



Management Letter

On the Audit of the National Housing Authority Financial Statements

For the Period July 1, of 2019 to June 30, 2020



Promoting Accountability of Public Resources

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

Monrovia, Liberia
September 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 2019 to June 30, 2020

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.

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INTRODUCTION

The audit of the National Housing Authority for the period July 1, of 2019 - June 30, 2020 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.

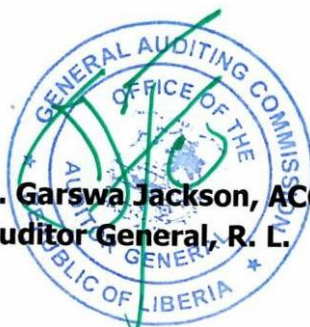
The financial statements, maintenance of effective control measures and compliance with laws and regulations are the responsibility of Management. Our responsibility is to express an opinion on these financial statements.

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.


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 Basis of Preparation

Observation

1.1.1.1 Paragraph 1.3.25 of the Revised Cash Basis IPSAS (November 2017) requires that the notes to the financial statements of an entity shall present information about the basis of preparation of the financial statements and the specific accounting policies selected and applied for significant transactions and other events.

1.1.1.2 During the audit, we observed that the financial statements were not prepared in a manner consistent with the Revised Cash Basis IPSAS (2017) as stated in Note 2 (a) of the notes to the financial statements. The International Public Sector Accounting Standards Board (IPSASB) issued a new pronouncement, Revised Cash Basis IPSAS, in November 2017 for public sector financial reporting which became effective January of 2019. Therefore, all financial statements for the period January of 2019 and beyond should expressly be compliant and indicate compliance with the Revised Cash Basis IPSAS (2017).

Risk

1.1.1.3 Failure to adopt and apply the Revised Cash Basis IPSAS may impair full disclosure, fair presentation, consistency, integrity and comparability of the financial statements.

Recommendation

1.1.1.4 Management should adopt and apply the current standard/pronouncement (Cash Basis IPSAS 2017) issued by the International Public Sector Accounting Standards Board and as adopted by the Government of Liberia.

Management's Response:

1.1.1.5 *Management note GAC findings, and recommendations and will ensure that those recommendations are taken very seriously for the purpose of accurate and timely reporting. However, below is a restated Cash Receipt and payment Statement and cash Position statement to reflect the actual cash balances for the period under review.*

*Management Letter on the Audit of the
National Housing Authority Financial Statements
For Fiscal Year Ended June 30, 2020*

STATEMENT OF CASH RECEIPTS AND PAYMENTS							
(ALL PUBLIC FUNDS)							
FOR THE FISCAL YEAR ENDED 2019/2020. (FY2019/20)							
RECEIPTS BY TYPE AND PAYMENTS CLASSIFICATION BY NATURE							
FUND/ACCOUNTS DESCRIPTION	NOTES	FOR THE FY2019/2020			FOR THE FY2018/2019		
		RECEIPTS/ PAYMENTS CONTROLLED BY ENTITY	PAYMENTS BY OTHER GOVERNMENT ENTITIES	PAYMENTS BY EXTERNAL PARTIES	RECEIPTS/ PAYMENTS CONTROLLED BY ENTITY	PAYMENTS BY OTHER GOVERNMENT ENTITIES	PAYMENTS BY EXTERNAL PARTIES
		US \$'1000	US \$'1000	US \$'1000	US \$'1000	US \$'1000	US \$'1000
OPERATIONAL FUND							
RECEIPTS							
Authorized Allocation/Appropriation	4	-	488.53		-	146	-
Other Receipts	5	169.70			365	-	
External Assistance:	6						
Grants From Multilateral Agencies							
Grants From Bilateral & Other Agencies							
Borrowings from Multilateral Agencies							
Borrowings from Bilateral Agencies			-			-	
Other Grants and Aid							
Other Borrowings							
Total Receipts - Operational Fund		169.70	488.53		364.63	145.68	-
PAYMENTS							
Operations:							
Wages, Salaries and Employee Benefits	7	69.84	488.53		37.85	145.68	
Supplies and Consumables	8	93.62			74.98	-	
TRANSFERS:	9						
Grants				-			
Other transfer payments				-			
Loan Repayment					-		
CAPITAL EXPENDITURES:	10						
Residential Building				-	91		
Non Residential Building					-		
Roads and Bridges							
Other Structures				-	60		
ICT Infrastructure							
Total Payments - Operational Fund		163.46	488.53	-	263.76	145.68	-
Increase/Decrease in Cash		6.23	-	-	101	-	-
Cash at the beginning of the FY (JULY 1, 2019)		0.10			1,062		
Net change in cash (receipts less payments)		-		-		-	-
Foreign currency translation difference							
Cash at the End of the FY - Operational Fund (Sept 30, 2017)		6.33	-	-	1,163	-	-
Cash at the Beginning of the FY Jun, 2019- All Funds			-	-	1,062	-	-
Cash at the End of FY Jun. 30, 2019 - All Funds	15	6.33	-	-	1,163	-	-

STATEMENT OF CASH POSITION (ALL PUBLIC FUNDS)					
AS AT 30TH JUNE, 2020					
		Notes	As at 30TH JUNE 2020	As at 30TH JUNE 2019	Change In Cash Balances
Cash/Bank Account Details	Currency Held In	15	US \$'000	US \$'000	US \$'000
OPERATIONAL FUND	STOP				
Petty Cash or Imprest					
Petty Cash -Finance & Accounts	LRD				-
Petty Cash -Comptroller	USD		-	-	-
Petty Cash -Administration	LRD		-	-	-
Petty Cash -Technical	LRD		-	-	-
Petty Cash -Managing Director	LRD		-	-	-
Total held in petty cash:	-		-	-	-
Bank Accounts					
NHA ECSROW-LBDI	USD		-	-	
NHA ECSROW-LBDI	LRD		-	-	
NHA-LBDI	USD		5.80	-	
NHA-LBDI	LRD		0.43	-	
GN NHA/VOA PROJECT	USD		-	-	
GN NHA/VOA PROJECT	LRD		-	-	
GN NHA/VOA HOUSING PROJECT-ESCROW	USD		-	-	
Total held in Bank Accounts:			6.23	-	-
Total Cash and Bank Balances at the end of the period (Operational Fund):			6.23	-	-
CAPITAL DEVELOPMENT FUNDS (DONOR FINANCED PROJECTS)		21			
Petty Cash or Imprest					
Petty Cash A/c 1			-	-	
Petty Cash A/c 2			-	-	
Total held in petty cash:			-	-	-
Bank Accounts					
NHA-NASSCORP PROJECT - GN	USD		-	-	-
NHA-NASSCORP PROJECT - GN	LRD		-	-	-
Total held in Bank Accounts:			-	-	-
Total Cash and Bank Balances at the end of the period (Donor Financed Projects):				-	-
TOTAL CASH AND BANK BALANCES - ALL PUBLIC FUNDS			6.23	-	-

Auditor General's Position

- 1.1.1.6 Management's assertion did not adequately address the issue raised. The exhibits presented in Management's response represents only a component of the comprehensive IPSAS cash basis financial statements. Therefore, we maintain our finding and recommendation. We will follow up on the implementation of our recommendation during subsequent audit.

1.1.2 Face of Financial Statements Inconsistent with Notes

Observation

- 1.1.2.1 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.

1.1.2.2 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."

1.1.2.3 During the audit, we observed the following discrepancies from our analysis of the financial statements and accompanying notes:

- Total authorized allocation/appropriation amounting to US\$488,530 disclosed on the face of the financial statements does not reconcile with total authorized allocation/appropriation amount, US\$1,032,390, reported in the notes to the financial statements.
- Note 6 on the face of the financial statements is considered external assistance and has a value of US\$0; whereas, note 6 in the notes to the financial statements is considered Actual Payment Made and has an assigned value of US\$558,370.
- Note 7 on the face of the financial statements is considered wages, salaries and employee benefits and has a value of US\$558,370; whereas, note 7 in the notes to the financial statements is considered Actual Payment Made and has an assigned value of US\$119,370.
- Note 8 on the face of the financial statements is considered supplies and consumables and has a value of US\$94,530; whereas, note 8 in the notes to the financial statements is considered Payments - Operations (Wages, Salaries and Employee Benefits and Supplies and Consumables) and has an assigned value of US\$653,000.

