Tender documents, GPPA approval for tender documents, contract committee minutes, contract agreement, Evaluation report, GPPA approval for evaluation report, consultant Progress report, financial statement were not presented for our review.
2020-03-02	3111203 23 06 02 00 00 00 3 001 0192 000000 000000000	Construct ion Of Office Buildings	23PV 20000 120	LERR GROUP LIMITED	33,542,778.43	Invitation to bid, Bid opening Minutes, Quire book for bid submission, Bid security, Bid notification, Tender documents, GPPA approval for tender documents, contract committee minutes, Evaluation report, GPPA approval for evaluation

DATE	ACCOUNT CODE	Account	Docu ment No.	DESCRIPTIO N	Amount GMD	Remarks
						report, consultant Progress report, financial statement were not presented for our review.
2020-06-17	3111203 23 06 02 00 00 00 3 001 0192 000000 00 00000000	Construct ion Of Office Buildings	23PV 20000 492	GENERAL PROCUREMENT SERVICES LIMITED	1,185,458.40	Invitation to bid, Bid opening Minutes, Quire book for bid submission, Bid security, Bid notification, Tender documents, GPPA approval for tender documents, contract committee minutes, Evaluation report, GPPA approval for evaluation report, consultant Progress report, financial statement were not presented for our review.
2020-09-03	3111203 23 06 02 00 00 00 3 001 0192 000000 00 00000000	Construct ion Of Office Buildings	23PV 20000 730	LERR GROUP LIMITED	27,198,395.89	Invitation to bid, Bidding Documents, Bid opening Minutes, Quire book for bid submission, Bid security, Bid notification, Tender documents, GPPA approval for tender documents, contract committee minutes, Evaluation report, GPPA approval for evaluation report, consultant Progress report, financial statement were not presented for our review.
2020-09-24	3111203 23 06 02 00 00 00 3 001 0192 000000 00 00000000	Construct ion Of Office Buildings	23PV 20000 809	LERR GROUP LIMITED	23,312,910.76	Invitation to bid, Bid opening Minutes, Quire book for bid submission, Bid security, Bid notification, Tender documents, GPPA approval for tender documents, contract committee minutes,

DATE	ACCOUNT CODE	Account	Docu ment No.	DESCRIPTIO N	Amount GMD	Remarks
						Evaluation report, GPPA approval for evaluation report, consultant Progress report, financial statement were not presented for our review.
2020-09-29	3112101 23 06 01 00 00 00 3 001 0696 000000 00 00000000	Vehicles	23PV 20000 818	SHYBEN A MADI AND SONS LIMITED	4,451,100.00	Invitation to bid, Bidding Documents, Bid opening Minutes, Quire book for bid submission, Bid security, Bid notification, Tender documents, GPPA approval for tender documents, contract committee minutes, contract agreement, Evaluation report, GPPA approval for evaluation report, Delivery note were not presented for our review.
2020-10-06	3111203 23 06 02 00 00 00 3 001 0192 000000 00 00000000	Construct ion Of Office Buildings	23PV 20000 828	ARS MAMBAI ENTERPRIS E	249,875.00	Invitation to bid, Bidding Documents, Bid opening Minutes, Quire book for bid submission, Bid security, Bid notification, Tender documents, GPPA approval for tender documents, contract committee minutes, contract agreement, Evaluation report, GPPA approval for evaluation report, consultant Progress report, financial statement were not presented for our review.

DATE	ACCOUNT CODE	Account	Docu ment No.	DESCRIPTIO N	Amount GMD	Remarks
2020-12-15	3111203 23 06 02 00 00 00 3 001 0192 000000 000000000	Construct ion Of Office Buildings	23PV 20001 096	NDACHE ENTERPRIS E	169,387.35	Invitation to bid, Bidding Documents, Bid opening Minutes, Quire book for bid submission, Bid security, Bid notification, Tender documents, GPPA approval for tender documents, contract committee minutes, contract agreement, Evaluation report, GPPA approval for evaluation report, consultant Progress report, financial statement were not presented for our review.
2020-12-21	3112117 24 01 01 01 01 00 3 001 0000 000000 000000000	Office Equipme nt	24PV 20000 224	MP TRADING COMPANY LIMITED	17,135.00	No Delivery Note attached
2020-10-05	3112119 24 02 01 01 01 00 3 001 0000 000000 000000000	ICT infrastruc ture, hardware , network & facilities	24PV 20000 407	HI TECH ENGINEERIN G COMPANY LTD	2,146,020.12	Invitation to bid, Bidding Documents, Bid opening Minutes, Quire book for bid submission, Bid security, Bid notification, Tender documents, GPPA approval for tender documents, contract committee minutes, contract agreement, Evaluation report, GPPA approval for evaluation report, Delivery Note were not presented for our review.
Total					1,517,329,882.42	

Appendix m

Failure to present revenue receipts

Date	GFS Codes	Description	Receipt Numbers	Amounts GMD
2020-09-03	1422124	Passport fees	08CR20013192	1,000.00
2020-02-20	1422124	Passport fees	08CR20000578	1,000.00
2020-03-09	1422124	Passport fees	08CR20001507	1,000.00
2020-03-16	1422124	Passport fees	08CR20001842	1,000.00
2020-03-24	1422124	Passport fees	08CR20002553	1,000.00
2020-05-04	1422124	Passport fees	08CR20003707	1,000.00
2020-05-27	1422124	Passport fees	08CR20005013	1,000.00
2020-06-05	1422124	Passport fees	08CR20005744	1,000.00
2020-06-10	1422124	Passport fees	08CR20006164	1,000.00
2020-06-12	1422124	Passport fees	08CR20006471	1,000.00
2020-07-07	1422124	Passport fees	08CR20008739	1,000.00
2020-07-21	1422124	Passport fees	08CR20009860	1,000.00
2020-08-10	1422124	Passport fees	08CR20011100	1,000.00
2020-08-12	1422124	Passport fees	08CR20011350	1,000.00
2020-08-17	1422124	Passport fees	08CR20011676	1,000.00
2020-08-25	1422124	Passport fees	08CR20012448	1,000.00
2020-09-16	1422124	Passport fees	08CR20014439	1,000.00
2020-09-22	1422124	Passport fees	08CR20014939	1,000.00
2020-09-30	1422124	Passport fees	08CR20015561	1,000.00
2020-10-01	1422124	Passport fees	08CR20015811	1,000.00
2020-10-15	1422124	Passport fees	08CR20017319	1,000.00
2020-10-26	1422124	Passport fees	08CR20018087	1,000.00
2020-12-14	1422124	Passport fees	08CR20021730	1,000.00
2020-12-24	1422124	Passport fees	08CR20022425	1,000.00
2020-12-24	1422124	Passport fees	08CR20022459	1,000.00
2020-12-29	1422124	Passport fees	08CR20022733	1,000.00
			Total	26,000.00

