



REPORT OF THE FINANCE AND PUBLIC ACCOUNTS COMMITTEE

ON THE SCRUTINY OF THE AUDITOR GENERAL'S REPORTS

ON THE GOVERNMENT ACCOUNTS
FOR THE FINANCIAL YEARS ENDED
(2021, 2022, 2023 AND 2024)
AND PUBLIC INSTITUTIONS AND AGENCIES



JUNE 2026

TABLE OF CONTENTS

LIST OF ACRONYMS	2
FOREWORD BY THE CHAIRPERSON	3
EXECUTIVE SUMMARY	5
INTRODUCTION	11
METHODOLOGY.....	12
CHAPTER 1- REPORT OF THE AUDITOR GENERAL’S REPORT ON GOVERNMENT ACCOUNTS FOR THE YEARS ENDED 31 ST DECEMBER 2021 TO 2024	14
2021 MANAGEMENT LETTER UNRESOLVED ISSUES.....	14
2022 MANAGEMENT LETTER UNRESOLVED ISSUES.....	29
2023 MANAGEMENT LETTER UNRESOLVED ISSUES.....	37
2024 MANAGEMENT LETTER UNRESOLVED ISSUES.....	57
CHAPTER 2 – PUBLIC INSTITUTION AND AGENCIES	70
BANJUL EU- OSTENDE PROJECT	70
SPECIAL AUDIT REPORT ON SUB-SAHARAN AFRICA WOMEN’S EMPOWERMENT AND DEVELOPMENT DIVIDEND PLUS PROJECT.	88
EDWARD FRANIS SMALL TEACHING HOSPITAL (EFSTH) FINAL MANAGEMENT LETTER FOR THE PERIOD 1 ST JAN 2021 TO 30 TH APRIL 2024	94
THE INDEPENDENT ELECTORAL COMMISSION (IEC)FINAL MANAGEMENT LETTER FOR THE PERIOD 1 JANUARY 2020 TO 31 ST DECEMBER 2023	107
NATIONAL ENVIRONMENT AGENCY (NEA) 2021- 2024	118
OFFICE OF THE OMBUDSMAN 2023 TO 2024.....	123
GAMBIA PUBLIC UTILITY AND REGULATORY AUTHORITY (PURA)	126
GAMBIA PUBLIC PROCUREMENT AUTHORITY (GPPA).....	129
NATIONAL AUDIT OFFICE (NAO)	135
CENTRAL BANK OF THE GAMBIA	136
NATIONAL ASSEMBLY	137
NATIONAL ACCREDITATION & QUALITY ASSURANCE AUTHORITY (NAQAA)	139
NATIONAL HUMAN RIGHTS COMMISSION	142
CHAPTER 3 GENERAL RECOMMENDATIONS	143
CONCLUSION	148
APPENDIX I	149
APPENDIX II (LIST OF WITNESSES)	150

LIST OF ACRONYMS

AGD	- Accountant General's Department
AG	- Auditor General
BTL	- Below- The- Line
CBG	- Central Bank of The Gambia
CRF	- Consolidated Revenue Fund
DLDM	- Debt and Loan Management Division
EBID	- ECOWAS Bank for Investment and Development
ETB	- Extended Trial Balance
FPAC	- Finance and Public Accounts Committee
FS	- Financial Statements
GAF	- Gambia Armed Forces
GACH	- GACH Global Trading Company
GBoS	- Gambia Bureau of Statistics
GL	- General Ledger
GoTG	- Government of The Gambia
GPPA	- Gambia Public Procurement Authority
GRA	- Gambia Revenue Authority
GSRB	- Gambia Strategic Review Board
GTR	- General Triplicate Receipt
IFMIS	- Integrated Financial Management Information System
IPC	- Interim Payment Certificate
MDA	- Ministries, Departments and Agencies
MoFEA	- Ministry of Finance and Economic Affairs
MTEFF	- Medium-Term Expenditure Fiscal Framework
NASDNA	- National Staff Data and Payroll System
NDP	- National Development Plan
NAWEC	- National Water and Electricity Company
OIC	- Organisation of Islamic Cooperation
OP	- Office of the President
PBB	- Programme-Based Budgeting
PFM	- Public Financial Management
PIU	- Police Intervention Unit
SOE	- State-Owned Enterprise
TMA	- Treasury Main Account
USD	- United States Dollar

FOREWORD BY THE CHAIRPERSON

It is my honour and privilege, on behalf of the Finance and Public Accounts Committee of the National Assembly of The Gambia, to present this Report on the scrutiny of the Auditor General's Reports on the Accounts of the Government of The Gambia for the financial years ended 31 December 2021, 2022, 2023 and 2024, together with selected audit reports and management letters relating to Public Institutions and Agencies.

The Committee undertook this exercise pursuant to the Constitution of the Republic of The Gambia, 1997, and the Standing Orders of the National Assembly. Section 109(2) of the Constitution empowers the National Assembly to establish Committees and assign functions to them for the effective discharge of their oversight responsibilities. Section 160(1)(c) and (d) further mandates the Auditor General to audit and report on the public accounts of The Gambia and to bring to the attention of the National Assembly any irregularities or other matters arising from such audits.

The Committee also exercised its powers under Standing Order 95, which provides Committees of the National Assembly with the authority necessary to conduct inquiries, summon witnesses, call for papers and records, receive evidence and undertake investigations in the discharge of their parliamentary functions.

In fulfilment of these constitutional and parliamentary responsibilities, the Committee conducted a comprehensive scrutiny of the Auditor General's Reports on the Government Accounts for the financial years ended 31 December 2021, 2022, 2023 and 2024, as well as audit reports and management letters relating to Public Institutions and Agencies. The exercise was guided by the principles of transparency, accountability, fiscal discipline and prudent management of public resources.

The Committee's examination revealed both commendable efforts and persistent challenges within the public financial management system. While some institutions demonstrated improvements in financial reporting, internal controls and compliance with statutory requirements, the Committee noted recurring weaknesses in financial management, revenue administration, procurement practices, debt management, payroll controls, asset management and the implementation of audit recommendations.

Of particular concern is the persistence of several audit findings over successive financial years. The recurrence of these issues points to systemic weaknesses in internal controls, compliance mechanisms and institutional accountability structures. Such deficiencies undermine public confidence in Government institutions and expose public resources to waste, inefficiency and potential misuse.

The recommendations contained in this Report are intended to address both specific audit findings and broader structural weaknesses within the public financial

management framework. Their implementation will contribute significantly to improving financial governance, strengthening accountability mechanisms and ensuring that public resources are managed lawfully, efficiently and transparently.

On behalf of the Committee, I wish to express sincere appreciation to all Honourable Members of the Finance and Public Accounts Committee for their diligence, professionalism and commitment throughout this exercise. I also extend gratitude to the Auditor General, the Accountant General, Permanent Secretaries, heads of public institutions, technical officers and all witnesses who appeared before the Committee and provided valuable information during the scrutiny process.

I further acknowledge the invaluable support provided by the Office of the Clerk and the Committee Secretariat, whose technical and administrative assistance contributed immensely to the successful completion of this assignment.

As custodians of public accountability, we remain committed to ensuring that public funds are managed in accordance with the law and in the best interest of the Gambian people. It is therefore my expectation that the Executive and all affected institutions will treat the findings and recommendations contained in this Report with the urgency and seriousness they deserve.

I respectfully submit this Report to the Assembly for consideration and adoption.



HON. ALHAGIE S. DARBOE
Chairperson, Finance and Public Accounts Committee

EXECUTIVE SUMMARY

This Report presents the findings, observations and recommendations of the Finance and Public Accounts Committee of the National Assembly of The Gambia following its scrutiny of the Auditor General's Reports on the Accounts of the Government of The Gambia for the financial years ended 31 December 2021, 2022, 2023 and 2024, together with selected audit reports, management letters and financial accountability matters relating to Public Institutions and Agencies.

The scrutiny was undertaken in fulfilment of the Committee's constitutional and parliamentary oversight responsibility to ensure that public funds are collected, managed, spent, recorded, reported and accounted for in accordance with the Constitution, the Public Finance Act, Financial Regulations, procurement laws, and other applicable legal and administrative frameworks. The exercise was also intended to assess the extent to which Accounting Officers, Vote Controllers and public institutions have implemented audit recommendations and taken corrective measures to address weaknesses identified by the Auditor General.

In conducting the review, the Committee adopted an evidence-based parliamentary oversight approach. It examined the Auditor General's Reports, management letters, financial statements, notes to the accounts, cashbooks, bank reconciliation statements, general ledgers, Extended Trial Balances, debt schedules, revenue reports, payroll records, procurement documents, contracts, payment vouchers, receipts, correspondence and other supporting documents submitted by Ministries, Departments, Agencies and public institutions. The Committee further engaged the Accountant General's Department, the National Audit Office, the Ministry of Finance and Economic Affairs, Permanent Secretaries, Vote Controllers, heads of institutions and technical officers to clarify audit findings and assess management responses.

The Committee's examination revealed recurring and systemic weaknesses in the preparation, presentation and reconciliation of Government financial statements. Across the financial years under review, the Committee observed misclassification of revenue and expenditure items, incorrect account codes, differences between cashbooks and general ledgers, discrepancies between actual cash balances and balances disclosed under Note 15, wrong opening balances, negative cash balances wrongly classified as cash and cash equivalents, and inconsistencies between the Statement of Financial Position and the Statement of Cash Receipts and Payments. These weaknesses undermine the accuracy, reliability and completeness of Government financial reporting.

The Committee is particularly concerned that many of these issues were not isolated to one financial year. Similar audit findings appeared repeatedly between 2021 and 2024, suggesting weaknesses in internal control, accounting discipline, record management, quality assurance and management review processes within the public financial management system. The recurrence of such issues reduces confidence in the integrity of Government accounts and limits the ability of the National Assembly and the public to rely fully on the financial statements for accountability and decision-making purposes.

Bank reconciliation and cash management remain major areas of concern. The Committee noted several unreconciled items dating back to previous financial years, including items relating to cash and bank transactions from 2019, 2020 and 2021 which remained unresolved during subsequent audits. In some cases, bank reconciliation statements were not provided; in others, payments recorded in bank statements were not reflected in the cashbooks. The Committee also observed differences between cashbook balances, bank statements and general ledger balances. These weaknesses expose public funds to the risk of misstatement, delayed detection of errors, irregular payments, fraud and poor cash control.

The review further disclosed weaknesses in the management and reporting of Below-The-Line and Special Project Accounts. The Committee observed differences between BTL receipts reported in individual general ledgers and those disclosed in the financial statements. It further noted discrepancies between BTL receipts in bank statements and amounts posted in the general ledger. The Committee also observed that certain BTL project accounts did not meet the relevant criteria and were being used to collect and spend Government revenues without adequate legislative and policy support. This raises serious concerns regarding the transparency, legality and control of self-raised revenues and special project funds.

The Committee also identified significant concerns in debt management and Government on lending to State-Owned Enterprises. The review revealed differences between debt balances in the Meridian system, creditor statements and financial statements. The Committee further noted that substantial state lending was approved for SOEs without adequate evidence that fiscal risk assessments had been conducted prior to approval. In addition, some SOEs failed to meet repayment obligations on principal and interest. These weaknesses expose Government to contingent liabilities, increase fiscal risk and undermine debt sustainability.

Revenue management was another major area of concern. The Committee observed instances of unaccounted for, under-disclosed or inadequately supported revenues from

timber exports, mining royalties, sand mining, fisheries, land rentals, scanning fees, sale of Government assets and other revenue-generating activities. In some cases, the relevant institutions failed to provide complete records, designated bank account details, reconciliation statements, approved tariff schedules, receipts or evidence of deposits. The Committee also noted duplicated receipt numbers, delayed banking of collections, detached General Triplicate Receipts and weak revenue tracking systems. These findings point to weaknesses in revenue assessment, collection, banking, reconciliation and reporting.

The Committee is of the view that revenue leakages and weak revenue controls directly affect the fiscal capacity of Government to finance public services and development priorities. Where Government revenues are collected but not properly recorded, reconciled or banked, the State is deprived of resources required for education, health, infrastructure, security and social services. The Committee therefore considers revenue accountability as a matter of national importance requiring immediate corrective action.

In relation to procurement, the Committee observed several weaknesses, including failure to present procurement plans, unsupported procurement payments, questionable supplier engagements, possible contract de-aggregation, procurement outside registered supplier scope, and direct awards in circumstances where open competitive bidding would have better promoted transparency, fairness and value for money. The Committee also noted instances where quotations and invoices did not adequately support the scope of goods or services procured. These matters point to weaknesses in procurement planning, documentation, compliance monitoring and contract management.

The Committee emphasises that procurement is one of the highest-risk areas in public finance. Weak procurement controls can lead to inflated costs, poor quality delivery, conflicts of interest, irregular payments and loss of public funds. The Committee therefore calls for stronger compliance with the procurement legal framework, improved procurement documentation and more active oversight by the relevant authorities, including Accounting Officers and the Gambia Public Procurement Authority.

Payroll and human resource management issues were also identified during the scrutiny. These include incomplete or un-updated employee records in the NASDNA system, missing dates of birth, employees whose status remained un-updated for long periods, stagnated temporary appointments, prolonged contract appointments, officers on secondment without adequate evidence of required contributions, missing personal files, unsupported salary increments, dual salary payments and unpaid staff loans. These

weaknesses affect the integrity of the Government payroll and create risks of irregular payments, ghost workers, delayed retirements, waste and financial loss.

The Committee further noted that weak payroll controls are not merely administrative matters. They have direct financial implications for the Consolidated Revenue Fund and affect the credibility of personnel expenditure, which is a major component of the national budget. The Committee therefore urges the Personnel Management Office, the Accountant General's Department, Ministries and other relevant institutions to strengthen payroll verification, update staff records, enforce secondment contribution requirements and regularly reconcile payroll data with personnel files.

The management of public assets also raised serious accountability concerns. The Committee observed omissions from valuation reports, incomplete auction records, unsupported disposal of Government assets, unconfirmed proceeds from asset sales, outstanding arrears arising from the sale of Government properties, and lack of adequate documentation relating to exchanged or disposed assets. In some cases, audit teams could not confirm whether assets valued by Government were sold, withdrawn or otherwise disposed of. These findings require urgent verification, recovery of outstanding amounts where applicable, and enforcement of clear asset disposal procedures.

The Committee also reviewed issues relating to land administration and natural resource revenues. It noted the absence of comprehensive databases for land rentals and other land-related revenue streams, making it difficult to determine amounts due, collected and outstanding. Similarly, weaknesses were observed in the administration of royalties and revenues from sand mining, fisheries and related natural resource activities. The Committee considers the absence of reliable databases and approved tariff frameworks as a serious weakness, as it limits transparency, weakens revenue forecasting and creates room for discretionary application of rates.

Budget credibility and planning were also affected by weaknesses identified in the report. The Committee observed instances of excessive cash allocations beyond approved monthly cash plans and buffer limits, spending from unbudgeted budget lines, non-compliance with Programme-Based Budgeting requirements, and weak alignment between the National Development Plan and the Medium-Term Expenditure Fiscal Framework. These weaknesses affect fiscal discipline, strategic resource allocation, budget execution and performance-based accountability.

The Committee further reviewed audit matters relating to Public Institutions and Agencies, including the Banjul EU-Ostende Project, the Sub-Saharan Africa Women's Empowerment and Demographic Dividend Plus Project, Edward Francis Small Teaching

Hospital, National Environment Agency, Office of the Ombudsman, Public Utilities Regulatory Authority, Gambia Public Procurement Authority, National Audit Office, Central Bank of The Gambia, National Assembly, National Accreditation and Quality Assurance Authority and National Human Rights Commission. The review of these institutions revealed recurring issues in financial management, procurement, internal controls, documentation, project implementation, asset management, compliance and governance.

While the Committee acknowledges efforts by some institutions to respond to audit queries and provide explanations, it remains concerned that several responses were either unsupported, incomplete or inconsistent with audit evidence. In line with its methodology, the Committee treated such matters as unresolved where sufficient documentary evidence was not provided. The Committee reiterates that verbal explanations cannot substitute for proper records, approved documentation and verifiable evidence in matters involving public funds.

The Committee's general and specific recommendations are therefore aimed at strengthening the public financial management system. These recommendations focus on improving the accuracy and timeliness of financial reporting, strengthening bank reconciliation, clearing long-outstanding unreconciled items, enforcing compliance with financial regulations, improving debt and fiscal risk management, safeguarding public assets, strengthening revenue administration, ensuring procurement compliance, modernising payroll controls, improving record management, and ensuring timely implementation of audit recommendations.

The Committee further recommends that responsible Ministries, Departments, Agencies and public institutions submit evidence of implementation within the timelines specified in this Report. Where matters require investigation, recovery, disciplinary action or referral to law enforcement, the responsible authorities must act promptly and report back to the Committee and the National Assembly. The Committee also urges the Ministry of Finance and Economic Affairs, the Accountant General's Department and the National Audit Office to strengthen follow-up mechanisms to ensure that audit recommendations do not remain unresolved across successive financial years.

In conclusion, the Committee is concerned that the persistence of audit findings over the years points to a broader compliance and accountability challenge within the public sector. Public financial management must not be treated as a routine accounting exercise, but as a central pillar of democratic governance, national development and public trust.

The proper collection, use and reporting of public funds is a constitutional and moral obligation owed to the Gambian people.

The Committee therefore calls on the Executive, through the Ministry of Finance and Economic Affairs, the Accountant General's Department, relevant Ministries, Departments, Agencies and all Accounting Officers, to treat the findings and recommendations contained in this Report with urgency. Visible corrective action is required to strengthen public confidence, protect public resources and ensure that Government finances are managed lawfully, efficiently, transparently and in the best interest of the people of The Gambia.

INTRODUCTION

The Finance and Public Accounts Committee is one of the principal oversight Committees of the National Assembly of The Gambia. Its mandate includes the examination of public accounts, scrutiny of reports of the Auditor General, review of public expenditure, and monitoring of financial accountability across Ministries, Departments, Agencies and other public institutions.

Pursuant to Section 160 of the Constitution of the Republic of The Gambia, 1997, the Auditor General is required to audit and report on the public accounts of The Gambia, the accounts of all Government offices and authorities, the accounts of the Courts, the accounts of the National Assembly, and the accounts of public enterprises. The Auditor General is also required to report to the National Assembly on any irregularities or other matters arising from the audit of public accounts.

Following the laying of the Auditor General's Reports on the Accounts of the Government of The Gambia for the years ended 31 December 2021, 2022, 2023 and 2024, the reports were referred to the Finance and Public Accounts Committee for detailed examination and appropriate recommendations to the Assembly.

The Committee undertook the scrutiny of the reports in the discharge of its constitutional and parliamentary responsibility to promote transparency, accountability, fiscal discipline and prudent management of public resources. The review focused on the accuracy of financial reporting, compliance with applicable laws and regulations, adequacy of supporting documentation, effectiveness of internal controls, reliability of accounting records, management of public debt and state lending, revenue collection and reporting, procurement compliance, payroll management and implementation of audit recommendations.

The Report highlights findings arising from the Committee's engagement with the Accountant General, Auditor General, Permanent Secretaries, Vote Controllers, technical officers and other relevant public officials. It further provides observations and recommendations intended to address identified weaknesses and improve the overall public financial management system.

The Committee recognizes that effective public financial management is not merely an accounting requirement. It is central to democratic accountability, public trust and national development. Where public funds are not properly recorded, reconciled, reported and accounted for, the ability of the State to deliver services, implement policy and protect public resources is weakened.

This Report is therefore submitted to the National Assembly for consideration, adoption and further action.

METHODOLOGY

In conducting its scrutiny of the Auditor General's Reports on the Accounts of the Government of The Gambia for the financial years ended 31 December 2021, 2022, 2023 and 2024, together with selected audit reports and management letters relating to Public Institutions and Agencies, the Finance and Public Accounts Committee adopted a structured parliamentary oversight approach designed to ensure objectivity, fairness and evidence-based decision-making.

The Committee commenced its work through a comprehensive review of the Auditor General's Reports, management letters, financial statements and other relevant audit documentation. Particular attention was given to matters relating to financial reporting, revenue administration, expenditure management, debt management, procurement compliance, payroll administration, asset management and the implementation of previous audit recommendations.

To facilitate a thorough examination of the issues raised, the Committee convened a series of hearings with the Auditor General, the Accountant General, Permanent Secretaries, Vote Controllers, heads of public institutions and other relevant public officials. These engagements provided an opportunity for the Committee to seek clarification on audit findings, assess management responses and evaluate corrective measures undertaken by institutions concerned.

The Committee further examined supporting documentation submitted by Ministries, Departments and Agencies, including financial records, bank reconciliation statements, procurement documents, contracts, payroll records, debt schedules, revenue reports and other relevant evidence. Where explanations or documentation were inadequate, unavailable or inconsistent with audit evidence, the Committee recorded such matters as unresolved and made appropriate recommendations.

In analysing the evidence presented, the Committee was guided by the Constitution of the Republic of The Gambia, the Public Finance Act, the Public Procurement Act, Financial Regulations and other applicable laws, policies and administrative frameworks governing the management of public resources.

The Committee's findings, observations and recommendations contained in this Report are therefore based on documentary evidence, oral testimonies, audit reports and deliberations conducted during the scrutiny process. The methodology adopted enabled the Committee to assess the extent of compliance with established legal and financial management requirements and to identify measures necessary to strengthen accountability, transparency and good governance in the management of public resources.

CHAPTER 1- REPORT OF THE AUDITOR GENERAL'S REPORT ON GOVERNMENT ACCOUNTS FOR THE YEARS ENDED 31ST DECEMBER 2021 TO 2024

Pursuant to Section 160(1)(c) of the 1997 Constitution of the Republic of The Gambia, the Auditor General must audit and report at least once every year on the public accounts of The Gambia; the accounts of all government offices and authorities; the accounts of the Courts; the accounts of the National Assembly; and the accounts of all public enterprises.

Similarly, Section 160(1)(d) of the Constitution requires the Auditor General to report to the National Assembly on these public accounts, highlighting any irregularities in the audited accounts and any other matters that, in the Auditor General's opinion, warrant the Assembly's attention.

Following the laying before the Assembly of the Auditor General's Reports on the Accounts of the Government of The Gambia for the years ended 31 December 2021-2024 by the Honorable Minister of Finance and Economic Affairs, the reports were referred to the Standing Committee on Finance and Public Accounts (FPAC) for detailed scrutiny.

After consultations with the Accountant General, Auditor General, Permanent Secretaries, Vote Controllers and their technical teams, the Committee identified key findings and recommended the following remedial actions for the plenary's consideration.

2021 MANAGEMENT LETTER UNRESOLVED ISSUES

Inaccurate accounts of line items

The Committee notice that a revenue line item was captured using expenditure accounts code and a transfer to sub-Treasury was credited to expenditure account which resulted in an understatement of expenditure balance in the financial statements amounting to D 2,837,848.82.

Recommendation

The Committee recommends that Management should investigate and correct the error in the financial statements accordingly.

Misclassification of line items

The Committee observed that an exchanged gain amounting to D 68,930,296.87 was wrongly recorded as expenditure. As a resulted the expenditure balance in the financial statements are misstated.

Recommendation

The Committee recommends that Management should reclassify the exchange gain to its proper account code.

Differences in amounts disclosed as retained earnings/deficit

The Committee noted a difference of D D251,409,377.49 between the balance disclosed as deficit in the statement of financial position and the actual accumulated deficit balance in the Extended Trial Balance. Details as follows

Difference in opening balances of the trial balance and the ETB	
	D
Re-calculated opening balance	943,128,070.96
Opening balance as per ETB	691,718,693.47
Difference	251,409,377.49

Recommendation

The Committee recommends that the Management should give explanations for the above discrepancies and adjust the financial statements.

Overdue un-reconciled items

The Committee observed that un-reconciled items from the Bank Reconciliation Statement prepared by the Accountant General's Department, related to cash and bank transactions for 2019-2020, remain uncorrected. These discrepancies between cashbook and bank statements arise from errors, omissions, and timing differences, compromising financial accuracy.

Recommendation

- a) The Committee recommends that Management should ensure that all un-reconciled items from 2019 to 2024 are promptly investigated, corrected, and cleared from the bank reconciliation statements.
- b) The Accountant General's Department should improve its reconciliation process, ensuring that differences between the cashbook and bank statements are identified and resolved on a timely basis.
- c) A robust monitoring system should be implemented to regularly review bank reconciliations, ensuring discrepancies are promptly addressed to prevent future occurrences.
- d) Management should ensure that all reconciliations are reviewed and signed off by the most senior officer to prevent errors and omissions.

Difference between Cashbook and Note 15

The Committee observed that discrepancies between the various cashbook balances and cash balances disclosed in Note 15 (Cash and Cash Equivalents) of the financial statements. Details are shown below.

Account	Code	Actual Cashbook Balance (D)	Note 15 (D)	Difference (D)
TMA Exp. Cash a/c	TMA	5,553,449,767.02	5,553,569,990.00	120,222.98
Special Deposit Cash a/c	SPDEP	456,498,232.62	457,466,090.00	967,857.38

Recommendation

Management should investigate the discrepancies between the actual cashbook balances and the balances disclosed in Note 15 and correct the financial statements immediately.

Failure to provide bank reconciliation

The Committee observed that the reconciliation statements for Sierra Leone operational accounts, from February to December were not provided.

Recommendation

The Committee recommends Management to ensure that bank reconciliations are prepared on a regular basis to avoid discrepancy.

Difference between Cashbook and General Ledger

The Committee noted a difference amounting to GMD 332,036.10 between the Cashbook and the General Ledger of various accounts.

Recommendation

The Committee recommends the Accountant General to conduct a thorough investigation of these discrepancies and make the necessary adjustments immediately.

Failure to Submit Quarterly Account Statement and Year-end Cashbook

The Committee noted that the Self Accounting Project Unit have not submitted quarterly accounts statements and year end-cashbook to the Accountant General's Department.

Recommendation

The committee Recommends that the Accountant General should enforce the requirement for self-accounting projects to be submitting their quarterly reports.

The Permanent Secretaries must ensure the self-accounting projects under their supervision are submitted quarterly reports to the Accountant General

Follow-up procedures should be established to ensure compliance with this requirement.

The Ministry of Finance has to provide a list of all self-accounting projects in all Ministries, Departments and Agencies to FPAC within 30 days from tabling of this report.

Difference in cash balances

The Committee noted a significant discrepancy amounting to D2,440,977.33 between the cash balance disclosed in the Statement of Financial Position (Note 15) and the year-end cash balance reported in the Statement of Cash Receipts and Payments.

Recommendation

The Committee recommends Management to investigate and reconcile the difference and also, the processes for preparing and reconciling financial statements should be reviewed and improved to ensure consistency and accuracy across all reports.

No evidence of closed bank accounts

The Committee observed that evidence of closure for the following account has not been provided.

Account Name	Account Number
Roots Grant No. 2000003232	1401000161

Recommendation

The Committee recommends that Management should ensure that the bank account is close and submit the evidence to FPAC within 30 days from the tabling of this report.

Bank Reconciliation Issues

The Committee noted difference amounting to D 1,692,650.00 between payments recorded in bank but not reflected in cashbook. Detail is shown below:

Account Name	Description	Amount on Bank Reconciliation (D)	Amount on unreconciled items IFMIS reports (D)	Difference (D)
SPD	Payment in bank not in cash book	78,821,646.31	(77,128,996.31)	1,692,650.00

Recommendation

The Committee recommends the Accountant General to investigate these discrepancies and make the necessary adjustment within 30 days from the tabling of this report.

Overdue unreconciled items

The Committee observed that the unreconciled items related to BTL (Special Project Dalasi and USD Accounts) totaling D 48,729,220.78 for receipts and D 185,917,080.37 from 2019 and 2020 remain un-cleared.

Recommendation

The Accountant General must investigate the error and correct it within 90 days from the tabling of this report.

The Committee recommends that all bank reconciliations be thoroughly reviewed and signed off by senior officers to prevent undetected errors.

Difference between total BTL Receipt from Individual General Ledger (GL) and Total BTL Receipts Reported under the Cash Receipts and Payment

The Committee noted a difference of D 5,811,560.00 between the total BTL receipts from the general ledgers and balances disclosed as BTL receipts under the statement of cash receipts and payments. Details are shown below:

Description	Amount reported (D)
Total of BTL receipts from individual GL	474,258,116.18
Total of BTL receipts reported on the financial statements	519,676,300.00
Difference	45,418,183.82

Recommendation

The Committee recommends that the Accountant General investigate the discrepancies and adjustments made accordingly.

Difference between BTL receipts in the GL (1922222) and bank statement

The Committee observed that a comparison of the total receipts in the bank statement against the total BTL receipts of D 1,922,222 in the General Ledger revealed a difference of D 21,809,361.17.

Recommendation

The Committee recommends the Accountant General to ensure that all BTL funds received during the year are posted in the GL and reported in the financial statements.

Also, the differences should be investigated and corrected and provided confirmation to FPAC for verification.

Inappropriate creation of BTL project accounts

The Committee observed twelve (12) BTL accounts do not meet the criteria for Build-Transfer-Lease (BTL) projects, yet these accounts are being used to collect and spend government revenues without the necessary legislative support, contrary to Section 151 of the Constitution.

