

Management Letter



On the Audit of the Ministry of Youth & Sports Financial Statements

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



Promoting Accountability of Public Resources

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

Monrovia, Liberia
December 2022

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Acronyms/Abbreviations

Acronyms/Abbreviations	Meaning
AG	Auditor General
ACCA	Association of Chartered Certified Accountants
BDOTC	Business Domestic Occupational Training Center
CFC	Certified Financial Consultant
CPA	Certified Public Accountant
CFE	Certified Fraud Examiner
COSO	Commission on Sponsoring Organization
DMA	Deputy Minister for Administration
GAC	General Auditing Commission
GOL	Government of Liberia
GSM	Global System for Mobile
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
MVTC	Monrovia Vocational Training Center
MYS	Ministry of Youth and Sports
NASSCORP	National Social Security and Welfare Corporation
PFM	Public Finance Management
PPCC	Public Procurement and Concession Commission
SKD	Samuel Kanyon Doe Sports Complex
PV	Payment Voucher
AMT	Amount
UNFPA	United Nations Population Fund
GL	General Ledger
FS	Financial Statements
UNICEF	United Nations Children's Fund
US\$	United States Dollars

Hon. D. Zeogar Wilson
Minister
Ministry of Youth & Sports
Samuel Kanyon Doe Sports Complex
Paynesville, Liberia

December 19, 2022

Dear Hon. Wilson:

**AUDITOR GENERAL'S REPORT ON THE FINANCIAL STATEMENTS AUDIT OF THE
MINISTRY OF YOUTH & SPORTS (MYS) FOR THE YEAR 1 JULY 2017 TO 30 JUNE 2018**

The Financial Statements of the Ministry of Youth & Sports (MYS) were 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. The Financial Audit was performed for the year July 1, 2018 - June 30, 2019.

INTRODUCTION

The audit of the Ministry of Youth & Sports for the year July 1, 2018 - June 30, 2019 is being 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.

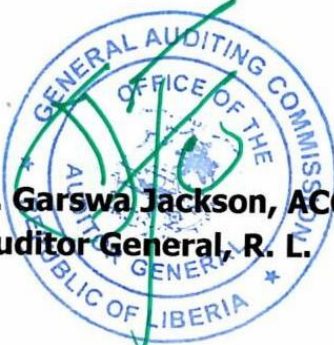
The financial statements, maintenance of effective control measures and compliance with laws and regulations are the responsibility of Management. Our responsibility is to express an opinion on these financial statements.

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

APPRECIATION

We would like to express our appreciation for the courtesy extended and assistance rendered by the staff of the Ministry of Youth & Sports and other individuals and businesses who contributed to the success of this 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 Face of Financial Statements Inconsistent with Notes

Observation

1.1.1.1 Paragraph 1.5.2 of the Cash Basis IPSAS as adopted by the Government of Liberia in 2009 requires that financial statements present information that is:

- a) Understandable;
- b) Relevant to the decision-making and accountability needs of Users;
- c) Reliable in that it:
 - i. A Represents faithfully the cash receipts, cash payments and cash balances of the entity and the other information disclosed;
 - ii. Is neutral, that is, free from bias; and
 - iii. Is complete in all material respects.

1.1.1.2 Further, paragraph 11.2.4 of the Cash Basis IPSAS as adopted by the Government of Liberia in 2009 states that, "Notes to the financial statements include narrative description or more detailed schedules or analyses of amounts shown on the face of the financial statements, as well as additional information. They include information required and encouraged to be disclosed by this Standard, and can include other disclosures considered necessary to achieve a fair presentation and enhance accountability."

1.1.1.3 During the audit, we observed the following discrepancies in our analysis of the financial statements and accompanying notes to the financial statements:

- Total authorized allocation/appropriation in the amount of **US\$4,941,226** disclosed on the face of the financial statements does not agree with the amount, **US\$5,571,359** reported in the notes to the financial statements.
- Note 9 on the face of the financial statements is considered transfers and has an assigned value of **US\$1,798,607**; whereas, note 9 in the notes to the financial statement has the description cash and cash equivalent without a dollar value attached to it.
- Total supplies and consumables in the amount of **US\$416,727.04** disclosed on the face of the financial statements does not agree with the amount, **US\$721,366** reported in the notes to the financial statements.

Risk

1.1.1.4 Failure to provide correct and precise explanatory notes to the financial statements may impair fair presentation, disclosure and mislead the users of the financial statements.

Recommendation

1.1.1.5 Management should adequately adjust all errors, omissions and misstatements in the financial statements for the period under audit.

- 1.1.1.6 Going forward Management should ensure that the financial statements are comprehensively reviewed by more senior personnel and the notes to the financial statements reconcile with information on the face of the financial statements.

Management's Response

- 1.1.1.7 *Management acknowledges the observation. This was an oversight. Total amount approved by the MFDP as allocation for the Ministry during the period was **USD 5,123,561.59** (Quarter 1 **USD 826,690**; Quarter 2 **USD 2,610,645**; Quarter 3 **USD 672,759.59**; and Quarter 4 **USD 1,013,467**). Total amount processed and received by the Ministry (MYS) for the period was **USD 4,941,226**, as reported in the financial statements. Total actual expenditures for the period were **USD 5,571,359**.*
- 1.1.1.8 *It was a numbering error with Note 9 and the Cash and Cash Equivalent disclosed in the notes to the financial statements. These are separate disclosures. Note 9 captured transfers with assigned value of **USD 1,798,607.38**. Whereas, Cash and cash equivalent had no value in the notes and was detailed in the Statement of Cash Position.*
- 1.1.1.9 *Note 4 disclosed actual expenditures, include other payments of **USD 260,175**. Other payments included professional services and legal services.*
- 1.1.1.10 *Total supplies and consumables reported on the face of the financial statements was **USD 416,727.04**, the same amount reported in the notes. This was an oversight from the auditor.*
- 1.1.1.11 *Going forward, Management will ensure that full reconciliation is done and that the financial statements are comprehensively reviewed by appropriate and designated personnel along with the notes to the financial statements for completeness and accuracy.*

Auditor General's Position

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

1.1.2 Lack of Comparative Information in the Financial Statements

Observation

- 1.1.2.1 Paragraph 1.4.16 of the Revised Cash Basis IPSAS (2017) 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.
- 1.1.2.2 During the audit, we observed that the financial statements prepared for the fiscal period lacked comparative information as is required by paragraph 1.4.16 of the Revised Cash Basis IPSAS (2017).

Risk

- 1.1.2.3 The lack of comparative information could impair fair presentation, full disclosure, accuracy, consistency, and reliability of the financial statements and decision making could be impaired.

Recommendation

- 1.1.2.1 Management should provide comparative information for the financial statements in keeping with Paragraph 1.4.16 of the Revised Cash Basis IPSAS (2017).
- 1.1.2.2 Going forward, Management should ensure that the financial statements are comprehensively reviewed by more senior personnel and that full comparative information for the financial statements are presented consistent with the standards.

Management's Response

- 1.1.2.3 *Management acknowledges the observation and recommendation. Going forward, Management will provide comparative information for the financial statements in keeping with the Cash Basis IPSAS as adopted by the Government of Liberia in 2009. Also, Management will ensure that the financial statements are comprehensively reviewed by more senior personnel and that full comparative information for the financial statements are presented consistent with the standards.*

Auditor General's Position

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

1.1.3 Exact Final Budget and Actual Amounts

Observation

- 1.1.3.1 Paragraph 1.3.4 (c) of the Revised Cash Basis IPSAS (2017) 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.
- 1.1.3.2 During the audit, we observed that the financial statements for the fiscal year 2018/2019 contained the following discrepancies:
- The Statement of Comparison of Budget and Actual Amount appears to be inaccurate as the actual and final budget amounts are exactly the same throughout the statement.
 - Management incorrectly recorded allotment amounting to **\$4,941,226** as final budget amount instead of **\$5,123,562**.

Risk

- 1.1.3.3 Failure to report the accurate budget amount may impair fair presentation, full disclosure and mislead the users of the financial statements.

Recommendation

- 1.1.3.4 Management should ensure that the financial statements are comprehensively reviewed by more senior personnel and that Budget and Actual Amounts are accurate and reflect the true nature of transactions that occurred.

Management's Response

- 1.1.3.5 *Management acknowledges the observation and recommendation. Going forward, Management will ensure that the financial statements are comprehensively reviewed by a more senior personal and fully disclose the basis of preparation of the financial statements in to the notes to the financial statements.*

Auditor General's Position

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

1.1.4 Note Disclosure of Budgetary Basis, Period and Scope

Observation

- 1.1.4.1 Paragraph 1.7.33 of the Revised Cash Basis IPSAS (2017) requires that an entity shall explain in notes to the financial statements the budgetary basis and classification basis adopted in the approved budget.
- 1.1.4.2 During the audit, we observed that the financial statements of the Ministry of Youth and Sports for the year July 1, 2018 to June 30, 2019 did not include explanatory notes on the budgetary and classification basis adopted in the approved budget.

Risk

- 1.1.4.3 The lack of full disclosure to the financial statements may impair fair presentation and the decision making of users of the financial statements.

Recommendation

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

Management's Response

- 1.1.4.5 *Management acknowledges the observation and recommendation. Going forward, Management will ensure that the financial statements are comprehensively reviewed by more senior personal and fully disclose the basis of preparation of the financial statements in the notes to the financial statements.*

Auditor General's Position

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

1.1.5 Variance between Allotment from IFMIS Ledger and Financial Statements

Observation

- 1.1.5.1 Regulation A.3 (1) of the Public Finance Management (PFM) Act of 2009 states, " any public officer concerned with the conduct of financial matters of the Government of Liberia, or the receipt, custody and disbursement of public and trust moneys, or for the custody, care and use of government stores and inventories shall keep books of accounts and proper records of all transactions and shall produce the books of accounts and records of the transactions for inspection when called upon to do so by the Auditor-General, the Comptroller General, the relevant internal auditor or any officers authorized by the Minister."
- 1.1.5.2 Furthermore, Regulation C.8 (3) (g) of the Public Finance Management (PFM) Act of 2009 states that the head of agency or spending unit is responsible to ensure that all books of accounts under his or her control are correctly posted and kept up-to-date.
- 1.1.5.3 During the audit, we observed a variance between the allotment from the IFMIS Ledger and the amount reported in the financial statements. **See Table 1 below for details.**

Table 1: Variance between allotment from the IFMIS Ledger and the amount reported in the financial statements

Description	Financial Statement	IFMIS Ledger	Variance
Authorized Allocation/ Appropriation	\$4,941,226	\$5,258,180	\$(316,954)

Risk

- 1.1.5.4 The financial statements may be misstated.
- 1.1.5.5 The failure of Management to maintain accurate cashbooks and prepare accurate financial statements may impair the accountability of resources and lead to the misappropriation of the public funds.

Recommendation

- 1.1.5.6 Management should account for the variance indicated above.
- 1.1.5.7 Going forward, Management should ensure that all transactions are adequately recorded in the cashbook and subsequently in the financial statements. The financial statements should be comprehensively reviewed by more senior personnel.
- 1.1.5.8 Additionally, Management should facilitate periodic reconciliation between the fiscal outturn report from MFDP and the financial statements. Variances identified must be investigated and adjusted in a timely manner.

Management's Response

- 1.1.5.9 *Management acknowledges the observation. As per allotment records received from MFDP, total amount approved as allotment by the MFDP for Ministry (MYS) during the period the **USD 5,123,561.59** (Quarter 1 **USD 826,690**; Quarter 2 **USD 2,610,645**; Quarter 3 **USD 672,759.59**; and Quarter 4 **USD 1, 013,467**). Total amount processed and received by*

the Ministry (MYS) for the period was **USD 4,941,226**, as reported in the financial statements.

1.1.5.10 Going forward, Management will ensure that the financial statements should be comprehensively reviewed by some more senior personal. Also, Management will facilitate timely and periodic reconciliation between the fiscal outturn report from MFDP and the financial statements. Variances identified will be investigated and adjusted in a timely manner.

1.1.5.11 We want to appeal to the GAC to make follow-up with the MFDP in ensuring that fiscal Outturn report and related financial information are submitted and published timely for use by MACs in financial reporting.

Auditor General's Position

1.1.5.12 Management did not adequately address the issue raised. The variance between the fiscal outturn report and the financial statements was not accounted for by Management as recommended. Further, in the absence of the adjustment of the financial statements to account for actual cash receipt as reported in the IFMIS ledger, the financial statements may be misstated. Therefore, we maintained our finding and recommendation.

1.1.5.13 However, Management should provide evidence to the Office of the Auditor General for subsequent validation to support its assertion if **USD 4,941,226** was actually received as indicated by Management.

1.1.6 Other Receipts Discrepancies

Observation

1.1.6.1 Paragraph 1.2.1 (a)(i) of the Cash Basis IPSAS as adopted by the Government of Liberia in 2009 requires that an entity recognizes all cash receipts, cash payments and cash balances controlled by the entity

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

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

1.1.6.4 During the audit, we observed that other receipt balances in the financial statements did not agree with the general ledger for the year ended June 30, 2019. **See Table 2 below for details.**

Table 2: Other Receipts Discrepancies

Description	Currency	FS	GL	Variance
MVTC Fees	USD	214,086	151,856	62,230
BDOTC	USD	108,476	-	108,476
MVTC Hall Rental	USD	13,030	26,434	(13,404)
Intra Government	USD	28,336	50,311	(21,975)
SKD Hall Rental	USD	39,482	56,212	(16,730)
BDOTC Fees	USD	40,939	30,136	10,803
MVTC Fees	USD	182,134	26,380	155,754
Contributions from other GOL Entities	USD	-	1,123,923	(1,123,923)
Gate intake	USD	-	49,997	(49,997)
Klay Hall Rental	USD	-	1,053	(1,053)
Other Fees	USD	-	61,800	(61,800)
Total		626,483	1,578,102	(951,619)

Risk

- 1.1.6.5 The completeness and accuracy of the financial statements may not be assured; therefore, the financial statements may be misstated.
- 1.1.6.6 Misstated financial statements may facilitate fraudulent financial reporting and mislead the users of the financial statements

Recommendation

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

Management's Response

- 1.1.6.10 *Management acknowledges the observation. However, Management is not in the know of how the computation was done to arrive at the GL amounts as reported by the auditor. There was a cut-off period for the reporting done which ended June 30, 2019. The amounts reported as other receipts were based on bank statements for the period. Also, there were conversions done to United States Dollars with these fees that were reported in Liberian Dollars to be consistent with the financial reporting requirement under the IPSAS Cash Basis.*
- 1.1.6.11 *Going forward, Management will facilitate the procurement of an accounting software to enhance the preparation of the financial statements. Appropriate mechanisms will be setup*

in the accounting software for proper recording, reconciliation, review, approval and reporting of financial transactions.

Auditor General's Position

- 1.1.6.12 Management's assertions do not adequately address the variance between the general ledger and the financial statements. Therefore, we maintain our finding and recommendation. We will follow-up on the implementation of our recommendations during subsequent audit.
- 1.1.6.13 Also consistent with Regulation B.8 of the PFM Act of 2009, Management should ensure that all fees collected from Gate intake, Hall Rental and other internally generated sources of revenue should be deposited in a designated bank account with no use of said fund whatsoever unless authorized by an enactment. Therefore, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009.

1.1.7 Variances in Donor Fund Amounts

Observation

- 1.1.7.1 Regulation A.3 (1) of the Public Finance Management (PFM) Act of 2009 states, " any public officer concerned with the conduct of financial matters of the Government of Liberia, or the receipt, custody and disbursement of public and trust moneys, or for the custody, care and use of government stores and inventories shall keep books of accounts and proper records of all transactions and shall produce the books of accounts and records of the transactions for inspection when called upon to do so by the Auditor-General, the Comptroller General, the relevant internal auditor or any officers authorized by the Minister."
- 1.1.7.2 Furthermore, Regulation C.8 (3) (g) of the Public Finance Management (PFM) Act of 2009 states that the head of agency or spending unit is responsible to ensure that all books of accounts under his or her control are correctly posted and kept up-to-date.
- 1.1.7.3 During the audit, we observed a variance between the amount confirmed by UNFPA and the amount recorded in the general ledger. **See Table 3 below for details.**

Table 3: Variance between Donor's Confirmation and Ledger

Year	MYS Ledger	Confirmation from UNFPA	Variance
2018/2019	123,970	88,729	35,241

- 1.1.7.4 Further, we observed a variance between donor fund received per the financial statements and donor fund received per the cashbook. **See Table 4 below for details.**

Table 4: Variance between Donor funds received per Financial Statement and Cashbook

Donor Funds received per FS 2018 to 2019	Donor funds received per Cash book	Variance
UNFPA	178,851	123,970
UNICEF	139,972	134,445
Total	318,823	258,415
		60,408

- 1.1.7.5 We also observed a variance between donor fund balance reported in the financial statement and bank statement. **See Table 5 below for details.**

Table 5: Variance between Donor fund balance per Financial Statement and Bank Statement

Description	Financial Statement US\$	Bank Statement (US\$)	Variance (US\$)
UNFPA	24,904	38,625	(13,721)
UNICEF	95,786	5,233	90,553
Total	120,690	43,858	76,832

Risk

- 1.1.7.6 The completeness, accuracy and occurrence of Revenue/Receipts from Donor funds may not be assured; therefore, the financial statements may be misstated.
- 1.1.7.7 Misstated financial statements may facilitate fraudulent financial reporting and mislead the users of the financial statements

Recommendation

- 1.1.7.8 Management should account for the variances indicated above.
- 1.1.7.9 Going forward, management should conduct periodic reconciliation between the general ledger, financial statements and bank statements. Variances identified should be investigated and adjusted in a timely manner.

