



Promoting Accountability of Public Resources

AUDITOR GENERAL'S REPORT



**On the Audit of the
Community Infrastructure
Development Project Ministry of
Public Works**

*For the Period May 2013 to January
2016*

March 2016

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Auditor General, R.L.**

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Acronyms/Abbreviations/Symbols

Acronyms/Abbreviations/Symbol	Meaning
A/C#	Account Number
AG	Auditor General
BEP	Bid Evaluation Penal
CBL	Central Bank of Liberia
CGMA	Chartered Global Management Accountant
Corp.	Corporation
COSO	Committee of Sponsoring Organizations of the Treadway Commission
CPA	Certified Public Accountant
GAC	General Auditing Commission
GoL	Government of Liberia
GSM	Global System for Mobile
L\$	Liberian Dollars
LBR	Liberia Business Registry
M & E	Monitoring and Evaluation
MPW	Ministry of Public Works
MSC	Ministerial Steering Committee
PFM Act	Public Finance Management Act
PPC Act	Public Procurement Concession Act
PPCC	Public Procurement and Concession Committee
TSC	Tri Star Consultancy Engineering Inc.
TWG	Technical Working Group
US\$	United States Dollar

We have audited the activities and financial transactions of the Community Infrastructural Development Project (CIDP) of the Ministry of Public Works (MPW) compliance with relevant laws and regulations for the period ended October 2015 consistent with the Auditor General's mandate as provided for in Section 2.1.3 of the General Auditing Commission (GAC) Act of 2014 as well as the Audit Engagement Terms of Reference (TOR).

1.1 Management's Responsibility

Management is responsible for the preparation of a complete project accounts in accordance with the terms of the project agreement and stated laws and regulations.

The audit was conducted on the basis or understanding that the Management of the MPW CIDP of the Ministry of Public Works has the responsibility to establish and maintain internal controls necessary to:

Enable it undertake its contracts award, goods delivery, projects execution, evaluation and reporting in an effective and efficient manner as well as the preparation of documentation on the procurement/projects that are free from material misstatements whether due to fraud or error and in compliance with authorities that govern them;

Provide reasonable assurance that adopted policies and prescribed procedures are adhered to and errors and irregularities, including fraud and illegal acts are prevented or detected; and to provide us with access to the following:

- All information of which the Ministry of Public Works' Management is aware of that is relevant to its contract awards, goods delivery, project execution, evaluation and reporting as well as their related documentation;
- Any additional information that we may request from Management for the purposes of the review; and
- Unrestricted access to persons within the Ministry from whom we determine it necessary to obtain review evidence.

1.2 Auditor's Responsibility

Our responsibility is to independently express a conclusion on the financial records of the CIDP of MPW based on our audit. Our work was conducted in accordance with the International Organization of Supreme Audit Institutions (INTOSAI) Fundamental Auditing Principles and Guidelines for Compliance Audit. Those principles require that we comply with ethical requirements and plan and perform the audit so as to obtain reasonable assurance as to whether the use of the CIDP Funds are in compliance, in all material respects, with the funding agreement dated June 2012 as well as stated laws and regulations.

An audit involves performing procedures to obtain sufficient appropriate evidence to support our conclusion. The procedures performed depend on the auditor's professional judgment, including assessing the risk of material non-compliance, whether due to fraud or error. The audit procedures performed are those we believe are appropriate in the circumstances. We believe that the audit evidence gathered is sufficient and appropriate to provide the basis for our conclusion.

1.3 Basis for Adverse Conclusion


It was observed during the conduct of the audit that an amount of US\$1,091,126.20 (One Million Ninety One Thousand One Hundred Twenty-Six Dollars and Twenty Cents) designated for use by the CIDP was disbursed to other MPW activities, including interest free loans to Water, Sanitation & Hygiene (WASH) Program, the Resettlement Action Plan (RAP) Program, Per Diem for staff, Non-CIDP vehicles spare parts purchases, incentives to staff in fuel allowances, and demolition activities.

It was observed during the conduct of the audit that the CIDP Management of MPW did not remit into Government of Liberia Revenue account the amounts of US \$30,764.88 (Thirty Thousand Seven Hundred Sixty-Four Thousand United States Dollars and Eighty-Eight Cents) representing taxes withheld from various vendors for the procurement of goods, services, and works.

It was observed during the audit that the CIDP Management entered into a contract with TSC Engineering for completion of an environmental impact assessment; master planning for land use within the corridor; planning, design, and construction supervision of access road-perpendicular and parallel; and engineering and design consistent with bid documents and bid of quantities (BOQ) for the addition of two extra lanes on the Robertsfield highway to create a four (4) lane road and establish "right ways" at a total cost of US\$927,791.99 (Nine Hundred Twenty Seven Thousand Seven Hundred Ninety One United States Dollars and Ninety Nine Cents) which appears to have exceeded CIDP's approved scope of work as per the Project Utilization Plan

1.4 Adverse Conclusion

Based on the audit work performed, we found that, because of the significance of the matters noted in the Basis for the Adverse Conclusion paragraphs above, the activities and financial transactions of the CIDP of MPW are not in compliance, in all material respects, with stated laws and regulations.


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Monrovia, Liberia

1.5 Background

1.5.1 Background of the MPW CIDP Project

In 2008, immediately preceding the global financial meltdown, economies experienced an intermittent upsurge in the prices of cash crops, particularly rice, Liberia's major staple. Cognizant of the political and economic importance of rice and the need to ensure food security for Liberia, President Ellen Johnson Sirleaf engaged in bilateral consultation with the Government of Japan and requested Food Aid Assistance. The Japanese Commodity Grants Monetization and Counterpart Value Funding Projects derived from these bilateral consultations.

The primary purpose of the Japanese Commodity Grants Monetization and Counterpart Value Funding program is to aid socio-economic development programs in Liberia. Funding for projects is derived from two funds sources, Food Aid (rice) and Non- Project Grant (petroleum). The primary activities of the monetization programs are the purchase and subsequent sale, at a discount, of commodities (i.e. rice and petroleum). In essence the commodities are converted (i.e. monetized) to liquidity/money. The proceeds from the monetization program are initially deposited at the Central Bank of Liberia (CBL) then subsequently deployed into the Liberian economy to fund approved socio-economic development projects.

The primary purpose of this Project is to enhance and improve urban planning and land use planning and management in communities along the Roberts International Airport (RIA) highway by opening streets and alleys, installing curbs and markers to indicate right of way in communities along the highway as well as installation of pedestrian sidewalk. The Project is worth US\$5,600,000.00 (Five Million Six Hundred Thousand United States Dollar) and was approved on February 20, 2013 with an implementation plan of two (2) years.

During the period under review, the CIDP Management as per the bank statement received the total amount of US\$2,247,600.00 (Two Million Two Hundred Forty Seven Thousand Six Hundred United States Dollars) in its United States Dollar Account No. 001USD21322273201. The Project Management as per said bank statement disbursed a total of US\$2,452,432.15, (Two Million Four Hundred Fifty Two Thousand Four Hundred Thirty Two United States Dollars and Fifteen Cents) resulting in an adjusted closing balance of US\$ 825,802.77 (Eight Hundred Twenty Five Thousand Eight Hundred Two United States Dollars and Seventy Seven Cents) as at January, 16, 2016.

