

**RESOLUTION OF THE NATIONAL ASSEMBLY OF THE
REPUBLIC OF THE GAMBIA**



**ON THE ADOPTED REPORT OF THE STANDING
COMMITTEE ON FINANCE AND PUBLIC
ACCOUNTS (FPAC)**

JULY 2025

WHEREAS the National Assembly of the Republic of The Gambia reaffirms its constitutional mandate under Sections 102, 109, and 160 of the 1997 Constitution to exercise oversight and ensure accountability in the management of public resources through rigorous scrutiny of public accounts;

RECALLING that the Finance and Public Accounts Committee (FPAC), in accordance with its statutory and Standing Order mandate, conducted a comprehensive review of the Auditor General's Report on the Audited Accounts of the Government for the financial year ending 31st December 2020, as well as the Audited Financial Statements and Activity Reports of Public Institutions, Hospitals, and Local Government Councils for the period 2017–2021;

ACKNOWLEDGING the Committee's findings, which revealed systemic irregularities, procurement breaches, delays in financial reporting, statutory violations, weak internal controls, revenue leakages, and non-remittance of statutory deductions across government entities;

CONSCIOUS of the adverse implications of such mismanagement on public accountability, fiscal transparency, and service delivery;

DETERMINED to uphold the principles of good governance and institutional integrity by implementing concrete, time-bound recommendations;

NOW THEREFORE, the National Assembly of the Republic of The Gambia hereby **RESOLVES** as follows:

1. Auditor General's Report on Financial Statements of The Gambia for the Year Ended 31st December 2020

1.1 Reconciliation and Compliance

- a. That all discrepancies identified in the 2020 accounts be reconciled in the 2021 Government Accounts, and the current status report be provided to FPAC within 30 days, failure of which shall attract sanctions.
- b. That in line with Section 29(8) of the Public Finance Act 2014, the Minister of Finance shall refrain from approving virements for the creation of new posts that are not included in the approved manpower budget.

1.2 Documentation and Transparency

- a. That the Accountant General's Department (AGD) submit all pending requested documents to the Auditors without further delay, and a confirmation be sent to FPAC within 30 days.
- b. That the Minister of Finance comply with Section 29(4) of the Public Finance Act 2014 by consulting affected budget entities before making virements.
- c. That the Ministry of Finance and Economic Affairs (MoFEA) provide evidence of virement approvals to the Auditor General within thirty (30) days, failure of which shall attract sanctions.

1.3 Revenue and Expenditure Management

- a. That the AGD account for all BTL funds received within 30 days and provide an update to FPAC, failure of which shall attract sanctions.
- b. That the AGD investigate and report on the status of cancelled cheques within thirty (30) days, failure of which shall attract sanctions.
- c. That AGD furnish FPAC with the investigative findings of the Taskforce on the intercompany account within thirty (30) days, failure of which shall attract sanctions.
- d. That moving forward, the Auditor General shall submit all the Audited Accounts of Self-Accounting Projects to FPAC for scrutiny.

1.4 Payroll and Personnel Management

- a. That Personnel Management Office (PMO) update all employee personal files by the end of the year and provide confirmation to FPAC.
- b. That the Ministry of Public Service expand its reform agenda to include digitalization and integration of personnel records.
- c. That the AGD compile a list of seconded employees failing to remit contributions after six months and forward it to the Public Service Commission (PSC) for necessary action.

1.5 Procurement and Contract Management

- a. That moving forward, public officers violating procurement laws by entering unauthorized contracts shall be held personally liable for the amounts involved.
- b. That MoFEA suspends cash allocations to non-compliant procuring entities as a deterrent.

- c. That AGD provide supporting documents for payment vouchers totaling D27,360,324.10 and D1,517,329,882.42 within thirty (30) days to FPAC, failure of which shall attract sanctions.