Appendix o

Untraced GTR and IFMIS receipts to the Deposit Slip (Geology)

GTR BOOKS From – To	Receipt Amount D
3653001 - 3653050	122,410.00
3653051 - 3653100	194,623.00
3653101 - 3653150	138,845.00
3653201 - 3653250	8,100.00
3653251 - 3653300	8,850.00
3653301 - 3653350	8,950.00
3653351 - 3653400	4,480.00
3653401 - 3653450	7,350.00
3653451 - 3653500	303,225.00
3653501 - 3653550	9,050.00
3653551 - 3653600	6,840.00
3653601 - 3653650	6,210.00
3653651 - 3653700	7,500.00
3653701 - 3653750	6,690.00
3653751 - 3653800	132,360.00
3653801 - 3653850	89,215.00
3653851 - 3653900	96,100.00
3653901 - 3653950	7,500.00
3653951 - 3654000	7,380.00
3700001 - 3700050	6,990.00
3700051 - 3700100	197,140.00
3700101 - 3700150	34,075.00
3700151 - 3700200	2,142,390.00
3700201 - 3700250	6,660.00
3700251 - 3700300	6,790.00
3700301 - 3700350	243,310.00
3700351 - 3700400	152,880.00
3700401 - 3700450	6,780.00
3700451 - 3700500	6,330.00
3700501 - 3700550	277,305.00
3700551 - 3700600	6,570.00
3700601 - 3700650	10,000.00
3700651 - 3700700	10,050.00
3700701 - 3700750	8,500.00

GTR BOOKS From – To	Receipt Amount D
3700801 - 3700850	9,350.00
3700851 - 3700900	11,200.00
3700901 - 3700950	6,585.00
3700951 - 3701000	8,491.00
3710001 - 3710050	2,264,390.00
3710051 - 3710100	187,405.00
3710101 - 3710150	6,210.00
3710151 - 3710200	9,150.00
3710201 - 3710250	9,650.00
3710251 - 3710300	8,950.00
3710301 - 3710350	8,700.00
3710351 - 3710400	9,120.00
3710401 - 3710450	9,100.00
3710451 - 3710500	6,960.00
3710501 - 3710550	176,705.00
3710551 - 3710600	5,880.00
3710601 - 3710650	6,690.00
3710651 - 3710700	214,110.00
3710701 - 3710750	9,150.00
3710851 - 3710861	29,950.00
Total	7,279,194.00

Unreconciled receipt Ministry of Justice

Codes	Details	Receipt no.	Amount D
1422146	Fees Registrar General	11CR20007748	1,000.00
1422146	Fees Registrar General	11CR20007797	800.00
1422146	Fees Registrar General	11CR20000848	1,500.00
1422146	Fees Registrar General	11CR20001069	1,500.00
1422146	Fees Registrar General	11CR20001217	1,000.00
1422146	Fees Registrar General	11CR20001333	1,500.00
1422146	Fees Registrar General	11CR20001599	7,000.00
1422146	Fees Registrar General	11CR20001619	1,500.00
1422146	Fees Registrar General	11CR20002013	1,500.00
1422146	Fees Registrar General	11CR20002014	1,500.00
1422146	Fees Registrar General	11CR20002437	1,500.00
1422146	Fees Registrar General	11CR20002628	1,000.00

Codes	Details	Receipt no.	Amount D
1422146	Fees Registrar General	11CR20003167	1,000.00
1422146	Fees Registrar General	11CR20003174	1,250.00
1422146	Fees Registrar General	11CR20003197	700.00
1422146	Fees Registrar General	11CR20003660	1,000.00
1422146	Fees Registrar General	11CR20003753	1,500.00
1422146	Fees Registrar General	11CR20003946	1,000.00
1422146	Fees Registrar General	11CR20004285	1,000.00
1422146	Fees Registrar General	11CR20004328	1,000.00
1422146	Fees Registrar General	11CR20004433	250.00
1422146	Fees Registrar General	11CR20004504	1,000.00
1422146	Fees Registrar General	11CR20004659	1,000.00
1422146	Fees Registrar General	11CR20005035	1,000.00
1422146	Fees Registrar General	11CR20005282	1,500.00
1422146	Fees Registrar General	11CR20005809	1,000.00
1422146	Fees Registrar General	11CR20005989	1,500.00
1422146	Fees Registrar General	11CR20006630	1,500.00
1422146	Fees Registrar General	11CR20006661	1,500.00
1422146	Fees Registrar General	11CR20006920	2,500.00
1422146	Fees Registrar General	11CR20007276	1,000.00
Total			43,500.00

Appendix p

Failure to deposit revenue on time

Date	GFS Codes	Description	Receipt Numbers	Amounts as per the Sample GMD	BANK DATE	Deposit Amount GMD
2020-02-27	1422164	Development Permits	16CR20000222	200.00	11/3/2020	186985.9
2020-03-09	1422164	Development Permits	16CR20000283	3,000.00	11/3/2020	186985.9
2020-03-11	1422164	Development Permits	16CR20000309	3,850.00	18/03/20	127107
2020-03-16	1422164	Development Permits	16CR20000359	200.00	18/03/20	127107
2020-05-15	1422164	Development Permits	16CR20000795	200.00	28/05/20	389972.82
2020-05-29	1422164	Development Permits	16CR20000915	200.00	9/6/2020	224564.3
2020-06-10	1422164	Development Permits	16CR20001050	200.00	17/06/20	127120.5
2020-06-12	1422164	Development Permits	16CR20001079	200.00	17/06/20	127120.5
2020-06-22	1422164	Development Permits	16CR20001168	200.00	25/06/20	96115
2020-07-13	1422164	Development Permits	16CR20001303	7,610.00	15/07/20	127990.69
2020-08-24	1422164	Development Permits	16CR20001514	200.00	1/9/2020	382518
2020-09-10	1422164	Development Permits	16CR20001637	200.00	15/09/20	313253.5
2020-09-21	1422164	Development Permits	16CR20001698	200.00	24/09/20	388806
2020-11-10	1422164	Development Permits	16CR20002253	1,000.00	25/11/20	654056
2020-02-20	1422164	Development Permits	16CR20000180	1,500.00	25/02/20	303686.9
2020-03-12	1422164	Development Permits	16CR20000347	200.00	18/03/20	127107

