

# REPORT OF THE AUDITOR-GENERAL



## ON THE DUTY FREE PROGRAM FOR

*For the Fiscal Years 2006/07, 2007/08 & 2008/09*

**John S. Morlu, II**  
*Auditor-General, R.L*

**20 April 2011**

## **TRANSMITTAL LETTER**

### **REPORT OF THE AUDITOR-GENERAL ON THE DUTY FREE PROGRAM FOR FISCAL YEARS 2006/7, 2007/8 AND 2008/9**

1. I am pleased to submit the audit report on the Duty Free Program for the fiscal periods ending 30 June 2006, 2007, 2008, and 2009. This is the first audit report of the Auditor General of Liberia on the Duty Free Program.
2. The Duty Free program administered by the Ministry of Finance was marred with irregularities. These irregularities occurred because there was a complete lack of implementation of the internal policy on the Duty Free and the provisions contained in the Revenue Code of 2000.
3. Internal controls were also generally lacking, thus casting serious doubts on the effective execution of the Duty Free program and the reliability of financial information derived from Duty Free transactions.
4. I also encountered two scopes of limitation. First, I was scope limited by the refusal of major beneficiaries of duty free to cooperate in the audit so as to provide information that would enable me provide opinion on the financial transactions. Second, I was scope limited by circumstance as I did not have resources to conduct significant field verification to ensure that the provisions that established the two year limitation on duty free item before they are sold or disposed of was maintained.
5. During my examination of documents, I observed that there were a number of application forms for duty free granted to various categories of beneficiaries with the total CIF value of US\$14,532,024.69 and a waiver of US\$1,166,357.80 which were not recorded in the report for the period under review. This was due to failure by the then Director of Duty Free Felix T. Nagbe to supervise and enforce internal control procedures for the 2006-2009 fiscal years. I could not therefore ascertain the completeness of application forms provided during the audit.
6. In addition, I noted cases where there were variances between the Cost, Insurance and Freight (CIF) value on the duty free entries and the duty free monthly reports. The value of over and understatements amounted to US\$99,606.30 and ten million six hundred six thousand seven hundred twelve dollars two cents (10,606,712.02) respectively.
7. During my scrutiny and analysis of applications for Duty Free and the Single Administrative Documents (SAD), I noted instances where duty free was granted to one hundred and thirty nine

(139) returnees amounting to US\$194,020.84 without evidence of some or all of the supporting documents.

8. I noted instances where duty free was granted to twenty three (23) religious institutions during the period amounting to US\$84,542.49 without evidence of some or all supporting documents.
9. Also there were situations wherein duty free was granted to twenty (20) local NGOs in the amount of US\$88,319.58 without evidence of some or all supporting documents.
10. I observed instances where duty free was granted to twenty- three (21) Government Ministries and Agencies in the total amount of US\$437,879.50 without some or all of the supporting documents.
11. The Duty Free Division's standard internal policy requires that, applications for duty free under diplomatic mission and embassy should be stamped and signed by the Chief of Protocol or his/her designee at the Ministry of Foreign Affairs. Contrary to the above, I observed that Duty Free entries amounting to US\$292,530.26 for Diplomatic Missions were not signed by the Chief of Protocol or his designee. **See appendix 7 for details.**
12. In addition, I noted that application for duty free from UNMIL were not signed and stamped With single unique stamp to indicate that they had been officially authorized by the mission to apply for duty free. The duty free granted on the basis of such application forms from UNMIL amounted to US\$681,298.91 **See appendix 8 for details.**
13. For instance, three different stamps were used during the period under review. It was also observed that the Chief of Protocol or his designee did not inform the Deputy Minister for Revenue through written communication upon stamping the documents of diplomatic missions. I could not therefore ascertain the validity of the applications.
14. Furthermore, I could not verify from UNMIL the validity of the transactions as I did not get any response from the communication written to Mr. Greg Tasker, Officer in Charge of the Joint Logistic Centre, on the 14 October 2010. This made it difficult to ascertain the purchase by the suppliers for UNMIL, along with their tax listings and returns.
15. Management's argued that UNMIL's duty free application were not signed and stamped due to a clause in the Status of Forces Agreement consummated between the Government of Liberia and the United Nations which states that, "*To the end that such importation, clearances, transfer or exportation may be effected with the lease possible delay, a mutually satisfactory procedure, including documentation, shall be agreed between UNMIL and the Government at the earliest possible time.*" This is an unacceptable excuse.
16. Management did not provide me with the evidential document to demonstrate that a ***mutually satisfactory procedure*** was reached with UNMIL to serve as a legal and administrative basis for ignoring its standard Internal Policy on the granting of duty free to UNMIL. Besides, the status of

Forces agreement does not preclude the execution of a basic internal control mechanism that would ensure the actual consignments brought in the country are for only UNMIL's official operation.

17. Fifteen (15) International NGOs were granted duty free without evidence of some or all of the documents required. The value of the duty waived in this case amounted to US\$110,780.36.
18. Similarly, sixteen (16) medical institutions were granted duty free without evidence of some or all of the documents required. The value of the duty waived in the case amounted to US\$63,917.23
19. I observed during the audit that 19 companies and concessions benefited from duty free without evidence of some or all of the documents mentioned. The value of duty waived to these companies and concessions amounted to US\$109,887.94.
20. Additionally my examination established that seventeen (17) educational institutions benefited from duty free without some or all of the supporting documents required. The value of the duty waived in this instance amounted to US\$40,563.48.
21. During my analysis of the monthly report against the authorized listing of entities entitled to duty free, I noted instances where some entities were granted duty free but were not on the authorized listing obtained from Ministry of Finance. I noted that fifteen (15) Institutions were awarded duty free amounting to US\$102,315.58.
22. I observed during my examination that there was no evidence to indicate that returnees, organizations and institutions who benefited from 100% duty free had paid US\$28,549.02 and US\$57,241.01 as CUF and ETL respectively charged by the Duty Free Division.
23. During the audit I noted that legislators imported items that could not be reasonably defined as personal effects. In addition they imported more than one vehicle in a calendar year. The total value for duty free issued legislators in contravention of the law was US\$19,465.89
24. My review of documents established that, duty free was being awarded by the former Director and the Commissioner of Customs and excise Mr. Felix S.T. Nagbe and G. Alphonso Gaye respectively, without reference to the items as per the contract or concession agreement. I noted instances where the items for which duty free was awarded differed with the approved list in the contract or concession agreement. Duty Free totaling US\$343,034.70 was granted to Sethi Brothers on materials that were not stated in the agreement to benefit from duty free privilege.
25. Overall, both financial and administrative activities undertaken by the Duty Free Section Management during the period under review were characterized by of financial irregularities and control deficiencies. The irregularities noted amounted to US\$3,199,980.79
26. I have made recommendations towards addressing these deficiencies in this report. Therefore, I urge Her Excellency, the President of the Republic of Liberia, the Hon. Speaker, House of

Representatives and Hon. Pro-Tempore of the Senate to ensure the implementation of these measures. I advised that the resolution of the issues raised in this report be considered as a matter of urgency.



**John S. Morlu, II.**  
**(Auditor-General, RL)**

3:20 PM



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## **Acronyms/Abbreviations**

<b>Acronyms</b>	<b>Meaning</b>
MOF	Ministry of Finance
INTOSAI	International organization of supreme Audit Institution
AG	Auditor General
UNMIL	United Nations Mission in Liberia
COSO	Committee of Sponsoring Organization
GAC	General Auditing Commission
DMR	Deputy Minister for Revenue
CIF	Cost Insurance and Freight
CUF	Custom user fees
ETL	ECOWAS Tax Levy
BIN	Bureau of immigration and Naturalization
SAD	Single Administration Document
MFA	Ministry of Foreign Affairs
MPEA	Ministry of Planning and Economic Affairs
NGO	Non-Government Organizations
INGO	International Non-Governmental Organizations
SOFA	Status of forces Agreement
WCO	World Custom Organization
RKC	Revised Kyoto Convention
TAS	TAX Administrative System



## BACKGROUND

1. I have audited the financial reports and related records of the Duty Free Division of the Ministry of Finance for the fiscal period ended June 2006 to July 2009. This is the first report of the Auditor General of the Duty Free.
2. I audited the total duty waived reported by the Duty Free Division in the amount of US\$5,918,080.00, US\$23,801,138.39, US\$2,944,997.60 and US\$48,194,031.94 for the fiscal year 2006, 2007 and 2008 2009 respectively. (fiscal out turn reports)
3. The following individuals were managing the affairs of the Duty Free Section during the periods under audit:

**Table 1: Key Officers of the Duty Free Section**

Name	Position	Period
Felix Nagbe	Director, Duty Free	May 2006- Nov.2009
Ameria Sangbe	Director, Duty Free	Dec. 2009-Present

## AUDIT SCOPE/ METHODOLOGY

4. I conducted the audit in accordance with International Standards on Auditing as prescribed by INTOSAI. These standards require that I plan and perform the audit to obtain reasonable assurance that the financial statements on Duty Free are free of material misstatements.
5. My audit approach was based on test checks on areas I considered high risk. I conducted a walk-through, issued letters for confirmation, and conducted physical verification to selected institutions.
6. I compiled and submitted the Management Letter to give management the opportunity to provide additional information and documentation and provided material justifications to acquit noted deficiencies. Where responses were provided, I evaluated them and incorporated the responses verbatim in order for the National Legislature, the President and other stakeholders to read without any paraphrasing to management responses to the reportable issues raised. In instances, where I determined that management responses were not materially justified and supported by sufficient appropriate documentation, I indicated so in the Auditor General's Position.

## AUDIT OBJECTIVES

7. The objective was to conduct a comprehensive audit of the Duty Free. This included assuring that:
  - All Duty Free granted were properly authorised by the appropriate officials of Government.
  - Those granted Duty Free were the categories of institutions and individuals stipulated in the Revenue Code of 2000.

- There existed reasonable internal controls in the execution of the Duty Free provisions in the Revenue Code of 2000.
- All Duty Free granted for the periods under audit were properly documented and materially justified.

## **RESPONSIBILITY**

8. In accordance with the Executive Law of 1972 Chapter 21, it is the responsibility of the Minister of Finance to administer the revenue program of the Government, including the supervision of the collection of the revenues, be depository of Government funds and report the financial position of the Government.
9. Therefore, the responsibility to put into place effective systems and controls for the prevention and detection of fraud, error and non-compliance with the Executive Law, the Revenue Code, and any relevant Regulations rests with the Minister of Finance.
10. The Auditor General's role is to certify in accordance with the outcome of his examination any statement the Minister of Finance may present for audit certification. This is in accordance with Chapter 53 of the Executive Law of 1972.
11. As required by Chapter 53.7 of the Executive Law of 1972, the Auditor General is required to call attention to an officer who wilfully or negligently fails to collect or receive Government monies, public monies not accounted for, deficiency or loss through fraud, default, or mistake, and inadequate or ineffective internal control over public monies.
12. Therefore, the Auditor General provides assurance to the Liberian people on the appropriateness of the statements and information made available to him.
13. I have endeavoured to hold officers accountable for the periods under audit. However, where I failed to hold any officer responsible, it is envisaged that the Minister and the subordinates are held accountable in line with Chapter 21 of the Executive Law of 1972.

## **SCOPE LIMITATION**

14. During the audit of the Ministry of Finance Duty Free Section my scope was limited by:
  - The failure of the United Nations Mission in Liberia (UNMIL) to response to confirmation on goods reportedly brought in by suppliers on behalf of the mission.
  - The failure of management to provide me with detailed annual reports for 2006 and 2007, which made it difficult for me to obtain reasonable assurance that the figures contained in the summary were accurate.

- Circumstance imposed limitation due to lack of sufficient resources to physically inspect a significant portion of assets that benefitted from Duty Free to ensure that two year period to keep Duty Free assets were being observed.

## **GOVERNANCE ISSUES**

### **Internal Control System: Duty Free Section**

15. The Committee of Sponsoring Organizations of the Tread way Commission (COSO) is the internationally recognized best practice standards for the internal control framework. COSO indicates that an effective internal control system consist of five elements which are, the control environment, risk assessment, information and communication, control activities and monitoring.

## **CONTROL ENVIRONMENT**

### **Code of Conduct**

#### **Observation**

16. Duty Free Division should communicate a code of conduct to guide the conduct or behaviour of staff in the performance of their responsibilities. This will also set consequences for failure to comply with the code.
17. However, during the period under review, there was no evidence that the division had communicated the code of conduct to all staff of the division.

#### **Risk**

18. The failure to communicate a code of conduct to guide staff may result in staff performing acts which may have a negative impact on Duty Free transactions without being aware of the consequences.

#### **Recommendation**

19. The Deputy Minister of Revenue should ensure that the code of conduct is communicated to all staff of the section.

#### **Management's Response**

20. *A code of conduct for the Department of Revenue has been developed and draft copies were provided to all staff for their feedback and they were made to sign acknowledging receipt of the draft code of conduct. Attached is a copy of the draft code of conduct and the signature sheet from the Internal Affairs Division (Attachment #3)*

#### **Auditor General's Position**

21. Management response is noted. The draft code of conduct should be speedily approved for the effective management of the Duty Free Division. It will also assist to check-mate fraud in

the Duty Free as employees would be aware of the consequences for contravening ethical standards.

## **Disaster Recovery Plan**

### **Observation**

22. In terms of best practice, management of an entity should draw up a disaster recovery plan to recover information in the event of loss. The plan would mitigate the loss of data and information.
23. There was no evidence that the Duty Free management had a disaster recovery plan to help recover lost data and information.

### **Risk**

24. The failure to establish a disaster recovery plan may result in the complete loss of Duty Free data and information in the event of a negative occurrence.
25. Furthermore, if there is no data and information available the division may be exposed to fraudulent Duty free application as there will be no back up information to confirm the authenticity of Duty free applied for and approved.

### **Recommendation**

26. The Deputy Minister of Revenue should ensure the formulation of a disaster recovery plan as part of a risk management strategy.

### **Management's Response**

27. *Management acknowledges this observation and is in full support of developing and instituting a Disaster Recovery Plan for all duty free transactions to enable it recovers and maintains lost data.*

## **Risk Assessment Process**

### **Observation**

28. In terms of standard internal control practice, the Duty Free Management must establish a risk management policy which will set the basis for conducting risk assessment within the Unit. Risk Assessment process entails determining the risk associated with each objective of the Duty Free Management Unit such as fraud and errors and how each risk should be managed.
29. During the audit, management failed to provide evidence that the Duty Free Division had developed a risk management strategy and was conducting risk assessment procedures to enable it to identify risk and formulate strategies to mitigate the risk.

## **Risk**

30. The failure to develop a risk management policy may result in the following:

- Fictitious duty free applications may be created into the system.
- Fraud and error may not be prevented, detected within reasonable time.
- There may be abuse of authority in the granting of duty free.
- Loss of revenue by the Government of Liberia.

## **Recommendation**

31. The Deputy Minister of Revenue should ensure there exist a risk management strategy and perform risk assessment in order to identify, manage and mitigate risk.

## **Management's Response**

32. *Management acknowledges this observation and will develop an internal control policy that will seek to identify all risks associated with the receipt and implementation of the duty free process and the mitigating/control factors to address these risks.*

## **Information and Communication**

### **Observation**

33. The Duty Free division must produce the correct duty free information and communicate it to stakeholders, such as the National Legislature, the General Auditing Commission, International Partners, etc. on a regular basis. The information must be accurate.

34. During the audit I was not provided with evidence that the management of the Duty Free Division was producing regular report to external stakeholders such as the National Legislature, the General Auditing Commission, International Partners, etc. The reports examined were meant for internal purposes only.

### **Risk**

35. The failure to provide the National Legislature, the General Auditing Commission, etc. with duty free generated reports may result in the National Legislature not making informed decisions about appropriate revenue management laws to reduce any potential abuses.

### **Recommendation**

36. The Deputy Minister of Revenue should ensure that the Duty Free Division produces reliable information for submission to the National Legislature, the General Auditing Commission, etc. so that quality decisions can be made by key stakeholders.

### **Management's Response**

37. *Duty free is developing a duty free information brochure that is currently going through review and then senior management approval to be used as a means of disseminating information on the requirement and responsibility of processing and the associated obligations on beneficiaries. Please find the current draft copy attached (Attachment # 4)*

### **Control Activities**

#### **Observation**

38. Duty Free management must establish policies and procedures to enable the effectiveness in the Duty Free management process. The policies and procedures should be able to guide staff in key processes and control such as granting of duty free, recording, reporting and monitoring. In addition, the policies should include roles and responsibilities of personnel involved in documentation and reporting.
39. During the audit, I noted that there was no evidence of policies and procedures (operational manual) to guide key processes in the granting of duty free.

#### **Risk**

40. In terms of standard internal control procedures to guide duty free activities, personnel may fail to perform their work without close supervision resulting in the commissioning of errors hence unreliable duty free data.

#### **Recommendation**

41. The Deputy Minister of Revenue is therefore advised to develop policies and procedures which cover among other things but not limited to granting of duty free, recording, reporting and monitoring.
42. In addition, the policies should include roles and responsibilities of personnel involved, detailing documentation and reporting requirements, such as authorisation, processing/recording, reporting, custody of records and methods of resolving incorrect processing.

### **Management's Response**

43. *Management acknowledges this observation and is currently in the process of developing its standard operating procedure for the management and implementation of duty free process which will incorporate the associated risks and the mitigating factors that will be addressed with appropriate internal controls. This should be completed by the end of fiscal year 2010/2011.*

## Monitoring

### Observation

44. In order for the system to be efficient and effective, there must be regular monitoring of internal controls and other activities in the Duty Free to identify control deficiencies within a reasonable time. The monitoring of controls by the Duty Free division should be delegated to a Compliance Unit within Department of Revenue as part of the internal control system. The Compliance Unit should conduct regular audits or reviews and prepare reports for the Deputy Minister of Revenue.
45. During the audit, I did not see evidence that the Revenue Department had established a Compliance Unit to monitor the internal control system of the Duty Free Division. But I noted that the Internal Audit Unit within the Ministry of Finance is also mandated to carry out the audit of the department. However, there was no evidence that the audit unit had performed any audit covering the Duty Free Division as there were no audit reports to indicate such.

### Risk

46. The failure to evaluate the internal control system in the Duty Free Division may result in the occurrence of fraud and error in the granting of duty free. Furthermore, management may fail to know information on the deficiencies within the internal control system in a timely manner.

### Recommendation

47. The Deputy Minister of Revenue should ensure that there exist a Compliance Unit (Post Clarence Audit) of the Commission of Customs and Excise to regularly review documents of the Duty Free Section to ensure effectiveness in the internal controls that are designed and implemented in the division.