1.6 Banking and Reconciliation

- a. That moving forward, MoFEA and Central Bank of The Gambia (CBG) ensure that all third-party revenue collections on behalf of the Government be reconciled on monthly basis and quarterly reports be submitted to FPAC.

1.7 Debt and Loan Management

- a. That MoFEA prepare an Annual Borrowing Plan in line with the Public Finance Act and submit it to the National Assembly together with the annual estimates.
- b. That minutes of loan negotiations be maintained and provided to Auditors as and when required for verification.
- c. That the Directorate of Debts and Loans at MoFEA provide the status of loans to parastatals/public enterprises and their repayment status to FPAC within 30 days, failure of which shall attract sanctions.

2. Gambia Investment and Export Promotion Agency (GIEPA)

- a. That GIEPA remit all statutory deductions on time and submit proof of compliance from 2023 to 2025 to the FPAC within thirty (30) days, failure of which shall attract sanctions.
- b. That all recommendations by FPAC in its report regarding GIEPA be implemented in full and a status report be provided to FPAC within 90 days, failure of which shall attract sanctions.

3. Gambia Revenue Authority (GRA)

- a. That GRA Land valuations be updated to reflect current market values, and a status report to be provided to FPAC within 90 days, failure of which shall attract sanctions.
- b. That GRA submit the revised Staff Vehicle Loan Policy be submitted to the FPAC within thirty (30) days, failure of which shall attract sanctions.
- c. That all recommendations by FPAC in its report regarding GRA be implemented in full and a status report be provided to FPAC within 90 days, failure of which shall attract sanctions.

4. Independent Electoral Commission (IEC)

- a. That the IEC shall conduct appraisals on investment to ensure maximization of gains.
- b. That all recommendations by FPAC in its report regarding IEC be implemented in full and a status report be provided to FPAC within 90 days, failure of which shall attract sanctions.

5. National Nutrition Agency (NaNA)

- a. That NaNA provide proof of recovery of the outstanding rent within 30 days to FPAC, failure of which shall attract sanctions.
- b. That NaNA remit all statutory deductions on time and submit proof of compliance from 2020 to 2025 to the FPAC within thirty (30) days, failure of which shall attract sanctions.
- c. That all recommendations by FPAC in its report regarding NaNA be implemented in full and a status report be provided to FPAC within 90 days, failure of which shall attract sanctions.

6. Public Utilities Regulatory Authority (PURA)

- a. That PURA remit all statutory deductions on time and submit proof of compliance from 2021 to 2025 to the FPAC within thirty (30) days, failure of which shall attract sanctions.
- b. That PURA shall submit minutes of the meeting of the Board from 2021 to 2025 to the FPAC within thirty (30) days, failure of which shall attract sanctions.
- c. That all recommendations by FPAC in its report regarding PURA be implemented in full and a status report be provided to FPAC within 90 days, failure of which shall attract sanctions.

7. *Bansang General Hospital*

1. That the minutes of the board meetings from 2022 to 2025 be provided to the FPAC within 30 days.
2. That the Ministry of Health shall provide to the FPAC a detailed explanation for the excess number of the Board Members to FPAC within thirty (30) days and take immediate measures to regularize it.
3. That Management shall seek the Minister's approval for all auctions as dictated by the Medical Service Act.
4. That the line Ministry shall ensure compliance with the dictates of the Financial Regulations in relation to the management of budgets of subvented institutions.

5. That the Ministry of Health provide an explanation to FPAC within 30 days regarding the payment of firewood and supervision allowances that the PMO did not approve.
6. That all recommendations by FPAC in its report regarding Bansang General Hospital be implemented in full and a status report be provided to FPAC within 90 days, failure of which shall attract sanctions.