During the period under audit, the CIDP at MPW had the following key personnel:

Table 1: MPW Key Personnel

No.	Name	Title / Position Held	Tenure
1	W. Gyude Moore	Minister of Public Works	2014 to present
2	Antoinette G. Weeks	Minister of Public Works	2013- 2014

No.	Name	Title / Position Held	Tenure
3	Samuel K. Woods	Minister of Public Works	2009- 2013
4	Victor B. Smith	Acting Ministers	2013-2014
6	Roland Layfette Giddings	Deputy Minister Administration	2014- present
7	Stephen Yekeson	Deputy Minister Administration	2012-2014
8	Zack Sharpe	Deputy Minister Administration	2013- 2014
9	Claude Langley	Deputy Minister for Technical Services	2014- present
10	Victor B. Smith	Deputy Minister for Technical Services	2012- 2013
11	Henry K Demawu	MPW CIDP Manager	2014- 2015
12	Samuel Kpakio	MPW CIDP Manager	2014- 2014
13	Bendu Brewer	MPW CIDP Manager	2013- 2014

1.6 Audit Objectives

The objective of the audit is to gather sufficient appropriate audit evidence to conclude whether the activities and financial information of the CIDP for the period May 2013 to January 2016 are in compliance, in all material respects with policies, procedures, applicable laws, regulations, and are free of material errors.

1.7 Audit Methodology

The audit was conducted in accordance with International Organization of Supreme Audit Institutions (INTOSAI) Fundamental Auditing Principles and Guidelines for Compliance Audit. Those standards require that we plan and perform the audit to obtain reasonable assurance that the financial information provided by the Ministry of Public Works MPW CIDP is in compliance, in all material respects with policies, procedures, applicable laws, regulations, and are free of material errors. In furtherance of this, we undertook audit procedures as would enable us to attain the above objective.

Our audit also took cognizance of the requirements under the Auditor General's mandate as spelt out under Sections 2.1.9 of the GAC Act of 2014. Our audit approach included observation, inquiries, inspections, re-performance, confirmation, and analytical procedures on areas we considered as high risk.

1.8 Limitation of Responsibility

We reviewed the systems and management controls operated by CIDP Management of MPW only to the extent we considered necessary for the effective conduct of this audit. As a result, our review may not have detected all weaknesses that existed or all improvements that could be made.

2 Detailed Findings and Recommendations

2.1 Financial Issues

2.1.1 Fuel Distribution Log

Observation

2.1.1.1 A. 15(1) of the PFM Regulations of 2009 states that "heads of government agency must exercise all reasonable care to prevent and detect unauthorized, irregular, fruitless and wasteful expenditure, and must for this purpose implement clearly defined business processes, identify risk associated with these processes and institute effective internal control to mitigate these risks".

2.1.1.2 It was observed during the conduct of the audit that the Management of the CIDP purchased a total of 6,819 (Six Thousand Eight Hundred Nineteen) gallons of fuel valued at US\$ 29,327.34 (Twenty Nine Thousand Three Hundred Twenty-seven United States Dollars and Thirty Four Cents) of which 3,819 (Three Thousand Eight Hundred Nineteen) gallons of fuel valued at US \$16,431.26 (Sixteen Thousand Four Hundred Thirty One United States Dollars and Twenty Six Cent) was distributed without a distribution log/report. Consequently, we were unable to confirm the recipient of the fuel. **See Table 2 below for details:**

Table 2 Fuel without Distribution Log

No.	Date	Payee	Voucher No	Quantity purchased (gallons) A	Amount US \$	Quantity used(gallons) B	Quantity unaccounted for(Gallons) C=A-B
1	Sept 6, 2013	Super Petroleum	2546	2,366	10,197.46	-	2,366
2	Nov 26, 2013	Super Petroleum	3733	1,183	5,183.18	-	1,183
3	Apr 17, 2014	Super Petroleum	3391	3,000	13,080.00	3,000	-
4	Feb 24, 2015	Ministry of Public Works	1378	270	866.70	-	270
Total				6,819	\$29,327.34	3,000	3,819

Risk

2.1.1.3 Fuel distribution without a distribution log could deny assurance that the fuel was use for the intended purpose.

Recommendation

- 2.1.1.4 The CIDP Management should provide the distribution log/report for the 3,819 gallons of fuel valued at US \$16,431.26 (Sixteen Thousand Four Hundred Thirty-One United States Dollars and Twenty-Six Cent) expended without evidence of a distribution log.

Management's Response

- 2.1.1.5 *Kindly find attached portion of the distribution log for fuel totaling Fifteen Thousand Two Hundred United States Dollars (US\$15,200.00) for the period September to December 2013 for your perusal. It is important to note that there was no distribution log prepared for fuel used in the field totaling Three Hundred Sixty Four United States Dollars Fifty Six Cents (US\$364.56). Fuel totaling Eight Hundred Sixty Six United States Dollars Seventy Cents (US\$866.70) was a refund to the Ministry of Public Works as per the attached fuel request forms.*

Auditor General's Position

- 2.1.1.6 The documents provided by the CIDP Management could only support US\$15,200.00 out of the total amount of US\$16,431.26, thereby, leaving a variance of US\$1,231.26 amounting to 307 gallons of fuel. Therefore the management of the CIDP should be held accountable for the variance

2.1.2 Payments to Third Party

Observation

- 2.1.2.1 B. 28 of the PFM Regulations of 2009 states that "A payment shall be made only to the person or persons named on the payment voucher or to their representatives duly and legally authorized in writing to receive the payment".
- 2.1.2.2 It was observed during the conduct of the audit that the CIDP Management made payments of US\$ 1,500.00 (One Thousand Five-Hundred United States Dollars) for the procurement of spare parts for an MPW damaged Front Loader in the name of Mr. Arkiel S. K. Attiem, an employee of MPW, rather than in the name of the vendor providing those goods and services. **See Table 3 below.**

Table 3: Payment to third Party

No.	Date	Description	Payee	Check No.	Amount US\$	Comment
1	10 Jul 2013	Payment for purchase of spare part for MPW damaged front Loader	Arkiel S. K. Attiem	95647	1,500.00	Payment to Arkiel S. K. Attiem; Shopping Procedures Methods which requires Three quotation applied
Total					1,500.00	

Risk

- 2.1.2.3 Checks raised in the name of employees for procurement of goods/services could be diverted to personal use thus leading to misappropriation of project funds.

Recommendation

- 2.1.2.4 The Management of the CIDP should provide substantive justification for authorizing payments in the name of Mr. Arkiel S. K. Attiem, an employee of MPW instead of the vendor.

Management's Response

- 2.1.2.5 *The Management of the Ministry of Public Works is fully cognizant of the PFM Regulation indicated at R.14 (avoidance of cash transactions). However, we were constrained to authorize cash payment for this transaction because of the following reasons surrounding this payment that was beyond our control:*

- The GSO Director and the Assistant Director for Logistics, in a memo dated July 5, 2013, informed the Acting Minister of Public Works that the MPW 938G Front-end Loader was non-functional for eight months due to the damage of the jock stick, which could not easily be found using a competitive procurement process. The only vendor who had a spare part that was closely related to what the equipment needed attached a price tag of US\$3,500.00, which we considered to be very high. Therefore, it was not a good financial decision to procure the spare parts from that vendor taking the issue about price into consideration and since that spare part would have required further modification to fit on the equipment.*
- Having made a thorough search for the spare part, we found it at the Sinkor Diesel Garage. We opted to pay via check but the vendor refused on grounds that he had not transacted with the CIDP checking account so he found it very difficult to accept a check drawn from that account. Since his price tag of US\$1,500.00 was far less and the parts needed no further modification to fit our equipment as compared to that of Global Spare Parts, the Procurement Division sought prior approval from the Acting Minister, Hon. Victor B. Smith and procured the spare part in cash. The request was approved by the Acting Minister after due diligence was done and the purchase was made because of the existing uncontrollable conditions explained supra. Kindly find attached copy of the approved memo dated July 5, 2013 requesting prior approval for the purchase of the spare parts in cash instead of check.*

Auditor General's Position

- 2.1.2.6 There was no authorization from Sinkor Diesel Garage authorizing Mr. Arkiel S. K. Attiem of the MPW to receive payment for the spare part on its behalf.
- 2.1.2.7 Going forward, all payments should be made in the name of supplier of goods and services.