Management's Response

- 1.1.7.10 *Management takes note of the observation. However, as per our records, we received USD 84,843.34 in 2018 (January-December 2018) and USD 1,280 was returned by check. The GL amount showed the total amount received and recorded for the fiscal period July 1, 2018 to June 30, 2019.*
- 1.1.7.11 *As stated, amounts reported in the financial statements were obtained from the bank statements and general ledger. We considered the fiscal period (July-June) in our reporting instead of calendar year. So, amounts reflected in the financial statements are for the reporting period.*
- 1.1.7.12 *Going forward, Management will conduct periodic reconciliation between the general ledger, financial statements and bank statements. Variances identified will be investigated and adjusted in a timely manner.*

Auditor General's Position

- 1.1.7.13 Management did not adequately address the issues raised. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.1.8 Variance between Expenses in Financial Statements and Cashbook

Observation

- 1.1.8.1 Regulation A.3 (1) of the Public Finance Management (PFM) Act of 2009 states, " any public officer concerned with the conduct of financial matters of the Government of Liberia, or the receipt, custody and disbursement of public and trust moneys, or for the custody, care and use of government stores and inventories shall keep books of accounts and proper records of all transactions and shall produce the books of accounts and records of the transactions for inspection when called upon to do so by the Auditor-General, the Comptroller General, the relevant internal auditor or any officers authorized by the Minister."
- 1.1.8.2 Furthermore, Regulation C.8 (3) (g) of the Public Finance Management (PFM) Act of 2009 states that the head of agency or spending unit is responsible to ensure that all books of accounts under his or her control are correctly posted and kept up-to-date.
- 1.1.8.3 During the audit, we observed that the actual amount of cash outflow of **US\$721,366** reported in the financial statements did not reconcile with the actual outflow of **US\$1,883,850** reported in the general ledger, resulting to an unexplained variance of **US\$(1,162,484)**.

Risks

- 1.1.8.4 The completeness and accuracy of expenditure may not be assured; therefore, the financial statements may be misstated.
- 1.1.8.5 Misstated financial statements may facilitate fraudulent financial reporting and mislead the users of the financial statements.

Recommendation

- 1.1.8.6 Management should account for the variance between the financial statements and cashbook.
- 1.1.8.7 Further, management should facilitate the procurement of an accounting software to enhance the preparation of the financial statements.
- 1.1.8.8 An automated control should be established in the accounting software such that transactions (along with supporting documents) posted by a junior staff are reviewed and approved by senior personnel before the transactions appear in the general ledger. Going forward, an automated linkage should be created between the trial balance, the general ledger and the financial statements to facilitate completeness and accuracy of the financial statements.

Management's Response

- 1.1.8.9 Management acknowledges the observation. However, the actual goods and services expenditure for FY2018/2019 was **USD 416,727.04** instead of **USD 721,366** which was for FY2017/2018.

1.1.8.10 Going forward, Management will facilitate the procurement of an accounting software to enhance the preparation of the financial statements. Appropriate mechanisms will be setup in the accounting software for proper recording, reconciliation, review, approval and reporting of financial transactions.

Auditor General's Position

1.1.8.11 Management did not adequately address the issues raised. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.1.9 Unreconciled Cash Balances

Observation

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

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

1.1.9.3 During the audit, we observed that cash balances held at banks per the financial statements did not reconcile with the general ledger for the year ended June 30, 2019. **See Tables 6 and 7 below for details.**

Table 6: Unreconciled Cash Balances (LRD)

Description	Currency	FS	GL	Variance
CBL	LRD	62,641	1,270,745	(1,208,104)
UBA/MVTC	LRD	298,205	3,972,946	(3,674,741)
UBA/BDOTC	LRD	49,199	2,780,601	(2,731,402)
Total		410,045	8,024,292	(7,614,247)

Table 7: Unreconciled Cash Balances (USD)

Description	Currency	FS	GL	Variance
CBL	USD	61,072	11,629	49,443
UBA/MVTC	USD	30,182	2,391	27,792
Total		91,254	14,020	77,234

Risk

1.1.9.4 The completeness of cash balances may not be assured; therefore, the financial statements may be misstated.

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

Recommendation

- 1.1.9.6 Management should account for the variances between the cash balances in the financial statements and cashbook.
- 1.1.9.7 Further, management should facilitate the procurement of an accounting software to enhance the preparation of the financial statements.
- 1.1.9.8 An automated control should be established in the accounting software such that transactions (along with supporting documents) posted by a junior staff are reviewed and approved by senior personnel before the transactions appear in the general ledger. Going forward, an automated linkage should be created between the trial balance, the general ledger and the financial statements to facilitate completeness and accuracy of the financial statements.

Management's Response

- 1.1.9.9 *Management takes note of the observation. However, the Liberian Dollars amounts reported were converted with the conversion rate of the reporting period to avoid two (2) currencies on the face of the financial statements. The LRD amount converted was added to the USD component, thus giving the figure reported in the financial statements.*
- 1.1.9.10 *Going forward, Management will facilitate will facilitate the procurement of an accounting Software to enhance the preparation of the financial statements. Appropriate mechanisms will be setup in the accounting software for proper recording, reconciliation, review, approval and reporting of financial transactions.*

Auditor General's Position

- 1.1.9.11 Management did not adequately address the issues raised. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.1.10 Uncommitted Cash Balance

Observation

- 1.1.10.1 Section 27 (1 and 2) of the PFM Act of 2009 states, "(1) All un-allotted appropriations and all uncommitted allotments will lapse at the end of the fiscal year. (2) All balances of appropriations committed but not disbursed prior to the end of the fiscal year, shall be available for the settlement of those obligations within 90 days from the end of the preceding fiscal year. All such balances not disbursed after ninety (90) days following the end of the preceding fiscal year shall be moved to Government Consolidated Account. The recording, accounting and reporting of such undisbursed balances shall be set out in accounting regulations to be issued under this Act and shall be consistent with the provisions of sections 33, 34 and 35 of this Act."

- 1.1.10.2 During the audit, we observed no evidence that Management remitted to the Consolidated Account the unspent/closing cash balance of US\$501299.07 in keeping with the PFM Act of 2009.

Risk

- 1.1.10.3 Failure to remit the unspent/closing cash balance for the fiscal period could lead to misapplication/misappropriation of public funds.

Recommendation

- 1.1.10.4 Management should provide material justification for failing to remit the unspent/ closing cash balance to the Government Consolidated Account as required by the PFM Act of 2009.
- 1.1.10.5 Going forward, Management should ensure that unspent/closing cash balance as at the end of the fiscal period is remitted to Government Consolidated Account as required by the PFM Act of 2009.

Management's Response

- 1.1.10.6 *Management acknowledges the observation. However, the financial statements focused on External payroll vouchers while the cashbook had recordings of internal vouchers payments.*
- 1.1.10.7 *With the remittance and then subsequent receipts of unspent/closing cash balances as at the end of the fiscal period, it is a process that has some intricacies as it becomes difficult and time consuming to receive, when requested, funds that have been remitted. This can stall the operations of the Ministry (MYS).*

Auditor General's Position

- 1.1.10.8 Management did not adequately address the issues raised. Therefore, we maintain our finding and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.1.11 Expenditure with Inadequate Supporting Documents

Observation

- 1.1.11.1 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."
- 1.1.11.2 During the audit, we observed that the management disbursed **LRD\$1,230,105** and **US\$419,383** respectively without evidence of adequate supporting documents such as payment log, attendance sheet, bank statement, receipts, etc. **See Annexures 6 and 7 below for details.**

Risk

- 1.1.11.3 In the absence of adequate supporting documents, the validity, occurrence, and accuracy of payments cannot be assured. This may lead to misappropriation of public funds.

- 1.1.11.4 The absence of adequate supporting documentation for transactions may also lead to fraudulent financial management practices, through the processing and disbursement of illegitimate transactions.

Recommendation

- 1.1.11.5 Management should fully account for expenditures made without adequate supporting documents.
- 1.1.11.6 Management should ensure all transactions are supported by the requisite supporting documents consistent with the financial management regulations.

Management's Response

- 1.1.11.7 *Management takes note of the observation. However, it was not stated in the tables provided in the annexure as to the specifics of the supporting documents not seen or not attached to payment vouchers.*
- 1.1.11.8 *Management has compiled the documentation of these transactions as reported in tables in the annexure. They are available for your review.*

Auditor General's Position

- 1.1.11.9 We acknowledge the subsequent receipt of some supporting documents provided by Management in lieu of our findings. However, the documents submitted were inadequate to fully justify the regularity of the transactions. Therefore, we maintain our finding and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.1.12 Expenditure without Supporting Documents

Observation

- 1.1.12.1 Regulation A.3 (1) of the Public Finance Management (PFM) Act of 2009 states, " any public officer concerned with the conduct of financial matters of the Government of Liberia, or the receipt, custody and disbursement of public and trust moneys, or for the custody, care and use of government stores and inventories shall keep books of accounts and proper records of all transactions and shall produce the books of accounts and records of the transactions for inspection when called upon to do so by the Auditor-General, the Comptroller General, the relevant internal auditor or any officers authorized by the Minister."
- 1.1.12.2 Also, paragraph P.9 (2) of the Public Finance Management (PFM) Act of 2009 states that, "Payments except for statutory transfers and debt service shall be supported by invoices bills and other documents in addition to the payment vouchers."
- 1.1.12.3 During the audit, we observed that Management made payments for various transactions amounting to **US\$ 290,157** and **L\$3,573,684** and failed to provide supporting documentation such as payment vouchers, invoices/receipts, delivery notes, contracts, etc. to substantiate the genuineness of the transactions. These transactions were extracted from

the various cash books for the period 2018 to 2019. **See Annexures 10 and 11 for details.**

Risk

- 1.1.12.4 In the absence of supporting documents, the validity, occurrence, and accuracy of payments cannot be assured. This may lead to misappropriation of public funds.
- 1.1.12.5 The absence of supporting documentation for transactions may also lead to fraudulent financial management practices, through the processing and disbursement of illegitimate transactions.

Recommendation

- 1.1.12.6 Management should fully account for expenditures made without supporting documents.
- 1.1.12.7 Management should ensure all transactions are supported by the requisite supporting documents consistent with the financial management regulations.

Management's Response

- 1.1.12.8 *Management acknowledges the observation. Management has compiled the documentation of these transactions as reported in tables in the annexure. They are available for your review.*

Auditor General's Position

- 1.1.12.9 We have reviewed the documents subsequently provided by Management in response to the findings above and have therefore adjusted the payments without supporting documents to **US\$290,157 (US\$935,129 - US\$644,972) & L\$3,573,684 (L\$4,868,130 - L\$1,294,446)** to be accounted for by Management.
- 1.1.12.10 Also, Management provision of documents after our review, does not guarantee Management effective control of documents management.
- 1.1.12.11 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.
- 1.1.12.12 Therefore, Management is in breach of financial discipline in line with Regulation A.20 of the PFM Act of 2009.

1.1.13 No evidence of remittance of National Social Security Taxes

Observation

- 1.1.13.1 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.”

1.1.13.2 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.”

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

Risk

1.1.13.4 Failure to remit the required social security contributions could deny employees their national pension benefits should they reach the age of retirement.

Recommendation

1.1.13.5 Management should facilitate full remittance of national social security contributions to NASSCORP in keep with Chapters 89.16 (a and h) of the Decree establishing the National Social Security & Welfare Corporation.

1.1.13.6 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

1.1.13.7 *Management takes note of the observation. However, the remittance of social security contribution is done by the MFDP.*

1.1.13.8 *Going forward, Management will obtain and file evidence of remittance to facilitate future review.*

Auditor General’s Position

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

1.1.14 Non- Withholding and Remittance of GST

Observation

1.1.14.1 Section 905 (J) of the Revenue Code of Liberia Act of 2000 as amended in 2011 stipulates: “within 10 days 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”.

1.1.14.2 During the audit, we obtained no evidence of Management withholding and remitting withholding taxes on goods and services.

Risk

1.1.14.3 Failure to remit taxes withheld, could deny GoL of much needed tax revenue.

1.1.14.4 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.

1.1.14.5 Non-remittance of withholding taxes may lead to overstatement of the cashbook and subsequently the financial statements.

Recommendation

1.1.14.6 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.

1.1.14.7 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

1.1.14.8 *Management acknowledges the observation. This has been a challenge for us to implement as vendors have usually claimed that they pay taxes to the Government as present them business registration and tax clearance certificates. Vendors have stated that they will stop doing business with us if we apply the presumptive taxes of 2 and 4 percent.*

1.1.14.9 *Notwithstanding, this does not prevent us from ensuring the application of the Revenue code and it's relating regulations. Going forward, Management will do its best to ensure that vendors remit. We are going to work closely with the LRA and MFDP on this.*

Auditor General's Position

1.1.14.10 Management did not adequately address the issues raised. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.1.15 Payroll Discrepancies

Observation

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

- 1.1.15.2 Also, Regulation C.8 (3) (g & h) of the Public Finance Management (PFM) Act of 2009 states that the head of agency or spending unit is responsible to ensure that all books of accounts under his or her control are correctly posted and kept up-to-date and should be produced, when required by the Minister of Finance, the Comptroller-General, head of internal audit or Auditor-General or by such officers as may be authorized by any of the above, all cash, books, records, vouchers or other items of value in his or her charge.
- 1.1.15.3 During the audit, we observed that there was a variance of **(US\$3,342,944)** between the payroll amount reported in the financial statements and the cash book. **See Table 8 and 9 below for details.**

Table 8: Variance between payroll amounts

Cash Book	Financial Statement	Variance (US\$)
13,080	3,356,024	(3,342,944)

- 1.1.15.4 We further observed that the payroll amount in the IFMIS Ledger did not reconcile with the payroll amount reported in MYS Financial statements by **(US\$1,865,823)** for the period under audit. **See Table 10 below for details.**

Table 9: Variance between payroll amounts

Payroll Allotment per IFMIS ledger	Financial Statement	Variance (US\$)
1,490,201	3,356,024	(1,865,823)

Risk

- 1.1.15.5 The completeness and accuracy of payroll expenditure may not be assured; therefore, the financial statements may be misstated.
- 1.1.15.6 Misstated financial statements may facilitate fraudulent financial reporting and mislead the users of the financial statements.

Recommendation

- 1.1.15.7 Management should account for the variances between the payroll amount in the financial statements and cashbook.
- 1.1.15.8 Further, Management should facilitate the procurement of an accounting software to enhance the preparation of the Financial Statements.
- 1.1.15.9 An automated control should be established in the accounting software such that transactions (along with supporting documents) posted by a junior staff are reviewed and approved by senior personnel before the transactions appear in the general ledger. Going forward, an automated linkage should be created between the trial balance, the general ledger and the financial statements to facilitate completeness and accuracy of the financial statements.

Management Response

- 1.1.15.10 Management takes note of the observation. The financial statements prepared are based on

the appropriation/ allotments received from MFDP. The payroll amounts reflect amounts appropriated and paid to employees as monthly salaries for the period under review. In addition to the appropriation/ allotment from the MFDP, there were internal sources of revenue generated and payments of salaries to contractors that are not on the payrolls processed through MFDP.

1.1.15.11 *Going forward, Management will facilitate the procurement of an accounting software to enhance the preparation of the financial statements. Appropriate mechanisms will be setup in the accounting software for proper recording, reconciliation, review, approval and reporting of financial transactions.*

Auditor General's Position

1.1.15.12 Management's assertion "there were internal sources of revenue generated and payments of salaries to contractors that are not on the payrolls processed through the MFDP" was not supported by the relevant supporting documents. Therefore, we maintain our findings and recommendations.

1.2 Administrative Issues

1.2.1 No Evidence of Delivery Notes

Observation

1.2.1.1 Section 43 (1) of the Public Procurement and Concession Commission (PPCC) Act of 2005 states, "The Procuring Entity shall preserve all documentation relating to the procurement proceedings in accordance with applicable rules concerning archiving of Government documentation, but at a minimum it shall be kept for a period of six (6) years following the date of final completion of the procurement contract, or from the date of rejection of all bids or cancellation of the proceeding, as the case may be."

