



Management Letter

On the Audit of the National Housing Authority Financial Statements

For the Period July 1, 2018 to June 30, 2019



Promoting Accountability of Public Resources

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

Monrovia, Liberia
December 2022

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Acronyms/Abbreviations

Acronyms/Abbreviations	Meaning
AG	Auditor General
ACCA	Association of Chartered Certified Accountants
CFC	Certified Financial Consultant
CPA	Certified Public Accountant
CFE	Certified Fraud Examiner
COSO	Commission on Sponsoring Organization
DMA	Deputy Minister for Administration
FAR	Fixed Asset Register
GAC	General Auditing Commission
GOL	Government of Liberia
IFMIS	Integrated Financial Management Information System
IPSAS	International Public Sector Accounting Standards
ISSAIs	International Standards of Supreme Audit Institutions
LRD\$	Liberian Dollars
MFDP	Ministry of Finance and Development Planning
NHA	National Housing Authority
NASSCORP	National Social Security and Welfare Corporation
PFM	Public Finance Management
PPCC	Public Procurement and Concession Commission
US\$	United States Dollars

Hon. Cecelia Cuffy-Brown
Managing Director
National Housing Authority (NHA)
Capitol Hill, Behind the Executive Mansion Ground
Monrovia, Liberia

December 4, 2022

Dear Hon. Brown:

RE: Management Letter on the Financial Statement Audit of the National Housing Authority (NHA) for the Fiscal Period July 1, of 2018 to June 30, 2019

The financial statements of the NHA are subject to audit by the Auditor-General in terms of Section 2.1.3 of the General Auditing Commission (GAC) Act of 2014 as well as the Engagement Terms of Reference.

INTRODUCTION

The audit of the National Housing Authority for the period July 1, of 2018 - June 30, 2019 was completed and the purpose of this letter is to bring to your attention the findings that were revealed during the audit.

AUDIT SCOPE AND DETERMINATION OF RESPONSIBILITY

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). These standards require that the audit is planned and performed so as to obtain reasonable assurance that, in all material respects, fair presentation and reporting is achieved.

An audit involves:

- Examination on a test basis of evidence supporting the amounts and disclosures in the financial statements;
- Assessment of the accounting principles used and significant estimates made by management; and
- Evaluation of the Financial Statement presentation.

An audit also includes an examination, on a test basis, of evidence supporting compliance in all material respects with the relevant laws and regulations which came to our attention and are applicable to financial matters.

The matters mentioned in this letter are therefore those that were identified through tests considered necessary for the purpose of the audit and it is possible that there might be other matters and/or weaknesses that were not identified.

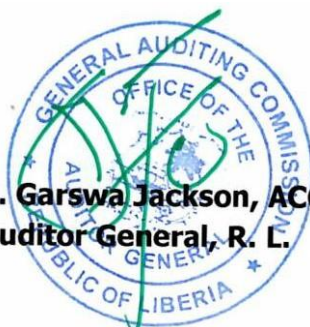
The financial statements, maintenance of effective control measures and compliance with laws and regulations are the responsibility of Management. Our responsibility is to express an opinion on these financial statements.

The audit findings which were identified during the course of the audit are included below.

Thank you as we strive to promote accountability, transparency and good governance across the Government of Liberia.

APPRECIATION

We would like to express our appreciation for the courtesy extended and assistance rendered by the staff of the National Housing Authority during audit.

The seal of the General Auditing Commission of the Republic of Liberia is circular, featuring a map of Liberia in the center. The text around the perimeter reads "GENERAL AUDITING COMMISSION" at the top, "OFFICE OF THE" in the middle, and "REPUBLIC OF LIBERIA" at the bottom. There are two stars on either side of the bottom text. A green signature is written across the seal.
**P. Garswa Jackson, ACCA, CFIP, CFC
Auditor General, R. L.**

Monrovia, Liberia
December 2022

1 DETAILED FINDINGS AND RECOMMENDATIONS

1.1 Financial Issues

1.1.1 Face of Financial Statements Inconsistent with Notes

Observation

- 1.1.1.1 Paragraph 1.5.2 of the Cash Basis IPSAS as adopted by the Government of Liberia in 2009 requires the financial statements to present information that is:
- a) Understandable;
 - b) Relevant to the decision-making and accountability needs of Users;
 - c) Reliable in that it:
 - i. A Represents faithfully the cash receipts, cash payments and cash balances of the entity and the other information disclosed;
 - ii. Is neutral, that is, free from bias; and
 - iii. Is complete in all material respects.
- 1.1.1.2 Further, paragraph 11.2.4 of the Cash Basis IPSAS as adopted by the Government of Liberia in 2009 states that, "Notes to the financial statements include narrative description or more detailed schedules or analyses of amounts shown on the face of the financial statements, as well as additional information. They include information required and encouraged to be disclosed by this Standard, and can include other disclosures considered necessary to achieve a fair presentation and enhance accountability."
- 1.1.1.3 During the audit, we observed the following discrepancies from our analysis of the financial statements and accompanying notes:
- Note 6 on the face of the financial statements is considered external assistance and has a total value of US\$0; whereas, note 6 in the notes to the financial statements is considered Payments - Operation (Wages, Salaries and Employee Benefits) and has an assigned value of US\$775,510.
 - Note 7 on the face of the financial statements is considered wages, salaries and employee benefits and has a total value of US\$775,510; whereas, note 7 in the notes to the financial statements is considered Payments - Operation (Goods and Service) and has an assigned value of US\$256,880.
 - Note 8 on the face of the financial statements is considered supplies and consumables and has a total value of US\$256,880; whereas, note 8 in the notes to the financial statements is considered Purchase of Capital Items and has an assigned value of US\$698,000.

- Note 14 on the face of the financial statements is considered capital expenditure and has a total value of US\$698,450 without an associated disclosure in the notes to the financial statements.

Risk

- 1.1.1.4 Failure to provide correct and precise explanatory notes to the financial statements may impair fair presentation, full disclosure and informed decision making by users of the financial statements.

Recommendation

- 1.1.1.5 Management should adequately correct all errors, omissions and misstatements in the financial statements for the period under audit.
- 1.1.1.6 Going forward, Management should ensure that the financial statements are comprehensively reviewed by more senior personnel, and the notes to the financial statements reconcile with information on the face of the financial statements.
- 1.1.1.7 Gaps/errors identified should be adjusted in a timely manner.

Management's Response

- 1.1.1.8 *Management notes Gac finding, and recommendation as it relates to errors, omissions, and misstatement in the financial statement for the period under audit. Going forward, management will ensure that all the recommendations are adhere to for future audit purpose.*

Auditor General's Position

- 1.1.1.9 We acknowledge Management's assertion that Management had made all necessary adjustment to the findings and recommendations. However, Management should provide signed corrected financial statements to the Office of the Auditor General for validation within 30 days upon issuance of the AG's Report to the National Legislature.

1.1.2 Explanation of Material Variance

Observation

- 1.1.2.1 Paragraph 5.2.0 (1)(c) of the Cash Basis IPSAS as adopted by the Government of Liberia in 2009 provides that an entity that makes publicly available its approved budget(s) shall present a comparison of the budget amount for which it is held publicly accountable and actual amounts either as a separate additional financial statement of an additional budget columns in the statement of cash receipts and payments. The comparison of budget and actual amount shall present separately for each level of legislative oversight:
- By way of note disclosure, an explanation of material differences between the budget for which the entity is held publicly accountable and actual amounts, unless such explanation is included in other public documents issued in conjunction with the financial statements, and cross reference to those documents is made in the notes.

- 1.1.2.2 During the audit, we observed that the financial statements for fiscal year of 2018/2019 contained a Statement of Comparison of Budget and Actual Amount with several material variances. However, the statement did not include notes for the explanation of the material variances. **See Table 1 below for details.**

Table 1: COMPARISON OF BUDGET AND ACTUAL AMOUNTS

ACCOUNT TITLE/DESCRIPTION	Actual Amount FY18/19	Final Budget FY18/19	Original Budget FY18/19	Variance (Actual vs. Allotment)	Percent age Variance
	US \$'000	US \$'000	US \$'000	US \$'000	%
CASH INFLOWS					
Authorized Allocation/Appropriation	1,495,020.00	1,744,470.00	1,744,470.00	(249,450.00)	-14%
Grants/Transfer	-	-	-	-	0%
Borrowings	-	-	-	-	0%
Other Receipts	146,000.00	-	-	146,000.00	0%
Total Cash Receipts	1,641,020.00	1,744,470.00	1,744,470.00	(103,450.00)	-6%
CASH OUTFLOWS					
Wages, Salaries and Other Employee Benefits	775,510.00	594,470.00	594,470.00	181,040.00	30%
Goods and Services Consumed	256,880.00	150,000.00	150,000.00	106,880.00	71%
Capital Expenditure	-	-	-	-	0%
Loan Repayment	-	-	-	-	0%
Other Payments (Transfer)	-	-	-	-	0%
Capital Reserve	-	-	-	-	0%
Total Cash Payments	1,032,390.00	744,470.00	744,470.00	287,920.00	39%

Risk

- 1.1.2.3 The failure to include notes or explanation for material differences between budgetary amounts and actual amounts in the financial statements may deny users of the financial statements the information needed to make informed decisions.

Recommendation

- 1.1.2.4 Management should ensure that the financial statements are comprehensively reviewed by more senior personnel and fully disclose material variance(s) between the budget and actual amounts.
- 1.1.2.5 Gaps/errors identified should be adjusted in a timely manner.

Management's Response

- 1.1.2.6 Management note GAC finding, and recommendation and will do as recommended for future Audits. Moreover, we will ensure that the financial statement is comprehensively reviewed by more senior personnel as recommended by the GAC.

Auditor General's Position

- 1.1.2.7 We acknowledge Management's acceptance of our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

1.1.3 Lack of Comparative Information

Observation

- 1.1.3.1 Paragraph 2.6.0 of the Cash Basis IPSAS as adopted by the Government of Liberia in 2009 requires that unless a provision of this Standard permits or requires otherwise, comparative information shall be disclosed in respect of the previous period for all numerical information required by this Standard to be disclosed in the financial statements, except in respect of the financial statements for the reporting period to which this Standard is first applied. Comparative information shall be included in narrative and descriptive information when it is relevant to an understanding of the current period's financial statements.
- 1.1.3.2 During the audit, we observed that the financial statements prepared for the fiscal period lacked comparative information as is required by paragraph 2.6.0 of the IPSAS Cash Basis as adopted by the Government of Liberia.

Risk

- 1.1.3.3 Fair presentation and full disclosure may be impaired.
- 1.1.3.4 Information relevant for decision making may not be available.

Recommendation

- 1.1.3.5 Management should ensure comparative information are disclosed in the financial statements, as is required by paragraph 2.6.0 of the IPSAS Cash Basis of Accounting.

Management's Response

- 1.1.3.6 *Management note GAC findings, and recommendations and will do as recommended for future Audits. In addition to management acceptance of the findings*

Auditor General's Position

- 1.1.3.7 We acknowledge Management's assertions; however, we maintain our finding and recommendation. We will follow up on the implementation of our recommendation during subsequent audit.

1.1.4 Note Disclosure of Budgetary Basis, Period and Scope

Observation

- 1.1.4.1 Paragraph 5.8.0 of the Cash Basis IPSAS as adopted by the Government of Liberia in 2009 requires that an entity shall explain in notes to the financial statements the budgetary basis and classification basis adopted in the approved budget.

- 1.1.4.2 During the audit, we observed that the financial statements for fiscal year 2018/2019 did not include explanatory notes on the budgetary and classification basis adopted in the approved budget.

Risk

- 1.1.4.3 The lack of disclosure of budgetary and classification basis in the financial statements may impair fair presentation, full disclosure and informed decision making by users of the financial statements.

Recommendation

- 1.1.4.4 Management should ensure that the financial statements are comprehensively reviewed by more senior personnel and fully disclose the basis of preparation of the financial statements in the notes to the financial statements.

- 1.1.4.5 Gaps/errors identified should be adjusted in a timely manner.

Management's Response

- 1.1.4.6 *Management note GAC finding, and recommendation and will do as recommended for future Audits. Moreover, we will ensure that the financial statements are comprehensively reviewed by more senior personnel and fully disclose the basis of preparation of the financial statements in the notes to the financial statements. Management will also ensure that gaps/ errors identified are adjusted in a timely manner.*

Auditor General's Position

- 1.1.4.7 Management did not adequately address the issue raised. The finding was on the inclusion of explanatory notes on the budgetary and classification basis adopted in the approved budget.

- 1.1.4.8 The exhibit above did not include explanatory notes on the budgetary and classification basis adopted in the approved budget. Therefore, we maintain our finding and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

1.1.5 Misstated Opening Balance

Observation

- 1.1.5.1 Paragraph 1.3.0 (a)-(c) of the Cash Basis IPSAS as adopted by the Government of Liberia in 2009 provides that the statement of cash receipts and payments shall present the following amounts for the reporting period:
- Total cash receipts of the entity showing separately a sub-classification of total receipts using a classification basis appropriate to the entity's operation;
 - Total cash payments of the entity showing separately a sub-classification of total cash payments using a classification basis appropriate to the entity's operations; and

- Beginning and closing cash balances for the entity.

1.1.5.2 During the audit, we observed that the amount of US\$1,406,870 recorded as closing balance in NHA's financial statements for the fiscal year 2017/2018 did not reconcile with the opening balance US\$0 for the fiscal year 2018/2019 thereby, resulting in a variance of US\$1,406,870. Furthermore, there was no evidence the closing balance of US\$1,406,870 for the fiscal year 2017/2018 was remitted to the consolidated account thereby resulting in an opening balance of \$0.

Risk

1.1.5.3 The accuracy and completeness of opening cash balances and the financial statements may be misstated.

1.1.5.4 The misstated opening balance may lead to the subsequent year financial statement being materially misstated.

Recommendation

1.1.5.5 Management should restate the financial statements to reflect actual cash opening balance.

1.1.5.6 Management should ensure that the financial statements are comprehensively reviewed by more senior personnel and ensure that the opening cash balances of the current year are reflective of the closing cash balances of the prior year.

1.1.5.7 Gaps/errors identified should be adjusted in a timely manner.

Management's Response

1.1.5.8 *Management takes into consideration the recommendations. However, the restated balance for the period as recommended by the GAC was US\$12,920.00.*

Auditor General's Position

1.1.5.9 We acknowledge Management's acceptance of our findings and recommendations. However, the assertion made by management does not address the issues raised.

1.1.5.10 Therefore, we maintain our findings and recommendations. We will follow up on the implementation of our recommendation during subsequent audit.

1.1.6 Inconsistency of Cash Balance

Observation

1.1.6.1 Regulation A.3 (1) of the PFM Acts of 2009 states that "Any public officer concerned with the conduct of financial matters of the Government of Liberia, or the receipt, custody and disbursement of public and trust moneys, or for the custody, care and use of government

stores and inventories shall keep books of accounts and proper records of all transactions and shall produce the books of accounts and records of the transactions for inspection when called upon to do so by the Auditor- General, the Comptroller General , the relevant internal auditor or any officers authorized by them, by the Minister.”

- 1.1.6.2 During the audit, we observed a total variance of US\$88,440 between the cash balance per the Statement of Cash Receipts & Payments and the cash balance per the Statement of Cash Position as reported by Management. **See Table 2 below for details.**

Table 2: Discrepancy between the Cash Balance in the Statement of Cash Receipts & Payments and Statement of Cash Position

Item	Cash Balance per Statement of Cash Receipts & Payments US\$ (A)	Cash Balances per Statement of Cash Position US\$ (B)	Variance US\$ (C)=A-B
Cash Balances	-89,340	-900	-88,440

Risk

- 1.1.6.3 The cash balance and subsequently the financial statements may be misstated.