### Management's Response

48. *Management acknowledges this observation and will ensure that the Customs Post Unit as part of their Annual Audit Plan includes the post verification of the duty free section and other customs operations.*

## Presentation and Disclosure

### Observation

49. In terms of standard internal control procedure, each entry for duty free granted must be recorded in the monthly report. In addition, all duty free granted should be evidenced by an application form.
50. During my examination of documents, I observed that there a numbers of application forms for duty free granted to various categories of beneficiaries with the total CIF value of US\$14,532,024.69 and a waiver of US\$1,166,357.80 which were not recorded in the report for the period under review. This was caused by failure of the then Director of Duty Free, Felix T. Nagbe to supervise and enforce internal control procedures for the 2006-2009 fiscal years.

I could not therefore ascertain the completeness of application forms provided during the audit. **See Appendix 1**

51. Furthermore, there were instances where there was no documentary evidence to support duty free granted that was recorded in the monthly reports.
52. In addition, I noted cases where there were variances between the Cost, Insurance and Freight (CIF) value on the duty free entries and the duty free monthly reports. The value of over and understatement amounted to US\$99,606.30 and ten million six hundred six thousand seven hundred twelve dollars two cents (10,606,712.02) respectively. **See Appendix 2**
53. Management failed to provide me with the detailed annual financial reports for the entire period of 2006 and 2007, thereby limiting my review to only 2008 and 2009 documents which were provided for the audit. I was only provided summary annual financial reports for the duty free section for the year 2006 and 2007 as such I could not ascertain the completeness of the figures reported therein.

### **Risk**

54. The failure to properly maintain duty free records and observe internal control procedures may result in the commission of fraud and abuse. The failure of management to fairly disclose the CIF values on which duty was waived could deny the Department of Revenue the true picture of duty waived during the period.
55. In addition, this may indicate that duty free is being awarded to undeserving individuals and institutions.

### **Recommendation**

56. Director of Duty Free Ameria Sangbe should ensure that there is effective supervision of staff and every entry for duty free is recorded with accurate information maintained.
57. The former Director of Duty Free Felix T. Nagbe should be made to account for the duty waived in the amount of US\$ US\$1,166,357.80 that was not reported on the duty free report for the period under review. This amount represents a material loss to the Government of Liberia.
58. Deputy Finance Minister for Revenue should increase oversight in the handling of duty free related matters to avoid unauthorized granting of duty free.

### **Management's Response**

59. *Appendix I focused on the period 2008 and 2009. The audit issue raised is that the 153 entries were not recorded in the report. We beg to differ with this issue raised by the auditor. This is because the detail of the report does not show each individual transaction but the summary of all transactions for the month under review. Please find attached copies of*



several entries relating to combination of the figures that make up some of the 153 entries as recorded in appendix A.

60. The table below shows the number of entries that were combined to attain the sum total, thus without analyzing the individual entries it will be impossible to get the figure in the report by only reviewing an entry. It is good to not that the fault of the report is not to have provide guide to the reader in the interpretation of the details making up the sum figures in the report and for this we must admit the error with the recommendation to enhance the disclosure of the report. Please see table below:

**Appendix I**

Ref #	Name	No. of Entries
2	Firestone Plantation Company	2
3	Firestone Plantation Company	1
4	Firestone Plantation Company	1
5	Firestone Plantation Company	1
7	Firestone Plantation Company	1
8	Firestone Plantation Company	10
9	Firestone Plantation Company	1
11	Firestone Plantation Company	1
12	Firestone Plantation Company	2
14	Firestone Plantation Company	2
15	Firestone Plantation Company	1
19	Firestone Plantation Company	17
20	Firestone Plantation Company	2
24	Firestone Plantation Company	1
34	Firestone Plantation Company	2
36	Firestone Plantation Company	21
38	Firestone Plantation Company	2
39	Firestone Plantation Company	2
42	Firestone Plantation Company	5
43	Firestone Plantation Company	2
47	Firestone Plantation Company	2
49	Firestone Plantation Company	22
51	Firestone Plantation Company	7
54	Firestone Plantation Company	1
57	Firestone Plantation Company	1
59	Firestone Plantation Company	6
60	Firestone Plantation Company	1
61	Firestone Plantation Company	11
62	Firestone Plantation Company	29
67	Firestone Plantation Company	4
68	Firestone Plantation Company	17

69	Firestone Plantation Company	2
70	Firestone Plantation Company	10
74	Firestone Plantation Company	1
75	Firestone Plantation Company	1
76	Firestone Plantation Company	1
77	Firestone Plantation Company	1
89	Firestone Plantation Company	3
91	Firestone Plantation Company	1
92	Firestone Plantation Company	1
94	Firestone Plantation Company	1
96	Firestone Plantation Company	2
97	Firestone Plantation Company	1
132	LAC	1
133	LAC	1
135	LAC	1
	JOSEPH PESSIAHMAH/JEBEH M. KLAH	1

*The detail month by month report for 2009 is attached with highlights of returnees that are included in the report but were mentioned in this Appendix I.*

61. *A review of the Audit observation of Appendix 2 revealed that the auditor was right in the risk identified for understatement. A review of some of the entries against the recording of the officer did reveal that the officer recorded segments of the total CIF value however the total CUF and ETL to be paid were recorded rightly. Thus it has in no way affected Government Revenue collection. Please find attached Ref # Page 35, Ref # 25516 – Cooper Y. Tomah to see the recording error that was made by the office.*
  
62. *As an improvement and to ensure this risk is mitigated, the Director shall review all entries against the monthly report before issuing out the monthly report to ensure the completeness of the figures and the duty waive in all material respect. However, with respect to the Auditor's issue raised on the over recording, an analysis of Page 37 Ref # 08279 the CIF value of \$153,996.83 was compared to the total monthly value of \$224,535.33 which is the total CIF of the month that includes \$70,538.50. Please see reference # 37 for the detailed supporting document of this analysis.*
  
63. *A review of our distribution log reveals that a representative from the GAC received and signed for monthly activities report for 06-07-08-09. However it is worthy to note that 06 & 07 only provided summary of the duty free issued whereas from 08 -09 the report contained both summary and details. This shows an improvement in the presentation of the report for the various stakeholder but we are open to further recommendation for improvement in the report presentations. (Attachment #1).*

### **Auditor General's Position**

64. Tabular Presentation of duty free application forms without evidential documentation to demonstrate that the waivers were granted in accordance with established policy is insufficient to justify the negative effect on government's revenue inflow. Moreover, management's admittance that the information on duty free application and waiver which it provided to me for audit was not fairly disclosed indicates that the report was materially misstated.
65. Besides management contention that the understatement of the CIF value of Duty free consignment did not adversely affect government's financial position since the Customs Users Fees and the ECOWAS Tax Levy to be paid were accurately recorded cannot be sustained. The CIF value is the basis for calculating government's revenue on duty free consignments thus an understatement will automatically lead to loss in revenue. I therefore maintain all my recommendations with modification that the former Director of Duty Free Felix T. Nagbe should be made to retribute for the duty waived in the amount of US\$ US\$1,166,357.80 that was not reported on the duty free report for the period under review.

### **NO SUPPORTING DOCUMENTS**

#### **Returnees**

#### **Observation**

66. The internal standard policy requires that all returning citizens of Liberia entitled to duty free should present an application attached with but not limited to the following documents including applicable letter of resignation from previous employer, termination of lease agreement, sale of property, retirement letter, employment letter from a government ministry or a recognised entity in Liberia, business information, driver's licence/ state Identification document, Liberian passport, arrival record/ foreign country(USA), arrival record (BIN stamp), duly notarized confirmation letter from the Liberian community in the state /country in which the applicant was residing and employment records/ utility bill in the name of the applicant. In addition, the applicant is required to attach a packing list and a bill of lading.
67. Contrary to the above, during my scrutiny and analysis of applications for Duty Free and the Single Administrative Documents (SAD), I noted instances where duty free was granted to one hundred and thirty nine (139) returnees amounting to US\$194,020.84 without evidence of some or all of the supporting documents. **See Appendix 3 for details:**

#### **Risk**

68. The granting of duty free to individuals without supporting documents may result in the commissioning of fraud, which could lead to loss of revenue to the government.

#### **Recommendation**

69. Director of Duty Free should ensure that all duty free granted are supported by requisite documentations.

70. The former Director of the Duty Free Section, Felix T. Nagbe and the Commissioner of Customs, Deontee King Sackie should be made to retribute US\$72, 449.33 while former Director Felix Nagbe and the former Commissioner of Customs G. Alphonso Gaye should be made to retribute US\$121,571.51, as these returnees which they qualified for duty free did not meet the required criteria and were granted duty free.

**Management’s Response**

71. *The issue raised by the Auditor is acknowledged however, a research into our records revealed that the then Duty Free Director kept a separate file of all the supporting documents that were received and approved for individuals. However, since the new Director took over all duty free entries processed along with their supporting documents are kept together in the same file for ease of reference. The list of requirements for returnees does not indicate that the person need to present all of these documents before being given the privilege. A combination of any of the documents, once it can show evidence that the person has returned to stay permanently, is acceptable for the process.*

72. *Please See Table below of supporting documents for duty free process with reference to Appendix 3:*

No	Name	No. of supporting documents
1	Tearison Kullie	3
5	Jamesetta Harris & Anthony Nelson (A. Kojo Nelson)	6
6	Randolph McClain	3
7	Wilfred A. Cooke	4
8	Adelaide P. Cassell	2
9	James Ballah	4
10	Frances Hayes-Sackor	9
11	Christina Kpabar Paelay	6
12	Carl Sieh	9
13	Samuel Saywroo Nyan	6
14	Roosevelt D. Urey	1
15	Philomena Kai Doe	3
17	Henry G. Kolubah	7
18	Elizabeth King	5
19	Mulbah Jackson	4
20	Walter G. Baker, Jr.	3
21	Edwin K. Bombo	3
22	Rina Krah	4
24	Roland S. Carey Jr.	4
26	James D. Norman	2
27	Benjamin Ware-Schall	4
28	Chalnicea B. Smith	4

**Auditor General’s Position**

73. Management contended:

*"The list of requirements for returnees does not indicate that the person needs to present all of these documents before being given the privilege. A combination of any of the documents, once it can show evidence that the person has returned to stay permanently, is acceptable for the process."*

74. Management contention that those granted duty free are not required to submit all documents as stipulated in the Internal Standard Policy is absolutely unsubstantiated. The internal standard policy requires that all returning citizens of Liberia entitled to duty free should present an application attached with but not limited to the following documents as applicable letter of resignation from previous employer, termination of lease agreement, sale of property, retirement letter, employment letter from a government ministry or a recognised entity in Liberia, business information, driver's licence/ state Identification document, Liberian passport, arrival record/ foreign country(USA), arrival record (BIN stamp), duly notarized confirmation letter from the Liberian community in the state /country in which the applicant was residing and employment records/ utility bill in the name of the applicant. In addition, the applicant should attach a packing list and a bill of lading.
75. Management did not indicate the Section of the Policy that indicated that only a combination of these documents should be provided to be granted duty free. Management also did not provide evidence to indicate what the proper combination of these required documents will meet the minimal test of evidential matter. Management further argued that once someone can show evidence that he or she has returned to stay permanently waiver will be granted. But management did not provide a single evidence to indicate how it reached the conclusion that these people have returned to stay permanently. Instead management would want me to accept mere explanations as evidential matters to acquit the noted deficiencies.
76. I therefore maintain all my recommendations that the former Director of the Duty Free Section Felix T. Nagbe and the Commissioner of Customs Decontee King Sackie should be made to retribute US\$72, 449.33 while former Director Felix Nagbe and the former Commissioner of Customs G. Alphonso Gaye should be made to retribute US\$121,571.51 as these returnees which they qualified for duty free did not meet the required criteria and were granted duty free.

## Religious Institutions

### Observation

77. The Duty Free section's internal standard policy requires that all religious institutions entitled to duty free should present an application attached with but not limited to the following documents as applicable: bill of lading, packing list, and Article of incorporation from the Ministry of Foreign Affairs.

78. Contrary to the above, during my scrutiny and analysis of applications for Duty Free and the Single Administrative Documents, I noted instances where duty free was granted to twenty-three (23) religious institutions during the period amounting to US\$84,542.49 without evidence of some or all supporting documents. **See Appendix 4 for details**

### **Risk**

79. The granting of duty free to Religious Institutions without supporting documents may result in the commissioning of fraud as religious institutions falling outside the above category and granted duty free may lead to loss of revenue to the government.

### **Recommendation**

80. Director of Duty Free should strictly adhere to the internal standard policy set in granting duty free to religious institutions.

81. Former Director of the Duty Free Section, Felix T. Nagbe and Customs Commissioner Decontee King Sackie should be made to restitute US\$84,542, as these Religious institutions were granted duty free privilege and did not meet the criteria.

### **Management's Response**

82. *The Duty Free Division was served copy of the Draft Management Letter, but management provided no response.*

### **Local NGOs**

#### **Observation**

83. In terms of internal standard policy all Local NGOs entitled to duty free should present an application attached with but not limited to the following documents as applicable: bill of lading, packing list, Article of Incorporation from the Ministry of Foreign Affairs, Certification of Accreditation from the Ministry of Planning and Economic Affairs, Annual Activities Report.

84. Contrary to the above, during my scrutiny and analysis of applications for Duty Free and the Single Administrative Documents, I noted instances where duty free was granted to twenty (20) local NGOs in the amount of US\$88,319.58 without evidence of some or all supporting documents. **See Appendix 5 for details**

### **Risk**

85. The granting of duty free to Local NGOs without supporting documents may result in the commissioning of fraud as local NGOs falling outside the above category and granted duty free may have been granted on the basis of a kickback scheme.

### **Recommendation**

86. The Director of Duty Free should strictly adhere to the internal standard policy in granting duty free to local NGOs.

87. The former Head of the Duty Free Section, Felix T. Nagbe and former Commissioner of Customs and Excise G. Alphonso Gaye should be made to retribute US\$ US\$12,996.05 while Felix Nagbe and Decontee King Sackie should be made to retribute US\$75,323.53, as these local NGOs granted duty free did not meet the criteria but were granted duty free

### ***Management's Response***

88. *The Duty Free Division was served copy of the Draft Management Report, but management provided no response.*

## **Government Institutions**

### **Observation**

89. In term of internal standard policy all Government entities entitled to duty free should present an application letter to the Deputy Minister for Revenue along with the parking list and bill of lading.
90. Contrary to the above, during the examination of documents I observed instances where duty free was granted to twenty-one (21) Government Ministries and Agencies in the total amount of US\$437,879.50 without some or all of the supporting documents. **See Appendix 6 for details**

### **Risk**

91. Granting duty free to government ministries and agencies without the requisite supporting documents could lead to the abuse of the facility as individuals may claim duty free under the pretext that it is for a government institution.

### **Recommendation**

92. The Director of Duty Free should ensure that all provisions in the internal standard policy are strictly adhered to in granting duty free to government ministries and agencies.
93. The former Director Felix T. Nagbe, and the former Commissioner of Customs and Excise G. Alphonso Gaye should be made to retribute US\$437,879.50, as these 21 Government Ministries and Agencies granted duty free did not meet the criteria but were granted duty free.

### ***Management's Response***

94. *The Duty Free Division was served copy of the Draft Management Letter, but management provided no response.*

## **Diplomatic Missions and Embassies**

### **Observation**

95. The Duty Free Division's standard internal policy requires that , applications for duty free under diplomatic mission and embassy should be stamped and signed by the Chief of Protocol



or his/her designate at the Ministry of Foreign Affairs. Contrary to the above, I observed that Duty Free entries amounting to US\$292,530.26 for Diplomatic Missions were not signed by the Chief of Protocol or his designate. **See Appendix 7 for details.**

96. In addition I noted that application for duty free from UNMIL were not signed and stamped to indicate that they had been officially authorised by the mission to apply for duty free. The duty free granted on the basis of the application forms from UNMIL amounted to US\$681,298.89 **See Appendix 8 for details.**
97. I further noted that there were inconsistencies in the stamp used by UNMIL during its application for duty free; three different stamps were used during the period under review. It was also observed that the Chief of Protocol or his designate did not inform the Deputy Minister for Revenue through written communication upon stamping the documents of diplomatic missions. I could not therefore ascertain the validity of the applications.
98. Furthermore, I could not verify from UNMIL the validity of the transactions as I did not get a response from the communication written to Mr. Greg Tasker, Officer in Charge of the Joint Logistic Centre, on the 14 October 2010. This made it difficult to ascertain the purchase by the suppliers for UNMIL, along with their tax listings and returns.

### **Risk**

99. Granting duty free to Diplomatic Missions and Embassies without the requisite supporting documents could lead to abuse and undermine the execution of the duty free provisions of the Custom Code.

### **Recommendation**

100. The Director of Duty Free should ensure that all entries of the United Nations Missions in Liberia (UNMIL) are stamped with a unique single stamp.
101. The Chief of Protocol or his/her designate should upon stamping the entries communicate with the Deputy Minister of Finance for Revenue.
102. The Director of Duty Free should ensure that all procedures put in place for granting duty free are followed.
103. The former Director Felix T. Nagbe, of the Duty Free Section and former Commissioner of Customs and Excise Alphonso Gaye should be made to retribute US\$292,530.26, representing duty free granted outside of the policy.

### **Management's Response**

104. *The issues raised by the Auditor is acknowledge however in the case of UNMIL it is worthy to note that the UN Status of Forces Agreement (SOFA) with the Government of Liberia requires that " To the end that such importation, clearances, transfer or exportation may be effected with the lease possible delay, a mutually satisfactory procedure, including documentation,*



*shall be agreed between UNMIL and the Government at the earliest possible time". It is against this backdrop of the agreement that we processed the declaration of UNMIL without the requirement of the signature of the Ministry of Foreign Affairs. Additionally as Customs strive to reform and modernize its administration in line with World Customs Organization (WCO) Revised Kyoto Convention (RKC) it recommends that to the extent possible by law, the customs shall use the minimum time possible in the processing and clearance of goods from within its custody.*

105. *The issue raised by the Auditor is acknowledged. In the case of other Diplomatic Missions, letters of request is not a requirement and in some instances their entries were processed due to the long delay of receiving their entries from the Foreign Ministry to enable them clear their consignment within reasonable time of the goods arriving into Liberia. Our administration will review the current clearance process to come up with new and revised procedure in the clearance of duty free consignment to ensure proper control at the same reducing processing and wait time.*

### **Auditor General's Position**

106. Management argued that UNMIL's duty free application were not signed and stamped due to a clause in the Status of Forces Agreement consummated between the Government of Liberia and the United Nations. Management indicated that clause that, *"To the end that such importation, clearances, transfer or exportation may be effected with the lease possible delay, a mutually satisfactory procedure, including documentation, shall be agreed between UNMIL and the Government at the earliest possible time."* This is an unacceptable excuse.
107. Management did not provide me with the evidential document to demonstrate that a ***mutually satisfactory procedure*** was reached with UNMIL to serve as a legal and administrative basis for ignoring its standard Internal Policy on the granting of duty free to UNMIL. Besides, the Status of Forces agreement does not preclude the execution of a basic internal control mechanism that would ensure the actual consignments brought in the country are for only UNMIL's official operation. I therefore maintain all my recommendations with modification that the former Director Felix T. Nagbe, of the Duty Free Section and former Commissioner of Customs and Excise Alphonso Gaye should be made to reconstitute US\$292,530.26.

