



Promoting Accountability of Public Resources

# AUDITOR GENERAL'S REPORT

**On the Financial Statement Audit of the Rural and Renewable Energy Agency (RREA) with project name Liberia Rural Renewable Access Project (LIRENAP)**

**Project ID Number: P149683**

**For the Fiscal Year Ended December 31, 2023**

**June 27, 2024**

**P. Garswa Jackson Sr., FCCA, CFIP, CFC  
Auditor General, R.L.**



## **Table of Contents**

Unqualified Opinion.....	5
Basis for Opinion.....	5
Management's Responsibility .....	6
Auditor's Responsibility.....	6
STATEMENT OF RESPONSIBILITIES .....	8
NOTES TO THE FINANCIAL STATEMENTS.....	11

### **Acronyms/Abbreviations**

<b>Acronyms/Abbreviations</b>	<b>Meaning</b>
AG	Auditor General
ACCA	Association of Chartered Certified Accountants
ADF	African Development Fund
AfDB	African Development Bank
CFC	Certified Financial Consultant
CFIP	Certified Forensic Investigation Professional
CPA	Certified Public Accountant
CFE	Certified Fraud Examiner
FA	Financing Agreement
FAR	Fixed Asset Register
GAC	General Auditing Commission
GOL	Government of Liberia
IPSAS	International Public Sector Accounting Standards
ISSAIs	International Standards of Supreme Audit Institutions
LRA	Liberia Revenue Authority
LRD\$	Liberian Dollars
LIRENAP	Liberia Renewable Energy Access Project
RREA	Rural Renewable Energy Agency
PAR	Project Appraisal Report
PFM	Public Finance Management
PAP	Project Affected Person
PP	Procurement Plan
PPC	Public Procurement and Concession Commission
RAP	Resettlement Action Plan
USD	United States Dollars



## **AUDITOR GENERAL'S REPORT**

June 27, 2024

Hon. Samuel Nagbe

### **Executive Director**

RURAL RENEWABLE ENERGY AGENCY (RREA)  
Newport Street  
Monrovia, Liberia

### **RE: AUDITOR GENERAL'S REPORT ON THE FINANCIAL STATEMENT AUDIT OF THE RURAL RENEWABLE ENERGY AGENCY (RREA) WITH PROJECT NAME LIBERIA RENEWABLE ENERGY ACCESS PROJECT (LIRENAP).**

#### **Unqualified Opinion**

We have audited the accompanying financial statements of the Rural and Renewable Energy Agency (RREA) with project name Liberia Renewable Energy Access Project (LIRENAP) for the fiscal period ended June 30, 2022 financed through Project Number: P149683 which comprise the statements of Receipts and Payments, Statement of Comparison of Budget and Actual Amounts and a Summary of significant Accounting Policies and other explanatory information.

In our opinion, the accompanying financial statements Project SAT Number P149683 present fairly, in all material respects, the Statement of Receipts and Payments as at June 30, 2022, Statement of Comparison of Budget and Actual Amounts and a summary of other accounting policies and explanatory notes for the fiscal period then ended in accordance with International Public Sector Accounting Standards (IPSAS) Cash Basis of Accounting.

#### **Basis for Opinion**

We conducted our audit in accordance with International Standards of Supreme Audit Institutions (ISSAIs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements Section of our report. We are independent of the entity in accordance with the Code of Ethics for Supreme Audit Institutions together with the ethical requirements that are relevant to our audit of the financial statements in accordance with the World Bank guideline and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Management's Responsibility**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IPSAS Cash Basis, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is responsible for assessing its ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to cease operations, or has no realistic alternative but to do so. The RREA Management is responsible for overseeing the Project's financial reporting process.