2.1.3 Fixed Assets

Observation

- 2.1.3.1 V.1 (2a & b) of the PFM Regulations of 2009 state that "The Head of Government Agency must take full responsibility of assets assigned to him by the General Services Agency and ensure that proper control systems exist for assets and that:(a) preventive mechanisms are in place to eliminate theft, losses, wastage and misuse; And (b) inventory levels are at an optimum and economical level".
- 2.1.3.2 It was observed during the conduct of the audit that assets valued at US \$ 8,190.00 (Eight Thousand One Hundred Ninety) were not available for physical verification. **See Table 4 for details**
- 2.1.3.3 Additionally, assets valued at US\$4,800.00 were without a unique serial number which made it very challenging to conduct the physical verification exercise. **See Table 4a for detail.**

Table 4: Assets not verified

Date	Voucher #	Check #	Description	Code/serial #	Cost	Assignee
11/6/2013	3498	95686/95687	Hpro-book 4540	N/A	1,550.00	Edward Bowinkor Jr.
7/22/2014	3042	956800	Hpro-book 4540	N/A	1,550.00	M. Jusufu Keita
N/A	3459	95668/95669	Dell desktop/UPS	N/A	1,600.00	Planning/Programming
11/6/2013	3498	95686/87	DVD Recorder	N/A	925	N/A
11/6/2013	3498	95686/87	Kodak Camera	N/A	265	N/A
11/6/2013	3498	95686/87	4 UPS 1500 Watts	N/A	2,300	N/A
N/A			Split Unit Air conditioners	N/A	-	N/A
Sub-total					8,190.00	

Table 4a No Unique Identification Number

No	Description	Amount US\$
1	Dell Desktop/UPS	1,600.00
2	Dell Desktop/UPS	1,600.00
3	Dell Desktop/UPS	1,600.00
	Total	\$4,800.00

- 2.1.3.4 Further, fixed assets of the MPW CIDP valued at US\$12,865.00 (Twelve-Thousand Eight-Hundred Sixty-Five United States Dollars) were not coded. **(Refer to Appendix 1 for**

details).

Risk

- 2.1.3.5 The Fixed Assets of the Project could be susceptible to theft in the absence of the codification of the assets. Also, assets not physically verified could be converted to personal use.

Recommendation

- 2.1.3.6 The CIDP Management of MPW should provide the assets listed above for physical verification, and ensure that the fixed assets of the Project are properly coded.

Management's Response

- 2.1.3.7 *It is important to note that the two units of Hpro-book 4540 laptop that was assigned to Messrs. Edward Bowinkor, Jr. and Jusufu Keita were reportedly stolen during a burglary that occurred in the Ministry's Compound. The remaining assets are available for your verification.*

- 2.1.3.8 *Additionally, the Ministry of Public Works, on several occasions, has requested the GSA to ensure that the fixed assets of the Project are coded. However, GSA responded by coding the vehicles purchased for use by the project team and promised to code other assets during the comprehensive coding of assets of the Ministry that is soon to take place. We are awaiting GSA for the coding exercise. We will ensure that all assets of the project are coded without delay.*

Auditor General's Position

- 2.1.3.9 Management assertion is not backed by any documentary evidence. Therefore, the MPW CIDP management should be held accountable for assets not physically verified

2.1.4 Assets in Possession of Non Project Personnel

Observation

- 2.1.4.1 V.1 (2a & b) of the PFM Regulations of 2009 state that "The Head of Government Agency must take full responsibility of assets assigned to him by the General Services Agency and ensure that proper control systems exist for assets and that:(a) preventive mechanisms are in place to eliminate theft, losses, wastage and misuse; And (b) inventory levels are at an optimum and economical level".

- 2.1.4.2 It was observed during the conduct of the audit that two (2) Nissan Hard body pick-up trucks and one (1) Hippro-book note book valued at US\$30,335.00 (Thirty Thousand Three Hundred Thirty-Five United States Dollars) listed on the CIDP asset register appears to be assigned to non-CIDP personnel, including a personnel who is no longer employed with the Ministry of Public Works. **Refer to Table 5 below.**

Table 5: Assets in possession of Non Project Personnel

No.	Description	Serial Number on CIDP Assets Listing	Amount US\$	Comments
1	Nissan Hardbody	GSA -02-110	28,785.00	Assigned to MPW Head of Zoning Mr. Samuel Kapakio
2	Hppro-book 4540		1,550.00	Assigned to Mr. Edward Bonwinkor, Former Administrative & Finance Manager CIDP, no longer employed at MPW.
			US\$30,335.00	

Risk

- 2.1.4.3 Non-retrieval of project assets from former staff could lead to abuse of the assets and deny the achievement of the project's objectives.

Recommendation

- 2.1.4.4 The CIDP Management of MPW should retrieve the assets and return them to the project.

Management Response

- 2.1.4.5 *As we stated earlier, the Hppro-book 4540 that was assigned to Mr. Bonwinkor was stolen in a burglary that occurred at the Ministry's compound. Therefore, it is impossible for us to have retrieved the computer from him at the time of his departure from the project.*

- 2.1.4.6 *Additionally, we deem it justifiable to assign the two Nissan Hardbody pickups to the Zoning Director and the Chief Architect of the Ministry because they provide oversight and supervision and on behalf of MPW to the CIDP Zoning Project.*

Auditor General's Position

- 2.1.4.7 The Chief Architect of MPW was not on the list of key personnel of the CIPD. Therefore, we maintain our recommendation.

2.1.5 Payments outside the Scope of the Project

Observation

- 2.1.5.1 E.16 (1) of the PFM Regulations of 2009 States that "a head of government agency may not authorize payment to be made out of funds earmarked for specific activities for purposes other than those activities."
- 2.1.5.2 It was observed during the conduct of the audit that an amount of US\$1,091,126.20 (One Million Ninety One Thousand One Hundred Twenty-Six United States Dollars and Twenty Cents) designated for use by the CIDP Management was disbursed to other MPW activities. **Refer to Tables 6 thru 11 below for details.**

Table 6: Loan to Water, Sanitation & Hygiene (WASH) Program

Date	Payee	Check Number	US\$ Amount	Comment
24-June-13	Ministry of Public Works	65618	59,578.00	Amount Outstanding
Total			\$59,578.00	

Table 7: Loan to Resettlement Action Plan (RAP) Program

Date	Payee	Check Number	US\$ Amount	Comment
5-Sep-13	Ministry of Public Works	95658	385,381.02	Repaid
3-Oct-13	Ministry of Public Works	95674	611,665.90	Repaid
Total			997,046.92	

Table 8: Seven (7) Days Per Diem (South-East) July 26 Celebration

No.	Dates	Payee	Check Number	Amount US\$	Department/Position
1	10-Feb-14	Antoinette Weeks	95722	800.00	Minister of Public Works
2	10-Feb-14	Samuel Nagbe	95724	420.00	Acting Asst. Minister for Planning & Programming
3	10-Feb-14	William L. Slour	95725	420.00	Asst. Minister Operation
4	10-Feb-14	Gregory Sternn	95730	420.00	Photographer Consultant
5	10-Feb-14	Joseph Merchant	95733	245.00	Driver
6	10-Feb-14	Morris Gray	95735	245.00	Driver
7	10-Feb-14	Mohammed Toure	95736	245.00	Driver
8	10-Feb-14	Tom Lymas	95737	245.00	Driver
9	10-Feb-14	Arthur Nelson	95738	245.00	Driver
10	10-Feb-14	Morris Black	95739	245.00	Mechanic
11	10-Feb-14	Samuel Nagbe	95740	1,850.00	Acting Asst. Minister for Planning & Programming
12	10-Feb-14	Paul Kanneh	95741	350.00	Communication
13	10-Feb-14	James Aquoi	95742	350.00	Journalist (LBS0
Total				6,080.00	

2.1.5.3 It was further observed that the Per Diem paid to staff for local travel was made in US Dollars, which is a contravention of the Policy on Per Diem, Allowances for Domestic Travel by officials and employees of the GoL.