1.2.1.2 Regulation C.8 (3) (h) of the PFM Act of 2009 states that head of government agency shall be required to produce, when required by the Minister of Finance, the Comptroller-General, head of internal audit or Auditor-General or by such officers as may be authorized by any of the above, all cash, books, records, vouchers or other items of value in his or her charge

1.2.1.3 During the audit, we observed that Management procured items during the period under review without evidence of delivery notes. **See Tables 10 and 11 below for details.**

Table 10: No Evidence of Delivery Notes

Date	PV #	Payee	Description	AMT. US\$
12-Nov-18			Payment to Chris W. Williams for the supply of sporting materials intended for the 2018/2019 National County Sports Meet.	
	1349	Chris W. Williams		33,000
12-Nov-18			Payment to Chris W. Williams for the supply of sporting materials intended for	
	1349	Chris W. Williams		5,970

Date	PV #	Payee	Description	AMT. US\$
			the 2018/2019 National County Sports Meet.	
29-Mar-19	0518	Teah W. Brown	Payment for the purchase of fuel for the regional consultation & awareness on the draft National Youth Policy through dialogue with communities dwellers & youth organization	1,680
Total				\$40,650

Table 11: No Evidence of Delivery Notes

Date	PV	Payee	Description	Amount LRD\$
7-Nov-18	1344	D. Zeogar Wilson	Payment as DSA and Fuel to facilitate D. Zeogar Wilson and staff traveling to kakata, margibi and ganta for cabinet meeting	27,720
20-Feb-19	1510	Home City Liberia	Payment for the supply of 3 air conditioners 12,000 BTU for the offices of Deputy Min. Youth, Asst. Minister TVET & the Minister's secretary	187,110
24-Oct-18	1312	Jeremiah Smith	Payment for the purchase of two cartons of A4 paper and two sets of (737) printer ink items are to be used to facilitate the celebration of the 2018 National Youth Day program in Monrovia	31,230
10-Dec-18	1389	Fametta Bracewell	Payment as fuel to facilitate final assessment for 2018/2019 County Meet	33,900
10-Dec-18	1389	Fametta Bracewell	Payment as fuel to facilitate final assessment for 2018/2019 County Meet	20,000
22-Apr-19	1585	Haven Printing Company, Inc.	Payment for the printing and supply of assorted sporting materials to be used for the 2019 Intra Governmental Tournament	171,639.20
19-Sep-18	1265	Peter S. Bemah	Payment for fuel for trip to the formal opening program of the ArcelorMittal Vocational Training Center in Nimba, Yekepa on September 20, 2018	23,100
19-Sep-18	1265	Peter S. Bemah	Payment to facilitate trip to represent Minister at the formal opening program of the ArcelorMittal Vocational Training Center in Nimba, Yekepa on September 20, 2018	20,000
19-Sep-18	265	Alieu Kemokai	Payment as refund for fuel for two vehicles that were used to facilitate travel with Agro Power-Liberia to	16,000

Date	PV	Payee	Description	Amount LRD\$
			assess facility of the Youth Agriculture Vocational Training Center located in Bensenville on September 26, 2018	
22-Aug-18	1222	Alieu L. Kemokai	Payment for fuel for trip to Gbarngba for three days Ribbed Smoked Sheet processing laboratory procedures working session organized by Grow-Liberia	13,050
16-Aug-18	1214	Peter S. Bemah	Payment for the purchase of fuel for 2 days assessment in Fumah, Salala & Kokoyah Districts in Bong County from August 17-18, 2018	15,175
TOTAL				\$558,924

Risk

- 1.2.1.4 In the absence of delivery note, the surety of receipt of the items procured may not be assured.

Recommendation

- 1.2.1.5 Management should provide delivery notes for items listed above.
- 1.2.1.6 Going forward, Management should ensure that the delivery of all items purchased are verified by an internal auditor evidenced by the signing of delivery notes.
- 1.2.1.7 Approved delivery notes should be adequately documented and filed to facilitate future review.

Management's Response

- 1.2.1.8 *Management acknowledges the observation. We have compiled delivery notes for the transactions listed and they are available for your review.*
- 1.2.1.9 *Deliveries made are mostly verified by the Internal Auditors. However, and going forward, Management will ensure that the delivery of all items purchased are verified by the Internal Auditor as evidenced by the signing of delivery notes.*

Auditor General's Position

- 1.2.1.10 Management's assertion "We have compiled delivery notes for the transactions listed and they are available for your review" was not supported by the relevant supporting documents. Therefore, we maintain our findings and recommendations.

1.2.2 Third Party Payments

Observation

- 1.2.2.1 Regulation B.28 of the PFM Regulation of 2009 states, "A payment shall be made only to the person or persons named on the payment voucher or to their representatives duly and legally authorized in writing to receive the payment."

- 1.2.2.2 During the audit, we observed that Management made payments in the name of several employees/individuals rather than the service providers or their legally authorized representatives. **See Annexures 1 & 2 for details.**

Risk

- 1.2.2.3 Payments made to employees for subsequent disbursement to vendors or individuals may facilitate misappropriation of funds.
- 1.2.2.4 This practice may also lead to Management override of the procurement processes by completing disbursement without facilitating due procurement processes.

Recommendation

- 1.2.2.5 Management should initiate and complete all procurement processes as required by the PPCC and the Public Financial Management Act. All payments for goods and services procured should be made directly to the vendor or its legally authorized representatives.

Management's Response

- 1.2.2.6 *Management acknowledges the observation. However, these were specific payments made under special conditions that were appropriate at the time considering the amounts, timing and nature of the payments. Most of these payments were for the Lonestar National Teams Players.*
- 1.2.2.7 *Notwithstanding, Management will continue to ensure that all procurement and financial processes as required by the PPCC and the Public Financial Management Act are carried out.*

Auditor General's Position

- 1.2.2.8 We acknowledge Management's acceptance of our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.
- 1.2.2.9 However, payments of per diem to National Team Players should be made directly to the players through direct debits or other authorized methods.

1.2.3 No Procurement Committee Meeting

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 PPCC regulation.

Recommendation

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

Management's Response

- 1.2.3.5 *Management acknowledges the observation. Procurement committee meetings were conducted but not as frequent.*
- 1.2.3.6 *Going forward, Management will ensure that the procurement committee is fully functional and meet as and when required with evidence of notices, agendas, attendance and meeting minutes.*

Auditor General's Position

- 1.2.3.7 Management's assertion is not supported by adequate documentation. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.2.4 Lack of Audit Committee

Observation

- 1.2.4.1 Regulation K.10 of the PFM Act of 2009 states that, "a head of government agency or government organization shall in consultation with the Internal Audit Governance Board establish and maintain an audit committee for the government agency or organization for which he/she is responsible."
- 1.2.4.2 In addition, Regulation K.11 (1) (a) of the PFM Act of 2009 requires that the audit committee of government agencies or organizations shall review internal controls, including the scope of internal audit, internal audit plans, internal audit findings, and recommend to the head of government agency the appropriate action to be taken.
- 1.2.4.3 During the audit, we observed no evidence that the Management had 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.

Recommendations

- 1.2.4.5 Management should establish a functional Audit Committee as part of the Governance structure of the entity. This will enable Management to evaluate and ensure that internal controls are operating effectively and the recommendations of external auditors are implemented.
- 1.2.4.6 Management should ensure that the Audit Committee is made fully functional evidence by the documentation of meeting minutes and periodic reports.

Management's Response

- 1.2.4.7 *Management acknowledges the observation. Management is working with the Internal Auditor to constitute the audit committee with a memo and Audit Committee Charter.*
- 1.2.4.8 *Going forward, Management will ensure that the audit committee is made fully functional as evidence by the documentation of notice, attendance, meeting minutes and reports.*

Auditor General's Position

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

1.2.5 No Evidence of Approved Contract

Observation

- 1.2.5.1 Section 24.4 of the PFM Act 2009 states, "All contracts falling within the threshold set forth in the regulations under the Public Procurement and Concessions Commission Act as amended to date, shall be reviewed and approved by the Minister and attested to by the Minister of Justice or his designee. Ministers and heads of budgetary institutions and agencies shall be responsible for maintaining an up-to-date record of contracts entered into and for ensuring that any multi-year contracts are fully reflected in the budget estimates approved by the Legislature for the years in which they will require funding.
- 1.2.5.2 During the audit, we observed no evidence of contracts/agreement between the MYS and the following organizations/projects:
- Orange GSM for management of the National County Meet intake
 - UNICEF for Support to violence free election and youth and adolescents
 - Beaches and Waterway Project for cleanup of beaches activities carried out during the period under review

Risk

- 1.2.5.3 Failure to consummate contracts/agreements may make enforcement of obligations difficult should disputes occur and clarity of responsibility may be impaired.
- 1.2.5.4 Failure to maintain records of contracts/agreements may lead to non-compliance with the terms of reference imbedded in the contract/agreement.

Recommendations

- 1.2.5.5 Management should provide evidence of contract/agreement between MYS and Orange GSM, UNICEF and the Beaches and Waterway Project for the period under review.
- 1.2.5.6 Going forward, Management should ensure that a contract/agreement is crafted and

approved for all service performed by third parties.

- 1.2.5.7 Approved service contracts should be adequately documented and filed to facilitate future review.
- 1.2.5.8 Management should ensure that a contract, agreement or MoU is crafted, approved and operationalized for all future collaborations.

Management's Response

- 1.2.5.9 *Management acknowledges the observation. The contracts indicated have been compiled and available for your review. Management will continue to ensure that contracts/agreements are drafted and approved for goods, services and works.*

Auditor General's Position

- 1.2.5.10 Management's assertion was not supported by subsequent submission of the relevant documentation. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.2.6 Petty Cash Discrepancies

Observation

- 1.2.6.1 Regulation B.33 of the PFM Act of 2009 requires the government agency accounting manual should specify officers, designated by post, who may hold cash and their authorized cash balances which are the maximum amounts that may be held by them during periods when their offices are closed for business.
- 1.2.6.2 Section 5.1 pages 36-37 of MYS's unapproved financial and procedures manual indicates that the Custodian of the Petty Cash is the Cashier and that before replenishment of the Petty Cash, the Finance Officer will perform a cash count in the presence of Cashier to confirm cash at the end of the month.
- 1.2.6.3 During the audit, we observed that contrary to the stipulations of MYS's unapproved financial and procedures manual the petty cash custodian was the Comptroller instead of the cashier. We observed further noted that there was no evidence that the Finance Officer performed cash count at the end of the month.

Risk

- 1.2.6.4 Segregation of duty, check and balances may be impaired, if the most senior finance personnel is the custodian of petty cash.
- 1.2.6.5 Failure to perform periodic petty cash count may lead to misappropriation/misapplication of petty cash.

Recommendation

- 1.2.6.6 Management should approve and operationalize its financial and procedural manual. The

cashier should be the custodian of petty cash in keeping with the manual.

- 1.2.6.7 Management should facilitate the conduct of periodic surprise cash count by the finance officer in the presence of the cashier.

Management's Response

- 1.2.6.8 *Management acknowledges the observation. However, the petty cash custodian has been very active in performing tasks required. The Comptroller provides supervision and does not do the work of the petty cash custodian. The Comptroller has put in place a system of providing petty cash fund to the custodian based on an approved amount and allow for the custodian to disburse the fund in smaller amounts until it is depleted. The custodian then makes request for fund and provides petty cash vouchers along with cash receipts and cash invoices to as supporting documentation before another fund is provided.*
- 1.2.6.9 *Going forward, Management will facilitate the conduct of periodic surprise cash count in the presence of the Internal Auditor. Management will also encourage the Internal Auditor to conduct surprise cash count.*
- 1.2.6.10 *Management is in the process of revising and approving its financial and procedural manual along with other internal policy documents, and has set timeline for finalization.*

Auditor General's Position

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

1.2.7 Unapproved Financial Manual

Observation

- 1.2.7.1 The Committee of Sponsoring Organizations of the Treadway Commission (COSO) Internal control framework on control activities states that "Institutions deploy control activities through policies that establish what is expected and procedures that put policies into action". Policies and procedures are established and implemented to help ensure that risk responses are effectively carried out within an entity.
- 1.2.7.2 During the conduct of the audit, we observed that the Ministry of Youth and Sports did not have an approved financial manual.

Risk

- 1.2.7.3 The financial goals and objectives of the entity may not be achieved in the absence of an approved financial manual.
- 1.2.7.4 Adequate financial systems and controls may not be achieved due to the lack of an approved financial manual.

Recommendation

- 1.2.7.5 Management should approve and operationalize the draft financial manual to ensure the effective financial management of the entity.

Management's Response

- 1.2.7.6 *Management acknowledges the observation and is in the process of revising and approving its financial manual along with other internal policy documents, and has set timeline for finalization.*

Auditor General's Position

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

1.2.8 Signing of Payment Vouchers

Observation

- 1.2.8.1 Regulation P.11 of the PFM Act of 2009 states that a head of government agency may in writing authorize by name officers in his Government Agency or office to sign payment vouchers on his behalf and shall in doing this set the financial limits and other conditions within which this authority shall be exercised and communicate same in writing to the Comptroller-General and the Auditor General.
- 1.2.8.2 During the audit, we observed in several instances that the Deputy Minister for Administration (DMA) or Minister unilaterally signed payment vouchers due to the absence of either of them. Although the payment voucher system at the Ministry provides signing and approval rights to both the DMA and the Minister, the system does not allow- for/ permit the unilateral signing of vouchers by the same individual twice. **See Annexures 8 and 9 for details.**

Risk

- 1.2.8.3 Approval of expenses by a single individual may impair, transparency, segregation of duties and check and balance.

Recommendation

- 1.2.8.4 Management should ensure approval of expenditure is consistent with financial management policies.
- 1.2.8.5 Proxies for individuals should be enshrined in the financial management policy to account for absences of individuals.

Management's Response

- 1.2.8.6 *Management acknowledges the observation. This has been an operational practice that has ensured the smooth and ongoing operations of the Ministry (MYS). The Minister and Deputy for Administration are signatories to the accounts. In the absence of either one of them, the other has the authorization to sign and approve transactions for further processing so as not to stall the activities of the Ministry. This has been very effective so far.*

1.2.8.7 Management will ensure that the above practice is included in the Ministry's revised financial manual

Auditor General's Position

1.2.8.8 Management did not adequately address the issues raised. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.2.9 Stale Check

Observation

1.2.9.1 Regulation R.6 of the PFM Act of 2009 states, "Checks issued by the Republic of Liberia shall be valid for a period of six months from the date of issue. The Minister is authorized to have printed or stamped on government checks a legend stating that each cheque must be cashed within six months of the date of issue."

1.2.9.2 During the audit, we observed from the bank reconciliation statements that checks issued for operational expense was outstanding beyond the stipulated six-month validity period. Further, the checks were still not reversed in the period under review. **See Tables 12 & 13 below for details.**

Table 12: Stale Check (US\$)

Payee	Date Issued	Date Reversed/Cleared	Amount (US\$)
Sinoe County Sports Association	7-Feb-19	4-Feb-20	213.00
Total			\$213.00

Table 13: Stale Check (LRD)

Payee	Date Issued	Date Reversed/Cleared	Amount (LRD\$)
TRH Trading Corporation	7-Dec-18	31-Dec-19	979,600
Boima Folley Sports Center	16-May-19	22-Aug-19	152,564
Total			\$ 1,132,164.00

Risk

1.2.9.3 Operational expenses may be overstated and the financial statements misstated

1.2.9.4 Outstanding checks for over six months may lead to the understatement of the cashbook and the financial statements.

Recommendation

1.2.9.5 Management should ensure guidelines and procedures outlined in Section R.6 of the PFM Regulations are strictly complied with.

1.2.9.6 Going forward, Management should ensure that all checks exceeding the six-month validity period are reversed and cash balances and subsequent bank reconciliation statements adjusted accordingly.

Management's Response

1.2.9.7 Management acknowledges the observation. Management has made the necessary corrections and there are no longer stale checks.

Auditor General's Position

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

1.2.10 Fixed Asset Irregularities

Observation

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

1.2.10.2 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."

1.2.10.3 During the audit, we observed the following irregularities associated with the fixed assets management system:

- 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
- Fixed assets of the entity were not coded
- Fixed assets within a given vicinity were not displayed as required by the PFM regulation. **See Annexure 3 below for details.**

Risk

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

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

- 1.2.10.6 Fixed assets may be removed from the entity's premises without authorization, misappropriated, subjected to personal use or theft.
- 1.2.10.7 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

- 1.2.10.8 Management should develop, approve and operationalize a fixed asset management policy to regulate fixed assets activities of the entity.
- 1.2.10.9 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.
- 1.2.10.10 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.
- 1.2.10.11 The Fixed Asset Register should be updated periodically to reflect all entity's assets.
- 1.2.10.12 Management should liaise with the General Services Agency (GSA) to establish a fixed assets coding system constituting unique serial numbers per class of assets. All assets should be coded and the fixed assets register should be updated to reflect the codes of the assets. Management should ensure that all fixed assets are coded before they are made available for use.
- 1.2.10.13 Fixed assets within a particular vicinity should be clearly displayed as required by the PFM.
- 1.2.10.14 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

- 1.2.10.15 *Management takes note of the observation and recommendations. Management maintains an asset management policy and it is being revised along with other internal policy documents. The revised asset policy will address all aspects of the assets management process.*
- 1.2.10.16 *Management has supervised the physical count of fixed assets and information obtained is being used to update the fixed assets register. The feature of existing register is being upgraded to include appropriate and required information that should be contained in the register.*

Auditor General's Position

- 1.2.10.17 We acknowledge Management's acceptance of our findings and recommendations. We will

follow-up on the implementation of our recommendations during subsequent audit.