Recommendation

The Committee recommends Management to investigate and close all accounts that do not fulfil BTL criteria. And also, Management should always adhere to the dictates of the Law and to ensure adequate control are in place to enforce compliance.

The Ministry of Finance should provide the Committee with the policy document in relation to BTL Project Accounts.

The FPAC to meet with the Ministry of Finance to review the issues surrounding self-raised revenue and their usage within 30 days of laying this report

Difference between adjusted cashbooks and note 15

The Committee noted differences between the adjusted cashbook balance and the balance disclosed under Note 15 for the Special Project Cash Account and Special Project USD Cash Account. Details are shown below.

Account	Code	Adjusted Cashbook balance as per draft reconciliation	Note 15	Difference (D)
Special project cash a/c	SPD	309,429,804.54	312,668,190.00	3,238,385.46
Special project USD cash a/c	SPUSD	265,053,704.97	284,315,320.00	19,261,615.03

Recommendation

The Committee recommends that the Accountant General must make the necessary adjustments and details furnish to the FPAC for review within 30 days of laying this report.

Difference between total individual cashbooks and note 15

The Committee noted a difference amounting to 20,869,032.50 between the total individual BTL cashbook of the special project Dalasi and balance disclosed under Note 15 of the financial statements. Furthermore, the special project USD 256,238,141 and Judiciary special project accounts GMD 17,001,970.

Recommendation

The Committee recommends that Management should endeavor to make the necessary adjustments and details furnish to the FPAC for review.

Transit accounts not cleared at the year-end

The Committee noted that amounts in the transit accounts amounting to D524,231,842.24 remained unclear at the end of the financial year.

Recommendation

The Committee recommends that the Accountant General should ensure that going forward all transit accounts are zeroized at year end.

No evidence of fiscal risk assessment performed on SOEs

The Committee observed that the Government of The Gambia approved state lending to State-Owned Enterprises (SOEs) totaling D 6,905,725,800.00.

However, no evidence of fiscal risk assessment carried out by the Ministry of Finance before granting this on lending to SOEs. Details are shown below:

Borrower	Instrument title	Loan Amount (D)
Gambia Civil Aviation Authority	Banjul International Airport Improvement Project	512,200,000.00
Gambia Telecommunication	The Gambia National Broadband Network Project On-Lending	1,280,500,000.00
NAWEC	20 MW BRIKAMA POWER STATION	894,301,200.00
	BRIKAMA II GENERATOR SET	557,785,800.00
	Brikama Power Station Project IDB 1	306,028,800.00
	KOTU POWER GENERATION EXPANSION PROJECT 1	614,640,000.00
	Upgrade and Expansion of Networks in the Greater Banjul Area	1,126,840,000.00
	INDIA -ELECTRIFICATION PROJECT FOR GREATER BANJUL AREA	1,152,450,000.00
	KOTU POWER GENERATION EXPANSION PROJECT 1	460,980,000.00
Total		6,905,725,800.00

Recommendation

The Committee recommends that the Permanent Secretary Ministry of Finance should ensure that prior to approving lending, the dictates of the Public Finance Act are adhered to.

Non-repayment of state lending by State Owned Enterprises (SOEs) The Committee observed that listed State-Owned Enterprises (SOEs) consistently failed to repay on-lend loans on both principal and interest on their respective due dates to Government, totaling D 266,208,476.71. Details are shown below:

Instrument Title	Principal Arrears	Interest Arrears	Total Arrears
	D	D	D
Banjul International Airport Improvement Project	103,988,317.61	52,232,755.18	156,221,072.79
20 MW BRIKAMA POWER STATION	38,368,350.00	11,150,187.96	49,518,537.96
Brikama Power Station Project IDB 1	8,815,200.00	0.00	8,815,200.00
Upgrade and Expansion of Networks in the Greater Banjul Area	38,675,999.82	12,975,666.14	51,651,665.96
Total	189,847,867.43	76,358,609.28	266,206,476.71

Recommendation

The Committee recommend MoFEA to ensure that there are adequate policies and procedures regarding repayment of loans on-lent to State-Owned Enterprises (SOEs).

The Minister shall adhere to the dictates of section 52 of the public finance act requiring him to prepare an annual draft report to the National Assembly on state debt management operations, guarantee and lending activities and other finance arrangements enter into the previous financial year.

Failure to provide minutes of meeting of the cash management committee

The Committee observed that the minutes of the Cash Management Committee for the year under review were requested but not provided to the auditors.

Recommendation

The Committee recommends that MoFEA provide minutes of Cash Management Committee Meeting to FPAC within 15 days of laying this report.

No monitoring mechanism for the deduction of seconded officers

The Committee also noted that there is no monitoring mechanism for collection of secondment contribution.

Recommendation

The PMO should devise a monitoring mechanism to ensure that all government on secondment shall pay their requit contribution as per the law

Un-Inputted date of birth of employees in the NASDNA

The Committee observed that some of the employee's date of birth was not inputted in the system.

Recommendation

The Committee recommends that the NASDNA system should make some of the field mandatory including the employees date of birth to be able track the retirement age of employees and the details furnish to the FPAC for reverification.

Un-updated employee's HR status in the NASDNA system

The Committee noted that the status of employees were not updated in the payroll data base as a result the Auditors could not track the employee's status i.e.:

- ✓ Employee's status showing un-established for more than 10 years
- ✓ Employees on contract for more than six years.
- ✓ Employees on temporary appointment for more than six years.
- ✓ Employees study leaves with salary.
- ✓ Employees on sick leave.
- ✓ Employees on secondment.
- ✓ Employees on interdiction.

Recommendation

The Committee recommends that Permanent secretary should ensure that the employee's status are updated in the system accurately and the details furnish to the FPAC for review

Stagnated temporary appointments

During the review of the database, it reveals that one appointed officer, who were appointed since 1972 are still stagnated on temporal appointment.

Recommendation

The Committee recommends that PMO should ensure there is a comprehensive review and update of the NASDNA system to ensure that the system is compliant with basic human resource management system to including the movement employees from temporal to permeant, retirement dates among others.

Land rental arrears

The Committee observed that there is no database to show the total land rentals paid and what was outstanding. In addition, the Committee also noted that various revenue line items of department of lands did not have a tracking system for the arrears due.

Recommendation

The Committee recommends that Permanent secretary ministry of lands must ensure that revenue tracking mechanism is put in place in order to account for revenue generated and revenue outstanding within 90 days from the tabling this report

Lack of database for land revenue line items

The Committee noted that the Department of Lands lacks a database for tracking various revenue-generating line items. As a result, Management cannot determine the number of lands granted for lease, commercial, industrial, institutional, agricultural purposes, mortgages, or occupancy.

Recommendation

The Committee recommends that Permanent secretary ministry of lands must establish and maintain comprehensive up-to-date database for all revenue-generating line items. This will enhance decision-making, transparency, and accountability.

The permanent secretary must ensure that there is a comprehensive database about the number of lands granted for lease, commercial, industrial, institutional, agricultural purposes, mortgages, or occupancy within 90 days after the tabling of this report.

1. Omission of Vehicle from Valuation report

The Committee observed that the vehicle listed below was omitted from the Janneh Commission assessment. Further analysis shows a similar mission vehicle valued at D700,000, leaving the whereabouts of this vehicle unknown.

Valuation ID	Location	Make of Vehicle	Status	Road worthiness	Damages	Reserved Price
K43	Kanilai	Renault Magnon (Head and Trailer)	Good	Good	Omitted from list: instructed by Mr Saidyba as the vehicle is in dispute	Nil

1. Sale of Tractors

the Committee noted that 351 tractors were issued to various communities nationwide which were identified as part of auction sales. However, only tractor photos were provided, with none of the following:

- Receipts
- Auctioneer's report
- Valuation report

2. Resale of property at twice the purchase price

The Committee observed that, as per the Deed of Assignment and Deed of Conveyance properties were sold by the Government to Mr. Ebrima Jallow for D6,000,000, below assessed market value. Within the same period, Mr. Jallow resold them for D12,000,000, twice the original purchase price.

3. Unconfirmed proceeds from cattle sale

The Committee noted that the Sheriff Division of the High Court sold 724 cattle, generating proceeds of D8,302,970. However, payment receipts for individual transactions were not provided to the audit team, preventing verification of whether all cash receipts were accurately deposited into the designated bank account.

Additionally, evaluation and auctioneer reports for the cattle sale were unavailable, indicating that required procedures may not have been followed.

4. Outstanding arrears on the sale of royal Atlantic

The Committee noted the sale of Royal Atlantic residence for €6,100,000 (equivalent to D344,650,000) to Balafon Company Limited. And also, during the review of evidence from Alpha Kapital Advisory revealed outstanding arrears of D223,583,115 as at 31 December 2021, representing the difference between the sales price (D344,650,000) and buyer payments (D121,066,885).

5. Exchange of Jammeh's vehicles

The Committee noted that the vehicles listed below were exchanged with others provided by EMG Universal Auto Company in Dakar. However, the Office of the President did not provide the valuation report, cabinet resolution, or other supporting documentation for the exchange, and the audit team was therefore unable to ascertain

Recommendation

Given out by OP	Received from EMG	Remark
5 Rolls Royce	3 Mitsubishi L200 pickup	Full descriptions of the vehicles were not provided. eg CHASSIS No.
1 Bentley	2 Toyota Van 14-seater	
1 small mini cooper	4 Toyota Paradors	

The Committee adopts the recommendation of the Special Select Committee of the National Assembly regarding the sales and Disposal of the Former Presidents Assets regarding this issue.

GoTG Assets valued and not seen during auction

The Committee observed that assets valued at D440,000 in the valuer's report were omitted from the auctioneer report. The Committee also found out that the audit team could not confirm whether these assets were sold or withdrawn during the auction, as evidence of withdrawals was not provided. Details are shown below:

Auction No	Description	Amount (D)
MLRG 03 RL	Mitsubishi Pajero	40,000.00
MLRG 04 RL	Land Cruiser Prado	25,000.00
MOA 019 RL	Ford Everest	10,000.00
MLRG 03 RL	Mitsubishi Pajero	40,000.00
MLRG 04 RL	Toyota Prado	25,000.00
MOA 019 RL	Ford Everest	10,000.00
GID 013 RL	Hyundai Santa Fee	30,000.00
BT01S	Chevrolet Malibu	35,000.00
DA04S	Nissan Hard Body	15,000.00
DA05S	Toyota Hilux	5,000.00
MOB 03N	Nissan Double Cabin	25,000.00
BG 02N	Toyota	25,000.00
OP011S	Crysler saloon car	35,000.00
SG11S	Mit L200	40,000.00
SG12S	Sangyong	20,000.00
DL03S	Nissan Hard Body	5,000.00
NA01S	Mitubishi L200	55,000.00
Total		440,000.00

Recommendation

The Committee recommends Permanent secretary MoFEA to provide evident that all the assets included the valuation report was sold for confirmation by the FPAC within 90 days after the tabling of this report

Difference between auctioneer's report and GTR issued

The Committee noted a difference of D 63,000 between the auction report and the GTR receipts issued in the sale of GoTG asset in 2021. As indicated below:

Recommendation

The Committee recommends the Accountant General Department to liaise with MOFEA to investigate the differences and provide the evidence to the FPAC for confirmation within 45 days after tabling of this report

Differences in scanning proceeds on transfer advice against receipts (excel)

The Committee observed differences between scanning proceeds receipted by GRA and amounts stated on the bank transfer amounting to D187,777.50.

Recommendation

The Committee recommends GRA to investigate the discrepancies and perform necessary adjustments within 30 days after the tabling of this report.

Duplication of receipt numbers

The Committee noted that certain receipt numbers are duplicated in the GRA report, accumulating to D2,222,981 in 2021.

Recommendation

The Committee recommends Management to ensure that the entries in the excel reports are reviewed properly and discrepancies noted in the reconciliations are investigated and amended within 30 days after the tabling of this report.

Un- accounted Government revenue

The Committee observed that the Ministry of Environment, Climate Change and Wildlife entered into agreements on 10 January 2019 with clearing agents Hagie Baniko (H.B) Sissoko General Trading and Forwarding, and Jagne Narr Procurement and Agency Services, to manage timber exports as export coordinators. Agents were to collect US\$3,600 per container from permit holders and remit to a designated Ministry's bank account

The Committee noted that Gambia Ports Authority confirmation showed 2,393 timber containers shipped from 1 January to 30 April 2019, implying expected revenue of D241,962,480.

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

In addition, the Committee noted that the Ministry officials could not provide designated bank account details, precluding confirmation of remittances. No evidence of reconciliations with agents exists, preventing determination of amounts deposited.

Recommendation

The Committee recommends that the Inspector General of Police investigate the Ministry of Environment on the accountability of revenue generated from timber exports and furnish the details to the Committee for verification within 90 days after the tabling of this report.

Failure to pay Government share of sand mining royalties

The Committee observed that GACH Mining Company exported 621 containers of 18,494.53 tonnes of black sand during the period under review. Per the contract agreement, the government's 60% share amounted to \$832,253.85. Bank statement review showed only \$739,818.08 paid as royalties, leaving an outstanding balance of \$92,435.77 (equivalent to D4,875,062.51) unpaid to government.

Recommendation

The Committee recommends Geological department to engage GACH Mining Company to settle the outstanding balance to government in line with agreement and details furnished to FPAC for verification within 45 days after the tabling of the report.

The Committee recommends that the contract agreement between Geology Department and GACH Mining Company be provided to the FPAC within 45 days after the tabling of the report.

No evidence of approved tariff of Royalty rates

The Committee noted a lack of evidence for approval of royalty rates, resulting in inconsistent rates being applied.

Recommendation

The Committee recommends that the Geological Department consult with their line ministry to ensure that sand mining royalty tariffs are approved by relevant authorities, avoiding discretionary application of rates and evidence be provided to the FPAC for verification within 60 days after the tabling of the report.

Detached General Triplicate Receipts (GTR)

The Committee observed that GTR books used by the Geological Department were either cancelled or blank, with original slips detached. Consequently, amounts collected could not be established, nor could accounting be confirmed.

Recommendation

The Committee recommends that the Accountant General to investigate the issue and report back to FPAC

The Committee recommends Management to implement control mechanisms to regularly monitor revenue collection processes and procedures, mitigating financial irregularities.

No evidence of approved Fish tariff

The Committee noted that the Department of Fisheries applies the under-listed rates per kilogram of fish caught by registered vessels after landing. However, no evidence was provided that these rates/tariffs were approved by relevant authorities, as such documentation was unavailable at the time of reporting.

Name	Rate Per Kg (Dalasis)
Shrimps	60
Fish and Cephalopods	40
Small Pelagic	25
Sardinella	10

Recommendation

The Committee recommends that the Fisheries Department in consultation with their line ministry to ensure that fishing tariffs are approved by relevant authorities, avoiding discretionary application of rates and evidence be provided to the FPAC for verification within 60 days after the tabling of the report.

Arrears in 10% Fish landing Fee

The Committee noted that a total of 289,100 kg of fish being 10% landing for the period January to March 2020 was calculated for vessel Cinar Ibrahim equivalent to D 2,891,000.00. but only D 950,000 was paid on 10 July 2020 with receipt number 25CR20000152. Having an outstanding balance of D 1,941,000.00 which is yet to be paid.

Recommendation

The Committee recommends the Permanent Secretary Ministry of Fisheries to furnish the FPAC with the receipts for the aforementioned catch data in order to confirm the details of payment within 45 days after the tabling of this report.

Failure to charge vessels for illegal fishing activities

The Committee observed that the under-listed vessels were arrested for fishing within a prohibited zone, making them liable to fines as required by the Fisheries Act. No evidence was provided that these vessels were fined by the consultative committee, nor were meeting minutes of the consultative committee on these arrests available for review. Details of vessels are shown below:

Date of Arrest	Name of Vessel	Minimum fine as per Fisheries Act(D)	Offence Committed
23/12/2021	Jin 01	750, 000	Fishing within the prohibited zone
23/12/2021	Jin 07	750, 000	Fishing within the prohibited zone
24/10/2021	Superfly 1	750, 000	Fishing within the prohibited zone
24/10/2021	Feng Kai 03	750, 000	Fishing within the prohibited zone
29/10/2021	Majilac 2	750, 000	Fishing within the prohibited zone
29/10/2021	Feng Kai 01	750, 000	Fishing within the prohibited zone
29/10/2021	Jin 01	750, 000	Fishing within the prohibited zone
29/10/2021	Jin 07	750, 000	Fishing within the prohibited zone
Total		6,000,000	

Recommendation

The Committee recommends the Permanent Secretary provide evidence of recovery to FPAC within 45 days after the tabling of this report.

Released of arrested vessels

The Committee observed that three vessels arrested for fishing within a restricted zone during the review period were released by the Hon. Minister of Fisheries, supposedly based on powers vested in him. However, the Fisheries Act of 2007 (Sections 97 and 98) does not grant the Minister authority to release offenders with established prima facie cases; he may only issue minimum fines (D2,250,000 per vessel) in conjunction with the consultative committee.

Recommendation

The Committee recommends that the IGP investigate this issue to ascertain why the vessels and offenders were released without the fines being paid and without being found not guilty by the court.

Misclassification of various accounts

The Committee noted that some accounts were wrongly classified as third part account in statement of deposit.

Recommendation

The Committee recommends the Management to reclassify these misclassifications of the statement of deposit in the financial statements to give faithful presentation to the users within 30 days after the tabling of the report.

2022 MANAGEMENT LETTER UNRESOLVED ISSUES

Differences in retained earnings

The Committee noted a discrepancy between the recalculated accumulated deficit balance and the balance disclosed under the Difference in Cash Balances Position, resulting in a variance of D 283,954,327.31. This indicates that the reported accumulated deficit does not reconcile with the recalculated figures. Details are shown below:

Closing balance as as 2021	1,180,073,941.82
Opening balance as at 2022 as per ETB	896,119,614.51
Difference	283,954,327.31

Recommendation

The Committee recommends that the Accountant General should investigate the errors and adjust the financial statement accordingly within 120 days after the tabling of the reports.

Overdue Un-reconciled Items

The Committee observed that the unreconciled items identified in the Bank Reconciliation Statements prepared by the Accountant General relating to cash and bank transactions for the financial years **2019, 2020, and 2021** remain uncorrected, indicating that discrepancies in the reconciliation process have not yet been resolved.

Recommendation

The Committee recommends that Accountant General ensures all unreconciled items from the financial years **2019 to 2024** are promptly investigated and corrected. The Committee further recommends that the Accountant General improves the reconciliation process to ensure that differences between the cashbook and bank statements are identified and resolved in a timely manner.

Difference between cash book balances and Note 15

The Committee observed discrepancies between the actual cashbook balances of various accounts and the balances disclosed under **Note 15 (Cash and Cash Equivalents)** in the financial statements, indicating that the cash balances reported in the financial statements were not accurate.

Recommendation

The Committee recommends Accountant General reconcile the discrepancies between the actual cashbook balances and the balances disclosed in Note 15 (Cash and Cash Equivalents) and ensure that the balances are correctly adjusted.

Omission of government bank accounts from financial statements

The Committee noted that government accounts at AGIB bank were not disclosed in the financial statement.

Recommendation

The Committee recommends that AGD should ensure that immediate steps are taken to investigate and disclose omitted government accounts with AGIB in the financial statements within 60 days after the tabling of the report.

Outstanding bank confirmation

The Committee noted that the bank confirmations from FBNBank was not provided.

Recommendation

The Committee recommends that Accountant General should take immediate action to follow up with FBN Bank to obtain the necessary bank confirmations and ensure the complete disclosure.

No evidence of approval for opening bank accounts

The Committee noted that fifty-one (51) bank accounts were opened without the approval of the Accountant General.

Recommendation

The Committee recommends that the Accountant General should provide the evidence for approval of all account opening within 60 days after the tabling of the report or otherwise close all the accounts and evidence of closure be provided to the Committee within 30 days after the due date.

Difference in Cash Balances

The Committee observed a discrepancy amounting to **D 8,770,545,400.00** between the cash balance disclosed in the Statement of Financial Position (Note 15) and the year-end cash balance reported in the Statement of Cash Receipts and Payments, indicating inconsistencies in the reported cash balances.

Recommendation

The Committee recommends that the AGD provide the Committee with a comprehensive plan with a timeline in resolving this reconciliation issues and report back to the Committee within 60 days after the tabling of the report.

Bank reconciliation issues

The Committee noted differences amounting to D 1,384,590.91 payment in Bank not in cash book.

Recommendation

The Committee recommend that the Accountant General should investigate these discrepancies and make the necessary adjustments.

Overdue unreconciled items (BTL)

The Committee observed that un-reconciled items related to BTL (Special Project Dalasi and USD Accounts) from 2020 and 2021 remain uncorrected. furthermore, the Committee also noted that the auditors were not provided with any evidence to show that efforts have been made to resolved the overdue unreconciled balances.

Recommendation

The Committee recommends that the Accountant General should ensure that efforts are made to resolve the overdue unreconciled cash balances in the system.

Difference between General Ledger (GL) and Balance Disclosed Under Statement of Cash Receipts and Payments

The Committee noted differences amounting to D 28,070,664.35 between the total receipts under the various BTL General Ledger and the balances disclosed in the statements of cash receipts and cash payments.

Recommendation

The Committee recommends that the Accountant General ensure that the discrepancies are investigated and adjustments made accordingly.

Difference between BTL receipts GL (1922222) and bank statement

During the review of the total receipts in the bank statement against the total BTL receipts (1922222) in the General Ledger, Committee observed a difference of D 2,825,148.37.

Recommendation

The Committee recommends that the Accountant General should ensure that all BTL funds received during the year are fully accounted for and reported accordingly.

Unsubstantiated arrears

The Committee observed that a review of payment vouchers revealed arrears payments of USD 41,842 (equivalent to D 2,243,149) made by MoFEA without adequate supporting evidence to verify the arrears. Consequently, the audit team could not confirm the origin or basis of these arrears, as no records existed in the system documenting how they were initiated or accumulated.

Recommendation

The Committee recommends that the Permanent Secretary of MoFEA should ensure that plausible justifications with substantiated evidence are provided to the FPAC within 30 days after the tabling of the report.

Non-repayment of state lending by State Owned Enterprises (SOEs)

The Committee observed that a review of the repayment schedule revealed that the underlisted SOEs consistently failed to repay on-lend loans on both principal and interest on their respective due dates to Government, totaling D452,351,320.22 for the period under review.

2022			
Instrument Title	Principal arrears	Interest arrears	Total arrears
Banjul International Airport Improvement Project	127,686,819.41	14,499,213.18	142,186,032.59
The Gambia National Broadband Network Project On-Lending	-	34,003,520.83	34,003,520.83
20 MW BRIKAMA POWER STATION	44,246,550.00	15,751,449.52	59,997,999.52
BRIKAMA II GENERATOR SET	39,552,480.00	5,527,056.22	45,079,536.22
Brikama Power Station Project IDB 1	17,023,330.17	4,292,725.25	21,316,055.42
KOTU POWER GENERATION EXPANSION PROJECT 1	42,672,000.00	20,344,760.28	63,016,760.28
Upgrade and Expansion of Networks in the Greater Banjul Area	83,922,666.29	2,828,749.07	86,751,415.36
Total	355,103,845.87	97,247,474.35	452,351,320.22

Recommendation

The Committee recommend the Permanent Secretary MoFEA ensures that loans to SoEs are adequately monitored and also to ensure that loans are paid on time.

Failure to prepare program-based budget statements by MDAs

The Committee observed that, in line with the implementation of Program-Based Budget (PBB) reforms, MDAs should develop and update program-based budget statements identifying implementable sectoral programs, activities, outputs, and indicators that are costed. Furthermore, the program-based budget statements from all MDAs were not provided.

Recommendation

The Committee recommends that the Permanent Secretary Ministry of finance and Economic Affairs to ensure that MDAs adhered to the reform agenda in the implementation of the program-based budget.

Differences between system receipts and daily cash-up template

The Committee observed that the reconciliations revealed differences amounting to D7,271,585.00 between the system receipts and the daily cash-up template reports.

Recommendation

The committee recommends that the accountant General investigate the abnormality and report back to FPAC within 30 days after the tabling of the report.

Information on the sale of government assets not provided

The Committee observed that disposal of assets amounting to D14,735,831.58 was disclosed in the financial statements for the year ended 2022. However, the following information was not presented for inspection:

- Valuer report
- Auctioneer report
- Evidence of publication
- Contracts
- Correspondences between Office of the President (OP) and MoFEA on sales of the 10 armored vehicles
- Approval of the sale of the assets by MoFEA

Recommendation

The Committee recommends that the Permanent Secretary Ministry of finance and Economic Affairs should provide the requested information to the FPAC within 45 days after the tabling of the report.

Un accounted license fee

The Committee observed that the underlisted mining companies were issued licenses by the Geology Department to exploit and dispose of gravel/sand for the periods under review. A review of files revealed that the expected amount from the issuance of these licenses' totals D950,000; however, there was no evidence provided by Geology that these amounts were paid and deposited into the special project account.

Recommendation

The Committee recommends that the Director of Geology department account for these monies and evidence be provided to the FPAC within 45 days after the tabling of the report, failure of which the IGP should investigate and report back to FPAC.

No evidence of approved Fishing tariff

The Committee observed that the Department of Fisheries is applying the under-listed rates per kilogram of fish caught by registered vessels after landing. However, the Committee noted that there was no evidence provided to suggest that these rates/tariffs were approved by a relevant authority, as this information was not provided to the auditors for reviewed.

Name	Rate Per Kg (Dalasis)
Shrimps	60
Fish and Cephalopods	40
Small Pelagic	25
Sardinella	10

Recommendation

The Committee recommends that the Fisheries Department in consultation with their line ministry to ensure that fishing tariffs are approved by relevant authorities, avoiding discretionary application of rates and evidence be provided to the FPAC for verification within 60 days after the tabling of the report.

Arrears in 10% landing fee

The Committee observed that during the review of catch data, a total of 289,100 kg of fish, representing 10% of the landing, was valued at D2,891,000.00. However, only D950,000 was paid as per receipt number 25CR20000152, leaving an outstanding balance of D1,941,000.

Recommendation

The Committee recommends the Permanent Secretary Ministry of Fisheries to furnish the FPAC with the receipts for the aforementioned catch data in order to confirm the details of payment within 45 days after the tabling of this report.

Released of arrested vessels

The Committee observed that during the audit, five (5) vessels were apprehended for fishing within a restricted zone, committing an offense subject to a minimum fine of D3,750,000. However, these vessels were subsequently released by the Minister without paying the fine.

Recommendation

The Committee recommends that the IGP investigate this issue to ascertain why the vessels and offenders were released without the fines being paid and without being found not guilty by the court.

Illegal Transshipment of Fish

The Committee observed that the following vessels were apprehended by the Gambia Navy for illegally involving in transshipment. However, the vessels were subsequently released by the Minister without paying any fine. The details are provided below.

Recommendation

The Committee recommends that the IGP investigate this issue to ascertain why the vessels and offenders were released without the fines being paid and without being found not guilty by the court.

Overstay on contract appointment

The Committee observed that a review of the payroll database revealed a number of officers appointed on contract for more than six (6) years.

Recommendation

The Committee recommends that the Permanent Secretary PMO should address this issue immediately and conduct periodic review of payroll and make adjustment(s) where necessary.

Misclassification of various Accounts

The Committee observed that some accounts were wrongly classified as third party accounts in statement of deposit.

Recommendation

The Committee recommends that the Accountant General should reclassify this misclassification of the statement of deposit in the financial statement to give faithful presentation to the users.

De-aggregation of procurement contract

The Committee noted that payment vouchers 17PV22000328 and 17PV22000443 relate to contracts for identical services—the transportation, loading, and offloading of rice—

awarded to Solo Dabo (D865,323.46) and Musa Darboe (D605,960.00). These payment amounts fall just below the thresholds requiring an open tender process.

Both suppliers registered with the Gambia Public Procurement Authority (GPPA) simultaneously on March 14, 2022, shortly before the March 30, 2022 contract awards, prompting concerns over supplier selection transparency. Their invoices further displayed notable similarities in format and identical terms and conditions.

Recommendation

- a) The Committee recommends that the GPPA should conduct a thorough investigation in the procurement process that led to the awarding of these contracts and provide explanation.

Irregularities in the Procurement Process

The Committee noted that payment vouchers amounting to D865,323.46 and D605,960 were awarded to Maruo Farms Ltd and Solo Dabo Company Limited, respectively. The invoices submitted by these two suppliers bear identical content on quotations and invoices, raising concerns about procurement process transparency.

Also, the Committee noted Quotations and invoices from two other suppliers were noted to cover only construction and goods, not services.

Recommendation

The Committee recommends that GPPA should ensure that the matter is investigated and necessary measures are taken to mitigate recurrences of procurement irregularities in future and report back to FPAC within 60 days after the tabling of the report

2023 MANAGEMENT LETTER UNRESOLVED ISSUES

Opening balance reported as separate line item

The Committee noted that the opening balance, reflecting a net closing balance amounting to GMD (1,155,819,541.98), was presented as a separate line item in the trial balance.

Recommendation

The Committee recommend that the Accountant General should investigated/analysed and appropriately classified under the relevant account.