Table 9: Non-CIDP Vehicles Assorted Spare Parts Purchased

No.	Date	Description	Payee	Check No	Amount US\$
1	February 12, 2014	Payment for assorted spare parts four(4) vehicles, Minister and entourage tour, Grand Bassa, Grand Gedeh, Grand Kru, Maryland, River Gee & Sinoe Counties	Gesco	95747	2,040.00
	Total				2,040.00

Table 10: Additional Incentives Paid in Fuel to Project Implementation Team Staff

No.	Name of Staff	Position	No Gallons	Comments	No of Months	Total Amount US\$
1.	Bindu Brewer	Project Manager	750	January to April 2014	4	3,270.00
2	Josiah M. Arthur	Project Supervisor	900	January to April 2014	4	3,924.00
3	Edward Bowinkor	Admin/ Fin Manager Director	600	January to April 2014	4	2,616.00
4	Samuel Kpakio	Director Zoning	836	January to April 2014	4	2,398.00
5	Aaron Subah	Procurement Specialist	270	January to April 2014	4	1,177.20
6	Brenda Lee	Accountant	125	January to April 2014	4	545.00
7	Robert Mensah	Demolition	52	January 2014	1	231.08
8	Tom O. Nimely	Zoning Inspector	50	January 2014	1	220.00
			3583			14,381.28

Table 11: Non-project Related Equipment Rental

No.	Date	Description	Payee	Check No	Amount US\$
1	August 13, 2013	Payment for equipment for opening of Allies August 30, 2013	Triple "N" Enterprise	956552	12,000.00
Total					12,000.00

Risk

- 2.1.5.4 Payments made for activities outside of the project's scope could lead to non-achievement of the project's objectives.

Recommendation

- 2.1.5.5 The MPW Management should provide substantive justification for expending the project's funds on activities that were not earmarked by the Project's Utilization Plan
- 2.1.5.6 All Project funds lent should be repaid into the project's account
- 2.1.5.7 The MPW Management should discontinue the use of the project funds for unrelated project activities

Management Response

- 2.1.5.8 *The Ministry acknowledges your observation concerning payments made outside the scope of the Project. Kindly see below our justification for extra expenses made outside the scope of the project:*

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Community Infrastructure Development Project Ministry of Public Works
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No	Date	Payee	Purpose	Amount	MPW Response
1	June 24, 2013	Ministry of Public Works	Loan to WASH- emergency foreign travel expenses for Senior Staff of the Department of Rural Development and Community Services.	US\$59,578.00	This amount has not been reimbursed to the Project fund. We have included this cost in the WASH budget for 2015/2016. Currently, the WASH budget has been submitted to PPCC for no objection. Upon the issuance of no objection by PPCC, the project fund will be duly reimbursed.
	September 5, 2013	Ministry of Public Works	RAP Program – Somalia Drive. This loan was obtained from the Project fund because of MFDP delay in the release of funding for the implementation on the Somalia Drive road project.	US\$385,381.02	This amount has been reimbursed by MPW. Please see attached deposit slip No. 110908 for your perusal.
3	October 3, 2013	Ministry of Public Works	RAP Program – Somalia Drive.	US\$611,665.90	This amount has been reimbursed by MPW. This loan was obtained from the Project fund because of MFDP delay in the release of funding for the implementation on the Somalia Drive RAP project. Please see attached deposit slip No. 110908 for your perusal.
4	February 10, 2014	Antoinette Weeks et al	Seven days DSA for trip to the Southeast on July 26 celebration planning process. MPW DSA allotment for that quarter had depleted at which time this trip to the Southeast was due for the preparation process leading to the celebration of July 26 independence programs.	US\$6,080.00	This amount was reimbursed to the Project fund on June 10, 2014 as proceed of foreign exchange sold at US\$89.75 in favor of CIDP.
5	February 12, 2014	GESCO	Payment for assorted spare parts for four vehicles for trip to the Southeast.	US\$2,040.00	This amount has not been reimbursed to the Project fund. MPW vehicle repair allotment for that quarter had depleted at which time this trip to the Southeast was due for the preparation process leading to the celebration of July 26 independence programs. We will ensure that this amount is reimbursed to the Project fund.

6	January to April 2014	Bindu Brewer et al	Additional incentives paid in fuel to Project Implementation Team Staff	US\$14,381.00	This amount was not spent outside the scope of the Project. The Project budget contains a line for contingency and the Project Implementation Team staff used portion of that line for the payment of incentive to project staff. Since the amount was used on project team staff, we feel that it is justifiable since the initial budget of the project did not segment each budget item.
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Auditor General's Position

2.1.5.9 The assertions by the MPW are not justification for making payments for activities that not CIDP related. Going forward, MPW should not engage into activities that are outside of the project's scope.

2.1.6 Withholding Taxes

Observation

2.1.6.1 Section 905 (J) of the Revenue Code of Liberia Act of 2000 As Amended in 2011 stipulates "within 10 days after the last day of the month, a payer described in (a) is required to remit to the tax authorities the total amount required to be withheld during that month", and (m) stipulates "a person who has a withholding obligation under this section and fails to withhold and remit the amount of tax required to be withheld is subject to section 52 penalty for late payment and failure to pay".

2.1.6.2 It was observed during the conduct of the audit that CIDP Management did not remit taxes into Government of Liberia Revenue Account in the amounts of US \$30,764.88 (Thirty Thousand Seven Hundred Sixty-Four United States Dollars and Eighty Eight Cents) representing taxes withheld from various vendors for the procurement of goods, services, and works. **Refer to Appendices 4 and 5 for details.**

Risk

2.1.6.3 Failure to remit withholding taxes could deny GoL of the needed Tax Revenue.

Recommendation

2.1.6.4 The CIDP Management should ensure that the withheld taxes are remitted to GOL Revenue Account. Additionally, the associated interest and penalties according to sections 51, to 52 of the Revenue Code of Liberia Act of 2000 As Amended in 2011 should be computed and remitted GOL Revenue Account.

2.1.6.5 Going forward, the CIDP Management should ensure that taxes withheld are paid timely to GoL Revenue Account.

Management Response

2.1.6.6 *The grant for the CIDP was managed by the Financial Management and Control Division of the Ministry of Public Works. GoL taxes were appropriately accrued for all necessary transactions. However, we found it difficult remit these taxes because of the following reasons:*

- Initially, taxes were deducted and checks were prepared with GoL Consolidated Account as the payee. These checks were given to the vendors and contractors for onward payment to GoL account and to obtain their tax clearances since in fact they are the actual tax payers. However, it was observed that these vendors and contractors were not remitting or depositing those checks into the GoL Account. Therefore, we decided to request those checks and figure out how those checks would be remitted with credits to each vendor and contractor that we did business with.*
- We did a comprehensive reconciliation of the GoL taxes accrued in collaboration with the Internal Audit Division and resolved to call in an external staff of the LRA to provide a way forward to aid us in remitting the accrued taxes. Currently, we are working in consultation with that LRA staff who is adequately advising us on how to remit those taxes with credit to the vendors and contractors who are the actual tax payers. Once this arrangement is completed with the involvement of the LRA, all taxes accrued will be remitted to GoL account.*

Auditor General's Position

2.1.6.7 The assertions by the CIDP Management do not address the issue raised. Therefore, we maintain our recommendations.