### **International Non Governmental Organizations (INGOs)**

#### **Observation**

108. The Duty Free section internal standard policy requires that all International NGOs entitled to duty free should present an application attached with but not limited to the following documents as applicable: bill of lading, packing list, Article of Incorporation from the Ministry of Foreign Affairs, Certificate of Accreditation from the Ministry of Planning for Economic Affairs and Annual Activities Report.

109. However, contrary to the above, I noted instances where fifteen (15) International NGOs were granted duty free without evidence of proper documentations. The value of the duty waived in this case amounted to US\$110,780.36. **See Appendix 9 for details.**

### **Risk**

110. The granting of duty free to International NGOs without supporting documents may result in the commissioning of fraud which may lead to loss of revenue to the Government.

### **Recommendation**

111. The former Director Felix T. Nagbe and former Director of Customs and Excise Mr. Alphonso Gaye should be made to retribute for US\$69,352.04 while Felix T. Nagbe and Mrs. Deontee King Sackie the Commissioner of Customs and Excise should be made to retribute US\$41,428.32, as the 15 International Non-Governmental Organizations granted duty free did not meet the criteria but were granted duty free.

### **Management Response**

112. *The Duty Free Division was served copy of the draft management report, but management provided no response.*

### **Medical Institutions**

#### **Observation**

113. The Duty Free Internal Standard Policy (DFISP) requires that medical institutions entitled to duty free should write a letter of application accompanied by the bill of lading and the packing list.

114. However, contrary to the above, I noted instances where sixteen (16) medical institutions were granted duty free without any evidence of documentations in keeping with this policy. The value of the duty waived in the case amounted to US\$63,917.23. **See Appendix 10 for details**

#### **Risk**

115. The granting of duty free to Medical Institutions without supporting documents may result in the commissioning of fraud as medical institutions falling outside the above category and granted duty free may lead to loss of revenue to the Government.

#### **Recommendation**

116. The Director of Duty Free should strictly adhere to the internal standard policy in granting duty free to medical institutions.

117. The former Director Felix T. Nagbe and former Commissioner of Customs and Excise Mr. Alphonso Gaye should be made to retribute US\$63,917.23 as the 16 medical institutions granted duty free did not meet the criteria but were granted duty free.

### **Management Response**

118. *The Duty Free Division was served copy of the draft management report, but management provided no response.*

### **Companies and Concessions**

#### **Observation**

119. The Duty Free Division's internal standard policy requires that all companies and concessions entitled to duty free should present copies of their contracts with the Government, packing list, bill of lading, and a written letter of application.

120. Contrary to this practice, I observed during the audit that 19 companies and concessions benefited from duty free facility without any evidence of the required documentations. The value of duty waived to these companies and concessions amounted to US\$109,887.94 **See Appendix 11 for details**

#### **Risk**

121. The granting of duty free to companies and concessions without adequate supporting documents may result in the commissioning of fraud as companies or concessions falling outside the above category may be granted duty free which would result to loss of revenue to the government.

#### **Recommendation**

122. The Director of Duty Free should ensure that all documents required by the division to grant duty free to companies and concessions are attached to avoid granting duty free to entities that are not entitled to it.

123. Director Felix T. Nagbe, the former Head of the Duty Free Section and former Commissioner of Customs and Excise Mr. G. Alphonso Gaye should be made to retribute US\$109,887.94, as the 19 Companies and Concessions granted duty free did not meet the criteria but were granted duty free.

### **Management's Response**

124. *The total of 33 agreements for all concessions and investment incentive contracts in force during the audit period (2006 – 2009) is attached for your review. (Attachment # 2).*

### **Auditor General's Position**

125. The submission of concession agreements alone is not sufficient to justify the granting of duty free which cause government to loss US\$109,887.94. The fundamental issue here is that management granted waivers to companies that did not meet the requirement or present adequate documentations for duty free as contained in management Internal Standard policy. In the absence of packing list and bill of lading, I could not ascertain the exact quantities and types of goods imported. I therefore maintain my recommendations.

## Educational Institutions

### Observation

126. As per the internal standard policy, educational institutions entitled to duty free should write a letter of application accompanied by the bill of lading and the packing list.
127. Contrary to this practice, I observed that seventeen (17) educational institutions benefited from duty free without some or all of the supporting documents required. The value of the duty waived in this instance amounted to US\$40,563.48. **See Appendix 12 for details**

### Risk

128. The granting of duty free to educational institutions without supporting documents may result in the commissioning of fraud as educational institutions falling outside the above category may be granted duty free which would result to loss of revenue to the Government.

### Recommendation

129. The Director of Duty Free America Sangbe should strictly adhere to the internal standard policy in granting duty free to educational institutions.
130. Director Felix T. Nagbe, the former Head of the Duty Free Section and the former Commission of Customs and Excise Mr. Alphonso Gaye should be made to restitute US\$40,563.48, as the 17 educational institutions granted duty free did not meet the criteria but were granted duty free.

### Management's Response

131. *The Duty Free Division was served copy of the Draft Management Letter, but management provided no response.*

## Individuals and Organizations Not on Approved List

### Observation

132. The Duty Free Division's standard internal policy requires that only approved individuals and organisations as reflected on the duty free listing are entitled to duty free. In addition, items that qualify for duty free should be based on a prior approved criteria and the Custom Code. Therefore, all imported items must be matched with the standard criteria of items that qualify for duty free on the basic category of duty free beneficiaries.
133. During my review of monthly report against the authorised listing of entities entitled to duty free, I noted instances where some entities were granted duty free but were not on the authorised listing obtained from Ministry of Finance. I noted that fifteen (15) Institutions were awarded duty free amounting to US\$102,351.58. **The table below refers.**

**Table 2 : Institutions not on the Approved List but granted Duty Free**

			CIF	Duty	Duty	Duty
	Date	Name	Value	Accessed	Paid	Waived
1	May-08	Liberia Women & Children	8,802.70	3,065.67	220.06	2,845.61
2	May,08	Search for Common Ground	2,476.28	597.27	69.91	535.36
3	May,08	Mother land Academy	731.11	202.50	110.38	92.12
4	May,08	Arm Enoch Orphanage	4,460	479.23	-	479.23
5	May,08	Water of Life Inc.	34,533.34	5,212.81	863.33	4,349.48
6	May,08	Robert Wheeler	15,110.00	4,045.90	-	4,045.90
7	Feb.08	Jewel Edu NetWork	4,808.00	902.36	120.00	782.36
8	Nov.08	Change Agency N.W	11,465.08	2,121.95	286.62	1,835.33
9	Nov.08	GAR Liberia	32,160.60	8,617.45	-	8,617.45
10	Dec.08	TE-Taa Foundation	6,775.43	1,523.96	458.38	1,065.58
11	Dec.08	Bulleh Bablich	20,073.00	5,114.84	509.84	4605.00
12	Dec.08	Agency for Economy Development	49,469.43	8,755.93	1,985.04	6,771.89
13	Aug.08	Tom Williams Agri. Farm	57,004.16	14,190.21	7,125.52	7,064.69
14	Feb.08	Women Health Care Awareness	530,000.00	56,948.00	-	56,948.00
15	Aug.08	Friend of Liberia Association	15,776.00	3,043.59	730.01	2,313.58
		<b>Total</b>	<b>793,645.19</b>	<b>114,821.67</b>	<b>12,479.09</b>	<b>102,351.58</b>

### Risk

134. Duty free may be awarded to those who are not entitled to it. In addition, granting duty free in such manner may lead to fraud and loss in revenue generation.

### Recommendations

135. The Director of duty free should ensure that only entities on the authorised duty free listing are awarded duty free in order to prevent fraud and loss of revenue to the Government.

136. The former Director of the Duty Free Section, Felix T. Nagbe, former Commissioner of Customs and Excise Alphonso Gaye should be made to retribute US\$102,351.58 representing duty waived to institutions that were not on the approved list of duty free beneficiaries of the Ministry of Finance.

### Management's Response

137. *The approved list received by the Auditor from the Duty Free Section reflects 2009 and 2010 approved NGOs. Please note that an approved list was provided by the Ministry of Planning and Economic Affairs for the period 2006 – 2008 and this will be submitted with the next batch of documents to be submitted shortly.*

### Auditor General's Position

138. The purpose for post audit is to review past transactions and provide assurance that the transactions were free and fair and in conformity with laws, rules and regulations, procedures etc. Documents for such an audit are historical documents which must be kept by

management at all times for audit purpose. Management's argument that the approved listing for the period 2006-2008 was provided by the Ministry of Planning and Economic Affairs but will be made available latter is a clear indication that management failed to provide auditors with the approved listing for the period. I therefore maintain my recommendations.

## **Customs User Fees and ECOWAS Tax Levy**

### **Observation**

139. Regulation no.23 of the Revenue Code, 2000, states that all individual returnees and institutions benefiting 100% under the duty free facility are required to pay 1.5% Customs User Fee and 1% ECOWAS Tax Levy.
140. Contrary to the above, there was no evidence to indicate that returnees and institutions who benefited from 100% Duty free facility had paid the 1.5% Customs User Fee and 1% ECOWAS Tax Levy.
141. During the audit, the Duty Free section reports for four months were compared with the Ministry of Finance Tax Administrative System (TAS) records for the four months period to determine whether the charges from the Duty Free Division were paid to Government General Revenue Account. During the examination, there was no evidence to indicate that returnees, organizations and institutions who benefited from 100% duty free had paid US\$28,549.02 and US\$57,241.01 as CUF and ETL respectively charged by the Duty Free Division. **See Appendix 13**

### **Risk**

142. The failure to pay Customs User Fee and ECOWAS Tax Levy may lead to loss in revenue for the Government of Liberia.

### **Recommendation**

143. The Commission of Custom and former Senior Collectors of Custom, Mr. William Buku who served from May 2007 to March 2009 and Mr. Nyounkpoa Funnebo who also served from March, 2009 to 2010 at the Free Port of Monrovia should be held jointly and severally to account for Customs User Fee and ECOWAS Tax levy not collected during the period. On the audit of duty free division of the ministry of Finance. The Custom User Fees and ECOWAS Tax levy amounting to US\$28,549.02 and US\$57,241.01 respectively which were not collected by the government of Liberia.

### **Management's Response**

144. *Please find print out from the TAS system to show proof of all the CUF and ETL that been paid by the beneficiaries. However, it is worthy to note that duty free is processed at the duty frees section prior to the beneficiary going to the customs port of entry where his consignment is and where he does the final processing and payment of GOL Revenue.*

145. *Thus in our opinion, once the duty free section has processed the entry it is incumbent on the port of entry and not the duty free section for the beneficiary to make full payment before releasing the goods from the port to them. Therefore the recommendation should entail that the final port of processing be held liable for whatever duty and tax that were not paid and not the duty free section that plays no role in ensuring payment is made after providing approval for the duty free.*

### **Auditor General's Position**

146. Management response noted. It is the responsibility of the senior collector at the port of entry to ensure that all payment receipts are attached to entries before releasing the consignment. Therefore, former Senior Collectors of the Free Port of Monrovia William Buku and Nyounkpoa Funnebo should jointly account for the US\$28,549.02 and US\$57,241.01, representing CUF and ETL not collected during the period.

### **Legislators: Section 3 of the Revenue Code of 2000**

#### **Observation**

147. I noted during my review of the Revenue Code of Liberia Act of 2000 that Section 3, Privilege of Exemption from Duties states that, a legislator shall enjoy and be entitled to a duty –free privilege on one vehicle at least once every calendar year. The foregoing exemption shall extend to and cover the personal effects of a legislature.

148. Furthermore, the Act does not state the type of and the quantum of personal effect that legislatures may import under the duty free privilege. During the audit I noted that legislators imported items that could not be reasonably defined as personal effects. In addition they imported more than one vehicle in a calendar year. The total value for duty free issued legislators in violation of the law was US\$19,465.89 **See Appendix 14**

#### **Risk**

149. The current definition of personal effects by the Revenue Code has resulted in the abuse of the Duty free facility and loss of Revenue.

#### **Recommendation**

150. The Minister of Finance should formulate a regulation that should clearly indicate the type and the quantum of personal effect, a legislator is allowed to import on duty free privilege, and the regulation should also define personal effects.

#### **Management's Response**

151. *The Duty Free Division was served copy of the draft management report, but management provided no response.*



## **Duty Free Granted Contrary to Agreement**

### **Observation**

152. On 2 February 2004, the Government of the Republic of Liberia entered into contract with Sethi Brothers Inc. Article III of the contract "Investment Incentive" Section A 1-3 provide duty free privilege to Sethi Brothers for Machinery and Equipment, Spare Parts and Raw and Auxiliary Materials imported for production.
153. During my review of documents, I noted that, duty free was being awarded by the Director and the Commissioner of Customs and excise Mr. Felix S.T. Nagbe and G. Alphonso Gaye respectively, without reference to the items as per the contract or concession agreement. I noted instances where the items for which duty free was awarded differed with the approved list in the contract or concession agreement. Duty Free totalling US\$343,034.70 was granted to Sethi Brothers on materials that were not stated in the agreement to benefit from duty free privilege. **See Appendix 15**

### **Risk**

154. Duty Free could have been granted as means to receive kickbacks, thus undermining the revenue collection capacity of the Government.

### **Recommendation**

155. The Director Duty Free should be granted only to items that are allowable for duty free under the agreed terms in the contract.
156. Former Duty Free Director Felix T. Nagbe and former Commissioner of Customs Alphonso Gaye should be made to retribute US\$343,034.70 into Government Revenue Account. As noted the duty free privilege in the tune of US\$343,034.70 granted to Sethi Brother by Felix T. Nagbe and Commissioner G. Alphonso Gaye was unjustifiable as these were materials not stated in the agreement that needed not to be covered under the Duty Free window granted Sethi Brothers.
157. Former Director Felix T. Nagbe of the Duty Free Section of the Ministry of Finance and former Commissioner Alphonso Gaye, Bureau of Customs and Excise should be sanctioned by the Ministry of Finance for granting Duty Free to Sethi Brothers that was not warranted as per the agreement.

### **Management's Response**

158. *The Draft Management Letter was served to Sethi Brother and in response only sent back copy of the contract which I have already reviewed.*



## **Pre-numbering of Documents**

### **Observation**

159. Duty free documents are to be pre-numbered to avoid recycling of the same document in the system. During the review of documents, I observed that some of the duty free application forms processed by the Duty Free Section were not pre-numbered, thus making it very difficult to ascertain that all processed forms were accounted for and there were no recycled documents.
160. In some instances, the forms did not contain an assigned number which cast doubt that the application forms used by the section were all original. Total Duty Free waived on these forms is US\$ 1,591.353.55. **See Appendix 16**

### **Risk**

161. Documents could be recycled and reprocessed if not pre-numbered and this could lead to loss of revenue by Government due to fraud.

### **Recommendation**

162. The Director for Duty Free Section should pre-number all application forms and single administrative documents.

## **ACCOUNTABILITY STATEMENT**

163. In this report, it is required that I hold people accountable for public monies entrusted to them for the purposes of providing services to the taxpayers. Section 53.7 of the Executive Law of 1972 defined the minimum reporting requirements in my audits. Section 53.7 requires me to report the following:

- Any officer or employee who has wilfully or negligently failed to collect or receive monies belonging to the Government.
- Any public monies not duly accounted for and paid into an authorized depository.
- Any appropriation that was exceeded or applied to a purpose or in manner not authorized by law.
- Any deficiency or loss through the fraud, default or mistake of any person.
- Inadequate or ineffective internal control of public monies and assets. When appropriate, the report shall also include recommendations for executive action or legislation deemed necessary to improve the receipt, custody, accounting and disbursement of public monies and other assets.

164. Overall, both financial and administrative activities undertaken by the Duty Free Section Management during the period under review were characterized by a number of financial

irregularities and control deficiencies. The irregularities noted amounted to **US\$3,119,980.79** via the **Accountability Schedule**.

### **Basis of Opinion**


165. The Duty Free program administered by the Ministry of Finance was marred with irregularities. These irregularities occurred because there was a complete lack of implementation of the internal policy on the Duty Free and the provisions contained in the Revenue Code of 2000.
166. Internal controls were also generally lacking, thus casting serious doubts on the effective execution of the Duty Free program and the reliability financial information derived from Duty Free transactions.
167. I also encountered two scope limitations. First, I was scope limited by the refusal of major beneficiaries of duty to cooperate in the audits to provide request information that would enable provide opinion on the financial transactions. Second, I was scope limited by circumstance as I did not have resources to conduct significant field verification to ensure that the provisions that established the two year limitation on duty free item before they are sold or disposed of was maintained.

### **Auditor-General's Opinion**

168. In view of the significant uncertainties arising from the matters raised in the preceding paragraph, I do not express an opinion on Duty Free Program for the financial years ended 30 June 2007, 2008, and 2009.

### **ACKNOWLEDGEMENT**

169. I acknowledge the cooperation and assistance provided to the GAC Audit Team by the Duty Free Section, Ministry of Finance during the audit. The efforts and commitment of the GAC staff in conducting the audit and reporting thereon are also graciously acknowledged.