Difference in cash balances

The Committee noted a discrepancy amounting to GMD6,103,167,800.00 between the cash balance disclosed in the Statement of Financial Position (Note 15) and the year-end cash balance reported in the Statement of Cash Receipts and Payments, indicating inconsistencies that require further investigation and reconciliation.

Recommendation

The Committee recommends that the AGD provide the Committee with a comprehensive plan with a timeline in resolving this reconciliation issues and report back to the Committee within 60 days after the tabling of the report.

Overstatement of cash balance

The Committee noted an overstatement amounting to GMD 209,960,350 in the year-end cash balance reported in the financial statements under Cash Receipts and Payments.

Recommendation

The Committee recommend that the Accountant General should perform a detailed reconciliation of cash balances to identify and correct the overstatement. Strengthening internal controls over cash reporting and regular verification procedures will help ensure accurate and reliable financial information.

Misclassification of cash accounts

The Committee notes that the review of the trial balance revealed two (2) cash accounts showing negative balances amounting to GMD (485,682,133.06), which were wrongly presented as cash and cash equivalents in the financial statements. This error led to an overstatement of the amount reported under Note 15 for Cash and Cash Equivalents.

Recommendation

The Committee recommends that the Accountant General should investigate and correct this error to reflect the correct cash and cash equivalent balance within 30 days after the tabling of the report.

Failure to close dormant accounts

The Committee noted that Fourteen (14) government bank accounts at the Central Bank have been inactive for over five years yet remain open, breaching dormancy closure rules. This exposes public funds to unnecessary risks, potential misuse, and administrative inefficiencies.

Account Number	Name	Currency	Balance	Inactive period (Months)
1101001035	Roots homecoming festival	GMD	2,084,067.49	78
1101002829	CDDP-GLF Dalasi Account	GMD	132,481.21	116
1101003307	HACT Personnel mngmt office	GMD	7282.02	62
1101003668	2013census mapping exercise	GMD	3091.10	105
1101003754	Third national communication project	GMD	3,016,960.00	75
1101004218	Interior bilateral aids account	GMD	14,045.30	67
1101005480	AFDB-ICP Support program account	GMD	31,257.94	58
2101000190	Sale of shares trust bank GMD	GMD	10,000.00	147
2101000200	Sale of shares trust bank GMD	GMD	6,376.00	147
2101000217	Special Assistance	GMD	702,998.03	147
2101000248	Sale of shares TBL escrow	GMD	203,378.01	147
2101000279	Barracks rehab & construction prog	GMD	650,598.09	147
1103001242	GRTS SAT/Sankulay kunda bridge	USD	50,000.00	147

Recommendation

- a) The Committee recommends that the Accountant General must immediately close the fourteen (14) dormant government accounts at the Central Bank and transfer any remaining balances to the Consolidated Fund, as required by Financial Regulation 30(8).

- b) The Committee further recommends for a robust system periodic review and monitoring of all government bank accounts to promptly identify and close dormant ones.
- c) The Accountant General's Department should enhance oversight to ensure full compliance with financial regulations on dormant account management.

Differences in balances used to perform bank reconciliations

The Committee observed a discrepancy between cash balances used in year-end reconciliations and actual year-end cash balances for Accountant General's Department accounts, distorting Note 15 disclosures. This ongoing issue compromises financial statement accuracy and demands prompt resolution.

Recommendation

The Committee recommends the Accountant General to promptly investigate and correct the identified cash balance discrepancies to ensure accurate financial statements.

In addition, the Accountant General should Strengthen internal controls over the bank reconciliation process to prevent future errors and also ensure all reconciliations receive review and sign-off by the most senior officer to eliminate omissions.

Overdue unreconciled items

The Committee notes that the unreconciled items in the bank reconciliation statements prepared by the Accountant General, relating to cash and bank transactions from financial years 2019 to 2023, remain uncorrected.

Recommendation

- a) The Committee recommends Accountant General to promptly investigate, correct, and clear all un-reconciled items from 2019 to 2023 in the bank reconciliation statements.
- b) The Accountant General's Department must enhance its reconciliation process to identify and resolve cash-book-bank statement differences on a timely basis and implement a robust monitoring system for regular review of bank reconciliations, ensuring prompt resolution of discrepancies to prevent recurrence.

Difference between GL and Cashbook

The Committee notes a difference amounting to GMD 71,895,153.53 between the cash books and general ledgers of various cash accounts.

Recommendation

The Committee recommends that the Accountant General should conduct a thorough investigation of these discrepancies and make the necessary adjustments.

Differences Between Note 15 and General Ledger

The Committee notes a discrepancy of GMD 39,348,980.83 between Note 15 (Cash and Cash Equivalents) and the general ledgers of various cash accounts.

Recommendation

The Committee recommends the Accountant General to investigate the discrepancies and take corrective actions to adjust the balances accordingly

Overdue unreconciled items

The Committee notes that the review of bank reconciliation statements from the IFMIS system revealed un-reconciled items related to BTL (Special Project Dalasi and USD Accounts) from 2019 and 2023 that remain uncleared and unresolved

Recommendation

The Committee recommends that all bank reconciliations should be thoroughly reviewed and signed off by senior officers to prevent undetected errors. The Accountant General Should Promptly investigate and correct all un-reconciled items.

Difference between BTL Receipts in the GL (1922222) and Bank Statement

The Committee notes that a comparison of total receipts in the bank statement against total BTL receipts (1,922,222) in the General Ledger revealed a difference of GMD 60,142,143.19.

Recommendation

The Accountant General should ensure all BTL funds received during the year are properly posted to the General Ledger and reflected in the financial statements.

The Accountant General Should Investigate the discrepancies and provide details to the audit team for confirmation.

Misclassification of penalties and commitment fees as interest expense

The Committee noted that commitment fees of GMD247,886.05 and penalties of GMD316,576.61 on loans have been erroneously classified and accounted for as interest expenses.

Recommendation

- a) The Committee recommends that the Permanent Secretary MoFEA implement the relevant adjustments to correct the observed misclassification.

Un-Presented Payment Vouchers

The Committee observed that payment Voucher 15PV23000002 with an overstated balance of GMD8,635,312.50 remains unresolved, as detailed below.

Date	PV number	PV amount (GMD)	Invoice amount (GMD)	Difference (GMD)	Remarks
2-Feb-2023	15PV23000002	16,436,723.68	7,801,411.18	8,635,312.50	Overpayment of electric bill from police

Recommendation

- a) The Committee recommends the Accountant General to provide the missing payment vouchers and documents to FPAC for review within 30 days after the tabling of the report.

Misclassification of Payments

The Committee observed that a payment of GMD45,500 was made from the Contributions to Injuries Compensation Fund vote to cover the cost of replacing a motorcycle involved in an accident with a vehicle from the Ministry of Finance and Economic Affairs.

Payment of GMD1,000,000 was disbursed from the same vote to Mama Jabbie as a reward for information on a shooting incident involving PIU officers at Sukuta Traffic Light.

GMD5,200,148 was paid from the Rent and Rates vote to Basse Area Council, based on a Ministry of Local Government assessment report, to cover staff emoluments amid cash flow constraints.

Recommendation

The Committee recommends that Permanent Secretary MoFEA should provide clarity on the line-item on B15 (Injuries Compensations Fund).

Contingent Liability

The Committee observed a concerning rise in contingent liabilities during the recent audit, particularly those from ongoing litigation cases. Government litigation payouts rose sharply from GMD9,837,200 in 2021 to GMD112,443,067.60 in 2023, with GMD3,648,481,069.08 in potential liabilities pending for 2023. These contingent liabilities may materialize depending on legal dispute outcomes, posing significant risk to the government's fiscal stability.

Recommendation

- a) The Committee recommends the government to improve management of contingent liabilities through better monitoring, regular updates, enhanced disclosure, and proactive legal risk mitigation to protect fiscal stability.

Unrelated expenses charges

The Committee observed that an Imprest with legal numbers 01IMP23000070 and 01IMP23000056, amounting to GMD 266,640 and GMD 215,645 respectively, were charged under social expenses for inappropriate items including school tuition fees, purchase of air conditioners, electronic gadgets, premium TV network, three months DSTV subscription payment, medical bills, three months WIFI connection, and ferry fees for two VIP vehicles, instead of using their correct accounting votes.

Recommendation

The Committee recommends that Accountant General should ensure that imprest is issued and used based on the dictates of the Financial Regulation and the Public Finance Act.

Salary increments not supported by promotion letters

The Committee observed that the grades indicated on two promotion letters did not correspond with the records on the NASDNA system, resulting in salaries of GMD 480,738.30 paid to those officers in 2023.

Recommendation

The Committee recommends that the PMO should ensure that all unseen promotion letters are provided to the FPAC for confirmation and any unseen promotion letter will be considered as not genuine.

Un-recovered 1X6 loan

The Committee observed that database records from five ministries indicate a total of GMD 5,651,668 was issued to staff as 1X6 loans for 2023, of which GMD 2,500,068.49 remains outstanding and unrecovered. Details are shown in the table below

Affected Ministries	Amount Issued	Amount Recovered	Un-recovered Amount
Ministry of Health	392,441.76	194,956.73	197,485.03
Ministry of Basic and Secondary Education	3,811,152.64	2,187,385.06	1,623,767.58
Ministry of Agriculture	132,488.04	67,515.36	64,972.68
Ministry of Interior	783,292.32	445,751.08	337,541.24
Ministry of Defence	446,096.64	236,194.85	209,901.79
Total	5,565,471.40	3,131,803.08	2,433,668.32

Recommendation

The Committee recommends that the Accountant General in collaboration with PMO to investigate this issue and report back to FPAC within 60 days after the tabling of the report

Dual salary payment to seconded officers

The Committee observed that some government officers currently on secondment to other departments continue to receive salaries from central government. Details are shown below.

Name	Payroll No	Effective date of Secondment	Name of secondment department	Total amount Paid as salaries during secondment	Remarks
Haddy Seneghore	1906050	1/9/2022	National Food security processing and marketing corporation	126,542.00	Her salaries were paid from effective date of secondment to July 2024
Lamin Dibba	147906	1/9/2023	Action Aid	89,324.00	His salaries were paid from effective date of secondment to March 2024
Total				215,866.00	

Recommendation

- a) a. The Committee recommends the Accountant General to notify and recover all salaries received from central government during their secondment within 60 days after the tabling of the report

License file not provided

The Committee observed that a follow-up request was made to review the license file relating to the period under review, but it was not made available during the second request despite having been provided at the initial audit stage.

Recommendation

The committee recommends that the Director of Geology Department to provide the license file to the FPAC for verification within 45 days after the tabling of the report.

No evidence of approved tariff

The Committee observed that the department applied varying royalty rates for sand mining activities without documented evidence of formal approval for these rates. This raise concerns that the rates may have been determined at the discretion of officers rather than in accordance with an approved framework or policy.

Recommendation

The Committee recommends that the Geological Department consult with their line ministry to ensure that sand mining royalty tariffs are approved by relevant authorities, avoiding discretionary application of rates and evidence be provided to the FPAC for verification within 60 days after the tabling of the report

Outstanding fines imposed on arrested vessels

The Committee observed that the 2023 arrested vessel data from the Gambia Navy and consultative committee meeting minutes revealed fines totaling GMD 60,450,000 imposed on vessels, however, an outstanding balance of GMD 16,950,000 was noted due to the absence of supporting payment documentation.

Recommendation

The Committee recommends the Permanent Secretary Ministry of Fisheries to furnish the FPAC with the receipts for the aforementioned catch data in order to confirm the details of payment within 45 days after the tabling of this report

Failure to Charge Vessels for Illegal Fishing Activities

The Committee observed that some vessels were arrested for specified offences and were liable to pay a minimum fine of GMD 8,250,000 as required by the Fisheries Act. There was no evidence that these vessels were fined by the consultative committee, nor were meeting minutes provided for review.

Recommendation

The Committee recommends the Permanent Secretary provide evidence of recovery to FPAC within 45 days after the tabling of this report.

Unresolved Enforcement of Levied Fines

The Committee observed that the underlisted vessels were deliberated upon and recommendations issued. However, there is no record of subsequent action or updated status, despite fines amounting to GMD 53,000,000 having been levied.

Fishing Vessel Name	Offences	Committee's Charge GMD	Remarks
Jin 01	Wrong Zone	5,000,000.00	First time offender(Ref:BFZ 37/44/01(64))
Jin 07	Wrong Zone	5,000,000.00	Repeated offender(Ref:BFZ 37/44/01(64))
Feng Kai 03	Wrong Zone	5,000,000.00	Repeated offender(Ref:BFZ 37/44/01(64))
Majilack 2	Wrong Zone	750,000.00	First time offender(Ref:BFZ 37/44/01(64))
Feng Kai 01	Wrong Zone	5,000,000.00	First time offender(Ref:BFZ 37/44/01(64))
Westero AV Hono	Wrong Zone	5,000,000.00	First time offender(Ref:BFZ 37/44/01(64))
Abo Elgheit Elgded	Wrong Zone	5,000,000.00	First time offender(Ref:BFZ 37/44/01(64))
Asser 2	Wrong Zone	5,000,000.00	First time offender(Ref:BFZ 37/44/01(64))
Johanna WK10	Wrong Zone	750,000.00	First time offender(Ref:BFZ 37/44/01(64))
Sara	Wrong Zone	1,500,000.00	Repeated offender(Ref:BFZ 37/44/01(64))
Galapagos	Wrong Zone	5,000,000.00	First time offender(Ref:BFZ 37/44/01(64))
Al Haj Ahmed	Wrong Zone	5,000,000.00	First time offender(Ref:BFZ 37/44/01(64))
Brazil	Wrong Zone	5,000,000.00	First time offender(Ref:BFZ 37/44/01(64))
Total		53,000,000.00	

Recommendation

The Ministry should provide an update on the status of the above-mentioned vessels.

Lack of Alignment Between National Development Plan (NDP) and Medium- Term Expenditure Framework (MTEFF)

The Committee observed that the National Development Plan (NDP), as the government's principal policy document for long-term priorities, is misaligned with the Medium-Term Expenditure Fiscal Framework (MTEFF), undermining fiscal discipline, resource allocation, and National Development Goals.

Key Misalignments

- **Inconsistent Project Prioritization:** Key NDP projects were omitted or underfunded in the MTEFF, while some MTEFF allocations did not align with NDP strategic priorities.
- **Missing Linkages:** No systematic mapping exists between MTEFF expenditures and NDP objectives, leading to disjointed implementation.
- **Weak Coordination:** Insufficient collaboration between Planning & Economic Policy and Research under MoFEA, with no structured mechanism for NDP-MTEFF consistency.

- **Poor Monitoring:** Absence of periodic reviews to assess if MTEFF allocations support NDP implementation.

Recommendation

The Ministry of Finance and Economic Affairs should enforce a results-based budgeting approach by linking MTEFF allocations directly to NDP objectives with clear performance indicators. Additionally, training should be provided to policymakers and budget officers on aligning long-term planning with medium-term fiscal frameworks.

Un-Presented Procurement Plan

The Committee noted that during the audit, requests were made for the 2023 annual procurement plans of the following entities, but they were not provided for review:

- Ministry of Interior
- Office of the President

Recommendation

The Committee recommends that the Permanent Secretary Ministry of Interior and the Chief of Staff Office of the President submit their complete 2023 annual procurement plans, including approvals, implementation status, and compliance evidence, to the FPAC within 30 days after the tabling of the report

Unretired imprest (Capital expenditure)

The Committee noted that the Ministry of Transport issued payments totaling GMD 1,900,000.00 to NRA for inauguration, launching, and foundation stone-laying events, but no evidence of retirement such as accountability statements, receipts, or reports was provided for audit review. Consequently, these expenditures are classified as unretired imprest.

Recommendation

The Committee recommends that the permanent Secretary Ministry of Transport recover the full GMD 1,900,000.00 from the responsible officers, submit all retirement documentation within 30 days, and implement controls to prevent future non-retirement of imprest funds.

Unclear Allocation of Interim Payments for Sankandi-Karantaba Road Project (Phase 1 & 2)

The Committee noted that a review of procurement files for the Sankandi-Karantaba – Kiang West Road Project (Phases 1 & 2) revealed several interim payment certificates

(IPCs) submitted by Gai Enterprise (the contractor) and approved by the project consultant. However, the documentation failed to clearly distinguish or allocate amounts to specific phases (Phase 1 or Phase 2).

Recommendation

The Committee recommends that in future, all payments relating to projects with multiple phases must be accompanied with appropriate documentation including payment certificates.

The Committee further recommends that the Permanent Secretary Ministry of Works should ensure a full reconciliation of payment disbursements for Phases 1 and 2 of the Sankandi-Karantaba - Kiang West Road Project and provide all interim payment certificates (IPCs), including phase-specific allocations and supporting documentation to FPAC.

Award of Kiang West Road Phase 2 Contract Without Open Competitive Bidding

The Committee noted that GAI Enterprise was awarded the Phase 2 (48km) contract for the Sankandi-Karantaba - Kiang West Road Project, valued at GMD857,841,842.15, just six months after receiving the Phase 1 (39km) contract worth GMD349,759,040.00.

During the review of the Gambia Public Procurement Authority (GPPA) "No Objection" approval justified the direct award based on economies of scale, maintenance of unit rates, compatibility, avoidance of mobilization costs, and urgency for speedy execution.

However, given the substantial value and scale, the Committee views that Phase 2 should have undergone open competitive bidding to ensure transparency, value for money, and opportunities for other contractors. At the awarding of phase 2, Phase 1 had barely commenced, undermining the urgency claim. Moreover, unit rates later increased due to a reported 40% rise in international prices, contradicting the consistency rationale.

Recommendation

The Committee recommends that all future contracts of significant value and scope be subjected to open competitive bidding in full accordance with Gambia Public Procurement Authority (GPPA) guidelines to promote transparency, competition, and optimal use of public funds.

Missing Procurement Documentation

The Committee noted that during the audit, procurement documentation was requested for the projects listed below as part of the review of compliance with public procurement procedures. However, as of the time of reporting, it had not been provided for review.

No	Projects	Documents NOT provided
1	Sankandi Karantaba road project (Kiange West) – Gai Construction	<ul style="list-style-type: none"> Tender evaluation reports detailing the assessment process and scoring (Phase 1) Bidding documents of other bidders (Phase 1) Evidence of advertisement of the procurement opportunity (e.g., newspaper publication or website posting) - (Phase 1)
2	Construction of North Bank Road – Lot1 Sabasukoto, Bambali/Ngeyen Sanjal- Sarakunda – Arezki	<ul style="list-style-type: none"> Tenders submitted by all the bidders with their BOQs Tender evaluation reports detailing the assessment process and scoring
3	Construction of the Nuimi Hakalang and secondary road – CSE	<ul style="list-style-type: none"> Bidding documents of other bidders Evaluation report on bid opening
4	Lot1: GAI Construction	<ul style="list-style-type: none"> Contract committee meeting minutes Bidding documents of other bidders Evaluation report on bid opening
5	Lot2: Cornerstone	<ul style="list-style-type: none"> Contract committee meeting minutes Bidding documents of other bidders Evaluation report on bid opening
6	Lot3: Longjlan	<ul style="list-style-type: none"> Contract committee meeting minutes Bidding documents of other bidders Evaluation report on bid opening
7	Lot4: Somagec	<ul style="list-style-type: none"> Contract committee meeting minutes Bidding documents of other bidders Evaluation report on bid opening
8	Lot 5:JV.CSI BOLOGEL	<ul style="list-style-type: none"> Contract committee meeting minutes Bidding documents of other bidders Evaluation report on bid opening
9	Lot6: Axiome	<ul style="list-style-type: none"> Contract committee meeting minutes Bidding documents of other bidders Evaluation report on bid opening

No	Projects	Documents NOT provided
10	Lot7: Arezki	<ul style="list-style-type: none"> Contract committee meeting minutes Bidding documents of other bidders Evaluation report on bid opening
11	Lot8: Green Vision	<ul style="list-style-type: none"> Contract committee meeting minutes Bidding documents of other bidders Evaluation report on bid opening
12	Lot9: Zen	<ul style="list-style-type: none"> Contract committee meeting minutes Bidding documents of other bidders Evaluation report on bid opening

Recommendation

The Committee recommends that the Permanent Secretary Ministry of Works furnish the FPAC with all requested procurement documents including invitation to tender, bid evaluations, GPPA no-objection letters, contracts, and payment records within 45 days after the tabling of the report.

Advance payment exceeds the 50% threshold set by GPPA

The Committee noted during the audit that for Phase 1 of the project, the contract awarded to CFTM for Lots 2 & 4 included an advance payment of 55% to the contractor.

This percentage is non-compliant with both the contractual terms and applicable GPPA Act or Regulations.

Recommendation

- a) The Committee advises the Permanent Secretary Ministry of Youths and Sports to strictly comply with GPPA Regulations, and the terms stated in contract documents for all future payments.
- b) . The Permanent Secretary Ministry of Youth and Sports should provide justification on why these documents have not been provided to FPAC within 45 days after the tabling of the report.

Absence of bidding document for the second phase of the project

The Committee noted from a review of the technical committee meeting minutes dated 18th October 2023 on the stadium Phase 2, revealing discussions suggested permitting the current contractor to bid for the lots. However, no bidding documents or procurement files were presented to the auditor for review.

Consequently, the Committee is unable to confirm whether a competitive bidding process was conducted or assess the transparency and fairness of the procurement procedure.

Recommendation

- a) The Committee recommends that the Permanent Secretary Ministry of Youth and Sports should provide the documents to FPAC on why they fail to provide all bidding documents and supporting contract records including evaluations and GPPA approvals within 45 days after the tabling of the report.
- b) The recommends that the Permanent Secretary Youth and Sports be reprimanded by the National Assembly for failing to provide/submit the relevant documentation requested by the committee.
- c) the Committee further recommends that management ensure all future procurement activities strictly adhere to competitive bidding procedures under GPPA guidelines, with complete documentation maintained for audits, while strengthening oversight mechanisms to prevent undue influence and ensure fair contractor selection.

Non-Implementation of CAF Recommendations

The Committee noted that the initial contract for Phase I of the stadium rehabilitation stemmed from CAF's inspection and technical recommendations to remodel the stadium to international standards. However, the Ministry failed to fully implement these

recommendations, resulting in persistent deficiencies that necessitated additional contracts for Phases II and III.

Recommendation

- a) The Committee recommends that the Permanent Secretary Ministry of Youth and Sports provide a written report with justifications and relevant documentation including CAF inspection report explaining why CAF's recommendations were not fully implemented in Phase I, and why Phases II and III were initiated without following tendering procedures.
- b) The recommends that the Permanent Secretary Youth and Sports be reprimanded by the National Assembly for failing to provide/submit the relevant documentation requested by the committee.
- c) The Committee further recommend that the Permanent Secretary Ministry of Youth and Sports to provide a report on the status of the Independence Stadium be provided to the Committee within 30 days after the tabling of the report.

Lack of Proper Contract Planning

The Committee noted that the Independence Stadium's initial rehabilitation contract documentation lacked provisions such as an addendum or variation clauses to accommodate potential future phases, indicating deficiencies in contract planning and oversight which has led to increased costs.

Recommendation

The Committee recommends that the Monitoring Committee of the National Assembly to inquire and investigate into the Implementation of the Independent Stadium renovation project and report back to the plenary with recommendation within 90 days after the tabling of the report.

Contract extension without due process

The Committee noted that the Independence Stadium rehabilitation contract was extended to Phase 2 (GMD153,160,672.25) and Phase 3 (GMD83,005,868.83) without tendering. The project duration was extended without justification for the scope and time changes, and no addendum was prepared or approved by GPPA.

Recommendation

The Committee recommends the Monitoring Committee of the National Assembly to inquire and investigate into the extension of the rehabilitation contract for phase 2 of the project and report back to the plenary with recommendation within 90 days after the tabling of the report.

Contractor's failure to meet contractual deadlines

The Committee noted that the Independence Stadium's rehabilitation of Phase I commenced on 25th November 2022, with expected completion in August 2023. Phase II began in April 2024, scheduled for completion in August 2024, but actual completion was delayed until November 2024 exceeding the deadline by three months.

Recommendation

- a) The Committee recommends that the Monitoring Committee of the National Assembly to inquire and investigate into the causes of the delay in the Phase II project and report back to the plenary with recommendation within 90 days after the tabling of the report. Strengthen contract management practices, including strict enforcement of deadlines and application of penalties for delays.

Overlapping Contract Scopes across phases

The Committee observed that the 2020 contract for stadium rehabilitation (value: GMD 10,000,000) was executed under a single-source procurement arrangement, with the Ministry approving and selecting its own suppliers via executive directive.

In addition, the Phase 2 Bill of Quantities (BOQ) duplicated several items already included in the 2020 contract scope:

- Score Board
- Football Ground
- Public Address System
- Spectator Toilet
- Dressing Roo

Recommendation

The Committee recommends that the Monitoring Committee of the National Assembly investigate monies spent on duplicated work and report to FPAC within 90 days after the tabling of this report.

Demolition and Rework of Contractor's Completed Work (CFTM)

The Committee noted from project progress reports for the stadium renovation that Contractor CFTM was awarded the Phase 2 contract valued at GMD15,977,000. A fully certified payment was made, indicating completion of works including ceiling roofing, pitch, and other specified tasks. The contractor also publicly showcased the completed work on their official website.

However, physical inspection revealed significant portions demolished and under reconstruction by GIGO Constructions (subcontracted to a Malian team). No documentation justifies the demolition or reworks, raising concerns over quality, accountability, and potential cost duplication supported by site photos.

Recommendation

The Committee recommends that the Monitoring Committee of the National Assembly to inquire and investigate into the Implementation of the Independent Stadium renovation project and report back to the plenary with recommendation within 90 days after the tabling of the report.

Non-Execution of specified work at the VIP Entrance Gate

The Committee observed that the Phase 2 contract for the stadium renovation required the VIP entrance gate to be finished with decorative paving slabs and grass landscaping.

However, physical inspection revealed no such work; the area remains unfinished and inconsistent with specifications. No variation order or explanation documents the omission.

Recommendation

The Committee recommends that the Monitoring Committee of the National Assembly to inquire and investigate into the Implementation of the Independent Stadium renovation project and report back to the plenary with recommendation within 90 days after the tabling of the report.

Lack of Accountability for Demolished and Removed Materials

During physical inspection and review of stadium renovation works, the Committee noted that despite the facility undergoing maintenance and upgrades (not new construction), several existing components and materials were demolished or removed. No documentation records their disposal, sale, or reuse.

Recommendation

- a) The Committee recommends that Permanent Secretary Ministry of Youth and Sport and management of the Stadium to provide a full inventory and disposal report for all materials removed during the project, detailing sales, reuse, or destruction with supporting documentation within 90 days after the tabling of this report.

- b) The Committee further recommends that management submit proceeds from any sales or disposals, along with evidence of deposit into the Consolidated Revenue Fund.

Inflation in contract price

The Committee observed that the initial contract sum for the new Banquet Hall at the Office of the President, approved by GPPA, was GMD 23,965,835.00.

A subsequent contract addendum for variations and additional works increased this to GMD 42,687,288.00 a nearly 78% escalation, exceeding typical limits without evident robust justification or approvals under procurement regulations.

Furthermore, IFMIS records show total payments of GMD 52,489,520.80 to the contractor, exceeding the revised contract sum by GMD 9,802,232.80, raising serious concerns over potential price inflation.

Recommendation

The Committee recommends the Permanent Secretary office of the President should ensure clear contract terms are established from the outset and that contracts are regularly reviewed to prevent unauthorized escalations, variations, or overpayments.

The committee further recommends the Chief of Staff office of the President to provide a documentation to justify the variations.

Missing approval for contract addendum

The Committee observed that the Office of the President spent GMD 42,687,288.00 on the banquet hall construction, with the original contract price of GMD 23,965,835.30 awarded to Alfa Media.

An additional twelve works totaling GMD 18,721,452.70 were included, but only six were approved by GPPA; the audit could not verify GPPA approval for the remaining five works amounting to GMD 4,464,701.00.

Recommendation.

The Committee recommends that Chief of Staff at the Office of President should ensure all additional works or contract addendums are approved by GPPA before execution to maintain full compliance with procurement regulations.

Prolong of contract duration

The Committee observed two extensions to the original contract dated 09 December 2022 and 15 July 2023, with construction finally completed on 5 December 2023, which was five months after the second extension, therefore the contract as a whole took 2 years to be completed.

Recommendation

The Committee recommends that the Monitoring Committee of the National Assembly to inquire and investigate in to matter and report back to the plenary with recommendation within 90 days after the tabling of the report.

Failure to deduct Withholding Tax

The Committee observed that payment of GMD2,611,400.00 was made to ICEWARP on Voucher No. 34PV23000456 for a 6-month subscription for the government email platform, however there was no evidence indicating that withholding tax was deducted at source in accordance with the provisions of the Income and Value Added Tax Act.

Recommendation

- a) The Committee recommends that the Permanent Secretary Ministry of Communication and Digital Economy should provide the justification on why the documentations relating to withholding tax in respect to payments made to ICEWARP were not provided
- b) The Committee further request the Permanent Secretary Ministry of Communication and Digital Economy to submit copies of the contract between the Ministry and ICEWARP to FPAC within 30 days after the tabling of the report

Missing Approval for Contract Addendum

The Committee observed that the original contract for the construction of North Bank Roads Lot 2 expired on 30 April 2022.