Date	GFS Codes	Description	Receipt Numbers	Amounts as per the Sample GMD	BANK DATE	Deposit Amount GMD
2020-05-06	1422164	Development Permits	16CR20000684	200.00	13/05/20	318156.9
2020-05-15	1422164	Development Permits	16CR20000782	200.00	28/05/20	389972.82
2020-06-25	1422164	Development Permits	16CR20001204	200.00	2/7/2020	87391
2020-07-06	1422164	Development Permits	16CR20001255	1,772.50	15/07/20	127990.69
2020-07-13	1422164	Development Permits	16CR20001338	200.00	15/07/20	127990.69
2020-07-21	1422164	Development Permits	16CR20001411	200.00	29/07/20	195586.6
2020-08-27	1422164	Development Permits	16CR20001527	200.00	1/9/2020	382518
2020-09-16	1422164	Development Permits	16CR20001676	200.00	24/09/20	388806
2020-09-21	1422164	Development Permits	16CR20001688	200.00	24/09/20	388806
2020-11-11	1422164	Development Permits	16CR20002268	10,775.00	25/11/20	654056
2020-11-26	1422164	Development Permits	16CR20002377	1,000.00	22/12/20	200436.66
				34,307.50		7,152,208.37

Appendix q

Difference between GTR books amount and the deposit slip

GTR		Deposit Slips			Difference GMD
GTR BOOKS From - To	Receipt Amount D	Deposit slip No	Receipt reference	Amount GMD	
3653001 - 3653050	122,410.00	0024929	29FC20000063	122,410.00	N/a
3653051 - 3653100	194,623.00	0024930	29FC20000004	91,500.00	N/a
3653101 - 3653150	138,845.00	0024931	29FC20000005	196,425.00	N/a
3653201 - 3653250	8,100.00	0024932	29FC20000017	67,440.00	N/a
3653251 - 3653300	8,850.00	0024933	29FC20000018	1,000.00	N/a
3653301 - 3653350	8,950.00	0024934	29FC20000019	138,845.00	N/a
3653351 - 3653400	4,480.00	0024935	29FC20000020	8,100.00	N/a
3653401 - 3653450	7,350.00	0024936	29FC20000021	21,280.00	N/a
3653451 - 3653500	303,225.00	0024937	29FC20000022	8,950.00	N/a
3653501 - 3653550	9,050.00	0024938	29FC20000026	292,000.00	N/a
3653551 - 3653600	6,840.00	0024939	29FC20000024	4,000.00	N/a
3653601 - 3653650	6,210.00	0024940	29FC20000047	303,225.00	N/a
3653651 - 3653700	7,500.00	0024941	29FC20000036	89,300.00	N/a
3653701 - 3653750	6,690.00	0024942	29FC20000027	cancelled	N/a
3653751 - 3653800	132,360.00	0024943	29FC20000637	117,500.00	N/a
3653801 - 3653850	89,215.00	0024944	29FC20000639	15,000.00	N/a
3653851 - 3653900	96,100.00	0024945	29FC20000039	6,210.00	N/a
3653901 - 3653950	7,500.00	0024946	29FC20000040	6,900.00	N/a

GTR		Deposit Slips			
GTR BOOKS From - To	Receipt Amount D	Deposit slip No	Receipt reference	Amount GMD	Difference GMD
3653951 - 3654000	7,380.00	0024947	29FC20000041	7,500.00	N/a
3700001 - 3700050	6,990.00	0024948	29FC20000042	100.00	N/a
3700051 - 3700100	197,140.00	0024949	29FC20000043	131,670.00	N/a
3700101 - 3700150	34,075.00	0024950	29FC20000073	50,000.00	N/a
3700151 - 3700200	2,142,390.00	0256651	29FC20000048	44,520.00	N/a
3700201 - 3700250	6,660.00	0256652	29FC20000049	51,590.00	N/a
3700251 - 3700300	6,790.00	0256653	29FC20000050	43,625.00	N/a
3700301 - 3700350	243,310.00	0256654	29FC20000051	197,140.00	N/a
3700351 - 3700400	152,880.00	0256655	29FC20000052	66,990.00	N/a
3700401 - 3700450	6,780.00	0256656	29FC20000053	56,210.00	N/a
3700451 - 3700500	6,330.00	0256657	cancelled	-	N/a
3700501 - 3700550	277,305.00	0256658	29FC20000054	47,090.00	N/a
3700551 - 3700600	6,570.00	0256659	29FC20000056	55,300.00	N/a
3700601 - 3700650	10,000.00	0256660	29FC20000057	6,750.00	N/a
3700651 - 3700700	10,050.00	0256661	29FC20000058	7,500.00	N/a
3700701 - 3700750	8,500.00	0256662	29FC20000059	7,380.00	N/a
3700801 - 3700850	9,350.00	0256663	29FC20000060	6,660.00	N/a
3700851 - 3700900	11,200.00	0256664	29FC20000061	7,000.00	N/a
3700901 - 3700950	6,585.00	0256665	29FC20000062	75,790.00	N/a
3700951 - 3701000	8,491.00	0256666	29FC20000063	51,870.00	N/a
3710001 - 3710050	2,264,390.00	0256667	29FC20000064	80,850.00	N/a

GTR		Deposit Slips			
GTR BOOKS From - To	Receipt Amount D	Deposit slip No	Receipt reference	Amount GMD	Difference GMD
3710051 - 3710100	187,405.00	0256668	29FC20000065	82,110.00	N/a
3710101 - 3710150	6,210.00	0256669	29FC20000066	30,720.00	N/a
3710151 - 3710200	9,150.00	0256670	29FC20000067	33,670.00	N/a
3710201 - 3710250	9,650.00	0256671	29FC20000068	27,300.00	N/a
3710251 - 3710300	8,950.00	0256672	29FC20000069	36,400.00	N/a
3710301 - 3710350	8,700.00	0256673	29FC20000070	29,300.00	N/a
3710351 - 3710400	9,120.00	0256674	29FC20000071	59,990.00	N/a
3710401 - 3710450	9,100.00	0256675	29FC20000074	91,240.00	N/a
3710451 - 3710500	6,960.00	0256676	29FC20000075	277,305.00	N/a
3710501 - 3710550	176,705.00	0256677	29FC20000076	152,880.00	N/a
3710551 - 3710600	5,880.00	0256678	29FC20000077	10,050.00	N/a
3710601 - 3710650	6,690.00	0256679	29FC20000078	6,570.00	N/a
3710651 - 3710700	214,110.00	0256680	29FC20000079	10,000.00	N/a
3710701 - 3710750	9,150.00	0256681	29FC20000080	6,780.00	N/a
3710851 - 3710861	29,950.00	0256682	N/a	6,790.00	N/a
N/a	N/a	0256683	N/a	6,330.00	N/a
N/a	N/a	0256684	N/a	8,500.00	N/a
N/a	N/a	0256685	N/a	61,880.00	N/a
N/a	N/a	0256686	N/a	cancelled	N/a
N/a	N/a	0256687	N/a	50,890.00	N/a
N/a	N/a	0256688	29FC20000081	63,910.00	N/a
N/a	N/a	0256689	29FC21000001	464,550.00	N/a
Total	7,279,194.00	-	-	4,002,785.00	3,276,409.00