  
**John S. Morlu, II.** 3:20PM  
**(Auditor-General, RL)**  
SSM II

**April, 2011**

### Accountability Schedule

No	Name	Position	Issue	Amount (US\$)	Para
1	Felix T. Nagbe	Former Director, Duty Free Section	Duty free granted but not reported in monthly reports	1,166,357.80	57
2	Felix T. Nagbe & Deontee King Sackie	Former Director, Duty Free & Commission of Customs	Duty free to individuals without supporting documents	72,449.33	70
3	Felix T. Nagbe & G. Alphonso Gaye	Former Director, Duty Free & former Commission of Customs	Duty free to individuals without supporting documents	121,571.51	70
4	Felix T. Nagbe & Deontee King Sackie	Former Director, Duty Free & Commission of Customs	Duty free to Religious Institutions without supporting documents	84,542.49	81
5	Felix T. Nagbe & G. Alphonso Gaye	Former Director, Duty Free & former Commission of Customs	Duty free to Local NGOs without supporting documents	12,996.05	87
6	Felix T. Nagbe & Deontee King Sackie	Former Director, Duty Free & Commission of Customs	Duty free to Local NGOs without supporting documents	75,323.53	87
7	Felix T. Nagbe & G. Alphonso Gaye	Former Director, Duty Free & former Commission of Customs	Duty free to Government Institutions without supporting documents	437,879.50	93
8	Felix T. Nagbe & G. Alphonso Gaye	Former Director, Duty Free & former Commission of Customs	Duty free to Diplomatic Missions & Embassies without supporting documents	292,530.26	103
10	Felix T. Nagbe & G. Alphonso Gaye	Former Director, Duty Free & former Commission of Customs	Duty free to International NGOs without supporting documents	69,357.04	111
11	Felix T. Nagbe & Deontee King Sackie	Former Director, Duty Free & Commission of Customs	Duty free to International NGOs without supporting documents	41,428.32	111
12	Felix T. Nagbe & G. Alphonso Gaye	Former Director, Duty Free & former Commission of Customs	Duty free to Medical Institutions without supporting documents	63,917.23	117
13	Felix T. Nagbe & G. Alphonso Gaye	Former Director, Duty Free & former Commission of Customs	Duty free to companies & concessions without supporting documents	109,887.94	123
14	Felix T. Nagbe & G. Alphonso Gaye	Former Director, Duty Free & former Commission of Customs	Duty free to Education Institutions without supporting documents	40,563.48	130
15	Felix T. Nagbe & G. Alphonso Gaye	Former Director, Duty Free & former Commission of Customs	Duty free to unapproved institutions and organizations	102,351.58	136
16	William Buku and Nyounkpoa Funnebo	Commission of Custom, Former Senior Collectors, who served from march 2007-april 2009 and May 2009 to 2010 respectively.	Uncollected customs user fee	28,549.02	143
17	William Buku & Nyounkpoa	Senior Collectors at the Free Port of Monrovia. During the	uncollected ECOWAS Tax Levy	57,241.01	143

<b>No</b>	<b>Name</b>	<b>Position</b>	<b>Issue</b>	<b>Amount (US\$)</b>	<b>Para</b>
		Period under Audit.			
18	Felix T. Nagbe & G. Alphonso Gaye	Former Director, Duty Free & former Commission of Customs	Duty free granted to Sethi Brothers for items not covered by contract	343,034.70	156
		<b>Total</b>		<b>US\$3,119,980.79</b>	

**APPENDIX 1: Presentation and Disclosure**

<b>NO.</b>	<b>Date</b>	<b>Name</b>	<b>CIF Value</b>	<b>Duty Waived</b>	<b>Per Report</b>
3	March 13, 2008	Firestone Liberia	161,250.00	12,700.00	No Evidence
1	March 12, 2008	Firestone Liberia	48,610.14	1,701.55	No Evidence
2	April 8, 2008	Firestone Liberia	389,000.00	9,725.00	No Evidence
3	April 10, 2008	Firestone Liberia	45,597.31	1,139.93	No Evidence
4	May 7, 2008	Firestone Liberia	737,009.44	11,416.07	No Evidence
5	May 15, 2008	Firestone Liberia	2,435.00	587.32	No Evidence
6	May 15, 2008	Firestone Liberia	18,900.00	2,070.00	No Evidence
7	May 19, 2008	Firestone Liberia	172,442.86	15,127.84	No Evidence
8	May 20, 2008	Firestone Liberia	8,898.85	1,359.00	No Evidence
9	May 20, 2008	Firestone Liberia	2,451.52	124.80	No Evidence
10	June 27, 2008	Firestone Liberia	35,096.57	2,201.00	No Evidence
11	June 27, 2008	Firestone Liberia	37,263.02	4,953.55	No Evidence
12	June 27, 2008	Firestone Liberia	9,548.32	930.49	No Evidence
13	June 27, 2008	Firestone Liberia	79,280.76	12,357.04	No Evidence
14	June 27, 2008	Firestone Liberia	38,234.00	1,911.70	No Evidence
15	June 27, 2008	Firestone Liberia	34,954.00	3,560.11	No Evidence
16	July 1, 2008	Firestone Liberia	19,347.45	3,225.30	No Evidence
17	July 1, 2008	Firestone Liberia	255.00	85.93	No Evidence
18	July 1, 2008	Firestone Liberia	18,268.00	1,370.10	No Evidence
19	July 1, 2008	Firestone Liberia	6,022.58	907.01	No Evidence
20	July 1, 2008	Firestone Liberia	27,865.22	2,169.06	No Evidence
21	Aug. 27, 2008	Firestone Liberia	10,521.40	1,478.08	No Evidence
22	Aug. 12, 2008	Firestone Liberia	46,680.76	1,068.76	No Evidence
23	Aug. 2, 2008	Firestone Liberia	1,021,712.12	16,047.34	No Evidence
24	Sept. 19, 2008	Firestone Liberia	106,160.32	16,624.90	No Evidence
25	Sept. 2, 2008	Firestone Liberia	36,722.00	2,754.15	No Evidence
26	Sept. 5, 2008	Firestone Liberia	410,392.57	23,864.30	No Evidence
27	Sept. 2, 2008	Firestone Liberia	1,147.50	142.53	No Evidence
28	Sept. 6, 2008	Firestone Liberia	7,399.55	805.30	No Evidence
29	Sept. 30, 2008	Firestone Liberia	20,492.53	2,044.90	No Evidence
30	Oct. 6, 2008	Firestone Liberia	10,149.86	2,534.51	No Evidence
31	Oct. 30, 2008	Firestone Liberia	18,017.65	2,688.76	No Evidence
32	Oct. 22, 2008	Firestone Liberia	18,356.92	2,307.86	No Evidence
33	Oct. 22, 2008	Firestone Liberia	221.06	33.29	No Evidence
34	Nov. 3, 2008	Firestone Liberia	190,266.09	4,756.66	No Evidence
35	Nov. 7, 2008	Firestone Liberia	49,900.00	3,742.50	No Evidence
36	Nov. 10, 2008	Firestone Liberia	16,141.14	2,364.59	No Evidence
37	Nov. 13, 2008	Firestone Liberia	740,107.49	410,724.41	No Evidence
38	Nov. 20, 2008	Firestone Liberia	19,746.00	3,216.24	No Evidence
39	Nov. 24, 2008	Firestone Liberia	19,235.00	961.75	No Evidence

NO.	Date	Name	CIF Value	Duty Waived	Per Report
40	Nov. 25, 2008	Firestone Liberia	27,179.00	2,717.90	No Evidence
41	Nov. 28, 2008	Firestone Liberia	77,089.57	13,252.13	No Evidence
42	Dec.16, 2008	Firestone Liberia	999,661.76	4,970.73	No Evidence
43	Dec. 28, 2008	Firestone Liberia	73,140.94	1,828.32	No Evidence
44	Dec. 28, 2008	Firestone Liberia	9,622.97	1,551.10	No Evidence
45	Dec. 26, 2008	Firestone Liberia	401,784.72	20,000.40	No Evidence
		<b>Sub. Total</b>	<b>11,235,945.32</b>	<b>1,036,055.78</b>	
46	Jan. 13, 2009	Firestone Liberia	586,883.92	46,328.22	No Evidence
47	Jan. 26, 2009	Firestone Liberia	520,835.98	3,336.65	No Evidence
48	Jan. 5, 2009	Firestone Liberia	4,700.50	695.52	No Evidence
49	Feb. 24, 2009	Firestone Liberia	24,300.00	6,075.00	No Evidence
50	Feb. 1, 2009	Firestone Liberia	44,006.94	5,768.93	No Evidence
51	Feb. 25, 2009	Firestone Liberia	3,155.63	416.34	No Evidence
51	Feb. 12, 2009	Firestone Liberia	2,003.03	533.57	No Evidence
52	April. 16, 2009	Firestone Liberia	5,149.25	690.52	No Evidence
53	April. 13, 2009	Firestone Liberia	22,933.75	98.19	No Evidence
56	April. 1, 2009	Firestone Liberia	7,125.06	614.34	No Evidence
57	June. 4, 2009	Firestone Liberia	773,741.79	65,826.85	No Evidence
58	July. 30, 2008	Firestone Liberia	38,078.00	2,284.66	No Evidence
59	July. 30, 2008	Firestone Liberia	72,247.56	1,670.44	No Evidence
60	Aug. 3, 2009	Firestone Liberia	65,397.02	12,809.96	No Evidence
61	Sept. 15, 2009	Firestone Liberia	245,621.83	17,461.25	No Evidence
62	Sept. 30, 2009	Firestone Liberia	39,816.13	1,491.14	No Evidence
63	Oct. 20, 2009	Firestone Liberia	7,845.19	388.98	No Evidence
64	Nov. 25, 2009	Firestone Liberia	6,893.21	362.10	No Evidence
65	Dec. 10, 2009	Firestone Liberia	36,522.00	2,191.32	No Evidence
66	Dec. 15, 2009	Firestone Liberia	90,513.58	5,973.49	No Evidence
		<b>Sub. Total</b>	<b>4,947,998.73</b>	<b>337,662.90</b>	
	<b>2009</b>	<b>Buchanan Renewable Inc.</b>			
67	Jan. 21, 2009	Buchanan Renewable Inc.	334,530.00	35,882.69	No Evidence
68	Jan. 21, 2009	Buchanan Renewable Inc.	2,738.04	367.44	No Evidence
69	Jan. 26, 2009	Buchanan Renewable Inc.	4,696.50	512.89	No Evidence
70	Jan. 26, 2009	Buchanan Renewable Inc.	1,539.79	160.15	No Evidence
71	Feb. 19, 2009	Buchanan Renewable Inc.	122,480.32	15,056.92	No Evidence
72	Feb. 19, 2009	Buchanan Renewable Inc.	2,787.49	304.38	No Evidence
73	Feb. 19, 2009	Buchanan Renewable Inc.	364.19	39.77	No Evidence

NO.	Date	Name	CIF Value	Duty Waived	Per Report
74	Feb. 19, 2009	Buchanan Renewable Inc.	947.76	109.50	No Evidence
75	April. 1, 2009	Buchanan Renewable Inc.	215,705.64	28,779.40	No Evidence
76	April. 1, 2009	Buchanan Renewable Inc.	20,748	3,085	No Evidence
77	April. 1, 2009	Buchanan Renewable Inc.	664,734.00	97,017.93	No Evidence
78	April. 1, 2009	Buchanan Renewable Inc.	173,565.00	25,331.19	No Evidence
79	April. 1, 2009	Buchanan Renewable Inc.	106,541.45	15,136.22	No Evidence
80	April. 2, 2009	Buchanan Renewable Inc.	6,723.88	1,006.54	No Evidence
81	Sept. 4, 2009	Buchanan Renewable Inc.	67,296.42	9,730.21	No Evidence
82	Oct. 26, 2009	Buchanan Renewable Inc.	83,888.44	13,051.78	No Evidence
83	Oct. 26, 2009	Buchanan Renewable Inc.	72,497.79	9,202.25	No Evidence
84	Nov. 6, 200	Buchanan Renewable Inc.	570,805.18	41,301.73	No Evidence
85	Nov. 16, 2009	Buchanan Renewable Inc.	35,797.99	1,831.92	No Evidence
86	Dec. 2, 2009	Buchanan Renewable Inc.	3,857.94	419.12	No Evidence
87	Dec. 2, 2009	Buchanan Renewable Inc.	10,395.84	1,412.95	No Evidence
88	Dec. 2, 2009	Buchanan Renewable Inc.	9,478.90	1,616.49	No Evidence
89	Dec. 2, 2009	Buchanan Renewable Inc.	3,645.00	32.38	No Evidence
90	Dec. 2, 2009	Buchanan Renewable Inc.	1,443.00	234.00	No Evidence
91	Dec. 2, 2009	Buchanan Renewable Inc.	6,180.00	652.00	No Evidence
92	Dec. 2, 2009	Buchanan Renewable Inc.	3,826.47	520.00	No Evidence
93	Dec. 2, 2009	Buchanan Renewable Inc.	23,405.48	2,769.01	No Evidence
	<b>Sub. Total</b>		<b>2,550,620.51</b>	<b>305,564.03</b>	No Evidence
	<b>2009</b>	<b>LAC</b>			
94	March. 2, 2009	LAC	7,125.06	694.34	No Evidence
95	March. 19, 2009	LAC	9,351.79	721.37	No Evidence

NO.	Date	Name	CIF Value	Duty Waived	Per Report
96	March. 20, 2009	LAC	105,023.78	9,106.27	No Evidence
97	Dec. 29, 2009	LAC	23,858.83	1,192.94	No Evidence
		<b>TOTAL</b>	<b>313,706.92</b>	<b>21,440.88</b>	
		<b>2008</b>			
		<b>Buchanan Renewable Inc.</b>			
98	Feb. 4, 2008	Buchanan Renewable Inc.	20,481.11	512.94	No Evidence
99	Feb. 4, 2008	Buchanan Renewable Inc.	27,200.00	754.52	No Evidence
100	Feb. 26, 2008	Buchanan Renewable Inc.	98,945.15	2,302.60	No Evidence
101	March. 12,2008	Buchanan Renewable Inc.	5,550.00	5,550.00	No Evidence
102	Nov. 27, 2008	Buchanan Renewable Inc.	2,551,769.35	8,417.72	No Evidence
103	Nov. 30, 2008	Buchanan Renewable Inc.	151,380.51	654.19	No Evidence
		<b>Sub. Total</b>	<b>2,855,326.12</b>	<b>18,191.97</b>	
		<b>2009</b>			
		<b>Individuals</b>		Amount	
N0	Date	Name	Per Form	Duty Waived	Per Report
104	Dec. 23, 2009	Fatu D. Mensah	11,005.80	4,145.53	NO Evidence
105	Dec. 29, 2009	Agnes Bedell	16,199.28	1,083.29	NO Evidence
106	Sept. 30, 2009	Lydia Parker	6,291.43	1,004.01	NO Evidence
107	July. 29, 2009	Mercy W. Peah	9,100.00	263.64	NO Evidence
108	July. 17, 2009	David Chipanta	9,562.50	765.50	NO Evidence
109	July. 14, 2009	Richard Brennans	83,250.00	12,903.75	NO Evidence
110	Jan. 23, 2009	Amintata Kaba	10,287.00	633.15	NO Evidence
111	Jan. 26, 2009	Joseph Pessiahmah	6,609.22	1,113.99	NO Evidence
112	May. 12, 2010	Samba Dabor	2,284.80	428.86	NO Evidence
113	March. 31, 2009	Esther R. Newberry	3,779.24	1,423.65	NO Evidence
		<b>Sub. Total</b>	<b>158,369.27</b>	<b>23,765.37</b>	
		<b>Grand Total</b>	<b>14,532,024.69</b>	<b>1,166,357.80</b>	

## Appendix 2: Presentation and Disclosure

Date	Name	Form Number	Per Form	Per Report	Variances
		<b>Churches 2009</b>			
Sept. 9, 2009	Liberia Annual Conference UMC.	2886	14,659.82	4,659.82	10,000.00
Feb. 24, 2009	United Christian Community	7947	23,370.65	23,237.65	133.00
		<b>TOTAL</b>			<b>10,133.00</b>



Date	Name	Form Number	Per Form	Per Report	Variances
<b>Individual 2009</b>					
Sept. 7, 2009	Abraham M. Benson	2898	15,492.36	5,765.00	9,727.36
Aug. 17, 2009	Frederick Norkel	25698	19,574.81	16,837.93	2,736.88
July. 30, 2009	Cooper Tomah	25516	16,038.72	7,494.23	8,544.49
May. 29, 2010	Esther Venn Davies	25291	33,622.61	18,721.72	14,900.89
March 3, 2009	Toman T. Gboyah	3771	14,775.02	9,970.55	4,804.47
March 13, 2009	Eidith G. Weh	8349	16,241.70	14,021.30	2,220.40
Feb. 18, 2009	Eva Johnson	27298	12,611.54	3,538.10	9,073.44
Feb. 2, 2009	Sherley V. Maroh	27256	12,811.47	6,599.43	6,212.04
Feb. 7, 2009	Eric Neufville	27154	14,332.48	8,093.00	6,239.48
Feb. 18, 2009	Maureen Johnson	7974	16,329.50	4,431.75	11,897.75
Feb. 14, 2009	Ralph Curtis	7853	14,476.50	10,524.00	3,952.50
Nov. 13, 2009	Philip Kaleewoun	4281	11,662.25	2,498.65	9,163.60
<b>TOTAL</b>					<b>89,473.30</b>
<b>Grand Total</b>					<b>99,606.30</b>

<b>Individual 2009</b>					
<b>Overstatement</b>					
Oct.16,2009	Angela J. Sawyer	3032	10,050.00	25,190.00	(15,140.00)
Jan. 12, 2009	Roosevelt K.Woods vivian Dixon	23716	2,877.32	3,565.32	(688.00)
Feb. 26, 2009	Johannes Z. Zlahn	20637	15,100.00	15,562.00	(462.00)
<b>TOTAL</b>					<b>(16,290.00)</b>

<b>Churches 2009</b>					-
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Date	Name	Form Number	Per Form	Per Report	Variances
Oct. 13, 2009	Catholic Diocese of Gbarnge	8182	30,554.37	54,402.36	(23,847.99)
Oct. 19, 2009	Liberia annual Conference UMC.	7952	9,433.85	31,533.34	(22,099.49)
Jan. 5, 2009	Rev. Peter Conto/Arbert	26392	24,020.82	29,196.76	(5,175.94)
Sept. 25, 2009	Christain Congration of J W	3106	25,333.50	104,925.44	(79,591.94)
July. 21, 2009	Christain Congration of J W	25435-07986-03466-03465	194,725.00	312,863.05	(118,138.05)
	<b>TOTAL</b>				<b>(248,853.41)</b>

### Understatement

#### 2009 Diplomatic Mission

July. 7, 2009	The World Bank	25254	109,290.52	116,975.25	(7,684.73)
Dec. 8, 2009	European Union	4039	85,615.79	150,320.68	(64,704.89)
	<b>TOTAL</b>				<b>(72,389.62)</b>

### CONCESSION

Date	Name	Form Number	Per Form	Per Report	Variances
April 7, 2008	Firestone Liberia		3,662.28	602,326.06	(598,663.78)
Jan. 16, 2009	Monrovia Breweries Inc.	23490	154,074.73	1,642,282.93	(1,488,208.20)
March 24, 2009	Monrovia Breweries Inc.	08324	105,101.40	613,478.15	(508,376.75)
April. 1, 2009	Monrovia Breweries Inc.	08339	52,291.00	474,612.62	(422,321.62)
April 29, 2009	Monrovia Breweries Inc.	26456	247,990.00	1,717,725.83	(1,469,735.83)
July 2, 2009	Monrovia Breweries Inc.	08279	153,996.83	224,535.33	(70,538.50)
Sept. 28, 2009	Monrovia Breweries Inc.	08180	2,033,741.20	2,477,113.64	(443,372.44)
Feb. 17, 2009	Firestone Liberia	07776	367,300.00	1,888,555.59	(1,521,255.59)