Furthermore, the Committee observed that there was no evidence for the approval of an addendum by GPPA, despite requests being made for the same by the Committee.

Recommendation

The Committee recommends that the Permanent Secretary Ministry of Works and Infrastructure submit all the relevant addendums to the FPAC within 30 days after the tabling of the report.

Prolong of contract duration

The Committee observed that the original contract period for North Bank Road Lot 2 construction, commencing 13 October 2020 and expiring 30 April 2022, was exceeded without justifiable approval for extension.

Recommendation

The Committee recommends the ministry of Works and Infrastructure to provide an explanation as to why the North Bank Road Lot 2 project was delayed beyond the original contract period.

Delays in Completion of Contract for the construction of North Bank

The Committee noted that North Bank Lot 1 was contracted for 16 calendar months from 13 October 2020 to March 2022 with an addendum of 6 months from November 2020 to March 2022, however the contract period was not adhered to, and the work was delayed for an extra 22 months.

Contract Name	Date: Signing of contract	Proposed completion date	Original contract duration	Duration of contract so far	Contract Status	Original contract cost GMD
Construction of North Bank lot 1 (38km)	13-October 2020	March 2022	16 months	Unknown	on going	757,302,617.04
Addendum	13-October 2020		6 months	Unknown	on going	364,118,959.47
	Total					1,121,421,576.48

Recommendation

The Committee recommends that the Ministry of Work and Infrastructure provide evidence of the contractor's failure to meet the original project deadline, as well as justification for the additional work outlined in the addendum without delay.

Differences between the contract price and the amount paid to the contractor

The Committee observed that a reconciliation between the payment vouchers and the contract sum revealed discrepancies amounting to GMD377,696,321.87 between the contract sums and the payments made to the contractor. Details are shown below:

Contract period	Amount Paid GMD	Contract sum GMD	Differences GMD
16 Months	1,499,117,898.35	1,121,421,576.48	377,696,321.87

Recommendation

The Committee recommends that the Permanent Secretary Ministry of Works ensure that payments made to contractors do not exceed the agreed contract price and that approval is obtained for all payments made.

Failure to deduct withholding tax

The Committee observed that two payments with voucher numbers 18PV23001029 and 18PV23000306, amounting to GMD 4,493,229.75 and GMD 10,411,350 respectively, were made for consultancy services related to the rehabilitation of roads, drains, and sewage systems in Banjul.

However, these payments were not subjected to the required 10% withholding tax deduction for non-resident persons providing technical services, as mandated by the Gambia Revenue Authority (GRA) Income Tax Act. Details are shown below:

Date	Details	PV Number	Payee	Amount (GMD)	Withholding Tax Amount GMD
03/5/2023	Payment of supervision services for the rehabilitation of roads, drains and sewage systems in Banjul IPC 39, 40 and 41	18PV23000306	Studi international for Africa	4,493,229.75	449,322.98
31/10/2023	Settlement of invoices 42,43,44,45,46 and 47 for the rehabilitation of roads, drains and sewage systems in Banjul	18PV23001029	Studi international for Africa	10,411,350.00	1,041,135.00

Recommendation

The Committee recommends that GRA should take a look at the audited account of Studi-International for Africa for year end 2023 to confirm how much corporate tax were paid.

The AGD to provide the list of all payments made to Studi-international from the IFMIS System in 2023

2024 MANAGEMENT LETTER UNRESOLVED ISSUES

Cash accounts with negative balance

The Committee observed that General Ledger/Cashbook shows a negative balance of GMD 352,365,097.60 for the Consolidated Revenue Bank Account. This negative balance is reported under Note 15 of the financial statements. In addition, the Committee noted that CF bank statement for the same account indicate a positive balance of GMD 425,457,132.93.

Recommendation

The Committee recommends that the Accountant General should investigate and correct this error to reflect the correct cash and cash equivalent balance.

Difference in cash balances

The Committee noted a discrepancy amounting to GMD 5,018,724,180.00 between the cash balance disclosed in the Statement of Financial Position (Note 15) and the year-end cash balance reported in the Statement of Cash Receipts and Payments, indicating inaccuracies in the financial statements. Details are shown below:

Cash at Year End (Net Cash Receipt and Payment) GM D'000	Balance on Statement of Financial Position (Note 15) GMD'000	Difference GMD'000
4,826,045.83	9,844,770.01	5,018,724.18

Recommendation

The Committee recommends that the AGD provide the Committee with a comprehensive plan with a timeline in resolving these reconciliation issues and report back to the Committee within 60 days after the tabling of the report

Uncleared and misclassified transit accounts

The Committee observed that some accounts with outstanding balances remained uncleared as at year end, subsequently misclassified and mapped under various notes in the financial statements resulting to misstatement.

The Committee further noted that these accounts do not represent actual receivables or payables therefore mapping them under Note 17 resulted to an overstatement of the receivables balance by GMD 1,072,963,779.44 and payables by GMD 2,913,828,075.25.

Recommendation

The Committee recommends the Accountant General to investigate and clear all transit accounts as these do not represent actual receivables and payables.

Difference between cashbook and general ledger

The Committee observed discrepancies totaling GMD 3,715,161.66 between the General Ledgers and Cashbooks of various accounts. This significant difference raises serious concerns regarding the accuracy and integrity of the financial records.

Recommendation

The Committee recommends the Accountant General conduct a thorough investigation of these discrepancies and make the necessary adjustments immediately

Differences between the general ledgers (GL) and note 15

The Committee noted discrepancy amounting to GMD1,666,996.74 between Note 15 (Cash and Cash Equivalents) and the General Ledgers of various cash accounts. Details are shown below:

Name of Account	GL (GMD)	Note 15 (GMD)	Difference (GMD)
Treasury Main Account (TMA)	6,229,443,083.80	6,229,688,910.00	(245,826.20)
Special Project (GMD)	443,943,706.12	444,025,960.00	(82,253.88)
Special Project Deposit	84,283,193.79	84,231,480.00	51,713.79
Judiciary	30,503,843.38	29,446,550.00	1,057,293.38
Basse Sub Treasury	5,883,962.79	5,600,470.00	283,492.79
National Assembly Operational	7,266,346.86	6,663,770.00	602,576.86
Total			1,666,996.74

Recommendation

The Committee recommends that the Accountant General investigate the discrepancies and take corrective actions to adjust the balances within 45 days after the tabling of this report.

Overdue unreconciled items

The Committee noted un-reconciled items relating to cash and bank amounting to GMD 9,455,722,177.20 for receipts and GMD 16,586,981,425.31 for payments in the Bank reconciliation statement from financial years 2019 to 2024 remain uncorrected.

Recommendation

- a) The Committee recommends Accountant General to promptly investigate, correct, and clear all un-reconciled items from 2019 to 2024 in the bank reconciliation statements.
- b) The Accountant General's Department must enhance its reconciliation process to identify and resolve cash-book-bank statement differences on a timely basis and implement a robust monitoring system for regular review of bank reconciliations, ensuring prompt resolution of discrepancies to prevent recurrence.

Failure to close dormant accounts

The Committee noted that nineteen (19) dormant government accounts held at the Central Bank and commercial bank (Zenith Bank) for over five years remained inactive. However, these accounts remained open, contrary to the regulations.

Recommendation

- a) The Committee recommends that the Accountant General must immediately close the fourteen (14) dormant government accounts at the Central Bank and transfer any remaining balances to the Consolidated Fund, as required by Financial Regulation 30(8).
- b) The Committee further recommends for a robust system periodic review and monitoring of all government bank accounts to promptly identify and close dormant ones.
- c) The Accountant General's Department should enhance oversight to ensure full compliance with financial regulations on dormant account management.

Differences in balances used to perform bank reconciliations

The Committee noted a discrepancy in various accounts maintained by the Accountant General's Department between the bank and cash balances used for reconciliation and the actual year-end cash and bank balances. These discrepancies have resulted in the inaccurate disclosure of balances under the Note 15 (Cash and Cash Equivalents) in the financial statements.

Recommendation

The Committee recommends the Accountant General to promptly investigate and correct the identified cash balance discrepancies to ensure accurate financial statements.

In addition, the Accountant General should Strengthen internal controls over the bank reconciliation process to prevent future errors and also ensure all reconciliations receive review and sign-off by the most senior officer to eliminate omissions.

Overdue unreconciled items (BTL accounts)

The Committee noted an unreconciled item related to BTL (Special Project Dalasi and USD Accounts) amounting to GMD 88,110,781.07 for receipts and GMD 929,562,238.74 for payments remained uncleared.

Recommendation

- c) The Committee recommends Accountant General to promptly investigate, correct, and clear all un-reconciled items from 2019 to 2024 in the bank reconciliation statements.
- d) The Accountant General's Department must enhance its reconciliation process to identify and resolve cash-book-bank statement differences on a timely basis and implement a robust monitoring system for regular review of bank reconciliations, ensuring prompt resolution of discrepancies to prevent recurrence.

Difference between BTL receipts in the general ledger (GL) and bank statement

The Committee noted a difference of GMD 4,871,514.00 between receipts in the bank statement and the total BTL receipts (1922222) in the General Ledger. Details are shown below:

Descriptions	Amount (GMD)
Total bank statement receipts	839,024,670.31
Total receipts from Special Project General Ledger (1922222)	834,153,156.31
Difference	4,871,514.00

Recommendation

The Accountant General should ensure that all BTL funds received during the year are posted in the General Ledgers accurately and the differences should be investigated and details provided to the audit team for confirmation.

Misclassification of various accounts

The Committee observed that 10 accounts amounting to GMD 262,970,357.79 were wrongly classified as third party account in statement of deposit (Note 20). Details are shown in the table below:

GFS	Account Description	Opening Balance	Debit Amount	Credit Amount	Year Movement	Closing Balance
3308208	Recovery of overpayment of hardship Allowance	3,001,110.38	2,805,605.82	2,023,091.52	782,514.30	2,218,596.08
3308258	Overpay Recovery	153,382.30	7,594,553.00	7,589,631.66	4,921.34	148,460.96
3308268	Fines/Penalties/Misconduct	3,050,511.04	4,509,581.02	1,460,069.98	3,049,511.04	1,000.00
3308276	Lateness and Absenteeism	471,564.67	1,059,089.81	1,141,995.98	82,906.17	554,470.84
3308280	Fisheries Development Fund	166,894,366.67	132,881,279.10	186,564,800.93	53,683,521.83	220,577,888.50
3308283	Recovery of Unretired Imprest	1,742,625.19	5,170,667.87	1,991,980.80	3,178,687.07	1,436,061.88
3308289	1 X 6 Overpay Recovery	593,411.83	28,797,438.49	41,095,023.02	12,297,584.53	12,890,996.36
3308322	Double Shift Overpay Recovery	4,196,548.53	6,790,475.82	2,593,927.29	4,196,548.53	0.00
3308413	Auction Recovery	76,388.90	91,666.68	175,694.47	84,027.79	160,416.69
3308471	Gambia Embassy Brussels Development	30,211,645.84	2,357,055.60	0.00	2,357,055.60	27,854,590.24
Total						262,970,357.79

Recommendation

The Committee recommends that the Accountant General should reclassify this misclassification of the statement of deposit in the financial statement to give fair presentation to the users.

Over-payment of individual deposit accounts

The Committee observed an overpayment totaling GMD 16,410,672.61 into nine (9) accounts.

Recommendation

The Committee recommends that Accountant General should ensure that the issue is investigated and adjusted and details furnish to the FPAC for verification.

Uncleared bypass balances

The Committee noted an unclear balance amounting to GMD 285,010,532.58 as at 31st December, 2024.

Recommendation

The Committee recommends the Accountant General's department to ensure that liability balances are clear at the end of the financial year.

Unremitted withholding Tax balance

The Committee noted that the following Ministries are still having uncleared balances for withholding tax payables.

Date	Name of Ministry	Closing Amount (GMD)
31/12/2024	Ministry of Finance and Economic Affairs	8,309,211.28
30/12/2024	Ministry of Fisheries	1,133,546.18
Total		9,442,757.46

Recommendation

The Committee recommends that the Accountant General provide evidence Withholding Tax are remitted to GRA.

Inappropriate application of initial allowance on furniture and fittings

The Committee noted that an initial allowance of 20% was ineligibly applied on Furniture and Fittings amounting to GMD545,000. Consequently, this will reduce the tax adjusted profit and ultimately the corporation tax payable to the GRA. This treatment is therefore not in line with the Income and VAT Act 2012.

Recommendation

The Committee recommends GRA to provide evidence of correction done to the committee within 30 days after the tabling of the report.

Corporation tax returns not filed at the Gambia Revenue Authority

During the reviewed of Single Window database at the Ministry of Justice the Committee noted that some of these entities had no tax files at the Gambia Revenue Authority (GRA), implying that they may not have been filing corporation tax returns in the event where they are generating chargeable income. The table below provides more details:

Entity Name	SRN TIN
BEX TRADE GAMBIA Limited	2200280558
DN EXPRESS FOREIGN EXCHANGE BUREAU COMPANY Limited	2200273710
DENTAL BENNO GAMBIA	2021/C14301
JAH FOOD COMPANY Limited	2100014563
GAM QUARRY MINING AND GENERAL TRADING COMPANY Limited	2100064139
HARD ROCK CONSTRUCTION Limited	2100041514
AFRICA MINERALS IMPORT AND EXPORT COMPANY Limited	1112349225
SKYLINE PROPERTIES AND TOURISM DEVELOPMENT COMPANY Limited	2100026922
SRT CIMENT (GAMBIA) COMPANY Limited	2200093262
ASAAB REAL ESTATE Limited	1514099730
JULBREW LIQUIDS Limited	2200476829
THE BRIDGE CONSULTING GROUP	2200302713
NSD TRADING COMPANY LIMITED	2200716682

Recommendation

The Committee recommends that GRA should establish regular liaison with the Ministry of Justice to monitor registered entities and follow up on those actively trading but non-compliant with their tax obligations.

The committee further recommends that the single window system at the ministry of justice should be interface with GRA so that they can have real time information

No date on the tax return form

The Committee observed that the declaration form were not dated. Additionally, the cost of the land was recorded as GMD6,000,000. The absence of dates makes it difficult to establish the timing of the transaction for tax payment.

Recommendation

- a) The Committee recommends that GRA should ensure that all the information necessary be provided.
- b) The tax authority should ensure that all submitted deeds and declaration forms are dated before processing the assessment.

Capital gain tax undervalue

The Committee noted that three taxpayers understated the value of their transactions due to incorrect calculations on the assessment forms, resulting in underpayment of tax amounting to GMD 909,497.40. Details are shown below:

DESCRIPTION	BURFORD OLGA LUCILLE	ROGERS HA ROLD ANTHONY	TOTAL (GMD)
Location	Sukuta	Brufut	
Plot Size m2	25.50X21.00X20.20X30.00X21.50X20.20	21X30	
Consideration	6,255,000.00	10,250,000.00	
CGT Payable	456,750.00	1,482,248.40	2,763,998.40
CGT Paid	311,250.00	718,251.00	1,329,501.00
Underpayment	145,500.00	763,997.40	1,434,497.40

Recommendation

- The Committee recommends that all Assessment forms must be reviewed by a senior officer to avoid incorrect computation.
GRA must ensure that underpaid tax amounting to GMD 909,497.40 be recovered from the taxpayer and details be furnished to the FPAC for verification.

Unsettled Arrears

The Committee observed that arrears amounting to GMD 2,000,000.00 from two vessels remain outstanding. Details are shown below:

Date	Company	Vessel	Infringement	Amount (GMD)	Paid (GMD)	Outstanding Balance (GMD)
15/02/2023	E&A Enterprise	Superfly 01	Wrong Zone	1,000,000.00	0.00	1,000,000.00
15/02/2023	E&A Enterprise	Superfly 04	Wrong Zone	1,000,000.00	0.00	1,000,000.00
Total						2,000,000.00

Recommendation

- a) The Committee recommends that the Ministry of Fisheries conduct a reconciliation and follow-up on all outstanding administrative fines from 2023 to confirm payments, recover arrears, and provide evidence to the FPAC for verification.
- b) Establish a formal tracking mechanism (e.g., arrears register or monitoring schedule) to ensure timely collection and documentation of fine payments.

Outstanding debt and payment shortfall of surface rental payment

The committee found out that Sino Majilack Jalbak Investment and Development Company Ltd (SMJ) has consistently remitted payments below its full financial obligation, a total of 278,000 GMD was paid over five years representing a substantial underpayment. Including the 2024 rental fee, the total outstanding debt owed to the Government amounts to GMD 823,923.72.

The Committee further observed that Gach Mining Company failed to pay surface rentals for 2022 and 2024.

Recommendation

The Committee directs Geological Department to recover the outstanding amounts and provide evidence of recovery to the FPAC for verification within 30 days after the tabling of the report.

Inadequate monitoring and evaluation of on-lending portfolio performance

The Committee noted that the Directorate of Local Government Loans and Debt Management (DLDM) under the Ministry of Finance and Economic Affairs (MoFEA) has not established an effective system to monitor on-lending agreement performance. This raises concerns regarding timely default identification, compliance with terms, and recovery of public funds.

Recommendation

The Committee recommends that the Ministry of Finance and Economic Affairs (MoFEA) implement stringent controls, including automated tracking and regular borrower evaluations, to actively manage these risks.

Failure to meet on-lending loan obligations

The Committee noted that a comprehensive review of 2024 government on-lending operations reveals systematic failures by the listed SOEs to service their obligations, severely straining public finances and creating an unsuitable fiscal gap in the national budget. This breaches loan agreements and imposes unnecessary interest costs on public funds, with details shown below:

	Principal Amount outstanding (GMD)	Interest Amount Outstanding (GMD)	Amount Paid (GMD)	Arrears (GMD)
NAWEC	1,116,575,842.37	169,917,346.49	53,993,372.40	1,232,499,816.45
GCAA	129,481,708.50	302,490,423.31	-	431,972,131.81
GAMTEL	-	160,207,781.25	-	160,207,781.25
Total				1,824,679,729.51

Recommendation

- a) The Committee recommends that clear rules be implemented to prevent automatic bailouts for SOE obligations, requiring SOEs to restructure or pursue market-based financing rather than relying on government guarantees.
- b) The Committee recommends the AGD to conduct regular reviews of SOE liabilities and contingent fiscal risks to enable proactive debt management and minimize deficit surprises.

Payment to officers on leave of absence without salary

The Committee observed that during the audit of the Central Government payroll, sample testing revealed officers granted leave of absence without salary were nonetheless paid salary and related allowances totaling GMD 800,279.00 for the absence period.

Recommendation

The Committee recommends that the Permanent Secretary of PMO should provide the FPAC with a comprehensive process detailing the processes they undertake when employees exits service whether temporal or permanent within 45 days after tabling the report.

The PMO to recover all the monies paid to all that have exited service either temporal or permanent within 45 days after the tabling of the report.

Payment of salaries to staff on study leave without salaries

The Committee observed that officers on study leave without salary continued to receive payments totaling GMD 103,719.17 without any approval. Details shown below:

Name	Employment Number	Study Duration	Total Salary paid (GMD)	Period Paid
Alpha Omar Jallow	162179	Sept 2024 to Sept 2025	42,817.12	September - December
Lamin Jawo	148172	February 2024 to Jan 2028	60,902.05	February-December 2024
Total			103,719.17	

Recommendation

The PMO to recover all the monies paid to all that were on study leave without salaries within 45 days after the tabling of the report.

The Committee noted the following NDP-MTEFF misalignments:

- ✓ Inconsistent project prioritization: Key NDP projects omitted or underfunded in MTEFF (s)
- ✓ No clear linkages: MTEFF expenditures not mapped to NDP goals, causing disjointed budgeting.
- ✓ Weak coordination: Poor collaboration between MoFEA's Planning & Economic Policy and Research units; no mechanism for NDP-MTEFF consistency.
- ✓ Inadequate monitoring: No periodic reviews of MTEFF support for NDP priorities.

Recommendation

The Committee recommends enforcing a results-based budgeting approach by directly linking MTEFF allocations to NDP objectives with clear performance indicators.

Training policymakers and budget officers on aligning long-term planning with medium-term fiscal frameworks.

Non-compliance with program budgeting mandate

The Committee noted with concern that the 2024 budget was not constructed on a program basis, as evidenced by:

- ✓ **MDA Budget Submissions:** A sample review of three ministries (Basic and Secondary Education, Health, and Agriculture) showed over 70% of justifications focused on line-item increases (e.g., "salaries for new hires," "fuel due to rising prices") rather than program outcomes.
- ✓ **Absence of Performance Data:** Budget documents lacked defined KPIs, prior-year baselines, annual targets, and cost-effectiveness analysis.
- ✓ **Central Budget Review:** MoFEA's 2023 Budget Call Circular emphasized line-item expenditure ceilings over program results and efficiency.

The Committee recommends that the Ministry of Finance:

- a) Issue a directive requiring all MDAs to submit a mandatory Program Crosswalk mapping line-items to programs/sub-programs before legislative review.
- b) Make program budgeting the primary method in the next Budget Call Circular, with detailed templates for Program Memoranda.
- c) Implement compulsory training for MDA budget officers and central staff on program budgeting, performance indicators, and cost-benefit analysis.
- d) Establish a dedicated Budget Directorate team to review, challenge, and approve submissions based on program justifications and performance frameworks.

Budget allocations to social sectors

The Committee observed that Gambia's 2024 budget allocations significantly miss international targets: health at 7.2% (below Abuja's 15%), education at 12.2% (below Dakar's 20%), and agriculture at 3.5% (below Maputo's 10%). Despite this, government policy dialogues consistently affirm these benchmarks as key goals.

The Committee recommends

- a) **Health:** Establish sustainable national health insurance; implement a costed strategic plan with measurable outcomes; raise health budget via better revenue collection; fund staff retention to combat brain drain.
- b) **Education:** Increase and target funding to enhance teaching quality, align curriculum with economic needs, and provide youth skills training to break poverty cycles.
- c) **Agriculture:** Boost investment in climate-smart practices, irrigation, and value-added processing for food security, rural jobs, and reduced import dependency.

Non-submission of the 2024 annual work plan

The Committee observed that the under-listed ministries failed to provide their work plans for the period under review, despite formal requests from the audit team. Details are shown below:

Ministries
Ministry of Basic and Secondary Education (MoBSE)
Ministry of Health (MoH)
Ministry of Agriculture (MoA)

Recommendation

The Committee recommends these Ministries to provide a formal written explanation for failing to prepare and submit work plans as required, detailing root causes of this control failure.

Also, Create and enforce a clear annual timeline for work plan development to ensure MDAs consistently meet statutory deadlines.

Failure to submit budget performance report

The Committee observed that the ministries of Agriculture and Basic Education failed to provide their budget performance reports for the period under review, despite formal requests from the audit team.

Recommendation

The Committee recommends that a formal mechanism with explicit consequences for non-compliance should be established to ensure this does not recur in future audit cycles. Without this information, we cannot provide any assurance that public funds were used effectively or for their intended purposes.

The committee further recommends that the two ministries provide the requested document to FPAC within 45 days after the tabling of the report.

Sale of assets identified by Janneh Commission

The Committee observed that reconciliation of fees received by the Receiver against the contract agreement revealed Alpha Kapital Advisory applied a 5% rate on dividends (instead of the stipulated 4%) and a 10% rate on other assets sold (instead of 5%). This deviation from contract terms resulted in overcharged fees.

Recommendation

The Committee aligns itself with the report of the Special Select Committee.

Requests for Personal Items and Logistics Support from Contractor

The Committee observed with concern that during the audit of the EPC Nationwide Roads Project – Lot 1, three correspondences from the National Roads Authority (NRA) to contractor GAI Construction Ltd requested items such as mobile phones, laptops, a printer, and staff accommodation – purportedly for effective supervision and PIU working relationships.

These requests create an appearance of impropriety and potential conflict of interest; compromise transparency and independence in project supervision, undermining public confidence; and, if fulfilled, may constitute unauthorized benefits in contravention of the Public Procurement Act and ethical standards.

Recommendation

The Committee recommends that the National Roads Authority (NRA) must with immediate effect cease making personal request from contractors for logistics support and must not include the provision of such in any future contracts.

CHAPTER 2 – PUBLIC INSTITUTION AND AGENCIES

BANJUL EU- OSTENDE PROJECT

The Banjul City Council (BCC) presented its Special Audit report on Banjul EU- Ostende Project by NAO for the years ended 1st January 2020 to 31st April 2024. During the interface the Committee observed the following:

Non-Compliance with Steering Committee Composition Requirements

The Committee noted that the steering committee is not composed of the right personnel as required by the Framework Partnership Agreement between the City of Ostend and Banjul City Council and Sustainable Public Procurement and expenditure policy. The FPA stipulates that the steering committee must include members from the Community Development under the Ministry of Local Government and Lands and the National Environment Agency (NEA). However, there was no evidence that representatives from these bodies were ever invited to steering committee meetings, even when their input was directly relevant to the decisions being made.

Recommendation

The Committee recommends that henceforth BCC must ensure that all Projects steering committees must include all the relevant stakeholders. **Unauthorized and Unjustified**

Increment of Steering Committee Allowances

The Committee noted the several changes in the monthly allowances paid to the steering committee members during the period under review. From 1 February 2021 to 31 December 2022, all members, including the Chairperson, received a monthly allowance of GMD7,500, while the Internal Auditor received GMD5,000. Effective 1 January 2023 to 31 December 2024, the Chairperson's allowance was increased to GMD15,000, and the allowance for other members was raised to GMD12,000. Subsequently, on 1 March 2024, following a restructuring of the committee, the Chairperson's allowance was further increased to GMD19,125, while allowances for the remaining members were reduced to GMD10,000.

However, there is no documentary evidence to support these increments or any formal approval for the revised allowances. Between February 2021 and December 2023, a total of GMD3,187,525.00 was expended on steering committee allowances.

Recommendation

The Committee recommends that the current CEO must recover all the unapproved allowances paid to them within 60 days after the tabling of the report.

No Monitoring and Evaluation

The Committee observed that the Project did not conduct any monitoring and evaluation for the period under review to measure progress, performance, and impact of the project. M&E activities ensure that project objectives are being met, resources are used efficiently, and necessary adjustments are made in a timely manner.

Recommendation The Committee recommends that the Project Manager and CEO to develop and implement a comprehensive monitoring and evaluation framework that outlines the objectives, methodologies, and frequency of M&E activities and conduct regular monitoring activities to track project progress against objectives and key performance indicators.

Incomplete Documentation and Delayed Storage of Expenditure

The Committee noted significant lapses in the documentation and storage process for the project's expenditure and procurement justification documents. the Committee further noted that documents were not uploaded to the cloud platform as required, resulting in a backlog spanning one year.

Recommendation

The Committee recommends that the Project Manager and Ostende Project Coordinator should develop and implement an immediate action plan to address this backlog. The plan should include a detailed timeline and allocation of sufficient resources to ensure all pending documents are uploaded promptly.

Establish a regular monitoring system to ensure that all future expenditure and procurement documents are uploaded to the cloud on a timely basis. This should include periodic checks and reports to confirm compliance.

No Reports for Retreats, Trainings, and other Activities

The Committee noted that no reports were prepared for the retreats, training sessions, or related activities, and there were no established criteria for awarding scholarships to individuals, which totaled GMD 3,142,680.00. Consequently, it was not possible to determine the objectives and outcomes of these trainings and activities, nor the basis for selecting the scholarship beneficiaries

Recommendation

The Committee recommends that the steering committee should ensure that any retreat, training or activities that are conducted should have a written report indicating the objectives of this training and what the outcomes and feedback gathered from this training were, this will help the steering committee to identify areas that need improvement and more work.

Undocumented and ambiguous hiring process

The Committee observed that the hiring process for the project team lacked proper documentation, resulting in a lack of transparency. Although eight (8) staff members were recruited, there is no available evidence of interviews, selection criteria, or any documentation outlining the decision-making process. Additionally, the resignation of the Finance Manager, Ndey I. Touray, in August 2021 and the subsequent appointment of Muhammed Cham in October 2021 were also undocumented. Details are provided below.

NAME	DESIGNATION
Mam Lai Jasseh	Project Coordinator
Alfusainey Gano	Project Manager
Annette Camara	Communications Officer
Ndey I Touray	Finance Manager
Hannah Barry	Administrative Secretary
Buba Camara	Field Supervisor
Mbugouma I Jeng	Field Supervisor
Matarr Njaga Samba	Coordinator Crab Island

Recommendation

The Committee recommends that the Project Manager and CEO establish and document a clear and transparent hiring process. This should include detailed records of job postings, interview questions, candidate evaluations, selection criteria, and final hiring decisions.

Appointment of Health Consultants without Proper Documentation and Selection Criteria

The Committee noted that a total of fourteen (14) Health Consultants and Burns Wood support staff were appointed to work at the Burns Wood Center, which was initiated and developed by the project at EFSTH. However, there is no documentation of interview records, selection criteria, or decision-making processes, nor are there any identification documents or qualification records for these personnel. Details of the staff are provided below.