1.2.11 Personnel listing not Updated in a Timely Manner

Observation

- 1.2.11.1 Regulation T.16 1 (a-e) of the PFM Act of 2009 requires that a head of government agency or a head of Management unit shall examine and certify the personnel emolument payment vouchers to ensure that (a) only staff belonging to the unit are on the payment vouchers; (b) in the case of staff on posting or transfer out, the name is deleted within three months; (c) in the case of retirement, resignation, termination, vacation of post, death, regulations U.8 and U.14 are strictly complied with; (d) any over payment of Personnel Emolument is recovered; (e) newly employed staff and those posted or transferred to the unit appear on the payment voucher.
- 1.2.11.2 During the audit, we observed that 15 persons with a total salary of **US\$ 4,520** appeared on the personnel listing for the month June 2019 although their names were not reflected in the payroll. **See Table 14 below for details.**

Table 14: Personnel listing not updated and reviewed on a timely basis

Name	Position	Date of contract/ employment letter	Salary per personnel listing (USD)
Gonsan Z Mensah	Legal Consultant	1-Jul-18	500
Sam E Hare	Consultant	1-Jul-18	1,500
James S Vambo	Security	3-Feb-19	90
Leo Sherman	Security	3-Feb-19	90
Sumo B.J Nazallay	Security	3-Feb-19	90
Christopher P Davis	Security	3-Feb-19	90
Jimmy Borgolo	Electricity	6-Mar-19	175
Prince Smith	Security	3-Feb-19	90
Samuel K Mappy, IV	National Coordinator	3-Feb-19	1,000
Joseph S Gizzie	Security	3-Feb-19	90
Yarkpazuo W Jackson	Plumbing Instructor	6-Mar-19	175
Kromasu D Karbah	Security	3-Feb-19	90
Mohammed Kamara	Security	3-Feb-19	90
Georgetina T Tugbeh	Nurse	1-Jul-18	350
Philip K Quiah	A/C Technician	1-Jul-18	100
Total			\$4,520

Risk

- 1.2.11.3 Payments may be made to persons who are not legally employed by the entity.

Recommendation

- 1.2.11.4 Management should provide justification for the names of persons on the personnel listing who are not included on the payroll.
- 1.2.11.5 Going forward, Management should ensure that the names of all legitimate employees of the

Ministry are included on the personnel listing and payroll.

1.2.11.6 Management should perform periodic reconciliation (monthly) between the personnel listing and the payroll. Differences identified should be investigated and adjusted in a timely manner.

1.2.11.7 Management should ensure proper supervision of the disbursement of payroll funds, to ensure that payments are made to deserving and legitimate employees.

Management's Response

1.2.11.8 Management acknowledges the observation and recommendations. Going forward, Management will ensure that the names of all legitimate employees of the Ministry (MYS) are included on the approved personnel listing and payroll.

1.2.11.9 Management will also ensure that periodic reconciliation (monthly and/or quarterly) between the personnel listing and the payroll is performed. Differences identified will be investigated and adjusted in a timely manner.

Auditor General's Position

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

1.2.12 Outstanding Payroll

Observation

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

1.2.12.2 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."

1.2.12.3 During the audit, Management did not provide payrolls for its employees for the period and months indicated below. **See Table 15 for details.**

1.2.12.4 Management also did not provide general and special allowance payrolls for its employees for the period under review.

Table 15: Outstanding Payrolls

Fiscal Year	Description	Location	Months Outstanding
2018/2019	Ministry of Youth and Sports	S.K.D. Sports Complex, Paynesville	July to May 2019
2018/2019	JuliJuah	Bomi County	July to December 2018, January, February and May 2019
2018/2019	Tumutu Agriculture Vocational Training Center	Salala, Bong County	July to December 2018, March, May and June 2019
2018/2019	KAVTC	Bomi County	July to December 2018
2018/2019	MVTC	Somalia Drive/Paynesville	July, August, and November 2018 and May 2019
2018/2019	BDOTC	SKD Sports Complex, Paynesville	July to June 2019

Risk

- 1.2.12.5 Expending public funds without evidence of supporting documents impairs the legitimacy of the transactions.
- 1.2.12.6 Personnel expenditure may be misstated in the financial statements.

Recommendation

- 1.2.12.7 Management should provide the payrolls for the months indicated above and ensure that salary payments are supported by adequate documentation to justify the authenticity of the transactions.
- 1.2.12.8 Going forward, payroll journals should be adequately documented and filed to facilitate future review.

Management's Response

- 1.2.12.9 *Management acknowledges the observation and recommendations. Management has improved on the documentation of payrolls since the fiscal period ended June 30, 2018 with an improved recordkeeping system on approved payrolls and personnel listing.*

Auditor General's Position

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

1.2.13 Employees without Personnel Files

Observation

- 1.2.13.1 Regulation A.3 (1) of the 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."

- 1.2.13.2 Regulation T.3 (1) (f) of PFM Act of 2010 states, "The head of every Management unit shall keep records of all Personnel Emolument of staff employed in his Management unit, to ensure that payments are not made on the payment voucher to staff who do not belong to the Agency or unit.
- 1.2.13.3 During the audit, we observed that 95 persons hired did not have personnel files nor Letter of Employment, a legal requirement for employment at the Ministry of Youth and Sports (MYS). **See Annexure 4 for details.**
- 1.2.13.4 We also observed that 7 staff who left the entity during the period under review did not have personnel files. **See Annexure 5 for details.**

Risk

- 1.2.13.5 Salary or wages could be paid to individuals who are not bona fide employees of the entity.

Recommendation

- 1.2.13.6 Management should provide evidence of files/records of employment for individuals listed in **Annexures 4 & 5.**
- 1.2.13.7 The Management should ensure that all employees who are duly employed by the Ministry have personnel files. All files should include copies of employment letter, personnel action notice (PAN), curriculum vitae, academic and professional credentials and other relevant employment documents.

Management's Response

- 1.2.13.8 *Management acknowledges the observation and recommendations. Management has improved on the documentation of its employees since the fiscal period ended June 30, 2018 with an improved recordkeeping system on personnel files (records). Management continues to update these files and conducts periodic personnel head counts.*

Auditor General's Position

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

1.2.14 Employees Performance Appraisal

Observation

- 1.2.14.1 Chapter 8, Section 1, reports 8.1.1 of the Civil Servants Standing Order of 2021 provides that "all classified Civil Servants shall have their work performance appraised at the end of the calendar year. Performance Appraisal Reports shall be completed by officers who are the immediate supervisors of those being appraised. Reports shall be made on the standard performance appraisal report form and a copy of which shall be forwarded to the Direct General within 15 working of the end of the calendar year."

1.2.14.2 During the audit, we observed no evidence that Management performed performance evaluation of its staff during the fiscal period as required by the Civil Servants Standing Order.

Risk

1.2.14.3 The lack of annual performance appraisal may lead to unnoticed and/or consistent poor performance by the Ministry's staff thus impairing the objectives of the Ministry.

1.2.14.4 In the absence of a documented performance evaluation system, employee development plan may not be achieved thereby impairing the achievement of the Management's objectives.

Recommendation

1.2.14.5 Management should facilitate the performance of annual performance evaluation for all staff. Documentation for performance evaluation should be adequately filed to facilitate a future review.

Management's Response

1.2.14.6 *Management acknowledges the observation and recommendations. Management has had challenge in fully implementing employee performance appraisal over the years. Management attempted to do an appraisal but was halted due to COVID-19. Management takes this seriously and has planned to conduct an annual performance appraisal by the close of the current fiscal period 2022 in December.*

Auditor General's Position

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

ANNEXURES

Annexure 1: Third Party Payments

Date	PV#	Payee	Details	Amount (LRD)
13-Dec-18	1402	Stephen Kollie	Payment as DSA & fuel for personnel travelling to four venues of the 2018/2019 National County Sports Meet preliminary rounds	2,429,280
13-Dec-18	1402	Stephen Kollie	Payment as DSA & fuel for personnel travelling to four venues of the 2018/2019 National County Sports Meet preliminary rounds	2,429,280
18-Mar-18	1537	D. Joshua Garway	Payment for the National Cadet Program to conduct interview and pre-deployment training activities	332,430
27-Jun-19	1660	D. Joshua Garway	Payment as game allowance and transportation for player and technical staffs football and kickball to participate in an all-day soccer event slated for June 29, 2019 in Kakata City, Margibi County	160,050
10-Dec-18	1389	Fametta Bracewell	Payment as fuel to facilitate final assessment for 2018/2019 County Meet	33,900
10-Dec-18	1389	Fametta Bracewell	Payment as fuel to facilitate final assessment for 2018/2019 County Meet	20,000
19-Sep-18	1265	Peter S. Bemah	Payment for fuel for trip to the formal opening program of the ArcelorMittal Vocational Training Center in Nimba, Yekepa on September 20, 2018	23,100
19-Sep-18	1265	Peter S. Bemah	Payment to facilitate trip to represent Minister at the formal opening program of the ArcelorMittal Vocational Training Center in Nimba, Yekepa on September 20, 2018	20,000
22-Aug-18	1222	Alieu L. Kemokai	Payment for fuel for trip to Gbarngba for three days Ribbed Smoked Sheet processing laboratory procedures working session organized by Grow-Liberia	13,050
16-Aug-18	1214	Peter S. Bemahen	Payment for the purchase of fuel for 2 days assessment in Fumah, Salala & Kokoyah Districts in Bong County from August 17-18, 2018	15,175
TOTAL				5,476,265

Annexure 2: Third Party Payments

DATE	PV#	PAYEE	DETAIL	AMOUNT (US\$)
1-Apr-19	0519	Teah W. Brown	Payment to be used for four regional consultation & awareness on the draft National Youth Policy through dialogue with communities' dwellers & youth organization	26,645
7-Nov-18	1342	Napoleon B. Caesar	Payment as GOL support to facilitate the 2018 up Country Basketball Tournament slated for Nov 8, 2018 in Gbarnga city, Bong County	12,313
31-Aug-18	0502	Isaac K. Bropleh	Payment to facilitate county level dialogue forum targeting 60 county peace committee	10,500

DATE	PV#	PAYEE	DETAIL	AMOUNT (US\$)
			in 4 counties for Youth Empowerment & Engagement through Social Cohesion	
8-Mar-19	1535	Omolu J.B. Kpangbai	Payment to Liberia Special Olympics Committee to facilitate their travel to the UAE for the International Special Olympics Games slated for March 10-24, 2019	10,000
25-Apr-19	426	Omolu J.B. Kpangbai	Payment as DSA & transportation for stakeholders who will be attending the National Consultative meeting on the revision of the National Youth Policy in Monrovia slated for May 2019 at Paynesville City Hall	7,500
5-Sep-18	0505	Sando James	Payment to be used for the dissemination of life skills curriculum in (9) nine youth centers	5,000
1-Apr-19	0520	Tapia K. Sannah	Payment to facilitate support to community base peace committee to raise awareness & hold dialogue on violence against children & sexual gender base violence in two counties	4,920
3-Jan-19	1447	Omolu J. B. Kpangbai	Payment as foreign DSA for Minister D. Zeogar Wilson trip to Senegal/Dakar to accompany the President	2,216
24-May-19	1631	Stephen Kollie	Payment as the Government of Liberia's yearly annual budgetary contribution to World Anti-Doping Agency (WADA) plus transfer fees	629
29-Mar-19	0518	Teah W. Brown	Payment for the purchase of fuel for the regional consultation & awareness on the draft National Youth Policy through dialogue with communities' dwellers & youth organization	1,680
26-Mar-19	1551	D. Joshua Garway	Payment as Foreign DSA to Minister Wilson to participate in the 8th UN ECOSOC Youth Forum scheduled to take place in New York from April 8-9, 2019	1,530
23-Apr-19	1590	Omolu J.B. Kpangbai	Payment as foreign daily subsistence allowance for Minister Wilson to represent the President at the World Youth Summit in Turkey slated for April 26-28, 2019	1,491
19-Jul-18	1184	Omolu J.B. Kpangbai	Payment for the purchase of fuel to be used at SKD Complex for the hosting of July 26th celebration games	1,000
16-May-19	1621	Omolu J. B. Kpangbai	Payment as incidental allowance for Minister trip to Lagos State, Nigeria to represent the President to a special Novelty Football match in Lagos States, Nigeria	831
3-Jan-19	1447	Omolu J. B. Kpangbai	Payment as foreign incidental allowance for Minister D. Zeogar Wilson trip to	280

DATE	PV#	PAYEE	DETAIL	AMOUNT (US\$)
			Senegal/Dakar to accompany the President	
6-Nov-18	0551	Ruth Baryogar	Payment to facilitate activities for the hosting of the 2018 National Youth Day celebration	10,000
19-Oct-18	1306	Napoleon B. Caesar	Payment to facilitate the Liberia Amputee National football Team participation in the Mexico 2018 world Cup Amputee football slated for Oct 24-Nov 5, 2019	63,416
3-Jul-18	1145	Ruth Baryogar	Payment as incidental allowance for two employees to attend the 2018 Bamboo seminar on Vocational Education for Developing Countries in China from July 4-23, 2018	280
3-Jul-18	1145	Ruth Baryogar	Payment as incidental allowance for two employees to attend the 2018 Bamboo seminar on Vocational Education for Developing Countries in China from July 4-23, 2018	280
4-May-19	1630	D. Joshua Garway	Payment for entertainment or refreshment for the VIP section for game between Ministry of States & Ministry of Defense	200
14-Nov-18	1356	Napoleon B. Caesar	Payment to facilitate Liberia qualifying game against Zimbabwe match slated for November 18 2018 in Monrovia Liberia	89,881
14-Nov-18	1357	Napoleon B. Caesar	Payment to facilitate Liberia qualifying game against Zimbabwe match slated for November 18 2018 in Monrovia Liberia	89,881
Total				340,473

Annexure 3: Fixed Asset Irregularities

GSA-CODE	Description	Type/Color	Dept/Area	Date of Purchase	Supplier Detail	Price
GSA-MYS-420-17	Executive Chair	Brown	Min. office	N/A	N/A	N/A
GSA-MYS-420-18	Executive Chair	Brown	Min. office	N/A	N/A	N/A
GSA-MYS-420-19	Executive Chair	Brown	Min. office	N/A	N/A	N/A
GSA-MYS-420-20	Executive Chair	Brown	Min. office	N/A	N/A	N/A
GSA-MYS-420-21	Executive Desk	Brown	Min. office	N/A	N/A	N/A
GSA-MYS-420-24	Conference Table	Round	Min. office	N/A	N/A	N/A
GSA-MYS-420-26	Glass Cover	Brown	Min. office	N/A	N/A	N/A
GSA-MYS-	Book Sheft	Brown	Min. office	N/A	N/A	N/A

GSA-CODE	Description	Type/Color	Dept/Area	Date of Purchase	Supplier Detail	Price
420-27						
GSA-MYS-225-5	Samsung Ice Box	White	Min. office	N/A	N/A	N/A
GSA-MYS-225-6	Hyundai air Conditional	White	Min. office	N/A	N/A	N/A
GSA-MYS-225-7	Sharp TV	Black	Min. office	N/A	N/A	N/A
GSA-MYS-225-3	Ice Box	Tamashi	Min. Office	N/A	N/A	N/A
GSA-MYS-225-4	Air Conditional	Chico	Min. Office	N/A	N/A	N/A
GSA-MYS-225-6	HP Printer	White	Min. Office	N/A	N/A	N/A
GSA-MYS-420-1	Wooden Desk	Brown	Min. Office	N/A	N/A	N/A
GSA-MYS-420-4	Medium Table	Black	Min. Office	N/A	N/A	N/A
GSA-MYS-420-5	Living Room chair		Min. Office	N/A	N/A	N/A
GSA-MYS-420-6	Cover	Blk&Brk	Min. Office	N/A	N/A	N/A
GSA-MYS-420-7	Office Chair	Blue	Min. Office	N/A	N/A	N/A
GSA-MYS-297-1	HP Printer	Gray	Min. Office	N/A	N/A	N/A
GSA-MYS-297-2	Dell Laptop	Black	Min. Office	N/A	N/A	N/A
GSA-MYS-297-3	Desk Top Computer	Dell	Min. Office	N/A	N/A	N/A
GSA-MYS-297-4	Desk Top Computer	Dell	Min. Office	N/A	N/A	N/A
GSA-MYS-420-29	Living Room Set		Min. Office	N/A	N/A	N/A
GSA-MYS-420-30	Office Desk	Brown	Min. Office	N/A	N/A	N/A
GSA-MYS-420-31	Office Desk	Brown	Min. Office	N/A	N/A	N/A
GSA-MYS-420-32	Office Desk	Brown	Min. Office	N/A	N/A	N/A
GSA-MYS-420-33	Office Desk	Brown	Min. Office	N/A	N/A	N/A
GSA-MYS-420-34	Office Desk	Brown	Min. Office	N/A	N/A	N/A
GSA-MYS-420-35	Executive Chair		Min. Office	N/A	N/A	N/A
GSA-MYS-	Office Chair		Min. Office	N/A	N/A	N/A