Recommendation

- 1.1.6.4 Management should perform periodic reconciliation between the Financial Statements and the Cash Position per Management Report. Differences identified should be investigated and adjusted (where applicable) in a timely manner.

Management’s Response

- 1.1.6.5 *Management note GAC finding, and recommendation and will do as recommended for future Audits. Those inconsistencies were due to oversight and human error in the preparation of the financial statement.*

Auditor General’s Position

- 1.1.6.6 We acknowledge Management’s acceptance of our findings and recommendations. However, the assertion made by management does not address the issues raised.
- 1.1.6.7 Therefore, we maintain our findings and recommendations. We will follow up on the implementation of our recommendation during subsequent audit.

1.1.7 Non-Preparation of Bank Reconciliation

Observation

- 1.1.7.1 Paragraph R.3(6) of the PFM Act of 2009 states, “The balance of every bank account as shown in a bank statement shall be reconciled with the corresponding cashbook balance at least once every month; and the reconciliation statement shall be filed or recorded in

the cash book or the reference to the date and number thereof.”

- 1.1.7.2 During the audit, we observed no evidence that Management performed bank reconciliation for each of its bank accounts.

Risk

- 1.1.7.3 Failure to prepare bank reconciliation statements may lead to untimely detection of errors or omissions and fraud. Management may not be able to fully account for its transactions.

Recommendation

- 1.1.7.4 Management should prepare, approve and adequately file bank reconciliation statements on a monthly basis.
- 1.1.7.5 Management should facilitate segregation of duty in the preparation of bank reconciliation statements. The position of the preparer and reviewer should be documented on the face of the bank reconciliation statements.

Management’s Response

- 1.1.7.6 *We note all the concerns and management will ensure that our Bank Reconciliations are prepared monthly and file for future audit purpose.*

Auditor General’s Position

- 1.1.7.7 We acknowledge Management’s acceptance of our finding and recommendations. However, the assertion made by Management relevant to the subsequent submission of bank reconciliation statements is not materially supported.
- 1.1.7.8 Therefore, we maintain our findings and recommendations. We will follow up on the implementation of our recommendation during subsequent audit

1.1.8 Variance between Allotment in IFMIS and the Financial Statements

Observation

- 1.1.8.1 Regulation A.3 (1) of the Public Finance Management (PFM) Act of 2009 states, “ any public officer concerned with the conduct of financial matters of the government of Liberia, or the receipt, custody and disbursement of public and trust moneys, or for the custody, care and use of government stores and inventories shall keep books of accounts and proper records of all transactions and shall produce the books of accounts and records of the transactions for inspection when called upon to do so by the Auditor-General, the Comptroller General, the relevant internal auditor or any officers authorized by the Minister.”
- 1.1.8.2 Furthermore, Regulation C.8 (3) (g) of the Public Finance Management (PFM) Act of 2009 states that the head of agency or spending unit is responsible to ensure that all books of accounts under his or her control are correctly posted and kept up-to-date.

- 1.1.8.3 During the audit, we noted a variance of \$619,445 between GOL Allotment per IFMIS and the Financial Statements. **See Table 3 below for details.**

Table 3: Variance between GOL Allotment per IFMIS and the Financial Statements

GOL Allotment per IFMIS	Financial Statement	Variance
\$2,114,465	\$1,495,020	\$619,445

Risk

- 1.1.8.4 The completeness of revenue may not be assured; therefore, the financial statements may be misstated.

- 1.1.8.5 Management may not fully account for the activities of the entity.

Recommendation

- 1.1.8.6 Management should perform periodic reconciliation between the general ledger (including the financial statements) and the IFMIS records. Differences identified should be investigated and adjusted (where applicable) in a timely manner.

Management's Response

- 1.1.8.7 *Management note GAC findings, and recommendations and will adhere to the above recommendations. However, during the period under audit, the National Housing Authority received employees' compensation in the amount of US\$594,465.00, Goods and services amounting to US\$81,000.00 and Non-Financial Asset in the amount of US\$700,000.00 from appropriation of 1,000,000.00. Total allotment for the period under review sum up to US\$1,375,465.00. For further reference, kindly check the 2018-2019 Gol Approved National Budget.*

Auditor General's Position

- 1.1.8.8 We acknowledge Management's acceptance of our findings and recommendations. However, the assertion made by management does not address the issues raised.

- 1.1.8.9 Therefore, we maintain our findings and recommendations. We will follow up on the implementation of our recommendation during subsequent audit

1.1.9 Variance between Expenses in Financial Statements and Cashbook

Observation

- 1.1.9.1 Regulation A.3 (1) of the Public Finance Management (PFM) Act of 2009 states, " any public officer concerned with the conduct of financial matters of the government of Liberia, or the receipt, custody and disbursement of public and trust moneys, or for the custody, care and use of government stores and inventories shall keep books of accounts and proper records of all transactions and shall produce the books of accounts and records of the transactions for inspection when called upon to do so by the Auditor-General, the Comptroller General, the relevant internal auditor or any officers authorized by the Minister."

1.1.9.2 Furthermore, Regulation C.8 (3) (g) of the Public Finance Management (PFM) Act of 2009 states that the head of agency or spending unit is responsible to ensure that all books of accounts under his or her control are correctly posted and kept up-to-date.

1.1.9.3 During the audit, we observed that the actual amount of cash outflow of US\$1,730,830 reported in the financial statements was different from the actual outflow of US\$914,455.02 reported in the cashbook, giving rise to an unexplained variance of US\$816,374.98.

Risk

1.1.9.4 The completeness and accuracy of expenditure may not be assured; therefore, the financial statements may be misstated.

1.1.9.5 Misstated financial statements may facilitate fraudulent financial reporting and mislead the users of the financial statements.

Recommendation

1.1.9.6 Management should account for the variance between the financial statements and cashbook.

1.1.9.7 Further, Management should facilitate the procurement of an accounting software to enhance the preparation of the financial statements.

1.1.9.8 An automated control should be established in the accounting software such that transactions (along with supporting documents) posted by a junior staff are reviewed and approved by senior personnel before the transactions appear in the general ledger. Going forward, an automated linkage should be created between the general ledger, trial balance, and the financial statements to facilitate completeness and accuracy of the financial statements.

Management's Response

1.1.9.9 *Management note GAC findings, and recommendations and will adhere to the above recommendations. However, during the period under audit, data from the Financial Statement were collected from our Cashbooks and Bank Reconciliations prepared quarterly.*

Auditor General's Position

1.1.9.10 We acknowledge Management's acceptance of our findings and recommendations. However, the assertion made by management does not address the issues raised.

1.1.9.11 Therefore, we maintain our findings and recommendations. We will follow up on the implementation of our recommendation during subsequent audit.

1.1.10 Expenditure with Inadequate Supporting Documents

Observation

- 1.1.10.1 Regulation A.3 (1) of the Public Finance Management (PFM) Act of 2009 states, "any public officer concerned with the conduct of financial matters of the government of Liberia, or the receipt, custody and disbursement of public and trust moneys, or for the custody, care and use of government stores and inventories shall keep books of accounts and proper records of all transactions and shall produce the books of accounts and records of the transactions for inspection when called upon to do so by the Auditor-General, the Comptroller General, the relevant internal auditor or any officers authorized by the Minister."
- 1.1.10.2 Regulation P.9 (2) of the Public Finance Management (PFM) Act of 2009 states, "Payments except for statutory transfers and debt service shall be supported by invoices bills and other documents in addition to the payment vouchers."
- 1.1.10.3 During the audit, we observed that Management disbursed US\$86,214.39 and LRD\$562,399.60 respectively without evidence of adequate supporting documents such as payment log, attendance sheet, bank statement, receipts, etc. **See Annexure 1A, 1B, 1C & 1D for details.**

Risk

- 1.1.10.4 The validity, existence and accuracy of payments may not be assured. This may lead to misappropriation of the project's funds.
- 1.1.10.5 Illegitimate transactions may be processed.
- 1.1.10.6 Management may override the procurement processes by completing disbursement without utilizing the required procurement methods/processes.

Recommendation

- 1.1.10.7 Management should ensure all transactions are supported by the requisite supporting documents consistent with the Public Financial Management Regulations.
- 1.1.10.8 Evidence of supporting documents should be adequately documented and filed to facilitate future review.
- 1.1.10.9 Management should develop & operationalize the automated document management system.

Management's Response

- 1.1.10.10 *Management note GAC findings, and recommendations and will adhere to the above recommendations. However, please see attached in a separate folder supporting documents that were not send to your office due to oversight in searching for those documentations.*

Auditor General's Position

- 1.1.10.11 We have reviewed the documents provided by Management in response to the finding above and have therefore adjusted the payments without supporting documents to **US\$7,185.50** and LRD \$ **171,430.00** to be accounted for by Management.
- 1.1.10.12 However, Management's provision of documents after our review does not guarantee management effective control of document management.
- 1.1.10.13 Going forward, Management should ensure that requested documents for audit purpose are submitted in a timely manner. Management should also ensure that vouchers are adequately documented and filed to facilitate future review.
- 1.1.10.14 Therefore, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act 2009.

1.1.11 Expenditure without Supporting Documents

Observation

- 1.1.11.1 Regulation A.3 (1) of the Public Finance Management (PFM) Act of 2009 states, " any public officer concerned with the conduct of financial matters of the government of Liberia, or the receipt, custody and disbursement of public and trust moneys, or for the custody, care and use of government stores and inventories shall keep books of accounts and proper records of all transactions and shall produce the books of accounts and records of the transactions for inspection when called upon to do so by the Auditor-General, the Comptroller General, the relevant internal auditor or any officers authorized by the Minister."
- 1.1.11.2 Also, paragraph P.9 (2) of the Public Finance Management (PFM) Act of 2009 states that, "Payments except for statutory transfers and debt service shall be supported by invoices bills and other documents in addition to the payment vouchers."
- 1.1.11.3 During the audit, it was observed that Management made payments for various transactions amounting to US\$**170,566.89** and L\$**2,560,671.90** and failed to provide supporting documentation such as payment vouchers, invoices/receipts, delivery notes, contracts, etc. to substantiate the genuineness of the transactions. These transactions were extracted from the various cash books for the period 2018 to 2019. **See Annexure 2A, 2B, 2C, 2D & 2E for details.**

Risk

- 1.1.11.4 The validity, existence and accuracy of payments may not be assured. This may lead to misappropriation of the project's funds.
- 1.1.11.5 Illegitimate transactions may be processed.

- 1.1.11.6 Management may override the procurement processes by completing disbursement without utilizing the required procurement methods/processes.

Recommendation

- 1.1.11.7 Management should ensure all transactions are supported by the requisite supporting documents consistent with the Public Financial Management Regulations.
- 1.1.11.8 Evidence of supporting documents should be adequately documented and filed to facilitate future review.
- 1.1.11.9 Management should develop & operationalize the automated document management system.

Management's Response

- 1.1.11.10 *Management note GAC findings, and recommendations and will adhere to the above recommendations. However, please see attached in a separate folder supporting documents that were not send to your office due to oversight in searching for those documentations.*

Auditor General's Position

- 1.1.11.11 We have reviewed the documents subsequently provided by management in response to the finding above and have therefore adjusted the payments without supporting documents **US\$39,124.19** and **LRD\$ 627,326.16** to be accounted for by Management.
- 1.1.11.12 However, Management's provision of documents after our review, does not guarantee Management effective control of document management.
- 1.1.11.13 Going forward, Management should ensure that requested documents for audit purpose are submitted in a timely manner. Management should also ensure that vouchers are adequately documented and filed to facilitate future review.
- 1.1.11.14 Therefore, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act 2009.

1.1.12 Fixed Asset Registry

Observation

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

1.1.12.2 Additionally, Regulation V.4 (1 & 2) states, "(1) Furniture, and equipment issued for Government quarters or offices or vehicle and other fixed asset shall be brought on a master inventory of the Government Agency; (2) The master inventory shall record under each category of item: (a) the date and other details of the voucher or other document on which the items were received or issued; (b) their serial numbers where appropriate; and (c) their distribution to individual locations and the total quantity held."

1.1.12.3 During the audit, we observed the following irregularities during our review of the entity's fixed assets:

- There was no evidence of an approved fixed asset management policy
- The fixed asset register did not contain all of the following columns: Description, class, code, date of acquisition, location, condition, cost, depreciation expense, accumulated depreciation and net book value
- There was no evidence of periodic physical verification of assets conducted during the period to validate the existence of the entity's assets.
- There was no evidence of authorization of movement of assets
- The fixed asset register was not regularly updated
- There was no history of disposal of assets

1.1.12.4 It was difficult to perform physical verification of fixed assets due to the absence of location of assets in the asset register.

1.1.12.5 Fixed Assets of the entity were not appropriately coded, as such, it was difficult to perform physical verification of fixed assets. **See Annexure 5 for details.**

Risk

1.1.12.6 Fixed Asset Register may be misstated (Over/understated).

1.1.12.7 Assets may be damaged or impaired but their values are still on the books.

1.1.12.8 Fixed assets may be removed from the entity's premises without authorization, misappropriated, subjected to personal use or theft.

1.1.12.9 The lack of asset movement log could make it difficult to keep track of assigned or transferred assets, which could lead to misuse, loss or theft of assets without being noticed

Recommendation

1.1.12.10 Management should approve and operationalize a fixed asset management policy to regulate fixed assets activities of the entity.

- 1.1.12.11 Management should ensure that the fixed asset register is updated to reflect the following: description, class, code, location, condition, cost, depreciation expense, accumulated depreciation and net book value of the asset.
- 1.1.12.12 Management should initiate/enforce a systematic fixed assets coding system to ensure all fixed assets are uniquely identified. This control will facilitate the efficient and effective periodic fixed asset verification exercises. Discrepancies in coding identified during verification should be updated in a timely manner.
- 1.1.12.13 Management should conduct periodic fixed assets count and /or verification to determine the current condition and location of the assets. Evidence of physical verification should be adequately documented and filed to facilitate future review.
- 1.1.12.14 The Fixed Asset Register should be updated periodically to reflect all entity's assets.
- 1.1.12.15 Fixed assets within a particular vicinity should be clearly displayed as required by the PFM.
- 1.1.12.16 A movement of Asset Form should be filled and authorized before assets are moved from a location to another. The Fixed Asset Register should be updated to reflect the change in location of asset.

Management's Response

- 1.1.12.17 *Management note GAC findings, and recommendations and will adhere to the above recommendations for future Audit purpose.*

Auditor General's Position

- 1.1.12.18 We acknowledge Management's acceptance of our findings and recommendations. However, the evidence provided by Management does not adequately address the issues raised. Asset list provided only has the item description and assigned department which is not reflective of a comprehensive fixed asset register as we recommended.
- 1.1.12.19 Therefore, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

1.1.13 Undisclosed Liabilities and Receivables

Observation

- 1.1.13.1 Section 7.1.33 and 17.1.34 of Cash Basis International Public Sector Accounting Standard (IPSAS) as adopted by the Government of Liberia state, "An entity is encouraged to disclose in the notes to the financial statements: 1a) Information about the assets and liabilities of the entity; and 1b) If the entity does not make publicly available its approved budget, and comparison with national budgets."