8. *Bundung Maternal and Child Hospital (BMCH)*

- 1) That Management shall have a proper safe for the keeping of the cash collected.
- 2) That banking of cash collections shall be done more frequently, in accordance with the Financial Regulations.
- 3) That Management shall keep a proper record of the movement of items to ensure safekeeping and implement a proper monitoring and review mechanism to enhance compliance.
- 4) That unsealing and usage of drugs from the stores shall cease with immediate effect. Drugs shall only be dispensed at the appropriate points and by trained staff.
- 5) That Management shall, with immediate effect, install air conditioners at the store to ensure that drugs maintain appropriate potency, and confirmation be given to FPAC within 60 days.
- 6) The Board and Management shall ensure that all prior-year audit matters are resolved.
- 7) That all recommendations by FPAC in its report regarding Bundung Maternal and Child Hospital be implemented in full and a status report be provided to FPAC within 90 days, failure of which shall attract sanctions.

9. *Bwiam General Hospital*

- 1) That Management shall make sure that a detailed budget, including Manpower, Other Charges, and Development, is prepared and approved by the relevant authorities.
- 2) That the Ministry of Health shall provide a detailed explanation to the FPAC within thirty (30) days for the excess number of Board Members and take immediate measures to regularize it.
- 3) That Management shall, with immediate effect, cease the use of the private receipt books. All receipt books shall be exclusively procured from GPPC in consultation with the Accountant General.
- 4) That Management shall make sure that all missing receipt books are presented to the FPAC within thirty (30) days, failure of which shall attract sanctions.

- 5) That Management shall ensure that there is adequate segregation of duties concerning collection, recording, receipting, and accounting of proceeds from the activities surrounding the internally generated funds, and the new processes in place shall be submitted to FPAC within 30 days; failure of which shall attract sanctions.
- 6) That Management shall present to the FPAC evidence of payment made by Africell for the two years and how it was accounted for, within thirty (30) days.
- 7) That going forward, the Hospital shall deduct Withhold Tax and remit it to the Gambia Revenue Authority on time from 2022 to 2025.
- 8) That all recommendations by FPAC in its report regarding Bwiam General Hospital be implemented in full and a status report be provided to FPAC within 90 days, failure of which shall attract sanctions.

10. Farafenni General Hospital

- 1) That Management shall ensure that Payment Voucher numbers are never duplicated.
- 2) That the CEO of Farafenni General Hospital shall provide the FPAC, within thirty (30) days, a detailed explanation of why GPPA requirements were not adhered to, failure of which shall attract sanctions.
- 3) That the CEO ensures that the fees paid in respect of Mamat Kebbeh to the University of the Gambia are recovered and provides evidence of the recovery to the FPAC within thirty (30) days, failure of which shall attract sanctions.
- 4) That all recommendations by FPAC in its report regarding Farafenni General Hospital be implemented in full and a status report be provided to FPAC within 90 days, failure of which shall attract sanctions.

11. Kanifing General Hospital (KGH)

- 1) That Management shall make sure that the Payment Vouchers queried are provided to the FPAC within thirty (30) days, failure of which shall attract sanctions.
- 2) That all missing supporting documents shall be provided to the FPAC within thirty (30) days, failure of which shall attract sanctions.
- 3) That Management ensures that Withholding Tax is deducted from suppliers or contractors and is remitted to the GRA as required by law.
- 4) That Management ensures that all procurements made are in line with the GPPA Rules and Regulations.

- 5) That Hospital Management ensures that stock is valued and end-of-year balances are recognized accordingly.
- 6) That immediately, the Hospital desist from issuing expired drugs.
- 7) That Management put in place, as soon as possible, a detailed Financial Manual which will outline the Hospital's financial procedures and processes.
- 8) That Management develop a detailed Service Rule regarding the operations and staffing of the Hospital.
- 9) That all recommendations by FPAC in its report regarding Kanifing General Hospital be implemented in full and a status report be provided to FPAC within 90 days, failure of which shall attract sanctions.