Appendix r

Difference between amounts collected and amounts re-calculated

GTR Books Range	Recalculated Amount GMD	GTR Total Written Amount GMD	Difference GMD
3653001-3653050	127,053.00	122,410.00	4,643.00
3653051-3653100	199,235.00	194,623.00	4,612.00
3653101-3653150	138,845.00	138,845.00	-
3653201-3653250	8,100.00	8,100.00	-
3653251-3653300	8,900.00	8,850.00	50.00
3653301-3653350	8,700.00	8,950.00	(250.00)
3653351-3653400	4,670.00	4,480.00	190.00
3653401-3653450	7,440.00	7,350.00	90.00
3653451-3653500	302,975.00	303,225.00	(250.00)
3653501-3653550	8,800.00	9,050.00	(250.00)
3653551-3653600	6,840.00	6,840.00	-
3653601-3653650	6,480.00	6,210.00	270.00
3653651-3653700	7,500.00	7,500.00	-
3653701-3653750	6,690.00	6,690.00	-
3653751-3653800	130,360.00	132,360.00	(2,000.00)
3653801-3653850	89,215.00	89,215.00	-
3653851-3653900	97,100.00	96,100.00	1,000.00
3653901-3653950	7,500.00	7,500.00	-
3653951-3654000	7,230.00	7,380.00	(150.00)
3700001-3700050	6,990.00	6,990.00	-
3700051-3700100	200,500.00	197,140.00	3,360.00
3700101-3700150	34,075.00	34,075.00	-
3700151-3700200	2,582,420.00	2,142,390.00	440,030.00
3700201-3700250	6,510.00	6,660.00	(150.00)
3700251-3700300	6,690.00	6,790.00	(100.00)
3700301-3700350	243,280.00	243,310.00	(30.00)
3700351-3700400	152,880.00	152,880.00	-
3700401-3700450	6,780.00	6,780.00	-
3700451-3700500	6,330.00	6,330.00	-
3700501-3700550	277,305.00	277,305.00	-
3700551-3700600	6,660.00	6,570.00	90.00
3700601-3700650	9,900.00	10,000.00	(100.00)
3700651-3700700	10,050.00	10,050.00	-
3700701-3700750	8,600.00	8,500.00	100.00

GTR Books Range	Recalculated Amount GMD	GTR Total Written Amount GMD	Difference GMD
3700801-3700850	9,150.00	9,350.00	(200.00)
3700851-3700900	8,950.00	11,200.00	(2,250.00)
3700901-3700950	6,960.00	6,585.00	375.00
3700951-3701000	7,140.00	8,491.00	(1,351.00)
3710001-3710050	2,264,440.00	2,264,390.00	50.00
3710051-3710100	187,400.00	187,405.00	(5.00)
3710101-3710150	6,060.00	6,210.00	(150.00)
3710151-3710200	9,150.00	9,150.00	-
3710201-3710250	9,650.00	9,650.00	-
3710251-3710300	8,950.00	8,950.00	-
3710301-3710350	8,700.00	8,700.00	-
3710351-3710400	9,050.00	9,120.00	(70.00)
3710401-3710450	9,100.00	9,100.00	-
3710451-3710500	6,840.00	6,960.00	(120.00)
3710501-3710550	177,155.00	176,705.00	450.00
3710551-3710600	5,880.00	5,880.00	-
3710601-3710650	6,690.00	6,690.00	-
3710651-3710700	215,110.00	214,110.00	1,000.00
3710701-3710750	9,150.00	9,150.00	-
3710851-3710861	29,950.00	29,950.00	-
Total	7,728,078.00	7,279,194.00	448,884.00

Appendix s

Failure to present Treasury receipts

Date	GFS Code	Department	Receipt #	Amount GMD
2020-12-17	3308280	Fisheries Development Fund	25CR20000322	-2,085,753.56
2020-12-18	3308280	Fisheries Development Fund	25CR20000312	-1,653,480.00
2020-06-10	3308280	Fisheries Development Fund	25CR20000131	-1,276,250.00
2020-12-01	3308280	Fisheries Development Fund	25CR20000270	-29,946.43
2020-09-14	3308280	Fisheries Development Fund	25CR20000316	-27,246.24
2020-07-10	3308280	Fisheries Development Fund	25CR20000150	-26,385.10
2020-11-24	3308280	Fisheries Development Fund	25CR20000264	-5,955.00
2020-06-02	3308280	Fisheries Development Fund	25CR20000122	-2,000.00
2020-12-01	3308280	Fisheries Development Fund	25CR20000273	-1,542.24
2020-11-19	3308280	Fisheries Development Fund	25CR20000319	-1,534.34
2020-11-24	3308280	Fisheries Development Fund	25CR20000262	-1,527.96
2020-12-30	1422146	Fees Registrar General	11CR20007797	-800.00
2020-05-08	1422146	Fees Registrar General	11CR20001069	-1,500.00
2020-07-09	1422146	Fees Registrar General	11CR20002437	-1,500.00
2020-08-17	1422146	Fees Registrar General	11CR20003174	-1,250.00
2020-08-18	1422146	Fees Registrar General	11CR20003197	-700.00
2020-09-03	1422146	Fees Registrar General	11CR20003660	-1,000.00
2020-10-01	1422146	Fees Registrar General	11CR20004504	-1,000.00

Date	GFS Code	Department	Receipt #	Amount GMD
2020-12-01	1422146	Fees Registrar General	11CR20006661	-1,500.00
2020-03-30	1422155	Miscellaneous Receipts	16CR20000644	-324,506.88
2020-10-28	1422164	Development Permits	16RCR20000007	25,200.00
2020-04-29	1422164	Development Permits	16CR20000629	-200.00
Total				-5,420,377.75

Appendix t

Unretired imprest

Issue Date	Completion Date	Retirement Date	Vendor ID	Vendor Name	Imprest Amount	Remarks
7/8/2020	7/8/2020	7/8/2020	119739	IGNATIUS BALDEH	100,000.00	Not retired
3/31/2020	12/31/2020	12/31/2020	129261	BAKARY SONKO	100,000.00	Deduction on going. Outstanding balance is 77, 848.20
12/18/2020	12/30/2020	12/30/2020	135270	BUBA SANYANG	300,000.00	Deductions ongoing. Outstanding imprest balance is D156,248.00
4/16/2020	5/31/2020	5/31/2020	138508	FATOUMATA DIBBA	65,250.00	Retired with photocopies
5/15/2020	5/16/2020	5/16/2020	401716	FATOU DARBOE	140,700.00	Payment was canceled
6/23/2020	8/31/2020	8/31/2020	1400924	NENEH AMIE NJIE	15,000.00	Deceased
1/16/2020	1/31/2020	1/31/2020	5000774	LALA CAMARA	80,000.00	Un- presented
2/14/2020	2/29/2020	2/29/2020	5000774	LALA CAMARA	80,000.00	Un- presented