- 1.1.13.2 During the audit, we observed no evidence that Management disclosed in the notes to the financial statement's liabilities totalling US\$850,034.14 and LRD\$2,594,500 respectively and receivables which could not be definitively determined. Further, there was no evidence of supporting documents provided. **See Table 4 below for details.**

Table 4: OUTSTANDING COMMITMENTS FROM 2017-2021

NO.	DESCRIPTION	USD	LRD
1	WAGES AND SALARIES	253,242.50	
2	EMPLOYEE GENERAL ALLOWANCE	24,000.00	
3	LIBERIA ELECTRICITY CORPORATION	65,306.69	
4	LIPA	3,800.00	
5	GUARANTY TRUST BANK	218,365.79	
6	GBK	35,000.00	
7	ICA	2,525.25	
8	ICA VEHICLE INSURANCE	2,780.00	
9	SAM MORRIS LEGAL FEE	1,960.00	
10	LION STATIONERY STORE	11,095.62	
11	LWSC	12,823.54	
12	SETHI BROTHER	22,000.00	
13	DAILY OBSERVER	800.00	
14	MEMEH B. NUWAY (RESALE OF HOUSING UNITS E-1)	3,500.00	
15	HENSON & NOLO KING (RESALE OF HOUSING UNITS S-13)	6,000.00	
16	LIBERIA HOME AND OFFICE SUPPLY	15,808.78	
17	JONE B. MAIPEH (PAYMENT AGAINST WRONGFUL DISMISSAL)	-	2,594,500.00
18	JIPO B. JIPO (COURT PAYMENT ORDER)	171,030.00	17,500.00
	TOTAL	850,038.17	2,612,000.00

Risk

- 1.1.13.3 Lack of full disclosure of liabilities and receivables, may deprive users of the financial statements relevant information needed for decision making.

Recommendation

- 1.1.13.4 Management should maintain an updated listing and documentation of liabilities and receivables, and fully disclosed in the notes to the financial statements

Management's Response

- 1.1.13.5 *Management note GAC findings, and recommendations and will adhere to the above recommendations. Going forward, maintain an updated listing of liabilities and receivables, and will fully disclose in the notes to the financial statements.*

Auditor General's Position

- 1.1.13.6 We acknowledge Management's acceptance of our findings and recommendations. We will follow up on the implementation of our recommendation during subsequent audit.

1.1.14 No evidence of remittance of National Social Security Taxes

Observation

- 1.1.14.1 Chapters 89.16 (a and h) of the Decree establishing the National Social Security & Welfare Corporation (NASSCORP), require that (89.16) "except as otherwise provided, contributions and the method of payment shall be as follows: The contribution payable under this Decree in respect of an employee shall comprise contribution payable by the employer (herein after referred to as the employer's contribution) and contribution payable by the employee (herein after referred to as employee's contribution and shall be paid to the Corporation; (h) The contributions payable in respect of each month shall ordinary fall due on the last day of the month and where an employee is employed for part of the month or is employed under two or more employers during the same month, the contributions shall fall due on such days as may be specified in the Regulations."
- 1.1.14.2 And Chapter (89.18) stipulates "where a principal employer defaults in paying any contribution prescribed by this Decree or subsequent regulations, a sum equal to four percent (4%) of the amount unpaid shall be added for each month or part of a month after the date on which payment was due, and any amount so added shall be recoverable as a debt owed by the employer to the Republic."
- 1.1.14.3 During the audit we obtained no evidence of Management's remittance of social security deductions to NASSCORP.

Risk

- 1.1.14.4 Failure to remit the required social security taxes may deny employees their national pension benefits should they reach the age of retirement.
- 1.1.14.5 Management may be non-compliant with Chapters 89.16 (a and h) of the Decree establishing the National Social Security & Welfare Corporation.

Recommendation

- 1.1.14.6 Management should facilitate full remittance of national social security taxes to NASSCORP in keeping with Chapters 89.16 (a and h) of the Decree establishing the National Social Security & Welfare Corporation.
- 1.1.14.7 In case the remittance of social security deduction is implemented by MFDP, Management should obtain and file evidence of remittance to facilitate future review.

Management's Response

- 1.1.14.8 *Management note GAC findings, and recommendations and will adhere to the above recommendations for future Audit purpose. As it stands, MFDP is the one remitting to NASSCORP. Our management will obtain file evidence from the Ministry.*

Auditor General's Position

- 1.1.14.9 We acknowledge Management's acceptance of our findings and recommendations. We will follow up on the implementation of our recommendation during subsequent audit.

1.1.15 Non remittance of Vendor's withholding Taxes

Observation

- 1.1.15.1 Section 905 (J) of the Revenue Code of Liberia Act of 2000 as amended in 2011 stipulates: "within 10 days after the last day of the month, payer described in (a) is required to remit to the tax authorities the total amount required to be withheld during the month", and (m) stipulates "a person who has a withholding obligation under this section and fails to withhold and remit the amount of tax required to be withheld is subject to Section 52 penalty for late payment and failure to pay".
- 1.1.15.2 During the conduct of the audit, we obtained no evidence of management withholding and remitting withholding taxes on goods and services.

Risk

- 1.1.15.3 Failure to remit taxes withheld, could deny GoL of much needed tax revenue.
- 1.1.15.4 Management may be in noncompliance with Section (905) J. of the Revenue Code of Liberia 2000, which may result in penalties for late payment and failure to pay. **Please see Section 52 of the Revenue Code of Liberia as referenced above.**
- 1.1.15.5 Non-remittance of withholding taxes may lead to overstatement of the cashbook and subsequently the financial statements.

Recommendation

- 1.1.15.6 Management should facilitate full remittance of withholding taxes to the LRA in keeping with Section 905 (J) of the Revenue Code of Liberia Act of 2000 as amended in 2011.
- 1.1.15.7 Evidence of remittance of withholding taxes should be adequately documented and filed to facilitate future review.
- 1.1.15.8 Management should adjust the cashbook by the total value of the non-remitted withholding taxes and restate the financial statements with the adjusted cash balance.

Management's Response

- 1.1.15.9 *Management note GAC findings, and recommendations and will adhere to the above recommendations for future Audit purpose.*

Auditor General's Position

- 1.1.15.10 We acknowledge Management's acceptance of our findings and recommendations. We will follow up on the implementation of our recommendation during subsequent audit

1.1.16 No Evidence of Travel Retirement

Observation

- 1.1.16.1 Section 29 of the GoL Revised Travel Ordinance 2016/2017 states that "Upon return from abroad, officials are required to submit to the Financial Regulations Unit of the Ministry of Finance and Development Planning, a Travel Settlement Form as per Annexure II and copy of certificates for workshops, seminars, etc., used ticket stubs, copy of passport within 14 days from the date of return from tour or before date of next journey, whichever is earlier. In very exceptional cases where the second granted with the specific written approval of the official concerned, explaining the reasons thereof".
- 1.1.16.2 During the audit, we observed that staff did not submit local travel settlement forms to validate local travel expenditure as required by the Travel Ordinance of 2016/2017. **See Annexure 3A, 3B, 3C & 3D for details.**

Risk

- 1.1.16.3 Failure to retire travel advance may lead to mismanagement of public funds.

Recommendation

- 1.1.16.4 Management should ensure that all local travels are retired through the completion of the settlement forms as required by the travel ordinance of 2016/2017.

Management's Response

- 1.1.16.5 *GAC findings and recommendations well noted and will be taken into consideration. The management ensure that travel retirements are retired adequately in accordance with the laws.*

Auditor General's Position

- 1.1.16.6 We acknowledge Management's acceptance of our findings and recommendations. We will follow up on the implementation of our recommendation during subsequent audit.

1.1.17 No Evidence of Tax Clearance and Business Registration

Observation

- 1.1.17.1 Part U.9. (4) of the Public Financial Management (PFM) Regulation of 2010 states that "A Government Agency shall procure government inventories from persons whose business is registered by the Registrar General's Office and any Government Agency that requires an exemption for any specific case shall apply to the head of government agency with the necessary justification."
- 1.1.17.2 Part V Section 62 (2) of the Public Procurement and Concession (PPC) Act of 2005 amended and restated in 2010 states that Bids which are not complete, not signed, not accompanied by a bid security in the prescribed form, if one is required, or not accompanied by essential supporting documents such as business registration certificates, business licenses and tax receipts, or are substantially non-responsive to the technical

specifications or contract conditions or other critical requirements in the bidding documents, shall be rejected and excluded from further evaluation and comparison

- 1.1.17.3 During the audit, it was observed that Management authorized several payments amounting to US\$130,619.33 and L\$1,148,505.00 respectively to businesses without a valid business registration & tax clearance. **See Annexure 4A, 4B, 4C, 4D & 4E for details.**

Risk

- 1.1.17.4 Management's failure to obtain valid business registrations and tax receipts from vendors may deny Government of the needed tax revenues.

Recommendation

- 1.1.17.5 Management should obtain valid Business Registration Certificates and Tax Clearances for all transactions involving procurement of goods and services.
- 1.1.17.6 Evidence of valid Business Registration Certificates and Tax Clearances should be adequately documented and filed to facilitate future review.

Management's Response

- 1.1.17.7 *Management note GAC findings, and recommendations and will adhere to the above recommendations for future Audit purpose. However, majority of our transactions had Business registration and Tax Clearance attached, but some omission may be due to oversight. Recommendations well noted.*

Auditor General's Position

- 1.1.17.8 We acknowledge Management's acceptance of our findings and recommendations. We will follow up on the implementation of our recommendation during subsequent audit
- 1.1.17.9 Also, Management's provision of documents after our review does not guarantee management effective control of document management.
- 1.1.17.10 Going forward, Management should ensure that requested documents for audit purpose are submitted in a timely manner. Management should also ensure that vouchers are adequately documented and filed to facilitate future review. Therefore, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act 2009.

1.2 Administrative Issues

1.2.1 Memorandum of Understanding/Contract Agreement

Observation

- 1.2.1.1 Section 24.4 of the PFM Act 2009 states, "All contracts falling within the threshold set forth in the regulations under the Public Procurement and Concessions Commission Act as amended to date, shall be reviewed and approved by the Minister and attested to by the Minister of Justice or his designee. Ministers and heads of budgetary institutions and

agencies shall be responsible for maintaining an up-to-date record of contracts entered into and for ensuring that any multi-year contracts are fully reflected in the budget estimates approved by the Legislature for the years in which they will require funding.

- 1.2.1.2 During the audit, we were unable to obtain a memorandum of understanding (MOU) or contract agreement on revenue sharing between NHA, NASSCORP and the Government of Liberia (GOL). As such, there was no way to ascertain how much NHA should have received from the above-mentioned memoranda/agreements.

Risk

- 1.2.1.3 Failure to consummate contracts/agreements may make enforcement of obligations difficult should disputes occur and clarity of responsibility may be impaired.

- 1.2.1.4 Failure to maintain records of contracts/agreements may lead to non-compliance with the terms of reference imbedded in the contract/agreement.

Recommendation

- 1.2.1.5 Management should provide evidence of contract/agreement between NHA, NASSCORP and GOL for the period under review.

- 1.2.1.6 Going forward, Management should ensure that a contract, agreement or MoU is developed, approved and operationalized for all future collaborations.

- 1.2.1.7 Approved service contracts should be adequately documented and filed to facilitate future review.

Management's Response

- 1.2.1.8 *Management note GAC findings, and recommendations and will adhere to the above recommendations. However, the Nasscorp project was not about revenue sharing but rather to empower the NHA to showcase her managerial control within the housing sector thereby gaining the experience and reference social project to gain grant or partner with other private investor who wanting to invest within the housing sector.*

Auditor General's Position

- 1.2.1.9 We acknowledge Management's acceptance of our findings and recommendations. However, Management's assertion relative to non-revenue sharing agreement amongst NHA, NASSCORP and GOL was not supported by documentary evidence. Therefore, we maintain our findings and recommendations.

1.2.2 Attendance Log

Observation

- 1.2.2.1 Chapter 5 Section 5.1.1 of the CSA Standing Order of 2012 states that, "Employees of the Civil Service are normally required to work 5 days per week. Normal working hours are from 8:00 a.m. to 4:00 p.m. subject to the approval of supervisors. A period of one hour

is allowed for lunch. No employee is permitted to leave his place of work without the knowledge of his supervisor.”

- 1.2.2.2 During the audit, we observed that the daily attendance logs were not adequately monitored by the Human Resource Department and personnel were processed on the payroll without reference to the signed daily attendance log. Further, there was no evidence of an approved and updated personnel roster.

Risk

- 1.2.2.3 In the absence of an accurate attendance log or personnel roster to monitor staff on a daily basis, ghost or undeserving staff may be compensated.

Recommendation

- 1.2.2.4 Management should provide material justification for not maintaining an accurate attendance log or personnel roster to monitor staff daily attendance.
- 1.2.2.5 Going forward, Management should ensure that personnel roster is updated and accurate attendance logs are maintained and monitored in all departments.

Management’s Response

- 1.2.2.6 *As mentioned in your observation management takes adequate note. However, we had a break in of our daily attendance log, which was been executed electronically, due to electricity failure on series of occasions. Therefore, we will ensure adequate monitoring of the attendance log is done daily.*

Auditor General’s Position

- 1.2.2.7 We acknowledge Management’s acceptance of our findings and recommendations. We will follow up on the implementation of our recommendation during subsequent audit.

1.2.3 Procurement Committee

Observation

- 1.2.3.1 Section 28 (1) of the Public Procurement and Concession Commission (PPCC) Act of 2005 states, “The Procurement Committees shall meet as and when required to review a bid or perform related functions but shall in any event meet at least once every quarter.”
- 1.2.3.2 During the audit, we observed no evidence that Management conducted procurement committee meetings during the period under review.

Risk

- 1.2.3.3 The absence of functional procurement committee may lead to discretionary procurement activities and noncompliance with the PPC Act.

Recommendation

- 1.2.3.4 Management should ensure that the procurement committee is made fully functional evidenced by the documentation of attendance and meeting minutes.

Management's Response

1.2.3.5 *Management takes note of the GAC findings and recommendations for future audit.*

Auditor General's Position

1.2.3.6 We acknowledge Management's acceptance of our finding and recommendation. However, we obtained no evidence of procurement committee meeting minutes during the audit.

1.2.3.7 Therefore, we maintain our finding and recommendation. We will follow up on the implementation of our recommendation during subsequent audit.

1.2.4 Audit Committee

Observation

1.2.4.1 Regulation K.10 of the PFM Act of 2009 states that, "a head of government agency or government organization shall in consultation with the Internal Audit Governance Board establish and maintain an audit committee for the government agency or organization for which he/she is responsible."

1.2.4.2 In addition, Regulation K.11 (1) (a) of the PFM Act of 2009 requires that the audit committee of government agencies or organizations shall review internal controls, including the scope of internal audit, internal audit plans, internal audit findings, and recommend to the head of government agency the appropriate action to be taken.

1.2.4.3 During the audit, we observed no evidence that Management established a functional audit committee for the period under review.

Risk

1.2.4.4 Failure to establish a functional audit committee, may impair timely correction of deficiencies identified in internal controls and the implementation of audit recommendations.

Recommendation

1.2.4.5 Management should establish an audit committee for proper oversight as required by Regulations K.10 – K.11 of the PFM Act of 2009.

1.2.4.6 Management should ensure that the audit committee is made fully functional evidenced by the documentation of attendance, meeting minutes and reports.

Management's Response

1.2.4.7 *Management takes note and will ensure functional audit committee.*

Auditor General's Position

1.2.4.8 We acknowledge Management's acceptance of our findings and recommendations. We will follow up on the implementation of our recommendation during subsequent audit.