2.1.7 External Consultant Scope of Work

Observation

2.1.7.1 E.16 (1) of the PFM Regulations of 2009 States that "a head of government agency may not authorize payment to be made out of funds earmarked for specific activities for purposes other than those activities."

2.1.7.2 The Project Utilization Plan of the CIDP indicates that the funds should be used to enhance and improve urban planning, and land use planning and management in communities along the Roberts International Airport (RIA) highway by opening streets and alleyways, installing curb and markers to indicate right of way in communities along the highway as well as installation of pedestrian sidewalks.

2.1.7.3 It was observed during the audit that the CIPD Management entered into a contract with ITSC Engineering for completion of an environmental impact assessment; master planning for land use within the corridor; planning, design, and construction supervision of access road-perpendicular and parallel; and engineering and design consistent with

bid documents and bid of quantities (BOQ) for the addition of two extra lanes on the Robertsfield highway to create a four (4) lane road and establish "right ways" at a total cost of US\$927,791.99(Nine Hundred Twenty Seven Thousand Seven Hundred Ninety One United States Dollars and Ninety Nine Cents) which appears to have exceeded CIDP's approved scope of work as per the Project Utilization Plan.

Risk

- 2.1.7.4 Exceeding the scope of project could lead to additional cost which could deny/delay the achievement of the project's objectives.

Recommendation

- 2.1.7.5 The MPW Management should provide material justification for exceeding the project scope as earmarked in the Project's Utilization Plan.

Management Response

- 2.1.7.6 *The CIDP Concept note was not detailed enough when the project was conceived by both governments (Japanese and Liberian) without considering the full engineering aspect of such project especially taking into account future development of a major route to the international airport. The Ministry of Public Works under Minister Kofi Woods' leadership took responsibility to implement the project considering a detailed study and design to enhance future improvement of this major road corridor which Minister Moore revived when he was appointed with the approval of the Public Procurement & Concession Commission.*
- 2.1.7.7 *The initial scope of the project for the CIDP was not clear but the key objective was to create access to those service roads. For the engineering aspect of the project, it was therefore important to provide further details of the main corridor (RIA ROAD) in order to determine its impact on the link roads as regards to traffic flow, environmental impact on residents during and after the improvement of the corridor and include future planning requirements for the main corridor that needs to be considered whiles implementing the CIDP Project.*
- 2.1.7.8 *The Consultant design now feeds into how to plan the improvements of the access to these alleys and side streets (collectors) and how the design of intersections between these two roads could secure space for any future improvement. The main RIA road is a major arterial, whilst the sub routes are collectors that feed to the main arterial. It was therefore necessary to access the amount of traffic that flows on the main corridor in order to properly estimate the service capacity and lane width of the side collectors (CIDP roads) in order to properly plan the scope of works for those areas for implementing the alleys opening.*

Auditor General's Position

- 2.1.7.9 The Utilization Plan of the CIDP clearly stated the objective of the project. The payment for the design of the four-lane road is clearly outside the scope of the project. Therefore,

the CIDP/MPW Management should be held accountable for the misapplication of the project's funds which amounts to the breach of financial discipline as per the PFM Act of 2009.

2.1.8 Receipt of Double Emoluments

2.1.8.1 Section 9.10 of National Code of Conduct 2014 for all Public Official and Employees of Government states that "for all Public Officials and Employees of Government shall not, while receiving or being paid salaries by the Government, at the same time receive or be paid salary by any other public office unless it is established that such additional employment is in the public interest (e.g. teaching at public educational institutions), and that such service does not conflict with the public official employee of Government's principal employment".

Observation

2.1.8.2 It was observed during the conduct of the audit that an amount of US\$ 29,860.00 (Twenty Nine Thousand Eight Hundred Sixty United States Dollars) was paid to MPW employee from CIDP's funds for performing project related service. This payment was in addition to regular emolument from MPW. **Refer to Table 12 below & Appendix 6 for Details.**

Table 12 Total Double Emoluments Paid to Employees

No.	Name of MPW Staff	CIDP Staff Position	Amount US\$	Number of Months of Double Emoluments	Comments
1	Aaron Subah	Procurement Specialist	2,400.00	1	Ministry of Public Works Employee
2	Brender M. Lee	Finance Officer	2,450.00	8	Ministry of Public Works Employee
3	Anthony Smith	Inspector	1,600.00	1	Ministry of Public Works Employee
4	Kessele Kollie	Driver	100.00	2	Ministry of Public Works Employee
	Peter Dagbeh	Driver	1,600.00	1	Ministry of Public Works Employee
5	Bill Bonkor	Field Team Leader	1,600.00	1	Ministry of Public Works Employee
6	Thomas Peters		1,600.00	1	Ministry of Public Works Employee
7	Mary Togba	Janitor	250.00	3	Ministry of Public Works Employee
8	Cynthia Bropleh	Communications	150.00	2	Ministry of Public Works Employee
9	Idries Koromah	Surveyor	50.00	1	Ministry of Public Works Employee
10	Bindu C. Brewer	Project Manager	4000.00	1	Presidential Appointee
11	Samuel	M & E Advisor	2,400.00	1	Presidential Appointee

No.	Name of MPW Staff	CIDP Staff Position	Amount US\$	Number of Months of Double Emoluments	Comments
	Nagbe				
12	Henri Urey	Strategic Advisor	2,400.00	1	CSA - Senior Executive Service –Consultant
13	Samuel Kpakio	Project manager	2,400.00	1	Regular Contractor
14	Christopher Bull	Draftsman	1,600.00	1	Regular Contractor
15	Andrew Gaye	Multimedia	100.00	2	Regular Contractor
16	Joseph Merchant	Driver	180.00	1	Regular Contractor
17	Kebeh Lavela	Office Assistant	2,430.00	9	Ministry of Public Works Employee
18	Bona Dangbuah	Personnel Specialist	2,400.00	1	City of Paynesville Payneville Corporation, Technical Planning, Position
19	Marie Constance	Surveyor	50.00	1	Ministry of Land & Mines
20	Lawrence Zayzay	Surveyor	50.00	1	Ministry of Land & Mines
21	Samuel Danway	Surveyor	50.00	1	Ministry of Land & Mines
Total			29,860.00		

Risk

- 2.1.8.3 Receiving double compensation for related services could lead to conflict of interest, irregular expenditure, and deny the achievement of the project's objectives.

Recommendation

- 2.1.8.4 The CIDP Management of MPW should provide substantive justification for permitting receipt of double emolument of MPW staff engaged with the Project.

Management Response

- 2.1.8.5 *Management did not respond to this observation*

Auditor General's Position

- 2.1.8.6 In the absence of a response by the CIDP Management of MPW, the Management should be held accountable for violating Section 9.10 of the National Code of Conduct 2014 for all Public Officials and Employees of Government.

2.2 Compliance Issues

2.2.1 Policies and Procedures

Observations

2.2.1.1 The Committee of Sponsoring Organizations of the Treadway Commission (COSO) Internal Control Framework on Control Activities stipulates that "institutions deploy control activities through policies that establish what is expected and procedures that put policies into action". Policies and procedures are established and implemented to help ensure that risk responses are effectively carried out within an entity.

2.2.1.2 It was observed during the conduct of the audit that the CIDP Management of MPW had no guidance on the procedures for distributing gasoline.