### **Auditor's Responsibility**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

**P. Garswa Jackson Sr. FCCA, CFIP, CFC  
Auditor General, R.L.**



**Monrovia, Liberia**

June 2024

## Overview of the Financial Statements

The Rural and Renewable Energy Agency (RREA) with project name Liberia Renewable Energy Access Project for the reporting period January 1, 2023-December 31, 2023, had the following activities in the three components:

Component 1: Decentralization Electrification in Lofa County

Component 3: Technical Assistance to Strengthen Rural Electrician Institutions Component 3

Market Development of Stand-Alone Solar Systems

### Receipts

The Rural and Renewable Energy Agency (RREA) with project name Liberia Renewable Energy Access Project for the reporting period January 1, 2023 -December 31, 2023, received US\$**3,487,623.32** from the World Bank-IDA Credit to increase access to electricity and to foster the use of renewable energy resources.

### Payments

The Rural and Renewable Energy Agency (RREA) controlled from its bank accounts an amount of **US\$3,487,623.32** of which the total of **US\$ 3,104,605.11** was expended on the following activities: **US\$ 2,653,482.99** was paid for Consultancy services; while Operations expense accounted for **US\$450,672.12**; and Fixed Assets acquisition amounted to **US\$450.00**.

Marthaline K. Horace

Prepared by Ms. Marthaline K. Horace

Position: Finance Director

Date: June 27, 2024

[Signature]



Position: Executive Director

Date: June 27, 2024

## **STATEMENT OF RESPONSIBILITIES**

The Financial Statements as set out on pages 9 to 12 have been prepared in accordance with the provisions of the Public Financial Management Act of 2009 and in compliance with the Cash Basis International Public Sector Accounting Standards (Cash IPSAS), as adopted by the Government of Liberia.

In accordance with the provisions of the Public Financial Management (PFM) Act of 2009, I am responsible for the control of and accounting for public funds received, held, and expended for and on behalf of the Rural Renewable Energy Agency (RREA).

Under the provisions of the same Act, I am required to prepare quarterly and annual unaudited final accounts of the RREA to be submitted to the Minister of Finance and Development Planning, for the periods to which they relate. However, I have delegated the preparation of the unaudited final accounts to the Director of Finance for my transmittal to the Minister, as provided in the attendant Regulations of the Public Financial Management Act of 2009. Accordingly, I am pleased to submit the required public accounts of the RREA in compliance with the PFM Act and its attendant Regulations. I have provided, and will continue to provide, all the information and explanations as may be required in connection with the financial statements presented herein.

In preparing these Financial Statements, the most appropriate accounting policies have been consistently applied and supported by reasonable and prudent judgment and estimates. To the best of my knowledge and belief, these Financial Statements agree with the books of accounts, which have been properly kept.

I accept responsibility for the integrity of these financial statements, the financial information they contain and their compliance with the provisions of the Public Financial Management (PFM) Act of 2009.



Mr. Samuel Nagbe  
EXECUTIVE DIRECTOR  
Rural Renewable Energy Agency (RREA)

27/ June / 2024  
Date

**Liberia Renewable Energy Access Project  
Statements of Cash Receipts and Payment**

For the period ended December 31, 2023

Account	FY 2023		FY 2022
	NOTES	RECEIPT/PAYMENTS CONTROLLED BY ENTITY US\$	RECEIPT/PAYMENTS CONTROLLED BY ENTITY US\$
<b>TITLE/DESCRIPTION</b>			
<b>RECEIPTS</b>			
World Bank-IDA Credit	1	3,272,655.72	2,164,241.65
LIRENAP-IDA	1	214,967.60	275,138.46
<b>Total Receipts</b>	-	<b>3,487,623.32</b>	<b>2,439,380.11</b>
<b>Payments</b>			
<b>Operations</b>			
Consultancy	2	2,653,482.99	2,439,046.28
Operations	3	276,072.83	408,407.74
Operations LIRENAP IDA	3	174,599.29	281,877.46
Fixed Assets	4	450.00	16,248.00
<b>Total Payments</b>		<b>3,104,605.11</b>	<b>3,145,579.48</b>
<b>Net Increase/Decrease</b>		<b>383,018.21</b>	<b>(706,199.37)</b>
Cash at the Beginning of the year January 1,2023		1,871,427.97	2,577,627.34
<b>Cash at the end of year December 31, 2023</b>		<b>2,254,446.18</b>	<b>1,871,427.97</b>



**STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT**  
**For the Liberian Renewable Energy Access Project**  
**For the Period Ended December 31, 2023**

Account Title/Description	Actual Amount	Final Budget	Original Budget	Difference: Final Budget and Actual	Percentage Variance (explain variance above 10%)
	US\$	US\$	US\$	US\$	%
<b>Cash Inflows</b>					
IDA-World Bank Funds - LIRENAP	3,272,655.72	6,313,751.29	6,313,751.29	3,041,095.57	48%
LIRENAP -IDA Loan	214,967.60	1,170,984.27	1,170,984.27	956,016.67	82%
Balance B/F	1,778,562.11	-	-	-1,778,562.11	-100%
Balance B/F IDA	92,617.74	-	-	- 92,617.74	- 100%
Petty Cash	248.12	-	-	- 248.12	-100%
<b>Total Receipts</b>	<b>5,359,051.29</b>	<b>7,484,735.56</b>	<b>7,484,735.56</b>	<b>2,125,684.27</b>	<b>28%</b>
<b>Cash Outflows</b>					
Consultancy	2,653,482.99	6,687,080.04	6,687,080.04	4,033,597.05	60%
Operations	276,072.83	619,581.69	619,581.69	343,508.86	55%
Operations IDA	174,599.29	177,623.83	177,623.83	3,024.54	2%
Fixed Assets	450.00	450.00	450.00	-	0%
<b>Total Expenditure</b>	<b>3,104,605.11</b>	<b>7,484,735.56</b>	<b>7,484,735.56</b>	<b>4,380,130.45</b>	<b>59%</b>
<b>Net Cash Flows</b>	<b>2,254,446.18</b>			<b>-2,254,446.18</b>	

## **NOTES TO THE FINANCIAL STATEMENTS**

### **1. General Information and Accounting Policies**

The Rural and Renewable Energy Agency (RREA) is an Agency of the Government established and enacted into law on July 6, 2015 for the purpose of facilitating and accelerating the economic transformation of rural Liberia by promoting the commercial development and supply of modern energy services to rural areas with an emphasis on locally available renewable resources. One of the RREA's principal functions include planning and financing of rural energy projects for implementation by public, private, and community developers, including educating the public about renewable energy options and opportunities. The RREA is also mandated to manage the Rural Energy Fund (REFUND), a transparent financial management system through which all domestic and international resources intended for rural energy programs shall be managed to achieve universal energy access. The principal addresses of the entity is Newport Street, Monrovia, Liberia.

#### **(a) Basis of Preparation**

These financial statements have been prepared in accordance with the requirements of the Public Financial Management Act, 2009 and comply with the International Public Sector Accounting Standard (IPSAS) Cash Basis.

#### **(b) Reporting Entity**

The financial statements are for the Rural and Renewable Energy Agency

#### **(c) Reporting Currency and Translation of Foreign Currencies**

##### **(i) Functional and Presentation Currency**

The functional currencies are the Liberian Dollar and the United States Dollar, and the reporting currency is the United States Dollar. Items included in the financial statements are measured in the currency of the primary economic environment in which the entity operates.

##### **(ii) Translation of Transactions in Foreign Currency**

Foreign currency transactions are translated into United States Dollar using the exchange rates circulated by the Central Bank of Liberia (CBL).

#### **(d) Reporting Period**

The reporting period for these financial statements is January 1, 2023, to December 31, 2023.

#### **(e) Payment by external third parties**

During the period under review, World Bank made two direct payments on behalf of the project in the amount of US\$1,382,103.10 as advance payments to Powerlink and Wilkins Engineering Limited for Supply and Installation of 1.8MW Diesel Gensets and Storage Tanks

and Supply & installation of transmission & distribution networks including customer connection.  
connection.