Issue Date	Completion Date	Retirement Date	Vendor ID	Vendor Name	Imprest Amount	Remarks
9/1/2020	9/30/2020	9/30/2020	5000965	LANG DARBOE	100,000.00	Retired with photocopies
5/11/2020	12/31/2020	12/31/2020	VN001758	LAMIN CAMARA	25,000.00	Un-presented
8/19/2020	9/30/2020	9/30/2020	VN004231	ABUBACARR JAGNE	189,000.00	Not retired
8/17/2020	9/30/2020	9/30/2020	5000774	LALA CAMARA	200,000.00	Retired with photocopies
8/19/2020	9/30/2020	9/30/2020	5001862	SAMBOU KEMETA NFALLY	200,000.00	Retired with photocopies
8/19/2020	9/30/2020	9/30/2020	5002401	LAMIN JATTA	100,000.00	Retired with photocopies
8/19/2020	9/30/2020	9/30/2020	5002413	SULAYMAN KUJABI	100,000.00	Retired with photocopies
8/19/2020	9/30/2020	9/30/2020	5002456	ENSA JAWARA	100,000.00	Retired with photocopies
8/19/2020	9/30/2020	9/30/2020	VN001949	BABOUCARR JANNEH	100,000.00	Retired with photocopies

Appendix u

Non-disclosure of revenue forgone due to duty waiver exemption

CUMULATIVE REVENUE LOSS DUE TO EXEMPTIONS FOR JANUARY - DECEMBER,2020

Type of Exemption	Tax Type										TOTAL D
	Import Duty Oil D	Import Duty Non-Oil D	Import VAT Oil D	Import VAT Non-Oil D	Import/Export Processing Fees D	Environment Tax on Imports D	Excise Tax on Imports D	ECOWAS Import & Export Levies D	AU LEVY D	Environment Tax on Used Cars D	
Charitable Institutions	-	442,258.00	-	496,914.00	-	-	6,558.00	-	6,111.00	-	951,841.00
Government	747,369.00	80,108,425.00	1,233,159.00	172,321,283.00	16,801,215.00	-	11,801,333.00	5,600,594.00	2,240,429.00	6,000.00	290,859,807.00
Goods for Office of the President	-	199,763.00	-	179,788.00	14,988.00	-	-	5,002.00	2,005.00	-	401,546.00
The President's Awards Scheme	-	-	-	-	-	-	-	-	-	-	-
Diplomats	1,552,749.00	251,246,759.00	2,562,038.00	290,405,345.00	20,250,453.00	-	357,739,519.00	6,750,219.00	2,700,143.00	8,000.00	933,215,225.00

Type of Exemption	Tax Type										TOTAL D
	Import Duty Oil D	Import Duty Non-Oil D	Import VAT Oil D	Import VAT Non-Oil D	Import/Export Processing Fees D	Environment Tax on Imports D	Excise Tax on Imports D	ECOWAS Import & Export Levies D	AU LEVY D	Environment Tax on Used Cars D	
ST 0% for Sensitive products & Investors	-	-	-	-	-	-	-	-	-	-	-
NAWEC, GPA, AREZKI & Others	-	2,568,447.00	-	2,461,739.00	207,650.00	-	-	69,219.00	27,690.00	-	5,334,745.00
Duties Waived from MoFEA	27,738,245.00	54,741,592.00	45,768,082.00	51,144,440.00	-	-	8,277,531.00	-	-	11,000.00	187,680,890.00
Waivers Recommended by GIEPA	-	705,613,425.00	-	208,628,096.00	-	-	91,500.00	-	-	-	914,333,021.00
New GIEPA SIC's Holders	-	-	-	4,558,751.00	-	-	-	-	-	-	4,558,751.00
Duty Waived (Duty Free)	-	209,061.00	-	547,843.00	-	147,995.00	2,388,209.00	-	-	-	3,293,108.00

Type of Exemption	Tax Type										TOTAL D
	Import Duty Oil D	Import Duty Non-Oil D	Import VAT Oil D	Import VAT Non-Oil D	Import/Export Processing Fees D	Environment Tax on Imports D	Excise Tax on Imports D	ECOWAS Import & Export Levies D	AU LEVY D	Environment Tax on Used Cars D	
Shops)											
SPCPL-SMCIP JV (Replacement of Asbesors Water Pipes)	448,798.00	51,013,183.00	861,347.00	63,274,634.00	5,624,343.00	-	1,422,654.00	1,874,826.00	749,976.00	-	125,269,761.00
AREZKI-CORSAN COVIAM, OMVG	11,989,357.00	70,628,630.00	19,821,749.00	117,259,910.00	12,933,645.00	-	587,610.00	4,311,259.00	1,724,552.00	6,000.00	239,262,712.00
ID GAMBEGA	-	73,305,160.00	-	-	-	-	-	-	-	-	73,305,160.00
5% Import Duty for GAMBEGA Sugar	-	-	-	-	-	-	-	-	-	-	-
AID Agencies	-	3,868,119.00	-	4,123,219.00	-	-	-	-	-	-	7,991,338.00

Type of Exemption	Tax Type										TOTAL D
	Import Duty Oil D	Import Duty Non-Oil D	Import VAT Oil D	Import VAT Non-Oil D	Import/Export Processing Fees D	Environment Tax on Imports D	Excise Tax on Imports D	ECOWAS Import & Export Levies D	AU LEVY D	Environment Tax on Used Cars D	
10% Import Sales Tax for GACEM	-	-	-	-	-	-	-	-	-	-	-
Plastic Sheeting of Agricultural, Horticultural, Floriculture use	-	-	-	-	-	-	-	-	-	-	-
Exemption of Processing Fees for GGC Exports	-	-	-	-	-	-	-	-	-	-	-
5% Import Duty & 0% Sales Tax on Raw	-	1,086,135.00	-	-	-	-	-	-	-	-	1,086,135.00

Type of Exemption	Tax Type										TOTAL D
	Import Duty Oil D	Import Duty Non-Oil D	Import VAT Oil D	Import VAT Non-Oil D	Import/Export Processing Fees D	Environment Tax on Imports D	Excise Tax on Imports D	ECOWAS Import & Export Levies D	AU LEVY D	Environment Tax on Used Cars D	
Materials soap											
5% Duty Exemption, 0% VAT on Raw Materials	-	5,068,389.00	-	16,688,711.00	-	-	-	-	-	-	21,757,100.00
Disabled, Blind & Physical Handicapped Persons	-	25,060.00	-	22,554.00	-	-	-	-	-	-	47,614.00
Religious Bodies	-	967,838.00	-	1,503,153.00	-	-	-	-	-	-	2,470,991.00
Returning Gambia Foreign Mission Personnel ; Personal or	-	172,853.00	-	170,097.00	-	-	85,765.00	-	-	-	428,715.00