Date	Name	Form Number	Per Form	Per Report	Variances
April 27, 2009	Firestone Liberia	26854	71,520.81	579,223.78	(507,702.97)
July 30, 2008	Firestone Liberia	08165	19,039.00	417403.71	(398,364.71)
Aug. 20, 2009	Firestone Liberia	26863	229,036.24	1,107,316.71	(878,280.47)
Sept. 2, 2009	Firestone Liberia	26865	50,318.73	362,247.87	(311,929.14)
	<b>TOTAL</b>				<b>(8,618,750.00)</b>

Government Ministries & Agencies			Per Form	Per Report	
Oct. 14, 2009	Cari MOA	03007	34,935.00	234,498.93	(199,563.93)
Oct. 30, 2009	Amy Post Exchange	20119	38,323.95	45,861.70	(7,537.75)
Feb. 16, 2009	Speedo Print/MOE	07918	7,500.00	840,902.03	(833,402.03)
Feb. 16, 2009	CSA	07891	2,220.00	19,241.26	(17,021.26)
Dec. 30, 2009	Supreme Court of Liberia	25682	2,590.00	51,800.00	(49,210.00)
Jan. 14, 2009	MICAT	23532	43,000.00	67,080.00	(24,080.00)
Jan. 28, 2009	MOF PFMU/ GIRP	07715	8,206.96	171,180.96	(162,974.00)
Jan. 23, 2009	MICAT	08915	24,080.00	67,080.00	(43,000.00)
July 2, 2009	MOE	20157	23,263.00	314,403.02	(291,140.02)
May 7, 2009	MOF	07279	39,000.00	61,500.00	(22,500.00)
	<b>TOTAL</b>				<b>(1,650,428.99)</b>
	<b>Grand Total</b>				<b>(10,606,712.02)</b>

### Appendix 3: Duty Free Audit No Supporting Document (Returnees)

	Date	Name	CIF Value	Import Duty	ETL 1%	Excise Tax Due	GST 7%	DUTY Waved
1	Dec. 21, 2009	Tearison Kullie	9,690.27	969.03	96.90	1,938.05	868.60	3,892.52
2	Dec. 8, 2009	Ms. Nancy	3,987.00		3.97	39.78	309.09	746.67

	Date	Name	CIF Value	Import Duty	ETL 1%	Excise Tax Due	GST 7%	DUTY Wavied
		Thomas						
3	Dec. 10, 2009	Salimatu Butler	7,926.50	832.34		52.49	429.36	1,314.79
4	Dec. 23, 2009	Mactina Enterprise	14,045.77	1,404.57	40.46		1,091.36	2,536.40
5	Dec. 7, 2009	A. Kojo Nelson	4,692.00	351.90	46.92	-	356.36	755.18
6	Sept. 3, 2009	Randolph Weah McClain	22,917.93	2,291.79	229.18		1,604.26	4,125.23
7	Sept. 4, 2009	Wilfred Cooke	22,060.00	2,169.96	220.60		1,544.20	2,008.28
8	Sept. 3, 2009	Adelaide Cassell	68,696.07	7,581.28	686.96		4,808.72	11,004.54
9	Sept. 3, 2009	James Ballah	5,048.21	504.61	50.48	-	392.25	947.55
10	Sept. 3, 2009	Frances Sackor	23,630.04	2,358.69	236.30		1,835.75	3,800.74
11	Sept. 10, 2009	Christian K. Paelay	13902,91	1,123.51	139.02		973.14	1,499.07
12	Sept. 8, 2009	Sieh Carl	17,948.41	1,861.02	179.48		1,399.22	1,570.07
13	Sept. 3, 2009	Samuel S. Nyan Jr.	7,563.85	362.06	75.63		529.46	720.80
14	Sept. 17, 2009	Roosevelt Urey	8,937.70	849.21	89.39		691.33	1,237.81
15	Sept. 21, 2009	Philomena Kai Doe	1,846.29	184.63	18.46		143.46	300.40
16	Sept. 3, 2009	Boakai Andy Jalieba	7,609.48	760.00	76.09		697.79	1,343.80
17	Sept. 10, 2009	Henry G. Kolubah	14,898.55	1,489.85	148.99	2,979.75	1,366.20	5,984.79
18	Sept. 10, 2009	Elizabeth Lwanga King	15,857.38	1,299.38	129.94	2,598.76	1,191.53	5,219.67
19	July. 17, 2009	Jacob B. Swee	5,959.48	595.94	59.59	1,191.90	546.48	2,244.98

	Date	Name	CIF Value	Import Duty	ETL 1%	Excise Tax Due	GST 7%	DUTY Wavied
20	July. 24, 2009	Mwgoda Baker	6,914.86	1,009.50	69.14		484.04	1,435.57
21	July. 23, 2009	Edwin K. Bombo	6,294.00	629.40	62.94	1,250.80	577.16	2,528.30
22	July. 24, 2009	Rina Karsia Krah	6,068.73	606.87	60.69	1,213.75	556.50	2,437.81
23	March. 27, 2009	Elsie Bush	8,574.80	699.36	85.75		655.19	475.48
24	Oct. 2, 2009	Roland S. Carey	8,748.13	891.24	87.48	74.14	680.89	1,622.28
25	Oct. 2, 2009	Marjon Kamara	17,311.03	1,731.30	173.13		1,345.22	3,249.65
26	Oct. 9, 2009	James Norman	12,787.29	1,336.53	127.87		705.91	2,447.65
27	Oct. 15, 2009	Benjamin Schall	38,259.39	5,693.60	382.59		2,678.19	6,194.84
28	Oct. 09, 2009	Chainicea B. Smith	17,768.38	1,481.00	143.69		1,119.56	804.46
		<b>Sub Total</b>	<b>386,041.54</b>	<b>41,068.57</b>	<b>3,721.64</b>	<b>11,339.42</b>	<b>29,581.22</b>	<b>72,449.33</b>
29	oct. 21,'08	Roselyne Yarwai	11,822.97	591.15	118.23		877.26	1,586.64
30	oct. 08,'08	Agnes Peabody	6,817.71		68.18		477.24	545.42
31	sept.16 , '08	Comfort Peabody	3,974.69		39.75		278.23	317.98
32	sept.16 , '08	Patmandela Davis	28,714.85		287.15		2,010.04	2,297.19
33	Aug.26, '08	Agnes Peabody	7,739.83		77.40		541.79	619.19
34	Apr.25,'08	REV.Edward Neuwill	30,382.05		303.82		2,126.74	2,430.56
35	July 09,'08	REV.Edward Neuwill	25,463.79	5,092.76	254.64		1,782.47	7,129.86
36	june 20,'08	Laurie dailey	5,310.67	952.75	53.11		371.75	1,377.60
37	june 20,'08	Micheal Field	930.00	-	9.30		65.10	-

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	Date	Name	CIF Value	Import Duty	ETL 1%	Excise Tax Due	GST 7%	DUTY Wavied
38	Oct. 24,'08	Mr. Paul Smith	1,025.00	76.87	10.25		71.75	-
39	nov 20,'08	Mrs. Vera D. Cooper	11,729.45		117.29		821.06	938.36
40	Dec.17, '08	Arthur Garbla/Theresa Leigh Sherman	12,322.01	-	123.22		862.54	985.76
41	Dec.09, '08	Linda B. Browne/Francis Sehmbah	6,060.08		60.60		424.21	484.81
42	Dec.5,'08	Brenda J. Dorleh	11,006.82	1,100.68	110.07		770.48	1,981.23
43	sept.19 ,08	John Sackie	9,562.00	717.15	95.62		669.34	1,482.11
44	Feb.4,'08	Rev. Stephen D.Tour	14,687.00	-	146.87		1,028.09	429.91
45	Dec.21, '08	Anthony Boyd	79,560.04	4,026.30	795.60		5,569.20	9,945.00
46	April 22,'08	James Quashie	25,000.00	4,236.00	250.00		1,750.00	5,611.00
47	aug.12, '08	Esther Baker	3,457.80	345.76	34.58		242.05	777.97
48	Dec.20, '08	Richard Falla/Ellen B. Prail	22,295.00	1,000.39	222.95		1,560.65	766.67
		<b>Sub Total</b>	<b>317,861.76</b>	<b>18,139.81</b>	<b>3,178.62</b>	<b>0.00</b>	<b>22,299.98</b>	<b>39,707.25</b>
49	1/20/2007	George Freeman	17,913.00	839.48	179.13		1576	4,779.45
50	3/8/2007	Emmanuel D. Fiadxo	10,320.00	1,401.06	103.20		907.50	4,475.76
51	5/2/2007	Mrs. Khadija Roselyn Thomas Kamara	6,041.00	839.48	-		-	-
52	12/5/2007	Violet Bright	12,310.00		-		-	-
53	12/12/2007	Henry A. Lewis SR.	7,059.93	705.99	70.60		48.56	1,042.75

	Date	Name	CIF Value	Import Duty	ETL 1%	Excise Tax Due	GST 7%	DUTY Wavied
54	12/14/2007	Winston Dumber	5,805.35		-		-	-
55	12/10/2007	Samuel & Elisha Dean	9,509.00	-	-		740.2	1,114.62
56	12/17/2007	Annie Sygbe Kromah	16,663.89		-		-	(455.30)
57	3/12/2007	Thomas Clatta/Henry A. Konuwa	7,263.00	-	72.63		582.15	1,345.12
58	12/28/2007	Louise Fofana	16,614.00	927.86	-		-	-
59	12/21/2007	Ernest Alphonson Jenkins	15,130.21	-	148.90		1178.16	-
60	12/12/2007	Daniel C. Hernhi		1,810.79	-		-	-
61	12/28/2007	George Y. Telewoda	6,000.00	-	-		-	-
62	12/18/2007	William Saa Salifu	8,530.00	-	-		-	(341.20)
63	7/12/2007	Emmanuel Lincoln	12,471.40	-	942.06		1052.9	1,597.47
64	11/26/2007	Annie Tully/Christian Health Association	23,478.50	1,467.62	234.79		1943.04	4,364.04
65	11/23/2007	DR. Louise M. Kpoto	2,941.68	3,617.75	-		280.05	1,339.06
66	11/27/2007	Jacobo Wright	14,140.77	294.17	-		-	-
67	10/11/2007	Francis B. Cooper Sr.	18,518.93	-	-		-	-
68	9/21/2007	Mother Esther Nyemah/Church	5,725.77	-	57.26		484.97	1,458.36

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	Date	Name	CIF Value	Import Duty	ETL 1%	Excise Tax Due	GST 7%	DUTY Wavied
69	10/3/2007	Mrs.Narie S. Talhouk-Hill	2,293.09	572.58	22.93		218.3	952.08
70	9/26/2007	Thersa Chelley /Robert Johnson, II	1,840.00	229.31	18.4		147.03	333.96
71	8/6/2007	Edward Tarr	2,017.50	242.13	20.18		192.07	413.38
72	10/12/2007	Vivian Beyan Nushann	13,500.33	201.75	-		-	-
73	10/18/2007	Merrs. Abraham Kona & Abdulai Nyei	12,188.53	-			1117.11	2,614.38
74	10/1/2007	Mme Toure Elisabeth	20,855.75	1,581.85	-		1272.43	6,237.02
75	10/6/2007	Justin Kanneh	6,060.35	4,104.59	-		-	-
76	10/1/2007	Henry A. Lewis	13,872.65	-	-		-	-
77	10/15/2007	Mircus Fofana	2,223.60	-	22.24		211.69	1,012.19
78	10/24/2007	Robert Ramsey/ CBL	3,460.48	222.36	34.6		287.05	823.43
79	10/12/2007	Emmonia Tarpeh	8,816.63	259.54	-		-	-
80	10/22/2007	Captain Armett E. Hill	14,063.20	-	-		-	-
81	10/25/2007	Prince E. Nimmo	11,856.74	-	-		-	-
82	10/2/2007	Francis N. Selli	9,115.91	-	-		-	-
83	9/25/2007	Mr. James E. Sirleaf	8,085.73	-	-		614.11	1,220.54
84	10/2/2007	Josiah nyles Arthor/V	6,926.90	606.43	-		-	-



	Date	Name	CIF Value	Import Duty	ETL 1%	Excise Tax Due	GST 7%	DUTY Wavied
		ernon A. Scott						
85	9/4/2007	E. Sumo Jones	3,015.76		30.16		287.1	1,252.15
86	9/24/2007	Malvenia Nazarene Wallace	14,867.14	301.58	-		-	-
87	9/21/2007	Nalon Kaine	4,155.36	-	41.55		388.32	1,614.15
88	9/7/2007	Mr. Andrew Gibson/Adolphus Mocritty	5,970.92	311.85	-		-	-
89	9/23/2007	Mary Tolbert-Lual	5,367.50	-	-		-	-
90	8/17/2007	Mr. Aveline K. Batong	14,085.00	-				-
91	8/13/2007	Mohammed Sheriff	6,325.60		63.26		474.1	668.02
92	8/7/2007	Vkarnga H. Pager	3,873.96	383.68				-
93	7/18/2007	Gertrude A. Horace	9,116.76		91.12		772.1	1,410.37
94	8/15/2007	Mary B. Chea h II	10,447.00	911.68	13.39		850.73	2,046.11
95	7/27/2007	Wilhelmina & Sorsor Jallah	8,670.64	1,508.79	-		-	-
96	6/25/2007	Richard S.S. Bright, JR.	19,268.15	-	-		1530.5	(1,076.75)
97	7/20/2007	Peter N. FineBoy/George E. Simmonds	7,000.00	2,633.39	70		545	1,333.90
98	7/11/2	Gbaintor						

	Date	Name	CIF Value	Import Duty	ETL 1%	Excise Tax Due	GST 7%	DUTY Wavied
	007	Williams	18,344.74	700.00	-		-	-
99	6/5/2007	Adamah D. Kromah	6,133.63	-	61.34		-	2,382.62
100	6/19/2007	Garnville E. Dennis	15,756.28	460.02	-		-	-
101	7/13/2007	Hon. Solomon Hedd. Williams	2,414.52	-	-		-	-
102	7/27/2007	Winston E. Beysolon / Abrahan G. Banuels	28,000.22	-	-		-	-
103	6/27/2007	Mr. Kabala Kromah	7,452.98	-	-		-	-
104	5/24/2007	Rose Nagbe / Jessie G. Nyentu	7,561.36	-	-		-	-
105	5/11/2007	Bobby N. Johnson/ David Jallah	3,293.71	-	32.9		278.98	509.54
106	4/10/2007	Nathaniel Chieh	3,180.88	329.37	31.81		302.82	525.48
107	5/5/2007	Esther Bryant/E GIM	1,830.14	318.09	-		-	-
108	4/9/2007	CLLR. Annie Wesley-Swen	3,625.00	-	-		-	-
109	4/26/2007	Boima Milton Fallah	3,418.79	-	-		325.47	564.79
110	4/17/2007	Wader Powell	775.00	341.88	-		67.35	223.48
111	4/26/2007	George H. Nubo	3,432.27	179.38	-		-	-
112	4/26/2007	Arthur S. Farhat	18,677.63	-	-		-	-

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	Date	Name	CIF Value	Import Duty	ETL 1%	Excise Tax Due	GST 7%	DUTY Wavied
113	3/23/2007	Ben Wolo	13,746.69	-	-		1165.68	4,071.51
114	4/3/2007	Patrick Wonzon	10,600.00	1,678.96	-		-	-
115	6/19/2007	Henry K. Kulee/John Yedebabrown	2,710.01	-	27.10		257.29	947.69
116	3/17/2007	Emma M. Holmes	8,260.25	271.00	-		694.00	2,874.46
117	4/14/2007	Nettie Z. Blah/Chuku S. Wehrlin	2,320.00	755.21	23.20		179.85	336.38
118	4/11/2007	Mrs. Makada Gurley	1,909.52	226.13	19.1		181.79	315.46
119	4/24/2007	Julia Ducan Cassel	26,012.50	190.95	260.13		2536.21	12,755.08
120	4/2/2007	Mr. Abaham S. Kromah	37,672.22	5,721.74				-
121	8/30/2007	Richard S. Klah	10,513.37		-		-	-
122	3/16/2007	Philip E. Jornlin	47,384.21	-	-		-	-
123	3/26/2007	Charles Scott	13,528.35	-	135.28		1132.44	3,231.20
124	3/22/2007	Matilda King Simpson	3,463.48	2,059.08	34.63		293.36	588.79
125	2/23/2007	Hawa-Ellen Knuckles/Willis Knuckles	30,679.13	346.35	-		-	-
126	2/20/2007	Milnmont Bright/Matthew B. Flomo	3,700.00	-	37		283.21	403.33
127	2/9/2007	Jeanette Monerea	9,382.00	308.75	93.82		898.6	3,583.08

	Date	Name	CIF Value	Import Duty	ETL 1%	Excise Tax Due	GST 7%	DUTY Wavied
		u						
128	2/4/2007	Abubakar K. Sherif	11,930.00	1,484.94	-		-	-
129	2/22/2007	Rep. K. Sorsor Jallah	4,261.13	-	-		398.2	1,457.17
130	2/26/2007	James A. B. Wureh II	5,142.10	319.58	51.42		435.57	874.16
131	2/7/2007	Hon. John H. Manston	3,113.04	514.21	-		-	-
132	1/10/2007	S. Molly Jangaba	10,676.00	-	106.76		845.79	2,252.25
133	1/29/2007	Mr. Solomon Mccauley	6,314.02	1,299.70	63.14		581.12	884.55
134	1/17/2007	Galimah Baysah/ Corvah Baysah	8,506.61	667.30				-
135	1/19/2007	John Wessen	2,530.00	-	-		241.66	821.10
136	1/30/2007	Andrew D. Vah	9,459.76	391.00	94.60		914.96	(146.23)
137	1/11/2007	Diana E. Davies	4,210.94	1,624.52	42.11		not clear	715.85
138	2/26/2007	DR. J. Emery Cooper	1,003.12	421.09	10.03		75.93	117.46
139	12/30/2006	Samuel Gibson	9,818.30	71.63			-	-
		<b>Sub Total</b>	<b>888,521.51</b>	<b>46,656.59</b>	<b>3,360.77</b>	<b>-</b>	<b>29,791.45</b>	<b>81,864.26</b>
		<b>GRAND TOTAL</b>						<b>194,020.84</b>

#### Appendix 4: Religious Institution / Churches

NO	Date	Name	CIF Value	Import Duty	ETL 1%	GST 7%	Duty Waived
1	Nov.26,2009	Association of Independent Churches	7,205.00	598.24	72.05	504.35	1,174.64
2	Dec.02,2009	Providence Baptist	7,721.69	772.27	77.22	540.52	1,390.01