Date	Payee	Amount US\$
05/26/2023	Wilkins Engineering Limited	1,106,084.10
07/17/2023	Power Link	276,019.00
	<b>Total</b>	<b>1,382,103.10</b>

**Below is a breakdown of IDA Receipts by LIRENAP**

1 World Bank IDA Credit	FY 2023	FY 2021/2022
Dates	US\$	US\$
September 22,2021	-	861,482.15
September 22,2021	-	130,850.10
January 20,2022	-	383,233.81
April 20,2022	-	642378.89
May 31,2022	-	42,089.57
September 27,2022	-	104,207.13
May 19,2023	1,084,605.39	-
June 6,2023	1,008,897.15	-
October 6,2023	1,179,153.18	-
<b>Total</b>	<b>3,272,655.72</b>	<b>2,164,241.65</b>

**Below is a breakdown of IDA receipt by LIRENAP- IDA**

1 World Bank IDA Credit	FY 2023	FY 2021/2022
Dates	US\$	US\$
May 19,2022	-	100,000.00
June 15,2022	-	175, 138.46
February 23,2023	107,261.11	-
July 17,2023	107,706.49	-
<b>Total</b>	<b>214,967.60</b>	<b>275,138.46</b>
<b>Grand Total</b>	<b>3,487,623.32</b>	<b>2,439,380.11</b>

US\$3,487,623.32 is the total amount received into the project-designated account.

**2. Consultancy**

Consultancy	FY 2023	FY 2021/2022
<b>Local Consultants</b>		
Project Coordinator	11,550.00	-

*Auditor General's Report on the Financial Statement Audit  
Of the Liberia Renewable Energy Access Project (LIRENAP)  
For the Fiscal Year Ended December 31, 2023*

<b>Consultancy</b>	<b>FY 2023</b>	<b>FY 2021/2022</b>
Safeguard Specialist	31,317.42	45,114.84
Project Engineer	43,869.42	63,422.45
IT Officer	18,771.42	27,114.05
Finance Assistant	12,495.46	18,112.05
Social Development Officer	27,555.46	33,443.65
Electrical Engineer	25,721.25	39,712.05
Business Development Officer	27,555.46	33,443.65
Civil Engineer	27,430.96	30,752.27
Community Outreach Officer	16,885.46	24,409.55
Procurement Officer	25,610.96	25,800.98
Construction & Rehabilitation Road	0	38,667.56
Technical Assistance to Mini Grid	32,971.50	3,120.00
<b>Total</b>	<b>301,734.77</b>	<b>383,113.10</b>
<b>Foreign Consultants</b>		
Owner Engineer	334,028.82	199,796.96
Supply & installation of transmission & distribution networks including customer connections	967,414.26	1,443,492.20
Construction of 2.5MW Small hydro plant on Kaiha River	1,050,305.14	412,644.02
<b>Total</b>	<b>2,351,748.22</b>	<b>2,055,933.18</b>
<b>Grand Total</b>	<b>2,653,482.99</b>	<b>2,439,046.28</b>

The amount of US\$**2,653,482.99** represents payment to consultants of the Liberia Renewable Energy Access Project (LIRENAP) as remuneration.

### 3. Operations

<b>Operations</b>	<b>FY 2023</b>	<b>FY 2021/2022</b>
Audit Service	9,650.00	25,540.25
Stationery & Supplies	5,052.55	9,696.55
Printing & Photocopying	4,261.50	4,861.29
In-country Travel & Road Show	52,908.00	59,629.00
Internet Subscription	5,700.00	33,859.40
Communication (Phone cards)	6,410.00	41,779.35
Training & Capacity Building	27,087.00	50,524.57

*Auditor General's Report on the Financial Statement Audit  
Of the Liberia Renewable Energy Access Project (LIRENAP)  
For the Fiscal Year Ended December 31, 2023*