GSA-CODE	Description	Type/Color	Dept/Area	Date of Purchase	Supplier Detail	Price
420-39						
GSA-MYS-420-40	Office Chair	Brown	Min. Office	N/A	N/A	N/A
GSA-MYS-225-8	Air Conditional	TCL	Min. Office	N/A	N/A	N/A
GSA-MYS-420-42	Cabinet	Gray	Min. Office	N/A	N/A	N/A
GSA-MYS-420-43	Cabinet	Gray	Min. Office	N/A	N/A	N/A
GSA-MYS-420-85	Executive Desk		Asst. Min.TVET office	N/A	N/A	N/A
GSA-MYS-420-86	Executive Chair		Asst. Min.TVET office	N/A	N/A	N/A
GSA-MYS-420-87	Office Desk	Brown	Asst. Min.TVET office	N/A	N/A	N/A
GSA-MYS-420-88	Conference Table	Brown	Asst. Min.TVET office	N/A	N/A	N/A
GSA-MYS-420-89	Office Chair	Black	Asst. Min.TVET office	N/A	N/A	N/A
GSA-MYS-420-90	Office Chair	Black	Asst. Min.TVET office	N/A	N/A	N/A
GSA-MYS-420-92	Office Chair	Black	Asst. Min.TVET office	N/A	N/A	N/A
GSA-MYS-420-93	Office Chair	Black	Asst. Min.TVET office	N/A	N/A	N/A
GSA-MYS-420-94	Office Chair	Black	Asst. Min.TVET office	N/A	N/A	N/A
GSA-MYS-420-95	Office Chair	Black	Asst. Min.TVET office	N/A	N/A	N/A
GSA-MYS-420-96	Office Chair	Black	Asst. Min.TVET office	N/A	N/A	N/A
GSA-MYS-420-97	Office Chair	Black	Asst. Min.TVET office	N/A	N/A	N/A
GSA-MYS-420-98	Office Chair	Black	Asst. Min.TVET office	N/A	N/A	N/A
GSA-MYS-420-100	Executive Chair	Blue	Asst. Min.TVET office	N/A	N/A	N/A
GSA-MYS-420-101	Book Sheft	Gray	Asst. Min.TVET office	N/A	N/A	N/A
GSA-MYS-420-102	Table	Brown	Asst. Min.TVET office	N/A	N/A	N/A
GSA-MYS-420-14	Air Conditional	Hisenes	Asst. Min.TVET office	N/A	N/A	N/A
GSA-MYS-420-15	Ice Box	TCL	Asst. Min.TVET office	N/A	N/A	N/A
GSA-MYS-	Living Room	Rotten/Brow	Minister Visitor	N/A	N/A	N/A

GSA-CODE	Description	Type/Color	Dept/Area	Date of Purchase	Supplier Detail	Price
420-29		n	Room			
GSA-MYS-225-8	Air Conditional	TLC	Minister Visitor Room	N/A	N/A	N/A
GSA-MYS-420-118	Office Desk	Brown	Deputy Minister Adm	N/A	N/A	N/A
GSA-MYS-420-119	Office Desk	Brown	Deputy Minister Adm	N/A	N/A	N/A
GSA-MYS-420-120	Office Chair	Black	Deputy Minister Adm	N/A	N/A	N/A
GSA-MYS-420-121	Executive Chair	Black	Deputy Minister Adm	N/A	N/A	N/A
GSA-MYS-420-122	Living Room chair	Manron	Deputy Minister Adm	N/A	N/A	N/A
GSA-MYS-225-18	Air Conditional	Chico	Deputy Minister Adm	N/A	N/A	N/A
GSA-MYS-297-27	Desktop Computer	Dell	Deputy Minister Adm	N/A	N/A	N/A
GSA-MYS-420-380	Office Desk	Brown	Director	N/A	N/A	N/A
GSA-MYS-420-381	Office Desk	Brown	Director	N/A	N/A	N/A
GSA-MYS-420-382	Executive Chair	Black	Director	N/A	N/A	N/A
GSA-MYS-420-383	Executive Chair	Black	Director	N/A	N/A	N/A
GSA-MYS-420-384	Office Chair	Black	Director	N/A	N/A	N/A
GSA-MYS-420-385	Office Chair	Black	Director	N/A	N/A	N/A
GSA-MYS-420-386	Cabinet	Gray	Director	N/A	N/A	N/A
GSA-MYS-420-387	Cabinet	Gray	Director	N/A	N/A	N/A
GSA-MYS-420-388	Book Sheft	Gray	Director	N/A	N/A	N/A
GSA-MYS-225-055	Standing Fan	Crown	Director	N/A	N/A	N/A
GSA-MYS-225-056	Air Conditional	Chigo	Director	N/A	N/A	N/A
GSA-MYS-297-100	Desktop Computer	Dell	Director	N/A	N/A	N/A
GSA-MYS-297-101	Printer	Canon	Director	N/A	N/A	N/A
GSA-MYS-420-389	Office Desk	Brown	Director	N/A	N/A	N/A
GSA-MYS-	Office Desk	Brown	Director	N/A	N/A	N/A

GSA-CODE	Description	Type/Color	Dept/Area	Date of Purchase	Supplier Detail	Price
420-390						
GSA-MYS-420-391	Executive Chair	Black	Director	N/A	N/A	N/A
GSA-MYS-420-392	Office Chair	Green	Director	N/A	N/A	N/A
GSA-MYS-420-393	Office Chair	Black	Director	N/A	N/A	N/A
GSA-MYS-420-394	Seating Room Chair	Black	Director	N/A	N/A	N/A
GSA-MYS-420-395	Office Chair	Black	Director	N/A	N/A	N/A
GSA-MYS-420-396	Cabinet	Gray	Director	N/A	N/A	N/A
GSA-MYS-225-057	Standing Fan	Crown	Director	N/A	N/A	N/A
GSA-MYS-225-058	Ice Box	TCL	Director	N/A	N/A	N/A
GSA-MYS-297-102	Printer	HP	Director	N/A	N/A	N/A
GSA-MYS-420-103	Office Desk	Brown	Director	N/A	N/A	N/A
GSA-MYS-420-104	Office Desk	Brown	Director	N/A	N/A	N/A
GSA-MYS-420-105	Office Desk	Gray	Director	N/A	N/A	N/A
GSA-MYS-420-106	Office Table	Brown	Director	N/A	N/A	N/A
GSA-MYS-420-107	Executive Chair	Black	Director	N/A	N/A	N/A
GSA-MYS-420-108	Office Chair	Black	Director	N/A	N/A	N/A
GSA-MYS-420-109	Office Chair	Black	Director	N/A	N/A	N/A
GSA-MYS-420-110	Executive Chair	Black	Director	N/A	N/A	N/A
GSA-MYS-297-021	Desktop Computer	Gate Wall	Director	N/A	N/A	N/A
GSA-MYS-297-022	Printer	HP	Director	N/A	N/A	N/A
GSA-MYS-297-023	Desktop Computer	Gate Wall	Director	N/A	N/A	N/A
GSA-MYS-297-024	Desktop Computer	Dell	Director	N/A	N/A	N/A
GSA-MYS-297	Server 200	Card TP link	Director	N/A	N/A	N/A
GSA-MYS-297-022	Laptop	HP	Director	N/A	N/A	N/A

GSA-CODE	Description	Type/Color	Dept/Area	Date of Purchase	Supplier Detail	Price
GSA-MYS-420-059	Office Chair	Black	Youth Bureau	N/A	N/A	N/A
GSA-MYS-420-060	Office Chair	Black	Youth Bureau	N/A	N/A	N/A
GSA-MYS-420-061	Office Chair	Black	Youth Bureau	N/A	N/A	N/A
GSA-MYS-420-063	Office Chair	Black	Youth Bureau	N/A	N/A	N/A
GSA-MYS-420-064	Cabinet	Gray	Youth Bureau	N/A	N/A	N/A
GSA-MYS-420-065	Glass Cabinet	Woodend	Youth Bureau	N/A	N/A	N/A
GSA-MYS-420-066	Book Sheft	Brown	Youth Bureau	N/A	N/A	N/A
GSA-MYS-420-067	Cover Big size	Gray	Youth Bureau	N/A	N/A	N/A
GSA-MYS-225-068	Flat Chart	Medea	Youth Bureau	N/A	N/A	N/A
GSA-MYS-225-012	Air Conditional	Chico	Youth Bureau	N/A	N/A	N/A
GSA-MYS-297-014	Laptop	Great Wall	Youth Bureau	N/A	N/A	N/A
GSA-MYS-297-015	Desktop Computer	Lenovo	Youth Bureau	N/A	N/A	N/A
GSA-MYS-420-069	Desk	Brown	Youth Bureau	N/A	N/A	N/A
GSA-MYS-297-016	Printer	HP	Youth Bureau	N/A	N/A	N/A
GSA-MYS-420-440	Executive Chair	Brown	Sports Bureau	N/A	N/A	N/A
GSA-MYS-420-441	Visitor Chair	Black	Sports Bureau	N/A	N/A	N/A
GSA-MYS-420-442	Visitor Chair	Black	Sports Bureau	N/A	N/A	N/A
GSA-MYS-420-443	Visitor Chair	Black	Sports Bureau	N/A	N/A	N/A
GSA-MYS-420-444	Visitor Chair	Black	Sports Bureau	N/A	N/A	N/A
GSA-MYS-420-445	Visitor Chair	Black	Sports Bureau	N/A	N/A	N/A
GSA-MYS-420-446	Visitor Chair	Black	Sports Bureau	N/A	N/A	N/A
GSA-MYS-420-447	Visitor Chair	Black	Sports Bureau	N/A	N/A	N/A
GSA-MYS-420-448	Visitor Chair	Black	Sports Bureau	N/A	N/A	N/A

GSA-CODE	Description	Type/Color	Dept/Area	Date of Purchase	Supplier Detail	Price
GSA-MYS-420-449	Cabinet	Gray	Sports Bureau	N/A	N/A	N/A
GSA-MYS-420-450	Cabinet	Gray	Sports Bureau	N/A	N/A	N/A
GSA-MYS-225-060	Air Condition	Hisense	Sports Bureau	N/A	N/A	N/A
GSA-MYS-420-451	Living room Chair	Black	Sports Bureau	N/A	N/A	N/A
GSA-MYS-420-336	Round Conference Table	Brown	Administration	N/A	N/A	N/A
GSA-MYS-420-337	Executive Chair	Brown	Administration	N/A	N/A	N/A
GSA-MYS-420-338	Desk	Brown	Administration	N/A	N/A	N/A
GSA-MYS-420-339	Executive Chair	Black	Administration	N/A	N/A	N/A
GSA-MYS-420-3340	Executive Chair	Black	Administration	N/A	N/A	N/A
GSA-MYS-420-341	Executive Chair	Black	Administration	N/A	N/A	N/A
GSA-MYS-420-342	Executive Chair	Black	Administration	N/A	N/A	N/A
GSA-MYS-420-342	Executive Chair	Black	Administration	N/A	N/A	N/A
GSA-MYS-420-343	Office Chair	Black	Administration	N/A	N/A	N/A
GSA-MYS-420-344	Office Chair	Black	Administration	N/A	N/A	N/A
GSA-MYS-225-345	Office Chair		Administration	N/A	N/A	N/A
GSA-MYS-420-346	Cabinet	Gray	Administration	N/A	N/A	N/A
GSA-MYS-297-347	Glass Bookshelf	Brown	Administration	N/A	N/A	N/A
GSA-MYS-420-348	Bookshelf	Glass	Administration	N/A	N/A	N/A
GSA-MYS-225-349	Bookshelf	Glass	Administration	N/A	Lion Stationary Store	N/A
GSA-MYS-420-347	Ice Box	Afron	Administration	N/A	Lion Stationary Store	N/A
GSA-MYS-225-348	Micro wave	Afron	Administration	N/A	Lion Stationary Store	N/A
GSA-MYS-	Air Condition	Hisense	Administration	N/A	N/A	N/A

GSA-CODE	Description	Type/Color	Dept/Area	Date of Purchase	Supplier Detail	Price
420-349						
GSA-MYS-225-050	Cooler	Big size	Administration	N/A	N/A	N/A
GSA-MYS-297-089	Desktop Computer	Lenovo	Administration	N/A	N/A	N/A
GSA-MYS-297-090	Printer	Dell	Administration	N/A	N/A	N/A
GSA-MYS-420-350	Office Desk	Brown	Budget Section	N/A	N/A	N/A
GSA-MYS-420-351	Office Desk	Brown	Budget Section	N/A	N/A	N/A
GSA-MYS-420-352	Office Desk	Brown	Budget Section	N/A	N/A	N/A
GSA-MYS-420-353	Office Desk	Black	Budget Section	N/A	N/A	N/A
GSA-MYS-420-354	Office Chair	Black	Budget Section	N/A	N/A	N/A
GSA-MYS-420-355	Office Chair	Black	Budget Section	N/A	N/A	N/A
GSA-MYS-420-356	Office Chair	Black	Budget Section	N/A	N/A	N/A
GSA-MYS-420-357	Office Chair	Black	Budget Section	N/A	N/A	N/A
GSA-MYS-420-358	Office Chair	Black	Budget Section	N/A	N/A	N/A
GSA-MYS-420-360	Cabinet	Gray	Budget Section	N/A	N/A	N/A
GSA-MYS-420-361	Bookshelf	Brown	Budget Section	N/A	N/A	N/A
GSA-MYS-225-051	Standing Fan	N/A	Budget Section	N/A	N/A	N/A
GSA-MYS-225-052	Air Condition	Medea	Budget Section	N/A	N/A	N/A
GSA-MYS-297-091	Desktop Computer	Lenovo	Budget Section	N/A	N/A	N/A
GSA-MYS-297-092	Desktop Computer	HP	Budget Section	N/A	N/A	N/A
GSA-MYS-297-093	Laptop	HP	Budget Section	N/A	N/A	N/A
GSA-MYS-297-094	Laptop	Dell	Budget Section	N/A	N/A	N/A
GSA-MYS-297-095	Printer	HP	Budget Section	N/A	N/A	N/A
GSA-MYS-297-096	Printer	HP	Budget Section	N/A	N/A	N/A
GSA-MYS-	Printer	Canon	Budget Section		N/A	N/A

GSA-CODE	Description	Type/Color	Dept/Area	Date of Purchase	Supplier Detail	Price
297-097						
GSA-MYS-420-466	Office Desk	Brown	Procurement	N/A	N/A	N/A
GSA-MYS-420-467	Office Desk	Brown	Procurement	N/A	N/A	N/A
GSA-MYS-420-468	Office Chair	Brown	Procurement	N/A	N/A	N/A
GSA-MYS-420-469	Office Desk	Black	Procurement	N/A	N/A	N/A
GSA-MYS-420-470	Office Chair	Black	Procurement	N/A	N/A	N/A
GSA-MYS-420-471	Executive Chair	Black	Procurement	N/A	N/A	N/A
GSA-MYS-420-472	Office Chair	Black	Procurement	N/A	N/A	N/A
GSA-MYS-225-066	Standing Fan	Binatone	Procurement	N/A	N/A	N/A
GSA-MYS-225-067	Standing Fan	Binatone	Procurement	N/A	N/A	N/A
GSA-MYS-297-108	Printer	Canon	Procurement	N/A	N/A	N/A
GSA-MYS-420-473	Office Desk	Brown	Procurement	N/A	N/A	N/A
GSA-MYS-420-474	Office Desk	Brown	Procurement	N/A	N/A	N/A
GSA-MYS-420-475	Office Desk	Brown	Procurement	N/A	N/A	N/A
GSA-MYS-420-476	Office Desk	Brown	Procurement	N/A	N/A	N/A
GSA-MYS-420-477	Office Chair	Black	Procurement	N/A	N/A	N/A
GSA-MYS-420-478	Office Chair	Black	Procurement	N/A	N/A	N/A
GSA-MYS-420-479	Executive Chair	Black	Procurement	N/A	N/A	N/A
GSA-MYS-225-068	Air Condition	LG	Procurement	N/A	N/A	N/A
GSA-MYS-420-480	Cabinet	Gray	Procurement	N/A	N/A	N/A
GSA-MYS-420-481	Cabinet	Gray	Procurement	N/A	N/A	N/A
GSA-MYS-420-482	Cabinet	Gray	Procurement	N/A	N/A	N/A
GSA-MYS-420-483	Cabinet	Gray	Procurement	N/A	N/A	N/A
GSA-MYS-	Cabinet	Gray	Procurement	N/A	N/A	N/A

