

## **RESOLUTION OF THE NATIONAL ASSEMBLY ON FPAC's REPORT 2023**

**WHEREAS** the National Assembly considered the recommendations of the Consolidated Report of the Finance and Public Accounts Committee (FPAC) for the period June 2022 to July 2023 on the 2019 Audited Accounts of the Government, Annual Activity Reports and Audited Financial Statements of Public Agencies and Institutions, City, Municipal and Area Councils;

**RECOGNISING** the good work of the Auditor General and the quick responses of the Accountant General to the FPAC;

**APPLAUDING** the FPAC for working during odd hours to deliver this comprehensive report;

**COGNIZANT** of the provisions of the 1997 Constitution of The Gambia, Public Finance Act, 2014 and the Financial Regulations of 2016;

### **NOW THEREFORE RESOLVED:**

1. That MDAs to provide FPAC with a comprehensive list of all fraudulent cases across government institutions particularly the Accountant General's office, the Auditor General's office, the Inspector General of Police and the Judiciary including Names, Amounts, Dates and their current Status, failure of which, the Inspector General of Police must launch an investigation immediately and report back to the FPAC within 90 days;
2. That all unreconciled government transactions indicated in the 2019 audited accounts be reconciled by the Accountant General before the end of the Financial Year, 2023 and a report sent to the FPAC; failure of which, the Permanent Secretary, Ministry of Finance must punish the people concerned;
3. That the Minister of Finance must provide a written explanation to the FPAC on or before 28<sup>th</sup> September 2023, stating the reasons why 404 virements totalling GMD 2,687,362,341.40 were made over the maximum threshold of seventy-five percent (75%);

4. The Secretary General at Office of the President and the Permanent Secretary of the Ministry of Works must provide a written explanation to the FPAC on or before 28<sup>th</sup> September 2023, as to why the approval for a single source procurement for the rehabilitation works at the State House was sought after the completion of the work;
5. That the Secretary General, Office of the President and Permanent Secretary Ministry of Transport Works and Infrastructure must provide a written explanation to the FPAC on or before 28<sup>th</sup> September 2023, for accepting the Banjul Drainage, Roads and Sewage (BDRS) Contract and evidence that GAI Enterprise is the most suitable and qualified contractor to carry out this project;
6. That the Accountant General must present to the auditors for review, all un-presented payment vouchers and supporting documents amounting to GMD 392,091.67 on or before 28<sup>th</sup> September 2023, failure of which, the Inspector General of Police must launch an investigation immediately and report back to the FPAC within 90 days;
7. That the Contracts Committee and the Secretary General at Office of the President in 2019, reimburse on or before the 28<sup>th</sup> September 2023, the sum of D950,000.00 being a contingency amount that they were asked by the GPPA to remove from the Contract with Gai Construction for the Rehabilitation of State House, failure of which, the Inspector General of Police must launch an investigation immediately and report back to the FPAC within 90 days;
8. That the Permanent Secretary of the Ministry of Environment must provide to the Auditor General and FPAC, on or before 28<sup>th</sup> September 2023, all agreements they have with the Government of Senegal relating to all forfeited timber seized on Gambian soil and all payments made from the proceeds;

9. That the Permanent Secretary of the Ministry of Environment must provide to the Auditor General and FPAC on or before 28<sup>th</sup> September 2023, the authority to spend the funds generated from the sale of confiscated timber;
10. That the Ministry of Finance and Economic Affairs (MoFEA) provide a written explanation to the Auditors and the FPAC, on or before 28<sup>th</sup> September 2023, the procurement of 15 motor vehicles brands that are different from the specifications on the contract, failure of which, the Inspector General of Police must launch an investigation immediately and report back to the FPAC within 90 days;
11. That on or before 28<sup>th</sup> September 2023, the MoFEA provide a written explanation with supporting documents to the Auditors and the FPAC, for the procurement and delivery of the two outstanding motor vehicles and their locations, failure of which, the Inspector General of Police to launch an investigation immediately and report back to the FPAC within 90 days;
12. That the Nissan Patrol Pickup vehicle purchased for Panchang PIU, be delivered to the IGP for delivery on or before 28<sup>th</sup> September 2023, failure of which, the Inspector General of Police must launch an investigation immediately and report back to the FPAC within 90 days;
13. That the Chief of Staff and Inspector General of Police must ensure that the commandeering of NAO vehicles stops immediately;
14. That the Public Utilities Regulatory Authority (PURA) must immediately levy appropriate fines on Jah Oil Company for their wilful noncompliance with the regulations;