12. Sheikh Zayed Regional Eye Care Centre (SZRECC)

- 1) That Management shall make sure that the Senior Revenue Collector maintains proper records of all tickets issued to Junior Revenue Collectors for reconciliation and accountability purposes.
- 2) That the Board take measures to recover the amounts of 54,600.00 from the CEO within thirty (30) days, failure of which shall attract sanctions.
- 3) That the Board take immediate measures to recover payments without supporting documents, amounting to D1,549,501, and report to FPAC within 30 days, failure of which shall attract sanctions.
- 4) That Management provide to the FPAC within fourteen (14) days, the Minutes conveying the increment of all allowances.
- 5) That all recommendations by FPAC in its report regarding SZRECC be implemented in full and a status report be provided to FPAC within 90 days, failure of which shall attract sanctions.

13. Mansakonko Area Council (MKAC)

- 1) That Management implement the appropriate good corporate governance practices as established by the relevant Council policy and procedural documents.
- 2) That that Management adopts and applies appropriate and responsive accounting framework and polices for the preparation of its Financial Statements.
- 3) That the General Council, through the Chairperson, assume its full responsibility as outlined in the Local Government Act.
- 4) That the Council, through the General Council, take up the matter of reinstating the revenue components of billboard fees, hotel and lodge licenses, and car park fees with the relevant authorities and report to FPAC within sixty (60) days.

- 5) That a similar approach shall be pursued with the Government through the relevant Ministries to facilitate the execution of the grants.
- 6) That the Council shall initiate the process of reviewing the current rates of Tax Levies to upgrade them.
- 7) That Management shall prepare control accounts for the debtors and creditors, as well as the monthly abstracts for the relevant revenue heads, as per the requirements of the Manual.
- 8) That all recommendations by FPAC in its report regarding MKAC be implemented in full and a status report be provided to FPAC within 90 days, failure of which shall attract sanctions.

14. Kuntaur Area Council (KTRAC)

- 1) That Management provide all relevant documents as evidence for the preparation of the 2019 and 2020 Financial Statements to confirm their accuracy within thirty (30) days to FPAC for confirmation.
- 2) That Management ensure that all payments with incomplete documentation, as stipulated in the audit report, are regularized and presented to the FPAC for verification within thirty (30) days.
- 3) That the Council and its Committees shall meet regularly as required by the Local Government Act, 2002, and ensure that Minutes of meetings are on file as evidence.
- 4) That Management ensures that audit reports are responded to and recommendations are implemented on a timely basis.
- 5) That all recommendations by FPAC in its report regarding KTRAC be implemented in full and a status report be provided to FPAC within 90 days, failure of which shall attract sanctions.

15. Kerewan Area Council (KAC)

- 1) That Management shall ensure that ledgers are maintained and the Financial Statement is revised accordingly.
- 2) That Management shall ensure that the understatement of D97,000 is recovered from the Officer concerned and a status report be provided to FPAC within thirty (30) days.
- 3) That the Council shall ensure that License or Operational Fees are charged to all eligible businesses and ensure that they are collected on time.
- 4) That Management shall liaise with the right authorities to ensure that properties are revalued to meet current market value.

- 5) That Management ensure that the relevant supporting documents of payments amounting D190,725 are provided to the FPAC for inspection within thirty (30) days.
- 6) That Management ensure that approval for the payment of Transport Allowance of D2,000.00 is provided to the FPAC for confirmation. Otherwise, the approved rate of GMD1,500.00 shall be paid to the Directors of Finance and Planning.
- 7) That Management ensures that a detailed Establishment Register is maintained as prescribed in the Manual.
- 8) That Management ensures that all assets of the Council are recorded in the Fixed Asset Register and given unique identification numbers.
- 9) That the assets that were not seen by the Auditors shall be provided to the committee for confirmation.
- 10) That the Finance Director shall refund within fourteen (14) days the value of all the fuel issued to him for use in KAC 3 and KAC 6 for 2020 and 2021, with receipts of payments provided to the FPAC for review.
- 11) That Management provide a comprehensive report to the FPAC of the fuel allocations to KAC 3, KAC 6, and KAC2B from 2020 to date within thirty (30) days.