GSA-CODE	Description	Type/Color	Dept/Area	Date of Purchase	Supplier Detail	Price
420-484						
GSA-MYS-420-362	Executive Desk	Brown	Administration	N/A	N/A	N/A
GSA-MYS-420-363	Round Conference Table	Black	Administration	N/A	N/A	N/A
GSA-MYS-420-364	Small Desk	Brown	Administration	N/A	N/A	N/A
GSA-MYS-420-365	Small Cover	Brown	Administration	N/A	N/A	N/A
GSA-MYS-420-366	Glass Bookshelf	Brown	Administration	N/A	N/A	N/A
GSA-MYS-420-367	Glass Bookshelf	Black	Administration	N/A	N/A	N/A
GSA-MYS-420-368	Glass Bookshelf	Black	Administration	N/A	N/A	N/A
GSA-MYS-420-369	Cabinet Medium Size	Gray	Administration	N/A	N/A	N/A
GSA-MYS-420-370	Cabinet	Gray	Administration	N/A	N/A	N/A
GSA-MYS-420-371	Executive Chair	Black	Administration	N/A	N/A	N/A
GSA-MYS-420-372	Executive Chair	Gray	Administration	N/A	N/A	N/A
GSA-MYS-420-373	Executive Chair	Woodend	Administration	N/A	N/A	N/A
GSA-MYS-420-374	Executive Chair	Brown	Administration	N/A	N/A	N/A
GSA-MYS-420-375	Office Chair	Glass	Administration	N/A	N/A	N/A
GSA-MYS-420-376	Office Chair	White	Administration	N/A	N/A	N/A
GSA-MYS-420-377	Office Chair	N/A	Administration	N/A	N/A	N/A
GSA-MYS-420-378	Office Chair	N/A	Administration	N/A	N/A	N/A
GSA-MYS-297-098	Printer	Canon	Administration	N/A	N/A	N/A
GSA-MYS-225-053	Air Condition	Chico	Administration	N/A	N/A	N/A
GSA-MYS-297-099	Desktop Computer	Dell	Administration	N/A	N/A	N/A
GSA-MYS-225-054	Ice Box	Afron	Administration	N/A	N/A	N/A
GSA-MYS-420-379	Small Table	Brown	Administration	N/A	N/A	N/A
GSA-MYS-225	Micro wave	N/A	Administration	N/A	N/A	N/A

GSA-CODE	Description	Type/Color	Dept/Area	Date of Purchase	Supplier Detail	Price
GSA-MYS-225-055	Shredder	Black	Administration	N/A	N/A	N/A
GSA-MYS-420-460	Office Desk	Brown	Warehouse	N/A	N/A	N/A
GSA-MYS-420-461	Rotten Chair Set	Brown	Warehouse	N/A	N/A	N/A
GSA-MYS-420-462	Executive Chair	Black	Warehouse	N/A	N/A	N/A
GSA-MYS-297-106	Desktop Computer	Great Wall	Warehouse	N/A	N/A	N/A
GSA-MYS-420-081	Cabinet	Gray	Warehouse	N/A	N/A	N/A
GSA-MYS-420-107	Printer	Canon	Warehouse	N/A	N/A	N/A
GSA-MYS-225-065	Fan	Geepas	Warehouse	N/A	N/A	N/A
GSA-MYS-420-065	Office Desk	Brown	Warehouse	N/A	N/A	N/A
GSA-MYS-420-137	Office Desk	Brown	Finance Section	N/A	N/A	N/A
GSA-MYS-420-138	Office Chair	Black	Finance Section	N/A	N/A	N/A
GSA-MYS-420-139	Office Chair	Green	Finance Section	N/A	N/A	N/A
GSA-MYS-420-140	Glass Cabinet	Gray	Finance Section	N/A	N/A	N/A
GSA-MYS-420	ALP Safe	Black	Finance Section	N/A	N/A	N/A
GSA-MYS-225	Diplomatic Safe	Red	Finance Section	N/A	N/A	N/A
GSA-MYS-420	Book shaft	Brown	Finance Section	N/A	N/A	N/A
GSA-MYS-420-141	Executive Chair	Black	Finance Section	N/A	N/A	N/A
GSA-MYS-225-023	Air Condition	Chico	Finance Section	N/A	N/A	N/A
GSA-MYS-297-034	Desktop Computer	Dell	Finance Section	N/A	N/A	N/A
GSA-MYS-297-035	Desktop Computer	Dell	Finance Section	N/A	N/A	N/A
GSA-MYS-297-036	Printer	Canon	Finance Section	N/A	N/A	N/A
GSA-MYS-297-037	Printer	HP	Finance Section	N/A	N/A	N/A
GSA-MYS-420-131	Office Cover	Black	Assets Management	N/A	N/A	N/A

GSA-CODE	Description	Type/Color	Dept/Area	Date of Purchase	Supplier Detail	Price
GSA-MYS-420-132	Executive Chair	Black	Assets Management	N/A	N/A	N/A
GSA-MYS-420-134	Office Chair	Black	Assets Management	N/A	N/A	N/A
GSA-MYS-225-022	Air Condition	Chico	Assets Management	N/A	N/A	N/A
GSA-MYS-297-032	Desktop Computer	Great Wall	Assets Management	N/A	N/A	N/A
GSA-MYS-297-033	Printer	HP	Assets Management	N/A	N/A	N/A
GSA-MYS-420-136	Cabinet	Gray Medium	Assets Management	N/A	N/A	N/A
GSA-MYS-420-407	Executive Desk	Brown	Sports Bureau	N/A	N/A	N/A
GSA-MYS-420-408	Office Desk	Brown	Sports Bureau	N/A	N/A	N/A
GSA-MYS-420-409	Executive Chair	N/A	Sports Bureau	N/A	N/A	N/A
GSA-MYS-420-410	Executive Chair	TLC	Sports Bureau	N/A	N/A	N/A
GSA-MYS-420-411	Visitor Chair	Black	Sports Bureau	N/A	N/A	N/A
GSA-MYS-420-412	Visitor Chair	Black	Sports Bureau	N/A	N/A	N/A
GSA-MYS-420-413	Cabinet	Gray	Sports Bureau	N/A	N/A	N/A
GSA-MYS-420-414	Visitor Chair	Black	Sports Bureau	N/A	N/A	N/A
GSA-MYS-420-415	Visitor Chair	Black	Sports Bureau	N/A	N/A	N/A
GSA-MYS-420-416	Office Desk	Black	Sports Bureau	N/A	N/A	N/A
GSA-MYS-225-059	Air Condition	Chico	Sports Bureau	N/A	N/A	N/A
GSA-MYS-420-049	Executive Chair	Black	Bureau of TVET	N/A	N/A	N/A
GSA-MYS-297-011	Desktop Computer	Dell	Bureau of TVET	N/A	N/A	N/A
GSA-MYS-297-016	Desktop Laptop	Gray	Public Affairs	N/A	N/A	N/A
GSA-MYS-297-017	Camera	Camera	Public Affairs	N/A	N/A	N/A
GSA-MYS-297-018	Radio	Shark	Public Affairs	N/A	N/A	N/A
GSA-MYS-225-03	Ice Box	TLC Fridge	Public Affairs	N/A	N/A	N/A

GSA-CODE	Description	Type/Color	Dept/Area	Date of Purchase	Supplier Detail	Price
GSA-MYS-297-014	Desktop Computer	Dell	Public Affairs	N/A	N/A	N/A
GSA-MYS-297-020	Printer	Dell	Public Affairs	N/A	N/A	N/A
GSA-MYS-297-040	Standing Fan	JARDAD/Gray	Public Affairs	N/A	N/A	N/A
GSA-MYS-420-041	Desk	Brown	Public Affairs	N/A	N/A	N/A
GSA-MYS-420-042	Desk	Brown	Public Affairs	N/A	N/A	N/A
GSA-MYS-420-043	Office Chair	Black	Public Affairs	N/A	N/A	N/A
GSA-MYS-420-044	Office Chair	Black	Public Affairs	N/A	N/A	N/A
GSA-MYS-420-045	Office Chair	Black	Public Affairs	N/A	N/A	N/A
GSA-MYS-420-046	Office Chair	Black	Public Affairs	N/A	N/A	N/A
GSA-MYS-420-047	Office Chair	Black	Public Affairs	N/A	N/A	N/A
GSA-MYS-420-048	Office Chair	Black	Public Affairs	N/A	N/A	N/A
GSA-MYS-420-049	Executive Chair	Black	Public Affairs	N/A	N/A	N/A
GSA-MYS-297-021	Printer	Black (Vcvra-0502)	Public Affairs	N/A	N/A	N/A
GSA-MYS-225-04	Cooler	Saryo	Youth Bureau	N/A	N/A	N/A
GSA-MYS-297-195	Office Desk	Brown	Youth Bureau	N/A	N/A	N/A
GSA-MYS-297-196	Executive Chair	Black	Youth Bureau	N/A	N/A	N/A
GSA-MYS-297-197	Office Chair	Black	Youth Bureau	N/A	N/A	N/A
GSA-MYS-297-198	Office Chair	Black	Youth Bureau	N/A	N/A	N/A
GSA-MYS-297-199	Executive Chair	Black	Youth Bureau	N/A	N/A	N/A
GSA-MYS-225-200	Office Chair	Brown	Youth Bureau	N/A	N/A	N/A
GSA-MYS-297-201	Office Chair	Black	Youth Bureau	N/A	N/A	N/A
GSA-MYS-297-202	Minnie Desk	Broen	Youth Bureau	N/A	N/A	N/A
GSA-MYS-297-203	Executive Chair	N/A	Youth Bureau	N/A	N/A	N/A

GSA-CODE	Description	Type/Color	Dept/Area	Date of Purchase	Supplier Detail	Price
GSA-MYS-225-204	Ice Box	Bestare	Youth Bureau	N/A	N/A	N/A
GSA-MYS-420-205	Air Condition	Chico	Youth Bureau	N/A	N/A	N/A
GSA-MYS-420-206	Laptop	HP	Youth Bureau	N/A	N/A	N/A
GSA-MYS-420-207	Printer	HP	Youth Bureau	N/A	N/A	N/A
GSA-MYS-420-205	Cabinate	Gray	Internal Audit	N/A	N/A	N/A
GSA-MYS-420-205	Cabinate	Glass	Internal Audit	N/A	N/A	N/A
GSA-MYS-420-206	Executive Chair	Black	Internal Audit	N/A	N/A	N/A
GSA-MYS-420-207	Air Condition	Hisense	Internal Audit	N/A	N/A	N/A
GSA-MYS-225-032	Ice Box	TLC	Internal Audit	N/A	N/A	N/A
GSA-MYS-225-033	Standing Fan	N/A	Internal Audit	N/A	N/A	N/A
GSA-MYS-225-034	Desktop Computer	Dell	Internal Audit	N/A	N/A	N/A
GSA-MYS-297-208	Office Desk	Brown	Internal Audit	N/A	N/A	N/A
GSA-MYS-420-209	Office Desk	Brown	Internal Audit	N/A	N/A	N/A
GSA-MYS-420-210	Office Desk	Brown	Internal Audit	N/A	N/A	N/A
GSA-MYS-420-211	Office Chair	Black	Internal Audit	N/A	N/A	N/A
GSA-MYS-420-212	Office Chair	Black	Internal Audit	N/A	N/A	N/A
GSA-MYS-420-213	Office Chair	Black	Internal Audit	N/A	N/A	N/A
GSA-MYS-420-214	Plastic	Black	Internal Audit	N/A	N/A	N/A
GSA-MYS-420-205	Office Chair	Black	Internal Audit	N/A	N/A	N/A
GSA-MYS-297-052	Printer	Canon	Internal Audit	N/A	N/A	N/A
GSA-MYS-420-216	Office Desk	N/A	Finance Section	N/A	N/A	N/A
GSA-MYS-420-217	Executive Chair	N/A	Finance Section	N/A	N/A	N/A
GSA-MYS-420-218	Executive Chair	N/A	Finance Section	N/A	N/A	N/A

GSA-CODE	Description	Type/Color	Dept/Area	Date of Purchase	Supplier Detail	Price
GSA-MYS-420-219	Executive Chair	N/A	Finance Section	N/A	N/A	N/A
GSA-MYS-420-230	Executive Chair	N/A	Finance Section	N/A	N/A	N/A
GSA-MYS-420-235	Executive Chair	N/A	Finance Section	N/A	N/A	N/A
GSA-MYS-420-235	Ice Box	N/A	Finance Section	N/A	N/A	N/A
GSA-MYS-420-236	Air Condition	Medre	Finance Section	N/A	N/A	N/A
GSA-MYS-297-053	Desktop Computer	HP	Finance Section	N/A	N/A	N/A
GSA-MYS-297-054	Printer	HP	Finance Section	N/A	N/A	N/A
GSA-MYS-420-221	Office Desk	Brown	Finance Section	N/A	N/A	N/A
GSA-MYS-420-222	Cabinet	Gray	Finance Section	N/A	N/A	N/A
GSA-MYS-420-223	Cabinet	Gray	Finance Section	N/A	N/A	N/A
GSA-MYS-420-224	Executive Chair	Black	Finance Section	N/A	N/A	N/A
GSA-MYS-420-225	Office Chair	Black	Finance Section	N/A	N/A	N/A
GSA-MYS-420-227	Executive Chair	Black	Finance Section	N/A	N/A	N/A
GSA-MYS-225-028	Standing Fan	Eagle	Finance Section	N/A	N/A	N/A
GSA-MYS-297-056	Laptop	Dell	Finance Section	N/A	N/A	N/A
GSA-MYS-420-231	Office Desk	Brown	Finance Section	N/A	N/A	N/A
GSA-MYS-420-232	Office Desk	Black	Finance Section	N/A	N/A	N/A
GSA-MYS-420-233	Office Chair	Black	Finance Section	N/A	N/A	N/A
GSA-MYS-420-234	Office Chair	Blue	Finance Section	N/A	N/A	N/A
GSA-MYS-420-235	Office Chair	Black	Finance Section	N/A	N/A	N/A
GSA-MYS-420-236	Executive Chair	Black	Finance Section	N/A	N/A	N/A
GSA-MYS-420-237	Executive Chair	Black	Finance Section	N/A	N/A	N/A
GSA-MYS-225-039	Standing Fan	Brown	Finance Section	N/A	N/A	N/A

GSA-CODE	Description	Type/Color	Dept/Area	Date of Purchase	Supplier Detail	Price
GSA-MYS-297-057	Desktop Computer	Great wall	Finance Section	N/A	N/A	N/A
GSA-MYS-297-058	Printer	HP	Finance Section	N/A	N/A	N/A
GSA-MYS-297-059	Printer	Canon	Finance Section	N/A	N/A	N/A
GSA-MYS-297-060	Printer	Canon	Finance Section	N/A	N/A	N/A
GSA-MYS-225-040	Air condition	Haier	Finance Section	N/A	N/A	N/A
GSA-MYS-225-041	Air condition	Haier	Finance Section	N/A	N/A	N/A
GSA-MYS-297-061	Printer	HP	Finance Section	N/A	N/A	N/A
GSA-MYS-297-062	Printer	HP	Finance Section	N/A	N/A	N/A
GSA-MYS-297-063	Printer	HP	Finance Section	N/A	N/A	N/A
GSA-MYS-225-042	Ice Box	TLC	Finance Section	N/A	N/A	N/A
GSA-MYS-225-043	Standing Fan	TLC	Finance Section	N/A	N/A	N/A
GSA-MYS-420-239	Book Sheft	Brown	Finance Section	N/A	N/A	N/A
GSA-MYS-420-240	Cabinet	Gray	Finance Section	N/A	N/A	N/A
GSA-MYS-420-241	Executive Chair	Black	Finance Section	N/A	N/A	N/A
GSA-MYS-420-242	Executive Chair	Black	Finance Section	N/A	N/A	N/A
GSA-MYS-420-243	Executive Chair	Black	Finance Section	N/A	N/A	N/A
GSA-MYS-297-065	Laptop	HP	Finance Section	N/A	N/A	N/A
GSA-MYS-420-244	Office Chair	Black	Finance Section	N/A	N/A	N/A
GSA-MYS-420-245	Office Chair	Black	Finance Section	N/A	N/A	N/A
GSA-MYS-420-246	Office Chair	Blue	Finance Section	N/A	N/A	N/A
GSA-MYS-420-247	Office Chair	Black	Finance Section	N/A	N/A	N/A
GSA-MYS-420-248	Office Chair	Black	Finance Section	N/A	N/A	N/A
GSA-MYS-420-171	Office Desk	N/A	Youth Bureau	N/A	N/A	N/A