Risk

2.2.1.3 The lack of policy to regulate the distribution of gasoline to staff, could lead to non-economic and inefficient use of project funds

Recommendation

2.2.1.4 The CIDP Management of MPW should ensure that policies are put in place to guide the distribution of gasoline.

Management Response

2.2.1.5 *We acknowledge your observation and will ensure that policies are put in place to guide the distribution of gasoline.*

Auditor General's Position

2.2.1.6 We acknowledge Management's acceptance of our recommendation. We will make a follow up on the implementation of our recommendation.

2.2.2 Project Supervision

Observation

2.2.2.1 A.15 (1) of the PFM Regulations of 2009 States that "a head of government agency must exercise all reasonable care to prevent and detect unauthorized, irregular, fruitless, and wasteful expenditure, and must for this purpose implement clearly defined business processes, identify risk associated with these processes and institute effective internal control to mitigate these risks.

2.2.2.2 It was observed during the conduct of the audit that the implementation of the CIDP appears not to have been regularly monitored by the Ministry of Public Works and the other significant monitoring partners.

Risk

- 2.2.2.3 The lack of supervision over the implementation of the Project could lead to delay/non achievement of the project's objectives.

Recommendation

- 2.2.2.4 The CIDP Management of the MPW should ensure regular supervisions are conducted on the project's activities.

Management Response

- 2.2.2.5 *We acknowledge your observation and will ensure regular supervision over the implementation of the Project.*

Auditor General's Position

- 2.2.2.6 We acknowledge Management's acceptance of our recommendation. We will make a follow up on the implementation of our recommendation.

2.2.3 Payment Not in Line with PPCC Act

Observation

- 2.2.3.1 Section 46 (1) of the amended and restated Public Procurement and Concession Act (restated in 2010) stipulates that "public procurement shall be undertaken by means of advertised open bid proceedings, that to which equal access shall be provided to all eligible and qualified bidders without discrimination, subject only to the exceptions provided under this part for a particular methods of procurement." 46 (2) stipulates that "it is not permitted artificially to subdivide procurement with the intention of avoiding the applicability of the thresholds to procurement. 46 (3) stipulates that "procurement entities may use only those methods of procurement authorized by this Act. If a Procuring Entity uses a method of procurement other than advertised open competitive bidding, it shall note in the record of the procurement method".

- 2.2.3.2 It was observed during the conduct of the audit that the procurement of Jork Sticks for MPW 9238G did not strictly adhere to the Amended and Restated PPCC Act of 2010 procurement methods. Three quotations as required by the PPCC regulations were not solicited for the procurement of the spare part. **Refer to Annexure 1 for PPCC guidelines.**

Risk

- 2.2.3.3 Purchases and associated costs could be misstated. Also, Value for Money could not be achieved in the absence of a competitive procurement process.

Recommendation

- 2.2.3.4 The CIDP Management of MPW should provide material justification for not adhering to the PPCC Act of 2010 in procuring of the Spare part for the MPW front Loader.

Management Response

2.2.3.5 *The Management of the Ministry of Public Works is fully cognizant of the PFM Regulation indicated at R.14 (avoidance of cash transactions). However, we were constrained to authorize cash payment for this transaction because of the following reasons surrounding this payment that was beyond our control:*

- *The GSO Director and the Assistant Director for Logistics, in a memo dated July 5, 2013, informed the Acting Minister of Public Works that the MPW 938G Front-end Loader was non-functional for eight months due to the damage of the jock stick which could not easily be found using a competitive procurement process. The only vendor who had a part that was closely related to what the equipment attached a price tag of US\$3,500.00 which we considered to be very high. Therefore, it was not a good financial decision to procure the spare parts from that vendor taking the issue about price into consideration and since that spare part would have required further modification to fit on the equipment.*
- *Having made a thorough search for the spare part, we found it at the Sinkor Diesel Garage. We opted to pay via check but the vendor refused on grounds that he had not transacted with the CIDP checking account so he found it very difficult to accept a check drawn from that account. Since his price tag of US\$1,500.00 was far less and the parts needed no further modification to fit our equipment as compared to that of Global Spare Parts, the Procurement Division sought prior approval from the Acting Minister, Hon. Victor B. Smith. The request was approved by the Acting Minister after due diligence was done and the purchase was made because of the existing uncontrollable conditions explained supra. Kindly find attached copy of the approved memo dated July 5, 2013 requesting prior approval for the purchase of the spare parts in cash instead of check.*

Auditor General's Position

2.2.3.6 The CIDP Management's explanation is no justification for not adhering to the Amended and Restated PPCC Act of 2010. Therefore, the CIDP Management should be held accountable for the breach of the PPCC Act.

2.2.4 Untimely Implementation of Project

Observation

2.2.4.1 Section 41 of the Amended and Restated PPC Act of 2010 states that "(1) The Procuring Entity shall be responsible for the administration and monitoring of the contracts entered into by the entity. The functions shall include at least the following:

- ensuring that the contractor complies with the specifications and the terms of the contract;
- ensuring that the contract is being performed on schedule;

- ensuring that payment made to the contractor are in accordance with the terms of the contract;
- determining when a contract has been successfully performed which will entitle the conditions to final payment
- In the case of each contract awarded by the procuring Entity, designating a contract administration officer who will have responsibility for the administration of the contract consistently with the requirements of this Act and the regulations”.

2.2.4.2 It was observed during the conduct of the audit that the CIDP Management appear no to have ensured the timely implementation of the Project. The project was scheduled to begin in 2013 and was expected to be completed within three (3) years (2013 to 2015). However, as at the time of the audit, there appears to be no substantial work had been carried out regarding the project.

Risk

2.2.4.3 The untimely implementation of the Project could lead to the non- achievement of the project’s objectives.

Recommendation

2.2.4.4 The CIDP Management of MPW should provide material justification for the untimely implementation of the Project.

Management Response

2.2.4.5 *We acknowledge you observation regarding the delay in the implementation of the Project. The primary reason for the delay in the implementation was due to the constant change of Senior Management of the Ministry. From May 2013 to March 2016, we have had the following changes in Senior Management at the Ministry of Public Works:*

From		To	
Name	Position	Name	Position
Samuel K. Woods	Minister	Victor B. Smith Antoinette G. Weeks W. Gyude Moore	Acting Minister/DMTS Minister Minister
Stephen Yekeson	Deputy Minister for Administration	Zack Sharpe Roland Lafayette Giddings	Deputy Minister for Adm. Deputy Minister for Adm
Victor B. Smith	Deputy Minister for Technical Services	Claude Langley	Deputy Minister for Technical Services

Every new team opts to properly understand full detail of the project before implementation

Auditor General's Position

- 2.2.4.6 We acknowledge Management's acceptance of our recommendation. We will make a follow up on the implementation of our recommendation.

3 ACKNOWLEDGEMENT

- 3.1 We acknowledge the cooperation and assistance provided to the GAC Audit Team by the Management and staffs of the CIDP/Ministry of Public Works during the course of the audit. The efforts and commitments of GAC staff in conducting this audit are also gracefully acknowledged.