16. Kanifing Municipal Council (KMC)

- 1) That Management shall provide the missing voucher for payments amounting to 7,677,470.61 to the FPAC for review within thirty (30) days, failure of which shall attract sanctions.
- 2) That the Council shall review and adjust the Establishment Register with the missing information.
- 3) That in the future, collectors shall ensure that collections are appropriately accounted for by including appropriate audit trails to facilitate proper accountability.
- 4) That collections amounting to D60,000.00 be revived by the management and adjusted accordingly. These corrections shall be presented to the FPAC for review within thirty (30) days.
- 5) That the misstatement amounting to D125,780.00 be investigated by Management and report to FPAC within thirty (30) days, failure of which attracts sanctions.
- 6) provide the Investigative Report of the Taskforce concerning the deleted transactions in the matrix accounting system amounting to GMD 297,941.43 to the FPAC within thirty (30) days.

- 7) That Management shall give updates on the outstanding balance of GMD 121,806.00, being shortages of revenue of the Mbalit Project, to the FPAC within thirty (30) days
- 8) That Management shall present all Official Investigative Report on alleged fraudulent cases, including 12,000,000.00 for the purchase of land and alleged solicitation and receipt of a bribe of 30,000.00 to the FPAC within thirty (30) days.
- 9) That the Council should institute mechanisms to ensure recovery of arrears amounting to GMD 242,450,956.97 and GMD 253,404,553.58 for the years 2020 and 2021, respectively, and report back to FPAC within 90 days. Furthermore, all supportive journal vouchers relating to journal posting to the receivables account must be submitted to FPAC within 30 days.
- 10) That the Management should ensure that GTRs amounting to GMD 186,650.00 are presented to the FPAC within 30 days.
- 11) That Management should ensure that GTRs amounting to GMD 141,464.00 with GTR numbers 3002501 to 3002600 used by Keway Jeng are presented to the FPAC within thirty (30) days. Failure to do so will result in the matter being referred to the Police for investigation.
- 12) That all recommendations by FPAC in its report regarding KMC be implemented in full and a status report be provided to FPAC within 90 days, failure of which shall attract sanctions.
- 13) That regarding to the publication made by the KMC on their Facebook (Meta) page captioned "Clarification on ALKAMBA times publication: Parliament adopts FPAC report exposing over D7M missing vouchers at KMC", the Assembly demands that the KMC management retracts this misleading publication within 7 days and apologize to the Assembly, failure of which sanctions will be initiated in accordance with section 110 of the 1997 Constitution.

17. Banjul City Council (BCC)

- 1) That the Council provide the source of printing of unconfirmed GTRs with serials 8061012806550 and the number of receipt books for verification by the FPAC within 30 days, failure of which shall attract sanctions.
- 2) That Management provide all relevant documents as evidence for the preparation of the 2019 Financial Statements to confirm their accuracy by the FPAC within 30 days, failure of which shall attract sanctions.
- 3) That Management shall ensure that the Cash Books for the years 2019 and 2020 are rebuilt as prescribed by the Financial and Accounting Manual for Local

Government Authorities, and a current status report be provided to FPAC within 30 days, failure of which shall attract sanctions.

- 4) That the Chief Executive Officer takes swift and effective steps to ensure recovery of suppressed collections amounting to GMD195,120.00 and reports to FPAC within 30 days, failure of which shall attract sanctions.
- 5) That Management shall provide the unrepresented GTRs to the FPAC for verification, within sixty (60) days, failure of which shall attract sanctions.
- 6) That Management shall ensure that the unrepresented cash books in respect of the following Albert market collectors: Malick Njie, Kumba Bah, Amie Sallah, Yaba Ndure, Alhagie Njie, and Jalika Manneh, are presented to FPAC within 30 days, failure of which shall attract sanctions.
- 7) That Mustapha Batchilly (CEO), Ebou Drammeh (Acting Director of Finance), and Katim Touray (Director of Planning) shall refund the value of almost GMD4,000,000, concerning the contracts on the Abattoir and Stores, within 90 days to the Council, and confirmation be sent to the FPAC; failure of which shall attract sanctions.
- 8) That the Management shall provide supporting documents in relation to a payment amounting to D200,000 in respect of Covid-19 emergency support to FPAC within thirty (30) days, failure of which shall attract sanctions.
- 9) That all recommendations by FPAC in its report regarding BCC be implemented in full and a status report be provided to FPAC within 90 days, failure of which shall attract sanctions.