NO	Date	Name	CIF Value	Import Duty	ETL 1%	GST 7%	Duty Waived
		Church					
3	Dec.02,2009	Global Board of Global	12,300.00	307.50	123.00	861.00	1,291.50
4	Nov.02,2009	Angel's Haven Liberia	58,983.75	889.28	589.84	4,128.86	5,607.98
5	Oct.06,2009	Archdiocese of Monrovia	23,847.99	1,788.60	238.48	1,669.36	3,696.44
6	Nov.29,2009	Empowerment Temple AME/ Congo Town	21,109.00	2,207.79	211.09	1,477.63	3,896.51
7	Oct.13,2009	The Salvation Army	17,679.50	1,325.96	176.80	1,237.57	2,740.32
8	Dec.08,2009	Bible Society In Liberia	14,110.00	352.75	141.10	987.70	1,481.55
9	Apr.22,2009	Liberia Council Of Churches	3,750.65	375.07	37.51	262.55	675.12
10	Nov.19,2009	Liberia Annual Confrence/U MC	9,433.85	443.18	94.34	660.37	1,197.89
11	Oct.13,2009	Catholic Archdiocese of Gbarnga	30,554.37	3,055.44	305.54	2,138.81	5,499.79
12	Sept.25, 2009	Christian Congregation of JW	25,333.50	1,244.33	253.34	1,773.35	3,271.01
13	Dec.21,2009	Miraculous Power of Jesus Christian	24,398.30	1,829.84	243.98	1,707.88	3,781.70
14	Feb.04,2009	Carver Mission Liberia	4,130.00	463.00	41.30	289.10	793.40
15	Dec.15,2008	The Episcopal Church of Liberia	28,503.95	2,547.20	285.04	1,995.28	4,827.52
16	Aug.28,2009	Liberia Annual Confrence/U MC	14,659.82	617.80	146.60	1,026.19	1,790.59

NO	Date	Name	CIF Value	Import Duty	ETL 1%	GST 7%	Duty Waived
17	May 13,2009	Christian Congregation of JW	50,726.51	2,986.55	507.27	3,550.86	7,044.67
18	July 21,2009	Watch Tower Bible & Tract Society	59,196.00	2,019.46	591.96	4,143.72	6,755.14
19	Feb.02,2009	Christian Congregation of JW	56,138.32	2,610.27	561.38	3,929.68	7,101.34
20	Aug.27,2009	Christian Congregation of JW	34,854.86	1,068.55	348.55	2,439.84	3,856.94
21	Aug.27,2009	Christian Congregation of JW	44,737.08	9,372.29	447.37	3,131.60	12,951.26
22	July 03,2009	Christian Congregation of JW	7,810.40	358.56	78.10	546.73	983.39
23	July 08,2009	Christian Congregation of JW	22,016.96	972.44	220.17	1,541.19	2,733.80
		<b>TOTAL</b>	<b>579,201.50</b>	<b>38,206.37</b>	<b>5,792.02</b>	<b>40,544.11</b>	<b>84,542.49</b>

**Appendix 5: No Supporting Document for Diplomatic Missions and Other Institutions for the Period under Audit**

Local NGO	Local NGO's						
	Date	Name	CIF Value	Import Duty	ETL 1%	GST 7%	DUTY Wavier
1	May. 15, 2008	Agency for Economic Development	22000	9476.21	220	1540	11236.21
2	Jan. 22, 2008	Bible Society In Liberia	8206.25	205.99	82.0625	574.4375	1759.84
3	June. 21, 2009	My Brother Keeper	17040	1704	170.4	1192.8	3067.2
4	Dec. 9, 2009	Youth Action International	32000	960	320	2240	2809.6
5	Jan. 23, 2009	Youth in stand of Humanity Development Action	3187.5	79.68	31.875	223.125	334.68

Local NGO	Local NGO's						
	Date	Name	CIF Value	Import Duty	ETL 1%	GST 7%	DUTY Wavier
6	June. 15, 2009	Liberia Red Cross	33420.65	2506.55	334.2065	2339.4455	5180.202
7	march. 18, 2009	Community Development services	4859.24	485.92	48.5924	340.1468	2471.5
8	Feb. 18, 2009	LACE	73300	9145	733	5131	15009
9	16-Apr-09	National Drugs Service	215549.15	5388.73	2155.4915	15088.4405	22632.662
10	Nov. 9, 2009	Population Service International	6259.98	1252	62.5998	438.1986	1752.7984
11	March. 26, 2009	Kweatornor development Organization	561.49	84.53	5.6149	39.3043	129.4492
12	Sept. 14, 2009	Gbarlie women Multi-Monrovia	1071	176.13	10.71	74.97	261.81
13	March. 26, 2009	Great Commission Movement LTD	2553	63.83	25.53	178.71	268.07
14	July. 14, 2009	Local Farm INC.	46767	1169.18	467.67	3273.69	4440.53
15	June. 6, 2009	Spirit Liberia	9175	9175	91.75	642.25	8299.1
16	May. 27, 2009	International Rescuse Committee	900.78	22.52	9.0078	63.0546	94.5824
17	Jan. 13, 2009	Catholic Secretariate Archdiocese	2141.13	137.54	21.4113	149.8791	308.8304
18	Sept. 1, 2009	Helping Hands Africa INC.	27037	2284.69	270.37	1892.59	1791.32
19	Dec. 12, 2009	YMCA	34097.54	3409.7	340.9754	2386.8278	6137.5032
20	May. 8, 2009	Youth in Stand of Humanity and development Action, INC	3187.5	79.69	31.875	223.125	334.69
		<b>Total</b>	<b>543314.21</b>	<b>47806.89</b>	<b>5433.1421</b>	<b>38.031.994</b>	<b>88,319.58</b>

Local NGO	Local NGO's						
	Date	Name	CIF Value	Import Duty	ETL 1%	GST 7%	DUTY Wavier
						7	

### Appendix 6: Government Institutions

NO	Date	Name	CIF Value	Import Duty	ETL 1%	GST 7%	DUTY Wavier
1	Sept. 24, 2008	Refoy School Ministry of Education	25, 675.70	1,461.77	256.75	2,097.33	3,815.85
2	Sept. 18, 2008	Liberia National police	71,304.13	14,260.83	713.04	4,991.29	19,965.16
3	Jan. 28, 2008	Ministry of National Defense	120,000.00		1,200.00	8,400.00	9,600.00
4	Sept. 1, 2008	Liberia Football Assoc./ Ministry of Youth & sports	122,650.01		1,226.50	8,585.50	9,812.00
5	Jan. 8, 2008	Ministry of Gender Development	43,610.00	4,361.00	436.10	3,052.70	7,849.80
6	March. 25, 2008	Chris Biley/Grand Gedeh County MIA	6,968.78	430.00	69.69	487.81	987.50
7	Jan. 18, 2008	Liberia Broadcasting system	125,746.21	14,430.97	1,257.46	8,802.23	24,490.67
8	Jan. 14, 2008	Liberia Institute of Statistics & Geo Information(LISGIS)	76,324.32	1,848.65	763.24	5,342.70	7,954.60
9	Jan. 15, 2008	Ministry of State	530,450.00	53,045.00	5,304.50	37,131.50	95,481.00
10	April. 9, 2008	Ministry of Education	26,500.00	662.50	265.00	1,855.00	2,782.50
11	April. 14, 2008	Minstry of National Defense	538,486.00	26,923.40	5,384.86	37,694.02	70,002.28
12	March. 3, 2008	Ministry of Information Liberia media Center	20,485.75	2,670.87	204.86	1,434.00	4,309.73
13	March. 25, 2008	Liberia Broadcasting system	149,730.70	7,486.54	1,497.31	10,481.15	19,465.00
14	March. 10, 2008	Ministry of Labour	19,493.00	2,785.00	194.93	1,364.51	4,344.44
15	Feb. 28, 2008	Liberia Broadcasting system	432,829.27	35,305.76	4,328.29	30,298.05	69,932.10



NO	Date	Name	CIF Value	Import Duty	ETL 1%	GST 7%	DUTY Wavier
16	March. 20, 2008	Ministry of Education	54,000.00	5,400.00	540.00	3,780.00	9,720.00
17	March. 19, 2008	Ministry of Labour	27,850.00	1,949.30	278.50	1,949.50	4,177.30
18	March. 24, 2008	General Services Agencies	53,000.00	3,975.00	530.00	3,710.00	8,215.00
19	March. 6, 2008	Executive Mansion	195,065.05	19,506.55	1,950.65	13,654.55	35,111.75
20	Oct. 2, 2008	Civil Service Agency/SES/Proj.	22,487.46	1,686.56	224.87	1,574.12	3,485.56
21	April. 14, 2008	Ministry of Public Works	65,665.12	6,566.00	656.65	4,596.56	26,377.26
	<b>TOTAL</b>		<b>2,702,645.80</b>	<b>204,755.70</b>	<b>27,283.20</b>	<b>191,282.52</b>	<b>437,879.50</b>

#### Appendix 7: Diplomatic Missions and Embassies

	Date	Name	CIF Value	Import Duty	ETL 1%	GST 7%	DUTY Wavier
1	July. 5, 2008	World Health Organization	23,549.88	3,488.65	235.50	1,648.49	5,372.64
2	Dec. 27, 2008	European Commission Office	33,356.55	2,853.91	333.57	2,334.96	5,522.43
3	July. 30, 2008	Liberia World Bank Country	2,254.15	225.42	22.54	175.14	423.10
4	July. 22, 2008	LEITI World Bank	20,481.11	1,536.08	204.81		1,536.08
5	June. 19, 2008	World Health Organization	2,155.52	215.55	21.56	167.48	404.59
6	Jan. 25, 2008	UNHCR	2,122.82	148.60	21.23		392.11
7	Nov.7,06	International Committ	10,729.08	804.68	107.29	751.04	1,663.01

	Date	Name	CIF Value	Import Duty	ETL 1%	GST 7%	DUTY Wavier
		ee of Red Cross					
8	Aug.07,06	International Committee of Red Cross	82,723.46	6,204.26	827.23	5,790.64	12,822.14
9	June 14,06	International Committee of Red Cross	51,031.62	5,103.16	510.32	3,572.21	9,185.69
10	May 23,06	International Committee of Red Cross	99,200.20	9,676.21	992.00	6,944.01	17,612.23
11	Nov.01,06	International Committee of Red Cross	173,300.24		1,733.00	12,131.02	13,864.02
12	Jan.30,06	International Committee of Red Cross	12,063.50	2,352.30	120.64	844.45	3,317.38
13	July 6,06	International Committee of Red Cross	19,644.69	2,221.43	196.45	1,375.13	3,793.01
14	June 30,06	International Committee of Red Cross	96,059.95	9,605.95	960.60	6,724.20	17,290.75
15	Nov.25,06	International Committee of Red Cross	44,701.73	2,698.05	447.02	3,129.12	6,274.19
16	Jan.10,06	International Committee of Red Cross	26,509.39	2,499.00	265.09	1,855.66	4,619.75

	Date	Name	CIF Value	Import Duty	ETL 1%	GST 7%	DUTY Wavier
		Cross					
17	May 09,06	International Committee of Red Cross	190,125.95	42,546.43	1,901.26	13,308.82	57,756.51
18	May 23,06	International Committee of Red Cross	12,404.15	2,480.85	124.04	868.29	3,473.18
19	May 02,06	International Committee of Red Cross	63,725.80	5,393.17	637.26	4,460.81	10,491.23
20	Jan.10,06	International Committee of Red Cross	104,428.83	2,610.72	1,044.29	7,310.02	10,965.03
21	Oct.12,06	International Committee of Red Cross	11,233.49	1,032.09	112.33	786.34	1,930.77
22	Jun.14,06	International Committee of Red Cross	62,392.85	6,985.67	623.93	4,367.50	11,977.10
23	July 17,06	International Committee of Red Cross	5,111.24	514.91	51.11	357.79	923.81
24	Nov.17,06	International Committee of Red Cross	8,683.38	1,877.36	86.83	607.84	2,572.03
25	Sept.11,06	International Committee of Red Cross	50,314.70	4,190.18	503.15	3,522.03	8,215.36

	Date	Name	CIF Value	Import Duty	ETL 1%	GST 7%	DUTY Wavier
		Cross					
26	July 25,06	World Bank Group	20,861.41	2,086.14	208.61	1,460.30	3,755.05
27	Apr.02,06	Office of The European Commission	108,154.46		1,081.54	7,570.81	8,652.36
28	July 07,06	World Bank Group	38,103.07	3,810.07	381.03	2,667.21	6,858.32
29	July 25,06	World Bank Group	181,194.30	27,179.00	1,811.94	12,683.60	41,674.54
30	July 31,06	World Bank Group	14,466.05	723.30	144.66	1,012.62	1,880.58
31	Nov.12,07	World Bank Group	10,147.98	1,014.80	101.48	710.36	1,826.64
32	July 4,07	World Bank Group	3,420.00	513.00	34.20	239.40	786.60
33	Dec.9,07	World Bank Group	5,136.06	755.42	51.36	359.52	1,166.30
34	June 15,,06	EUROPEAN COMMISSION	87,301.50	6,547.61	873.02	6,111.11	13,531.73
		<b>TOTAL</b>	<b>1,677,089.11</b>	<b>159,893.97</b>	<b>16,770.89</b>	<b>115,847.92</b>	<b>292,530.26</b>

### Appendix 8: UNMIL

NO	Date	Name	CIF Value	Import Duty	ETL 1%	GST 7%	DUTY Wavier
1	Jan. 9, 2009	UNMIL	222,354.00	33,354.00	2,223.60	18,055.63	53,633.23
2	Jan.	UNMIL	43,329.24		433.34	3,292.98	

NO	Date	Name	CIF Value	Import Duty	ETL 1%	GST 7%	DUTY Wavier
	22, 2009			3,279.98			7,006.30
3	March. 25, 2009	UNMIL	33,555.92	3,355.39	335.56	2,348.91	6,039.86
4	March. 18, 2009	UNMIL	111,366.60	9,908.11	1,113.67	7,795.66	18,817.44
5	April. 27, 2009	UNMIL	123,426.18	12,116.52	1,234.26	8,639.83	21,990.61
6	April. 21, 2009	UNMIL	73,789.11	10,981.76	737.89	5,165.24	16,884.89
7	April. 1, 2009	UNMIL	278,544.32	27,854.40	2,785.44	19,498.08	50,137.92
8	April. 16, 2009	UNMIL	292,352.38	16,683.81	2,923.52	20,464.66	40,071.99
9	May. 15, 2009	UNMIL	121,211.23	11,713.21	1,212.11	8,484.78	21,410.10
10	May. 25, 2009	UNMIL	191,988.62	20,379.02	1,919.88	13,439.20	35,738.10
11	May. 9, 2009	UNMIL	267,955.56	38,003.00	2,679.56	18,756.89	59,439.44
12	June. 9, 2009	UNMIL	313,391.46	20,485.97	3,133.91	21,937.40	45,557.28
13	June. 19, 2009	UNMIL	141,602.42	9,891.67	1,416.02	9,912.16	21,219.85
14	July. 2, 2009	UNMIL	261,418.97	26,984.36	2,614.18	18,299.32	47,897.86
15	July. 6, 2009	UNMIL	145,094.80	23,069.48	1,450.94	10,156.63	34,677.05
16	July. 17, 2009	UNMIL	171,947.94	20,675.05	1,719.47	12,036.35	34,430.87
17	July. 7, 2009	UNMIL	90,958.00	1,368.46	909.58	6,367.06	8,645.10
18	July. 21, 2009	UNMIL	241, 426.07	18,476.38	2,414.26	16,899.82	37,790.46
19	July.	UNMIL	41,453.62		414.53	2,901.75	

NO	Date	Name	CIF Value	Import Duty	ETL 1%	GST 7%	DUTY Wavier
	17, 2009			3,109.02			6,425.30
20	July. 8, 2008	UNMIL	45,382.63	5,097.08	453.82	3,176.78	8,727.68
21	Aug. 19, 2009	UNMIL	158,107.39	14,779.06	1,581.07	11,067.51	27,427.64
22	Aug. 5, 2009	UNMIL	256,856.00	21,216.41	1,518.90	12,384.80	35,120.11
23	August. 25, 2009	UNMIL	303,464.45	25,102.23	1,674.57	13,596.39	40,373.19
24	Aug. 8, 2009	UNMIL	9,535.94	953.59	95.36	787.67	1,836.62
		<b>TOTAL</b>	<b>3,699,086.78</b>	<b>378,837.96</b>	<b>36,995.44</b>	<b>265,465.51</b>	<b>681,298.91</b>

#### Appendix 9: International NGO

N O.	Date	Name	CIF Value	Import Duty	ETL 1%	GST 7%	DUTY Wavier
1	Jan.13. 09	Norwegian Refugee Council(NRC)	69,200.64	0	692	4,844.04	5,536.04
2	Jan.21, 2009	Norwegian Refugee Council(NRC)	189,971.61	14,549.19	1899.71	13,298.01	24,997.62
3	Feb.10, 2009	Norwegian Refugee Council(NRC)	124,337.47	9,515.10	246.96	8,703.62	15,357.25
4	Apr.06, 2009	Concern Worldwide	35,997.96	5,309.69	359.97	2519.85	7,289.56
5	Jan.2,2 009	INT'L Medical Corps.	60,252.26	2,095.64	602.52	4217.65	6,915.81
6	Dec.11, 2009	INT'L Medical Corps.	121,840.53	3,046.00	1,218.40	8,528.83	12,793.23
7	Nov.16, 2009	Save The Children(UK)	13,100.59	1,965.09	131	917.04	2,685.62
8	Nov.16, 2009	Christian Aid Ministries	15,798.78	1,985.20	157.98	1105.86	2,908.02
9		Christian Aid			448.56		

<b>N O.</b>	<b>Date</b>	<b>Name</b>	<b>CIF Value</b>	<b>Import Duty</b>	<b>ETL 1%</b>	<b>GST 7%</b>	<b>DUTY Wavier</b>
	Feb.10, 2009	Ministries	44,856.00	4,485.60		3,139.92	6,952.68
10	Oct.14, 2009	OXFAM	69,240.38	6,154.20	692.40	4,846.82	9,962.42
11	Nov.01, 2009	GERMAN AGRO ACT	13,654.94	1,024.12	135.64	955.84	1,979.05
12	Feb.10, 2009	GERMAN AGRO ACT	19,192.32	959.62	191.92	1,343.46	2,303.08
13	July 31,2009	MENTOR INITIATIVE	19,895.10	1422.13	198.95	1,392.65	2,521.43
14	Nov.19, 2009	INTERNATIONAL RESCUE COMT.	37,949.08	794.91	379.49	2,656.43	2,882.11
15		INTERNATIONAL RESCUE COMT.	40,971.85	3,443.01	409.71	2,868.02	5,696.44
		<b>TOTAL</b>	<b>876,259.51</b>	<b>56749.5</b>	<b>765.21</b>	<b>61,338.04</b>	<b>110,780.36</b>