Yusador S. Gaye CPA, CGMA
Auditor General, R.L

Monrovia, March 2016

APPENDIX

Appendix 1: Assets Not Coded to CIDP Project

Date	Voucher#	Check #	Description	Code/serial #	Cost (USD)	Assignee/Location
11/6/2013	3498	95686	PA System& 4 speakers	N/A	2,300.00	Communication
11/6/2013	3498	95686	HP 7000 printer	MY-28R1105R	800.00	Chief Architect
9/13/2013	3459	95668/95669	Dell desktop/UPS	2182854025/1106043066	1,600.00	Planning/Programming
9/13/2013	3459	95668/95669	Dell desktop/UPS	1524554593	1,600.00	Communication
9/13/2013	3459	95668/95669	Dell desktop/UPS	1520312489/1106043294	1,600.00	GIS CIDP
9/13/2013	3498	95686	Dell desktop	N/A	900.00	Data base CIDP
11/6/2013	3498	95686/95687	Binding Machine	3873	265.00	Data base CIDP
N/A	N/A	N/A	Canon Image Runner	N/A	N/A	Data base CIDP
11/6/2013	95684/95685	3800	Canon Copier IR 2520	Not seen	3,800.00	Data base CIDP
N/A	N/A	N/A	Semi Executive Desk	N/A	N/A	N/A
N/A	N/A	N/A	Semi Executive Chair	N/A	N/A	N/A
N/A	N/A	N/A	4 Drawer filing Cabinet	N/A	N/A	N/A
N/A	N/A	N/A	Visitor Chair	N/A	N/A	N/A
Total (US\$)					12,865.00	

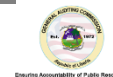
Appendix 2. IT Budget Proposal Compare to the Actual IT Expenditures

CIDP IT Budgeted Expenditure per Project Proposal

Item	Description	QTY	Unit Price	Amount US\$
1	Computer Software (Including geographical)	5	38.00	7,000.00
2	Large Scale Photocopier	1	1,500.00	1,500.00
3	Large Scale Printer (Plotter)	1	3,500.00	3,500.00
Total				\$12,000.00

CIDP IT Equipment Expenditure per CIDP Expenditure Report

Item	Description	Qty	Unit Price	Amount US\$
1	1 HP Probook 6570b Notebook PC COMPUTER with Accessories	4	1,550.00	6,200.00
2	HP 121 Black & color Cartridge Set	20	58.00	1,160.00
3	HP LaserJet # 85 Toner P1102	6	70	420.00



Item	Description	Qty	Unit Price	Amount US\$
4	Kodak Digital Cyber shot Camera Complete & all Accessories	1	290.00	290.00
5	Color & black @050 three in One Printer Scanner with cartridge cable		145.00	145.00
6	Binding Machine L/size PC	1	265.00	265.00
7	Paper Cutter L/Size PC	1	70.00	70.00
8	Panasonic DMR –EH69E Multi zone DVD Recorder with 320GB Hard Drive PC	1	925.00	925.00
9	Dell/ HP latest Version Desktop computer complete	1	900.00	900.00
10	Head Phone Large PC	1	20.00	20.00
11	APC UPS 1500 watt back up 220	4	575.00	2,300.00
12	Multipurpose Cord Reader	2	17.00	34.00
13	Flash Drive Reader	5	38.00	190.00
14	Public Address System with four Large Speakers MIX Amplifier	1		2,250.00
15	Dell Inspiron IG 20 Desktop with 24 LCD Monitor & Antivirus	3	1,600.00	4,800.00
Total				\$19,969.00

Appendix 2. Personnel Budget Proposal Compare to the Actual Positions

CIDP Actual Positions and Costs per Project Expenditure Report

No.	Description	Number of Personnel	Payment Periods	Number of Months Budgeted	Total Actual Cost US\$
1	Project Manager	3	Dec 2013- Nov 2015	11	41,725.00
2	Administrative Financial Manager	1	Dec 2013- Sept 2015	15	39,375.00
3	Project Engineer	1	Feb 2015 – Jul 2015	8	13,500.00
4	IT Technician	1	Dec 2013- Sept 2015	14	11,115.00
5	GIS Technician	1	Dec 2013- Sept 2015	15	11,230.00
6	Field Assistant	1	Feb 2015 –Sept 2015	8	2,430.00
7	Data Recorder	1	Dec 2013- Sept 2015	15	6,210.00
8	Draftsman	1	Mar 24 2015	1	1,600.00
9	Office Assistant	1	Feb 2015 –Sept 2015	8	2,700.00
11	Strategic Advisor	1	Dec 18 2013	1	2,400.00
12	Procurement Specialist	1	Dec 18 2013	1	2,400.00
13	Personnel Specialist	1	Dec 18 2013	1	2,400.00

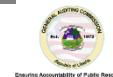


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Community Infrastructure Development Project Ministry of Public Works
For the Period May 2013 to January 2016*

No.	Description	Number of Personnel	Payment Periods	Number of Months Budgeted	Total Actual Cost US\$
14	Advisor on Administration	1	Dec 18 2013	1	2,400.00
15	Inspector	2	Feb 2015- Mar 2015	2	1,800.00
16	Communications	1	Feb 2015- Mar 2015	2	150.00
17	Surveyor	5	Feb 2015- Mar 2015	2	250.00
18	Advisor on Administration	1	Mar 24, 2015	1	2,400.00
19	Zoning Inspector Aide	2	Mar 2014- Jul 2014	4	2,340.00
20	Multimedia	1	Feb 2015- Mar 2015	2	100.00
21	Janitor	1	May 2015 – Oct 2015	3	250.00
22	Project Supervisor	1	Dec 2013- Nov 2015	17	53,775.00
23	Driver	3	Dec 2013- May 2015	4	1,880.00
24	Financial Officer	1	Dec 2013- Nov 2015	8	2,450.00
25	Team Field Assistant	1	Dec 2013	1	1,600.00
26	M & E Supervisor	1	Dec 2013	1	2,400.00
27	Tax Deduction	N/A	N/A	N/A	17,500.00
28	Re-Enter Check	N/A	N/A	N/A	(22,175.00)
Total		35			204,205.00

CIDP Budgeted Positions and Costs per Project Proposal

No.	Description	Number of Personnel	Payment Periods	Number of Months Budgeted	Annual Salaries Cost US\$
1	Project Supervisor	1	May 2013 - March 2014	12	24,000.00
2	Financial Officer	1	May 2013 - March 2014	12	30,000.00
3	Equipment Operator	3	Aug 2013 - March 2014	8	10,800.00
4	Drivers	3	June 2013 - March 2014	9	5,400.00
5	Monitoring & Supervision	1	May 2013- March 2014	12	24,000.00
Total		9			94,200.00

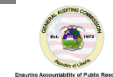


Appendix 4: Unremitted GOL Withholding Taxes – 2%

Dates	Payee	Voucher #	Description	Amount
1/15/2015	City Printing Press	15126	2% Tax Deduction GOL	82.00
1/15/2015	Business World	15128	2% Tax Deduction GOL	68.00
1/15/2015	2% Tax Deduction GOL Bam Caterers	15131	2% Tax Deduction GOL	18.00
1/15/2015	Bam Caterers	15130	2% Tax Deduction GOL	882.00
1/31/2015	B. Robert Printing	15132	2% Tax Deduction GOL	2.00
2/4/2015	Staff	15142	10% Tax Deduction GOL	1255
4/8/2015	T. Star Engineering	15182	2% Tax Deduction GOL	6,887.11
5/19/2015	Renaissance Communication	15211	2% Tax Deduction GOL	13.60
5/19/2015	Liberia Broadcasting System	15209	2% Tax Deduction GOL	13.60
10/13/2015	T. Star Engineering	15220	2% Tax Deduction GOL	4,919.00
11/13/2015	Atlas Business Center	15225	2% Tax Deduction GOL	28.60
11/18/2015	Atlas Business Center	15231	2% Tax Deduction GOL	3.50
Total				14,172.41

Appendix 5: Unremitted GOL Withholding Taxes – 10%

Dates	Payee	Voucher #	Description	Amount USD
2/24/2015	Staff	15161	10% Tax Deduction GOL	1,075
3/17/2015	Staff	15171	10% Tax Deduction GOL	1,075
4/16/2015	Staff	15193	10% Tax Deduction GOL	1,075
5/8/2015	Staff	15206	10% Tax Deduction GOL	1,075
6/23/2015	Staff	15317	10% Tax Deduction GOL	1,075
7/20/2015	Staff	15332	10% Tax Deduction GOL	1,075
11-Aug-15	T. Star Engineering	15339	2% Tax Deduction GOL	6,887.11
18-Aug-15	Staff	15350	10% Tax Deduction GOL	1,075.00
9/24/2015	Staff	15360	10% Tax Deduction GOL	1,075.00
10/19/2015	Staff	15223	10% Tax Deduction GOL	550.00
11/18/2015	Staff	15228	10% Tax Deduction GOL	550
Total				16,587.11