18. Basse Area Council (BSAC)

- 1) That all recommendations by FPAC in its report regarding BSAC be implemented in full and a status report be provided to FPAC within 90 days, failure of which shall attract sanctions.

19. General Resolutions

19.1 Judicial and Financial Oversight

1. That the Judiciary prepare and submit its accounts to the National Assembly, commencing with the financial year ending 31st December 2021.

19.2 Digitalization and Revenue Management

1. The digitalization of revenue and non-tax collections shall be implemented by all MDAs to enhance transparency and efficiency.

2. That the Accountant General's Department (AGD) shall submit its IT policy and the implementation status of audit recommendations on ICT to the FPAC.

19.3 Institutional Reforms

- a. That the Ministry of Finance shall develop a standardized financial manual for all Institutions including the subvented.
- b. That Personnel Management Office (PMO), in collaboration with relevant institutions, shall develop a unified service rule for all agencies and subvented institutions.

19.4 Governance and Accountability

- a. That the President shall review the composition of governing boards and councils chaired by the Vice President or Ministers to ensure independence and effectiveness.
- b. All Ministries shall ensure that the approved budgets of subvented institutions under their purview are submitted before their portfolio committees for review during the budget bilateral.
- c. That MoBSE must show the budgets for Gambia National Library Service and AMMANA under their ministry.
- d. That the Ministry of Regional Government and Lands take appropriate steps to ensure all deployments to councils have the required qualifications and integrity.

19.5 Health Sector Reforms

- a. That the Ministry of Health consults with the Ministry of Justice to review all Acts of the National Assembly relating to the health sector and align them with the current realities.
- b. The Ministry of Health, in consultation with MoFEA and PMO, establishes appropriate allowances for all public hospitals.
- c. That CEOs of hospitals shall possess the requisite administrative qualifications and shall not serve as consultants concurrently.
- d. That Ministry of Health ensures that all public hospitals put in place proper patient management systems and a pharmaceutical product management system.

19.6 Enforcement and Compliance

- a. That all MDAs shall put in place robust control mechanisms shall be established to monitor revenue collection processes and prevent financial irregularities.

19.7 Legislative and Policy Reforms

1. That the National Audit Act should be amended to include modalities for surcharging by the Auditor General.

19.8 Local Government Accountability

- a. That Local Government Councils prepare credible accounts in line with the Constitution, Local Government Act, and Public Finance Act, failure of which shall attract sanctions.
- b. All Payment Vouchers shall be verified by Internal Audit before approval by the CEO.
- c. Withholding taxes from contracts and procurements shall be deducted and remitted to the Gambia Revenue Authority (GRA) within the statutory period.
- d. That the Minutes of all Council and committee meetings be recorded and filed.
- e. That all Councils shall provide a resilient ICT infrastructure to ensure continued availability of their IT systems.
- f. Residential and commercial properties in all Councils shall be revalued to reflect current market values.
- g. Councils shall avoid unplanned expenditures and ensure all expenses are budgeted or approved by the General Council.
- h. Fixed Asset Registers shall be updated regularly with all required details.
- i. All Councils must use the IFMIS for all their financial transactions not later than the end of December 2025, failure of which shall attract sanctions.

19.9 FPAC Recommendations

- a. That all the recommendations made by FPAC in its report that are specific to the institutions must be implemented within the specified timeframe, failure of which shall attract sanctions.