Risk

1.1.2.4 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

- 1.1.2.5 Management should adequately correct all errors, omissions and misstatements in the financial statements for the period under audit.
- 1.1.2.6 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.
- 1.1.2.7 Gaps/errors identified should be adjusted in a timely manner.

Management's Response

- 1.1.2.8 Management notes Gac finding, and recommendation as relate to error, omission and misstatement in the financial for the period under audit. Management had made all necessary adjustment to GAC finding. Please find attached.

NOTE 4 - COMPARATIVE ANALYSIS OF ESTIMATED AND ACTUAL AUTHORISED ALLOCATIONS RECEIVED FOR THE FY2019/2020 (FY2019/20)						
	Actual	Final Budget	Original Budget	Difference: Final Budget and Actual	Percentage Variance	Actual
	FY 2019/20	FY 2019/20	FY 2019/20	FY 2019/20	FY 2019/20	FY 2018/19
	US \$'000	US \$'000	US \$'000	US \$'000		US \$'000
Employee Compensation	488.53	489	476	-	-	213
Goods and Services		-	49	-	-	125
Capital Expenditure	-	-	300	-		283
Other Payment(Loan)	-	-	-	-		30
TOTAL RECEIPTS	488.53	489	825	-	-	650.79

Account Title	Actual	Final Budget	Original Budget	Variance (Actual vs. Revised Estimates)	% Variance	Actual
	FY 2019/20	FY 2019/20	FY 2019/20	FY 2019/20	FY 2019/20	FY 2018/19
	US \$'000	US \$'000	US \$'000	US \$'000		US \$'000
Comparative Analysis by Economic Classification						
Grants - Foreign Governments (Current)				-	-	
Grants - Foreign Governments (Capital)		-	-	-	-	
Grants – International Organisations (Current)				-	-	
Grants – International Organisations (Capital)				-	-	
Multi-laterals Loans				-	-	
Bi-lateral Loans				-	-	
Other Loans				-	-	
GRAND TOTAL	-	-	-	-	-	-

NOTE 7 - COMPARATIVE ANALYSIS OF ESTIMATED AND ACTUAL PAYMENTS MADE DURING THE FY ENDED 2019/ 2020(FY2019/20)						
Account Title	Actual	Final Budget	Original Budget	Variance (Actual vs. Revised Estimates)	% Variance	Actual
	FY 2019/20	FY 2019/20	FY 2019/20	FY 2019/20	FY 2019/20	FY 2018/19
	US \$'000	US \$'000	US \$'000	US \$'000		US \$'000
Comparative Analysis by Economic Classification						
Wages, Salaries and other Employee Benefits						
Wages and Salaries	488.53	488.53	476.47	-	-	213
Social Contributions	-	-	-	-	-	-
Other Employee Costs	69.84			-	-	-
GRAND TOTAL	558.37	488.53	476.47	-	-	213

NOTE 8 - COMPARATIVE ANALYSIS OF ESTIMATED AND ACTUAL PAYMENTS MADE DURING THE FISCAL YEAR ENDED 30TH JUNE 2020(FY2019/20)						
Account Title	Actual	Final Budget	Original Budget	Variance (Actual vs. Revised Estimates)	% Variance	Actual
	FY 2019/20	FY 2019/20	FY 2019/20	FY 2019/20	FY 2019/20	FY 2018/19
	US \$'1000	US \$'1000	US \$'1000	US \$'1000	US \$'1000	US \$'1000
Comparative Analysis by Economic Classification						
Supplies and Consumables						
Travel Expenses	23.10		-	23		0.01
Utilities	10.73		-	11		0.00
Rent	4.77		-	5		0.00
Fuel and Lubricants	13.29		-	13		0.00
Repairs and Maintenance	5.04		-	5		0.01
Office Materials, Consumables & Services	15.51		-	16		0.02
Consultancy services/Audit/Studies			-	-		0.02
Specialized Materials and Services	-		-	-		-
Education and Training Related	-		-	-		-
Other General Expenses & Arrears	21.19		49	21		0.06
GRAND TOTAL	93.62	-	48.98	94	-	0.1

Management Letter on the Audit of the
National Housing Authority Financial Statements
For Fiscal Year Ended June 30, 2020

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT (GENERAL FUND)						
FOR THE FY ENDED FY2019/2020. (FY2019/20)						
- RECEIPTS BY TYPE AND PAYMENTS CLASSIFICATION BY NATURE						
- Budget Approved on the Cash Basis						
	For the FY Ended 2019/2020 (FY2019/20)					FY2018/19
ACCOUNT TITLE/DESCRIPTION	Actual Amounts	Final Budget	Original Budget	Difference: Final Budget and Actual	Percentage Variance	Actual Amounts
	US \$	US \$	US \$	US \$	%	US \$
CASH INFLOWS						
Authorized Allocation/Appropriation	488.53	488.53	825.45	-	-	302
Grants					-	1,393
Borrowings					-	-
Other Receipts	169.70	169.70			-	276
Total Cash Receipts	658.23	658.23	825.45	-	-	1.97
CASH OUTFLOWS						
Wages, Salaries and Other Employee Benefits	558.37	488.53	476.47	69.84	0.14	213
Goods and Services Consumed	93.62	93.62	48.98	-	-	125
Capital Expenditure	-		-		-	-
Loans Repayments			-		-	30.00
Other Payment (Transfer)			-		-	-
Capital Reserve	-		-		-	283
Total Cash Payments	651.99	582.15	525.45	69.84	0.12	650.79
NET CASH FLOW - OPERATIONAL FUND	6.23	76.08	300.00	69.84		(649)

NOTE 4 - COMPARATIVE ANALYSIS OF ESTIMATED AND ACTUAL AUTHORISED ALLOCATIONS RECEIVED FOR THE FY2019/2020 (FY2019/20)						
	Actual	Final Budget	Original Budget	Difference: Final Budget and Actual	Percentage Variance	Actual
	FY 2019/20	FY 2019/20	FY 2019/20	FY 2019/20	FY 2019/20	FY 2018/19
	US \$'000	US \$'000	US \$'000	US \$'000		US \$'000
Employee Compensation	488.53	489	476	-	-	822
Goods and Services		49	49	(49)	(1.00)	128
Capital Expenditure	-	-	-	-		-
Other Payment (Loan)	-	-	-	-		-
TOTAL RECEIPTS	488.53	538	525	(49)	(0.09)	950.41

Auditor General's Position

- 1.1.2.9 We acknowledge Management's assertion that all necessary adjustments have been made.
- 1.1.2.10 However, Management should provide a comprehensive, adjusted and approved 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.

1.1.3 Explanation of Material Variance

Observation

- 1.1.3.1 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.
- 1.1.3.2 During the audit, we observed that the financial statements for fiscal year of 2019/2020 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 FY19/20 A	Final Budget FY19/20 B	Original Budget FY19/20 C	Variance (Actual vs. Allotment) D=A-B	Perce ntage Variance E=D/B
	US \$'000	US \$'000	US \$'000	US \$'000	%
CASH INFLOWS					
Authorized Allocation/Appropriati on	488,530.00	488,530.00	825,450.00	-	0%
Grants/Transfer	-	-	-	-	0%
Borrowings	-	-	-	-	0%
Other Receipts	169,700.00	-	-	169,700.00	0%
Total Cash Receipts	658,230.00	488,530.00	825,450.00	169,700.00	35%
CASH OUTFLOWS					
Wages, Salaries and Other Employee Benefits	558,370.00	488,530.00	476,470.00	69,840.00	14%
Goods and Services Consumed	94,530.00	-	48,980.00	94,530.00	0%
Capital Expenditure	-	-	300,000.00	-	0%

ACCOUNT TITLE/DESCRIPTION	Actual Amount FY19/20 A	Final Budget FY19/20 B	Original Budget FY19/20 C	Variance (Actual vs. Allotment) D=A-B	Perce ntage Variance E=D/B
Loan Repayment	-	-	-	-	0%
Other Payments (Transfer)	-	-	-	-	0%
Capital Reserve	-	-	-	-	0%
Total Cash Payments	652,900.00	488,530.00	825,450.00	164,370.00	34%

Risk

- 1.1.3.3 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

- 1.1.3.4 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.

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

Management's Response:

- 1.1.3.6 *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.*

Auditor General's Position

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

1.1.4 Lack of Comparative Information

Observation

- 1.1.4.1 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.