NAME	DESIGNATION
Phebian Ina Grante	Health Consultant
Dr. Jainaba Sey Sawo	Principal Investigator
Dr. Thomas Senghore	Co-Principal Investigator
Dr. Charles Roberts	Clinical Investigator
Ansumana Sanyang	Gardener
Dr. Tahir M. Minhas	Surgical Doctor (Consultant)
Aji Fatou Camara	Clinical Supervisor
Isatou E. Jammeh	Burns Nurse
Jainaba Kinteh	Burns Nurse
Penda Gajaga	Burns Nurse
Awa Nyabally	Burns Nurse
Saihou Sissoho	Nurse Aid
Rabiatou Sowe	Nurse Aid
Fatou Ceesay	Data Entry Clerk

Recommendation

The Committee recommends that the Project Manager and CEO consult with the steering committee immediately implement and enforce standardized recruitment and selection procedures that include maintaining detailed records of interviews, selection criteria, decision-making processes, identification documents, and qualifications.

Award of Contracts without Required Financial Guarantees

The Committee observed that contracts totaling GMD 78,740,391.10 were awarded to various suppliers and contractors for the procurement of goods and services without securing the required financial guarantees from these parties. This constitutes a clear violation of the financial safeguards outlined in the Framework Partnership Agreement governing the project's implementation.

Recommendation

The Committee recommends that the Local Government Service Commission should reprimand the CEO (Mustapha Bachilly) for his blatant disregard for the procurement rules.

Unauthorized Use of Restricted Tendering Method for Procurement of Trucks

The Committee noted the purchase of trucks from Quantum Net amounting to GMD 11,550,000.00, which was conducted using the restricted tendering method instead of the required open tender process. Given that the contract value exceeded GMD 1,000,000, an open tender was mandatory. However, no sufficient justification was provided for deviating from the prescribed procurement method. Discussions with project staff and procurement officers confirmed that restricted tendering was used without valid justification.

Recommendation

The Committee recommends that the Local Government Service Commission should reprimand the CEO (Mustapha Bachilly) for his blatant disregard for the procurement rules and the IGP investigate the procurement of the trucks.

Improper Award of Contract to an Incompetent Supplier for Procurement of Coconut Seedlings/ Trees

The Committee observed that a contract valued at GMD 1,311,300 was awarded to Dem's Trading, a supplier specializing in stationery, for the provision of 4,000 coconut seedlings. This represents a notable discrepancy between the supplier's typical business operations and the nature of the goods supplied.

Recommendation

The Committee recommends the CEO Mustapha Bachtilly to be held accountable for these irregularities by the Local Government Service Commission.

Missing Contract Documentation

The Committee observed that contracts awarded to various suppliers and contractors, totaling GMD 31,156,547.12, were not retained on file. Despite multiple requests made to the Finance Manager and CEO these documents could not be provided.

Recommendation

In the absence of all the requested documentation of the project, the Committee recommends that the full amount be reimbursed to the Council by the Finance Manager and the CEO.

Unauthorized Purchase and Allocation of Mobile Phones

The Committee noted an amount of GMD259,500.00 from the project fund was used to purchase mobile phones for unidentified project personnel. This payment was authorized by the project coordinator and approved by the former CEO of the Council. In addition, this expenditure is not categorized under the project expenses

Recommendation

The Committee recommends that the full amount be reimbursed to the Council by the Finance Manager and the CEO within 45 days after the tabling of the report

Unbudgeted Expenses on Media Coverage and Other Expenses for Mayor's Town Hall Meetings

The Committee observed that project funds totaling GMD 1,108,500.00 were expended on media coverage and other expenses related to the mayor's town hall meetings held in 2022. This activity was not included in the approved project budget.

Recommendation

The Committee recommends that the full amount be reimbursed to the Council by the Mayor within 45 days after the tabling of the report and evidences be provided to the committee for verification.

Unauthorized Suspected Fraudulent Issuance of Loans to Steering Committee Members

The Committee observed irregularities concerning loan payments totaling GMD 363,000.00 disbursed from project funds to 11 steering committee members in January 2022, with an intended repayment period of 11 months. These loans were issued without proper authorization or justification. Interviews with some beneficiaries revealed that they did not apply for the loans and that the authority to grant them came from the former Council CEO, Mr. Mustapha Batchilly, and the former Director of Finance, Momodou Camara. Consequently, the loans were neither repaid by the beneficiaries nor scheduled for repayment within the project lifecycle, leaving their recovery outstanding at the time of reporting. Details are shown below;

Date	PV No.	Name	Description	Amount GMD	Amount EUR
07- Jan-22	747	Mokodou Camara	Being payment as Loan allocation facility of 40% of Allowance on 11 months serviceable roll scheme from January 2022 to November 2022 for subsequent payment of 60%	33,000.00	547.26
10 - Jan-22	753	Dawda Jones	Being payment as Loan allocation facility of 40% of Allowance on 11 months serviceable roll scheme from January 2022 to November 2022 for subsequent payment of 60%	33,000.00	547.26
10 - Jan-22	753	Ebou Keita	Being payment as Loan allocation facility of 40% of Allowance on 11 months serviceable roll scheme from January 2022 to November 2022 for subsequent payment of 60%	33,000.00	547.26
10 - Jan-22	753	Katim Touray	Being payment as Loan allocation facility of 40% of Allowance on 11 months serviceable roll scheme from January 2022 to November 2022 for subsequent payment of 60%	33,000.00	547.26

10 - Jan-22	754	Macoumba Sanneh	Being payment as Loan allocation facility of 40% of Allowance on 11 months serviceable roll scheme from January 2022 to November 2022 for subsequent payment of 60%	33,000.00	547.26
10- Jan-22	753	Modou Lamin B Bah	Being payment as Loan allocation facility of 40% of Allowance on 11 months serviceable roll scheme from January 2022 to November 2022 for subsequent payment of 60%	33,000.00	547.26
10 - Jan-22	754	Mustapha Batchilly	Being payment as Loan allocation facility of 40% of Allowance on 11 months serviceable roll scheme from January 2022 to November 2022 for subsequent payment of 60%	33,000.00	547.26
10 - Jan-22	753	Omar BJ Touray	Being payment as Loan allocation facility of 40% of Allowance on 11 months serviceable roll scheme from January 2022 to November 2022 for subsequent payment of 60%	33,000.00	547.26
10 -Jan-22	754	Sarjo Jammeh	Being payment as Loan allocation facility of 40% of	33,000.00	547.26

			Allowance on 11 months serviceable roll scheme from January 2022 to November 2022 for subsequent payment of 60%		
			Total	363,000.00	6,019.90

Recommendation

The Committee recommends the full amount be reimbursed to the Council by the Finance Manager and the CEO within 45 days after the tabling of the report and evidences be provided to the committee for verification.

Unauthorized Loan Issuance to Project Team

The Committee observed that loans totaling GMD 1,398,144.04 were issued to the project team, authorized by the former CEO of the Council, Mr. Mustapha Batchilly. It is important to highlight that issuing loans to the project team is not an approved category of project expenses.

Recommendation

The Committee recommends that the full amount be reimbursed to the Council by the Finance Manager and the CEO within 45 days after the tabling of the report and evidences be provided to the committee for verification.

Suspected Fraudulent Payment of Festive Bonuses

The Committee noted that an amount of GMD 496,000.00 was expended from project funds as "Tobaski" and Christmas bonuses to the project team and steering committee. These bonus payments constitute an ineligible and unauthorized use of project funds, as they were not included in the approved budget or designated project expenditure categories. Details of the beneficiaries are listed below insert the table

Recommendation

The Committee recommends that the full amount be reimbursed to the Council by the Finance Manager and the CEO within 45 days after the tabling of the report and evidences be provided to the committee for verification.

Contract Mismanagement and Unfulfilled Obligations in the Renovation of Crab Island Buildings

The Committee observed that a contract agreement for the renovation and rehabilitation of Crab Island buildings under the EU Oostende-Banjul City Link Project was signed on 31 December 2021 between Banjul City Council (BCC) and Jalakolong Construction Company, a non-GPPA registered supplier, valued at GMD 5,703,976.70. To date, GMD 2,507,880.68 has been disbursed to the contractor; however, the contract requirements remain unfulfilled.

The contractor cited bankruptcy as the reason for non-completion in a letter dated 27 June 2022, requesting financial assistance from BCC, which was not granted. Interviews with the Director of Planning at BCC and a documentary review revealed that a warning letter was issued to Jalakolong on 17 May 2022 expressing dissatisfaction with the contract's progress.

Following a request for a search warrant from the Registrar of Companies at the Attorney General's Chambers and Ministry of Justice, a Business Analysis Report indicated that Jalakolong Trading Enterprise was registered as a sole proprietorship on 11 May 2021 but has since failed to submit any annual returns or renew its registration. This suggests that Jalakolong may have been established to fraudulently divert project funds.

The contract was terminated by the council on 18 August 2022 and re-awarded to ECOFARMS under the same terms. As of the finalization of this management letter, the renovation remains incomplete

Recommendation

The Committee recommends that the full amount be reimbursed to the Council by the Finance Manager and the CEO within 45 days after the tabling of the report and evidences be provided to the committee for verification.

Non-Delivery of Accounting Software Resulting in Potential Fraudulent Expenditure

The Committee noted that payments amounting to GMD233,000.00 was made to ANK Analytics Ltd for the purchase of an accounting software, which was never delivered, nor was it utilized by the project.

Recommendations

The Committee recommends that the Finance Manager and CEO should immediately reimbursed the full amount.

Committee recommends that ANK Analytics Ltd be investigated by the police for fraudulent misrepresentation among other things.

Suspected Fraudulent “Triple Billing” from Contractors without Deliverable for Crab Island Master plan - D 380, 000.00

The Committee observed that triplicate payments were made to contractors for the same activity – designing the Crab Island Masterplan for the Renovation/Rehabilitation of Crab Island School Buildings. Although two of the submitted masterplans were provided to the audit team, there was no justification for engaging three different contractors to develop the masterplan. Additionally, despite multiple requests, the team was unable to obtain the masterplan for verification. Payment details are outlined below:

DATE	PV NO	COMPANY	DISCRIPTION	AMOUNT GMD	AMOUNT EUR
23-06-20	PV042	Njabot Construstio Company Ltd	Being payment for the design of Crab Island Masterplan	110,000.00	2,477.73
23-06-20	PV043	SM Bayo	Being payment for the design of Crab Island Masterplan	130,000.00	2,420.05
09-07-20	PV054	GAM Engineering	Being payment for the design of Crab Island Masterplan	140,000.00	2,606.20
TOTAL				380,000.00	7,503.98

Recommendation

The Committee recommends that the full amount be reimbursed by the contractors within 45 days after the tabling of the report and evidences be provided to the committee for verification

Unjustified and Suspected Fraudulent Duplicate Payments for Contract Variations for the Renovation/ Rehabilitation of Crab Island Upper Basic School Buildings

The Committee found out that Banjul City Council (BCC) contracted Eco Farm's Ecology Construction in 2021 for the reconstruction and rehabilitation of Crab Island Upper Basic School Buildings (Lot 1, Building C) at a contract value of GMD 8,773,201, with an expected completion time of 8 months. Payments were to be made in four stages based on project milestones, starting with a 20% advance payment and followed by three subsequent installments linked to construction progress.

However, the contract duration extended beyond 24 months and was still incomplete at the time of this report. Additionally, inconsistencies were identified between the agreed payment schedule and the amounts actually disbursed. Detailed payment information is provided below.

Date	PV No.	Payee	Description	Amount GMD
10-Jan-22	749	Lamin Jatta's Farm Ecology Construction	Being payment of 1st Installment 20% of Contract Price on LOT 1	1,754,640.20
10-Mar-22	868	Lamin Jatta's Farm Ecology Construction	Being payment of 2nd Installment 30% of Contract Price on LOT 1	2,631,960.30
07-Feb-23	1166	Lamin Jatta's Farm Ecology Construction	Being payment of 3rd Installment 30% of Contract Price on LOT 1	2,631,960.30
22-Aug-23	1333	Lamin Jatta's Farm Ecology Construction	Being payment of 4th Installment 7% of Contract Price on LOT 1	614,124.07
18-Sep-23	1355	Lamin Jatta's Farm Ecology Construction	Being payment of 5th Installment 4% LOT 1 (D350,928)	350,928.00
17-Oct-23	1378a	Lamin Jatta's Farm Ecology Construction	Being payment of 6th Installment 4% LOT 1 (D350,928)	350,928.00
27-Nov-23	1432	Lamin Jatta's Farm Ecology Construction	Being payment of 7th Installment 4% on LOT 1	350,928.00
			TOTALS	8,685,468.87

The Contract for Lot 2 (Building A, A1 and B) at an amount of GMD 3,601,953 (Three Million Six Hundred One Thousand Nine Hundred Fifty-Three Dalasi) in the year 2021. We noted the following from our review:

The Committee observed that the contract for Lot 2 (Buildings A, A1, and B) valued at GMD 3,601,953, awarded in 2021. The contract stipulated payments in four stages based

on construction milestones: 20% upon advance payment guarantee and contract signing; 30% after wall scrapings, demolition, and substructure completion; 30% after superstructure, roofing, ceiling, windows, and electrical works; and 20% following finishes, painting, flooring, services, site clearance, and final acceptance.

However, the Council made seven payments totaling GMD 2,413,307.50 that did not align with the payment terms specified in Article 7 of the contract agreement. Payment details are shown below:

Date	PV NO	Name	Memo/ Description	Amount GMD
10-Jan-22	750	Lamin Jatta's Farm Ecology Construction	Being Payment of 1 st Installment 20%of the Contract Price on LOT	2720,390.60
19- Jul-22	988		Being Payment of 3 rd Installment 20%of the Contract Price on LOT 2	232,397.63
19-Jul-22	988	Lamin Jatta's Farm Ecology Construction	Being Payment of 3 rd Installment 20%of the Contract Price on LOT 2	487,9992.97
08Dem-22	1121	Lamin Jatta's Farm Ecology Construction	Being Payment of 4 th Installment 10%of the Contract Price on LOT 2	360,195.30
27-Nov-23	1432	Lamin Jatta's Farm Ecology Construction	Being Payment of 7 th Installment 4% on LOT 2	144,078.00
18-Sep-23	1355	Lamin Jatta's Farm Ecology Construction	Payment of 5 th Installment 45%Installment 10% LOT 2	360,195.00

17-Oct-23	1378a	Lamin Jatta's Farm Ecology Construction	Being Payment 6 th Installment 3%of LOT 2	108,058.00
		Total		2,413,307.50

Recommendation

The Committee recommends that the full amount be reimbursed by the contractors within 60 days after the tabling of the report and evidences be provided to the committee for verification

Missing Distribution Lists for Purchased Fuel

The Committee noted that there was no distribution lists or fuel logbook for the recipients of fuel coupons purchased from the 11 of June 2020 to the 6 of February 2024. The total amount spent on these fuel coupons was D755,934.87. Due to the absence of these distribution lists, the Committee was unable to ascertain which staff members received the fuel coupons and the amounts allocated to each.

Recommendation

The Committee recommends that the full amount be reimbursed to the Council by the Finance Manager and the CEO within 60 days after the tabling of the report, failure for which the IGP to open an investigation and evidences be provided to the committee for verification

Suspected Fraudulent duplicate payment of per diem and transportation simultaneously (Foni Retreat)

The Committee noted duplicate payments amounted to GMD 669,879.00 relating to per diem and transportation of Council staff during a retreat at Foni, during the year 2022. Find payment details below:

DATE	RECORD	DETAILS	PV No.	PAYEE	AMOUNT GMD
25-Jan-22	Council Cashbook	BEING DISBURSEMENT AS CASH IMPREST FOR THE EU-OSTENDE-BCC PROJECT RETREAT AT FONI BINTANG FROM 27TH JANUARY TO 30TH JANUARY 2022.	0132 & 0217	Momodou Camara (Director of Finance)	252,000.00

25- Jan-22	Project Detail Breakdown of Expenditure	Disbursement for the payment of three (3) days per diem allowances to the Steering Committee for 3 days Retreat at AbCa's Creek Lodge in Foni	782	Muhammed Cham (Finance Manager)	417,879.0 0
				Total	669,879.0 0

Recommendation

The Committee recommends that the Director of Finance (Momodou Camara), Finance Manager (Muhammad Cham) and CEO to reimburse the council.

Suspected fraudulent payments of honorarium

The Committee noted a potential fraudulent payment of honorarium amounting to GMD 748,800.00. These payments were not adequately supported by appropriate documentation, and there were significant discrepancies in the approval and disbursement processes.

Recommendation

The Committee recommends that the Director of Finance (Momodou Camara), Finance Manager (Muhammad Cham) and CEO to reimburse the council

Irregularities in Consultancy Payments for Bills of Quantities (BoQs)

The Committee noted a payment of GMD 100,000.00 dated 15 September 2022 for consultancy services related to the design and development of the Bill of Quantities (BoQ) for the fencing of Mile II dumpsite and boardwalk. This payment was made to Mbenga Design & Build, a non-registered GPPA supplier.

Additionally, a payment of GMD 52,500.00 dated 15 September 2023 was made to Katim Touray (Director of Planning & Development) as an honorarium for work on the BoQs for the dumpsite.

Furthermore, the Council contracted Top Sport Properties for the fencing of Mile II dumpsite, with the contract specification including the provision of a BoQ. As a result, the initial BoQ prepared by Mbenga Design & Build was not utilized for the fencing project.

Recommendation

The Committee recommends that the Director of Planning should reimburse the full amount.

Unretired Imprest

The Committee observed that there was no proper filing of imprest retirement documents. A total amount of GMD 328,394.00 was disbursed without the submission of the required retirement documents.

Recommendation

The Committee recommends that the Imprest holders in the name of Hannah Barry D72, 190.00, Muhammed Cham D241, 204.00 and Adama Faye D15,000.00 should reimburse the full amount to the council.

Missing Distribution List for 2000 Waste Bins

The Committee noted that the council procured a total of 2000 waste bins from Fatima Sabally Trading for onward distribution to households in Banjul but the distribution list showing the recipients was not provided. See payment details below:

Date	PV No.	Description	Amount GMD	Amount EUR
3-Nov-20		Being payment for the purchase of waste bins for Banjul city council (10% *d10,740,000.00)	1,000,000.00	18,615.73
9-Apr-21	PV358	Being payment for the purchase of waste bins for Banjul City Council (70% *d10,740,000.00)	7,518,000.00	123,448.28

17-May-21	PV401	being payment for the purchase of waste bins for Banjul city council (payment for the remaining balance)	2,222,000.00	36,486.04
		TOTAL	10,740,000.00	€ 178,550.05

Recommendation

The Committee recommends that the Project Manager, CEO, Finance Manager and Finance Director to be investigated by the IGP and report to FPAC **Ineligible partner (Ostend) expenses**

The Committee noticed expenses relating to the project co-partner (Ostend) amounting to € 519,545.55 equivalent to GMD 40,830,772.43. These expenses were included in the DBE, thereby impacting the total project amount.

The Committee also noted that the payments comprised flight tickets totaling € 44,207.85, audit fees to Ernst & Young Bedrijfsrevisoren amounting to € 17,545.00, and salaries to Jonas Scherrens (Project Coordinator) and Peter Vanslambrouck (City Link Coordinator) totaling € 299,982.85.

Recommendation

The Committee recommends the Council Management to ensure that the Copartner refund all the ineligible expenses. These funds should be included in the completion and maintenance of the project.

Delivery of the EU Citylink Steering Committee of the Framework Partnership

The Committee observed that during the review of procurement documents and payment records, the project procured and paid for a total of sixty (60) “bins on wheels” amounting to GMD 600,000 from Demba’s Trading. However, upon physical verification, only seventeen (17) “bins on wheels” were confirmed as delivered. In addition, the supplier claimed all sixty (60) bins were delivered, but follow-up inquiry with the Finance Manager and Procurement Officer confirmed delivery of only 17 without further details. Additionally, site visits to common areas in the city found no evidence of distributed bins, and no documentary proof of distribution was provided.

Recommendation

The Committee recommends that the Project Manager and CEO should conduct a thorough investigation to determine the cause of the discrepancy and hold accountable those responsible for the procurement and verification processes and make certain that the discrepant amount is recovered with immediate effect.

SPECIAL AUDIT REPORT ON SUB-SAHARAN AFRICA WOMEN'S EMPOWERMENT AND DEVELOPMENT DIVIDEND PLUS PROJECT.

The Ministry of Health presented the Final Management Letter on Sub-Saharan Africa Women's Empowerment and Development Dividend Plus Project for the period 1st Jan. 2022 to 31st August 2024

Award of contract to the highest bidder

The Committee's noted with great concern that a contract was awarded to KMF Technologies Company Ltd. on 1 December 2023 for \$1,300,000.00 for the procurement of fourteen (14) Toyota Prado vehicles. This procurement exhibited multiple concerns including administrative and financial non-compliance, lack of value for money, and indications of potential conflict of interest among the supplier, PCU staff, and contract committee members.

Incompetent Vendor and Non-Motor Vehicle Dealer

The Committee observed that a contract for the purchase of Toyota vehicles was awarded to KMF Technologies, a company neither registered as a motor vehicle dealer nor authorized to sell Toyota vehicles in The Gambia. Despite CFAO Gambia Ltd. being the sole authorized distributor, KMF Technologies, an IT services provider, was selected. Investigations revealed that KMF Technologies purchased 10 vehicles from CFAO Gambia Ltd. through AYK Rentals, circumventing standard procurement procedures. Further inquiry disproved claims that the vehicles were imported from Mobility Ltd., confirming instead that the vehicles were imported by CFAO Gambia Ltd. under a duty waiver from the Ministry of Finance and Economic Affairs.

Recommendation

The Committee recommends that the Project Coordinator, Procurement Specialist, KMF Technologies, AYK Rental, CFAO as well as the contracts committee be investigated by the IGP for any breach of procurement rules, Public Finance Act and Financial Regulation within 60 days after the tabling of the report

Ineligible Expenditure, Significant Overpricing and Financial Losses amounting to GMD 37,394,000.00

The Committee noted that the unit price paid per vehicle was \$92,857.00, totaling \$1,300,000.00 for 14 vehicles. This price significantly exceeded the prevailing market rate of \$52,901.00 per vehicle (equivalent to GMD 3,200,000.00) offered by CFAO Motors Gambia Ltd. This discrepancy suggests an estimated overpayment of GMD 37,394,000.00 if all 14 vehicles had been purchased from CFAO or a dealer with comparable pricing.

This overpayment could have been avoided through competitive sourcing from authorized dealerships rather than KMF Technologies Ltd., which was the highest bidder during the submission and evaluation process. The table below provides a breakdown of the losses;

Detail	Unit Price Dollar	Unit Price GMD	No. of Vehicles	Total Amount (GMD)
KMF Technologies Invoice amounts	92,857	5,871,000.00	14	82,194,000.00
CFAO Motors Invoice to KMF Technologies	52,901	3,200,000.00	14	44,800,000.00
Difference/ Losses	39,956.00	2,671,100.00	14	37,394,000.00

Recommendation

The Committee recommends for further investigation of the estimated overpayment of GMD 37,394,000.00 and to ensure a full recovery from the former Project Coordinator, Contracts Committee Members and Procurement Staff and to identify any undeclared conflicts of interest between PCU officials and KMF Technologies Ltd.

All capital goods procurement requests should be subject to price reasonableness reviews by the World Bank or the Projects Implementation Team before approval and disbursement.

The Project Coordinator, Procurement Specialist and Contracts Committee must ensure all future vehicle procurements are made directly from authorize expenditure.

Absence of Procurement Documentation and Rationale

The Committee observed that the audit team was not provided with evidence or supporting documentation of the needs assessments, or input from Project Implementing Partners (IPs) indicating the need for 14 vehicles. Furthermore, there was no justification for the budget overrun of \$1,300,000.00 from the initially budgeted \$750,000.00.

Recommendation

The committee recommends that the evidence/ supporting documentation of the need assessments to be provided to the committee within 45 days after the tabling of the report.

The Committee recommends that the Project Coordinator, Financial Controller, Procurement Specialist, and Contracts Committee members must ensure that all procurement decisions are backed by formal documentation, including needs assessments and IP input, to verify that procurements are based on project requirements rather than personal interests or arbitrary decisions.

Non-Compliance with GPPA Regulations

The Committee observed that the procurement process failed to adhere to the Gambia Public Procurement Authority (GPPA) Act 2022 and World Bank Procurement Guidelines, as demonstrated by the lack of transparent criteria for vendor selection and the disregard of authorized dealership channels.

Recommendation

The Committee recommends that the Project Coordinator implement a robust compliance monitoring mechanism to prevent future deviations from procurement regulations and develop and enforce clear, objective criteria for vendor selection to ensure fairness and transparency in contract awards.

The Project Coordinator, Procurement Specialist, and Contracts Committee members should prioritize direct engagement with authorized dealerships to guarantee quality and value for money.

The IGP must immediately initiate an independent investigation into the procurement process to identify and hold accountable individuals responsible for the irregularities and recover overpaid funds through appropriate legal and administrative measures.

Potential Conflict of Interest

The Committee noted that KMF Technologies Ltd. awarded the contract after being the highest bidder raises concerns of a possible conflict of interest. This suggests favoritism or potential undue influence from officials within the Project Coordination Unit (PCU), particularly the Contracts Committee

Recommendation

The committee recommends that the PCU introduce a comprehensive conflict of interest policies.

Evidence of Bid Rigging/ Manipulation in the procurement process

The Committee notice evidence of bid rigging in the procurement process, as shown by the advertisement of an open tender dated 6 to 22 September 2023 for “Vehicles for SWEDD plus project” (RFB Reference No. GM-SWEDD-GM-377866-GO-RFB). CFAO Motors issued two invoices on 22 September 2023 referencing KMF Technologies on behalf of the PCU for the supply of 10 Toyota Land Prado vehicles, before the bid evaluation was completed. The contract award notification was sent to KMF on 30 November 2023 and signed on 1 December 2023. The issuance of invoices to KMF prior to bid evaluation and contract award indicates bid rigging, manipulation, and potential collusion between the supplier and procurement officials, undermining transparency, fairness, and competitive procurement principles and exposing systemic fraud risks within the procurement framework.

Recommendation

The Committee recommends that the IGP launch an independent investigation to examine the role of the Project Coordination Unit (PCU), the Contracts Committee members, CFAO Motors, and KMF Technologies Ltd. in this procurement process.

Furthermore, the Contracts Committee must implement stronger oversight mechanisms to ensure that all procurement activities are transparent and comply with applicable laws and regulations.

Misallocation of vehicles

The Committee found that the review of the assets register revealed that the fourteen (14) Toyota Prado vehicles were issued to PCU, Directorate of Gender, Ministry of Health RMNCAH, Office of the Vice President, Education Unit, Ministry of Justice, Ministry of Youth and Sports, and Directorate of Gender Equality instead of the Project Implementation Partners on the ground. Had a proper needs assessment been conducted, these vehicles not have been allocated to offices that already had vehicles in their possession. Details are shown below.

Asset Category	Asset Type	Invoice number	Location	Asset cost	Asset code
Motor Vehicle	Toyota PRADO-2,8L VX6 Auto 4*4	2023-1018-001	PCU	USD92,857.14	SWEDD+01
Motor Vehicle	Toyota PRADO-2,8L VX6 Auto 4*4	2023-1018-001	PCU	USD92,857.14	SWEDD+02
Motor Vehicle	Toyota PRADO-2,8L VX6 Auto 4*4	2023-1018-001	DIRECTORATE OF GENDER	USD92,857.14	SWEDD+03
Motor Vehicle	Toyota PRADO-2,8L VX6 Auto 4*4	2023-1018-001	MINISTRY OF HEALTH RMNCAH 2	USD92,857.14	SWEDD+04
Motor Vehicle	Toyota PRADO-2,8L VX6 Auto 4*4	2023-1018-001	OFFICE OF VICE PRESIDENT	USD92,857.14	SWEDD+05
Motor Vehicle	Toyota PRADO-2,8L VX6 Auto 4*4	2023-1018-001	MINISTRY OF HEALTH-NPS 2	USD92,857.14	SWEDD+06
Motor Vehicle	Toyota PRADO-2,8L VX6 Auto 4*4	2023-1018-001	PCU	USD92,857.14	SWEDD+07

Motor Vehicle	Toyota PRADO-2,8L VX6 Auto 4*4	2023-1018-001	OFFICE OF VICE PRESIDENT	USD92,857.14	SWEDD+08
Motor Vehicle	Toyota PRADO-2,8L VX6 Auto 4*4	2023-1018-001	OFFICE OF VICE PRESIDENT	USD92,857.14	SWEDD+05
Motor Vehicle	Toyota PRADO-2,8L VX6 Auto 4*4	2023-1018-001	EDUCATION UNIT GENDER 2	USD92,857.14	SWEDD+09
Motor Vehicle	Toyota PRADO-2,8L VX6 Auto 4*4	2023-1018-001	MINISTRY OF JUSTICE	USD92,857.14	SWEDD+10
Motor Vehicle	Toyota PRADO-2,8L VX6 Auto 4*4	2023-1018-001	MINISTRY OF YOUTH AND SPORT 2	USD92,857.14	SWEDD+11
Motor Vehicle	Toyota PRADO-2,8L VX6 Auto 4*4	2023-1018-001	DIRECTORATE OF GENDER	USD92,857.14	SWEDD+12
Motor Vehicle	Toyota PRADO-2,8L VX6 Auto 4*4	2023-1018-001	DIRECTORATE OF GENDER EQUALITY	USD92,857.14	SWEDD+13
Motor Vehicle	Toyota PRADO-2,8L VX6 Auto 4*4	2023-1018-001	MINISTRY OF HEALTH RMNCAH 2	USD92,857.14	SWEDD+14

Recommendation

The committee recommends that the National Assembly Monitoring and Evaluation committee should enquire an investigation into the implementation of the projects..