1.2.5 Lack of Plans, Policies and Procedures

Observation

1.2.5.1 Paragraph 17 of the Internal Integrated Framework, published by the Committee of Sponsoring Organizations of the Treadway Commission (COSO) indicates that in most cases, the board or head of public entity is ultimately responsible for determining whether management has implemented effective internal control including monitoring. The institution makes this assessment by (a) understanding the risks the organization faces and (b) Gaining an understanding of how senior management mitigates those risk that are meaningful to the organization's objectives. Obtaining this understanding includes determining how management supports its beliefs about the effectiveness of the internal control system in those areas.

1.2.5.2 During the audit, we observed that Management did not develop policies, procedures and plans to regulate its operations. We further observed that the following were not available: Human Resource Policy, Risk Management Policy, Asset Management Policy, Operational Plan, IT Strategic Plan, Disaster Recovery Plan and Organizational Plan.

Risk

1.2.5.3 Failure to develop policies, procedures and plans to regulate the activities of the NHA may lead to arbitrary decisions and impair the achievement of the entity's objectives.

Recommendation

1.2.5.4 Management should ensure that policies, procedures and plans are developed, approved and operationalized for the effective and efficient operations of NHA. Evidence of approved policies, procedures and plans should be adequately documented and filed to facilitate future review.

Management's Response

1.2.5.5 *Management has always operated with the existing PFM Act and other related Financial and administrative (Labor law, etc) of Liberia. However, we take note and will ensure effective and efficient operation of NHA.*

Auditor General's Position

1.2.5.6 We acknowledge Management's acceptance of our findings and recommendations. We will follow up on the implementation of our recommendation during subsequent audit.

1.2.6 Training and Development Plan

Observation

1.2.6.1 The Committee of Sponsoring Organizations of the Trade way Commission (COSO) states, that commitment to competence includes the level of knowledge and skill needed to help ensure orderly, ethical, economical, efficient and effective performance, as well as a good understanding of individual responsibilities with respect to internal control.

1.2.6.2 The above can be evidenced by providing training, to raise the awareness of management and employees of the internal control objectives and, in particular, the objective of ethical operations, and helps them to understand the internal control objectives and to develop skills to handle ethical dilemmas.

1.2.6.3 During the audit, we observed no evidence that Management had put in place a training and development plan for employees.

Risk

1.2.6.4 Failure to develop a training and development plan may result in training programs not addressing employees' training needs and performance deficiencies.

Recommendation

1.2.6.5 Management should develop a training and development plan to meet employees' training needs and ultimately enhance their performance.

Management's Response

1.2.6.6 *This is well noted, and we will take adequate note.*

Auditor General's Position

1.2.6.1 We acknowledge Management's acceptance of our findings and recommendations. We will follow up on the implementation of our recommendation during subsequent audit.

Annexure

Annexure 1A: Expenditure with Inadequate Supporting Documentation - CashBook 1

No.	Date	Payee	Description	Voucher #	Cheque#	Amount US\$	Amount LD\$
3	August 6,2019	Cecelia Massaquoi	Pmt as management contribution in favor of the above, who house was gutted by fire.	7453	4166154	500	
Total						\$ 500.00	

Annexure 1B: Expenditure with Inadequate Supporting Documentation - CashBook 2

No.	Date	Payee	Description	Voucher #	Cheque#	Amount US\$	Amount LD\$
1	January 28,2019	Richard W. Gbah	Payment as reimbursement infavor of NHA employee's, the late Benedict C. Townsend funeral	6523	381894	150.00	
2	August 6,2019	Cecelia Massaquoi	Pmt as management contribution infavor of the above,who house was gulted by fire.	7453	4166154	500	
5	August 14,2018	Richard W. Gbah	Pmt reimbursement infavor of DMDA	6448	57347	300.00	
6	December 19,2018	T. Maxwell Davis	Pmt as refund for entertainment for meeting with guest (investors)held in the voffice of the Managing Director	6417	346465	50.00	
7	January 7,2019	Richard W. Gbah	Pmt as refreshment for Annal Committee to begin write-out process.	6433	381988	350.00	
8	April 2,2019	Ernest N. Vobah	Pmt as registration fees for NHA,participation in the forth coming intra governmental ministerial kickball & football tournament	6697	382005	50.00	

No.	Date	Payee	Description	Voucher #	Cheque#	Amount US\$	Amount LD\$
9	10-Apr-19	RUFUS G. STEVENS	Pmt as freshment delegation from Ivory Coast to NHA	6869	57323	574.00	
10	NOV. 15,2018	GRAY ALLISON	PMT. FOR AIR TICKET INFAVOR THE PAYEE FOR A GRADUATE AT GIMPA	6366	346402	75.00	
12	SEPT. 26,2018	GRAY ALLISON	TRANSPORTATION FOR YHE SITE VISIT TO VOA	5782	346431	300.00	
14	NOV. 20,2018	BEATRICE J. SIE	PMT. TO CONDUCT A WEEK ASSESSMENT OF THE FOLLOWING PROJECT SITES, IN FAVOR OF THE INTERNAL AUDIT UNIT	6380	346453	650.00	
15	NOV. 8,2018	BEATRICE J. SIE	TRANSPORTATION COST OF OFFICE MATERIALS FROM UNMIL BASE TO NHA	6338	57328	1,000.00	
16	1-Mar-19	THEOPHILUS KYNE	PETTY CASH IN FAVOR OF THE DEPUTY OFFICER IN CHARGE FOR THE MONTH OF MARCH 2019	6615	381956	125.00	
17	OCT. 1,2018	JIMMY S. BOMBO	TRANSPORTATION INFAVOR OF THE LEGAL SECTION	6214	346385	75.00	
18	SEPT. 26,2018	D. CORVAH BAYSAH	TRANSPORTATION FOR YHE SITE VISIT TO VOA	5782	346542	40.00	
19	OCT. 26,2018	GRAY ALLISON	TRANSPORTATION & ACCOMMODATION FOR PLANTING OF CORNERSTONE ON OUR LAND IN SANNIQUELLIE, NIMBA COUNTY	6297	346431	200.00	
20	MAR. 8,2019	ELIZABETH D. HOWE	TO FACILITATE FIELD TRIP TO BEN TOWN AND NASSCORP VILLAGE HOUSING ESTATE BY SALE AGENTS	6636	381976	280.00	

No.	Date	Payee	Description	Voucher #	Cheque#	Amount US\$	Amount LD\$
21	NOV. 20,2018	RACHEL W. WOKPEH	PMT. TO CONDUCT A WEEK ASSESSMENT OF THE FOLLOWING PROJECT SITES, IN FAVOR OF THE INTERNAL AUDIT UNIT	6380	346450	500.00	
22	NOV. 8,2018	SUSAN BEYAN	TRANSPORTATION COST OF OFFICE MATERIALS FROM UNMIL BASE TO NHA	6338	346441	650.00	
23	JAN. 18,2019	THEOPHILUS KYNE	AS REFUND INFAVOR OF THE DOIC	6504	93742	257.00	
24	OCT. 18,2018	BEATRICE J. SIE	REIMBURSEMENT O DMDA	6229	346396	500.00	
25	JAN. 8,2019	RICHARD W. GBAH	PMT TO REFUND IN FAVOR OF THE O.I.C (TONIA D. JOHNSON)	6441	346473	59.50	
Total						US\$6,685.50	\$ -

Annexure 1D: Expenditure with Inadequate Supporting Documentation - CashBook 5

No.	Date	Payee	Description	Voucher #	Cheque#	Amount US\$	Amount LD\$
12	Oct. 25,2018	Gola Sorsor	for extra hours for documentation and financial report as pf quarter one(1) 20/8/2019	6285	149462		77,500.00
21	Oct 25,2019	Jerrydine E. Baker	Pmt. As benefit s for the Director internal Auditors office	6274	346424		62,930.00
22	Nov. 8,2018	Ernest N. Vobah	Pmt. For extra hour work	6340	149498		31,000.00
Total						\$ -	LD\$171,430.00

Annexure 2A: Expenditure without Supporting Documentation - CashBook 1

No.	Date	Payee	Description	Voucher #	Cheque#	Amount US\$	Amount LD\$
1	12-Nov-18	RUFUS G. STEVENS	PMT FOR COMPUTER INFO PAYEE STUDY @GIMPA (GHANA)	57315	-	1,000.00	
3	14-Nov-18	S. JONATHAN K. BROWN II	REPAIR AND SERVICING OF THE DMD/Ts VEHICLE FOR PROJECT MONITORING	57339	-	700	
4	15-Nov-18	RUFUS G. STEVENS	PMT FOR DOMESTIC TRAVEL MEANS OF TRAVEL INFO PAYEE STUDY @GIMPA (GHANA)	57320	-	1,000.00	
5	15-Nov-18	RUFUS G. STEVENS	PMT FOR MEDICAL EXPENSE AND OTHER MISC EXPENSES INFO PAYEE STUDY @GIMPA (GHANA)	57321	-	1,000.00	
6	15-Nov-18	LIBERIA HOME AND OFFICE SOLUTION	PART PAYMENT FOR OFFICE MATERIALS TO NHA FROM FEB-OCT 2018	57324	-	15,000.00	
8	30-Nov-18	GN-BANK	Ledger Fees/ Bank Charges		-	185.46	
10	19-Dec-18	GN BANK	FIVE CHEQUE BOOKS		-	150	
14	23-Jan-19	LANDMARK INC	PMT IN FAVOR OF LANDMARK INC TO SUPPLY ONE SEMI-EXECUTIVE CHAIR FOR THE CHIEF ACCOUNTANT OF NHA	93743	-	175	
16	22-Mar-19	D. AMOS TONKELEH	PMT TO CONTINUE VISITATION TO ALL NHA PROJECT SITES	93850		148.45	
Total						US\$19,358.91	\$ -

Annexure 2B: Expenditure without Supporting Documentation - CashBook 2

No.	Date	Payee	Description	Voucher #	Cheque#	Amount US\$	Amount LD\$
5	9-Jul-18	BEATRICE J. SIE	PMT INFO DMDA ELECTRICITY AND SECURITY ALLOW FOR THE MONTH OF JUNE, 2018		00326203	405.00	

No.	Date	Payee	Description	Voucher #	Cheque#	Amount US\$	Amount LD\$
21	25-Jul-18	FACIA M. TALEY	REIMBURSEMENT INFO DMD/TS		00326243	20.00	
23	30-Jul-18	LBDI	BANK SERVICE CHARGE		00326247	26.25	
24	1-Aug-18	JIMMY SAAH BOMBO	LEGAL FEES TO FACILITATE SAT LAND CASE		00326248	75.00	
25	1-Aug-18	ACCIDENT AND CASULTY INSURANCE CO.	PMT FOR VEHICLE INSURANCE COVERAGE		00326249	250.00	
35	9-Aug-18	LIBERIA HOME AND OFFICE SOLUTION	PART PAYMENT FOR OFFICE SUPPLIES		00326267	7,000.00	
45	17-Aug-19	FACIA M. TARLEY	REFUND INFO DMDTS		00326381	50.00	
46	17-Aug-19	PRINCE DENNIS	ALLOW FROM JAN, 2018-JUNE, 2018		00326382	280.00	
53	17-Aug-19	WACHIE M. SANDO	ALLOW PMT FOR FEB, MAY AND JUNE, 2018		00326390	267.29	
63	12-Sep-18	LEC	PMT AS LEC BILL FOR AUG. 2018		00302553	126.28	
65	13-Sep-18	SATCOM	PMT TO PURCHASE SUBSTRIPTION FOR TWO MONTHS(AUG & SEPT) INFAVOR OF THE MD'S OFFICE		00302556	60.00	
72	19-Sep-18	WILFFRED PAYNE	FINAL PAYMENT TO JAMES KELLY FROM IAA		00302572	900.00	
73	19-Sep-18	AMARA M. KONNEH	PMT FOR HFHI COMMUNITY PRIGRAME INTERVENTION FOR Q-1 AND Q-2, 2018		00302573	400.00	
74	19-Sep-18	GABRIAL LEONARD	PMT FOR HFHI COMMUNITY PRIGRAME INTERVENTION FOR Q-1 AND Q-2, 2018		00302575	400.00	
75	19-Sep-18	MOHAMMED L. KAMARA	PMT FOR HFHI COMMUNITY PRIGRAME INTERVENTION FOR Q-1 AND Q-2, 2018		00302576	400.00	

No.	Date	Payee	Description	Voucher #	Cheque#	Amount US\$	Amount LD\$
77	20-Sep-18	JANGA V. COLEMON	PMT AS LOCAL TRAVEL ALLOWANCE TO GRAND BASSA COUNTY, ROBERTSFIELD HIGHWAY INFAVOR OF JANGA V. COLEMAN AND OTHERS		00302589	425.00	
79	26-Sep-18	GOLA SORSOR	PETTY CASH INFO FINANCE AND ACCOUNT		00346546	100.00	
85	30-Sep-18	LBDI	LEDGER FEE AND BANK CHARGES			131.25	
86	1-Oct-18	SUSAN BEYAN	REV OF SUSAN BEYAN SEPT ALLOW DUE TO WRONG POSTING			114.00	
87	1-Oct-18	JOSIAH KPANAH	PETTY CASH INFO DMD/A		00346384	100.00	
92	18-Oct-18	ROBERT ROSE	PMT AS REIMBURSEMENT MD FOR ITEMS PURCHASED		00346409	975.00	
96	25-Oct-18	SAHARA TECH. SOLUTION	PMT FOR THE BUILDING AMD HOSTING OF NHA WEBSITE FOR THE MONTH OF SEPTEMBER, 2018		00346422	700.00	
97			BANK CHARGES			56.95	
99	2-Nov-18	BEATRICE J. SIE	SECURITY AND ELECTRICITY ALLOW FOR THE MONTH OF OCTOBER, 2018 INFO DMD/A		00346437	405.00	
101	15-Nov-18	SAM MORRIS	PMT AS COURT ORDER INFO PAYEE		00346445	150.00	
106	20-NOV-18	GOLA M. SORSOR	PMT AS EXTRA HOURS WORK FOR FANINCE/ACCOUNTS		00346457	100.00	
107	30-Nov-18	LBDI	Ledger Fees/ Bank Charges			106.25	
108	31-Dec-18	LBDI	BANK FEES			25.00	
111	08-JAN-19	JOSEPH GARMEHEA	PMT AS GARSOLINE AND ALLOWANCE FOR THE AUDIT TEAM TO ASSESS THE 2ND FACE OF VOA PROJECT.		00346471	110.00	
113	08-JAN-19	SUPER PETROLEUM	PMT TO PURCHASE FUEL FOR NHA		00381965	500.00	