- 1.1.4.2 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

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

Recommendation

- 1.1.4.5 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.
- 1.1.4.6 Going forward, Management should ensure that comparative information is disclosed in respect of the previous period for all numerical information.

Management's Response:

- 1.1.4.7 *Management note GAC finding, and recommendation and will do as recommended going forward. However, our reporting is in line with the adopted standard and also in line with the Ministry of Finance and Development Planning reporting form.*

Auditor General's Position

- 1.1.4.8 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.

1.1.5 None Disclosure of Budgetary Basis, Period and Scope

Observation

- 1.1.5.1 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.
- 1.1.5.2 During the audit, we observed that the financial statements for fiscal year 2019/2020 did not include explanatory notes on the budgetary and classification basis adopted in the approved budget.

Risk

- 1.1.5.3 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

- 1.1.5.4 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.

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

Management's Response

1.1.5.6 Management note GAC finding, and recommendation and will ensure that our financial Statements are reviewed by more senior personnel. However, below is a restated financial statement to reflect the actual cash opening balance for the period under review.

STATEMENT OF CASH RECEIPTS AND PAYMENTS							
(ALL PUBLIC FUNDS)							
FOR THE FISCAL YEAR ENDED 2019/2020. (FY2019/20)							
RECEIPTS BY TYPE AND PAYMENTS CLASSIFICATION BY NATURE							
FUND/ACCOUNTS DESCRIPTION	NOTES	FOR THE FY2019/2020			FOR THE FY2018/2019		
		RECEIPTS/ PAYMENTS CONTROLLED BY ENTITY	PAYMENTS BY OTHER GOVERNMENT ENTITIES	PAYMENTS BY EXTERNAL PARTIES	RECEIPTS/ PAYMENTS CONTROLLED BY ENTITY	PAYMENTS BY OTHER GOVERNMENT ENTITIES	PAYMENTS BY EXTERNAL PARTIES
		US \$'1000	US \$'1000	US \$'1000	US \$'1000	US \$'1000	US \$'1000
OPERATIONAL FUND							
RECEIPTS							
Authorized Allocation/Appropriation	4	-	488.53		-	146	-
Other Receipts	5	169.70			365	-	
External Assistance:	6						
Grants From Multilateral Agencies							
Grants From Bilateral & Other Agencies							
Borrowings from Multilateral Agencies							
Borrowings from Bilateral Agencies			-			-	
Other Grants and Aid							
Other Borrowings							
Total Receipts - Operational Fund		169.70	488.53		364.63	145.68	-
PAYMENTS							
Operations:							
Wages, Salaries and Employee Benefits	7	69.84	488.53		37.85	145.68	
Supplies and Consumables	8	93.62			74.98	-	
TRANSFERS:	9						
Grants				-			
Other transfer payments				-			
Loan Repayment					-		
CAPITAL EXPENDITURES:	10						
Residential Building				-	91		
Non Residential Building					-		
Roads and Bridges							
Other Structures				-	60		
ICT Infrastructure							
Total Payments - Operational Fund		163.46	488.53	-	263.76	145.68	-
Increase/Decrease in Cash		6.23	-	-	101	-	-
Cash at the beginning of the FY (JULY 1, 2019)		0.10			1,062		
Net change in cash (receipts less payments)		-		-		-	-
Foreign currency translation difference							
Cash at the End of the FY - Operational Fund(July 31, 2020)		6.33	-	-	1,163	-	-
Cash at the Beginning of the FY Jun, 2019- All Funds			-	-	1,062	-	-
Cash at the End of FY July 31, 2020 - All Funds	15	6.33	-	-	1,163	-	-

Auditor General's Position

1.1.5.7 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.

- 1.1.5.8 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.

1.1.6 Misstated Opening Balance

Observation

- 1.1.6.1 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.

- 1.1.6.2 During the audit, we observed that the amount of US\$89,340 recorded as closing balance in NHA's financial statements for the fiscal year 2018/2019 did not reconcile with the opening balance of US\$2,060 for the fiscal year of 2019/2020; thereby, resulting in a variance of US\$87,280.

Risk

- 1.1.6.3 The completeness and accuracy of opening cash balances and the financial statements may be misstated.
- 1.1.6.4 The misstated opening balance may lead to the subsequent year financial statement being materially misstated.

Recommendation

- 1.1.6.5 Management should restate the financial statements to reflect actual cash opening balance.
- 1.1.6.6 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.
- 1.1.6.7 Gaps/errors identified should be adjusted in a timely manner.

Management's Response

- 1.1.6.8 *Management note GAC findings, and recommendations and will adhere to the above recommendations. During the period under review, contrary to the figure above, the total outflow for the period was US\$651,991.85. Of this amount, US\$163,461.19 for Goods*

and Services, while US\$488,530.66 was for salary. Kindly see below NHA Statement of Cash Receipt and Payment spread.

STATEMENT OF CASH RECEIPTS AND PAYMENTS							
(ALL PUBLIC FUNDS)							
FOR THE FISCAL YEAR ENDED 2019/2020. (FY2019/20)							
RECEIPTS BY TYPE AND PAYMENTS CLASSIFICATION BY NATURE							
FUND/ACCOUNTS DESCRIPTION	NOTES	FOR THE FY2019/2020			FOR THE FY2018/2019		
		RECEIPTS/ PAYMENTS CONTROLLED BY ENTITY	PAYMENTS BY OTHER GOVERNMENT ENTITIES	PAYMENTS BY EXTERNAL PARTIES	RECEIPTS/ PAYMENTS CONTROLLED BY ENTITY	PAYMENTS BY OTHER GOVERNMENT ENTITIES	PAYMENTS BY EXTERNAL PARTIES
		US \$'1000	US \$'1000	US \$'1000	US \$'1000	US \$'1000	US \$'1000
OPERATIONAL FUND							
RECEIPTS							
Authorized Allocation/Appropriation	4	-	488.53		-	146	-
Other Receipts	5	169.70			365	-	
External Assistance:	6						
Grants From Multilateral Agencies							
Grants From Bilateral & Other Agencies							
Borrowings from Multilateral Agencies							
Borrowings from Bilateral Agencies			-			-	
Other Grants and Aid							
Other Borrowings							
Total Receipts - Operational Fund		169.70	488.53		364.63	145.68	-
PAYMENTS							
Operations:							
Wages, Salaries and Employee Benefits	7	69.84	488.53		37.85	145.68	
Supplies and Consumables	8	93.62			74.98	-	
TRANSFERS:	9						
Grants				-			
Other transfer payments				-			
Loan Repayment					-		
CAPITAL EXPENDITURES:	10						
Residential Building				-	91		
Non Residential Building					-		
Roads and Bridges							
Other Structures				-	60		
ICT Infrastructure							
Total Payments - Operational Fund		163.46	488.53	-	263.76	145.68	-
Increase/Decrease in Cash		6.23	-	-	101	-	-
Cash at the beginning of the FY (JULY 1, 2019)		0.10			1,062		
Net change in cash (receipts less payments)		-		-		-	-
Foreign currency translation difference							
Cash at the End of the FY - Operational Fund(July 31, 2020)		6.33	-	-	1,163	-	-
Cash at the Beginning of the FY Jun, 2019- All Funds			-	-	1,062	-	-
Cash at the End of FY July 31, 2020 - All Funds	15	6.33	-	-	1,163	-	-

Auditor General's Position

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

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

1.1.7 Inconsistency of Cash Balance

Observation

1.1.7.1 Regulation A.3 (1) of the Amended and Restated PFM Act 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.”

- 1.1.7.2 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

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

Recommendation

- 1.1.7.4 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.
- 1.1.7.5 Automatedly linked the accounting software ledgers to the trial balance and the financial statements and build-in the relevant approvals.

Management’s Response:

- 1.1.7.6 *Management note GAC findings, and recommendations and will adhere to the above recommendations. However, during the period under review, the National Housing Authority received only salary in the amount of US\$486,617.33. During this period, there was no payment received for Goods and Services and non-Financial Assets*

Auditor General’s Position

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

1.1.8 Non-Preparation of Bank Reconciliation

Observation

- 1.1.8.1 Paragraph R.3(6) of the Amended and Restated 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."
- 1.1.8.2 During the audit, we observed no evidence that Management performed bank reconciliation for each of its bank accounts.