GSA-CODE	Description	Type/Color	Dept/Area	Date of Purchase	Supplier Detail	Price
GSA-MYS-420-175	Office Desk	N/A	Youth Bureau	N/A	N/A	N/A
GSA-MYS-420-176	Office Desk	N/A	Youth Bureau	N/A	N/A	N/A
GSA-MYS-420-181	Executive Chair	N/A	Youth Bureau	N/A	N/A	N/A
GSA-MYS-420-182	Executive Chair	N/A	Youth Bureau	N/A	N/A	N/A
GSA-MYS-420-186	Executive Chair	N/A	Youth Bureau	N/A	N/A	N/A
GSA-MYS-225-027	Ice Box	Samsung	Youth Bureau	N/A	N/A	N/A
GSA-MYS-225-028	Air Condition	Chico	Youth Bureau	N/A	N/A	N/A
GSA-MYS-225-029	Ice Box	TLC	Youth Bureau	N/A	N/A	N/A
GSA-MYS-297-144	Desktop Computer	Dell	Youth Bureau	N/A	N/A	N/A
GSA-MYS-297-147	Desktop Computer	Dell	Youth Bureau	N/A	N/A	N/A
GSA-MYS-420-188	Small Office Table	N/A	Youth Bureau	N/A	N/A	N/A
GSA-MYS-420-192	Cabinet	Gray	Youth Bureau	N/A	N/A	N/A
GSA-MYS-420-194	Cabinet	Gray	Youth Bureau	N/A	N/A	N/A
GSA-MYS-420-316	Office Chair	Brown	Youth Bureau	N/A	N/A	N/A
GSA-MYS-240-417	Desk	Cream	Sports Bureau	N/A	N/A	N/A
GSA-MYS-240-418	Executive Chair	Black	Sports Bureau	N/A	N/A	N/A
GSA-MYS-240-419	Executive Chair	Black	Sports Bureau	N/A	N/A	N/A
GSA-MYS-240-420	Executive Chair	Black	Sports Bureau	N/A	N/A	N/A
GSA-MYS-240-421	Executive Chair	Black	Sports Bureau	N/A	N/A	N/A
GSA-MYS-240-422	Executive Chair	Black	Sports Bureau	N/A	N/A	N/A
GSA-MYS-240-423	Printer	Black	Sports Bureau	N/A	N/A	N/A
GSA-MYS-240-424	CPU	Black	Sports Bureau	N/A	N/A	N/A
GSA-MYS-297-103	Monitor	Lenovo	Sports Bureau	N/A	N/A	N/A

GSA-CODE	Description	Type/Color	Dept/Area	Date of Purchase	Supplier Detail	Price
GSA-MYS-297-104	Air condition	Medea	Sports Bureau	N/A	N/A	N/A
GSA-MYS-297-105	Cabinate	Gray	Sports Bureau	N/A	N/A	N/A
GSA-MYS-240-104	Cabinate	Gray	Sports Bureau	N/A	N/A	N/A
GSA-MYS-240-425	Cabinate	Gray	Sports Bureau	N/A	N/A	N/A
GSA-MYS-240-426	Cabinate	Gray	Sports Bureau	N/A	N/A	N/A

Annexure 4: New Employees without Personnel files/ Employment Letter

No	Name	Position	Employment/Contract Date
1	MEME Z YEKEH	Office Attendant	1-Jul-17
2	FREDDIE W ROSS	Office Attendant	1-Jul-17
3	Musa Dukuly	County Youth Coordinator	2-Jan-18
4	Iven Gonowolo	Special Ptoject Officer	1-Mar-18
5	Jallah T Sekpeh	County Youth Coordinator	2-Jan-18
6	Patricia Zayzay	Office Attendant	9-Apr-18
7	Francis Boker	Director/Security	1-Mar-18
8	Edward J Hoff	Driver	2-Mar-18
9	Anthony F Saytue	County Youth Coordinator	2-Jan-18
10	Kezelee Sayka	Auto mechanic	12-Mar-18
11	Joe T Nagbe	Sports Advisor	1-Mar-18
12	Wilton D Dogba	Drafting instructor	6-Mar-18
13	Youseoh Desuah	County Youth Coordinator	2-Jan-18
14	Paul K Soper	Deputy Director/Administrative	5-Feb-18
15	Amos Kollie	Sports Coordinator	3-May-18
16	KingSoreso W.W.W Wuo	County Youth Coordinator	2-Jan-18
17	Henry W Birch	Plumbing/TA	6-Mar-18
18	Joe PD Gehyigon	Drafting instructor	6-Mar-18
19	JOHN N SUNDAY	Special Assistant/Min.	1-May-18
20	Eric E Pluato	County Youth Coordinator	2-Jan-18
21	LAWRENCE W SIAPLAY	Youth Instructor	2-Jan-18
22	Emmanuel Koryan	Refrigeration & Air-condition/Teacher Assistant	6-Mar-18
23	Abubakar Fofana	Administrative Assistant	3-Jan-18
24	Abraham C Georgejaye	County Youth Coordinator	2-Jan-18
25	Varmah Kpoto	Sports Advisor	1-Mar-18
26	Emmanuel Fallah	Research Officer	2-Jun-18
27	Samuel Dweh	County Youth Coordinator	2-Jan-18
28	Latrick Koffa	Sports Officer	1-Mar-18
29	David G Sumo	Auto mechanic	13-Mar-18
30	Joseph F Allie	Electricity	6-Mar-18

No	Name	Position	Employment/Contract Date
31	Koisay Kpadeh	Secretary	3-Jan-18
32	Melvin Karmo	Driver	1-Mar-18
33	Joseph Dixon	Sports Advisor	1-Mar-18
34	Thomas Kojo	Sports Advisor	1-Mar-18
35	Mattee B Sawo	Secretary	3-Mar-18
36	Mai W Wolo	Stadium Administrative Officer	2-May-18
37	Samuel J Moriba	Dean of Student	5-Feb-18
38	Patricia N Neewhord	Youth Development Officer	1-Apr-18
39	Lincoln Johnson	Secretary	9-May-18
40	Samuel Karger	Security	3-Feb-18
41	Nelson Z Miller	Security	3-Feb-18
42	John R Miller	Driver	3-Mar-18
43	Kaikai M Passewe	production officer	6-Mar-18
44	Patrick Collins	Driver	9-May-18
45	Jonah Sawieh	Sports Advisor	1-Mar-18
46	Jaryenneh Nagbe	Driver	1-Mar-18
47	Genever Brown	Office Assistant	1-Mar-18
48	Varney Perry	Liaison Officer	1-Mar-18
49	Anthony L Dogba	Drafting instructor	6-Mar-18
50	Amos F Colee	Electricity	6-Mar-18
51	Joseph M Johnson	Youth Development Off.	4-Apr-18
52	Meivin D Browne	Office Assistant	3-Mar-18
53	Joe W Mulbah	Security	3-Feb-18
54	Alfred F Wheny	Janitor	9-Jun-18
55	Emmanuel Y Saye	Heavy duty instructor	5-Feb-18
56	Stephen L Honkpoto	Account assistant	5-Feb-18
57	Musa T Kamara	Security	3-Feb-18
58	Willie Taylor	County Youth Coordinator	2-Jan-18
59	ESTHER CHAINWIN	Janitor	1-Mar-18
60	Emmanuel Gbee	Electricity instructor	6-Mar-18
61	Amelia N Sheriff	Secretary to Deputy Director/Adm	5-Feb-18
62	Ojuku S Gbozuah	Youth Development Officer	2-May-18
63	Prince Kromah	Administrative Assistant	1-Mar-18
64	William Manedein	County Youth Coordinator	2-Jan-18
65	Ambulai Kanneh	Security	3-Feb-18
66	JESSIE TAYLOR	Guidance Counselor	1-Mar-18
67	Brenda Pearce	Executive Assistant	1-Mar-18
68	Rashidi Williams	Sports Officer	1-Mar-18
69	John G Kortu	Heavy duty instructor	12-Mar-18
70	ANTHONY S TAMBA	Teacher Gr. A	1-Sep-17
71	KENNEDY GRAY	Driver	4-Jan-18
72	Rennie B. Nimely	Liaison Officer	1-Apr-18
73	Jacob B. Gray	Driver	9-Apr-18

No	Name	Position	Employment/Contract Date
74	Augustine N. Bundu	Internal Auditor	1-Apr-18
75	Jallah Manyango	Driver	4-Apr-18
76	Cephas Johnson	Procurement Officer	1-Mar-18
77	Samuel Beah	Teacher Gr. B	1-Sep-17
78	Joseph B. Sackie	Office Attendant	3-Mar-18
79	Morris Z. Gaye	Refrigeration & air-condition	6-Mar-18
80	Grace P. Zammie	Office Assistant	2-May-18
81	Elijah D. Kopeh	Administrative Assistant	3-Mar-18
82	Abdulai Sesay	Head of Computer instructors	6-Mar-18
83	Molton Kennedy	Sports Officer	3-Mar-18
84	Mohammed Y. Kamara	Driver	3-Mar-18
85	Aicha M. Fofana	Warehouse Officer	3-Mar-18
86	Ernestine Turkle	Secretary	7-Apr-18
87	Charles Quaye	Administrative Assistant	2-Apr-18
88	Nadine T. Railey	Office Assistant	1-Mar-18
89	POLIN D FALEY	Youth Development Officer	4-Jan-18
90	George Rolland	Office Attendant	3-Apr-28
91	Benetta Johnson	Office Assistant	3-Mar-18
92	Abraham M. Bah	Administrative Assistant	1-Apr-18
93	Aaron Geeco	Administrative Assistant/Director office	5-Feb-18
94	Boima K. Golafaly	Secretary to Electrical Department	5-Feb-18
95	Andrew Smith	Teacher Gr. B	1-Sep-17

Annexure 5: Leavers without Personnel files/ Resignation Letter

Sample #	Name of staff	Position	Date of resignation
1	Maryan Roberts	Secretary	1-Aug-18
2	Camilo Toh	Assistant Director/YOJT	1-Feb-19
3	Patrick Dolo	Maintenance Officer	1-Nov-18
4	Jiberk Gbarke	Stadium Attendant	1-Dec-18
5	Arthur Koenig	Teacher	1-Sep-18
6	Grace Weah	Gen. Supervisor	1-May-19
7	Orlando Gee	Warehouse Officer	1-Jun-19

Annexure 6: Expenditures with Inadequate Supporting Documents (LRD)

Date	Payee	Description	PV #	Amt LRD\$
20-Feb-19	Home City Liberia	Payment for the supply of 3 air conditioners 12,000 BTU for the offices of Deputy Min. Youth, Asst. Minister TVET & the Minister's secretary	1510	187,110
29-Mar-19	Devine Desstiny	Payment for the supply of spare parts for the servicing of vehicle marked RL-3206 assigned to Tumutu Agriculture & Vocational Training Center	1555	74,700
24-Apr-19	Lucky Development Corporation	Payment for the supply of medical drugs to be used for the 2019 Intra Governmental Tournament	1595	64,943

Date	Payee	Description	PV #	Amt LRD\$
4-Dec-18	Yartu B. Cooper-Josiah	Payment as ministry's contribution towards her graduation from university of Liberia on December 7, 2018	1379	56,000
19-Sep-18	Lion Stationery Store	Payment for the purchase of ink cartridges to be used by BDOTC	1261	55,800
27-Mar-19	Witness Multimedia Services	Payment for the printing of 122 copies of the National Youth Act to be taken to Hon. Archibald Bernard to the President of Liberia	1553	49,800
7-Nov-18	Joshua G. Walker	Payment as DSA and Fuel to facilitate D. Zeogar Wilson and staff traveling to Kakata, Margibi and Ganta for cabinet meeting	1344	27,720
24-Oct-18	Jeremiah Smith	Payment for the purchase of two cartons of A4 paper and two sets of (737) printer ink items are to be used to facilitate the celebration of the 2018 National Youth Day program in Monrovia	1312	31,230
22-Oct-18	Aminata & Sons Inc.	Payment for the supply of (50) gallons of fuel to be used for the upcoming National Youth Day program	1308	28,887.75
27-Jun-19	D, Joshua Garway	Payment as game allowance and transportation for player and technical staffs football and kickball to participate in an all day soccer event slated for June 29, 2019 in Kakata City, Margibi County	1660	160,050
10-Aug-18	J. Bryant Mcgill	Payment as reimbursement for the repair & servicing of vehicle marked A513496 that was used by the Ministry to carry out activities for the July 26th Independence Day celebration	1208	52,500
10-Dec-18	Fametta Bracewell	Payment as fuel to facilitate final assessment for 2018/2019 County Meet	1389	33,900
10-Dec-18	Fametta Bracewell	Payment as DSA facilitate final assessment for 2018/2019 County Meet	1389	30,000
10-Dec-18	Fametta Bracewell	Payment as fuel to facilitate final assessment for 2018/2019 County Meet	1389	20,000
10-Dec-18	Navarro Sackie	Payment as DSA facilitate final assessment for 2018/2019 County Meet	1389	16,000
10-Dec-18	Joe Nagbe	Payment as DSA facilitate final assessment for 2018/2019 County Meet	1389	16,000
22-Apr-19	Haven Printing Company	Payment for the printing and supply of assorted sporting materials to be used for the 2019 Intra Governmental Tournament	1585	171,639.20
19-Sep-18	Peter S. Bemah	Payment for fuel for trip to the formal	1265	23,100

Date	Payee	Description	PV #	Amt LRD\$
		opening program of the ArcelorMittal Vocational Training Center in Nimba, Yekepa on September 20, 2018		
19-Sep-18	Peter S. Bemah	Payment to facilitate trip to represent Minister at the formal opening program of the ArcelorMittal Vocational Training Center in Nimba, Yekepa on September 20, 2018	1265	20,000
19-Sep-18	Alieu Kemokai	Payment as refund for fuel for two vehicles that were used to facilitate travel with Agro Power-Liberia to assess facility of the Youth Agriculture Vocational Training Center located in Bensenville on September 26, 2018	1265	16,000
22-Aug-18	Alieu L. Kemokai	Payment for fuel for trip to Gbarngba for three days Ribbed Smoked Sheet processing laboratory procedures working session organized by Grow-Liberia	1222	13,050
16-Aug-18	Peter S. Bemahen	Payment for the purchase of fuel for 2 days assessment in Fumah, Salala & Kokoyah Districts in Bong County from August 17-18, 2018	1214	15,175
17-Aug-18	G. Andy Quamies	Payment as DSA for two (2) days trip in Grand Bassa County to attend the Kukatunum peace Festiva	1217	16,000
24-Jul-18	Lamin K. Kamara	Payment for musical set rental at (ATS & BTC) to facilitate the ongoing 2018 intra Governmental Tournament	1190	50,500
TOTAL				1,230,105

Annexure 7: Expenditures with Inadequate Supporting Documents (USD)

DATE	Payee	DETAILS	PV	Amt. US\$
1-Apr-19	Teah W. Brown	Payment to be used for four regional consultation & awareness on the draft National Youth Policy through dialogue with communities' dwellers & youth organization	0519	26,645
18-Jul-18	Jos Travel & Tours Inc.	Payment for round trip tickets on Keyan Airways for 27 persons of the Sierra Leone Football Team for game as Independence Day celebration	1179	16,200
6-Nov-18	Ruth Baryogar	Payment to facilitate activities for the hosting of the 2018 National Youth Day celebration	0551	10,000
18-Jul-18	Executive Inn	Payment for accommodation for 16 persons, breakfast, lunch & dinner for 25 persons of the Sierra Leone Football Team for game as Independence Day celebration	1180	9,150

DATE	Payee	DETAILS	PV	Amt. US\$
18-Jul-18	Golden Key Hotel	Payment for accommodation & breakfast for 16 persons also lunch & dinner for 25 persons of the Lone Star Football Team for game as Independence Day celebration	1181	6,100
31-Dec-18	Faiquen N. Gweh	Payment as catering service to facilitate the chief patron of sports dinner with 8 Qualified counties in the ongoing 2018/2019 National County sports meet preliminary rounds slated for December 28, 2019 at Paynesville city hall	1444	6,100
29-Mar-19	Teah W. Brown	Payment for the purchase of fuel for the regional consultation & awareness on the draft National Youth Policy through dialogue with communities' dwellers & youth organization	0518	1,680
26-Mar-19	D. Joshua Garway	Payment as Foreign DSA to Minister Wilson to participate in the 8th UN ECOSOC Youth Forum scheduled to take place in New York from April 8-9, 2019	1551	1,530
23-Apr-19	Omolu J.B. Kpangbai	Payment as foreign daily subsistence allowance for Minister Wilson to represent the President at the World Youth Summit in Turkey slated for April 26-28, 2019	1590	1,491
3-Jan-19	Omolu J.B. Kpangbai	Payment as foreign incidental allowance for Minister D. Zeogar Wilson trip to Senegal/Dakar to accompany the President	1447	280
28-Dec-18	Jeremiah W. Neuville	Payment for the purchase of 50 gallons of fuel for Winifred K. Flomoku wedding reception slated for December 29, 2018	1441	197
21-Jan-19	Mustapha Raji	Payment to facilitate LFA President trip to Morocco to finalize arrangement for the senior National team training camp	1478	5,600
29-Apr-19	Love Travel and Tours	Payment as difference in the cost of air ticket for Minister Wilson trip to Turkey to represent the president at the World Youth summit from April 26, 28,2019	1603	232
19-Oct-18	D.Zoegar Wilson	Payment for the purchase of foreign travel Air tickets to Minister and staff travelling to Algeria on the role of African Youth in Building a Strong Culture towards fighting Corruption.	1303	3,910
23-Nov-18	Jos Travel & Tour Inc.	Payment for the purchase of two air tickets for Deputy Min Quamie & Asst. Director Kanneh travel to Nigeria, Abuja	1365	1,870
19-Oct-18	Napoleon B. Caesar	Payment to facilitate the Liberia Amputee National football Team participation in the Mexico 2018 world Cup Amputee football slated for Oct 24-Nov 5, 2019	1306	63,416
3-Jul-18	Ruth Baryogar	Payment as incidental allowance for two employees to attend the 2018 Bamboo seminar on Vocational Education for Developing Countries	1145	280