15. That the Department of Physical Planning must not issue permits for construction of fuel stations prior to PURA's approval;
16. That the Ministry of Youth and Sports must regularize the situation at National Youth Service Scheme (NYSS) by end of October 2023, and report to the FPAC by 15 November 2023;
17. That the Director General of the Gambia Bureau of Statistics (GBoS) must ensure that some payment vouchers amounting to GMD 450,890.00 that were not presented for audit inspection, are provided to the auditors on or before 28<sup>th</sup> September 2023, failure of which, the Inspector General of Police must launch an investigation immediately and report to the FPAC within 90 days;
18. That the Director General of Gambia Competition and Consumer Protection Commission (GCCPC) must ensure that the monies involved in a fraud case concerning fuel coupons defrauded by their staff, be fully recovered on or before 28<sup>th</sup> September 2023, failure of which, the Inspector General of Police must launch an investigation for possible prosecution within 90 days;
19. That the Principal of Gambia College must provide to the Auditors, on or before 28<sup>th</sup> September 2023, all missing vouchers amounting to GMD 21 million, failure of which, the Inspector General of Police must launch an investigation immediately and report back to the FPAC within 90 days;
20. That the Select Committee on Regional Government must visit Brikama Area Council latest by end of October 2023 to investigate the issues relating to the new BAC office building;

21. That the CEO of Janjanbureh Area Council must immediately provide all missing vouchers on or before 28<sup>th</sup> September 2023, failure of which, the equivalent amount to be deposited into the accounts of the Janjanbureh Area Council or the Inspector General of Police must launch an investigation immediately and report to FPAC within 90 days;
22. That the Director of Finance at Kuntaur Area Council must refund the D198,548.00 claimed to have been used for Monthly Lumo Set-Settal on or before 28<sup>th</sup> September 2023, failure of which, the Inspector General of Police must launch an investigation immediately and report to FPAC within 90 days;
23. That the Select Committee on Regional Government and Lands, Ombudsman and IEC, must ensure the Local Government Act, 2002 and the Finance and Audit Manual, 2004 are reviewed latest by December 2023;
24. That the Judiciary prepare their accounts from the year ended 31<sup>st</sup> December 2016 to the year ended 31<sup>st</sup> December 2022, and submit them to the Auditor General for audit on or before 31<sup>st</sup> December 2023;
25. That the GPPA to provide to the FPAC the Compliance Report of every institution receiving public funds during the review of these institutions;
26. That all Government institutions must immediately regularize all rental agreements they have with the Committee on Rent and Accommodation (CORA) and desist from any further negotiations on their own;
27. That the institutions that have not submitted their pending Audited Accounts and Activity Reports for up to 31<sup>st</sup> December 2020, must do so to the FPAC by 31<sup>st</sup> December 2023, failing which, serious disciplinary action must be taken against the Management, Board or Governing Council of the affected institution;
28. That the Auditor General to start incorporating ICT Audits in their work across all institutions of government, with effect from 2023;

29. That the Auditor General to immediately investigate the writing-off of D19,758,493.90 by National Roads Authority (NRA), for an advance they have paid to COPRI Limited;
30. That the Auditor General and Accountant General's Department (AGD) must ensure that the Audited Accounts of government for the years 2020 and 2021 are submitted to the National Assembly by end of October 2023;
31. That the Ministry of Finance and Economic Affairs and the Ministry of Justice must review the legal framework on GAMWORKS by end of October 2023, to make it accountable to the National Assembly;
32. That the Permanent Secretary, Ministry of Finance and Economic Affairs be held responsible for all penalties on late payments on loans, interests and commitment charges for the untimely utilization of project disbursements, with effect from September 2023;
33. That the Permanent Secretary at the Ministry of Basic and Secondary Education in 2019, reimburse the Government by end of September 2023, the sum of D30,451.00 being payment made on an expired contract on EMP:101207;
34. That, effective immediately, Vote Controllers to refund government all monies spent on single source procurements that have not been authorized prior to any purchase;
35. That all Ministries must provide to the FPAC on or before 28<sup>th</sup> September 2023, all projects under their Ministries for both self-accounting and non-self-accounting projects and the people that are overseeing these projects;
36. That the Accountant General liaises with the Minister of Justice to provide to the Auditor General and the FPAC relevant documents including the Jannet Commission's Treasury Receipts amounting to D22,319,957.92 and other information pertaining to the sale of the assets of Former President Jammeh on or before 28<sup>th</sup> September 2023, failing which, the Inspector General of Police must launch an investigation and report to FPAC within 90 days;
37. That all City, Municipal and Area Councils to prepare credible accounts for 2019 and 2020 by the end of October 2023, and for 2021 and 2022 by end of December 2023, and submit them to the Auditor General for auditing;

38. That the Ministry of Finance and Economic Affairs to ensure that all Councils use the Integrated Financial Management Information System (IFMIS), for their financial transactions, with effect from July 2024;

**Done on this 18th Day of September 2023**