Risk

- 1.1.8.3 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

- 1.1.8.4 Management should prepare, approve and adequately file bank reconciliation statements on a monthly basis.
- 1.1.8.5 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:

- 1.1.8.6 *Management note GAC findings, and recommendations and will adhere to the above recommendations. However, please note that the active accounts for the period under review Bank and Reconciliations were submitted to the auditors in both soft and hard copies.*

Auditor General's Position

- 1.1.8.7 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.
- 1.1.8.8 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 Allotment in IFMIS and the Financial Statements

Observation

- 1.1.9.1 Regulation A.3 (1) of the Amended and Restated 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 Amended and Restated 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 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

- 1.1.9.4 The completeness of revenue may not be assured; therefore, the financial statements may be misstated.
- 1.1.9.5 Management may not fully account for the activities of the entity.

Recommendation

- 1.1.9.6 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:

- 1.1.9.7 *Management note GAC findings, and recommendations and will adhere to the above recommendations. During the period under review, contrary to the figure above, the total outflow for the period was US\$651,991.85. Of this amount, US\$163,461.19 for Goods and Services, while US\$488,530.66 was for salary. Kindly see below NHA Statement of Cash Receipt and Payment spread.*

STATEMENT OF CASH RECEIPTS AND PAYMENTS							
(ALL PUBLIC FUNDS)							
FOR THE FISCAL YEAR ENDED 2019/2020. (FY2019/20)							
RECEIPTS BY TYPE AND PAYMENTS CLASSIFICATION BY NATURE							
FUND/ACCOUNTS DESCRIPTION	NOTES	FOR THE FY2019/2020			FOR THE FY2018/2019		
		RECEIPTS/ PAYMENTS CONTROLLED BY ENTITY	PAYMENTS BY OTHER GOVERNMENT ENTITIES	PAYMENTS BY EXTERNAL PARTIES	RECEIPTS/ PAYMENTS CONTROLLED BY ENTITY	PAYMENTS BY OTHER GOVERNMENT ENTITIES	PAYMENTS BY EXTERNAL PARTIES
		US \$'1000	US \$'1000	US \$'1000	US \$'1000	US \$'1000	US \$'1000
OPERATIONAL FUND							
RECEIPTS							
Authorized Allocation/Appropriation	4	-	488.53		-	146	-
Other Receipts	5	169.70			365	-	
External Assistance:	6						
Grants From Multilateral Agencies							
Grants From Bilateral & Other Agencies							
Borrowings from Multilateral Agencies							
Borrowings from Bilateral Agencies			-			-	
Other Grants and Aid							
Other Borrowings							
Total Receipts - Operational Fund		169.70	488.53		364.63	145.68	-
PAYMENTS							
Operations:							
Wages, Salaries and Employee Benefits	7	69.84	488.53		37.85	145.68	
Supplies and Consumables	8	93.62			74.98	-	
TRANSFERS:	9						
Grants				-			
Other transfer payments				-			
Loan Repayment					-		
CAPITAL EXPENDITURES:	10						
Residential Building				-	91		
Non Residential Building					-		
Roads and Bridges							
Other Structures				-	60		
ICT Infrastructure							
Total Payments - Operational Fund		163.46	488.53	-	263.76	145.68	-
Increase/Decrease in Cash		6.23	-	-	101	-	-
Cash at the beginning of the FY (JULY 1, 2019)		0.10			1,062		
Net change in cash (receipts less payments)		-		-		-	-
Foreign currency translation difference							
Cash at the End of the FY - Operational Fund(July 31, 2020)		6.33	-	-	1,163	-	-
Cash at the Beginning of the FY Jun, 2019- All Funds			-	-	1,062	-	-
Cash at the End of FY July 31, 2020 - All Funds	15	6.33	-	-	1,163	-	-

Auditor General's Position

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

1.1.10 Variance between Expenses in Financial Statements and Cashbook

Observation

- 1.1.10.1 Regulation A.3 (1) of the Amended and Restated 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 Furthermore, Regulation C.8 (3) (g) of the Amended and Restated Public 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.

1.1.10.3 During the audit, we observed that the actual amount of cash outflow of US\$1,730,830 reported in the financial statements did not reconcile to the actual outflow of US\$914,455.02 reported in the cashbook, giving rise to an unexplained variance of US\$816,374.98.

Risks

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

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

Recommendation

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

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

1.1.10.8 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.

1.1.10.9 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:

1.1.10.10 *Management note GAC findings, and recommendations and will adhere to the above recommendations. During the period under review, contrary to the figure above, the total outflow for the period was US\$651,991.85. Of this amount, US\$163,461.19 for Goods and Services, while US\$488,530.66 was for salary.*

STATEMENT OF CASH RECEIPTS AND PAYMENTS							
(ALL PUBLIC FUNDS)							
FOR THE FISCAL YEAR ENDED 2019/2020. (FY2019/20)							
RECEIPTS BY TYPE AND PAYMENTS CLASSIFICATION BY NATURE							
FUND/ACCOUNTS DESCRIPTION	NOTES	FOR THE FY2019/2020			FOR THE FY2018/2019		
		RECEIPTS/ PAYMENTS CONTROLLED BY ENTITY	PAYMENTS BY OTHER GOVERNMENT ENTITIES	PAYMENTS BY EXTERNAL PARTIES	RECEIPTS/ PAYMENTS CONTROLLED BY ENTITY	PAYMENTS BY OTHER GOVERNMENT ENTITIES	PAYMENTS BY EXTERNAL PARTIES
		US \$'1000	US \$'1000	US \$'1000	US \$'1000	US \$'1000	US \$'1000
OPERATIONAL FUND							
RECEIPTS							
Authorized Allocation/Appropriation	4	-	488.53		-	146	-
Other Receipts	5	169.70			365	-	
External Assistance:	6						
Grants From Multilateral Agencies							
Grants From Bilateral & Other Agencies							
Borrowings from Multilateral Agencies							
Borrowings from Bilateral Agencies			-			-	
Other Grants and Aid							
Other Borrowings							
Total Receipts - Operational Fund		169.70	488.53		364.63	145.68	-
PAYMENTS							
Operations:							
Wages, Salaries and Employee Benefits	7	69.84	488.53		37.85	145.68	
Supplies and Consumables	8	93.62			74.98	-	
TRANSFERS:	9						
Grants				-			
Other transfer payments				-			
Loan Repayment					-		
CAPITAL EXPENDITURES:	10						
Residential Building				-	91		
Non Residential Building					-		
Roads and Bridges							
Other Structures				-	60		
ICT Infrastructure							
Total Payments - Operational Fund		163.46	488.53	-	263.76	145.68	-
Increase/Decrease in Cash		6.23	-	-	101	-	-
Cash at the beginning of the FY (JULY 1, 2019)		0.10			1,062		
Net change in cash (receipts less payments)		-		-		-	-
Foreign currency translation difference							
Cash at the End of the FY - Operational Fund(July 31, 2020)		6.33	-	-	1,163	-	-
Cash at the Beginning of the FY - Jun, 2019- All Funds			-	-	1,062	-	-
Cash at the End of FY July 31, 2020 - All Funds	15	6.33	-	-	1,163	-	-

Auditor General's Position

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

1.1.11 Expenditure with Inadequate Supporting Documents

Observation

- 1.1.11.1 Regulation A.3 (1) of the Amended and Restated 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 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.”

1.1.11.3 During the audit, we observed that Management disbursed US\$15,403.99 and LRD\$211,560 respectively without evidence of adequate supporting documents such as payment log, attendance sheet, bank statement, receipts, etc. **See Annexure 1A & 1B 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 provided by Management in response to the finding above and have therefore adjusted the payments without supporting documents by **US\$1,680.00** (US\$15,403.99-US\$13,723.99) and **LRD\$20,000.00** (LRD \$211,560.00-191,560.00) 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 Expenditure without Supporting Documents

Observation

- 1.1.12.1 Regulation A.3 (1) of the Amended and Restated 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."
- 1.1.12.2 Also, paragraph P.9 (2) of the Amended and Restated 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."
- 1.1.12.3 During the audit, we observed that Management made payments for various transactions amounting to US\$57,003.07 and L\$249,733.33 and failed to provide supporting documentation such as payment vouchers, invoices/receipts, delivery notes, contracts, etc. to substantiate the validity of the transactions. These transactions were extracted from the various cash books for the period 2019/2020. **See Annexure 2A & 2B for details.**

Risk

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

Recommendation

- 1.1.12.7 Management should ensure all transactions are supported by the requisite supporting

documents consistent with the Public Financial Management Regulations.