Late delivery of vehicles

The Committee noted that one of the bid evaluation criteria highlighted on the bid evaluation report that awarded the contract to KMF Technologies was “Delivery”, with KMF promising to deliver the vehicles before 31st December 2023 as stated in their bid submission. However, the vehicles were not fully delivered until 1st February 2024, which significantly impacted the project implementation process.

Recommendation

The Committee recommends that the PCU implement robust contract monitoring mechanisms to ensure suppliers adhere to agreed timelines and that regular progress updates and follow-ups be conducted.

EDWARD FRANSIS SMALL TEACHING HOSPITAL (EFSTH) FINAL MANAGEMENT LETTER FOR THE PERIOD 1ST JAN 2021 TO 30TH APRIL 2024

The Edward Fransis Small Teaching Hospital (EFSTH) presented **Final Management Letter for the period 1st Jan 2021 to 30th April 2024.** During the interface with the Board and Management of EFSTH the Committee observed the following:

Suspected Fraudulent Payment of Call Allowance to Unqualified Staff

Management has been paying call allowances monthly to staff who are not included in the categories approved by the board of directors in their February 2018 memo. This indicates non-compliance with the approved policy and results in unauthorized payments.

PAY ROLL	STAFF NAME	DESIGNATION	GRADE	YEAR 2021	YEAR 2022	YEAR 2023	YEAR 2022
3090	Adama Mbye	Operation Manager	10	120,000.00	120,000.00	120,000.00	40,000.00
7078	Nyima Jatta	Senior Procurement Officer	9	-	-	80,000.00	40,000.00
2097	Albert Mendy 2	Supervisor Maintenance Unit	8	30,500.00	60,000.00	60,000.00	20,000.00
8734	Buba Demba I	Personal Assistant to CMD	8	-	45,000.00	60,000.00	20,000.00
1813	Ebrima MK. Ceesay	Biomedical Technician	7	-	19,000.00	60,000.00	20,000.00
4063	Ebrima Sanyang	Transport Officer	6	24,000.00	60,000.00	60,000.00	20,000.00
5030	Jabel Saho	Operation Assistance	9	18,000.00	18,000.00	18,000.00	6,000.00
4000	Kaddy Tamba	Typist Admin Assistance	5	24,000.00	24,000.00	24,000.00	8,000.00
8254	Kebba Sanneh	Public Relation Officer	10	18,000.00	18,000.00	18,000.00	6,000.00
347	Landin Badjie G	Operation Assistance	6	18,000.00	18,000.00	18,000.00	6,000.00
3085	Malan Ndong G	Director Administration	12	14,000.00	84,000.00	84,000.00	28,000.00

8435	Muhammed Daroe	Operations Assistance	5	18,000.00	18,000.00	18,000.00	6,000.00
8875	Mustapha Ndong	Operations Assistance	5	-	-	15,000.00	6,000.00
8556	Penda Gaye	Administrator of post graduate Training program	10	-	45,000.00	-	-
8873	Salifu Jallow	Operation Assistance	5	-	-	16,500.00	6,000.00
8874	Sheikh Tijan Cham	N/A	N/A	-	-	16,500.00	6,000.00
2023	William Dagama	Biomedical Technician	6	15,500.00	22,500.00	36,000.00	12,000.00
	TOTAL			300,000.00	551,500.00	704,000.00	250,000.00

Recommendation

The management of EFSTH should immediately cease the payment of call allowance to the individuals and recover the amounts already paid and submit evidence of recovery to the FPAC within 45 days after the tabling of the report

Improper Due Diligence on the Hiring of Finance Director

The Committee observed a lack of due diligence in recruiting the Finance Director, Mr. Ceesay. Despite his history of investigations for fund malpractice, demotion, and dismissal from Gambia Radio and Television Service (GRTS), this background was not adequately examined.

Furthermore, Mr. Ceesay held only an AAT qualification without the required bachelor's degree in financial management, contravening the Terms of Reference that mandate an accountancy qualification (ACCA, CIMA, or AAT Level 3) plus a relevant degree.

These lapses reveal critical deficiencies in vetting and verification processes, exposing the organization to risks of inappropriate hiring and operational vulnerabilities.

Recommendation

The committee recommends that the future recruitment of position of Finance Director should be in line with the media to attract candidates who meet the minimum qualifications outlined in the Terms of Reference.

Suspected Misrepresentation by Senior Procurement Officer during the Recruitment Process

The Committee observed that the applicant for the Senior Procurement Officer position falsely claimed membership in both the Certified Internal Auditor (CIA) and the Chartered Institute of Purchase and Supply (CIPS). Verification of her personal files and interviews confirmed that she does not hold either of these qualifications, indicating a misrepresentation of credentials during the recruitment process.

Recommendation

The Committee recommends the management to immediately terminate the service of the senior procurement officer for misrepresentation during interview for senior procurement officer position.

The Committee recommends that the recruitment committee be restructured and ensure adherence to recruitment procedures. **Collusion of the Senior Procurement Officer with**

Supplier to Divert Public Fund

The Committee observed that the Senior Procurement Officer has been receiving funds totaling two hundred and fourteen thousand and fifty dalasi (D214,050) from individuals who were suppliers to the hospital following the awarding of contracts by the contract committee members.

Recommendation

The committee recommends the Inspector General of Police conduct a thorough investigation into the financial dealings between the Senior Procurement Officer and the suppliers and ensure the immediate recovery of the funds.

Suspected Fraudulent Use of EFSTH Resource for Personal Purpose by CMD

The Committee observed that payments vouchers and bank statements for both the hospital and the Chief Medical Director (CMD) showed the CMD approved additional allowance to himself without authorization from the Board of Directors.

In addition to the above the CMD has also used funds of the hospital to fund his personal expense including his travel on vacation.

Recommendation

The Committee recommends that the IGP to investigate for the immediate recovery of this fund from the former CMD within 60 days after the tabling of the report.

Suspected Diversion of Hospital Fund by the CMD and Senior Procurement Officer through Suppliers

The Committee observed from the supplier's bank account statement (KC Rapid Forwarding) that both the Senior Procurement Officer and the former Chief Medical Director (CMD) received payments from the supplier after transactions were conducted with the hospital. These payments amounted to D766,795.00.

Recommendation The committee recommend the Inspector General of Police investigate the reasons as to why the supplier paid monies to the personal bank accounts of both the CMD and the senior procurement officer within 60 days after the tabling of the report.

Suspected Fraudulent Expenditure on Imprest and Cash advance

The Committee observed that cash advances of D123,900 and D437,373 were made to Mr. Jagne, but there was no evidence to confirm that he purchased the items claimed. Mr. Jagne agreed during interviews to provide supporting documents to the auditor for verification for these payments; however, as of the report's finalization, the documentation has not been submitted.

The Committee also found out that the amount of D125, 000 was also paid to Sheikh Tijan Njie for the services of uprooting and cutting down trees of which there were no evidence of work done neither a proof of payment to the vendor cutting down these trees.

Recommendation

The Committee recommends that the IGP to investigate the officers concern and recover the fund immediately from them and furnish the FPAC with the evidence of payment for confirmation within 45 days after the tabling of the report.

Board Allowance Payment to DCMD

The Committee observed that a review of board allowance payment vouchers showed that the Deputy Chief Medical Director (DCMD), Mr. Jagne, received monthly allowances of D3,800 from August 2022 to April 2024, totaling eighty thousand dalasi (D80,000). However, since the DCMD is not a member of the board, these payments are deemed inappropriate.

Recommendation

The Committee recommends the IGP to investigate the officers concern and recover the fund immediately and cease from making any subsequent payment to him and furnish the FPAC with the evidence of payment for confirmation within 45 days after the tabling of the report

Suspected Ghost Workers

The Committee observed that a staff verification exercise conducted by the audit team revealed that the staff listed below were not physically traceable yet received salaries totaling D1,718,938.18. Details of these ghost workers are provided below.

NAME	PAYROLL	DESIGNATION
Musa Bamba	1940	Orderly
Njaw Fofana	1913	Orderly
Kassa Darbor	558	Senior Nurse Attendant
Dr Ansumana Badgie	7056	Registrar
Dr. Habibou Jallow	8693	Resident
Haruna Jammeh	1132	Orderly
Nyimasta	555	Senior Nurse Attendant

Recommendation

The Committee recommends that the management to recover these amounts paid to the respective individuals immediately and provide evidence of recovery to the FPAC within 45 days after the tabling of the report

Default On Staff Contribution and Interest Accrued at Credit Union

The Committee observed that the hospital failed to make its monthly contributions to the Medical and Health Service Cooperative Credit Union for December 2023 and January 2024. Also, the Committee confirmed that the hospital incurred penalties due to delays in receiving subvention funds from the Ministry of Health. Details of the amounts are shown below:

Details	Amount (GMD)
December Contribution	4,865,485.44
December Interest Accrued	944,569.85
January Interest Accrued	1,144,913.92
Total	6,954,968.94

Recommendation

The Committee recommends that the hospital to settle all outstanding credit union contribution arrears, the interest and penalties and provide evidence to the committee within 45 days after the tabling of the report.

The committee further recommends that the hospital should ensure that all credit union contribution are remitted on time.

Non-compliance with tax legislations

The Committee observed that the payroll review revealed a total of Ten million seven hundred forty-nine thousand six hundred ninety-eight dalasis and ninety-four bututs (10,749,698.94) were deducted as income tax but were not remitted to the Gambia Revenue Authority, as mandated by the Income and Value Added Tax Act 2012.

Recommendation

The Committee recommends that the board to settle all outstanding income Tax deduction to the GRA and provide evidence to the committee within 45 days after the tabling of the report.

The committee further recommends that the hospital should ensure that all Income Tax Deduction are remitted on time.

Failure to deduct Withholding Tax from payments made to suppliers

The Committee observed that during the review of the hospital's procurement processes, withholding tax amounting to seventeen million five hundred sixty-three thousand seven hundred fifty-seven dalasis and fifty-one bututs (D17,563,757.51) was not deducted from payments made to various suppliers.

Recommendation

The Committee recommends the board to ensure that management start deducting withholding tax from payments made to suppliers and remit the amount withheld to GRA

The committee further recommends that GRA should investigate whether the Tax withheld was paid to the authority and where it is not paid, then the authority should recover the Tax to be remitted from both the suppliers and institution.

Suspected Diversion of MRC Project Fund into Private Bank Account

The Committee observed during the audit exercise that funds amounting to GMD 1,330,000, intended for project financing, were paid into the personal bank accounts of the Deputy Chief Medical Director.

The Committee also noted that up to the time of finalizing this report, Deputy Chief Medical Director was unable to provide a clear explanation for these payments or offer evidence on how the funds were used. The team interviewed Mr. Jagne, who agreed to submit the supporting documents; however, these documents had not been provided by the time this report was finalized. Details are shown in the table below:

Date	Name of Payee	Description	PV #.	Amount (D)
4/5/2023	Dr Abubacarr Jagne	transfer of money from MRC to EFSTH account	4353	390,000.00
18/5/2023	<u>Dr Abubacarr Jagne</u>	<u>financial support for the research on genomics testing and capacity building</u>	4427	390,000.00
25/10/2022	<u>Dr Abubacarr Jagne</u>	transfer of fund	3282	550,000.00
	Total			1,330,000

Recommendation

The Committee recommends the IGP to further investigate whether the fund was used for the intended purpose or recover the funds from the DCMD within 45 days after the tabling of the report.

Suspected Fraudulent Expenditure on Casual Workers

The Committee observed that payment vouchers amounting to D5,102,600 was withdrawn from the hospital's account, reportedly to settle casual workers. However, there was insufficient documentation to support these payments, including missing names, surnames, and ID card details needed to verify the individuals.

Recommendation

The Committee recommends the Management to ensure the fund is fully recovered from these casual workers

The committee further recommends the PMO to investigate and report back to FPAC within 45 days after the tabling of the report

Suspected wastage of Hospital Funds on the Procurement of Ultrasound Scanning Machine.

The Committee observed that a second-hand ultrasound scanning machine costing GMD 190,000 was procured from SRF Logistics and H. Care Global. However, discussions with the Doctor at the dialysis unit revealed that the machine has remained non-functional since its delivery.

Recommendation

The Committee recommends that the Hospital management should conduct thorough due diligence on vendors prior to procuring hospital equipment.

Missing tickets books

The Committee observed that reconciliation of allocated tickets with those recorded on individual cashier revenue analysis forms and the ticket stubs submitted for audit revealed that some tickets were missing. The audit team could not match certain tickets assigned to cashiers with any submitted ticket stubs from the hospital.

Recommendation

The Committee recommends that Management should ensure that all the missing tickets stubs are provided to the FPAC for verification within 45 days after the tabling of the report.

Suspected fraud relating to internship and clinical observership Program.

The Committee observed that the official list of medical electives and internships from 1st January 2021 to 31st December, 2023, revealed that 28 individuals were admitted into the two programs, with an expected total revenue of D630,614.25. However, only deposits totaling D322,831.50 were recorded, indicating that revenues amounting to D307,782.75 were not deposited.

Recommendation

The Committee recommends the Management to ensure that they provide an explanation of the undeposited revenues relating to the medical elective/internship program.

Suspected Misappropriation of Stock

The committee observed that some items were supplied to the wards, but no requisition forms could be traced to support these issues, and there was no record at the wards to confirm receipt of these items;

Recommendation

The Committee recommends that management establish control mechanism that will ensure transparent allocation and distribution of drug supplies

Non-Traceable Supply to EFSTH from CMS

The committee observed that Central Medical Store (CMS) supplied some medical to EFSTH during the period under review, these items could not be traced by either the pharmacy or the surgical stores.

Recommendation

The Committee recommends that management establish control mechanism that will ensure transparent allocation and distribution of drug supplies.

Non-Traceable Supplies to Sub-Pharmacy Store

The committee observed during the review of the main pharmacy store tally/stock cards, that some medical items were shown as supplied to the sub-pharmacy store; however, these items could not be traced to the sub-store tally/stock cards as receipts from the main store.

Recommendation

The Committee recommends that management establish control mechanism that will ensure transparent allocation and distribution of drug supplies

Inadequate Hygiene and Infection Control Practice in Food Service Area

The committee observed that Edward Francis Small Teaching Hospital (EFSTH) food areas are exposed to waste.

Recommendation

The committee recommends that management take immediate action to address the poor hygiene in the food service area and implement measures to improve food safety and sanitation practices.

Poor Toilet Hygiene for Patients in the Lab Area

The committee noted several undesirable conditions, including poor sanitary toilets, an insufficient supply of sanitary materials, and inadequate disinfectants the toilet for patients in the laboratory area.

Recommendation

The committee recommends that management ensure rigorous cleaning procedures are in place to ensure the toilets are properly cleaned using disinfectant materials to reduce the risk of infection diseases to both patients and staff.

Non-Tracking of Staff Attendance at EFSTH

The committee observed that Edward Francis Small Teaching Hospital (EFSTH) does not have a formal tracking system geared towards increasing effective staff management.

Recommendation

The Committee recommends that the Management should ensure they develop and implement a comprehensive staff attendance tracking system which is geared towards increasing effective staff management.

No Fixed Asset Register Maintained

The Committee observed that the hospital does not maintain records of a fixed assets register, indicating a lack of documentation to track and manage the hospital's assets.

Recommendation

The Committee recommends that management establish and maintain comprehensive records of the fixed assets register to reduce the risk of fraud, theft, and errors.

No Accounting Procedures Manual

The Committee observed that the EFSTH does not have an accounting procedure manual in place to guide its financial reporting and accounting practices, as revealed by the review of policy files. There is a lack of documented guidelines and procedures for recording, classifying, and reporting financial transactions.

Recommendation

The Committee recommends that management develop and implement a comprehensive accounting procedure manual which will stipulate step-by-step recording, classification, and reporting requirements of the hospital.

No Budgetary Control Mechanism

The Committee observed that the review of documentation at the Finance Department revealed that EFSTH does not have adequate budgetary control mechanisms in place to monitor and manage its financial resources effectively

Recommendation

The Committee recommends that management develop and implement robust budgetary control mechanisms to ensure effective management of financial resources,

which would reduce wasteful spending and increase the effective allocation of the hospital's limited resources.

Failure to obtain approval for the opening of commercial bank accounts

The committee observed that bank statement files ranging from the periods 1st January 2021 to 31st December 2023 revealed that the EFSTH maintained commercial bank accounts. The audit team further enquired on whether the hospital obtained approval from the relevant authorities on the opening of these bank accounts, but evidence of approval was not provided to the audit team. Details of the commercial bank accounts open are listed below:

Description of Bank Account	Account Number
Guarantee Trust Bank	005201135481011045
Trust Bank	11065916101

Recommendation

The committee recommends that Management should hence ensure that they comply with the Financial Regulation 2016 in the opening of commercial bank accounts, and that approval is obtained from the relevant authorities stated in Regulation 6 of the Financial Regulations on the opening of commercial bank accounts.

Outdated Schedule of Fees (Tariff)

The Committee observed that the approved Schedule of Fees (Tariff) used by the Edward Francis Small Teaching Hospital (EFSTH) has not been reviewed or updated since 2014. Consequently, the existing tariff structure does not adequately reflect current economic realities, inflationary trends, operational costs, and the expanded range of healthcare services presently offered by the hospital.

The Committee further noted that between 1 January 2021 and 31 December 2023, EFSTH charged fees for several services that were not included in the approved Schedule of Fees issued by the Ministry of Health. This practice appears to have arisen due to the failure to periodically review and update the tariff framework to capture newly introduced medical services.

Additionally, the Committee found no evidence that the introduction and pricing of these unapproved services had received the requisite approval from the Hospital Board or any other competent authority. The absence of an updated and comprehensive tariff structure, coupled with the lack of documented approvals, raises concerns regarding

revenue governance, regulatory compliance, transparency, and accountability in the administration of hospital fees and charges.

Recommendation

The Committee recommends that the Ministry of health should revise the schedule of fees (Tariff) to reflect current economic and social conditions within 60 days after the tabling of the report.

Internal Control Lapses on Stock Control

1. No Card Numbering

The committee observed that during the stock card review, the absence of numbering to indicate transaction continuity or aid in tracking sequence.

2. Stock Cards with no Minimum or Maximum Level

The committee further observed that the storekeepers are also not recording the minimum and maximum stock levels on the tally/stock cards.

Recommendation

The committee recommends that henceforth the management must ensure that all stock/tally cards are numbered sequentially and display the minimum and maximum stock levels on each card.

No Logbook maintain

The committee noted that the wards and the satellite pharmacies do not have a logbook or tally cards to maintain record of drugs or consumables received from the store and how they were dispensed to the patients.

Recommendation

The committee recommends that hence forth the management must issue tally cards to all wards and satellite pharmacies to keep track of all received and dispensed items for patients

THE INDEPENDENT ELECTORAL COMMISSION (IEC) FINAL MANAGEMENT LETTER FOR THE PERIOD 1 JANUARY 2020 TO 31ST DECEMBER 2023

The Independent Electoral Commission (IEC) presented Final Management Letter for the period 1st January 2020 to 31st December 2023. During the interface with the Commission and Management of IEC the Committee observed the following:

Failure to remit revenues collected to the consolidated revenue fund.

The Committee observed that bank statements and receipt books from 2020 to 2023 revealed revenues worth GMD 8,374,150 collected by the IEC from party registrations, nomination deposits, and replacement of voters' ID cards were not remitted to the consolidated revenue fund but instead retained in their commercial bank accounts. Details are shown below.

Year	Details	GMD
2020	Party registration fees	4,000,000.00
2021	Party registration fees	2,000,000.00
2021	Nomination deposit	120,000.00
2022	Replacement of voters cards	36,600.00
2022	Nomination fees	879,200.00
2022	Party registration	1,000,000.00
2023	Nomination fees	312,950.00
2023	Replacement of voters card	24,000.00
Total		8,372,750.00

Recommendation

The Committee recommends that the IEC must inform the minister of finance any time it generates revenue from its activities and must obtain the permission of the minister of finance whenever it is spending revenues generated as provided by Public Finance Act 2014.

The committee further recommend that the revenues generated must only be spent on the budgeted items as in the appropriate act

Failure to use the General Triplicate Receipts (GTR) to collect Revenue

The Committee observed that the team requested receipt books supplied by the IEC for the period 2020–2023, but those provided did not comply with financial regulations requiring the use of general triplicate receipt books in public offices.

Recommendation

The Committee recommends that the Accountant General must open a revenue account at CBG where all payments to IEC will be made.

The Committee further recommends that IEC should immediately cease using non-compliant receipt books for revenue recording and adopt General Triplicate Receipts (GTRs) printed by GPPC, as required for all public service institutions, to ensure proper reconciliation and accountability purpose

Missing Receipts

The Committee observed that reconciliations between revenues recognized in the financial statements and those recorded in the IEC's receipt books for 2020–2023 revealed missing receipts for GMD 4,575,000 that had been recognized in the commission's books

Recommendation

The Committee recommends that IGP to investigate the whereabouts of the missing receipts and update the document within 60 days after tabling of the report. **Failure to obtain approval for the opening of commercial bank accounts**

The Committee observed that review of bank statement files from 2020 to 2023 revealed that the IEC opened commercial bank accounts with Zenith Bank, GT Bank, and Trust

Bank without evidence of approval from the Minister, contrary to the relevant Financial Regulations.

Recommendation

The Committee recommends that IEC to be compliance with the section 13 of the Public Finance Act and regulation 21(6) of the Financial Regulations 2016 in the opening of commercial bank accounts.

Failure to use donor support fuel on election activities

The Committee observed that retirement documents relating to election expenses from 2020-2023 showed that fuel coupons worth GMD 2,130,984, as per GNPC invoice dated 21/10/2021, were received by the IEC from the African Union for the 2021 presidential election activities. However, coupons amounting to GMD 302,400 were not used in regions like Kerewan and Mansakonko, as management claimed there were no GNPC petrol stations in those regions, and these coupons were diverted for other purposes.

Recommendation

The Committee recommends that IEC ensure all donor support received from international organizations are spent solely for its intended purposes and not diverted for other activities not in accordance with donor requirements.

Significant volume of cash transactions on election expense

The Committee observed that the election budgets are prepared for all the seven administrative regions, with a Returning Officer assigned to each. Also, the Budgeted funds are transferred to the private personal bank accounts of these Returning Officers, who withdraw the monies and manage all election expenses in their regions, disbursing cash to Assistant Returning Officers (AROs) in each ward for payments to temporary staff, Government Drivers, Police Officers, hired vehicles, and other budgeted items.

The Committee further observed that retirement documents for election expenses from 2020–2023 showed cash vouchers raised for every expenditure during the 2021–2023 electoral cycle, with transactions totaling D199,470,281.73 executed through physical cash.

Recommendation

The Committee recommends that management ensure that during the next electoral cycle, the amount of cash transactions on election activities is greatly reduced. A better way to achieve this is to require every personnel hired temporarily for election duties to submit a bank account and have their allowances paid via bank transfers.

Overpayment made to contractor

The Committee observed that the IEC procurement files for the period under scope revealed a contract dated 19 March 2021 between the Independent Electoral Commission (IEC) and Electoral Service International (ESI) for the procurement of voter registration materials. The contract stipulated that ESI would supply the products and perform the related services for a total sum of USD 2,995,000.

However, the Committee noted that the bank statements showed that actual payments to ESI was USD 3,080,789.99, resulting in an overpayment of USD 85,789.99).

Recommendation

- ✓ The Committee recommends that IGP to investigate the USD 85, 789.99 discrepancy between the USD 2,995,000 contract with Electoral Service International (ESI) and actual payments made.

- ✓ IEC should ensure that adequate controls are put in place to strengthen payments made to contractors.
- ✓ In future, IEC must ensure full adherence to the dictates of the Constitution at all times and promptly provide any information requested by the audit team to facilitate effective oversight and accountability.

Breach of GPPA Regulations (RFQ) relating to procurement to ballot drums

The Committee observed that payment vouchers, totaling to GMD 760,000.00 was made to Presidential International Award (PIA) for the production of election materials without obtaining three quotes from different suppliers as required by GPPA Regulations. Instead, a single-source procurement method was used.

Recommendation

The Committee recommends that IEC must ensure that the GPPA procurement procedures are comply at all times

Payments made to unidentified temporary staff

The Committee noted that retirement documents, including cash payment vouchers for expenses incurred during the 2021–2023 electoral cycle, the audit team could not identify certain temporary election duty staff who received wage payments, as their designations were not indicated on the vouchers.

Recommendation

The Committee recommends that Management ensure all cash payment vouchers for allowances paid to unidentified temporary staff clearly state the portfolio or designation of each recipient during the payment process.

Payments made to personnel not on the posting list

The Committee observed that payments amounting to GMD 1,109,500.00 were made to individuals not included in the posting list provided to the audit team. This indicates that the appointment of these individuals remains unconfirmed, casting significant doubt on the authenticity of such payments.

Recommendation

The Committee recommends that the IGP investigate the reasons for these discrepancies within 60 days after the tabling of the report **Suspected diversion of public funds for personal use.**

During the reviewed the bank statements of each Returning Officer for the four elections conducted between 2021 and 2023, the Committee noted that some Returning Officers did not withdraw the full amounts transferred to their accounts by the IEC for election-related expenses. Funds totaling D1,540,351 remained in their respective bank accounts and were neither withdrawn nor returned to the IEC at the conclusion of the respective elections. This situation raises concerns that the unutilized balances may have been retained in private bank accounts for personal use.

Returning Officer (RO)	Election	Balance
Anthony Robert Secka	Presidential	31,369.00
Amadou Taal	presidential and NA and Local Govt	818,789
Lamin Jadama	presidential and NA and Local Govt	111,012
Lamin Cham	National Assembly and Councillor	18,666,027
Joseph Colley	National Assembly and Chairmanship	56,876
Haddy Sidat	Chairmanship	126,928
Sulayman Joof	Councillor	131,150

Recommendation

The Committee recommends that IGP and the FIU should investigate the returning officers in relation to funds transfer and the unutilized balance retain in private bank accounts for personal use within 45 days after tabling the report.

Additionally, the Committee recommends that Management establish designated bank account(s) in the name of the Commission for such electoral activities to facilitate easy accountability of inflows, outflows, and balances at specified periods. This will also ensure regular bank reconciliations are conducted to identify and correct errors in a timely manner.

Unknown pay masters

The Committee observed that a significant number of cash vouchers had essential portions intended to be completed by the persons conducting the payments but left unfilled, rendering the identities of those responsible for the payments unknown.

Recommendation

The Committee recommends that Management ensure any person conducting payments on behalf of the Commission completes all relevant portions of the cash payment vouchers available to them, to provide clear evidence of the transactions

Suspected fraudulent payment of allowance

The Committee observed that payment voucher files for the audit period revealed that the Commission paid allowances totaling GMD 15,891,502.53. These allowances comprised three months' gross salary incentives, nomination allowances, supervision and monitoring allowances, and motivational tokens paid to Commission members and IEC staff.

Furthermore, the Committee noted that the Electoral Service Code 2018 confirmed that these categories of allowances were not covered under the Code. This indicates that the IEC should not have authorized such payments, rendering them irregular and potentially fraudulent.

The payment vouchers included a memo from the Chief Executive Officer (CEO) to the Chairman for all relevant election periods, justifying the payments as established Commission practice for staff motivation. For the 2021 Presidential election coinciding with staff party month, the CEO recommended three months' gross salary in lieu of the postponed party, which was approved and continued in subsequent elections covered by the audit details are shown below;

Incentive payment	Election period	GMD
Post 2021 Presidential Election Incentive to IEC Staff	Presidential Election 2021	3,604,602.75
Post 2022 National Assembly Election Bonus to IEC Staff	National Assembly Election 2022	3,666,801.90
Post 2023 Councillorship and Mayoral/Chairperson Elections Motivation Token	Councillorship and Mayoral/Chairperson Elections 2023	5,447,672.88
Supervision, Monitoring and Support Staff Payment for December 2021 Presidential Election	Presidential Election 2021	643,550.00
Supervision, Monitoring and Support Staff Payment for 01 st March to 14 th April 2022 National Assembly Election.	National Assembly Election 2022	1,024,875.00
Supervision, Monitoring and Support Staff Payment for 2023 Mayoral/Chairperson Election.	Mayoral/Chairperson Election 2023	1,504,000.00
Grand Total		15,891,502.53

Recommendation

The Committee recommends that the Commission must ensure that all funds paid to staff must be recovered in full within 12 months and the commission must submit the funds recovering plan to the committee with 45 days after the tabling of the report

The Committee recommends that Management ensure the Commission pays only those allowances that are explicitly provided for within the Electoral Service Code. There should be a clear and legitimate legal or policy basis for the payment of any allowance, rather than such payments being based on culture, tradition, or past informal practice.