#### Appendix 10: Medical Institutions

<b>NO .</b>	<b>Date</b>	<b>Name</b>	<b>CIF Value</b>	<b>Import Duty</b>	<b>ETL 1%</b>	<b>GST 7%</b>	<b>DUTY Wavier</b>
1	May. 6, 2008	Phebe Hospital & School of Nursing	53,395.76	5,339.58	533.96	3,737.70	12,281.02
2	Jan. 20, 2008	John F. Kennedy Medical Center	788.00	78.80	7.88	55.16	141.84
3	Jan. 20, 2008	John F. Kennedy Medical Center	263.90	26.39	2.64	18.47	47.50
4	July. 21, 2007	St. Joseph Catholic Hospital	5,890.12	589.01	58.90	412.31	1,060.22
5	Aug. 13, 2008	St. Joseph Catholic Hospital	11,616.77	1,161.68	116.17	813.17	2,091.02
6	March. 4, 2008	St. Joseph Catholic Hospital	6,369.49	636.95	63.69	445.86	1,146.51

NO	Date	Name	CIF Value	Import Duty	ETL 1%	GST 7%	DUTY Wavier
7	April. 2, 2008	St. Joseph Catholic Hospital	8,581.98	858.20	85.82	600.74	1,544.76
8	June. 2, 2008	Phebe Hospital & School of Nursing	11,118.00	1,111.80	111.18	778.26	2,001.24
9	Jan. 5, 2008	Phebe Hospital & School of Nursing	101,870.23	8,009.36	1,018.70	7,816.81	16,844.87
10	June.12, 2008	Phebe Hospital & School of Nursing	22,341.62	558.54	223.42	1,563.91	2,345.87
11	April. 15, 2008	Phebe Hospital & School of Nursing	25,069.25	2,506.93	250.69	1,754.85	4,512.47
12	Sept. 15, 2008	Phebe Hospital & School of Nursing	3,654.70	365.47	36.55	255.83	657.85
13	July. 17, 2008	Trinty dental Clinic ELWA	5,979.00	597.90	59.79	418.53	1,076.22
14	Jan. 14, 2008	SDA Cooper Hosipital Eye Center	28,644.75	2,864.48	286.45	2,005.13	5,156.06
15	May. 26, 2007	Phebe Hospital & School of Nursing	52,822.00	5,282.20	528.22	3,697.54	9,507.96
16	Dec. 27, 2007	Phebe Hospital & School of Nursing	19,454.54	1,945.45	194.55	1,361.82	3,501.82
		<b>TOTAL</b>	<b>255,989.88</b>	<b>31,932.73</b>	<b>3,578.60</b>	<b>25,736.10</b>	<b>63,917.23</b>



### Appendix 11: Companies and Concessions

No.	Date	Name	CIF VALUE	Import Duty	GST 7%CIF	ETL	TOTAL DUTY	Duty Paid
1	Mar.17, 08	F &K DETERGENT	22,487.79	11,523.00	1,574.15	224.88	13,322.02	8,959.24
2	Aug.15 ,07	F &K DETERGENT	45,722.02	23,766.55	3,200.54	457.22	27,424.31	18,425.04
3	Oct.01, 2007	F &K DETERGENT	43,429.03	2,361.47	3,040.03	434.29	5,835.79	15,783.20
4	Nov.12 ,07	F &K DETERGENT	43,262.40	23,598.84	3,028.37	432.62	27,059.83	18,122.55
5	May 20,08	F &K DETERGENT	51,324.13	23,713.10	3,592.69	513.24	27,819.03	18,843.40
6	Feb.14, 08	F &K DETERGENT	45,445.73	23,805.66	3,181.20	454.46	27,441.32	18,426.97
7	Mar.25, 06	Cell Com Telecommi cation	96,663.36	15,742.41	6,766.44	966.63	23,475.48	2,250.88
8	Dec.18, 07	Cell Com Telecommi cation	24,872.76	1,243.64	1,741.09	248.73	3,233.46	373.09
9	Dec.12, 07	Cell Com Telecommi cation	8,905.17	445.26	623.36	89.05	1,157.67	133.57
10	Nov.07 ,08	Cell Com Telecommi cation	1,926.59	238.92	134.86	19.27	393.05	221.50
11	Nov.12 ,08	Cell Com Telecommi cation	766.66	114.99	53.67	7.67	176.32	19.17
12	Nov.08 ,08	Cell Com Telecommi cation	4,980.14	747.00	348.61	49.80	1,145.41	
13	Jan.22, 08	Cell Com Telecommi cation	66,893.50	9,855.83	4,682.55	668.94	15,207.31	1,654.57
14	Dec.12, 06	MANO MANUFACTU RING COMPANY	30,889.75	2,919.23	2,162.28	308.90	5,390.41	980.44
15	Dec.12, 06	MANO MANUFACTU RING	17,211.48	800.57	1,204.80	172.11	2,177.49	258.17

No.	Date	Name	CIF VALUE	Import Duty	GST 7%CIF	ETL	TOTAL DUTY	Duty Paid
		COMPANY						
16	Nov.10,06	MANO MANUFACTURING COMPANY	30,906.00	3,090.60	2,163.42	309.06	5,563.08	618.12
17	Dec.12,06	MANO MANUFACTURING COMPANY	46,343.70	24,000.00	3,244.06	463.44	27,707.50	2,565.47
18	Dec.21,06	MANO MANUFACTURING COMPANY	46,818.00	4,681.80	3,277.26	468.18	8,427.24	936.36
19	Dec.13,06	MANO MANUFACTURING COMPANY	21,620.00	11,000.00	1,513.40	216.20	12,729.60	1,316.20
		<b>TOTAL</b>	<b>650,468.21</b>	<b>183,648.87</b>	<b>45,532.77</b>	<b>6,504.68</b>	<b>235,686.33</b>	<b>109,887.94</b>

#### Appendix 12: Educational Institutions

N O.	DATE	Name	CIF VALUE 2007/08 /09	Import Duty	GST 7%CIF	ETL	TOTAL DUTY	Duty Paid	Duty Waived
1	Dec.11,07	Ricks Institute	23,600.00	4,572.00	1,652.00	236.00	6,460.00	944.00	5,516.00
2	Dec.11,07	Ricks Institute	8,500.00	865.00	595.00	85.00	1,545.00	340.00	1,205.00
3	June 28,07	Ricks Institute	13,890.00	3,687.50	972.30	138.90	4,798.70	555.60	4,243.10
4	Jan.8,07	Ricks Institute	14,407.00	2,137.15	1,008.49	144.07	3,289.71	576.25	2,713.46
5	Jan.8,07	Ricks Institute	25,898.90	939.95	1,812.92	258.99	3,011.86	241.46	2,770.40
6	May 1,07	College of West Africa(CWA)	12,753.00	3,466.76	892.71	127.53	4,487.00	510.12	3,976.88
7	Sept.17,07	Academy for education Development	46,225.48		3,235.78	462.25	3,698.04		3,698.04

N O.	DATE	Name	CIF VALUE 2007/08 /09	Import Duty	GST 7%CIF	ETL	TOTAL DUTY	Duty Paid	Duty Waived
8	Oct.11, 07	Smyth Institute of Management	17,538.00		1,227.66	175.38	1,403.04	526.14	876.90
9	Nov.17, 07	Cuttington University College	2,589.02	234.79	181.23	25.89	441.91	103.56	338.35
10	Aug.13, 07	Cuttington University College	15,826.15	1,186.96	1,107.83	158.26	2,453.05	633.05	1,820.00
11	Sept.21, 07	University of Liberia	3,918.72		274.31	39.19	313.50		313.50
12	Aug.13, 07	Bethesda Christian Mission School	20,596.80	1,000.13	1,441.78	205.97	2,647.87	823.87	1,824.00
13	Dec.12, 07	Carver Mission Liberia	22,531.68	3,818.26	1,577.22	225.32	5,620.79	901.27	4,719.52
14	May 1,07	Phillip Preparatory School	11,858.46	891.39	830.09	118.58	1,840.07	287.00	1,553.07
15	May 03,07	Bible way Mission	9,594.83	373.48	671.64	95.95	1,141.07	120.79	1,020.28
16		African Bible College	11,691.26	1,230.71	818.39	116.91	2,166.01	467.65	1,698.36
17	June 12,07	Liberia Baptist Mission	13,380.44	1,741.38	936.63	133.80	2,811.82	535.20	2,276.62
		<b>TOTAL</b>	<b>274,799.74</b>	<b>26,145.46</b>	<b>19,235.98</b>	<b>2,748.00</b>	<b>48,129.44</b>	<b>7,565.96</b>	<b>40,563.48</b>

### Appendix 13: Customs User Fees and ECOWAS Tax Levy

No	DATE	DAILY COLLECTI ON REPORT NAME	MOF Report		Duty Free Report		Variance	Variance
			CUF/1.5%	ETL/1%	CUF/1.5%	ETL/1%	CUF	ETL
1	7/8/2009	Cecelia Badio	-	-	234.06	156.04	(234.06)	(156.04)
2	7/29/2009	Walter G.	-	-				

No	DATE	DAILY COLLECTI ON REPORT NAME	MOF Report		Duty Free Report		Variance	
			CUF/1.5%	ETL/1%	CUF/1.5%	ETL/1%	CUF	ETL
		Baker			103.72	69.15	(103.72)	(69.15)
3	7/24/2009	Theresea Philip/James Freeman	-	-	200.20	133.47	(200.20)	(133.47)
4	7/24/2009	Edwin K. Bombo	-	-	94.41	62.94	(94.41)	(62.94)
5	7/29/2009	Kenneh Gama	-	-	235.86	157.24	(235.86)	(157.24)
6	7/29/2009	Osuma Dukuly	-	-	129.31	86.20	(129.31)	(86.20)
7	7/29/2009	Emmanuel Kpehe	-	-	117.19	118.12	(117.19)	(118.12)
8	7/29/2009	Angeline Reeves	-	-	199.64	133.09	(199.64)	(133.09)
9	7/29/2009	Ring Karsiakrah	-	-	91.03	60.69	(91.03)	(60.69)
10	7/31/2009	Cooper Tomah	-	-	112.41	74.94	(112.41)	(74.94)
11	7/20/2009	LBDI	-	-	599.36	399.57	(599.36)	(399.57)
12	7/22/2009	LBS	-	-	66.80	44.54	(66.80)	(44.54)
13	7/6/2009	Hon. Corpu Barclay	-	-	142.22	94.82	(142.22)	(94.82)
14	7/8/2009	Hon. E. Nuguay	-	-	361.66	241.11	(361.66)	(241.11)
15	7/15/2009	Hon. Edwin Gaye	-	-	164.82	109.88	(164.82)	(109.88)
16	7/30/2009	Hon. SAA Gbolie	-	-	201.82	134.54	(201.82)	(134.54)
17	7/31/2009	Hon. Jeweh Haward Taylor	-	-	277.50	185.00	(277.50)	(185.00)
18	7/8/16/21/23/31/2009	CCJW	-	-	4,692.93	3,128.64	(4,692.93)	(3,128.64)
19	7/31/2009	Marantha Education Association	-	-	533.39	355.60	(533.39)	(355.60)
20	7/14/2009	End Time Train	-	-	58.29	38.86	(58.29)	(38.86)

No	DATE	DAILY COLLECTI ON REPORT NAME	MOF Report		Duty Free Report		Variance	
			CUF/1.5%	ETL/1%	CUF/1.5%	ETL/1%	CUF	ETL
21	7/17/2009	Holiness Evan, Ministries	-	-	135.12	90.08	(135.12)	(90.08)
22	7/30/2009	Every Home For Christ	-	-	109.56	73.04	(109.56)	(73.04)
23	7/21/22/2009	SDA Cooper Hospital	-	-	228.73	-	(228.73)	-
24	7/3/13/2009	Christian Health Association Of Liberia (CHAL)	-	-	145.73	97.15	(145.73)	(97.15)
25	7/8/2009	CHF	-	-	38.89	25.93	(38.89)	(25.93)
26	7/22/2009	Diakonie Katast	-	-	91.07	-	(91.07)	-
27	7/29/2009	Danish Refugee Council	-	-	481.90	321.27	(481.90)	(321.27)
28	7/14/31/2009	Comium	-	-	561.10	374.07	(561.10)	(374.07)
29	7/23/31/2009	Mittal Steal	-	-	-	125.50	-	(125.50)
30	7/8/28/2009	LIPFOCO	-	-	-	597.49	-	(597.49)
31	7/14/13/8/2009	MANCO	-	-	-	2,369.93	-	(2,369.93)
32	7/3/17/2009	KENDEJA Hotel	-	-	-	127.70	-	(127.70)
33	7/10/28/31/2009	CEMENCO	-	-	-	2,599.66	-	(2,599.66)
34	7/30/2009	Liberia Beverages And Bottling Company	-	-	-	590.68	-	(590.68)
35	7/21/2009	AFRI CORP INC.	-	-	-	872.40	-	(872.40)
36	8/11/2009	Annie Jolo Stenner	-	-	436.22	290.81	(436.22)	(290.81)

No	DATE	DAILY COLLECTI ON REPORT NAME	MOF Report		Duty Free Report		Variance	Variance
			CUF/1. 5%	ETL/1 %	CUF/1. 5%	ETL/1%	CUF	ETL
37	8/13/2009	Jallah Kennedy	-	-	58.70	39.13	(58.70)	(39.13)
38	8/13/2009	Mrs. Peggy Nereg	-	-	139.36	92.90	(139.36)	(92.90)
39	8/18/2009	Mr. Frederick Norkel	-	-	252.57	168.38	(252.57)	(168.38)
40	8/6/2009	LBDI	-	-	1,368.16	912.11	(1,368.16)	(912.11)
41	8/10/2009	LTC	-	-	8.23	5.48	(8.23)	(5.48)
42	8/11/2009	Resource Outreach	-	-	220.93	147.28	(220.93)	(147.28)
43	8/13/2009	Hon. Fallah Kparkar	-	-	129.33	86.22	(129.33)	(86.22)
44	8/13/2009	Hon. Gbehzonga r M. Finley	-	-	432.10	288.07	(432.10)	(288.07)
45	8/6/2009	Catholic Church	-	-	980.96	653.97	(980.96)	(653.97)
46	8/11/2009	Diocese of Gbarnga	-	-	50.59	33.73	(50.59)	(33.73)
47	8/12/2009	CCJW	-	-	887.94	591.96	(887.94)	(591.96)
48	8/12/2009	African Methodist Church	-	-	236.39	157.59	(236.39)	(157.59)
49	8/5/2009	Rotary Club	-	-	266.61	177.74	(266.61)	(177.74)
50	8/5/21/2009	Save The Children	-	-	155.13	103.42	(155.13)	(103.42)
51	8/10/13/14/20/2009	IRC	-	-	758.54	517.50	(758.54)	(517.50)
52	8/17/2009	OXFARM	-	-	153.66	102.44	(153.66)	(102.44)
53	8/18/2009	Handicape International	-	-	258.56	-	(258.56)	-
54	8/26/2009	CARE Liberia	-	-	17.86	11.91	(17.86)	(11.91)
55	8/26/2009	NRC	-	-	82.62	55.08	(82.62)	(55.08)

No	DATE	DAILY COLLECTI ON REPORT NAME	MOF Report		Duty Free Report		Variance	
			CUF/1. 5%	ETL/1 %	CUF/1. 5%	ETL/1%	CUF	ETL
56	8/27/2009	LAC	-	-	899.18	-	(899.18)	-
57	8/17/2009	Mittal Steel	-	-	-	8.79	-	(8.79)
58	8/20/25/2009	LIPFOCO	-	-	-	1,240.47	-	(1,240.47)
59	8/7/10/13/20/31/ 2009	Manco	-	-	-	17,720.54	-	(17,720.54 )
60	8/17/2009	Kendeja Hotel	-	-	-	47.57	-	(47.57)
61	8/21/2009	Cemenco	-	-	-	585.35	-	(585.35)
62	8/31/2009	Aquarius Beverages	-	-	-	589.90	-	(589.90)
63	11/9/2009	William Twehway	-	-	64.58	43.05	(64.58)	(43.05)
64	11/25/2009	Wyanie Bright	-	-	433.07	288.71	(433.07)	(288.71)
65	11/25/2009	Mr & Mrs. Jappah	-	-	259.83	173.22	(259.83)	(173.22)
66	11/27/2009	S. Gayah Karmo	-	-	117.81	78.54	(117.81)	(78.54)
67	11/27/2009	James Kemada	-	-	104.74	69.83	(104.74)	(69.83)
68	11/19/2009	Musu Dixon	-	-	76.18	50.79	(76.18)	(50.79)
69	11/19/2009	Nyad Twayen	-	-	56.03	37.35	(56.03)	(37.35)
70	11/17/2009	Hon. Vaforay Kamara	-	-	187.20	124.80	(187.20)	(124.80)
71	11/27/2009	Hon. Kollie Jallah	-	-	97.15	64.77	(97.15)	(64.77)
72	11/20/2009	Good Samaritan Disciples	-	-	109.50	73.00	(109.50)	(73.00)
73	11/27/2009	Resurrectio n Power Ministry	-	-	100.52	67.01	(100.52)	(67.01)

No	DATE	DAILY COLLECTI ON REPORT NAME	MOF Report		Duty Free Report		Variance	
			CUF/1.5%	ETL/1%	CUF/1.5%	ETL/1%	CUF	ETL
74	11/17//25/2009	Caltas Cape Palmas (National Catholic Secretariat)	-	-	828.36	573.55	(828.36)	(573.55)
75	11/20/2009	All GODS Children	-	-	233.37	155.58	(233.37)	(155.58)
76	11/23/2009	African Bible College	-	-	647.04	431.36	(647.04)	(431.36)
77	11/20/2009	Ricks Institute	-	-	143.93	95.96	(143.93)	(95.96)
78	11/20/2009	Anad's Haven	-	-	178.21	118.81	(178.21)	(118.81)
79	11/27/2009	Catholic Hospital	-	-	62.69	41.79	(62.69)	(41.79)
80	11/27/2009	SOS Village	-	-	22.42	14.95	(22.42)	(14.95)
81	11/18/2009	German agro	-	-	-	101.40	-	(101.40)
82	11/20/23/2009	International Rescue Committee	-	-	697.18	464.79	(697.18)	(464.79)
83	11/27/2009	WACSN	-	-	230.27	153.51	(230.27)	(153.51)
84	11/27/2009	LIPFCO	-	-	-	983.63	-	(983.63)
85	11/12/23/2009	CEMECO	-	-	795.72	530.48	(795.72)	(530.48)
86	11/12/20/27/2009	Kendejah Hotel	-	-	-	242.56	-	(242.56)
87	11/27/2009	Montserrat Group of Company	-	-	-	2,778.93	-	(2,778.93)
88	12/23/2009	Vivan Doe Byne	-	-	87.54	58.36	(87.54)	(58.36)
89	12/23/2009	Mary E. Horton	-	-	210.69	140.46	(210.69)	(140.46)
90	12/28/2009	Anthony A. Swary	-	-	318.72	212.48	(318.72)	(212.48)
91	12/28/2009	Terrison Kollie	-	-	145.35	96.90	(145.35)	(96.90)