<b>Operations</b>	<b>FY 2023</b>	<b>FY 2021/2022</b>
Meeting /Workshop & conference	1,515.00	6,177.90
Security	16,950.00	27,750.95
Repair & Maintenance-Building	39,796.75	5,695.50
Equipment Maintenance	235.00	2,570.00
Janitorial & General maintenance	2,972.00	4,775.67
Vehicle/Motorbike/Gent	21,659.39	32,800.00
Driver License Renewable	-	180.00
Vehicle Fuel	9,516.00	15,252.00
Vehicle registration	90.00	387.00
Vehicle Insurance	-	4,291.00
Electricity/LEC	2,400.00	4,800.00
Garbage Collection	180.00	390.00
Generator Fuel	2,000.00	2,000.00
Water	1,356.00	2,688.00
Advertising or Promotional	2,650.00	6,610.00
Bank Charges	24,840.64	11,539.63
Area based Off-grid Rural Electrician Project - Studies & Project	-	23,757.00
Other Related Project Cost	38,843.00	14,227.18
Policy & regulation for off-grid	-	16,625.50
<b>Total</b>	<b>276,072.83</b>	<b>408,407.74</b>

**Operations – LIRENAP- IDA**

<b>Operations</b>	<b>FY 2023</b>	<b>FY 2021/2022</b>
Bank Charges	2,281.63	2,497.60
RAP Execution	172,317.66	279,379.47
<b>Total</b>	<b>174,599.29</b>	<b>281,877.46</b>
<b>Grand Total</b>	<b>450,672.12</b>	<b>690,285.20</b>

The above breakdown of US\$ **450,672.12** was disbursed on the project's operations.

#### 4. Fixed Assets

Fixed Assets	FY 2023	FY 2021/2022
Dell Laptop Computer	-	1,799.00
Dell Laptop Computer	-	1,799.00
Office Desk	-	135.00
Office Desk	-	135.00
Office Desk	-	135.00
Executive Desk	-	1,200.00
Dell Laptop Computer	-	1,675.00
Executive Chair	-	185.00
Executive Chair	-	185.00
Executive Chair	-	185.00
Executive Chair Hard Back leather	-	250.00
Water dispenser	-	1,840.00
File Cabinet	-	175.00
Camera	-	2,650.00
Lenovo ThinkPad Computer	-	2,600.00
Black view tablet	-	220.00
Black view tablet	-	220.00
Black view tablet	-	220.00
Black view tablet	-	220.00
Black view tablet	-	220.00
Black view tablet	-	220.00
Computer monitor -smart TV	450.00	
<b>Total</b>	<b>450.00</b>	<b>16,248.00</b>

The amount of US\$ **450.00** represents the total expenditure on fixed assets.

### Explanatory Notes to the Financial Statement

#### Explanatory Notes for Budget Variances

1. During the period under reviewed, we budgeted the total amount of US\$ 6,313,751.29 for LIRENAP Grant but received the amount of 3,272,655.72 meaning the amount received was less by US\$3,041,095.57, representing 48% drop in the Final Budget and other payments were done by the World bank for services rendered by contractors.

2. During the period under reviewed, we budgeted the total amount of US\$1,170,984.27 for LIRENAP IDA Loan but received the amount of US\$214, 967.60 meaning the amount was less by US\$956,016.67

representing 82% drop in the Final Budget and other payments were done by the World bank for services rendered by contractors.

3. Variance of Consultancy cost for LIRENAP Grant of US\$4,033,597.05 (60%) of the Final Budget was due to less spending for the period, meaning most payments are due in quarter 1 given the project extension. Moreover, the hydropower works were halted given RREA's instruction as decided in the World Bank mission.

4. Variance of Operations costs for LIRENAP Grant of US\$343,508.86 (55%) of the Final Budget was due to less spending for the period.