Unretired funds relating to elections expenses

The Committee noted that, as part of its operating procedures, the IEC transferred budgeted election funds into the private bank accounts of appointed Returning Officers in the various administrative regions, with the expectation that these funds would be used for election activities and fully retired to the Finance Director with supporting documentation at the end of each election. However, reconciliation between the total funds transferred and the actual expenses supported by retirement documents for the 2021-2023 electoral cycle revealed unretired funds amounting to GMD 6,926,003.55. This means that the Returning Officers failed to provide concrete evidence to account for these funds, thereby casting significant doubt on the proper utilization and accountability of election resources

Recommendation

The Committee recommends that the Commission must ensure that all funds paid to staff must be recovered in full within 12 months and the commission must submit the funds recovering plan to the committee 45 days after the tabling of the report.

Management should ensure that all expenditures charged to each election-related budget line are fully retired and that any unspent cash balances are returned to the Commission by the Returning Officers, with official receipts obtained as evidence of such returns. This evidence should be made available to the audit team for verification and confirmation.

Payment of Monies to private personal bank accounts of staff

The Committee observed that during the review of bank statements and payment vouchers files, funds amounting to D301,323,850.00 relating to election expenses were paid to the Returning Officers' private bank accounts to handle all election expenses in their respective regions.

Recommendation

In line with regulation 21(25) of the Financial Regulation 2026, "State money shall not be paid into a private bank account. The Committee recommends that IEC should open commercial bank at their regional offices

Failure to maintain a database of registered political parties

The Committee observed that the audit team requested a database of registered political parties in The Gambia along with their registration details. However, the IEC, through the Chief Electoral Officer, stated that they do not maintain such a database and instead only keep physical files of registered political parties.

Recommendation

The Committee recommends that Management develop and implement a comprehensive database system for the registration of political parties in The Gambia. This database should also maintain complete details of all registered parties to facilitate efficient record-keeping, audit verification, and regulatory oversight within 45 days after the tabling of the report.

Lack of independence of the Internal Auditor

The Committee observed that the Internal Auditor, who is employed on a one-year contract before confirmation as permanent staff, functionally reports directly to the Chairman instead of to an independent audit committee.

Recommendation

The Committee recommends that the Internal Auditor reports functionally directly to the Commission.

No attendance list or register for those personnel at the polling stations to confirm their presence.

During the review of budget estimates for the electoral cycle 2021-2023, the Committee observed that IEC employed a total of 37,453 temporary election duty staff across all regions. In addition, the Committee also noted that the auditors requested attendance lists confirming the presence of these staff at polling stations in various regions, but these documents were not provided for review. Consequently, the audit team could not verify the actual deployment and attendance of these personnel at polling stations.

Recommendation

The Committee recommends that, in future electoral cycles, Management ensure that comprehensive attendance lists or registers are maintained and utilized by Returning Officers to confirm the presence of election duty staff at polling stations across all regions.

Cash payment vouchers not sequentially numbered

The Committee observed that retirement documents relating to elections expenses for the period 2020 to 2023 revealed significant weaknesses in cash payment voucher management. Cash payment vouchers used during the past electoral cycle to record cash transactions were not sequentially numbered. This practice creates vulnerabilities, as non-sequential numbering facilitates potential manipulations by allowing vouchers to be inserted, omitted, or altered without detection.

Recommendation

The Committee recommends that Management should ensure that the cash payment vouchers used for the recording of cash transactions during elections are sequentially numbered in order to ensure accuracy, completeness, and reconciliations in the payment process.

Failure to process allowance payments through the payroll system

The Committee observed that payment voucher files for the period 2020 to 2023 revealed that the IEC paid incentives (i.e., allowances) worth GMD 12,719,077.53 without processing them through the normal payroll system used by the Commission for the settlement of salaries and allowances. Instead, payments were made by raising cheques in the names of individuals who withdrew monies from the IEC's accounts and settled the allowance payments to staff. Details of the allowances paid are listed below;

Date	Details	GMD
2021	Post 2021 Presidential Election Incentive to IEC staff	3,604,602.75
2022	2022 Post National Assembly Election Bonus Paid to IEC Staff	3,666,801.90
2023	2023 Post Councillorship and Mayoral/ Chairpersons Election Motivation token	5,444,672.88
Total		12,719,00.53

Recommendation

The Committee recommends that Management should ensure that all allowances paid to staff are processed through the payroll system in accordance with the Commission's Accounting Procedure manual.

No segregation of duties on the management of election funds transferred to Ro's

The Committee observed instances of lack of segregation of duties surrounding election funds transferred to Returning Officers. Review confirmed that they served as both authorizers and paying officers of such funds. Enquiries with the IEC CEO further revealed that Returning Officers solely handled the physical cash and safe.

Recommendation

The Committee recommends that the commission should ensure all payment are made through bank line.

Failure to indicate relevant dates on cash payment vouchers relating to local Government

The Committee observed that some cash payment vouchers were not dated, making it difficult to verify the period and specific elections (mayoral or council) to which they related, thereby hindering retirement processes.

Recommendation

The Committee recommends that the commission should ensure that all payment are made through bank line.

Payment of huge amount of funds via cheques

The Committee observed instances where accounts staff received cheques in their personal names, withdrew the funds from the bank, and distributed them as incentive allowances to commission staff. Additionally, supplementary budgets for parliamentary elections were disbursed to Returning Officers via cheques involving substantial sums, without any established maximum cap on cheque usage as a payment method. Details are shown below;

Date	Payee	Description	GMD
07/12/2021	Sherinka Sanyang	Presidential Election	1,064,437.00
07/12/2021	Sulayman Freeya Njai	Presidential Election	1,055,228.00
12/04/2022	SherinkaSanyang	National Assembly Election	870,621.00
12/04/2022	SherinkaSanyang	National Assembly Election	901,521.00
12/04/2022	Sulayman Freeya Njai	National Assembly Election	960,470.00
23/05/2022	Sulayman Freeya Njai	Allowance	1,525,925.00
23/05/2022	SherinkaSanyang	Local Government Election Allowance	1,430,885.00
Total			7,809,087.00

Recommendation

The Committee recommends that Management establish a maximum cap on cheque amounts cashed out and cease issuing large cheques directly to Returning Officers or commission staff, as this allows possession of substantial funds vulnerable to mismanagement or fraud. The commission should adopt electronic payment methods for enhanced security, faster processing, and simplified tracking and reconciliation.

Failure by the Finance Director to review the retirement documents submitted by the Returning Officers

The Committee observed that the Finance Director failed to adequately vet retirement documents submitted by Returning Officers after election periods, despite the established procedure requiring review of cash payment vouchers, contract documents, posting lists, training lists, and receipts. This oversight allowed numerous inadequacies to persist, including unknown paymasters, unsigned cash vouchers by witnesses, undated vouchers, and payments to unidentified temporary staff, which should have been detected during the vetting process.

Recommendation

The Committee recommends that the Commission ensure the Finance Director verifies and confirms the adequacy of retirement documents submitted by Returning Officers after each election period. This includes ascertaining that evidence of election fund expenditures is fully provided and compliant with expectations.

NATIONAL ENVIRONMENT AGENCY (NEA) 2021- 2024

The National Environment Agency (NEA) presented its annual Activity Reports and audited Financial Statements for the years ended 31st December 2021 to 2024. During the interface with the Board and Management of NEA, the Committee observed the following:

Proceedings of the National Environment Management Council

The Committee observed that the council did not meet during the year under review.

Recommendation

The Committee recommends that the governing council should ensure that they meet every three months and ensure the functions of the council are fully carried out as required by the Act.

Vehicle Maintenance Contracts

The Committee noted that the Agency does not have a contract with the auto mechanics that carries out the maintenance of its motor vehicle fleet. A total amount of GMD 1,735,798 was spent on motor vehicles maintenance.

Recommendation

The Committee recommends that Management should ensure that contracts are developed to specify the responsibilities and the parties. Mechanics should also be assessed to ascertain whether there are qualified to undertake such services.

Payment of Honorarium

The Committee observed that payment of honorarium of GMD 558,350 was made during the year 2021. However, there is no policy on payment of honorarium.

Recommendation

The Committee recommends that Management should develop a policy that specifies under what conditions honorarium should be paid and the amounts.

Annual Budget and Variance Reports

The Committee observed with concern that the Agency did not prepare an annual budget for the year under review. Periodic management accounts were also not prepared and present to neither the council nor the finance committee.

Recommendation

The Committee recommends that Management should prepare annual budgets every year and present them to the council for approval. Monthly or at least quarterly management accounts should be prepared including variance reports and presented to the council.

Absence of a Risk Management Framework

The Committee observe that the Agency does not have a formal process of identify business risks, evaluating such risk and putting in place adequate internal controls to mitigate those risks.

Recommendation

The Committee recommends that the Management should develop a formal process of managing risks.

Environment Impact Assessment Approvals

Developers failed to submit required project briefs for initiatives under Part A. Additionally, for projects necessitating Environmental Impact Assessments (EIAs), no invitations for public comments were issued via newspapers or radio stations during the review period. Furthermore, EIA approvals granted were neither gazetted nor published in mass media within the mandated three-month timeframe following issuance

Recommendation

Management should ensure that the procedures are followed as per the NEMA Act, 1994 in relation to the approval of developers.

Inadequate Receivables Provision Policy and Aging Report

The Committee observed with concern that the Agency receivables surged significantly from GMD6,640,482 to GMD17,140,022 in 2023, reflecting an increase of GMD10,499,539 without corresponding provisions. The existing policy under Section 1.5 of the Financial Manual mandates only a flat 2% provision on bad and doubtful debts but lacks specificity on receivable aging, provisioning methodology, credit terms, irrecoverable debt write-offs, and monitoring duties. This deficiency deviates from best practices in public sector accounting, which emphasize aging-based provisioning, clear credit policies, timely collections, and documented oversight to safeguard cash flows and ensure accurate financial reporting

Recommendation

The Committee recommends that the Management should review the provision policy and include age brackets with provisioning percentages for each bracket for general provision purposes. Furthermore, the policy should provide guidance on writing of debts and credit period.

Management should also ensure the aging report is regularly monitored and outstanding balances kept to a bare minimum.

Non- Gazetting of some Project Categorized as Class A.

The Committee noted that the Agency only gazettes projects that are financed by international development partners even though there were other projects classified under category A in both year 2022 and 2023. A list of some of these projects is as follows:

1. Bell Breweries Limited (2022)
2. APTECH AFRICA (2023)

Recommendation

The Committee recommends that the agency should ensure that all projects categorised as Class A projects be gazetted.

Long Outstanding Imprest

The Committee noted that the Agency failed to implement adequate recovery measures for outstanding imprest totaling GMD108,269, which has remained overdue for over two years.

Date	Details	Amount GMD	Status
30/04/21	Alhagie Sarr	4,665	Active Staff
13/03/21	Assan Dukureh	3,075	Study Leave
13/04/21	Assan Dukureh	81,000	Study Leave
20/10/21	Assan Dukureh	5,389	Study Leave
4/12/21	Omar Jobe	4,140	Suspension
29/07/21	Lamin M. Camara	10,000	Secondment
Total		108,269	

Recommendation

The Committee recommends that Management promptly recover the outstanding balances from the relevant employees within 60 days after the tabling of the report and

evidences be provided to the FPAC for verification. Additionally, robust controls should be established to ensure imprest retirement within 10 days following event completion.

Ex-Staff Loan Not Recovered

The Committee observed that certain ex-staff have outstanding loans dating from 2019 to 2023 that remain unpaid.

Table to be inserted

Recommendation

The Committee recommends that the outstanding balances be recovered from the former staff concerned within 60 days after the tabling of the report and evidences be provided to the FPAC for verification. Management should implement adequate measures at staff departure to ensure recovery of all balances owed to the Agency.

Lodgments not Credited into the Bank Account or Posted in the Cash Book.

The Committee observed that, from the review of the Trust Bank 04 bank reconciliation statement, several reconciling items remained uncleared at the time of the audit.

Also, the Committee observed that a GMD10,000 cheque withdrawal by Mamadou Bah appeared only in the bank statement as a debit, absent from the cash book with no supporting details provided. Additionally, 31 unrecorded bank credits totaling GMD1,021,705 (mainly June-Dec 2023 cash deposits) remained uncleared, with the Agency utilizing these funds prior to verifying their sources and purposes

Recommendation

The Committee recommends that Management urgently pursue the outstanding reconciling items with the bank to ensure prompt clearance. All items identified during reconciliation should be addressed immediately to prevent long-outstanding discrepancies within 60 days after the tabling of the report.

Deficiencies in the Management of Fixed Assets and Works

The Committee observed that the 2023 fixed assets verification excluded the majority of assets, covering only branches and head office. The fixed assets register lacks asset locations and custodians, with multiple assets improperly grouped under single codes. Additionally, no certificate of substantial completion was provided for the laboratory building first floor, as required under Sub-section 3.6 of the building contract for final payment

Recommendation

- ✓ The Committee recommends the Management to conduct an annual verification exercise covering all assets, with reconciliation to the general ledger.
- ✓ The Committee recommends updating incomplete asset data in the register and assigning separate codes to all individual assets.
- ✓ The Committee recommends obtaining the certificate of substantial completion as stipulated in the contract prior to final invoice payment.

Payment of Monthly Sitting Allowance without Monthly Meetings

The Committee observed that the Admin and Finance committee is scheduled to meet quarterly with the payment of allowances tied to these meetings. However, we noted that monthly sitting allowance were paid to members of the Committee throughout the year. An amount of GMD6,000 was paid per month per members for 6 members during the year 2023.

Recommendation

The Committee recommends Management to immediately discontinue the payment of monthly allowances to committee members. Sitting allowances should only be paid quarterly and strictly linked to actual committee meetings held.

OFFICE OF THE OMBUDSMAN 2023 TO 2024

The Office of the Ombudsman presented its annual Activity Reports and audited Financial Statements for the years ended 31st December 2023 to 31st December 2024. During the interface with the Ombudsman, the Committee observed the following:

Late Payment of Withholding Tax

The Committee observed that the Office of the Ombudsman was not fully compliant with monthly returns to GRA as required by the IVAT Act, instead payment were aggregated and remitted in lump sums

Date	Details	Payee	PV No	GMD
11/07/23	Withholding Tax liability as of 11 th July, 2023	GRA	14PV23000209	22,560.00
11/07/23	Withholding Tax liability as of 11 th July, 2023	GRA	14PV23000206	45,757.00
18/11/23	Withholding Tax	GRA	14PV23000369	64,581.35
31/12/23	Withholding Tax	GRA	14PV23000420	643,335.25

Recommendation

The Committee recommends that Management should ensure that withholding tax is remitted to GRA and provide evidence to FPAC. **No Annual Report**

The Committee noted that the Office of the Ombudsman did not prepare an annual report as required by the Act.

Recommendation

The Committee recommend that management prepare the annual report detailing its activities during the period as required by the Ombudsman Act 1997.

Non-utilization of Funds

The Committee observed that an amount of D1,501,235.46, which was approved and disbursed to the Office of the Ombudsman in 2022 for staff medical insurance, was not utilized for its intended purpose. Instead, the amount was recorded as accrued liabilities in the Statement of Financial Position. The Committee further noted that this balance remained unutilized in the Agency's account as at the end of the 2024 financial year.

Recommendation

The Committee recommends that the Management should review the matter to address it and provide the FPAC with evidence within 45 days after the tabling of the report.

Unutilized Funds

The Committee noted a balance of GMD 19,933,766.97 as Bank balance as at 31 December 2024, and this was accumulated from the prior years.

Recommendation

The Committee recommends that the Office of the Ombudsman should formally write to the Ministry of Finance and Economic Affairs (MoFEA) and refund the unutilized funds accordingly within 60 days after the tabling of the report and evidences be provided to the FPAC for verification.

Loan issued without supporting document

The Committee noted that certain staff applied for car loans, which were approved. In addition to the original loan amounts, they received extra funds. However, the Committee noted that no documentation for the original applications such as forms, invoices, or receipts was provided for review.

Date	Payee	PV No	Details	Amount
02-Dem-24	BERTHA S SAINÉ	14PV24000381	Car loan	250,000
02- Dem-24	AJI SERA NDURE	14PV24000382	Car loan	100,000
01-Nov24	PIERRE S SECKA	14PV24000342	Car loan	50,000

Recommendation

The Committee recommends that Management should ensure that all the requested documentations are provided to FPAC for review within 45 days after the tabling of the report.

Asset Useful Life

The Committee noted that the Agency had several assets that had reached their useful life and were fully depreciated, yet economic benefits continue to be realized as these assets have not been disposed.

Recommendation

Management is advised to review the useful life of all depreciated assets still in use by the Agency. Asset management policies should also be reviewed to ensure:

- Useful life of assets is reasonable.
- Disposal procedures exist for assets no longer in use.

GAMBIA PUBLIC UTILITY AND REGULATORY AUTHORITY (PURA)

The Gambia Public Utility and Regulatory Authority (PURA) presented its annual Activity Reports and audited Financial Statements for the years ended 31st December 2022 to 2024. During the interface with the Board and Management of PURA, the Committee observed the following:

Fuel for Staff

The Committee noted that the authority provides fuel for each staff with a car based on the category of the staff. The allocation is in liters and the total amount spent per month fluctuates from month to month due to changes in the pump price. As per the analysis of the fuel and lubricant account, the total amount spent on fuel for each of the past three years:

Year:	2020	2021	2022
Amount:	4,465,628	6,241,428	8,790,844

The committee further noted that the fuel budget is almost always exhausted before the year ends and virement must be made to enable payment up to the end of the year, and that fuel meant for staff is comingled with fuel for the authority's fleet and generators

Recommendation

The Committee recommends that the monthly fuel allocation be fixed in dalasis term for each staff and that fuel for staff be separated from fuel for the fleet and generators and also proper budgetary procedures be adopted to reduce the need for frequent.

Testing fuel samples

The committee noted that since the Petroleum sector regulation was given to PURA, we have not yet seen or aware of efforts to ensure that fuel coming to the country are tested regularly in the country. Rather, the authority's staff will travel with the samples to Dakar for testing.

Recommendation

The committee recommends that Management and Board should consider a more strategic and sustainable solutions in tackling the quality of fuel in the country by building a sustainable lab for testing fuel coming into the country.

Regulatory Fees

Year	Service provider	Amount	Basis Used
2022	Etpage ltd	493,237	1 % of turnover
2022	Unique Solutions	369,762	1% of turnover
2022	D.K. Telecoms	150,000	Fixed amount
2022	Xoom Wireless Ltd	50,000	Fixed amount
2022	Insist Net	323,083	1% of turnover
2022	Leap Telecom	50,000	Fixed amount

The committee noted that the Wireless Telegraphy Regulations, 2019 states that internet service providers shall pay regulatory fee based on a percentage on annual turnover. However, such charges are not applied consistently across the sector as shown below.

Recommendation

The committee recommends Management should ensure that a consistent basis is used across the sector

Construction delay - Head office building

The committee noted that since the Authority paid 40% (D76,346,581) of the contract value to the contractor of its new head office building in 2023, only minimal progress was made. That is to say, the progress so far has been dismal since work has progressed only past foundation level for a building which should be completed and handed over in October 2025. It is also noted that there is not much evidence of sufficient follow-up by the board based on the review of the board meeting minutes, which could have prevented this situation.

Recommendation

The committee recommends that the board should revisit the timeline for the completion of the building and ensure that those timelines are met. The new timeline be furnished to the FPAC within 45 days after the tabling of the report.

Staff Loan

The committee observed that request was made for but not provided with the monthly reconciliation of the individual loan listings by category to the trial balance. The review also revealed that personal loan applications did not include reasons for borrowing.

Recommendation

The committee recommends that the finance team should ensure the various loan listings are reconciled monthly with the trial balance. And that management should ensure that a clear and mandatory documentation of the purpose for every personal loan issued.

Staff Appraisal

The committee observed that there was no performance appraisal done for all the directors/ department heads for the year 2024. The performance appraisal documents for junior staff were maintained in a general file rather than in their respective personal files.

Recommendation

The committee recommends that the board should ensure that management implements a comprehensive and structured annual appraisal system for all employees, including senior leadership. Appraisals should be aligned with clearly defined objectives and expectations and properly documented in each employee's personal file. In case where appraisals are not conducted, promotions and salary increases should be withheld until the evaluation process is completed.

GAMBIA PUBLIC PROCUREMENT AUTHORITY (GPPA)

The Gambia Public Procurement Authority (GPPA) presented its annual Activity Reports and audited Financial Statements for the years ended 31st December 2021 to 2023. During the interface with the Board and Management of GPPA, the Committee observed the following:

Deteriorating Financial

The Committee observed that the Authority has experienced a marked decline in Financial Performance, transitioning from a surplus position in 2021 to deficits in subsequent years as shown in the table below:

Year	Surplus (Deficit)	Change from Previous Year	% Change
2021	1,098,263	-	
2022	(7,802,249)	↓ 8,900,512	↓ 810%
2023	(3,471,026)	↑ 4,331,223	↑ 56%

Recommendation

The Committee recommends the Management to develop a targeted recovery plan to be implemented, focusing on expenditure control, revenue enhancement, and governance oversight. And also conduct a comprehensive review of operational costs to identify inefficiencies and eliminate non-essential spending.

Discrepancies in the Register of Suppliers

The Committee noted that during the review of supplier registration processes, several irregularities were identified. Some suppliers were included in the list of registered suppliers, but the payment of their registration fees could not be traced in the income account. Additionally, other suppliers appeared on the published list of registered suppliers; however, evidence of fee payments was unavailable, with management indicating undertakings to settle fees that lacked supporting documentation.

Furthermore, certain suppliers who had paid registration fees were omitted from the list of registered suppliers. The Committee also noted the absence of reconciliation between the list of registered suppliers and the paid suppliers' records maintained by the finance unit in QuickBooks accounting software.

Recommendation

The committee recommends that the Director General should ensure that only suppliers who have paid the required registration fees are included in the published list of registered suppliers. The issuance of waivers or undertakings should be discontinued or supported by a policy.

The committee further recommends the Director General to investigate the irregularity and recover funds within 45 days after the tabling of the report.

The Director General should also ensure a reconciliation is carried out at least quarterly between the list of registered suppliers and the list of paid suppliers maintained by the finance unit.

Fixed Assets not Tagged and Verification

During the fixed asset verification exercise, the Committee noted that the auditors were unable to physically verify an air conditioner reportedly purchased in 2022 for the Finance Director. The asset was listed in the fixed asset register; however, no documentation or physical evidence was provided to confirm its existence or location. Details of the asset are provided below.

Details	Acquired Date	Code	GMD
Sharp 18000 BTU Air Conditioner	23/11/2022	GPPA/FA/OE/124	27,000

Recommendation

- a. The Committee recommends that Management tag all unlabeled assets with durable, tamper-proof identification codes and update the fixed asset register to reflect tagged status, location, custodian, and acquisition details.

The Committee further recommends that the board investigate the air conditioner or the amount recovered from that concern within 45 days after the tabling of the report.

Unfulfilled Bond Agreement- Education Sponsorship

The Committee noted that the Authority sponsored a staff member's education at a total cost of GMD 933,383.50, comprising GMD 162,750 for a four-year university degree in The Gambia and GMD 770,633.50 in monthly stipends while pursuing further studies in Rwanda.

The Committee further noted that the staff signed a three-year bond agreement committing to serve the Authority upon completion of the degree; however, the staff

served only one year before leaving to pursue another program abroad and resigned after another year. No recovery was made for the unserved portion of the bond related to the degree or the stipends for overseas studies.

Recommendation

The Committee recommends that Director General t must strengthen its procedures around employee sponsorship, ensuring all bond agreements are enforceable, monitored, and accompanied by clearly defined recovery measures in cases of early exit.

The Committee further recommends that Director General initiate recovery proceedings for the unserved portion of the bond, in accordance with the terms of the agreement, as well as for the stipends paid within 45 days after the tabling of the report.

Payment Voucher not provided for Review.

During the review, the Committee noted that payment vouchers amounting to GMD 131,740 were not provided for verification, limiting the ability to validate the authenticity, accuracy, and approval of the related transactions.

Recommendation

The Committee recommends that Director General must locate and submit the missing payment vouchers for audit verification within the 45 days after the tabling of the report. Director General should also strengthen document retention protocols, ensuring all financial records are properly archived and accessible.

Recovery of Funds from Former Director General and Board Chairman of the Authority

The Committee noted that a receivable of GMD 612,065 was recognized during the year from the former Director General and Board Chairman of the Authority, which indicated funds misappropriated by these officers during January 2014 to December 2017.

From review of the report excerpts and payments made, the Committee noted the following:

Former Chairman

1. Out of the GMD 612,065, GMD 342,440 relates to the former Chairman. Only GMD 30,000 has been paid so far, leaving a balance of GMD 312,440.
2. The report also indicates per diem overpayment of GMD 55,347.20, which has not been recognised as a receivable, and Management did not elaborate on the reasons.

Former Director General

The per diem overpayment of GMD 55,347.20, which has not been recognized as a receivable, and Management did not elaborate on the reasons.

Recommendation

The Committee recommends that Management pursue these outstanding balances and ensure full recovery within 45 days after the tabling of the report.

Registration of Supplier without Payment of Registration Fees

During the review of supplier registration, the Committee noted that four suppliers were included in the list of registered suppliers, but payment of their registration fees could not be traced in the income account in the general ledger.

Supplier Name

1. Abdou Touba General Trading
2. Ceesay Construction & Services
3. Geniune & General Merchandise
4. SmoothLine General Merchandise

The Committee further noted that four suppliers were included in the published list of registered suppliers, but their registration fee payments could not be traced. Management informed that these suppliers undertook to settle the fees, but no evidence of such arrangements was provided for review.

Supplier Name

1. LibidorrFm
2. Mantex
Trading
3. Noflai
services

The Committee also noted that the following suppliers were included in the list of registered suppliers without paying registration fees. Management stated that waivers were granted under the Director General's directive, but evidence of these waivers was not provided for review.

Supplier Name

1. A & A Construction
2. Dicko Enterprise
3. Gam Engineering
4. Santa-su Enterprise
5. Sempera Travel Agency

The Committee further noted that no reconciliation was carried out between the list of registered suppliers and the names in the QuickBooks system.

Recommendation

The Committee recommends that the Director General ensure only suppliers who have paid the required registration fees are included in the list of registered suppliers. The issuance of waivers or undertakings should be discontinued or supported by a formal policy.

The Committee further recommends that the Director General ensure a reconciliation is carried out at least quarterly between the list of registered suppliers and the list of paid suppliers maintained by the finance unit.

Long Outstanding Tuition Fees Receivables

The Committee noted that review of the tuition fees receivables aging report revealed a significant increase in tuition fees receivables from GMD 1,529,877 in 2020 to GMD 2,235,028, representing an increase of GMD 705,151 (46%).

The Committee further noted that the provision for balances outstanding for more than one year has also increased by GMD 282,556, representing 40%.

Recommendation

The Committee recommends that the Director General develop a recovery plan and ensure these balances are fully recovered.

Procurement Plan, Committee Meetings and Quarterly Updates

The Committee noted with grave concern that the procurement plan for the year under review and the quarterly updates were not provided to the auditors for review. The Committee also noted with grave concern that the requested minutes of the contracts committee meetings were not provided for review.

Recommendation

The Committee recommends that the Director General ensure the Authority complies with the provisions of the Gambia Public Procurement Authority Act and Regulations

Absence of Financial Reporting Framework

Committee noted with grave concern that the Board of Directors of the Authority has not adopted a financial reporting framework, representing a serious governance and compliance deficiency

Recommendation

The Committee recommends that the Board immediately convene to formally adopt International Public Sector Accounting Standards (IPSAS) accrual accounting as its reporting framework, documenting this via board resolution for immediate and retrospective use and to be implemented before the auditing of their 2025 financial statement.

Absence of a provisioning policy for doubtful receivables

Committee noted with grave concern that the Authority lacks a provisioning policy for receivables, as identified from the review of its Accounting Policy & Procedure Manual and management discussions, while tuition receivables continue to rise due to low recovery rates.

This deficiency contravenes prudent financial management principles and IPSAS requirements for impairment provisioning, exposing the Authority to overstated assets, potential losses, and inaccurate financial reporting under parliamentary oversight.

Recommendation

The Committee recommends that the Board develop and approve a comprehensive provisioning policy for receivables aligned with IPSAS 23, incorporating aging analysis, recovery thresholds, and write-off procedures and to be implemented before the auditing of their 2025 financial statement.

The Authority should apply the policy retrospectively, submit the updated manual, provisioning calculations, and recovery action plan to the Committee within 30 days, copying the Accountant General; non-compliance will result in summons.

NATIONAL AUDIT OFFICE (NAO)

The National Audit Office (NAO) presented its annual Activity Reports and audited Financial Statements for the years ended 31st December 2022 to 2024. During the interface with the Board and Management of NAO, the Committee observed the following:

Fixed Assets verification

The Committee noted that the National Audit Office failed to conduct any fixed assets verification exercise throughout the entire period under review.

Recommendation

The Committee strongly recommends that the Auditor General ensure that the physical verification of all fixed assets of the NAO at least once every financial year.