Appendix 6: Double Emoluments

No	Dates	Name of MPW Staff	CIDP Staff Position	Check #s	Voucher #s	Amount	Comments
1	Dec 18 2013	Aaron Subah	Procurement Specialist	95705	22558	2,400.00	Ministry of Public Works Employees
2	Dec 18 2013	Brender M. Lee	Finance Officer	95709	22558	1,600.00	Ministry of Public Works Employees
3	Feb 24, 2015	Brender M. Lee	Finance Officer	15150	1370	100.00	Ministry of Public Works Employees
4	24 Mar 2015	Brender M. Lee	Finance Officer	15173	533	100.00	Ministry of Public Works Employees
5	Apr 15, 2015	Brender M. Lee	Finance Officer	15183	655	100.00	Ministry of Public Works Employees
6	May 5, 2015	Brender M. Lee	Finance Officer	15194	720	50.00	Ministry of Public Works Employees
7	Jul 20, 15	Brender M. Lee	Finance Officer	15335	922	100.00	Ministry of Public Works Employees
8	Oct 6,2015	Brender M. Lee	Finance Officer	15361	1041	300.00	Ministry of Public Works Employees
9	Nov 18, 2015	Brender M. Lee	Finance Officer	15229	1124	100.00	Ministry of Public Works Employees
10	Dec 18, 2013	Anthony Smith	Inspector	95706	2258	1,600.00	Ministry of Public Works Employees
11	May 5,2015	Kessele Kollie	Driver	15196	720	50.00	Ministry of Public Works Employees
12	July 20,2015	Kessele Kollie	Driver	15337	922	50.00	Ministry of Public Works Employees
13	Dec 18, 2013	Peter Dagbeh	Driver	95708	22558	1600.00	Ministry of Public Works Employees
14		Bill Bonkor	Field Team Leader	95704	22558	1,600.00	Ministry of Public Works Employees
15	May 5, 2015	Mary Togba	Janitor	15195	720	50.00	Ministry of Public Works Employees

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No	Dates	Name of MPW Staff	CIDP Staff Position	Check #s	Voucher #s	Amount	Comments
16	Jul 20, 2015	Mary Togba	Janitor	15336	922	50.00	Ministry of Public Works Employees
17	Oct 6, 2015	Mary Togba	Janitor	15362	1041	150.00	Ministry of Public Works Employees
18	Feb 20, 2015	Cynthia Bropleh	Communication	15143	1370	100.00	Ministry of Public Works Employees
19	Mar 24, 2015	Cynthia Bropleh	Communication	15172	532	50.00	Ministry of Public Works Employees
20	Fe 20, 2015	Idries Koromah	Surveyor	15145	1370	50.00	Ministry of Public Works Employees
21	Dec 18, 2013	Thomas Peters	GIS Technician	95707	22558	1,600.00	Ministry of Public Works Employees
22	Dec 18, 2013	Bindu C. Brewer	Project Manager	95698	22558	4,000.00	Presidential Appointee
23	Dec 18, 2013	Samuel Nagbe	M & E Advisor	95701	22558	2,400.00	CSA - Senior Executive Service - Consultant
24	Dec 18, 2013	Henri Urey	Strategic Advisor	95702		2,400.00	CSA - Senior Executive Service - Consultant
25	Dec 18, 2013	Samuel Kpakio	Project Manager	95699	22558	2,400.00	Regular Contractor
26	Dec 18, 2013	Christopher Bull	Draftsman	95700	22558	1,600.00	Regular Contractor
27	Feb 20, 2015	Andrew Gaye	Multimedia	15146	1370	50.00	Regular Contractor
28	Mar 24, 2015	Andrew Gaye	Multimedia	15174	534	50.00	Regular Contractor
29	Dec 23, 2014	Joseph Merchant	Driver	15160	1704	180.00	Regular Contractor
30	Feb 4, 2015	Kebeh	Office	15190	1684	270.00	Regular Contractor

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No	Dates	Name of MPW Staff	CIDP Staff Position	Check #s	Voucher #s	Amount	Comments
		Lavela	Assistant				
31	Feb 24, 2015	Kebeh Lavela	Office Assistant	15203	1379	270.00	Regular Contractor
32	Apr 16, 2015	Kebeh Lavela	Office Assistant	15218	697	270.00	Regular Contractor
33	May 8, 2015	Kebeh Lavela	Office Assistant	15329	725	270.00	Regular Contractor
34	Jun 23, 2015	Kebeh Lavela	Office Assistant	15346	846	270.00	Regular Contractor
35	Jun 20, 2015	Kebeh Lavela	Office Assistant	15357	913	270.00	Regular Contractor
36	Aug 18, 2015	Kebeh Lavela	Office Assistant	15168	954	270.00	Regular Contractor
37	Sept 24, 2015	Kebeh Lavela	Office Assistant	15168	1024	270.00	Regular Contractor
38	Mar 17, 2015	Kebeh Lavela	Office Assistant	15168	518	270.00	Regular Contractor
39	Dec 18, 2013	Bona Dangbuah	Personnel Specialist	15175	22558	2,400.00	City of paynesville Payneville Coporation, Techinal Planning, Position
40	Feb 20, 2015	Marie Constance	Surveyor	15176	1370	50.00	Ministry of Land & Mines
41	Mar 24, 2015	Lawrence Zayzay	Surveyor		535	50.00	Ministry of Land & Mines
42	Mar 24, 2015	Samuel Danway	Surveyor		536	50.00	Ministry of Land & Mines
Grand Total						29,860.00	

Annexure 1: PUBLIC PROCUREMENT AND CONCESSIONS COMMISSION REGULATION

REGULATION ON THE METHODS OF PROCUREMENT

PART V - METHODS OF PROCUREMENT

Choice of Procurement

46. (1) Public procurement shall be undertaken by means of advertised open bid proceedings, to which equal access shall be provided to all eligible and qualified bidders without discrimination, subject only to the exceptions provided under this Part.

(2) It is not permitted artificially to divide procurement with the intention of avoiding the monetary thresholds established under this Act or other instruments issued for the purposes of this Act.

(3) If the Procuring Entity uses a method of procurement other than advertised open competitive bidding, it shall note in the record of the procurement proceedings the grounds for the choice of the procurement method.

Request for Quotations

53. The request for quotations method may be used for the procurement of goods, works and services

(a) Where the procurement is for readily available commercially standard goods, not specially manufactured to the particular specifications of the Procuring Entity and the estimated value does not exceed the amount set in the Schedule;

(b) When the estimated value of the procurement of small works, does not exceed the amount set in the Schedule;

(c) When the estimated value of the procurement of services does not exceed the amount set in the Schedule.

Basic Procedures for Request for Quotation

54. (1) Quotations shall be requested for in writing from as many bidders as practicable, but from at least three **(3)** bidders.

(2) The request shall contain a clear statement of the requirements the Procuring Entity as to quality, quantity, terms and time of delivery, as well as any other special requirements.

(3) Bidders shall be given adequate time to prepare and submit their quotations, but each bidder shall be permitted one quotation, which may not be altered or negotiated.

(4) A purchase order shall be placed with the bidder that provided the lowest-priced quotation meeting the delivery and other requirements of the Procuring Entity.