Type of Exemption	Tax Type										TOTAL D
	Import Duty Oil D	Import Duty Non-Oil D	Import VAT Oil D	Import VAT Non-Oil D	Import/Export Processing Fees D	Environment Tax on Imports D	Excise Tax on Imports D	ECOWAS Import & Export Levies D	AU LEVY D	Environment Tax on Used Cars D	
Household Effects											
Reward Earned by Gambia Sportsmen/Women	-	-	-	-	-	-	-	-	-	-	-
Deceased Personal Effects	-	-	-	-	-	-	-	-	-	-	-
Sample & Miscellaneous Articles	-	-	-	-	-	-	-	-	-	-	-
Museums, Exhibits and Equipment	-	-	-	-	-	-	-	-	-	-	-

Type of Exemption	Tax Type										TOTAL D
	Import Duty Oil D	Import Duty Non-Oil D	Import VAT Oil D	Import VAT Non-Oil D	Import/Export Processing Fees D	Environment Tax on Imports D	Excise Tax on Imports D	ECOWAS Import & Export Levies D	AU LEVY D	Environment Tax on Used Cars D	
Desert Locust Control Org. & International Red Locust Co.	-	-	-	-	-	-	-	-	-	-	-
Gambia Legion	-	-	-	-	-	-	-	-	-	-	-
The Gambia Armed Forces	-	-	-	-	-	-	-	-	-	-	-
Returning Officers from UN Peace Keeping Missions	-	-	-	-	-	-	-	-	-	-	-
National Security Agencies	-	-	-	-	-	-	-	-	-	-	-

Type of Exemption	Tax Type										TOTAL D
	Import Duty Oil D	Import Duty Non-Oil D	Import VAT Oil D	Import VAT Non-Oil D	Import/Export Processing Fees D	Environment Tax on Imports D	Excise Tax on Imports D	ECOWAS Import & Export Levies D	AU LEVY D	Environment Tax on Used Cars D	
Medical Research Council	-	32,928,463.00	-	45,390,831.00	-	-	7,139,744.00	-	-	-	85,459,038.00
Capital Goods, Plant & Machinery for Investment	-	2,401,225.00	-	2,170,634.00	-	-	-	-	-	-	4,571,859.00
Breeding Animal..Chemically Defined Products (Fertilizers)	-	-	-	-	-	-	-	-	-	-	-
Containers & Pallets for Packing	-	4,641,665.00	-	4,382,180.00	-	-	-	-	-	-	9,023,845.00
External Trade Liberalisat	-	4,176,531.00	-	-	-	-	-	339,487.00	135,822.00	-	4,651,840.00

Type of Exemption	Tax Type										TOTAL D
	Import Duty Oil D	Import Duty Non-Oil D	Import VAT Oil D	Import VAT Non-Oil D	Import/Export Processing Fees D	Environment Tax on Imports D	Excise Tax on Imports D	ECOWAS Import & Export Levies D	AU LEVY D	Environment Tax on Used Cars D	
ion Scheme (ETLS)											
AU Eco Levy	-	-	-	-	-	-	-	1,625,898.00	555,119.00	-	2,181,017.00
ECOWAS	-	545,380.00	-	-	-	-	-	1,478,896.00	-	-	2,024,276.00
TOTAL	42,476,518.00	1,345,958,361.00	70,246,375.00	985,730,122.00	55,832,294.00	147,995.00	389,540,423.00	22,055,400.00	8,141,847.00	31,000.00	2,920,160,335.00

Appendix V

Inadequate disclosure on Financial Instruments

Date	Account s code	Code description	PV Number	Details	Amount GMD
2020-12-11	2221150	Other Equity Participation	12PV20003674	ECOWAS BANK FOR INVESTMENT AND DEVELOPMENT	2,000,000.00
2020-12-21	2221150	Other Equity Participation	12PV20003953	ECOWAS BANK FOR INVESTMENT AND DEVELOPMENT	2,000,000.00
2020-12-22	2221150	Other Equity Participation	12PV20003984	BSIC HEAD OFFICE	12,248,000.00
15-Mar-18				Being part payment of settlement of arrears for the Gambia capital subscription to ECOWAS bank	10,000,000.00
30-Nov-18				Being a payment for the seventh Installment under GCI	23,476,334.81
30-Nov-18				Being a payment for the Gambia Government Subscription to Islamic Development Bank	4,148,564.00
10/26/2017 ::	282210	Other Equity Participation	12PV012266	IV:108African Development Bank	21,828,579.20
6/22/2016 ::	282210	Other Equity Participation	12PV007766	IV:VN0000071African Development Bank	20,276,042.59
8/1/2016 ::	282210	Other Equity Participation	12PV008036	IV:688/16ISLAMIC DEVELOPMENT BANK	3,218,963.00
Total					99,196,483.60

Appendix W

Misused of Contingency Fund

Re-Allocated Expenditure	
Travel expense	29,936.44
Presidential Visit to the Provinces	23,665.34
Construction Of Office Buildings	15,000.00
Contribution to International org -Rec	67,069.89
Electricity ,Water & Sewage	50,791.42
Uniforms and Protective clothing	1,900.00
Food and Food services	16,822.51
Rents and Rates	2,169.26
Subvented To Non-Fin Public Corp - PE	86,500.00
Purchase of fuel and lubricants	8,886.00
Maintenance of vehicles	2,541.82
Number Plates	6,350.00
Furniture and Fittings	2,614.89
Fire Fighting, Ambulances and Rescue Vehicles	1,200.00
Telecommunication Expenses	5,052.22
Basic Salary	2,620.00
Allowances	1,160.00
Welfare of Gambians/refugees	120.00
Maintenance of Buildings and Facilities	400

Re-Allocated Expenditure	
Conferences, Workshop and Seminars	600
Miscellaneous office expenses	9,500.00
Training	40,430.00
Office Equipment	10,305.00
ICT infrastructure, hardware, network & facilities	1,040.79
Other Equity Participation	14,248.00
Printing Expenses	2,500.00
Operating Costs	12,000.00
Roads and bridges	46,962.34
Education Services	900.00
Specialized and Technical Materials	98.00
Wells,Boreholes,Water Points & Reticulation Sys	11,000.00
Total	474,383.92

Appendix X

Third-party accounts with balances at year end

Account Code	Description	Balance as at 31 st December 2019 GMD(000)	Repaid 2020 GMD(000)	Received 2020 GMD(000)	Amount GMD
3308208	Recovery of hardship	0.00	0.00	190,236.70	(190,238.70)
3308212	Prison Cug	0.00	0.00	100.00	(100.00)
3308219	Judiciary credit union cont.	0.00	0.00	1000.00	(1000.00)
3308223	Social security housing	0.00	62,370.00	0.00	62,370.00
3308228	Teachers credit union	0.00	0.00	400.00	(400.00)
3308230	Police Canteen	0.00	0.00	180.00	(180.00)
3308231	Army advances	0.00	0.00	300.00	(300.00)
3308232	Credit union-fire service & police	0.00	0.00	17,355.00	(17,355.00)
3308235	Car Loan	18,932.98	0.00	0.00	(18,932.98)
3308237	Ex-servicemen fund	0.00	0.00	12.00	(12.00)
3308240	Personal Loan	28,303.39	0.00	16,559.89	(44,863.28)
3308244	Family Allotment	0.00	0.00	2,550.00	(2550.00)
3308249	Net Salary Suspense	18,839.00	0.00	15,690,929.83	(15,709,763.83)
3308250	Pensions suspense account	0.00	0.00	76,990.95	(76,990.95)
3308254	Miscellaneous other deductions	0.00	0.00	282,542.24	(282,542.24)