- 1.1.12.8 Evidence of supporting documents should be adequately documented and filed to facilitate future review.
- 1.1.12.9 Management should develop & operationalize the automated document management system.

Management's Response:

- 1.1.12.10 *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

- 1.1.12.11 We have reviewed the documents subsequently provided by management in response to the finding above and have therefore adjusted the payments without supporting documents by **US\$16,145.33** (US\$57,003.07 - US\$40,857.74) and **LRD\$ 137,353.33** (LRD\$249,733.33-112,380.00) to be accounted for by Management.
- 1.1.12.12 However, Management's provision of documents after our review, does not guarantee Management effective control of document management.
- 1.1.12.13 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.
- 1.1.12.14 Therefore, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act 2009.

1.1.13 Fixed Assets Irregularities

Observation

- 1.1.13.1 Regulation V.1 (2) of the Amended and Restated 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."
- 1.1.13.2 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.”

1.1.13.3 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
- Some fixed assets of the entity were not coded

1.1.13.4 During the audit, it was difficult to perform physical verification of fixed assets due to the absence of location and codes of fixed assets in the fixed asset register. **See Annexure 5 for details.**

Risk

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

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

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

1.1.13.8 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

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

1.1.13.10 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.

1.1.13.11 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.

- 1.1.13.12 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.
- 1.1.13.13 The Fixed Asset Register should be updated periodically to reflect all entity's assets.
- 1.1.13.14 Fixed assets within a particular vicinity should be clearly displayed as required by the PFM.
- 1.1.13.15 A movement of Asset Form should be filled and authorized before assets are moved from one location to another. The Fixed Asset Register should be updated to reflect the change in location of asset.

Management's Response:

- 1.1.13.16 *Management note GAC findings, and recommendations and will adhere to the above recommendations for future Audit purpose. Below is NHA fixed asset listing for the period under review contrary to the attached listing. (See Annexure 6)*

Auditor General's Position

- 1.1.13.17 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.
- 1.1.13.18 Therefore, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

1.1.14 Undisclosed Liabilities and Receivables

Observation

- 1.1.14.1 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."
- 1.1.14.2 During the audit, we observed no evidence that Management disclosed in the notes to the financial statements' 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	

NO.	DESCRIPTION	USD	LRD
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

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

Recommendation

- 1.1.14.3 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:

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

Auditor General's Position

- 1.1.14.5 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 No evidence of remittance of National Social Security Taxes

Observation

- 1.1.15.1 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."

1.1.15.2 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."

1.1.15.3 During the audit we obtained no evidence of Management's remittance of social security deductions to NASSCORP.

Risk

1.1.15.4 Failure to remit the required social security taxes may deny employees their national pension benefits should they reach the age of retirement.

1.1.15.5 Management may be non-compliant with Chapters 89.16 (a and h) of the Decree establishing the National Social Security & Welfare Corporation.

Recommendation

1.1.15.6 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.

1.1.15.7 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:

1.1.15.8 *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 NASCORP. Our management will obtain file evidence from the Ministry.*

Auditor General's Position

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

1.1.16 Non remittance of Vendor's withholding Taxes

Observation

1.1.16.1 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”.

- 1.1.16.2 During the audit, we obtained no evidence of withholding and remittance of withholding taxes on goods and services.

Risk

- 1.1.16.3 Failure to withhold and remit taxes may deny GoL of much needed tax revenue.
- 1.1.16.4 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.
- 1.1.16.5 Non-remittance of withholding taxes may lead to overstatement of the cashbook and subsequently the financial statements.

Recommendation

- 1.1.16.6 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.
- 1.1.16.7 Evidence of remittance of withholding taxes should be adequately documented and filed to facilitate future review.
- 1.1.16.8 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:

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

Auditor General’s Position

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

1.1.17 No Evidence of Travel Retirement

Observation

- 1.1.17.1 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”

- 1.1.17.2 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 for details.**

Risk

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

Recommendation

- 1.1.17.4 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:

- 1.1.17.5 *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

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

1.1.18 No Evidence of Tax Clearance and Business Registration

Observation

- 1.1.18.1 Part U.9. (4) of Amended and Restated PFM Act of 2009 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.”
- 1.1.18.2 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
- 1.1.18.3 During the audit, we observed that Management authorized several payments amounting to US\$18,205.75 and L\$100,415 to businesses without valid business registration & tax clearance certificates. **See Annexure 4A & 4B for details.**

Risk

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

Recommendation

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

Management's Response:

- 1.1.18.7 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

- 1.1.18.8 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 Administrative Issues

1.2.1 Memorandum of Understanding/Contract Agreement

Observation

- 1.2.1.1 Regulation A3 (1,2) of the Amended and Restated PFM Act 2019 stated, "Duty to Keep Proper Records and Books of Accounts (1) 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[1]General, the Comptroller General, the relevant internal auditor or any officers authorized by them, by the Minister. (2) A public officer who fails to keep or produce any records under this regulation is in a breach of financial discipline as defined in Regulation A.20."
- 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, we were unable to ascertain how much NHA should have received from the approved memorandum/agreement.

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 amongst 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 *Well noted but management has always had it procurement plan approved by the PPCC, which cannot be implemented unless the procurement committee signs unto.*

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 Amended and Restated 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 Amended and Restated 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 Amended and Restated 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 Tradeway 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. Evidence of training and development plan should be adequately documented and filed to facilitate future review.

Management's Response:

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

Auditor General's Position

- 1.2.6.7 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\$
1	10/20/of 2009	Bill G. Dolo	payment to facilitate NHA Harmonization process at MFDP.	6773	425435	180.00	
2	July 1,of 2009	EMMANUEL T. GEE	Payment as balance housing allowance, security, and electricity.	7384	416134	300.00	
3	December 16, of 2009	Emmanuel T. Gee	Pmt as housing, electricity & security allowance for the months of October & November of 2009, in favor of	6777	425444	1,200.00	
Total						1,680.00	

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

No.	Date	Payee	Description	Voucher#	Cheque #	Amount US\$	Amount LD\$
1	July 30, of 2009	Robert Rose	Payment as petty cash to the MD office.	7374	178650		20,000.00

Annexure 2A: Expenditure without Supporting Documentation - CashBook 1

No.	Date	Payee	Description	Voucher#	Cheque#	Amount US\$	Amount LD\$
2	10-Jul-19	JOHNSON GOMORLOR	PMT AS PUBLIC RELATIONS ACTIVITIES(PRESS RELEASE - PRINT & ELECTRONIC MEDIA		00382033	250.00	
3	11-Jul-19	TONIA D. JOHNSON	ONE MONTH BENEFIT FOR THE MONTH OF JULY, of 2009		00382038	600.00	
4	15-Jul-19	BILL G. DOLO	MONTHLY BENEFIT FOR THE MONTH OF JULY of 2009		00382044	100.00	
5	15-Jul-19	EMMANUEL T. GEE	MONTHLY BENEFIT FOR THE MONTH OF JULY of 2009		00382045	300.00	
6	16-Jul-19	SELY BARTEE	PMT AS STIPEND FOR SERVICES PROVIDED TO THE MD AND NHA FOR		00382050	175.00	

N o.	Date	Payee	Description	Vouch er#	Cheque#	Amount US\$	Amount LD\$
			THE PERIOD				
7	19-Jul-19	STEPHEN NEUFVILLE	REPAIR OF NHA GENERATOR ALTINATOR AND CHANGING OF THE BATTERY ACID WATER		00382055	50.00	
8		LBDI	BANK SERVICE CHARGE			67.50	
9	05-AUG-19	CECLIA CUFFY- BROWN	PMT AS REFUND INFAVOR OF THE MD FOR PURCHASE AIR TICKET TO ITALY FOR ONE WEEK		00416142	1,520.00	
10	05-AUG-19	CELIA CUFFY- BROWN	PMT INFO MD AS TRAVEL PER DIEM, DSA AND INCIDENTAL FOR A SEVEN DAYS WORKING VISIT TO LONDON.		00416146	3,094.00	
12	05-AUG-19	ERNEST VOBAH	PMT AS TRAVEL PER DIEM FOR STAFF OF NHA TRVELING TO NIMBA ON AUGUST, 12, of 2009		00416147	400.00	
13	19-Aug-19	SUSAN BEYAN	PMT FOR THE RECONNECTION OF NHA LEC LINE.		00416162	300.00	
14	29-AUG-19	CELIA CUFFY- BROWN	PMT AS ALLOWANCE HOUSING, ELECTRICITY & SECURITY FOR SEPTEMBER of 2009		00416182	1,033.33	
15	29-AUG-19	T. EMMANUEL GEE	PMT AS ALLOWANCE HOUSING, ELECTRICITY & SECURITY FOR SEPTEMBER 2021		00416185	600.00	
16	17-SEP-19	S. PRINCE	PMT IN FAVOR OF		00416209		