No.	Date	Payee	Description	Voucher #	Cheque#	Amount US\$	Amount LD\$
115	JAN. 10 2019	ERNEST N. VOBAH	PMT FOR THE FACILITATION AND VERIFICATION PROCESS FOR THE PHYSICAL AUDIT UNIT FOR THE VOA PROJECT		00381872	100.00	
116	18-JAN-19	RICHELEAU A. NANCE	PMT FOR NHA SLUM UP GRADING/HABITAT FOR HUMANITY PROGRAM		00381888	779.50	
117	22-Jan-19	RICHELEAU A. NANCE	PMT FOR NHA SLUM UP GRADING/HABITAT FOR HUMANITY PROGRAM		00381890	300.00	
118	31-Jan-19	LBDI	SERVICE CHARGE			25.00	
119	31-Jan-19	LBDI	SMS CHARGE			0.25	
121	8-FEB-19	J. MOTALEE DAVIES	PMT AS TRAVELING ALLOWANCING TO GHANA		00381903	440.00	
122	8-FEB-19	ES-SAMIR BROPLEH	PMT AS TRAVELING ALLOWANCING TO NAMIBIA		00381904	400.00	
125	12-FEB-19	HENRY GAYFLOR	PMT FOR THE REPAIR OF NHA GENERATOR & TO PURCHASE BATTERY FOR NHA GENERATOR		00381912	280.00	
126	13-FEB-19	SAM MORRIS	BENEFIT FROM COURT RULING		00381914	500.00	
130	19-FEB-19	THEOPHILUS T. KYNE	PMT AS HOUSING, SECURITY & ELECTRICITY ALLOWANCE FOR MONTH OF FEB 2019 INFO THE DOIC OF NHA		00381926	405.00	
134	21-Feb-19	KUMEINU NAH	SALARY ADVANCE TO BE DEDUCTED IN FROM HIS OCTOBER, 2018 IN HOUSE SALARY		00381936	133.10	
135	22-Feb-19	FLOMO WILSON	HEAD OF COMMISSIONER'S OFFICE DELEGATION AND TEAM TOURING THE LAND		00381943	100.00	

No.	Date	Payee	Description	Voucher #	Cheque#	Amount US\$	Amount LD\$
136	25-Feb-18	GRACE M. DAVIS	PMT INFO WOMEN REPRESENTING NHA WOMEN AT THE NATIONAL WIMEN DAY PROGRM TO BE HELD IN MMARGIBI CO. ON MARCH 8, 2019		00381942	150.00	
138	27-Feb-19	ANTHONY BANNIE	PMT TO PURCHASE OF FIFTEEN GALLONS OF FUEL OIL FOR NHA GENERATOR		00381950	55.00	
144						50.00	
149	5-APR-19	ROBERT ROSE	PMT AS BALANCE MONTHLY ALLOWANCE FOR THE MONTH OF MARCH 2029		00381990	205.00	
153	APRIL 10, 2019	ERNEST N. VOBAH	AMT TO BE DEPOSITED INTO NHA GN BANK ACCOUNT FOR SALARY PAYMENT AN EMPLOYEE, DUE TO LIMITED FUND IN THE ACCOUNT.		00382004	160.00	
154	APRIL 15, 2019	ANTHONY BANNIE	PMT TO PURCHASE 20 GALLONS OF FUEL FOR NHA GENERATOR		00382010	73.00	
158	APRIL 22, 2019	LBDI	BANK SERVICE CHARGE			51.25	
Total						\$18,865.37	\$ -

Annexure 2C: Expenditure without Supporting Documentation - CashBook 3

No.	Date	Payee	Description	Voucher #	Cheque#	Amount US\$	Amount LD\$
1	31-Jul-18	GN BANK	LEDGER FEES				2,400.00
2	31-Jul-18	GN BANK	SMS CHARGE				260.00
3	31-Oct-18	GN BANK	LEDGER FEE FOR OCTOBER 31, 2018				



No.	Date	Payee	Description	Voucher #	Cheque#	Amount US\$	Amount LD\$
							2,400.00
4	31-Oct-18	GN BANK	SMS SERVICE				260.00
11	31-Dec-18	GN BANK	LEDGER FEE				2,400.00
12	31-Dec-18	GN BANK	SMS BANKING				260.00
13	29-JAN-19	RICHARD W. GBAH	PMT AS DSA FOR OFFICIALS WHO VISITED THE ECOHOME IN MARGIBI CO. IN FOVAR OF TONIA JOHNSON		0026201		10,000.00
14	29-JAN-19	GOLA M. SORSOR	PMT AS DSA FOR OFFICIALS WHO VISITED THE ECOHOME IN MARGIBI CO. IN FOVAR OF EMMANUEL T. GEE		'0026203		8,000.00
15	8-Feb-19	SUSAN BEYAN	PMT FOR THE PUCHASE OF 5 GALLONS GASOLINE FOR THE TRIP TO VOA LAND FOR ASSESSMENT		0026213		2,850.00
19	15-FEB-19	RICHARD GBAH	PMT TO PURCHASE ONE DOOR LOCK FOR THE OFFICE OF THE ACTING HR		0026221		2,400.00
21	21-Feb-19	THEOPHILUS T. KYNE	PMT INFO DOIC FOR A TWO DAY TRIP TO GHANA		0026225		64,000.00
24	27-Feb-19	ANTHONY BANNIE	7 GALLONS OF 15 GALLONS FUEL OIL PURCHASE FOR NHA GENERATOR				8,775.00
25	FEB. 28,2019	GN BANK	SERVICE CHARGE				2,400.00
26	FEB. 28,2019	GN BANK	SMS CHARGE				260.00
29	18-Mar-19	ANTHONY BANNIE	PMT TO PURCHASE 2,000 GALLONS OF WATER FOR NHA USED		0026232		12,800.00



No.	Date	Payee	Description	Voucher #	Cheque#	Amount US\$	Amount LD\$
32	20-Mar-19	GRAY ALLISON	PMT AS TRANSPORTATION FOR FOUR MEN TO OMEGA LAND SITE		0026239		8,000.00
Total						\$ -	\$127,465.00

Annexure 2D: Expenditure without Supporting Documentation - CashBook 4

No.	Date	Payee	Description	Voucher #	Cheque#	Amount US\$	Amount LD\$
3	7-Nov-18	GN-BANK	WITHHOLDING TAX FOR SELMA GROUP INC.		0057066	899.91	
Total						\$899.91	\$ -

Annexure 2E: Expenditure without Supporting Documentation - CashBook 5

No.	Date	Payee	Description	Voucher #	Cheque#	Amount US\$	Amount LD\$
2	6-Jul-18	ESTHER B. GRANT	PETTY CASH INFO F/A		00167850		12,920.00
13	30-Jul-18	LBDI	SERVICE CHARGE				2,150.75
14	1-Aug-18	AZANGO GWIAH	PETTY INFO FINANCE AND ACCOUNTS FOR THE MONTH OF AUGUST, 2018		00167881		15,000.00
15	6-Aug-18	ROBERT ROSE	PMT FOR THE PURCHASE OF 15 GALLONS OF FUEL OIL FOR THE MD'S VEHICLE		00167882		7,950.00
17	9-Aug-18	THEOPHILUS T. KYNE	PETTY CASH INFO MD OFFICE FOR THE MONTH OF AUGUST, 2018		00167893		20,000.00
23	23-Aug-18	ESTHER B. GRANT	PETTY CASH INFO F/A		00167909		15,000.00
25	28-Aug-18	ORANGE LIBERIA	INTERNET SUBSCRIPTION FOR THE MONTH OF SEPTEMBER, 2018		00167905		108,345.00



No.	Date	Payee	Description	Voucher #	Cheque#	Amount US\$	Amount LD\$
27	14-Aug-18	LBDI	CHECK BOOK DEDUCTION				4,800.00
28	31-Aug-18	LBDI	E-BANKING				155.00
29	4-Sep-18	ROBERT ROSE	BALANCE FOR THREE JUNE, JULY AND AUGUST, 2018		00167914		15,300.99
34	24-Sep-18	T. EMMANUEL GEE	DOMESTIC TRAVEL PER-DIEM TO BUCHANNA		00167928		8,000.00
37	30-Sep-18	LBDI	BANK SERVICE CHARGE				4,154.92
48	19-Oct-18	ERNEST N. VOBAH	PETTY CASH INFO FA		00149451		15,000.00
49	25-Oct-18	JERRYDINE E. BAKER	BENEFIT INFO IAA FOR THE MONTH OF OCTOBER, 2018		00149453		62,930.00
54	26-Oct-18	BEATRICE J. SIE	2DAYS PERDIEM INFO DMDA FOR TRAVEL TO GBARNGA FOR THE CABINAT RETREAT		00149465		34,000.00
55	26-Oct-18	JOSIAH KPANAH	PETTY CASH REPLENISHMENT INFO DMD/A's OFFICE		00149469		15,000.00
59	06-NOV-18	RICHELEAU A. NANCE	PMT TO FACILITATE PIC MEMBER FOR A 2 WEEKS OFID WASHINCEPTION WORK PLANNING		00149490		31,000.00
63	DEC. 31, 2018	LBDI	BANK FEES				2,000.00
66	8-Jan-19	SUSAN BEYAN	PMT TO PURCHASE BATTERY FOR THE DMD/A VECHICLE		00149512		13,515.00
68	8-Jan-19	CHARLOTTE G. SARLEE	PMT AS BENEFITS FOR THE MONTHS OF NOV. AND DEC. 2018 IN FAVOR OF INTERNAL AUDIT DIRECTOR		00149518		25,755.00



No.	Date	Payee	Description	Voucher #	Cheque#	Amount US\$	Amount LD\$
77	24-JAN-19	THEOPHILUS KYNE	PMT AS REINBURSEMENT IN FAVOR OF THE DOIC/NHA FOR MATERIALS BOUGHT FOR NHA USE		00149640		31,688.00
82	31-JAN-19	KUMINU NAHN	FIEL ACCESSMENT FOR 10 STAFFS FROM ESTATE MANAGEMENT.		00149652		7,500.00
83	31-JAN-19	LBDI	BANK SERVICE CHARGE				2,000.00
84	28-Feb-19	LBDI	SERVICE CHARGE				2,000.00
89	1-Apr-19	ERNEST N. VOBAN	PETTY CASH INFO F/A FOR THE MONTH OF APRIL, 2019		00149673		15,000.00
90	02-APR-19	ANTHONY BANNIE	PMT TO PURCHASE 20 GALLONS OF FUEL FOR NHA GENERATOR AND TRANSPORTATION		00149675		12,500.00
91	04-APR-19	HENRY GAYFLOR	PMT TO PURCHASE 20 GALLONS OF FUEL NHA GENERATOR		00149679		12,000.00
94	30-Apr-19	LBDI	Service Charge				4,202.50
Total						\$ -	\$ 499,867.16

Annexure 3A: No Evidence of Travel Retirement - CashBook 1

No.	Date	Payee	Description	Voucher#	Cheque#	Amount US\$	Amount LD\$
1	FEB. 21,2019	THEOPHILUS KYNE	TRIP TO GHANA FOR TWO DAYS MEETING FROM CAPETANO OIL LIMITED INFAVOR OF DEPUTY OFFICER IN -CHARGE	6593	381940	300	



No.	Date	Payee	Description	Voucher#	Cheque#	Amount US\$	Amount LD\$
8	OCT. 25,2018	J. MOSES BROWN	AS TRAVEL PER DIEM INFAVOR OF DMD/TS TRIP TO BURKINA FASO	6279	346426	280	
9	MAR. 8,2019	ELIZABETH D. HOWE	TO FACILITATE FIELD TRIP TO BEN TOWN AND NASSCORP VILLAGE HOUSING ESTATE BY SALE AGENTS	6636	381976	100	
Total						\$ 680	\$ -

Annexure 3B: No Evidence of Travel Retirement - CashBook 2

No.	Date	Payee	Description	Voucher#	Cheque#	Amount US\$	Amount LD\$
1	NOV. 20,2018	BEATRICE J. SIE	TO FACILITATE FIELD TRIP BASSA HOUSING ESTATE , SANNIQUELLIE HOUSING ESTATE , VOINJAMA HOUSING	6381	346453	500.00	
2	FEB. 21,2019	THEOPHILUS KYNE	TRIP TO GHANA FOR TWO DAYS MEETING FROM CAPETANO OIL LIMITED INFAVOR OF DEPUTY OFFICER IN -CHARGE	6593	381940	300.00	
3	MAR. 29,2019	GRACE DAVIS	PARTIAL PMT. OF FOREIGN TRAVEL ALLOWANCE TO FOR THE UPCOMING C.S.W CONFERENCE IN THE U.S.A SLATED FOR MARCH 11, 2019	6679	57356	300.00	
4	OCT. 26,2018	J. MOSES BROWN	TRANSPORTATION &	6297	346426	280.00	

No.	Date	Payee	Description	Voucher#	Cheque#	Amount US\$	Amount LD\$
			ACCOMMODATION FOR PLANTING OF CORNERSTONE ON OUR LAND IN SANNIQUELLIE, NIMBA COUNTY				
5	OCT. 25,2018	ELIZABETH D. HOWE	AS TRAVEL PER DIEM INFAVOR OF DMD/TS TRIP TO BURKINA FASO	6279	381976	100.00	
Total						\$ 1,480.00	\$ -

Annexure 3C: No Evidence of Travel Retirement - CashBook 3

No.	Date	Payee	Description	Voucher#	Cheque#	Amount US\$	Amount LD\$
1	January 29,2019	NHA officials	Pmt as DSA for the officials of NHA who visited the Ecohomes, in margibi	6526	26205		36,000.00
3	January 18,2019	George M.Jallah	Pmt for vehicle and DSA FOR TEAM OF 2and Acqstion and protection staff to go and visit the site	6502	26163		11,883.00
Total						\$ -	\$ 47,883.00

Annexure 3D: No Evidence of Travel Retirement - CashBook 5

No.	Date	Payee	Description	Voucher#	Cheque#	Amount US\$	Amount LD\$
1	Feb. 1,2019	Morris Z. Duo	Payment as DSA for officials visiting margibi , Ecohomes to hold dicussion with county officials & residents	6532	149654		31,000.00
12	Jan. 17,2019	steven mawah & kollie Bombo	payment as transportation and allowance in favor of steven mwah & kollie	6498	149630		48,000.00

No.	Date	Payee	Description	Voucher#	Cheque#	Amount US\$	Amount LD\$
			Bombo for a local travel to zwedru				
13	jan. 31,2019	Jerrylym E. Baker	payment for two days assessment of NHA projects in nimba	6530	149653		31,000.00
15	Nov. 2,2018	Richard W. Gbah	for trans. and feeding for the hosting of one (1) day working session schedule for Nov. 3 2018	6311	149489		23,250.00
Total						\$ -	\$ 133,250.00

Annexure 4A: No Evidence of Tax Clearance & Business Registration - CashBook 1

No.	Date	Payee	Description	Voucher#	Cheque#	Amount US\$	Amount LD\$
2	August 3,2018	Benedict C. Townsend	Payment for public relation activities.	6401	326251	300	
3	August 14,2018	Benedict C. Townsend	Payment for public relation activities.	6446	326366	300	
4	August 15,2018	Benedict C. Townsend	Payment for public relation activities.	6151	326370	300	
5	August 16,2018	Christopher D. Kenneth	Payment for public relation activities.	6158	326377	300	

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No.	Date	Payee	Description	Voucher#	Cheque#	Amount US\$	Amount LD\$
9	September 26,2018	OK FM	Payment for three days survey announcement the survey is to be held in the township of schefflin	5791	346551	15	
12	January 11,2019	Omari Jackson	Pmt as public relation, NHA leadership makes first progress/ press release.	6465	381873	500	
13	January 28,2019	T. Maxwell Davis	Pmt for public relations activities,as per attachment	6525	381896	300	
15	February 21,2019	T. Maxwell Davis	Pmt for public relations activities	6592	381937	400	
16	March 7,2019	T. Maxwell Davis	Pmt for public relations activities	6626	381967	800	
17	April 5,2019	T. Maxwell Davis	Pmt for public relation activities.	6852	381991	100	
Total						\$ 3,315.00	\$ -



No.	Date	Payee	Description	Voucher#	Cheque#	Amount US\$	Amount LD\$
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Annexure 4B: No Evidence of Tax Clearance & Business Registration - CashBook 2