Account Code	Description	Balance as at 31st December 2019 GMD(000)	Repaid 2020 GMD(000)	Received 2020 GMD(000)	Amount GMD
3308255	Credit union repayments	0.00	0.00	7,544.00	(7,544.00)
3308257	Government House loan	13,989.19	0.00	0.00	(13,989.19)
3308258	Overpay recovery	67,332.31	0.00	20,574,967.32	(20,642,299.63)
3308262	Environmental Tax	0.00	0.00	12.00	(12.00)
3308265	Social security employee contribution	0.00	1,530.00	0.00	1,530.00
3308268	Fines/penalties/misconduct	0.00	0.00	1,000.00	(1000.00)
3308276	Lateness & Absenteeism	0.00	0.00	22,683.46	(22,683.46)
3308283	Recovery of unretired imprest	0.00	0.00	1,048,258.00	(1,048,258.00)
3308289	1X6 overpay recovery	0.00	0.00	2,086,802.66	(2,086,802.66)
3308300	NIA staff welfare fund	0.00	0.00	300.00	(300.00)
3308301	Civil service credit union	32,910.00	0.00	2,500.00	(35,410.00)
3308303	Police Bus service	0.00	0.00	100.00	(100.00)
3308307	GAF credit union	0.00	0.00	20,000.00	(20,000.00)
3308309	Joint officers mess	0.00	0.00	300.00	(300.00)
3308313	AWCCU membership savings	0.00	0.00	5000.00	(5000.00)
3308317	Short term loan	0.00	0.00	542.00	(542.00)

Account Code	Description	Balance as at 31st December 2019 GMD(000)	Repaid 2020 GMD(000)	Received 2020 GMD(000)	Amount GMD
	recovery				
3308320	Consumer cooperative	0.00	0.00	1,300.00	(1300.00)
3308322	Double shift overpay recovery	0.00	0.00	5,500.00	(5,500.00)
3308326	GAF bus service scheme	0.00	0.00	240.00	(240.00)
3308329	Enterprise life assurance	0.00	0.00	1,406.00	(1,406.00)
3308331	Cabinet credit union	0.00	0.00	1,000.00	(1,000.00)
3308333	Civil service car loan	0.00	0.00	2,386.48	(2,386.48)
3308335	Civil ser. Building loan	0.00	0.00	3,000.00	(3,000.00)
3308336	Police Cug	0.00	0.00	1,400.00	(1,400.00)
3308337	MOBSESA	0.00	0.00	80.00	(80.00)
3308339	NIA credit union loan rec	0.00	0.00	2,100.00	(2,100.00)
3308340	MOHSW cr union contribution	0.00	0.00	1,500.00	(1,500.00)
3308341	AWCCU	0.00	0.00	1,284.03	(1,284.03)
3308347	CSCU land loan recovery	0.00	0.00	2,000.00	(2,000.00)
3308353	JUCCU loan recovery	0.00	0.00	1,833.33	(1,833.33)

Appendix y

Understatement of grants received

Donor	Project	Amount of grant as per the meridean loan system GMD	Amount disclosed in the financial statement under statement of external assistance	Difference GMD	Remarks
African development fund					
	Climate Smart Rural WASH Development Project - 201800601	9,080,127.94	13,018,447.94	3,938,320.00	Wrong disclosure
	Multi-country COVID-19 Crisis Response Support Programme - The Gambia	367,051,424	0	367051424	No amount was disclosed at all
African development fund					
	Food and agric sector development project	30,982,829.25	27,775,896.68	3,206,932.57	Wrong disclosure
	Multi-country COVID-19 crisis response support Programme for The Gambia, Liberia and Sierra Leone	366,700,000.00	0	366,700,000.00	No amount was disclosed at all
	Rice Value Chain Transformation Programme	34,287,303.81	35,281,471.37	994,167.56	Wrong disclosure
International development association					
	GAMBIA FISCAL MANAGEMENT DEVELOPMENT PROJECT 2	163,687,770.56	85,957,770.56	77,730,000.00	Wrong disclosure
TOTALS		971,789,455.56	162,033,586.55	819,620,844.13	

Appendix z

Liability Accounts with debit balances

Budgeted entity	Deposit creditors	Development creditors	Imprest clearance account	Income tax payable	Recurrent creditors	Withholding tax account
Accountant General's department	19,337.84	-	-	-	-	-
Ministry of lands and regional government	-	450,000	-	-	-	-
Ministry of defence	-	-	100,000.00	-	-	-
Ministry of health	-	-	845,000.00	-	-	-
Judiciary	-	-	-	1,628.78	-	-
Ministry of finance and economic affairs	-	-	-	21,710.48	-	-
Ministry of fisheries and water resources	-	-	-	21,245.00	-	-
Ministry of lands and regional government	-	-	-	20,916.61	-	-
Ministry of women, children and social welfare	-	-	-	34,354.55	-	-
Ministry of transports, works and infrastructure	-	-	-	2,135.28	-	-
Ministry of foreign affairs	-	-	-	-	9,278,117.62	-

Budgeted entity	Deposit creditors	Development creditors	Imprest clearance account	Income tax payable	Recurrent creditors	Withholding tax account
Ministry of lands and regional government	-	-	-	-	3,835,766.37	-
Centralized services	-	-	-	-	-	2,561,370.90
Judiciary	-	-	-	-	-	1,160,233.00
Ministry of agriculture	-	-	-	-	-	23,326,237.80
Ministry of basic and secondary education	-	-	-	-	-	2750
Ministry of defence	-	-	-	-	-	379,638.65
Ministry of finance and economic affairs	-	-	-	-	-	63,431.630
Ministry of fisheries and water resources	-	-	-	-	-	21,245.00
Ministry of health	-	-	-	-	-	198,454.00
Ministry of interior	-	-	-	-	-	14,705.00
Ministry of trade, industry and employment	-	-	-	-	-	6,935.50
Ministry of women, children and social welfare	-	-	-	-	-	34,354.55
Ministry of lands and regional government	-	-	-	-	-	297,454.50
Office of the president	-	-	-	-	-	9,260.00

Budgeted entity	Deposit creditors	Development creditors	Imprest clearance account	Income tax payable	Recurrent creditors	Withholding tax account
Totals	19,337.84	450,000.00	945,000.00	101,990.70	13,113,884.00	28,076,070