N o.	Date	Payee	Description	Vouch er#	Cheque#	Amount US\$	Amount LD\$
		CONWAY	THE M & E UNIT TO CONDUCT A SUPERVISION SARVEY FOR THE THIRD QUARTER REPORT ON FINANCES FROM THE OPERATIONAL FUND/NHA			150.00	
17	24-Sep-19	CELIA CUFFY-BROWN	PMT AS ALLOWANCE FOR HOUSING, ELECTRICITY AND SECURITY FOR THE MONTH OF OCT. of 2009		00416216	1,033.00	
18	24-Sep-19	T. EMMANUEL GEE	PMT AS ALLOWANCE FOR HOUSING, ELECTRICITY AND SECURITY FOR THE MONTH OF OCT. 2020		00416218	600.00	
19	30-Sep-19	LBDI	BANK SERVICE CHARGE		N/A	52.50	
20	01-Oct-19	LBDI	CHECK BOOK CHARGE (5PCS)		N/A	100.00	
21	10-Oct-19	BILL G. DOLO	PMT AS POCKET EXPANSES IN FAVOR OF MD(CECELIA COFFY-BROWN) FOR A TRIP TO CHINA		00425311	1,000.00	
22	31-Oct-19	LBDI	BANK SERVICE CHARGE			30.00	
23	30-Nov-19	LBDI	BANK CHARGES			40.00	
24	20-Dec-19	CELIA CUFFY-BROWN	PMT FOR THE CLEARING OF VOA		00425372	1,500.00	
25	31-Dec-19	LBDI	BANK SERVICE CHARGE			30.00	
26	07-Jan-20	HENRY S. CLARK	VEHICLE REPAIR INFO PAYEE		00425380	175.00	
27	29-Jan-20	ERNEST	VEHICLE REPAIR		00425387		

N o.	Date	Payee	Description	Vouch er#	Cheque#	Amount US\$	Amount LD\$
		VOBAH	INFO THE COMPTROLLER			200.00	
28	04-Feb-20	CELIA CUFFY- BROWN	PURCHASE OF FUEL VEHICLE REPAIR		00425398	300.00	
29	04-Feb-20	ERNEST VOBAH			00425399	150.00	
30	07-Feb-20	GOLA SORSOR			00425402	250.00	
31	February 17,2020	Grace Davis	Payment to purchase lappa		381944	115.00	
32	18-Feb-20	BILL G. DOLO	PMT INFO COMPTROLLER FOR FUEL AND HOTEL ACCOMODATION FOR ONE NIGHT OFFICIAL VISIT TO BUCHANNA		00425405	250.00	
33	01-Mar-20	LBDI	BANK SERVICE CHARGED FOR THE MONT OF FEBRUARY, 2020			30.00	
34	06-Mar-20	CELIA CUFFY- BROWN	FUEL FOR VEHICLE		00425284	300.00	
35	06-Mar-20	ERNEST VOBAH	VEHICLE FUEL FOR THE COMPTROLLER		00425286	150.00	
36	01-Apr-20	ERNEST VOBAH	FUEL FOR VEHICLE		00425294	250.00	
37	03-Apr-20	ERNEST VOBAH			00425295	300.00	
38	22-Apr-20	ERNEST VOBAH	PETTY CASH AND TRANSPORTATION INFO COMPTROLLER'S OFFICE FOR THE UP KEEP OF THE FINANCE SECTION DURING THE PANDEMIC		00425403	400.00	
39	28-Apr-20	ERNEST VOBAH	CHECK BOOKS CHARGE		0437715	150.00	
40	29-Apr-20	LBDI	SERVICE CHARGE			40.00	

N o.	Date	Payee	Description	Vouch er#	Cheque#	Amount US\$	Amount LD\$
41	30-Apr-20	LBDI				30.00	
42	31-May-20	LBDI	SERVICE CHARGE			30.00	
Total						16,145.33	

Annexure 2B: Expenditure without Supporting Documentation - CashBook 2

N o.	Date	Payee	Description	Vouch er#	Cheque#	Amount US\$	Amount LD\$
1	01-JUL-19	CECELIA N. MASSAQUOI	PMT AS DEATH BENEFIT IN FAVOR OF CECELIA N, MASSAQUOI FOR THE DEATH OF HER MOTHER (PHILOMENA T. WEAH)		00149710		10,000.00
2	31-Jul-19	LBDI	SERVICE CHARGE		N/A		3,764.00
3	01-Aug-19	ERNEST VOBAH	PETTY CAH INFO F/A		00178652		10,000.00
4	31-Aug-19	LBDI	SERVICE CHARGE		N/A		2,000.00
5	05-SEP-19	SAMUEL D. KOLLIE	PMT AS TRANS. ALLOWANCE FOR THE SECURITY TEAM TO CHECK ON PERSONALS ASSIGNED IN THE AFOREMENTARED		00178659		12,000.00
6	15-Sep-19	FACIA M. TARLEY	PMT AS PETTY CASH INFAVOR OF THE TECHNICAL DEPT. FOR THE MONTH OF SEPT. of 2009		00178663		15,000.00
7	24-Sep-19	CLARENCE KORBOI	PMT AS ASSISTANCE FOR CHILD SCHOOL FEES FROM MANAGEMENT/NHA		00178665		27,360.33
8	26-SE9-19	ARCHIE WANDA	PMT FOR STATIONARY FOR THE FIELD TRIP TO ALL NHA ESTATES		00178668		18,020.00

N o.	Date	Payee	Description	Voucher#	Cheque#	Amount US\$	Amount LD\$
9	30-Sep-19	LBDI	BANK SERVICE CHARGE		N/A		2,000.00
10	02-Oct-19	ROLAND DIKEIGAR	PMT AS DEATH BENEFIT FOR THE DEATH OF HIS WIFE(MARTHA DIKEIGAR)		00178672		10,000.00
11	30-Oct-19	LBDI	BANK SERVICE CHARGE		N/A		3,000.00
12	30-Nov-19	LBDI	INTERNET CHARGE		N/A		1,000.00
13	30-Nov-19	SERVICE CHARGE	SERVICE CHARGE		N/A		2,000.00
14	31-Dec-19	LBDI	BANK SERVICE CHARGE		N/A		3,000.00
15	31-Jan-20	LBDI	SERVICE CHARGE		N/A		3,000.00
16	29-Feb-20	LBDI	SERVICE CHARGE		N/A		3,000.00
17					N/A		3,209.00
18	30-Apr-20	LBDI	SERVICE CHARGE		N/A		3,000.00
19	31-May-20	LBDI	SERVICE CHARGE		N/A		3,000.00
20	6/31/2020	LBDI	SERVICE CHARGE		N/A		3,000.00
Total							137,353.33

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

No.	Date	Payee	Description	Voucher#	Cheque#	Amount US\$	Amount LD\$
1	July 12,2020	Celia Cuffy Brown	Payment as accomodation allowance, perdiem and incedental allowance to Nairobi Kenya	6997	382043	2,086.00	
2	August 2,of 2009	J. Motalee Davies	Pmt. As traveling allowance to Ghana.	6544	381903	440.00	
Total						2,526.00	