### **Explanatory Notes for withholding Taxes withheld and paid.**

During the period under review, the total amount of **US\$309,633.98** were taxes withheld and paid on goods and services. **See the table below:**

#### **Taxes withheld and paid.**

<b>Date</b>	<b>Payee</b>	<b>Narrative</b>	<b>Amount</b>
01/09/2023	General Revenue Account	Payment of withholding tax for the month Dec.2022	16,277.43
02/09/2023	General Revenue Account	Payment of withholding tax for the month Jan. 2023	150.00
02/09/2023	General Revenue Account	Payment of withholding tax for the month Jan. 2023	1,855.00
03/14/2023	General Revenue Account	Payment of withholding tax for the month Feb.2023	150.00
03/16/2023	General Revenue Account	Payment for tax for services rendered	43,223.23
03/16/2023	General Revenue Account	Payment for tax for services rendered	12,384.98
03/17/2023	General Revenue Account	Payment of withholding tax for the month Feb.2023	569.81
03/17/2023	General Revenue Account	Payment of withholding tax for the month Feb.2023	819.81
03/17/2023	General Revenue Account	Payment of withholding tax for the month Feb. 2023	319.81
03/17/2023	General Revenue Account	Payment of withholding tax for the month Feb. 2023	282.31
03/17/2023	General Revenue Account	Payment of withholding tax for the month Feb. 2023	194.81
03/17/2023	General Revenue Account	Payment of withholding tax for the month Feb. 2023	494.81
03/17/2023	General Revenue Account	Payment of withholding tax for the month Feb. 2023	494.81

*Auditor General's Report on the Financial Statement Audit  
Of the Liberia Renewable Energy Access Project (LIRENAP)  
For the Fiscal Year Ended December 31, 2023*

03/17/2023	General Account	Revenue	Payment of withholding tax for the month Feb.2023	494.81
03/17/2023	General Account	Revenue	Payment of withholding tax for the month Feb.2023	403.56
03/17/2023	General Account	Revenue	Payment of withholding tax for the month Feb. 2023	80.00
03/17/2023	General Account	Revenue	Payment for tax for Jan..2023	4,646.75
04/11/2023	General Account	Revenue	Payment for tax for March 2023	150.00
05/29/2023	General Account	Revenue	Payment of withholding tax for the month March 2023	571.40
05/29/2023	General Account	Revenue	Payment of withholding tax for the month March 2023	821.40
05/29/2023	General Account	Revenue	Payment of withholding tax for the month March 2023	321.40
05/29/2023	General Account	Revenue	Payment of withholding tax for the month March 2023	283.90
05/29/2023	General Account	Revenue	Payment of withholding tax for the month March 2023	196.40
05/29/2023	General Account	Revenue	Payment of withholding tax for the month March 2023	496.40
05/29/2023	General Account	Revenue	Payment of withholding tax for the month March 2023	496.40
05/29/2023	General Account	Revenue	Payment of withholding tax for the month March 2023	496.40
05/29/2023	General Account	Revenue	Payment of withholding tax for the month March 2023	496.40
05/29/2023	General Account	Revenue	Payment of withholding tax for the month March 2023	405.15
05/29/2023	General Account	Revenue	Payment of withholding tax for the month March 2023	80.00
05/29/2023	General Account	Revenue	Payment of withholding tax for the month April 2023	571.77
05/29/2023	General Account	Revenue	Payment of withholding tax for the month April 2023	821.77
05/29/2023	General Account	Revenue	Payment of withholding tax for the month April 2023	321.77
05/29/2023	General Account	Revenue	Payment of withholding tax for the month April 2023	284.31
05/29/2023	General Account	Revenue	Payment of withholding tax for the month April 2023	196.81
05/29/2023	General Account	Revenue	Payment of withholding tax for the month April 2023	496.81
05/29/2023	General Account	Revenue	Payment of withholding tax for the month April 2023	496.81



*Auditor General's Report on the Financial Statement Audit  
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For the Fiscal Year Ended December 31, 2023*