CENTRAL BANK OF THE GAMBIA

The Central Bank of the Gambia (CBG) presented its annual Activity Reports and audited Financial Statements for the years ended 31st December 2024. During the interface with the Board and Management of CBG, the Committee observed the following:

Annual Audit Plan

The Committee observed that the Domestic Debt Management were not included in the current audit cycle.

Recommendation

The Committee recommends that the Deputy Governor one (1) must ensure that the audit plan for future cycles includes comprehensive coverage of departments with high-risk profiles.

Non-Compliance with CBG Act, 2018 (Section 83)

The Committee observed that the Bank transferred GMD 462 million from distributable reserve to the Ministry of Finance as government revenue. Accordingly, this was done despite a provision in the CBG Act prohibiting such transfers until a GMD 12.65 billion thirty-year consolidated government bond (principal and accrued interest) is fully amortized.

Recommendation

The Committee recommends that the Management of CBG to comply with Section 83 of the CBG Act and also to review their act to remove the restriction.

Guarantees and Performance Bonds Issued

The Committee noted that the Bank issued multiple guarantees and performance bonds (in USD and GMD) to entities including Niani Supply and Procurement, Yonna Enterprise, National Food Security Processing and Marketing Corporation, and ECOTRA Group Limited.

Recommendation

The Committee recommends that the Bank review all existing guarantees and performance bonds issued to the named entities, assess currency and performance risks, strengthen approval processes with independent credit checks and collateral requirements.

NATIONAL ASSEMBLY

The National Assembly (NA) presented its annual Activity Reports and audited Financial Statements for the years ended 31st December 2022. During the interface with the Authority and Management of NA, the Committee observed the following:

Wrong coding of the CDF Budget line

The Committee observed that the Constituency Development Fund CDF was recorded under account code 2221151, the Chart of Accounts (COA) reveals that the code is designated for sport and sporting activities.

Recommendation:

The Committee recommends that the National Assembly work with the Accountant General's Department to ensure that an appropriate budget line is created for the CDF.

Advance Payment Above the Required Threshold

During the review of procurement documents for the purchase of six (6) vehicles valued at GMD 16,000,000, the Committee noted that the National Assembly entered into a procurement contract with payment terms of 70% advance payment and 30% balance upon delivery, contrary to the GPPA guidelines (50-50%). The Committee further noted that the 30% balance was also paid before all the vehicles were delivered. However, the vehicles in question were all delivered.

Recommendation:

The Committee recommends that management ensure all procurement contracts are aligned with the GPPA Act, and regulations in order to avoid inconsistencies in the procurement process.

CDF Project Physical Verification

During the project verification of CDF, the committee observed the following;

- a. The Committee observed that the Constituency Office in Banjul Central was established within the National Assembly Member's family compound, which is contrary to the original CDF proposal.
- b. The Committee also noted that milling machines procured for four (4) constituencies, valued at GMD 285,000 each including installation, remained uninstalled and non-operational for nearly two years at the time of verification. Details are shown below:

Year	Constituency	Village	Date of Visit
Dec 2022	Lower Niumi	Kerr Chandeh	27 Oct 2024
Dec 2022	Basse	Baniko Ismaila	27 Oct 2024

Dec 2022	Lowe Niuni	Kerr Pateh Kalla	27 Oct 2024
Dec 2022	Lower Fulladu West	Brikama Ba	27 Oct 2024

In addition, four (4) milling machines procured for Jokadu and Lower Fulladu West, each valued at GMD 380,000 were installed but had not been operational for over one year. Details are shown below

Year	Constituency	Village	Date of Visit
Dec 2022	Jokadu	Kerr Chandeh	27 Oct. 2024
Dec 2022	Jokadu	Bali Manding Village	27 Oct. 2024
Dec 2022	Jokadu	Sinch Alieu	27 Oct. 2024
Dec 2022	Lower Fulladu West	Brikama Ba	27 Oct. 2024

The Committee further noted that solar lights procured for Medina Angelle and Jatta Kunda, valued at GMD 300,000 for 40 units, had only 35 units physically verified, suggesting possible loss or misallocation in Kiang Central.

The Committee observed that the CDF Project at Sanementereng which was originally intended for a Bakery construction was later changed to construction of a dressing rooms and toilets for the Brufut football field in 2025 which is still at the initial phase.

Recommendation

The Committee recommends that management strengthen governance, supervision, and monitoring of CDF projects to prevent non-completion, underutilization, or misallocation of funds and assets.

NATIONAL ACCREDITATION & QUALITY ASSURANCE AUTHORITY (NAQAA)

National Accreditation & Quality Assurance Authority (NAQAA) presented its annual Activity Reports and audited Financial Statements for the years ended 31st December 2023 to 2024. During the interface with the Board and Management of NAQAA, the Committee observed the following:

Investment in Treasury Bills

The Committee noted that the National Accreditation and Quality Assurance Authority (NAQAA) invested GMD 35,981,109 in Treasury Bills via Trust Bank and the Central Bank of The Gambia. The NAQAA Act, 2021 does not provide authority to invest surplus funds in financial instruments. Furthermore, there is no approved investment policy or documented procedures governing such investments.

Recommendations

The Committee recommends that Management immediately suspend any further investments in Treasury Bills and ensure that unuse fund balances are returned back to the consolidated fund as required by the public finance Act.

Non- Provision of Contributions list by GRA

The Committee noted that the Gambia Revenue Authority (GRA) remitted GMD 46,598,613 to NAQAA in respect of education and training levies during the period under review. The remittance was supported only by a payment confirmation letter; GRA did not provide a detailed schedule showing the names of contributing institutions, amounts collected per contributor, or the calculation supporting the 75% remittance.

Recommendation

The Committee recommends that the CEO submit a formal written request to the Gambia Revenue Authority requiring that each remittance be accompanied by a detailed schedule showing:

- The name of each contributing institution;
- The amounts invoiced and amounts collected per institution; and
- The computation of the remitted portion (basis for the 75% payment).

The CEO should retain all such schedules and related correspondence for reconciliation and audit purposes.

Non-recovery of Staff Loan

The Committee noted that a former employee, Mr. Amadou Suwaneh, obtained a building loan with an instalment of GMD 68,703.25. As at 2023, the balance of GMD 54,203.25 remained outstanding. No documentation of the loan agreement, repayment schedule, or recovery actions was provided for review.

Recommendation

The Committee recommends that the CEO strengthen loan administration and recovery by:

- Requiring loan guarantors and documented loan agreements with clear repayment schedules;
- Implementing automatic payroll deductions for loan repayments and including clauses for immediate settlement upon termination of employment;
- Pursuing recovery of outstanding balances through formal demand notices and, where necessary, legal action; and
- Maintaining loans register that records loan terms, instalments, current balances and all recovery actions taken.

Unapproved Fee Rates

During the review of the TVET fees, the Committee observed that the amounts charged could not be traced to any formally approved fee schedule, and that no documented fee policy was made available for audit scrutiny."

Recommendation

The Committee recommends that the CEO develop a comprehensive fee policy covering all revenue streams, ensuring that it is approved by the governing Council and reviewed periodically. This policy should set out the applicable fee rates, as well as the conditions for any discounts or waivers

Procurement or Receipts Outside GPPC

The Committee noted that NAQAA procured 50 receipt books from a private vendor, Unique Graphics, instead of obtaining them from the Gambia Printing and Publishing Corporation (GPPC), as mandated by law.

Recommendation

The Committee recommends that management ensure that all official receipts are procured exclusively from the GPPC and that serial number logs are maintained to track usage.

Withholding Tax

The Committee noted the following during the review of compliance with withholding tax for the period under review:

Compliance with Withholding Tax and Late Payment of Withholding Tax

The Committee noted that withholding tax was only deducted from payments made to Assessors and Verifiers. The Committee further noted that the tax withheld from January to November 2023, amounting to GMD 62,988, was not paid until 29th December 2023.

Recommendation

The Committee recommends that Management should ensure that withholding tax is remitted to GRA and provide evidence to FPAC.

The Committee recommends that management conduct a review of the organization's withholding tax policy to ensure that all contractors and consultants are identified and assessed in accordance with Section 89(3) of the Income and Value Added Tax Act. Management should also perform a monthly reconciliation of withholding tax accounts to identify any pending payments early and address potential delays in real time.

NATIONAL HUMAN RIGHTS COMMISSION

National Human Rights Commission (NHRC) presented its annual Activity Reports and audited Financial Statements for the years ended 31st December 2021 to 2023. During the interface with the Commission the Committee observed the following:

Late Payment of Withholding Tax

The Committee noted that NHRC was not in full compliance with the monthly returns to GRA as required. Payment are aggregated for the entire year and paid in a lump sum.

Date	Description	Amount (GMD)
10/12/21	Payment in respect of 10% withholding tax from January - December 2021	289,375.39
08/12/22	Payment in respect of 10% withholding tax from January - December 2022	486,715.59
29/04/23	Payment in respect of 10% withholding tax from January - December 2023	605,817.69

Recommendation

The Committee recommends that Management should ensure that withholding tax is remitted to GRA and provide evidence to FPAC

CHAPTER 3 GENERAL RECOMMENDATIONS

The following general recommendations for implementation by the Ministry of Finance and Economic Affairs, the Accountant General's Department, relevant Ministries, Departments and Agencies, and all responsible public institutions.

1. Strengthening Financial Reporting and Disclosure

The Accountant General's Department should ensure that all financial statements are prepared with accuracy, completeness and consistency. All discrepancies between cashbooks, general ledgers, bank statements, trial balances and notes to the financial statements must be investigated, reconciled and corrected before submission for audit.

2. Timely Bank Reconciliation

All Government bank accounts must be reconciled monthly. Reconciliation statements should be reviewed and signed off by senior responsible officers. Long-outstanding unreconciled items should be investigated by the Hon. Minister for Finance, the Permanent, ministry of Finance and the Account General, corrected and cleared within 120 days after the adoption of this report.

3. Disclosure and Regularization of Government Bank Accounts

All Government bank accounts, including accounts held in commercial banks and special project accounts, should be fully disclosed in the financial statements. Accounts opened without proper approval should be regularized, and dormant accounts should be closed in accordance with the Public Finance Act and its accompanying Regulations within 120 days after the adoption of this report.

4. Clearance of Transit Accounts

The Accountant General's Department should ensure monthly and year-end procedure for clearing transit accounts. No transit account balance should remain unresolved without written explanation, reconciliation and approval by the appropriate authority.

6. Enforcement of Programme-Based Budgeting

The Ministry of Finance and Economic Affairs should fully enforce Programme-Based Budgeting across all MDAs. Budget submissions should clearly link programmes, outputs, activities, indicators, baselines and targets. Line-item budgeting should not be allowed to undermine the implementation of results-based budgeting reforms.

7. Alignment of National Planning and Budgeting

The Ministry of Finance and Economic Affairs should ensure stronger alignment between the National Development Plan and the Medium-Term Expenditure Fiscal Framework. Resource allocation should be linked to national priorities, measurable outcomes and clear performance indicators.

8. Improved Debt and Loan Management

The PS, MoFEA should ensure that the Directorate of Loans and Debt Management regularly reconcile debt records in the Meridian system with creditor statements, financial statements and budget records. Differences in principle, interest, penalties and commitment fees should be investigated and corrected promptly.

9. Fiscal Risk Assessment for State Lending

No on lending to State-Owned Enterprises should be approved without prior credit risk and fiscal risk assessment. The Ministry of Finance and Economic Affairs should establish a clear monitoring framework for repayment performance and enforce loan agreements.

10. Recovery of Outstanding SOE Loans

The Ministry of Finance and Economic Affairs should take immediate steps to recover outstanding principal and interest from defaulting SOEs. Where repayment difficulties exist, restructuring should be properly documented and approved, without undermining Government's fiscal position.

11. Strengthening Revenue Collection and Reconciliation

All revenue-generating departments should maintain updated revenue databases, reconcile collections with deposits, and ensure timely banking of public funds. Revenue arrears should be recorded, monitored and actively recovered.

12. Approval of Tariffs, Fees and Rates

All tariffs, royalties, fines, fees and charges applied by revenue-generating institutions should be formally approved by the relevant authority. Discretionary application of rates that is not explicitly mentioned in the laws and regulations should be discontinued.

13. Recovery of Unpaid Revenues, Royalties and Fines

All outstanding revenues, including mining royalties, fisheries fines, land rental arrears, scanning fees, asset sale proceeds and other unpaid Government revenues, should be

recovered and evidence of recovery submitted to the FPAC within sixty days after the adoption of this report.

14. Strengthening Procurement Compliance

All public procurement must comply with GPPA requirements. Procuring entities should avoid contract splitting, unjustified direct awards, unsupported payments and engagement of suppliers outside their approved scope. Procurement plans, contracts, invoices, evaluation reports and approvals should be maintained and made available for audit and other inspection purposes.

15. Management of Public Assets

All Government assets should be properly recorded, valued, and reported. Asset sales should be supported by valuation reports, auctioneer reports, receipts, contracts and evidence of deposit into an appropriate Government account and in the event of asset deposor must be in line with the required laws and regulations

16. Timely Submission of financial statements and supporting documents for Audit

All Public Institutions required to prepared financial statement must submit financial statement three months after end of the financial year. In addition, all requested documents by the auditors and FPAC must be submitted within the required timeframe. Failure to submit documents should attract administrative sanctions against responsible officers.

17. Payroll Data Integrity

The Accountant General's Department and Personnel Management Office should ensure that employee records in NASDNA are accurate and updated. Dates of birth, employment status, promotion details, secondment status and allowance eligibility should be regularly verified.

18. Recovery of Irregular Payroll Payments

All irregular payments, including dual salaries, unsupported allowances, unrecovered staff loans, unpaid secondment contributions and other payroll-related overpayments, should be recovered and evidence submitted to FPAC within 120 days after the adoption of this report.

19. Regular Review of Temporary and Contract Appointments

The Permanent Secretary PMO should conduct a comprehensive review of staff who have remained on temporary or contract appointments for prolonged periods. Appropriate

action should be taken to regularize eligible officers and ensure compliance with applicable service rules.

21. Management of Contingent Liabilities

Government should strengthen the monitoring and disclosure of contingent liabilities, especially those arising from litigation. MDAs should be trained on legal risk management.

22. Improved Record Management

All MDAs should establish proper record management systems for financial, procurement, payroll, revenue and asset documents. Records should be securely stored, easily retrievable and preserved in both physical and digital formats.

23. Enforcement of Accountability for Non-Compliance

Where audit findings reveal negligence, misconduct, loss of public funds or deliberate non-compliance, appropriate administrative, disciplinary or legal action should be taken against responsible officers by the relevant authorities.

24. Implementation Tracking of Audit Recommendations

The Ministry of Finance and Economic Affairs, in collaboration with the Accountant General's Department, Directorate of Internal Audit and the National Audit Office, should establish a formal audit recommendation tracking mechanism. Progress reports should be submitted periodically to FPAC.

25. Strengthening Internal Audit Functions

Internal audit units across MDAs should be strengthened to identify control weaknesses before external audit. Internal audit reports should be acted upon by management and made available to oversight authorities where necessary.

26. Capacity Building for staff

Accounting officers, vote controllers, finance officers, procurement officers and internal auditors should receive continuous training on public financial management, audit compliance, procurement rules, financial reporting, reconciliation and records management.

27. Digitalization and Systems Integration

Government should improve integration among IFMIS, NASDNA, Meridian and other financial management systems to reduce manual errors, enhance data consistency and improve real-time reporting.

CONCLUSION

The Committee's examination of the Auditor General's Reports on the Government Accounts for the years ended 31 December 2021 to 2024 has revealed serious and recurring weaknesses in public financial management. These weaknesses affect financial reporting, cash management, bank reconciliation, debt recording, state lending, procurement, payroll administration, revenue collection, asset disposal and compliance with legal and regulatory requirements.

The Committee is particularly concerned that a number of audit issues recur across successive financial years. This indicates that recommendations are not being implemented with the required seriousness and that internal control weaknesses remain unresolved. The persistence of unreconciled balances, unsupported transactions, omitted disclosures, unpresented documents and irregular payments undermines the credibility of Government accounts and weakens public trust.

Public resources must be managed according to law, discipline and transparency. Accounting officers and public institutions have a duty to ensure that every dalasi collected, spent or held on behalf of the people is properly recorded, justified, reported and accounted for.

The Committee therefore urges the Ministry of Finance and Economic Affairs, the Accountant General's Department, all relevant MDAs and public officers concerned to take immediate corrective action on the findings and recommendations contained in this Report. The implementation of these recommendations should not be treated as a routine administrative exercise, but as a necessary step towards restoring fiscal discipline, strengthening accountability and improving the integrity of public financial management.

The Committee further recommends that the National Assembly should continue to monitor implementation through action-taken reports, follow-up hearings and periodic reporting by responsible institutions. Effective oversight does not end with the adoption of a report. It must continue until corrective action is taken, public funds are protected, and accountability is visibly enforced.

The Committee remains committed to supporting a transparent, accountable and disciplined public finance system that serves the people of The Gambia and strengthens democratic governance.

APPENDIX I

List of Honorable Members

1. Hon. Alhagie S. Darbo - Chairperson
2. Hon. Alhagie Mbow - Vice Chairperson
3. Hon. Fatoumatta Njai - Member
4. Hon. Fatou Cham - Member
5. Hon. Musa Cham - Member
6. Hon. Kebba Lang Fofana - Member
7. Hon. Kebba T. Sanneh - Member
8. Hon. Sulayman Jammeh - Member
9. Hon. Seedy SK Njie - Member

Subject Matter Specialists (SMS)/Aides

1. Mr. Cherno A Sowe - Auditor General, NAO
2. Mr. Pa Majagen Ndow - Deputy Auditor General
3. Mr. Sering Mass Jallow - National Audit Office
4. Mr Abdoulie B. Cham - Subject Matter Specialist
5. Dr Alieu O. Faal - Subject Matter Specialist
6. Mr. Babucarr Jallow - National Audit Office
7. Mr. Muhammed Sawaneh - Gambia Public Procurement Authority
8. Ms. Jamila - Gambia Public Procurement Authority

Support Staff

1. Mr. Kalipha MM Mbye - Clerk of the National Assembly
2. Mr. Buba ME Jatta - Deputy Clerk (Admin & Finance)
3. Mr. Marabi S. Hydera - Director of Committees
4. Ms. Sarata Bojang - Assistant Senior Committee Clerk
5. Ms. Isatou Sonko - Committee Clerk
6. Ms. Amie Barrow - Principal Research Officer
7. Ms. Yama Ceesay - Intern

APPENDIX II (LIST OF WITNESSES)

NAME	INSTITUTION
1. Amadou Nyang	- Permanent Secretary, Office of the President
2. Malang Darboe	- Deputy Permanent Secretary, MoFWR
3. Buah Saidy	- Governor, Central Bank of the Gambia (CBG)
4. Momodou Njie	- Senior Adviser
5. Momodou B. Mbye	- Special Adviser
6. Babundry Sanneh	- Fiscal Officer, MoFEA
7. Saloum Jatta	- Principal Financial Officer, Department of Fisheries
8. Lamin Federa	- Principal Account, DLS
9. Musa Jawla	- Department of Fisheries
10. Maari Sarr	- Deputy Commissioner, Gambia Revenue Authority
11. Demba Bah	- Gambia Revenue Authority – DDIA (Lawyer),
12. Fafanding Cham	- DC, GRA
13. Sainey Njowe	- Assistant Director, Land Minding Governor
14. George Jatta	- Technical Director, NRA
15. Yahya A.B Njie	- Principal Account, MOTWI
16. Ibraima Sanyang	- Director Procurement Policy & Operator, GPPA
17. Agnes Macaulay	- Accountant General, AGD
18. Clara Saine Mendy	- Deputy Accountant General, AGD
19. Alieu Jawo	- Direction, Accountant General Department
20. Bulli Dibba	- Permanent Secretary Ministry of Youth & Sport
21. Amadou Barrow	- Financial Account, MoFEA
22. Mbey Lowe	- Economist, MoFEA
23. Lamin Singhateh	- Deputy Permanent Secretary, MoBSE
24. Ebrima A. Kolley	- CBS, MoTWI
25. Ebou Faye	- General Manager, Independence Stadium
26. Molamin Darboe	- Director of Human Resource, PURA
27. Musa Njie	- Director of DPWE, PURA
28. Jamilator Saidy	- Director of Consumer Affair, PURA
29. Long M. Fye Jagne	- Board Chairperson, PURA
30. Dr.Njogon Bah	- Director General, PURA
31. Burams Jammenh	- Director of Economic Regulation, PURA
32. Emma Mendy	- Director of Legal, PURA
33. Ebou Nget	- Senior Economist, PURA
34. Gibou Joof	- Director of Internal Audit, PURA

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|------------------------------|---|
| 35. Sita Ceesay | - Assistant Department of ICT, PURA |
| 36. Amat Joof | - Senior Finance Manager, PURA |
| 37. Penda Gibba | - Corporate Affairs Assistant |
| 38. Isatou Bawor | - Corporate Affairs, PURA |
| 39. Hassan Jatta | - Audit Senior Partern, HAD&Co |
| 40. Demba Jarju | - Audit Manager, HAD&Co2 |
| 41. Lamin M camara | - Director - ISN |
| 42. Ebrima K Bojang | - Director of Admin& Finance |
| 43. Mod K Ceesay | - Minister of Trade |
| 44. Dr. Dawda Badgie | - Accounts Director, NEA |
| 45. Njigga Touray | - Deputy Director, NEA |
| 46. Mar Sey | - Director, Technical Service Network, NEA |
| 47. Rohenjatta Sowe | - Audit Supervisor, HAD&CO |
| 48. Abdou Joof | - Partner, HAD&CO |
| 49. Aji Awa Jarboh | - FM, NEA |
| 50. Ousman Jobarteh | - Senior Accountant, NEA |
| 51. Amfaal Conteh | - Senior Executive, NEA |
| 52. Modou L. Manjang | - Senior Account, Office of the Ombudsman |
| 53. Ebrima I. Sawo | - Director of Finance, Office of the Ombudsman |
| 54. Ebrima K.S Dempha | - Deputy Ombudsman |
| 55. Samba Badjie | - Deputy Ombudsman |
| 56. Pierre S. Secka | - Director of Investigation, Office of the Ombudsman |
| 57. Landing Bondi | - Director of Human Rights, Office of the Ombudsman |
| 58. Jainaba Camara | - Director of Regional Operation, Office of the Ombudsman |
| 59. Juma K. Camara | - Director of Communication, Office of the Ombudsman |
| 60. Sulayman Joof | - Director of Admin, IEC |
| 61. Lamin J. Jadama | - Regional Electoral Officer, IEC |
| 62. Anfusainey Secka | - Commissioner, IEC |
| 63. Sambouja Njie | - Chief Electoral Officer, IEC |
| 64. Sulayman Freaya Njou | - Director of Finance, IEC |
| 65. Haddy Sedat Jobe- George | - Commissioner, IEC |
| 66. Lamin Cham | - Commissioner, IEC |
| 67. Omar Mamadou Kebbah | - Vice Chairman IEC |
| 68. Momodou Abdoulie Jah | - Database supervisor, IEC |
| 69. Joseph Colley | - Chairman, IEC |
| 70. Bakery A Sanyang | - Ombudsman |
| 71. Mod AK Secka | - Permanent Secretary, MoFEA |

72. Baboucarr Jobe - Permanent Secretary, MoFEA
73. Abdou Salam Jatta - P.F.O, MoFEA
74. Ismaila Bah - Director of Budget, MoFEA
75. Kalitu Manka - Accountant, MoFEA
76. Ousman Dreammeh - Fiscal Officer, MoFEA(DoB)
77. Alimatou Cham - Fiscal Officer, MoFEA(DoB)
78. Alpha Omar Jallow - Economist, MoFEA
79. Ansuman Sanneh - DPS, MoFEA
80. Falou Galla Ndow - Bridge Manager, NRA
81. Bakary Yabou - Director of Finance, NRA
82. Jabou Gaye - Procurement Officer, NRA
83. Ibraima Sanyang - Director of Policy and Operations, GPPA
84. Ebou Faye - General Manager, Independent and Friendship Hotel
85. Lamin A. Camara - DPS, MoYS
86. Bulli M. Dibba - PS, MoYS
87. Ebrima A. Kolley - CBS, MOYWI
88. Ousman Ceesay - DPS, OVP
89. Amadou L. Barrow - Financial Accounts, MoFEA
90. Yahya AB Njie - Principal Account, MoTWI
91. Abdoulie M. Kah - DPS, MOD
92. Ndey Marie Njie - PS, MoLRGLRA
93. David Gomez - Director, MoLRG
94. Aliou Darboe - Financial Accounts, MoH
95. Alhagie Saine - Director, HRH
96. Mama Bah - Director of Accountant General, AGD
97. Haruna Sawo - Accountant, OP
98. Mbayang. Njie - DPS, MoALFS
99. Bintou Gassama - DPS, MECCNAR
100. Louis Moses Mendy - PS, MoBSE
101. Mustapha Samateh - Director Budget, MoFEA
102. Amie Njie - Principal Record Officer, MoBSE
103. Buba Jawo - Principal Procurement Officer, OP
104. Abdoulie Sowe - Projects Manager, MoBSE
105. George Jatta - Technical Director, National Road Authority (NRA)
106. Sulayman S. Janneh - Managing Director, NRA
107. Dr. Momodou T. Nyassi - Director of Health Services, MoH
108. Dr. Yusupha Touray - PSI, MoH

109. Amadou Njang	- PS, Office of the President
110. Samba C. Mballow	- PS, MoTWI
111. Malick Darboe	- Senior Accountant, AGD
112. Gibril Jarjue	- Director, MoH/DPI
113. Naorm Williams	- DPS Admin & Finance, MoH
114. Buba Sanyang	- PS, MoFWR
115. James Jatta	- DDIA, GRA
116. Kawsu Fadera	- PS, Office of the President
117. Mohammed Jeng	- DDP, GRA
118. Ebrima Sisawo	- PS, MoRIG
119. Musa Jawla	- Senior Fisheries Officer, Dept. Fisheries
120. Momodou Sidibah	- Ag. Director Fisheries, Dept. Fisheries
121. Momodou Taal	- DPS, MoLRaG
122. Samba C. Mballow	- PS, MoTWI
123. Baboucarr Jobe	- PS, MoFA
124. Sulayman S. Janneh	- Managing Director, NRA
125. Kanni Sowe	- Admin. Officer, MECCNAR
126. Jabi Manneh	- Account, MoTAC
127. Isatou Drammeh	- DPS, MoTAC
128. Swaibou Barry	- Ministry of Foreign Affairs (MoFA)
129. Fatoumata Darboe	- Ministry of Foreign Affairs (MoFA)
130. Pa Lamin Jabateh	- DTM-DBS, GRA
131. Aji Amin Jagne	- Principal Legal Officer - CBG
132. Momodou Njie	- Senior Adviser_CBG
133. Ebrima N Wadda	- Director CBG
134. Momodou S. Sissoho	- Member CBG
135. Momodou B. Mboge	- Special Adviser to the Governor - CBG
136. Karamo Jawara	- Director CBG
137. Buah Saidy	- Governor CBG
138. Abdoulie Sueh Jallow	- Director General 1 CBG
139. Momodou O. Jallow	- Deputy Director CBG
140. Attkan Dibba	- Director CBG
141. Jabou Jaiteh	- PA to the Governor - CBG
142. Samba JB tambara	- Director CPP - GPPA
143. Ibraima Sanyang	- DPPO - GPPA
144. Ousman Abou Wadda	- Board Chairperson, GPPA
145. Phoday M Jaiteh	- Director General GPPA
146. Ebrima Darboe	- FM - GPPA

147. Mamadou Jallow	- PICTO - GPPA
148. Aminata Correa	- MCA - GPPA
149. Alhagie Mbow	- Authority National Assembly
150. Momodou Sanyang	- Senior Accountant - National Assembly
151. Sally Secka	- Director of Finance - National Assembly
152. Kalipha MM Mbye	- Clerk - National Assembly
153. Buba ME Jatta	- Deputy Clerk - National Assembly
154. Daniel MDP Cardos	- Deputy Clerk - National Assembly
155. Landing Jobe	- Director of Admin & HR - National Assembly
156. Fatou Darboe	- Director of Internal Audit - National Assembly
157. Aji Sainey Kah	- Lawyer & Legal Fellow - National Assembly
158. Ebrima Jeng	- Principal Internal Audit - National Assembly
159. Omar Fofana	- Budget Officer - National Assembly
160. Alhagie M Dumbuya	- Director of Library and Research - National Assembly
161. Awa Sonko	- Senior HR Officer - National Assembly
162. Ebrima C. Jallow	- Procurement Officer - National Assembly
163. Hon. Fabakary T Jatta	- Speaker - National Assembly
164. Gibairu Janneh	- Director of the Office of the Clerk - National Assembly
165. Amadou Bah	- Legal Officer - National Assembly
166. Ndey Manneh	- Senior Procurement Officer - National Assembly
167. Ndey Ngoneh Jeng	- Legislative Fellow - National Assembly
168. Dr. Momodou L Tarro	- CEO - NAQAA
169. Alhagie Momodou Jallow	- Chairman Governing Council - NAQAA
170. Fabrima Ceesay	- Director of Finance - NAQAA
171. Simon Gomez	- Auditor - Augustus Prom
172. Samul I.T. Bangura	- Audit Manager - Augustus Prom