Appendix aa

Transit Accounts not cleared at the year end

Budgeted entity	Deposit creditors	Development creditors	Imprest clearance account	Income tax payable	Recurrent creditors	Withholding tax account
Accountant generals department	-19,337.84	-	-	-	-	
Ministry of defence	-	-	(100,000.00)	-	-	
Ministry health	-	-	-845,000.00	-	-	
Ministry of trade	-	-	50,000.00	-	-	
Ministry of transport, works and infrastructure	-	-	20,000	-	-	
Office of the president	-	-	300,600.00	-	-	
Ministry of health	-	-	-	1,092.56	-	
Judiciary	-	-	-	-1,628.78	-	
Ministry of finance and economic affairs	-	-	-	-21,710.48	-	
Ministry of fisheries and water resources	-	-	-	-21,245.00	-	
Ministry of lands and regional government	-	-450,000.00	-	-20,916.61	-	
Ministry of transport, works and infrastructure	-	-	-	-2,135.28		
Office of the president	-	-	-	60,750.00		
Accountant generals department	-	-	-	-	89,025,482.45	
Ministry of foreign affairs	-	-	-	-	-9,278,117.62	
Ministry of lands and regional government	-	-	-	-	-3,835,766.37	
Centralized services	-	-	-	-		-2,561,370.90

Budgeted entity	Deposit creditors	Development creditors	Imprest clearance account	Income tax payable	Recurrent creditors	Withholding tax account
Judiciary	-	-	-	-		-1,160,233.00
Ministry of agriculture	-	-	-	-	-	-23,326,237.80
Ministry of basic and secondary education	-	-	-	-	-	-2,750.00
Ministry of defence	-	-	-	-	-	-379,638.65
Ministry of finance and economic affairs	-	-	-	-	-	-63,431.46
Ministry of fisheries	-	-	-	-	-	-21,245.00
Ministry of foreign affairs	-	-	-	-	-	118,906.82
Ministry of health	-	-	-	-	-	-198,454.00
Ministry interior	-	-	-	-	-	-14,705.00
Ministry of tourism and culture	-	-	-	-	-	7,072.02
Ministry of trade, industry and employment	-	-	-	-	-	-6,935.50
Ministry of transport, works and infrastructure	-	-	-	-	-	14,157.50
Ministry of women, children and social welfare	-	-	-	-	-	-34,354.55
Ministry of lands and regional government	-	-	-	-	-	-297,454.50
Office of the president	-	-	-	-	-	-9,260.00
Total	-19,337.84	-450,000.00	-574,400.00	-5793.11	75,911,598.45	-27,602,087

Appendix ab

Differences between amounts reported on the Statement of Public Debt and Debt Management System (Meridian)

Creditor name	Instrument title	Outstanding balances disclosed in the 2020 financial statements GMD	Debt outstanding balances as per meridean debt system GMD	Difference GMD	Remarks
	Reconstruction of the laminkoto passamas road	353,092,550.61	492,458,667.65	139,366,117.04	Wrong disclosure
	Participatory intergrated watershed management project	171,338,305.62	178,578,826.51	7,240,520.89	Wrong disclosure
	Inclusive Growth promotion institutional support project ADF tranche 1	14,795,618.83	14,364,975.48	430,643.35	Wrong disclosure
	Kotu power plant extension project	452,516,416.00	457,466,227.56	4,949,811.56	Wrong disclosure
	mandinaba- soma road project	342,542,800.00	353,286,000.00	10,743,200.00	Wrong disclosure
	Rural electrification project	173,285,750.00	164,660,200.00	8,625,550.00	Wrong disclosure
	Rural electrification extension project 1	781,658,736.54	734,146,878.24	47,511,858.30	Wrong disclosure
	Second phase of the rural electrification project	511,674,108.08	516,500,000.00	4,825,891.92	Wrong disclosure
Export-	Debt restructuring 2020		36,381,318.85	5,661,631.50	Wrong

Creditor name	Instrument title	Outstanding balances disclosed in the 2020 financial statements GMD	Debt outstanding balances as per meridean debt system GMD	Difference GMD	Remarks
import bank of india	exim bank of india	30,719,687.35			disclosure
International development association	Capacity building for economic management project 3555	509,085,490.75	509272235.4	186,744.60	Wrong disclosure
	Electricity support project	599,654,533.82	672164477.2	72,509,943.35	Wrong disclosure
	Second additional financing for intergrated financial management system	257,143,239.80	259,107,583.78	1,964,343.98	Wrong disclosure
	Rural finance project(RFP) 2006006	259,637,244.64	259,179,704.97	457,539.67	Wrong disclosure
	construction of sukuta-jamabnjelly road project(2GM0083)	578,906,591.44	584,472,898.77	5,566,307.33	Wrong disclosure
	Enhancing value in the groundnut sector	27,774,639.72	12,547,905.83	15,226,733.89	Wrong disclosure
	ISDB development of the university of the gambia	192,147,474.40	226,673,437.27	34,525,962.87	Wrong disclosure
	ISTISNA-A national component of the ecwan programme	753,317,130.06	726,246,661.59	27,070,468.47	Wrong disclosure
	Lease agreement Brikama power II	525,922,342.15	692,747,133.22	166,824,791.07	Wrong disclosure
	Limited debt restructuring for concessionary loans	361,111,415.95	355,545,108.62	5,566,307.33	Wrong disclosure

Creditor name	Instrument title	Outstanding balances disclosed in the 2020 financial statements GMD	Debt outstanding balances as per meridean debt system GMD	Difference GMD	Remarks
	small ruminant production enhancement project step1	41,307,659.24	34,812,671.59	6,494,987.65	Wrong disclosure
	G20 DSSI Kuwait fund for arab economic development	111,468,865.02	99,667,225.17	11,801,639.85	Wrong disclosure
	KF-University of the gambia project	263,315,934.55	276,385,364.89	13,069,430.34	Wrong disclosure
	Mandinaba -soma road project KFED	270,094,839.69	257,762,648.00	12,332,191.69	Wrong disclosure
	Laminkoto-passamas road project	707,088,471.59	720,761,607.71	13,673,136.12	Wrong disclosure
	Rural infrastructure development project	599,558,383.59	649,064,958.18	49,506,574.59	Wrong disclosure
	Support to basic and secondary education school project	178,080,230.98	164,828,742.21	13,251,488.77	Wrong disclosure
	Third Public works project	94,649,003.59	96,432,103.12	1,783,099.53	Wrong disclosure
Saudi fund for development	Banjul international airport rehab and upgrading phase II Project	447,141,169.24	433,754,998.90	13,386,170.34	Wrong disclosure
	G20 Saudi fund for development(DSSI)0	21,045,019.04	21,058,576.91	13,557.87	Wrong disclosure
TOTAL		9,630,073,652.29	10,000,329,137.54	694,566,643.87	