No	DATE	DAILY COLLECTI ON REPORT NAME	MOF Report		Duty Free Report		Variance	
			CUF/1. 5%	ETL/1 %	CUF/1. 5%	ETL/1%	CUF	ETL
92	12/28/2009	Fatu D Mensah	-	-	103.88	69.25	(103.88)	(69.25)
93	12/18/2009	Gormah Hansen/Ot hello Kle	-	-	157.42	104.94	(157.42)	(104.94)
94	12/22/2009	Matu K. Davis	-	-	236.20	157.47	(236.20)	(157.47)
95	12/22/2009	Lawrance GGOAH	-	-	196.65	131.10	(196.65)	(131.10)
96	12/4/2009	Sirleaf Market Women Found	-	-	73.82	49.22	(73.82)	(49.22)
97	12/10/2009	ADRA	-	-	105.19	70.13	(105.19)	(70.13)
98	12/17/2009	Eddie Gibson Institute	-	-	203.89	135.28	(203.89)	(135.28)
99	12/23/2009	Liberia Concern Women	-	-	159.58	106.39	(159.58)	(106.39)
100	12/23/2009	Giple Community School	-	-	125.85	83.90	(125.85)	(83.90)
101	12/30/2009	Kid Alive	-	-	97.31	64.87	(97.31)	(64.87)
102	12/4/2009	Hon. Edward S. Forh	-	-	433.81	289.21	(433.81)	(289.21)
103	12/22/2009	Hon. Jefferson Karmor	-	-	121.04	80.69	(121.04)	(80.69)
104	12/24/2009	Hon. James P. Biney	-	-	861.89	80.03	(861.89)	(80.03)
105	12/30/2009	Hon. J.Nathernie I William	-	-	157.59	105.06	(157.59)	(105.06)
106	12/1/2009	CCJW	-	-	357.62	238.41	(357.62)	(238.41)
107	12/30/2009	Internation al Christian Ministries	-	-	177.85	118.56	(177.85)	(118.56)

No	DATE	DAILY COLLECTI ON REPORT NAME	MOF Report		Duty Free Report		Variance	
			CUF/1.5%	ETL/1%	CUF/1.5%	ETL/1%	CUF	ETL
108	12/1/2009	ADRA	-	-	105.19	70.13	(105.19)	(70.13)
109	12/1/2009	Pmu Mission	-	-	463.78	309.19	(463.78)	(309.19)
110	12/4/2009	Mittal Steal	-	-	-	230.57	-	(230.57)
111	12/30/2009	ADA/LAP INC	-	-	-	3,933.46	-	(3,933.46)
112	12/4/2009	LIPFOCO	-	-	-	1,513.20	-	(1,513.20)
113	12/4/2009	Kendejah Hotel	-	-	-	163.69	-	(163.69)
114	12/4/2009	Sethi Brothers	-	-	-	1,172.81	-	(1,172.81)
115	12/4/2009	Manco	-	-	-	715.00	-	(715.00)
116	12/4/2009	NB Industry Complex	-	-	-	304.20	-	(304.20)
<b>TOTAL</b>					<b>28,549.02</b>	<b>57,241.01</b>	<b>(28,549.02)</b>	<b>(57,241.01)</b>

#### Appendix 14: Section 3 of the Revenue Code 2000

No	Date	Name	Item Description	Quantity	CIF Value	Import Duty	GST	ETL	Total Duty	Duty Paid	Waiver
2	7-Jul	Hon. William C. Sandy	1x40ft container								
			Digital Safe	1Pcs.							
			Voltage Inverter	1Pcs.							
			Printer	1Pcs.							
			vehicle	1							
			Fuel Water Tank	5pcs	20,134.70	1,286.28	884.18	112.13	2,282.59		2,282.59
			Assorted Pump	5pcs							

N O	Date	Name	Item Description	Quantity	CIF Value	Import Duty	GST	ETL	Total Duty	Duty Paid	Waiver
			P.effect	11 BRLS.							
			P.effect	5 BXS							
			P.effect	2 Coole rs							
			P.effect	Whee l Barro w							
			Assoorted Shoes	1 Box							
			PVC Pipes	20pcs							
			Assorted Dry Food	2 bxs							
3	13- Mar- 08	Hon Nohn Kiadau	1x40ft container								
			P.effect	2 BRLS		51.75			51.75		51.75
			Note book	2BXS	13,424 .53	1323.2 5					
			Used clothing	15BX S		51.02					
			Television	2pcs		45					
			Computer	1pc		35					
			Rug	1pc		8					
			Vehicle	1		1,128. 48					
4	3- Mar- 08	H0n. Moses Y. Kollie	DAF Vehicle 2800	1							
5	8-Apr- 08	Hon.M artin Farnga lo	1x40ft container								
			Used Shoes	2BXS	14,119 .01	993.6	988.3 307	141. 1901	1,879.5 8	918.01	961,5 7
			Assorted Foodstuff	5							

N O	Date	Name	Item Description	Quantity	CIF Value	Import Duty	GST	ETL	Total Duty	Duty Paid	Waiver
			Fax Machine/Printer	2							
			Pressure Tanks	3pcs							
			Generator(800 W)	1pc							
			Generator(650 W)	1pc							
			Concrete Mixer	1pc							
			Electric Stove	1pc							
			Chain Saw	2pcs							
			Chain Saw(Damage)	3pcs							
			Children Bike	3pcs							
			Mattresses	2pcs							
			Mattresses Spring Box	2pcs							
6	15-Jan-08	Hon.Kai G. Farley	Used Bulldozer	1	15,300.00	765	1071	153	2,053.25	382.5	1,670.75
			1x40ft container		11,665.00	451.88	816.55	116.65	908.43	146.63	788.79
			P.effect	15BR LS							
			P.effect	CTNS							
			Used Isuzu Vehicle	1							
7	22-Apr.-08	Hon.Dusty Wolokollie	Vehicle	1							
			Personal effect	7 Barrels							
			Tower	7 Boxes							
			Tissue	7 Boxes							
			Used Tyres	4 Pcs							
			Use Mattresses	5 Pcs							
			Bycles	1 pcs							

N O	Date	Name	Item Description	Quantity	CIF Value	Import Duty	GST	ETL	Total Duty	Duty Paid	Waiver
			Freezers	1Pcs							
			Cooking Utensils	5 CTNS							
			Corn Flakes	4 Ctns							
			Rice	5 Bags	12,572.38	524.14	880.0666	125.7238	1529.9304	130.86	1,399.07
8	11-May-08	Hon.Emond T.Barclay	Vehicle								
			Used Cloths	100 Barrels							
			used Personal Effect	37 Bxs.							
			Matresses	10 Pcs							
			Suit cases/P Effect	11 Pcs.							
			Empty Gallons	10 Pcs							
			Trash can								
			Television	3 Pcs							
			Chair and Table	3 Pcs							
			Meneral Water	70 catoons							
			Baby things	10 Ctns	8616.45	861.65	603.1515	86.1645	1550.966		1,550.97
9	12-Feb-08	Hon.Tarnue Cooper	vehicle								
			Personal Effect	131 Barrels							
			Personal Effect	16 Boxes	19164.76	1007.1	1341.5332	191.6476	2540.2808	251.77	2,288.51

N O	Date	Name	Item Description	Quantity	CIF Value	Import Duty	GST	ETL	Total Duty	Duty Paid	Waiver
10	2-Jul-08	Fedrick D.Cherule	Vehicle								
			Used Cloths	2 Barrels							
			Pressure Cooker	1Pcs							
			Battery Fan	2pcs							
			Flash Light	2pcs							
			Boom Boxes	2pcs							
			Plastic shed	1pc							
			Sarpo	4pcs							
			Used Furniture	14pcs							
			Used Mattress	7pcs							
			Bleach	2bxs							
			Used Kid Bike	2pcs							
			Assorted Foodstuff	164 Bxs.	15958.13	1454	1117.0691	159.5813	2730.6504	1,208.87	1,521.78
11	11-Jul-08	Hon.Albert Toe	vehicle								
			Soft Drinks	75ctns							
			Oats	100ctns							
			Bleach	100ctns							
			Starch	75ctns							
			used Effect	44 bxs.							
			used Mattresses	4pcs							
			Generator	1pcs							
			Coolers	3pcs							
			Rice	4pcs							
			solar pannel	1pcs							
			Irish Cream	100	15,100		1057.	151.			

N O	Date	Name	Item Description	Quantity	CIF Value	Import Duty	GST	ETL	Total Duty	Duty Paid	Waiver
			Soap	Bxs	.51	1,210.65	0357	0051	2,418.69		2,418.69
12	3-Jul-09	Kebbeh Barr	vehicle								
			Barrel Used Mattresses	3pcs.							
			used toilet	1pcs							
			used Bicycle	1pcs							
			Used play Kitchen	1pcs							
			Baby Cribused	1pcs							
			Suit Cases	4pcs							
			Barrel	13pcs							
			water	16ctns							
			Refrigerator	2pcs							
			freezer	1pcs							
			used clothing	7baerels							
			mattresses	3pcs.							
			used shoes	7baerels	15679.33	914.42	1097.5531	156.7933	2168.7664		2,168.76
13	5-Jun-09	Hon. A. Williams	vehicle								
			Personal Effect	43 barrels							
			Mattresses	16pcs							
			Personal Effect/Suit Cases	5pcs							
			Inner Tube	5bxs							
			Copy Books	15bxs							
			Tomato Catchup	2pcks							
			Used Tyres	176pcs.							
			Living Room	1pc.							

N O	Date	Name	Item Description	Quantity	CIF Value	Import Duty	GST	ETL	Total Duty	Duty Paid	Waiver
			Table								
			plastic Chair	1pc.							
			Mineral Water	40cases	5688.31	558.83	398.1817	56.8831	1013.8948	118.3	895.59
14	7-Jul-09	Hon, Emmanuel J. Nuquay	vehicle								
			Used picture frame	8bxs							
			Used Mattresses	8pcs							
			used suitcases	3pcs							
			Used Bicycle	7pcs							
			Mineral Water	3sacks							
			used Cooler	8pcs							
			Rice	3 Barrel							
			Barrels/Personal Effect	20pcs	8208.75	810.37	574.6125	82.0875	1467.07		1467.07
			<b>TOTAL</b>		<b>175,631.86</b>	<b>13,480.42</b>	<b>10,829.26</b>	<b>1,532.86</b>	<b>22,595.85</b>	<b>3,156.94</b>	<b>19,465.89</b>

### Appendix 15: Duty Free Granted Contrary to Agreement

SEITH BROTHERS' Duty								
DATE	GOODS/DESCRIPTION	CIF VALUE	DUTY AMOUNT	GST(7%)	ETL(1%)	Accessed	AMOUNT PAID	DUTY WAIVED
August 29, 2006	Aluminum Zinc Coated Sheets	424,126.77	21,206.34	29,688.87	4,241.27	55,136.48	6,361.90	48,774.58
28-Mar-06	Aluminum Zinc Coated Sheets	345,185.97	17,259.30	24,163.02	3,451.86	44,874.18	4,142.23	40,731.95
18-Nov-06	Aluminum Zinc Coated Sheets	487,628.46	24,381.42	34,133.99	4,876.30	63,391.72	7,314.42	56,077.30
August	1 new Mitsubishi L200	16,947.50	1694.75	1,186.33	169.48	3,050.56	338.96	2,711.60



SEITH BROTHERS' Duty								
DATE	GOODS/DESCRIPTION	CIF VALUE	DUTY AMOUNT	GST(7% )	ETL(1 %)	Accessed	AMOUNT PAID	DUTY WAIVED
23,2006								
11-Nov-06	Coils Steel	116,024.98	5,701.25	8,121.75	1,140.25	14,963.25	1,710.38	13,252.87
August 15,2007	Gal. Color Coated Steel Coils	33,721.63	1,686.08	2,360.51	337.22	4,383.81	505.83	3,877.98
July 10,2007	Prime Gallume (Allum. Zinc, alloy,Coated)	244,007.92	12,200.04	17,080.55	2,440.08	31,720.67	3,660.12	28,060.55
April 7,2007	Prime Gallume coils	236,956.77	11,847.84	16,586.97	2,369.57	30,804.38	3,554.35	27,250.03
April 20,2007	Forming Machine & Slitting	46,002	2,300.10	3,220.14	460.02	5,980.26	610.03	5,370.23
July 5,2007	Galvalume (Alum. Zinc Alloy Coated)	223,126.18	11,156.31	15,618.83	2,231.30	29,006.44	3,346.89	25,659.55
October 23,2007	Bronze Float Class	23,393.03	1,754.50	1,637.51	233.93	3,625.94	409.39	3,216.55
December 24,2007	Cold roled Galvanized	247,337.72	12,366.90	17,313.64	2,473.40	32,153.94	3,710.07	28,443.87
June 25,2008	Bronze Reflectie Floated Glass	11,866.96	890.02	830.69	118.67	1,839.38	207.67	1,631.71
July 8,2008	Asst. Colour Coated Coils	261,434.56	13,071.73	18,300.42	2,614.35	33,986.50	3,921.52	30,064.98
July 11,2008	Steel Roll Forming Machine	53,228.42	2,661.42	3,725.99	532.3	6,919.71	798.47	6,121.24
July 17,2008	Zinc coils	43,545.43	2,177.27	3,048.18	435.45	5,660.90	653.17	5,007.73
April 8,2008	Color coated Coils	34,925.85	1,746.30	2,444.81	349.26	4,540.37	523.89	4,016.48

<b>SEITH BROTHERS' Duty</b>								
<b>DATE</b>	<b>GOODS/DESC RIPTION</b>	<b>CIF VALUE</b>	<b>DUTY AMOUNT</b>	<b>GST(7% )</b>	<b>ETL(1 %)</b>	<b>Access ed</b>	<b>AMOUNT PAID</b>	<b>DUTY WAIVED</b>
February 28,2008	Aluminum Sheets in Coil	44,679.21	5,132.25	3,127.54	446.79	8,706.58	960.02	7,746.56
January 24,2008	Alum. Rolls. & Serrated Spline	43,642.50	2,182.13	3,054.98	436.43	5,673.54	654.6	5,018.94
	<b>TOTAL</b>	<b>2,937,781.86</b>	<b>151,415.95</b>	<b>205,644.73</b>	<b>29,357.93</b>	<b>386,418.61</b>	<b>43,383.91</b>	<b>343,034.70</b>

### Appendix 16: Pre Numbering

<b>N O</b>	<b>DATE</b>	<b>NAME</b>	<b>CIF Value</b>	<b>CUF(1.5 %)</b>	<b>ETL(1%)</b>	<b>TOTAL DUTY PAID</b>	<b>TOTAL WAIVED</b>
1	March. 3, 2009	Metalum Liberia	68, 055		680.55	1,020.83	3,062.47
2	March. 9, 17, 31, 2009	CEMENCO	74,080.00		740.80	740.00	10,097.95
3	March. 3, 7,2009	IAF	210,669.49		2,106.69	3,468.71	12,258.12
4	March. 10, 26, 30, 31, 2009	Kendejah Hotel	510,209.68		5,102.10	5,269.44	100,371.71
5	March. 4, 12, 26, 2009	Manco	456,077.54		4,560.78	8,129.35	36,188.50
6	March. 12, 2009	Cellcom	22,570.70		225.71	451.42	3,812.10
7	March. 30, 2009	Montserrado Group Co.	56,870.91		568.71	1,302.08	10,871.51
8	March. 23, 31, 2009	Dura Plast	77,296.02		772.96	1,606.71	4,038.69
9	March. 2, 19, 25, 30, 31,	MSF	45, 085.01				6,835.90

<b>N O</b>	<b>DATE</b>	<b>NAME</b>	<b>CIF Value</b>	<b>CUF(1.5 %)</b>	<b>ETL(1%)</b>	<b>TOTAL DUTY PAID</b>	<b>TOTAL WAIVED</b>
	2009						
10	March. 19, 2009	International Medical Corporation	208,147.93				22,365.50
11	March. 3. 2009	Concern	11,412.93	171.19	114.13	285.32	2,467.48
12	March. 17, 24, 2009	Christian Aio Ministries	42,830.56	449.38	299.58	748.96	5,528.56
13	March. 4, 24, 2009	Samaritan Purse	42,830.56	642.46	428.31	1,070.76	5,475.37
14	March. 19, 24, 26, 2009	Nycorp. SGS	126,749.02				28,722.51
15	March. 10, 2009	Care Liberia	26,975.00	404.63	269.75	674.38	3,516.76
16	March. 17, 18, 2009	Mercy ship	22,951.48	344.27	229,51	573.79	1,176.13
17	March. 6, 2009	PAE SSR	204,650.25				38,289.81
18	March. 19, 2009	Guangdong Xinfuang International	23,295.00				1,747.13
19	March. 3, 6, 2009	German Argro	45,533.69		455.34	455.34	8,090.64
20	March. 30, 2009	Lutheran World Service	39,151.88	587.28	391.52	978.80	6,370.01
21	March. 19, 2009	IRC	26,995.92				4,536.83
22	March. 20, 2009	Samaritan Purse	989.26	14.84	9.89	24.73	170.66
23	March. 24, 2009	NRC	1,798.66	26.98	17.99	44.97	244.53
24	March. 24, 2009	NARDA	28,529.41	427.94	285.29	713.24	3,878.57

<b>N O</b>	<b>DATE</b>	<b>NAME</b>	<b>CIF Value</b>	<b>CUF(1.5 %)</b>	<b>ETL(1%)</b>	<b>TOTAL DUTY PAID</b>	<b>TOTAL WAIVED</b>
	2009						
25	March. 24, 2009	CRS	15,223.50				3,671.92
26	Marc. 26, 2009	Save the Children	35,459.61				8,134.15
27	March. 10, 17, 20, 24, 26, 2009	Mittal steel	831,186.91		8,311.87	8,311.87	1,195,481.34
28	March. 3, 10, 12, 19, 20, 24, 31, 2009	LAC	409,064.88	6,135.97		6,135.97	22,326.91
29	March. 4, 2009	Monrovia Breweries	613,478.15		6,134.78	46,916.35	41,621.79
	<b>TOTAL</b>						<b>1,591,353.55</b>