05/29/2023	General Account	Revenue	Payment of withholding tax for the month April 2023	496.81
05/29/2023	General Account	Revenue	Payment of withholding tax for the month April 2023	405.56
05/29/2023	General Account	Revenue	Payment of withholding tax for the month April 2023	571.81
05/29/2023	General Account	Revenue	Payment of withholding tax for the month April 2023	150.00
05/29/2023	General Account	Revenue	Payment of withholding tax for consultancy	12,384.98
05/29/2023	General Account	Revenue	Payment of withholding tax for consultancy	7,867.29
05/29/2023	General Account	Revenue	Payment of withholding tax for consultancy	55,933.89
05/30/2023	General Account	Revenue	Payment of withholding tax for the month April 2023	80.00
06/08/2023	General Account	Revenue	Payment for tax for May 2023	16,288.01
06/28/2023	General Account	Revenue	Payment for tax for June 2023	18,456.56
08/07/2023	General Account	Revenue	Payment for tax for July 2023	4,960.75
11/09/2023	General Account	Revenue	Payment of withholding tax for the month Sept. 2023	250.00
11/09/2023	General Account	Revenue	Payment of withholding tax for the month Sept. 2023	350.00
11/09/2023	General Account	Revenue	Payment of withholding tax for the month Sept. 2023	150.00
11/09/2023	General Account	Revenue	Payment of withholding tax for the month Sept. 2023	135.00
11/09/2023	General Account	Revenue	Payment of withholding tax for the month Sept. 2023	100.00
11/09/2023	General Account	Revenue	Payment of withholding tax for the month Sept. 2023	220.00
11/09/2023	General Account	Revenue	Payment of withholding tax for the month Sept. 2023	220.00
11/09/2023	General Account	Revenue	Payment of withholding tax for the month Sept. 2023	220.00
11/09/2023	General Account	Revenue	Payment of withholding tax for the month Sept. 2023	250.00
11/09/2023	General Account	Revenue	Payment of withholding tax for the month Sept. 2023	250.00
11/09/2023	General Account	Revenue	Payment of withholding tax for the month Sept. 2023	80.00



*Auditor General's Report on the Financial Statement Audit  
Of the Liberia Renewable Energy Access Project (LIRENAP)  
For the Fiscal Year Ended December 31, 2023*

11/09/2023	General Account	Revenue	Payment of withholding tax for the month Sept. 2023	150.00
11/09/2023	General Account	Revenue	Payment of withholding tax	14,443.20
11/09/2023	General Account	Revenue	Payment of withholding tax	82,494.29
11/09/2023	General Account	Revenue	Payment of withholding tax for the month Oct.2023	250.00
11/09/2023	General Account	Revenue	Payment of withholding tax for the month Oct.2023	350.00
11/09/2023	General Account	Revenue	Payment of withholding tax for the month Oct.2023	150.00
11/09/2023	General Account	Revenue	Payment of withholding tax for the month Oct.2023	135.00
11/09/2023	General Account	Revenue	Payment of withholding tax for the month Oct.2023	100.00
11/09/2023	General Account	Revenue	Payment of withholding tax for the month Oct.2023	220.00
11/09/2023	General Account	Revenue	Payment of withholding tax for the month Oct.2023	220.00
11/09/2023	General Account	Revenue	Payment of withholding tax for the month Oct.2023	220.00
11/09/2023	General Account	Revenue	Payment of withholding tax for the month Oct.2023	250.00
11/09/2023	General Account	Revenue	Payment of withholding tax for the month Oct.2023	250.00
11/09/2023	General Account	Revenue	Payment of withholding tax for the month Oct.2023	80.00
11/09/2023	General Account	Revenue	Payment for tax for Oct.2023	150.00
	<b>Total</b>			<b>309,633.98</b>

Tax obligation for taxes withheld and payable in subsequent period amounts to US\$6,812.50