No.	Date	Payee	Description	Voucher#	Cheque#	Amount US\$	Amount LD\$
1	July 24,2018	Benedict C. Townsend	Payment for public relations activities.	6383	326235	350.00	
5	August 16,2018	Christopher D. Kenneth	Payment for public relation activities.	6158	326377	300.00	
6	August 16,2018	Matrix Media INC	Payment for public relation activities.	6155	326375	350.00	
7	August 31,2018	Benedict C. Townsend	Pmt as public relation appreciation to reporters expected to provide coverage during NHA&HFHI	6052	302538	200.00	
8	September 26,2018	Renanissance communication Inc	Payment for three days survey announcement the survey is tobe held in the township of schefflin	5790	346550	30.00	



*Management Letter on the Audit of the
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No.	Date	Payee	Description	Voucher#	Cheque#	Amount US\$	Amount LD\$
10	October 25,2018	Insight P ublishiers Ins	Payment for announcement published infavor of NHA for survey announced in september 2018.	6277	346425	125.00	
11	12-Dec-18	T. Maxwell Davis	Pmt for public relation activities in both point and electronic media lifting activities.	6404	57334	500.00	
12	January 11,2019	Omari Jackson	Pmt as public relation, NHA leadership makes first progress/ press release.	6465	381873	500.00	
13	January 28,2019	T. Maxwell Davis	Pmt for public relations activities,as per attachment	6525	381896	300.00	
14	February 12,2019	Omari Jackson	Pmt for public relations activities.	6562	381913	800.00	
15	February 21,2019	T. Maxwell Davis	Pmt for public relations activities	6592	381937	400.00	
16	March 7,2019	T. Maxwell Davis	Pmt for public relations activities	6626	381967	800.00	



*Management Letter on the Audit of the
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No.	Date	Payee	Description	Voucher#	Cheque#	Amount US\$	Amount LD\$
17	April 5,2019	T. Maxwell Davis	Pmt for public relation activities.	6852	381991	100.00	
18	April 10,2019	Lawrance F. Collins	Pmt as rent for slipway field both kickedball and football team	6867	382003	100.00	
19	OCT. 10,2018	JIMMY S. BOMBO	TO TAKE THE VOA 12 ACRES DEED FOR PROBATION	6241	346385	40.00	
20	DEC. 13,2018	RACHEL W. WOKPEH	PMT. IN FAVOR OF THE DIRECTOR OF INTERNAL AUDITS AS TRANSPORTATION AND SCRATCH CAR BENEFITS	6407	346450	500.00	
21	NOV. 20,2018	SUSAN BEYAN	TO FACILITATE FIELD TRIP BASSA HOUSING ESTATE , SANNIQUELLIE HOUSING ESTATE , VOINJAMA HOUSING	6381	346441	80.00	
22	NOV. 21,2018	JIMMY S. BOMBO	VEHICLE RENTAL FOR FOUR DAYS PER DIEM AND LODGING	6386	346397	300.00	

No.	Date	Payee	Description	Voucher#	Cheque#	Amount US\$	Amount LD\$
23	FEB. 21,2019	THEOPHILUS KYNE	TRIP TO GHANA FOR TWO DAYS MEETING FROM CAPETANO OIL LIMITED INFAVOR OF DEPUTY OFFICER IN - CHARGE	6593	381940	300.00	
31	NOV. 15,2018	RUFUS G. STEVENS	PMT. FOR AIR TICKET INFAVOR THE PAYEE FOR A GRADUATE AT GIMPA	6366	57323	94.75	
32	OCT. 10,2018	GRAY ALLISON	TO TAKE THE VOA 12 ACRES DEED FOR PROBATION	6241	346402	574.00	
33	OCT. 25,2018	J. MOSES BROWN	AS TRAVEL PER DIEM INFAVOR OF DMD/TS TRIP TO BURKINA FASO	6279	346426	300.00	
34	DEC. 13,2018	CHARLOTTE G. SARLEE	PMT. IN FAVOR OF THE DIRECTOR OF INTERNAL AUDITS AS TRANSPORTATION AND SCRATCH	6407	573338	100.00	

No.	Date	Payee	Description	Voucher#	Cheque#	Amount US\$	Amount LD\$
			CAR BENEFITS				
35	NOV. 21,2018	BEATRICE J. SIE	VEHICLE RENTAL FOR FOUR DAYS PER DIEM AND LODGING	6386	57328	80.00	
36	OCT. 8,2018	JIMMY S. BOMBO	FOR GASOLINE , ACCOMMODATION ,MEAL, PHOTOCOPY OF FILE, AND OTHER COST FOR A TRIP TO EIGHT JUDICIAL COURT IN NIMBA COUNTY	6230	346397	1,000.00	
37	FEB. 19,2019	ANTHONY D. BANNIE	RECONNECTION FEES FOR THE NHA	6936	425272	54.00	
47	SEPT. 24,2018	ALFRED D. KONEH	PMT. SALE OF (NHA) PROPERTIES INFAVOR OF THE ABOVE	5775	302600	70.00	
54	AUG. 16,2018	BILL G. DOLO	PMT . TO FIX ROAD AND BRUSHING AT BEN'S TOWN , MARSHALL	6160	326380	25.00	



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No.	Date	Payee	Description	Voucher#	Cheque#	Amount US\$	Amount LD\$
			ESTATE				
64	APRIL 11., 2019	SAM T. BOYE	TO PURCHASE ONE RANDOM ACCESS MEMORY RAM FOR THE AUDIT SECTION COMPUTER NHA	6874	382009	219.00	
77	OCT.5, 2018	ANTHONY BANNIE	FOR THE PREPARATION OF NHA DRAFT ALLOWNACE POLICY MANUAL	6226	346393	700.00	
79	AUG. 16,2018	ORANGE LIBERIA	TO PURCHASE TWO(2) 24 PORTS SWITCH/ D-LINK	6159	326378	500.00	
83	January 16,2019	Oscentino Link Ventures	Pmt infavor of Oscentino Link ventures for the provision of material needed for servicingof technical dept assigned vehicle	6492	381886	130.00	
Total						\$ 9,921.75	\$ -



Annexure 4C: No Evidence of Tax Clearance & Business Registration - CashBook 3

No.	Date	Payee	Description	Voucher#	Cheque#	Amount US\$	Amount LD\$
1	January 22,2019	Paul Mulbah	Pmt to conduct survey for one hundred fifty(150) acres of land in Charlesville margibi county Jan.24,2019	6507	26164		31,688.00
Total						\$ -	\$ 31,688.00

Annexure 4E: No Evidence of Tax Clearance & Business Registration - CashBook 5

No.	Date	Payee	Description	Voucher#	Cheque#	Amount US\$	Amount LD\$
3	Oct. 25,2018	Roots Holdings Inc.	PMT For service performed in favor of NHA for the month of sept. 2018	6276	149455		116,250.00
21	Sept. 25,2018	Morakinyo Viktor	payment as newspaper supplied infavor for the DMD/A Office	5800	167933		900.00
25	Oct 19,2018	Susan Beyan	Payment to purchase materials for repair and maintenance of pick up	6266	149448		17,050.00
Total						\$ -	\$ 134,200.00

Annexure 5: Fixed Asset Registry

GSA-CODE	Description	Type/Color	Dept/Area	Date of Purchase	Supplier Detail	Price
GSA-NHA-420-17	Executive Chair	Brown	Min. office	N/A	N/A	N/A
GSA-NHA-420-18	Executive Chair	Brown	Min. office	N/A	N/A	N/A
GSA-NHA-420-19	Executive Chair	Brown	Min. office	N/A	N/A	N/A
GSA-NHA-420-20	Executive Chair	Brown	Min. office	N/A	N/A	N/A
GSA-NHA-420-21	Executive Desk	Brown	Min. office	N/A	N/A	N/A
GSA-NHA-420-24	Conference Table	Round	Min. office	N/A	N/A	N/A
GSA-NHA-420-26	Glass Cover	Brown	Min. office	N/A	N/A	N/A
GSA-NHA-420-27	Book Sheft	Brown	Min. office	N/A	N/A	N/A
GSA-NHA-225-5	Samsung Ice Box	White	Min. office	N/A	N/A	N/A
GSA-NHA-225-6	Hyundai air Conditional	White	Min. office	N/A	N/A	N/A
GSA-NHA-225-7	Sharp TV	Black	Min. office	N/A	N/A	N/A
GSA-NHA-225-3	Ice Box	Tamashi	Min. Office	N/A	N/A	N/A
GSA-NHA-225-4	Air Conditional	Chico	Min. Office	N/A	N/A	N/A
GSA-NHA-225-6	HP Printer	White	Min. Office	N/A	N/A	N/A
GSA-NHA-420-1	Wooden Desk	Brown	Min. Office	N/A	N/A	N/A
GSA-NHA-420-4	Medium Table	Black	Min. Office	N/A	N/A	N/A
GSA-NHA-420-5	Living Room chair		Min. Office	N/A	N/A	N/A
GSA-NHA-420-6	Cover	Blk&Brk	Min. Office	N/A	N/A	N/A
GSA-NHA-420-7	Office Chair	Blue	Min. Office	N/A	N/A	N/A
GSA-NHA-297-1	HP Printer	Gray	Min. Office	N/A	N/A	N/A
GSA-NHA-297-2	Dell Laptop	Black	Min. Office	N/A	N/A	N/A
GSA-NHA-297-3	Desk Top Computer	Dell	Min. Office	N/A	N/A	N/A

GSA-CODE	Description	Type/Color	Dept/Area	Date of Purchase	Supplier Detail	Price
GSA-NHA-297-4	Desk Top Computer	Dell	Min. Office	N/A	N/A	N/A
GSA-NHA-420-29	Living Room Set		Min. Office	N/A	N/A	N/A
GSA-NHA-420-30	Office Desk	Brown	Min. Office	N/A	N/A	N/A
GSA-NHA-420-31	Office Desk	Brown	Min. Office	N/A	N/A	N/A
GSA-NHA-420-32	Office Desk	Brown	Min. Office	N/A	N/A	N/A
GSA-NHA-420-33	Office Desk	Brown	Min. Office	N/A	N/A	N/A
GSA-NHA-420-34	Office Desk	Brown	Min. Office	N/A	N/A	N/A
GSA-NHA-420-35	Executive Chair		Min. Office	N/A	N/A	N/A
GSA-NHA-420-39	Office Chair		Min. Office	N/A	N/A	N/A
GSA-NHA-420-40	Office Chair	Brown	Min. Office	N/A	N/A	N/A
GSA-NHA-225-8	Air Conditional	TCL	Min. Office	N/A	N/A	N/A
GSA-NHA-420-42	Cabinet	Gray	Min. Office	N/A	N/A	N/A
GSA-NHA-420-43	Cabinet	Gray	Min. Office	N/A	N/A	N/A
GSA-NHA-420-85	Executive Desk		Asst. Min.TVET office	N/A	N/A	N/A
GSA-NHA-420-86	Executive Chair		Asst. Min.TVET office	N/A	N/A	N/A
GSA-NHA-420-87	Office Desk	Brown	Asst. Min.TVET office	N/A	N/A	N/A
GSA-NHA-420-88	Conference Table	Brown	Asst. Min.TVET office	N/A	N/A	N/A
GSA-NHA-420-89	Office Chair	Black	Asst. Min.TVET office	N/A	N/A	N/A
GSA-NHA-420-90	Office Chair	Black	Asst. Min.TVET office	N/A	N/A	N/A
GSA-NHA-420-92	Office Chair	Black	Asst. Min.TVET office	N/A	N/A	N/A
GSA-NHA-420-93	Office Chair	Black	Asst. Min.TVET office	N/A	N/A	N/A
GSA-NHA-420-94	Office Chair	Black	Asst. Min.TVET office	N/A	N/A	N/A
GSA-NHA-	Office Chair	Black	Asst. Min.TVET	N/A	N/A	N/A

GSA-CODE	Description	Type/Color	Dept/Area	Date of Purchase	Supplier Detail	Price
420-95			office			
GSA-NHA-420-96	Office Chair	Black	Asst. Min.TVET office	N/A	N/A	N/A
GSA-NHA-420-97	Office Chair	Black	Asst. Min.TVET office	N/A	N/A	N/A
GSA-NHA-420-98	Office Chair	Black	Asst. Min.TVET office	N/A	N/A	N/A
GSA-NHA-420-100	Executive Chair	Blue	Asst. Min.TVET office	N/A	N/A	N/A
GSA-NHA-420-101	Book Sheft	Gray	Asst. Min.TVET office	N/A	N/A	N/A
GSA-NHA-420-102	Table	Brown	Asst. Min.TVET office	N/A	N/A	N/A
GSA-NHA-420-14	Air Conditional	Hisenes	Asst. Min.TVET office	N/A	N/A	N/A
GSA-NHA-420-15	Ice Box	TCL	Asst. Min.TVET office	N/A	N/A	N/A
GSA-NHA-420-29	Living Room	Rotten/Brown	Minister Visitor Room	N/A	N/A	N/A
GSA-NHA-225-8	Air Conditional	TLC	Minister Visitor Room	N/A	N/A	N/A
GSA-NHA-420-118	Office Desk	Brown	Deputy Minister Adm	N/A	N/A	N/A
GSA-NHA-420-119	Office Desk	Brown	Deputy Minister Adm	N/A	N/A	N/A
GSA-NHA-420-120	Office Chair	Black	Deputy Minister Adm	N/A	N/A	N/A
GSA-NHA-420-121	Executive Chair	Black	Deputy Minister Adm	N/A	N/A	N/A
GSA-NHA-420-122	Living Room chair	Manron	Deputy Minister Adm	N/A	N/A	N/A
GSA-NHA-225-18	Air Conditional	Chico	Deputy Minister Adm	N/A	N/A	N/A
GSA-NHA-297-27	Desktop Computer	Dell	Deputy Minister Adm	N/A	N/A	N/A
GSA-NHA-420-380	Office Desk	Brown	Director	N/A	N/A	N/A
GSA-NHA-420-381	Office Desk	Brown	Director	N/A	N/A	N/A
GSA-NHA-420-382	Executive Chair	Black	Director	N/A	N/A	N/A
GSA-NHA-420-383	Executive Chair	Black	Director	N/A	N/A	N/A
GSA-NHA-420-384	Office Chair	Black	Director	N/A	N/A	N/A

GSA-CODE	Description	Type/Color	Dept/Area	Date of Purchase	Supplier Detail	Price
GSA-NHA-420-385	Office Chair	Black	Director	N/A	N/A	N/A
GSA-NHA-420-386	Cabinet	Gray	Director	N/A	N/A	N/A
GSA-NHA-420-387	Cabinet	Gray	Director	N/A	N/A	N/A
GSA-NHA-420-388	Book Sheft	Gray	Director	N/A	N/A	N/A
GSA-NHA-225-055	Standing Fan	Crown	Director	N/A	N/A	N/A
GSA-NHA-225-056	Air Conditional	Chigo	Director	N/A	N/A	N/A
GSA-NHA-297-100	Desktop Computer	Dell	Director	N/A	N/A	N/A
GSA-NHA-297-101	Printer	Canon	Director	N/A	N/A	N/A
GSA-NHA-420-389	Office Desk	Brown	Director	N/A	N/A	N/A
GSA-NHA-420-390	Office Desk	Brown	Director	N/A	N/A	N/A
GSA-NHA-420-391	Executive Chair	Black	Director	N/A	N/A	N/A
GSA-NHA-420-392	Office Chair	Green	Director	N/A	N/A	N/A
GSA-NHA-420-393	Office Chair	Black	Director	N/A	N/A	N/A
GSA-NHA-420-394	Seating Room Chair	Black	Director	N/A	N/A	N/A
GSA-NHA-420-395	Office Chair	Black	Director	N/A	N/A	N/A
GSA-NHA-420-396	Cabinet	Gray	Director	N/A	N/A	N/A
GSA-NHA-225-057	Standing Fan	Crown	Director	N/A	N/A	N/A
GSA-NHA-225-058	Ice Box	TCL	Director	N/A	N/A	N/A
GSA-NHA-297-102	Printer	HP	Director	N/A	N/A	N/A
GSA-NHA-420-103	Office Desk	Brown	Director	N/A	N/A	N/A
GSA-NHA-420-104	Office Desk	Brown	Director	N/A	N/A	N/A
GSA-NHA-420-105	Office Desk	Gray	Director	N/A	N/A	N/A
GSA-NHA-	Office Table	Brown	Director	N/A	N/A	N/A