DATE	Payee	DETAILS	PV	Amt. US\$
		in China from July 4-23, 2018		
3-Jul-18	Ruth Baryogar	Payment as incidental allowance for two employees to attend the 2018 Bamboo seminar on Vocational Education for Developing Countries in China from July 4-23, 2018	1145	280
24-May-18	D. Joshua Garway	Payment for entertainment or refreshment for the VIP section for game between Ministry of States & Ministry of Defense	1630	200
15-Nov-18	Napoleon B. Caesar	Payment to facilitate Liberia qualifying game against Zimbabwe match slated for November 18 2018 in Monrovia Liberia	1356	89,881
15-Nov-18	Napoleon B. Caesar	Payment to facilitate Liberia qualifying game against Zimbabwe match slated for November 18 2018 in Monrovia Liberia	1357	89,881
12-Oct-18	Janjay Eric Paygar	Payment to facilitate Liberia qualifying game against Congo Brazzaville in Liberia slated for October 16, 2018 at the SKD Complex	1293	84,460
Total				419,383

Annexure 8: Signing of Payment Vouchers

Date	PV#	Description	US\$ Amt
12-Nov-18	1349	Payment to Chris W. Williams for the supply of sporting materials intended for the 2018/2019 National County Sports Meet.	33,000
19-Oct-18	1303	Payment for the purchase of foreign travel Air tickets to Minister and staff travelling to Algeria on the role of African Youth in Building a Strong Culture towards fighting Corruption.	3,910
1-Apr-19	0519	Payment to be used for four regional consultation & awareness on the draft National Youth Policy through dialogue with communities' dwellers & youth organization	26,645
29-Mar-19	0517	Payment to be used for the purpose of creating awareness of the prevention of violence against children & drugs abused in three Counties	20,000
1-Apr-19	0521	Payment to be used to provide life skills training for adolescents at 7 youth centers in 9 counties & will cover the feeding of 450 participants & 18 facilitators payment	15,750
7-Nov-18	1342	Payment as GOL support to facilitate the 2018 up Country Basketball Tournament slated for Nov 8, 2018 in Gbarnga city, Bong County	12,313
8-Mar-19	1535	Payment to Liberia Special Olympics Committee to facilitate their travel to the UAE for the International Special Olympics Games slated for March 10-24, 2019	10,000
25-Apr-19	'FPA90	Payment as DSA & transportation for stakeholders who will be attending the National Consultative meeting on the revision of the National Youth Policy in Monrovia slated for May 2019 at Paynesville City Hall	7,500
12-Nov-18	1349	Payment to Chris W. Williams for the supply of sporting materials intended for the 2018/2019 National County Sports Meet.	5,970
14-Feb-19	1504	Payment for the printing of 181 T-shirts, caps and medals for students'	5,430

Date	PV#	Description	US\$ Amt
		graduation from BDOTC	
1-Apr-19	0520	Payment to facilitate support to community base peace committee to raise awareness & hold dialogue on violence against children & sexual gender base violence in two counties	4,920
29-Apr-19	FPA90/444	Payment to facilitate the entire media component on the road map exercise of the Liberia National Youth Act & the National Youth Policy in four regions Bomi, Grand Bassa, Bong & Maryland Counties	4,675
3-Apr-19	0523	Payment for the renting of 2 land cruiser vehicles to facilitate trip for four regional consultation & awareness on the draft National Youth Policy through dialogue with communities' dwellers & youth organization	4,125
4-Jan-19	1451	Payment for the purchase of 700 gallons of fuel to be used for the upcoming County Sports Meet games scheduled for January 5 & 6, 2019 at the SKD Complex	2,765
19-Dec-18	1423	Payment for the purchase of one Air ticket for Dominic J. Brapoh a Musician from Atlanta Gorgia to perform during the National County Sports Meet at SKD Sports Complex 2018/2019	2,486
3-Jan-19	1447	Payment as foreign DSA for Minister D. Zeogar Wilson trip to Senegal/Dakar to accompany the President	2,216
18-Dec-18	1417	Payment as Foreign DSA for trip to Mali, Bamako to attend high level International Symposium from Dec 20-22, 2018 on the Theme: Peace and Development	1,480
8-Jan-19	1457	Payment for the purchase of 350 gallons of fuel to be used for the upcoming County Sports Meet game scheduled for January 9, 2019 at the SKD Complex	1,382.5
25-Oct-18	1317	Payment for the purchase of 2(Two) tires and one (1) wheel ring for vehicle plate E-26 assigned to the Minister	540
20-Dec-18	1429	Payment as refund for the purchase of 100 gallons of fuel that was used by hall rental programs held on December 15, 2018 at the SKD Complex	395
29-Mar-19	1554	Payment to replace 50 gallons of fuel that was used for the wedding reception of James M. Tokpawhiea on March 16, 2019	185
16-Aug-18	1213	Payment as DSA to facilitate travel to Buchanan, Grand Bassa County to attend the National Kukatornon festival on the Aug 18,2003, Accra Peace Accord on Aug 19,2018	157
20-Dec-18	1429	Payment as refund for the purchase of 32 gallons of fuel that was used by MVTC for a program held on December 15, 2018	126
16-Aug-18	1213	Payment as fuel to facilitate travel to Buchanan, Grand Bassa County to attend the National Kukatornon festival on the Aug 18,2003, Accra Peace Accord on Aug 19,2018	64
18-Jul-18	1178	Payment to facilitate sporting programs designed by the Ministry as part of programs commemorating Liberia's 171 Independence Day celebration	18,945
6-Nov-18	0551	Payment to facilitate activities for the hosting of the 2018 National Youth Day celebration	10,000
3-Dec-18	1374	Payment as preparation funds for the 2018/2019 National County Sports Meet	6,666
3-Dec-18	1374	Payment as preparation funds for the 2018/2019 National County	6,666

Date	PV#	Description	US\$ Amt
		Sports Meet	
3-Dec-18	1374	Payment as preparation funds for the 2018/2019 National County Sports Meet	6,666
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3-Dec-18	1374	Payment as preparation funds for the 2018/2019 National County Sports Meet	6,666
18-Jul-18	1181	Payment for accommodation & breakfast for 16 persons also lunch & dinner for 25 persons of the Lone Star Football Team for game as Independence Day celebration	6,100
29-Mar-18	0518	Payment for the purchase of fuel for the regional consultation & awareness on the draft National Youth Policy through dialogue with communities' dwellers & youth organization	1,680
26-Mar-18	1551	Payment as Foreign DSA to Minister Wilson to participate in the 8th UN ECOSOC Youth Forum scheduled to take place in New York from April 8-9, 2019	1,530
23-Apr-19	1590	Payment as foreign daily subsistence allowance for Minister Wilson to represent the President at the World Youth Summit in Turkey slated for April 26-28, 2019	1,491
3-Jan-19	1447	Payment as foreign incidental allowance for Minister D. Zeogar Wilson trip to Senegal/Dakar to accompany the President	280
28-Dec-18	1441	Payment for the purchase of 50 gallons of fuel for Winifred K. Flomoku wedding reception slated for December 29, 2018	197
29-Apr-19	1603	Payment as difference in the cost of air ticket for Minister Wilson trip to Turkey to represent the president at the World Youth summit from April 26, 28,2019	232
12-Oct-18	1293	Payment to facilitate Liberia qualifying game against Congo Brazzaville	84,460

Date	PV#	Description	US\$ Amt
		in Liberia slated for October 16, 2018 at the SKD Complex	
Total			390,940

Annexure 9: Signing of Payment Vouchers

Date	PV#	Description	LRD \$ Amt
20-Feb-19	1510	Payment for the supply of 3 air conditioners 12,000 BTU for the offices of Deputy Min. Youth, Asst. Minister TVET & the Minister's secretary	187,110
11-Jul-18	1164	Payment to facilitate two weeks mapping exercises in seven (7) counties aimed at identifying potential business entities for possible replacement of students on internship from BDOTC	88,750
7-Nov-18	1344	Payment as DSA and Fuel to facilitate D. Zeogar Wilson and staff traveling to Kakata, Margibi and Ganta for cabinet meeting	27,720
29-Mar-19	1555	Payment for the supply of spare parts for the servicing of vehicle marked RL-3206 assigned to Tumutu Agriculture & Vocational Training Center	74,700
24-Apr-19	1595	Payment for the supply of medical drugs to be used for the 2019 Intra Governmental Tournament	64,943
4-Dec-18	1379	Payment as ministry's contribution towards her graduation from university of Liberia on December 7, 2018	56,000
10-Aug-18	1208	Payment as reimbursement for the repair & servicing of vehicle marked A513496 that was used by the Ministry to carry out activities for the July 26th Independence Day celebration	52,500
19-Sep-18	1261	Payment for the purchase of ink cartridges to be used by BDOTC	55,800
27-Mar-19	1553	Payment for the printing of 122 copies of the National Youth Act to be taken to Hon. Archibald Bernard to the President of Liberia	49,800
16-Oct-18	1301	Payment as journalist transportation to facilitate media coverage for the Grand exhibition of the BDOTC which is intended for student showcase materials made during the training circle schedule Friday October 19, 2018	46,845
24-Oct-18	1312	Payment for the purchase of two cartons of A4 paper and two sets of (737) printer ink items are to be used to facilitate the celebration of the 2018 National Youth Day program in Monrovia	31,230
22-Oct-18	1308	Payment for the supply of (50) gallons of fuel to be used for the upcoming National Youth Day program	28,887.75
27-Jun-19	1660	Payment as game allowance and transportation for player and technical staffs football and kickball to participate in an all day soccer event slated for June 29, 2019 in Kakata City, Margibi County	160,050
19-Sep-18	1265	Payment to facilitate trip to represent Minister at the formal opening program of the ArcelorMittal Vocational Training Center in Nimba, Yekepa on September 20, 2018	20,000
19-Sep-18	1265	Payment for fuel for trip to the formal opening program of the ArcelorMittal Vocational Training Center in Nimba, Yekepa on September 20, 2018	23,100
19-Sep-18	1265	Payment as refund for fuel for two vehicles that were used to facilitate travel with Agro Power-Liberia to assess facility of the Youth Agriculture Vocational Training Center located in Bensenville on September 26, 2018	16,000
17-Oct-18	1299	Payment for the supply of Nissa Patrol parts, said vehicle was donated by FA	103,059

Date	PV#	Description	LRD \$ Amt
Total			1,086,495

Annexure 10: Expenditure without Supporting Documents - USD

Sample#	Date	PV#	Description	Amount (USD)
3	19-Mar-19	1540	Deposit made as GOL contribution to the Liberia Senior National Football Team for game with the Democratic Republic of Congo	95,700
8	4-Dec-18	1380	Additional payment as contribution to LISCR and BYC football Teams to facilitate their participation in the African Club championship	60,000
9	4-Dec-18	1381	Payment as contribution to LISCR and BYC football Teams to facilitate their participation in the African Club championship	60,000
10	10-Jun-19	458	Payment as grant from UNFPA for the implementation of the teenage pregnancy prevention & adolescent dignity project in Grand Cape Mount County	30,505.5
11	31-Dec-18	1442	Payment to George Hain Gorgers of Haven Printing Press for printing of 40 pieces of metal pitch panel boards for the 2018/2019 County Sports Meet	10,000
12	10-Jul-18	1163	Payment to facilitate training of senior National Team of Liberia for the international friendly match against Sierra Leone from July 7-September 8, 2018	9,140
14	20-Jul-18	1185	Payment to facilitate cost associated with the sports component of Liberia's 171 Independence Day celebration	5,000
16	6-Mar-19	1534	Payment for the production of 200 uniforms for students of BDOTC for the 2019/2020 training cycle	2,500
17	6-Mar-19	1534	Payment for the production of 200 uniforms for students of BDOTC for the 2019/2020 training cycle	2,500
18	8-Nov-18		Payment as air tickets for Minister to accompany the President on a week-long state visit to Paris, France slated from Nov 8-15, 2018	2,359
19	25-Jul-18	0501	Payment for the hosting of a one-day stakeholder's meeting for Youth Policy	2,000
20	12-Jul-18		Payment as DSA and fuel to four counties for initial preparation to determine the four counties readiness selected to host the preliminary rounds game of the 2018/2019 National County Sport Meet	2,000
21	15-Jan-19	1466	MYS Gate Intake from LFA	2,000
22	28-Nov-18	1370	Payment for the purchase of (500) gallons of fuel for two programs to be on Nov 29 & 30, at the	1,975

Sample#	Date	PV#	Description	Amount (USD)
			SKD Sports Complex	
24	3-Jul-18	1144	Payment to facilitate preparation and game bonus for the Ministry's football and kickball teams	1,471
25	23-Nov-18	1366	Payment for the purchase of 250 gallons of fuel to be used for 3 facility rental programs slated for November 23 & 24, 2018 at the SKD Sports Complex	979
26	2-Nov-18	1332	Payment for the purchase of (150) gallons of fuel to be use for three (3) days for Jehovah Witness program slated November 2-4, 2018	525
27	2-Nov-18	1333	Payment for the purchase of (400) four hundred gallons of water to be used during the Jehovah Witness convention due to shortage of water at the SKD Sports complex	400
28	2-Aug-18	1195	Payment as foreign Incidental allowance for trip to the Republic of Uganda on a study tour aimed at understanding the Ugandans experience in relation to the Youth Opportunities Project from August 7-10, 2018	280
29	7-Nov-18	1345	Payment as incidental allowance for the Assistant Minister for (TVET) who was invited to participate at world Skills Africa in Kigali 2018 slated for November 20-23,2018 in Kigali, Rwanda	280
32	4-Dec-18	1377	Payment as the Ministry's contribution toward the death of Patrick Dolo former Warehouse Officer of MVTC	250
36	19-Oct-18	1304	Payment for the purchase of (50) gallons of fuel to be used by the Ministry's generator for the Night of Saint John Ball Night	185
37	25-Oct-18	1317	Payment to purchase (30) gallons of fuel facilitate SA trip to Bong and Nimba County to attend the launching of the Pro Poor Agenda for Prosperity and Development (PAPD)	107
Total				290,157

Annexure 11: Expenditure without Supporting Documents - LRD

Sample #	Date	PV#	Description	Amount (LRD)
1	21-Sep-18	1267	Payment to facilitate the implementation of a joint Liberia & Sweden leadership maintaining gender workshop in sports	757,110
2	23-May-19	1628	Payment to facilitate the hosting of TVET graduates meeting slated for May 24, 2019	470,445
3	6-Jun-19	1645	Payment as medical insurance premium for 389 students of BDOTC for eight months beginning June 2019-January 2020	466,800
4	14-Feb-19	1505	Payment as DSA for eight Ministers & their drivers travel to Buchanan for three days cabinet retreat	390,000

Sample #	Date	PV#	Description	Amount (LRD)
6	26-Jun-19	1658	Payment for the supply of assorted materials for the 2019 Intra-Governmental Tournament	198,166
9	16-May-19	1622	Payment for the supply of beautification materials to be used by the management of the stadium	152,564
10	13-May-19	1615	Super Petroleum Company	144,000
12	4-Mar-19	1530	Super Petroleum Corporation	133,644
13	7-Aug-18	1203	Balance payment for the printing of twenty pieces of plaques & three banners for the 2018 Intra-Governmental Tournament	120,000
14	2-Jan-19	1445	General Service Supplies	112,000
16	27-Feb-19	1526	Payment for the printing and binding of the Ministry's annual strategic plan & annual performance report	96,000
17	14-Feb-19	1505	Payment for the purchase of fuel for eight Ministers travel to Buchanan for three days cabinet retreat	93,600
18	8-Jan-19	1454	Aloysious T. Gbondo	64,780
19	1-Feb-19	1487	Genuine Standard Auto Service	57,600
20	13-Sep-18	1253	Payment to provide food for SMT members, employees & stakeholders who will form part of a one-day meeting for the reopening of Tumutu Agriculture & Vocational Training Center on September 14, 2018	54,250
22	10-Aug-18	1209	Payment for the purchase of a substitution board & the engraving of the trophies for the grand finals of the 2018 Intra-Governmental Tournament	52,500
24	6-Jul-18	1152	Payment to facilitate preparation and game bonus for the Ministry's football and kickball teams	49,000
25	4-Mar-19	1529	Payment for the purchase of HP leaser jet 4700 ink from the local market to enable the ICT unit produce certificates for MVTC	48,375
26	1-Feb-19	1486	Payment as refund for the purchase of assorted materials for the servicing of Asst. Min for TVET assigned vehicle and door lock	48,000
28	1-Feb-19	1485	Payment to facilitate the process of mapping, distribution of letters, follow-up & placement of students on internship form BDOTC	38,150
32	18-Sep-18	1256	Payment for fuel to facilitate Deputy Minister Isaac Doe trip to Lofa County to serve as speaker for the peace matters	26,700
Total				3,573,684