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

N o.	Date	Payee	Description	Vouch er#	Chequ e#	Amount US\$	Amou nt LD\$
1	08/03/of 2009	Sam E. Morris	Payment as court ruling infavor of Sam Morris vs NHA	7492	416192	500.00	
2	Aug. 6,of 2009	Theophilus Kyne	Payment to purchase ink for cos printer	7452	416155	60.00	
3	Aug. 7,of 2009	New Era Publication Ltd	Payment as public relation	7458	416159	200.00	
4	Sepr 5,of 2009	B. Roberts printing center	payment to purchase payment voucher and office receipt booklet	7603	416199	115.00	
5	10/17/of 2009	Gola M. Sorsor	Pay as repair and maintenance	6772	425418	225.00	
6	9/6of 2009	George G. megee	Pay as repair and maintenance	7504	416200	400.00	
7	Aug.30,of 2009	SACOM	Payment to recharge MD SACOM	7487	416186	60.00	
8	Aug. 19,of 2009	FAWAZ	Payment as repair and maintenance	7462	416163	124.00	
9	July 1,of 2009	Anthomy Bannie	Payment to purchase materials for MD office	6983	382028	35.00	
10	Sept. 11,of 2009	Gola M. Sorsor	Payment as petty cash for comptroller office	7510	416205	500.00	
11	July 12,of 2009	Weasua	Pmt to purchase tickets infavor of the Managing Director,Hon Joe Alfred Dorah and C.Rapheal During Sr	6999	382040	5,925.75	
12	Oct.29,of 2009	Anthony Bannie	Payment to 20 galllons of fuels for stand by generator	6750	425418	78.00	
Total						8,222.75	

Annexure 4B: No Evidence of Tax Clearance & Business Registration - CashBook 2

N o.	Date	Payee	Description	Vouch er#	Chequ e#	Amount US\$	Amou nt LD\$
1	06-SEP-19	ELIZABETH D. HOWE	PMT TO PURCHASE FIVE GALLONS OF FUEL INFAVOR OF SALE AND MARKING	N/A	00178 660		6,000 .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 Shelf	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 Shelf	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	Afron	Administration	N/A	Lion Stationary Store	N/A
GSA-NHA-225-348	Micro wave	Afron	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	Afton	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

Annexure 6 – Fixed Asset list from NHA

ITEM NAME	ITEM DESCRIPTION	DEPARTMENT NAME
Leather Sofa	Black, brown with botton steel	MD Office
Living Room Table	Black	MD Office
Cabinet	Back & gray	MD Office
Visitor Chair	Black/ steel	MD Office
Executive chair	Black	MD Office
Office Desk	Black	MD Office
Rug	Brown & Back	MD Office
Flag	Liberia & NHA	MD Office
Coat Stand	Black	MD Office
Calculator	BLACK	MD Office
Staple Machine	Steel, sliver	MD Office
Pen Box	Black/wood	MD Office
Trash Bucket	Rubber	MD Office
White Board	Plastic/rubber	MD Office
Window curtain	Cloth/ Brown	MD Office
Desk Tray	Black/ rubber	MD Office
Glass Cabinet	Wood/ steel	MD Office
Flat Screen Tv/32 inch	Skywork	MD office
Air Condition	Hisense	MD office
Satcon Decoder	Satcon	MD office
Internet Wifi	Cellcom	MD office
Refrigerator	Hisense	MD office
Printer	Silver HP	MD office
Visitor Table	Glass table	MD office
Cabinet	Light Gray	Chief of office Staff/MD'
Executive chair	Black/ steel	Chief of office Staff/MD'
Office Desk	Black/Steel	Chief of office Staff/MD'
Air Condition	Brown/wood	Chief of office Staff/MD'
Refrigerator	Aktron/S.A	Chief of office Staff/MD'
Printer	West point /Tropical	Chief of office Staff/MD'
Laptop	Elite Book	Chief of office Staff/MD'
Office Chair	Black /Steel	Chief of office Staff/MD'
Coat Stand	Brown wood	Chief of office Staff/MD'
Document shelf	Black wood	Office Attendant / MD
Trash Bucket	Blue/rubber	Office Attendant / MD
Pen Box	Rubber	Office Attendant / MD
Staple Machine	Steel, sliver	Office Attendant / MD
Cabinet	wood/Back	Office Attendant / MD
Large Staple Machine	Steel, sliver	Office Attendant / MD
Chair	Glod/Back	Office Attendant / MD
Projector/Screen	Projector	Office Attendant / MD
Air Condition	Hisense	Office Attendant / MD
Projector	Projector	Office Attendant / MD
Center piece rug	Brown/Black	Customer Service
Document shelf	Wood	Customer Service
Refrigerator	Hisense	Customer Service
Satcon Decoder	Satcon/Network	Customer Service
Flat Screen Tv/32 inch	Haier/32inch	Customer Service
Laptop computer	Hp Black	Customer Service

ITEM NAME	ITEM DESCRIPTION	DEPARTMENT NAME
semi executive chair	Black/Steel	Customer Service
Picture/ Frame	wood	Customer Service
Conference Table	Brown /wood	NHA conference Room
Flag	Liberia &NHA	NHA conference Room
Chairs	Glod/Back	NHA conference Room
projector	Black/sliver	NHA conference Room
Air Condition	Hisense	NHA conference Room
Executive chair	wood/Back	DMD/A-,NHA
Executive Desk	Brown/ steel	DMD/A-,NHA
Visitor Chair	Black/ steel	DMD/A-,NHA
Desk Tray	Rubber	DMD/A-,NHA
White Board	white/plastic	DMD/A-,NHA
Office Chair	Black/steel	DMD/A-,NHA
Laptop	Hp Black	DMD/A-,NHA
Printer	cannon/black	DMD/A-,NHA
Air Condition	Hisense	DMD/A-,NHA
Satcon Decoder	Satcon	DMD/A-,NHA
Television	32 collar	DMD/A-,NHA
extension Cord	white/plastic	DMD/A-,NHA
Executive chair	Brown/ steel	DMD/A-,SA office
Cabinet	Gray	DMD/A-,SA office
semi executive chair	Black	DMD/A-,SA office
Visitor Chair	Black	DMD/A-,SA office
Desk Tray	Blue/rubber	DMD/A-,SA office
Air Condition	Hisense	DMD/A-,SA office
Refrigerator	Fruit/ whitw	DMD/A-,SA office
extension Cord	white/rubber	DMD/A-,SA office
Office Desk	Brown wood	Executive Secretary /DMD/A
semi executive chair	Black	Executive Secretary /DMD/A
Desk Tray	Blue/rubber	Executive Secretary /DMD/A
Trash Bucket	Rubber	Executive Secretary /DMD/A
Sofa	Brown/wood	Executive Secretary /DMD/A
Visitor Chair	Black/steel	Executive Secretary /DMD/A
Staple Machine	Blue /Steel	Executive Secretary /DMD/A
Papper Cutter	Black/ steel	Executive Secretary /DMD/A
Cabinet	Brown	Executive Secretary /DMD/A
extension Cord	White	Executive Secretary /DMD/A
Desktop Computer	Black	Executive Secretary /DMD/A
Air Condition	chigo/ white	Executive Secretary /DMD/A
Printer	Hp Black	Executive Secretary /DMD/A
Router	Black	Executive Secretary /DMD/A
semi executive chair	Brown/wood	Executive Secretary /DMD/A
Desk Tray	Blue	Finance coordinator/DMD/A
extension Cord	white/rubber	Finance coordinator/DMD/A
Fan	Gray	Finance coordinator/DMD/A
Ups power Backup	Black	Finance coordinator/DMD/A
Desktop Computer	Hp Black	Finance coordinator/DMD/A
Table	Brown/Steel	Waiting Rom/ DMD/A
Sofa	Black/ steel	Waiting Rom/ DMD/A
Visitor Chair	Black/ steel	Waiting Rom/ DMD/A