GSA-CODE	Description	Type/Color	Dept/Area	Date of Purchase	Supplier Detail	Price
420-106						
GSA-NHA-420-107	Executive Chair	Black	Director	N/A	N/A	N/A
GSA-NHA-420-108	Office Chair	Black	Director	N/A	N/A	N/A
GSA-NHA-420-109	Office Chair	Black	Director	N/A	N/A	N/A
GSA-NHA-420-110	Executive Chair	Black	Director	N/A	N/A	N/A
GSA-NHA-297-021	Desktop Computer	Gate Wall	Director	N/A	N/A	N/A
GSA-NHA-297-022	Printer	HP	Director	N/A	N/A	N/A
GSA-NHA-297-023	Desktop Computer	Gate Wall	Director	N/A	N/A	N/A
GSA-NHA-297-024	Desktop Computer	Dell	Director	N/A	N/A	N/A
GSA-NHA-297	Server 200	Card TP link	Director	N/A	N/A	N/A
GSA-NHA-297-022	Laptop	HP	Director	N/A	N/A	N/A
GSA-NHA-420-059	Office Chair	Black	Youth Bureau	N/A	N/A	N/A
GSA-NHA-420-060	Office Chair	Black	Youth Bureau	N/A	N/A	N/A
GSA-NHA-420-061	Office Chair	Black	Youth Bureau	N/A	N/A	N/A
GSA-NHA-420-063	Office Chair	Black	Youth Bureau	N/A	N/A	N/A
GSA-NHA-420-064	Cabinet	Gray	Youth Bureau	N/A	N/A	N/A
GSA-NHA-420-065	Glass Cabinet	Woodend	Youth Bureau	N/A	N/A	N/A
GSA-NHA-420-066	Book Sheft	Brown	Youth Bureau	N/A	N/A	N/A
GSA-NHA-420-067	Cover Big size	Gray	Youth Bureau	N/A	N/A	N/A
GSA-NHA-225-068	Flat Chart	Medea	Youth Bureau	N/A	N/A	N/A
GSA-NHA-225-012	Air Conditional	Chico	Youth Bureau	N/A	N/A	N/A
GSA-NHA-297-014	Laptop	Great Wall	Youth Bureau	N/A	N/A	N/A
GSA-NHA-297-015	Desktop Computer	Lenovo	Youth Bureau	N/A	N/A	N/A
GSA-NHA-	Desk	Brown	Youth Bureau	N/A	N/A	N/A

GSA-CODE	Description	Type/Color	Dept/Area	Date of Purchase	Supplier Detail	Price
420-069						
GSA-NHA-297-016	Printer	HP	Youth Bureau	N/A	N/A	N/A
GSA-NHA-420-440	Executive Chair	Brown	Sports Bureau	N/A	N/A	N/A
GSA-NHA-420-441	Visitor Chair	Black	Sports Bureau	N/A	N/A	N/A
GSA-NHA-420-442	Visitor Chair	Black	Sports Bureau	N/A	N/A	N/A
GSA-NHA-420-443	Visitor Chair	Black	Sports Bureau	N/A	N/A	N/A
GSA-NHA-420-444	Visitor Chair	Black	Sports Bureau	N/A	N/A	N/A
GSA-NHA-420-445	Visitor Chair	Black	Sports Bureau	N/A	N/A	N/A
GSA-NHA-420-446	Visitor Chair	Black	Sports Bureau	N/A	N/A	N/A
GSA-NHA-420-447	Visitor Chair	Black	Sports Bureau	N/A	N/A	N/A
GSA-NHA-420-448	Visitor Chair	Black	Sports Bureau	N/A	N/A	N/A
GSA-NHA-420-449	Cabinet	Gray	Sports Bureau	N/A	N/A	N/A
GSA-NHA-420-450	Cabinet	Gray	Sports Bureau	N/A	N/A	N/A
GSA-NHA-225-060	Air Condition	Hisense	Sports Bureau	N/A	N/A	N/A
GSA-NHA-420-451	Living room Chair	Black	Sports Bureau	N/A	N/A	N/A
GSA-NHA-420-336	Round Conference Table	Brown	Administration	N/A	N/A	N/A
GSA-NHA-420-337	Executive Chair	Brown	Administration	N/A	N/A	N/A
GSA-NHA-420-338	Desk	Brown	Administration	N/A	N/A	N/A
GSA-NHA-420-339	Executive Chair	Black	Administration	N/A	N/A	N/A
GSA-NHA-420-3340	Executive Chair	Black	Administration	N/A	N/A	N/A
GSA-NHA-420-341	Executive Chair	Black	Administration	N/A	N/A	N/A
GSA-NHA-420-342	Executive Chair	Black	Administration	N/A	N/A	N/A
GSA-NHA-420-342	Executive Chair	Black	Administration	N/A	N/A	N/A

GSA-CODE	Description	Type/Color	Dept/Area	Date of Purchase	Supplier Detail	Price
GSA-NHA-420-343	Office Chair	Black	Administration	N/A	N/A	N/A
GSA-NHA-420-344	Office Chair	Black	Administration	N/A	N/A	N/A
GSA-NHA-225-345	Office Chair		Administration	N/A	N/A	N/A
GSA-NHA-420-346	Cabinet	Gray	Administration	N/A	N/A	N/A
GSA-NHA-297-347	Glass Bookshelf	Brown	Administration	N/A	N/A	N/A
GSA-NHA-420-348	Bookshelf	Glass	Administration	N/A	N/A	N/A
GSA-NHA-225-349	Bookshelf	Glass	Administration	N/A	Lion Stationary Store	N/A
GSA-NHA-420-347	Ice Box	Aftron	Administration	N/A	Lion Stationary Store	N/A
GSA-NHA-225-348	Micro wave	Aftron	Administration	N/A	Lion Stationary Store	N/A
GSA-NHA-420-349	Air Condition	Hisense	Administration	N/A	N/A	N/A
GSA-NHA-225-050	Cooler	Big size	Administration	N/A	N/A	N/A
GSA-NHA-297-089	Desktop Computer	Lenovo	Administration	N/A	N/A	N/A
GSA-NHA-297-090	Printer	Dell	Administration	N/A	N/A	N/A
GSA-NHA-420-350	Office Desk	Brown	Budget Section	N/A	N/A	N/A
GSA-NHA-420-351	Office Desk	Brown	Budget Section	N/A	N/A	N/A
GSA-NHA-420-352	Office Desk	Brown	Budget Section	N/A	N/A	N/A
GSA-NHA-420-353	Office Desk	Black	Budget Section	N/A	N/A	N/A
GSA-NHA-420-354	Office Chair	Black	Budget Section	N/A	N/A	N/A
GSA-NHA-420-355	Office Chair	Black	Budget Section	N/A	N/A	N/A
GSA-NHA-420-356	Office Chair	Black	Budget Section	N/A	N/A	N/A
GSA-NHA-420-357	Office Chair	Black	Budget Section	N/A	N/A	N/A

GSA-CODE	Description	Type/Color	Dept/Area	Date of Purchase	Supplier Detail	Price
GSA-NHA-420-358	Office Chair	Black	Budget Section	N/A	N/A	N/A
GSA-NHA-420-360	Cabinet	Gray	Budget Section	N/A	N/A	N/A
GSA-NHA-420-361	Bookshelf	Brown	Budget Section	N/A	N/A	N/A
GSA-NHA-225-051	Standing Fan	N/A	Budget Section	N/A	N/A	N/A
GSA-NHA-225-052	Air Condition	Medea	Budget Section	N/A	N/A	N/A
GSA-NHA-297-091	Desktop Computer	Lenovo	Budget Section	N/A	N/A	N/A
GSA-NHA-297-092	Desktop Computer	HP	Budget Section	N/A	N/A	N/A
GSA-NHA-297-093	Laptop	HP	Budget Section	N/A	N/A	N/A
GSA-NHA-297-094	Laptop	Dell	Budget Section	N/A	N/A	N/A
GSA-NHA-297-095	Printer	HP	Budget Section	N/A	N/A	N/A
GSA-NHA-297-096	Printer	HP	Budget Section	N/A	N/A	N/A
GSA-NHA-297-097	Printer	Canon	Budget Section		N/A	N/A
GSA-NHA-420-466	Office Desk	Brown	Procurement	N/A	N/A	N/A
GSA-NHA-420-467	Office Desk	Brown	Procurement	N/A	N/A	N/A
GSA-NHA-420-468	Office Chair	Brown	Procurement	N/A	N/A	N/A
GSA-NHA-420-469	Office Desk	Black	Procurement	N/A	N/A	N/A
GSA-NHA-420-470	Office Chair	Black	Procurement	N/A	N/A	N/A
GSA-NHA-420-471	Executive Chair	Black	Procurement	N/A	N/A	N/A
GSA-NHA-420-472	Office Chair	Black	Procurement	N/A	N/A	N/A
GSA-NHA-225-066	Standing Fan	Binatone	Procurement	N/A	N/A	N/A
GSA-NHA-225-067	Standing Fan	Binatone	Procurement	N/A	N/A	N/A
GSA-NHA-297-108	Printer	Canon	Procurement	N/A	N/A	N/A
GSA-NHA-	Office Desk	Brown	Procurement	N/A	N/A	N/A

GSA-CODE	Description	Type/Color	Dept/Area	Date of Purchase	Supplier Detail	Price
420-473						
GSA-NHA-420-474	Office Desk	Brown	Procurement	N/A	N/A	N/A
GSA-NHA-420-475	Office Desk	Brown	Procurement	N/A	N/A	N/A
GSA-NHA-420-476	Office Desk	Brown	Procurement	N/A	N/A	N/A
GSA-NHA-420-477	Office Chair	Black	Procurement	N/A	N/A	N/A
GSA-NHA-420-478	Office Chair	Black	Procurement	N/A	N/A	N/A
GSA-NHA-420-479	Executive Chair	Black	Procurement	N/A	N/A	N/A
GSA-NHA-225-068	Air Condition	LG	Procurement	N/A	N/A	N/A
GSA-NHA-420-480	Cabinet	Gray	Procurement	N/A	N/A	N/A
GSA-NHA-420-481	Cabinet	Gray	Procurement	N/A	N/A	N/A
GSA-NHA-420-482	Cabinet	Gray	Procurement	N/A	N/A	N/A
GSA-NHA-420-483	Cabinet	Gray	Procurement	N/A	N/A	N/A
GSA-NHA-420-484	Cabinet	Gray	Procurement	N/A	N/A	N/A
GSA-NHA-420-362	Executive Desk	Brown	Administration	N/A	N/A	N/A
GSA-NHA-420-363	Round Conference Table	Black	Administration	N/A	N/A	N/A
GSA-NHA-420-364	Small Desk	Brown	Administration	N/A	N/A	N/A
GSA-NHA-420-365	Small Cover	Brown	Administration	N/A	N/A	N/A
GSA-NHA-420-366	Glass Bookshelf	Brown	Administration	N/A	N/A	N/A
GSA-NHA-420-367	Glass Bookshelf	Black	Administration	N/A	N/A	N/A
GSA-NHA-420-368	Glass Bookshelf	Black	Administration	N/A	N/A	N/A
GSA-NHA-420-369	Cabinet Medium Size	Gray	Administration	N/A	N/A	N/A
GSA-NHA-420-370	Cabinet	Gray	Administration	N/A	N/A	N/A
GSA-NHA-420-371	Executive Chair	Black	Administration	N/A	N/A	N/A

GSA-CODE	Description	Type/Color	Dept/Area	Date of Purchase	Supplier Detail	Price
GSA-NHA-420-372	Executive Chair	Gray	Administration	N/A	N/A	N/A
GSA-NHA-420-373	Executive Chair	Woodend	Administration	N/A	N/A	N/A
GSA-NHA-420-374	Executive Chair	Brown	Administration	N/A	N/A	N/A
GSA-NHA-420-375	Office Chair	Glass	Administration	N/A	N/A	N/A
GSA-NHA-420-376	Office Chair	White	Administration	N/A	N/A	N/A
GSA-NHA-420-377	Office Chair	N/A	Administration	N/A	N/A	N/A
GSA-NHA-420-378	Office Chair	N/A	Administration	N/A	N/A	N/A
GSA-NHA-297-098	Printer	Canon	Administration	N/A	N/A	N/A
GSA-NHA-225-053	Air Condition	Chico	Administration	N/A	N/A	N/A
GSA-NHA-297-099	Desktop Computer	Dell	Administration	N/A	N/A	N/A
GSA-NHA-225-054	Ice Box	Afron	Administration	N/A	N/A	N/A
GSA-NHA-420-379	Small Table	Brown	Administration	N/A	N/A	N/A
GSA-NHA-225	Micro wave	N/A	Administration	N/A	N/A	N/A
GSA-NHA-225-055	Shredder	Black	Administration	N/A	N/A	N/A
GSA-NHA-420-460	Office Desk	Brown	Warehouse	N/A	N/A	N/A
GSA-NHA-420-461	Rotten Chair Set	Brown	Warehouse	N/A	N/A	N/A
GSA-NHA-420-462	Executive Chair	Black	Warehouse	N/A	N/A	N/A
GSA-NHA-297-106	Desktop Computer	Great Wall	Warehouse	N/A	N/A	N/A
GSA-NHA-420-081	Cabinet	Gray	Warehouse	N/A	N/A	N/A
GSA-NHA-420-107	Printer	Canon	Warehouse	N/A	N/A	N/A
GSA-NHA-225-065	Fan	Geepas	Warehouse	N/A	N/A	N/A
GSA-NHA-420-065	Office Desk	Brown	Warehouse	N/A	N/A	N/A
GSA-NHA-420-137	Office Desk	Brown	Finance Section	N/A	N/A	N/A