ITEM NAME	ITEM DESCRIPTION	DEPARTMENT NAME
Shelf	Brown/Wood	Waiting Rom/ DMD/A
Desk	Black/Steel	Waiting Rom/ DMD/A
Office Chair	Black	Waiting Rom/ DMD/A
Air Condition	Hisense/White	Waiting Rom/ DMD/A
Desk	Brown	Technical Dept/Engineer
Office Chair	Black/ steel	Technical Dept/Engineer
Trash Bucket	Blue	Technical Dept/Engineer
Desktop Computer	Hp Black	Technical Dept/Engineer
Fan	Gray	Technical Dept/Engineer
Refrigerator	Arkon/Fruit /White	Technical Dept/Engineer
Visitor Chair	Black /Steel	DMD/TS waiting room
Conference Table	Brown/wood	DMD/TS waiting room
Office Chair	Black/Steel	DMD/TS waiting room
Air Condition	Hissense	DMD/TS waiting room
Desktop	Hp Black	DMD/TS waiting room
Printer	cannon/black	DMD/TS waiting room
Chair	Black/Steel	Auto CAD office DMD/TS
Desk	Brown/wood	Auto CAD office DMD/TS
Table	Brown/wood	Auto CAD office DMD/TS
Executive chair	Black/Steel	HR office/Adm
Desk Tray	Blue/rubber	HR office/Adm
Cabinet	Wood	HR office/Adm
Executive chair	Black/Steel	HR office/Adm
Table	Brown	HR office/Adm
Air Condition	Hissense	HR office/Adm
Water Cooler	Blue/Gray	HR office/Adm
Desktop Computer	Hp Black	HR office/Adm
Printer	Black	HR office/Adm
Desk	Wood	HR office/Adm
Chair	Blue/ Rubber	HR office/Adm
Trash Bucket	Back/ Rubber	HR office/Adm
Stabilizer	Black	HR office/Adm
Fan	Gray/ Veto	HR office/Adm
Desktop Computer	HP/ Black	HR office/Adm
Desk	Brown	procurement
Desk Tray	Blue	procurement
Chair	Blue/steel	procurement
Large Staple Machine	Gray/steel	procurement
Small Staple Machine	Blue	procurement
Air Condition	White	procurement
Laptop	HP/ Black	procurement
Desk Top	HP/ Black	procurement
Computer	HP/ Black	procurement
Office Chair	Brown/Steel	Estate Manager
Executive chair	Black/Steel	Estate Manager
Printer	Black	Estate Manager
Air Condition	Hissense	Estate Manager
Desk	Black	Assistant Estate manager
Cabinet	Brown/ steel	Assistant Estate manager
Office Desk	wood/Brown	Assistant Estate manager
Air Condition	Hissense	Assistant Estate manager
Desk Top comp	HP/ Black	Assistant Estate manager

ITEM NAME	ITEM DESCRIPTION	DEPARTMENT NAME
Visitor Chair	Black/wood	Estate Manager / secretary
Desk	Brown/wood	Estate Manager / secretary
Office Chair	Black/steel	Estate Manager / secretary
Desktop Computer	HP/ Black	Estate Manager / secretary
Air Condition	Hissense	Estate Manager / secretary
Desk	Brown/wood	Inspectorate /manager off
Office Chair	Black/ wood	Inspectorate /manager off
Executive chair	Black/steel	Inspectorate /manager off
Air Condition	Hissense	Inspectorate /manager off
Desktop Computer	HP/ Black	Inspectorate /manager off
Desk	Black/wood	inspectorate / Ass. manager
Office Chair	Wood/Back	inspectorate / Asst. manager
Executive chair	Black/steel	inspectorate / Asst. manager
Air Condition	Hissense	inspectorate / Asst. manager
Fan	Gray Veto	legal section
Printer	cannon/black	legal section
Desktop	HP/ Black	legal section
Laptop Computer	Lenovo Steel	legal section
Air Condition	chigo/ white	legal section
ups power Backup	Black	legal section
Desk	Wood	Public Relation
Executive chair	Black/wood	Public Relation
Sofa	Brown/wood	Public Relation
Desk Tray	Rubber	Public Relation
Television	Black	Public Relation
Damaged Printer	HP/ Black	Public Relation
Fan	Veto/Gray	Public Relation
office Chair	Black/Steel	Public Relation
Air Condition	Hissense	Public Relation
Printer	HP/ Black	Public Relation
Desktop Computer	HP/ Black	Public Relation
extension Cord	white/rubber	Public Relation
Office Chair	Wood	Audit Unit Staff
Executive chair	Bck/steel	Audit Unit Staff
Desk	Brown / steel	Audit Unit Staff
Desktop	HP/ Black	Audit Unit Staff
Printer	cannon/black	Audit Unit Staff
Fan	Veto/Gray	Audit Unit Staff
Air Condition	Hissense	Audit Unit Staff
Executive chair	Black/Steel	Audit Unit Staff
Office Chair	Black/wood	Audit Manager
Trash Bucket	Blue/ Rubber	Audit Manager
Fan	Veto/Gray	Audit Manager
Laptop	HP/ Black	Audit Manager
Air Condition	Hissense	Audit Manager
Desk	Brown/wood	sale & marketing
Office Chair	Black/steel	sale & marketing
Chair	Black/steel	sale & marketing
Perforator	Gray	sale & marketing
Calculator	Black	sale & marketing
Cabinet	Brown	sale & marketing

ITEM NAME	ITEM DESCRIPTION	DEPARTMENT NAME
Trash Bucket	Blue	sale & marketing
Large Staple Machine	White/Steel	sale & marketing
Small Staple Machine	White/Steel	sale & marketing
semi executive chair	Black/steel	ITC section
Office Chair	Black/steel	ITC section
Visitor Chair	Black/steel	ITC section
Desk	Brown/wood	ITC section
ups power Backup	Black	ITC section
Air Condition	Hissense	ITC section
Scanner	White	ITC section
Desk Top computer	HP/ Black	ITC section
Extended hard Drive	Black/steel	ITC section
Server & Rock	Black/Rubber	ITC section
Extension Cord	White	ITC section
Cabinet	Brown/. Wood	Finance & Account Section
Chair	Black/Steel	Finance & Account Section
Executive chair	Black/Steel	Finance & Account Section
White Board	White	Finance & Account Section
Air Condition	Hissense	Finance & Account Section
Laptop Computer	HP/ Black	Finance & Account Section
Desk	HP/ Black	Chief Accountant
Chair	Black/Steel	Chief Accountant
Desk Tray	Blue/rubber	Chief Accountant
Printer	cannon/black	Chief Accountant
Laptop Computer	HP/ Black	Chief Accountant
Air Condition	Hissense	Chief Accountant
Chair	Black/Steel	F/A Receivable& cashier
Shelf	Wood	F/A Receivable& cashier
Desk	Brown/wood	F/A Receivable& cashier
Perforator	Gray	F/A Receivable& cashier
Desk Tray	Blue/rubber	F/A Receivable& cashier
Staple Machine	Black/Steel	F/A Receivable& cashier
Air Condition	Hissense	F/A Receivable& cashier
Stabilizer	White/Red	F/A Receivable& cashier
Fan	Gray/Veto	F/A Receivable& cashier
Extension Cord	White	F/A Receivable& cashier
Printer	cannon/black	F/A Receivable& cashier
Desk top Computer	HP/ Black	F/A Receivable& cashier
Desk	Black/wood	Project & M&E Unit
Chair	black	Project & M&E Unit
Cabinet	Brown/ wood	Project & M&E Unit
Desk Tray	Blue	Project & M&E Unit
Perforator	Gray	Project & M&E Unit
Damaged Printer	HP/ Black	Project & M&E Unit
Computer	Hp	Project & M&E Unit
Fan	Veto/Gray	Project & M&E Unit
Extension Cord	White	Project & M&E Unit

ITEM NAME	ITEM DESCRIPTION	DEPARTMENT NAME
Desk	Brown/wood	Planning& Research manger
Cabinet	Brown	Planning& Research manger
Office Chair	Black/Steel	Planning& Research manger
Trash Bucket	Blue/rubber	Planning& Research manger
Fan	Veto/Gray	Planning& Research manger
Old Printer	HP/ Black	Planning& Research manger
Hp Desktop	HP/ Black	Planning& Research manger
Sofa	Brown/ wood	Security Section
Desk	Black/wood	Security Section
Chair	Black/Steel	Security Section
food Box	Green/Rubber	Security Section
Table	Brown/wood	Security Section
Fan	Veto/Gray	Security Section
Radio	Black/Rubber	Security Section
Cabinet	Brown/wood	Land Acquisition & Protection
Desk	Black	Land Acquisition & Protection
Chair	Black/Steel	Land Acquisition & Protection
Fan	Veto/Gray	Land Acquisition & Protection
Desktop Computer	HP/ Black	Land Acquisition & Protection
Clock	Black	Land Acquisition & Protection
Executive chair	Black/Steel	Facility Manager office
Desk	Black	Facility Manager office
Table	Brown/wood	Facility Manager office
Cabinet	wood/Brown	Facility Manager office
Fan	Veto/Gray	Facility Manager office
old Desk	Brown/wood	Assistant Facility
Chair	Black/Steel	Assistant Facility
Desk Tray	Blue/rubber	Assistant Facility
Trash Bucket	Blue/rubber	Assistant Facility
Staple Machine	Black/Steel	Assistant Facility
Fan	Veto/Gray	Assistant Facility