GSA-CODE	Description	Type/Color	Dept/Area	Date of Purchase	Supplier Detail	Price
GSA-NHA-420-138	Office Chair	Black	Finance Section	N/A	N/A	N/A
GSA-NHA-420-139	Office Chair	Green	Finance Section	N/A	N/A	N/A
GSA-NHA-420-140	Glass Cabinet	Gray	Finance Section	N/A	N/A	N/A
GSA-NHA-420	ALP Safe	Black	Finance Section	N/A	N/A	N/A
GSA-NHA-225	Diplomatic Safe	Red	Finance Section	N/A	N/A	N/A
GSA-NHA-420	Book shaft	Brown	Finance Section	N/A	N/A	N/A
GSA-NHA-420-141	Executive Chair	Black	Finance Section	N/A	N/A	N/A
GSA-NHA-225-023	Air Condition	Chico	Finance Section	N/A	N/A	N/A
GSA-NHA-297-034	Desktop Computer	Dell	Finance Section	N/A	N/A	N/A
GSA-NHA-297-035	Desktop Computer	Dell	Finance Section	N/A	N/A	N/A
GSA-NHA-297-036	Printer	Canon	Finance Section	N/A	N/A	N/A
GSA-NHA-297-037	Printer	HP	Finance Section	N/A	N/A	N/A
GSA-NHA-420-131	Office Cover	Black	Assets Management	N/A	N/A	N/A
GSA-NHA-420-132	Executive Chair	Black	Assets Management	N/A	N/A	N/A
GSA-NHA-420-134	Office Chair	Black	Assets Management	N/A	N/A	N/A
GSA-NHA-225-022	Air Condition	Chico	Assets Management	N/A	N/A	N/A
GSA-NHA-297-032	Desktop Computer	Great Wall	Assets Management	N/A	N/A	N/A
GSA-NHA-297-033	Printer	HP	Assets Management	N/A	N/A	N/A
GSA-NHA-420-136	Cabinet	Gray Medium	Assets Management	N/A	N/A	N/A
GSA-NHA-420-407	Executive Desk	Brown	Sports Bureau	N/A	N/A	N/A
GSA-NHA-420-408	Office Desk	Brown	Sports Bureau	N/A	N/A	N/A
GSA-NHA-420-409	Executive Chair	N/A	Sports Bureau	N/A	N/A	N/A
GSA-NHA-	Executive Chair	TLC	Sports Bureau	N/A	N/A	N/A

GSA-CODE	Description	Type/Color	Dept/Area	Date of Purchase	Supplier Detail	Price
420-410						
GSA-NHA-420-411	Visitor Chair	Black	Sports Bureau	N/A	N/A	N/A
GSA-NHA-420-412	Visitor Chair	Black	Sports Bureau	N/A	N/A	N/A
GSA-NHA-420-413	Cabinet	Gray	Sports Bureau	N/A	N/A	N/A
GSA-NHA-420-414	Visitor Chair	Black	Sports Bureau	N/A	N/A	N/A
GSA-NHA-420-415	Visitor Chair	Black	Sports Bureau	N/A	N/A	N/A
GSA-NHA-420-416	Office Desk	Black	Sports Bureau	N/A	N/A	N/A
GSA-NHA-225-059	Air Condition	Chico	Sports Bureau	N/A	N/A	N/A
GSA-NHA-420-049	Executive Chair	Black	Bureau of TVET	N/A	N/A	N/A
GSA-NHA-297-011	Desktop Computer	Dell	Bureau of TVET	N/A	N/A	N/A
GSA-NHA-297-016	Desktop Laptop	Gray	Public Affairs	N/A	N/A	N/A
GSA-NHA-297-017	Camera	Camera	Public Affairs	N/A	N/A	N/A
GSA-NHA-297-018	Radio	Shark	Public Affairs	N/A	N/A	N/A
GSA-NHA-225-03	Ice Box	TLC Fridge	Public Affairs	N/A	N/A	N/A
GSA-NHA-297-014	Desktop Computer	Dell	Public Affairs	N/A	N/A	N/A
GSA-NHA-297-020	Printer	Dell	Public Affairs	N/A	N/A	N/A
GSA-NHA-297-040	Standing Fan	JARDAD/Gray	Public Affairs	N/A	N/A	N/A
GSA-NHA-420-041	Desk	Brown	Public Affairs	N/A	N/A	N/A
GSA-NHA-420-042	Desk	Brown	Public Affairs	N/A	N/A	N/A
GSA-NHA-420-043	Office Chair	Black	Public Affairs	N/A	N/A	N/A
GSA-NHA-420-044	Office Chair	Black	Public Affairs	N/A	N/A	N/A
GSA-NHA-420-045	Office Chair	Black	Public Affairs	N/A	N/A	N/A
GSA-NHA-420-046	Office Chair	Black	Public Affairs	N/A	N/A	N/A

GSA-CODE	Description	Type/Color	Dept/Area	Date of Purchase	Supplier Detail	Price
GSA-NHA-420-047	Office Chair	Black	Public Affairs	N/A	N/A	N/A
GSA-NHA-420-048	Office Chair	Black	Public Affairs	N/A	N/A	N/A
GSA-NHA-420-049	Executive Chair	Black	Public Affairs	N/A	N/A	N/A
GSA-NHA-297-021	Printer	Black (Vcvra-0502)	Public Affairs	N/A	N/A	N/A
GSA-NHA-225-04	Cooler	Saryo	Youth Bureau	N/A	N/A	N/A
GSA-NHA-297-195	Office Desk	Brown	Youth Bureau	N/A	N/A	N/A
GSA-NHA-297-196	Executive Chair	Black	Youth Bureau	N/A	N/A	N/A
GSA-NHA-297-197	Office Chair	Black	Youth Bureau	N/A	N/A	N/A
GSA-NHA-297-198	Office Chair	Black	Youth Bureau	N/A	N/A	N/A
GSA-NHA-297-199	Executive Chair	Black	Youth Bureau	N/A	N/A	N/A
GSA-NHA-225-200	Office Chair	Brown	Youth Bureau	N/A	N/A	N/A
GSA-NHA-297-201	Office Chair	Black	Youth Bureau	N/A	N/A	N/A
GSA-NHA-297-202	Minnie Desk	Broen	Youth Bureau	N/A	N/A	N/A
GSA-NHA-297-203	Executive Chair	N/A	Youth Bureau	N/A	N/A	N/A
GSA-NHA-225-204	Ice Box	Bestare	Youth Bureau	N/A	N/A	N/A
GSA-NHA-420-205	Air Condition	Chico	Youth Bureau	N/A	N/A	N/A
GSA-NHA-420-206	Laptop	HP	Youth Bureau	N/A	N/A	N/A
GSA-NHA-420-207	Printer	HP	Youth Bureau	N/A	N/A	N/A
GSA-NHA-420-205	Cabinate	Gray	Internal Audit	N/A	N/A	N/A
GSA-NHA-420-205	Cabinate	Glass	Internal Audit	N/A	N/A	N/A
GSA-NHA-420-206	Executive Chair	Black	Internal Audit	N/A	N/A	N/A
GSA-NHA-420-207	Air Condition	Hisense	Internal Audit	N/A	N/A	N/A
GSA-NHA-	Ice Box	TLC	Internal Audit	N/A	N/A	N/A

GSA-CODE	Description	Type/Color	Dept/Area	Date of Purchase	Supplier Detail	Price
225-032						
GSA-NHA-225-033	Standing Fan	N/A	Internal Audit	N/A	N/A	N/A
GSA-NHA-225-034	Desktop Computer	Dell	Internal Audit	N/A	N/A	N/A
GSA-NHA-297-208	Office Desk	Brown	Internal Audit	N/A	N/A	N/A
GSA-NHA-420-209	Office Desk	Brown	Internal Audit	N/A	N/A	N/A
GSA-NHA-420-210	Office Desk	Brown	Internal Audit	N/A	N/A	N/A
GSA-NHA-420-211	Office Chair	Black	Internal Audit	N/A	N/A	N/A
GSA-NHA-420-212	Office Chair	Black	Internal Audit	N/A	N/A	N/A
GSA-NHA-420-213	Office Chair	Black	Internal Audit	N/A	N/A	N/A
GSA-NHA-420-214	Plastic	Black	Internal Audit	N/A	N/A	N/A
GSA-NHA-420-205	Office Chair	Black	Internal Audit	N/A	N/A	N/A
GSA-NHA-297-052	Printer	Canon	Internal Audit	N/A	N/A	N/A
GSA-NHA-420-216	Office Desk	N/A	Finance Section	N/A	N/A	N/A
GSA-NHA-420-217	Executive Chair	N/A	Finance Section	N/A	N/A	N/A
GSA-NHA-420-218	Executive Chair	N/A	Finance Section	N/A	N/A	N/A
GSA-NHA-420-219	Executive Chair	N/A	Finance Section	N/A	N/A	N/A
GSA-NHA-420-230	Executive Chair	N/A	Finance Section	N/A	N/A	N/A
GSA-NHA-420-235	Executive Chair	N/A	Finance Section	N/A	N/A	N/A
GSA-NHA-420-235	Ice Box	N/A	Finance Section	N/A	N/A	N/A
GSA-NHA-420-236	Air Condition	Medre	Finance Section	N/A	N/A	N/A
GSA-NHA-297-053	Desktop Computer	HP	Finance Section	N/A	N/A	N/A
GSA-NHA-297-054	Printer	HP	Finance Section	N/A	N/A	N/A
GSA-NHA-420-221	Office Desk	Brown	Finance Section	N/A	N/A	N/A

GSA-CODE	Description	Type/Color	Dept/Area	Date of Purchase	Supplier Detail	Price
GSA-NHA- \$20-222	Cabinet	Gray	Finance Section	N/A	N/A	N/A
GSA-NHA- 420-223	Cabinet	Gray	Finance Section	N/A	N/A	N/A
GSA-NHA- 420-224	Executive Chair	Black	Finance Section	N/A	N/A	N/A
GSA-NHA- 420-225	Office Chair	Black	Finance Section	N/A	N/A	N/A
GSA-NHA- 420-227	Executive Chair	Black	Finance Section	N/A	N/A	N/A
GSA-NHA- 225-028	Standing Fan	Eagle	Finance Section	N/A	N/A	N/A
GSA-NHA- 297-056	Laptop	Dell	Finance Section	N/A	N/A	N/A
GSA-NHA- 420-231	Office Desk	Brown	Finance Section	N/A	N/A	N/A
GSA-NHA- 420-232	Office Desk	Black	Finance Section	N/A	N/A	N/A
GSA-NHA- 420-233	Office Chair	Black	Finance Section	N/A	N/A	N/A
GSA-NHA- 420-234	Office Chair	Blue	Finance Section	N/A	N/A	N/A
GSA-NHA- 420-235	Office Chair	Black	Finance Section	N/A	N/A	N/A
GSA-NHA- 420-236	Executive Chair	Black	Finance Section	N/A	N/A	N/A
GSA-NHA- 420-237	Executive Chair	Black	Finance Section	N/A	N/A	N/A
GSA-NHA- 225-039	Standing Fan	Brown	Finance Section	N/A	N/A	N/A
GSA-NHA- 297-057	Desktop Computer	Great wall	Finance Section	N/A	N/A	N/A
GSA-NHA- 297-058	Printer	HP	Finance Section	N/A	N/A	N/A
GSA-NHA- 297-059	Printer	Canon	Finance Section	N/A	N/A	N/A
GSA-NHA- 297-060	Printer	Canon	Finance Section	N/A	N/A	N/A
GSA-NHA- 225-040	Air condition	Haier	Finance Section	N/A	N/A	N/A
GSA-NHA- 225-041	Air condition	Haier	Finance Section	N/A	N/A	N/A
GSA-NHA- 297-061	Printer	HP	Finance Section	N/A	N/A	N/A
GSA-NHA-	Printer	HP	Finance	N/A	N/A	N/A

GSA-CODE	Description	Type/Color	Dept/Area	Date of Purchase	Supplier Detail	Price
297-062			Section			
GSA-NHA-297-063	Printer	HP	Finance Section	N/A	N/A	N/A
GSA-NHA-225-042	Ice Box	TLC	Finance Section	N/A	N/A	N/A
GSA-NHA-225-043	Standing Fan	TLC	Finance Section	N/A	N/A	N/A
GSA-NHA-420-239	Book Sheft	Brown	Finance Section	N/A	N/A	N/A
GSA-NHA-420-240	Cabinet	Gray	Finance Section	N/A	N/A	N/A
GSA-NHA-420-241	Executive Chair	Black	Finance Section	N/A	N/A	N/A
GSA-NHA-420-242	Executive Chair	Black	Finance Section	N/A	N/A	N/A
GSA-NHA-420-243	Executive Chair	Black	Finance Section	N/A	N/A	N/A
GSA-NHA-297-065	Laptop	HP	Finance Section	N/A	N/A	N/A
GSA-NHA-420-244	Office Chair	Black	Finance Section	N/A	N/A	N/A
GSA-NHA-420-245	Office Chair	Black	Finance Section	N/A	N/A	N/A
GSA-NHA-420-246	Office Chair	Blue	Finance Section	N/A	N/A	N/A
GSA-NHA-420-247	Office Chair	Black	Finance Section	N/A	N/A	N/A
GSA-NHA-420-248	Office Chair	Black	Finance Section	N/A	N/A	N/A
GSA-NHA-420-171	Office Desk	N/A	Youth Bureau	N/A	N/A	N/A
GSA-NHA-420-175	Office Desk	N/A	Youth Bureau	N/A	N/A	N/A
GSA-NHA-420-176	Office Desk	N/A	Youth Bureau	N/A	N/A	N/A
GSA-NHA-420-181	Executive Chair	N/A	Youth Bureau	N/A	N/A	N/A
GSA-NHA-420-182	Executive Chair	N/A	Youth Bureau	N/A	N/A	N/A
GSA-NHA-420-186	Executive Chair	N/A	Youth Bureau	N/A	N/A	N/A
GSA-NHA-225-027	Ice Box	Samsung	Youth Bureau	N/A	N/A	N/A
GSA-NHA-225-028	Air Condition	Chico	Youth Bureau	N/A	N/A	N/A

GSA-CODE	Description	Type/Color	Dept/Area	Date of Purchase	Supplier Detail	Price
GSA-NHA-225-029	Ice Box	TLC	Youth Bureau	N/A	N/A	N/A
GSA-NHA-297-144	Desktop Computer	Dell	Youth Bureau	N/A	N/A	N/A
GSA-NHA-297-147	Desktop Computer	Dell	Youth Bureau	N/A	N/A	N/A
GSA-NHA-420-188	Small Office Table	N/A	Youth Bureau	N/A	N/A	N/A
GSA-NHA-420-192	Cabinet	Gray	Youth Bureau	N/A	N/A	N/A
GSA-NHA-420-194	Cabinet	Gray	Youth Bureau	N/A	N/A	N/A
GSA-NHA-420-316	Office Chair	Brown	Youth Bureau	N/A	N/A	N/A
GSA-NHA-240-417	Desk	Cream	Sports Bureau	N/A	N/A	N/A
GSA-NHA-240-418	Executive Chair	Black	Sports Bureau	N/A	N/A	N/A
GSA-NHA-240-419	Executive Chair	Black	Sports Bureau	N/A	N/A	N/A
GSA-NHA-240-420	Executive Chair	Black	Sports Bureau	N/A	N/A	N/A
GSA-NHA-240-421	Executive Chair	Black	Sports Bureau	N/A	N/A	N/A
GSA-NHA-240-422	Executive Chair	Black	Sports Bureau	N/A	N/A	N/A
GSA-NHA-240-423	Printer	Black	Sports Bureau	N/A	N/A	N/A
GSA-NHA-240-424	CPU	Black	Sports Bureau	N/A	N/A	N/A
GSA-NHA-297-103	Monitor	Lenovo	Sports Bureau	N/A	N/A	N/A
GSA-NHA-297-104	Air condition	Medea	Sports Bureau	N/A	N/A	N/A
GSA-NHA-297-105	Cabinate	Gray	Sports Bureau	N/A	N/A	N/A
GSA-NHA-240-104	Cabinate	Gray	Sports Bureau	N/A	N/A	N/A
GSA-NHA-240-425	Cabinate	Gray	Sports Bureau	N/A	N/A	N/A
GSA-NHA-240-426	Cabinate	Gray	Sports Bureau	N/A	N/A	N/A