



Management Letter

On The Financial Statement Audit of the Integrated Public Financial Management Reforms Project (IPFMRP) II

For the Year Ended December 31, 2023



Promoting Accountability of Public Resources

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

Monrovia, Liberia
May 2024

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Acronyms/Abbreviations/Symbols

Acronyms/Abbreviations/Symbol	Meaning
A/C#	Account Number
AfDB	African Development Bank
AG	Auditor General
APA	Assistant Project Accountant
BEP	Bid Evaluation Penal
CBL	Central Bank of Liberia
CFC	Certified Financial Consultant
CFIP	Certified Forensic Investigation Professional
CPA	Certified Public Accountant
FCCA	Fellow Member of the Association of Chartered Certified Accountants
GAC	General Auditing Commission
GoL	Government of Liberia
IDA	International Development Association
IPFMRP	Integrated Public Financial Management Reforms Project
IPSAS	International Public Sector Accounting Standards
LRA	Liberia Revenue Authority
M & E	Monitoring and Evaluation
MSC	Ministerial Steering Committee
NSA	Non-State Actors
PFM Act	Public Finance Management Act
PFMU	Project Financial Management Unit
PMU	Project Management Unit
PPC Act	Public Procurement & Concessions Act
PPCC	Public Procurement and Concessions Commission
PV	Payment Voucher
SPA	Senior Project Accountant
TSF	Transition Support Facility
US\$	United States Dollar

June 28, 2024

Mr. Momo Lombeh

Manager

Project Management Unit (PMU)

Ministry of Finance and Development Planning (MFDP)

Monrovia, Liberia

Dear Mr. Lombeh,

Re: Management Letter on the Financial Statement Audit of the Integrated Public Financial Management Reforms Project (IPFMRP) II for the year ended December 31, 2023.

The financial statements of the Integrated Public Financial Management Reforms Project (IPFMRP) are subject to audit by the Auditor-General in terms of Section 2.1.3 of the General Auditing Commission (GAC) Act of 2014 as well as in accordance with the Engagement Term of Reference (ToR).

Introduction

The audit of the IPFMRP II for the year ended December 31, 2023 has been completed and the purpose of this letter is to bring to your attention the findings that were revealed during the audit.

Audit Scope and Methodology

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

An audit includes:

- 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 overall financial statement presentation.

The 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 the IPFMRP II Management. Our responsibility is to express our 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 accorded and assistance rendered by the staff of the IPFMRP during the audit.

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



**Monrovia, Liberia
June 2024**

1 DETAILED FINDINGS AND RECOMMENDATIONS

1.1.1 Non-Explanation for Material Budget Variances

Criteria

- 1.1.1.1 Part 1.7.8 of the Revised Cash Basis IPSAS (November 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. The comparison of budget and actual amount shall present separately for each level of legislative oversight: By way of note disclosure, an explanation of material differences between the budget for which the entity is held publicly accountable and actual amounts, unless such explanation is included in other public documents issued in conjunction with the financial statements, and cross reference to those documents is made in the notes.

Observation

- 1.1.1.2 During the audit, we observed that Management did not include explanatory notes to financial statements on material variances between budget and actual amounts. **See table 1 below.**

Table 1: Non-Explanation for Material Budget Variances

Activities Within Components	Project Allocation US\$	Annual Budget US\$	Actual Expenditure US\$	Variance US\$
Strengthening Transparency & Accountability in Public Financial Management	4,589,000.00	154,500.00	144,254.00	10,246.00
Revenue Mobilization & Administration	3,910,000.00	553,600.00	538,503.00	15,097.00
Program Governance Project Management	280,000.00	150,000.00	147,615.00	2,385.00
Grand Total	8,779,000.00	858,100.00	830,372.00	27,728.00

Risk

- 1.1.1.3 Failure to include notes or explanation for material variances between budgetary amounts and actual amounts in the financial statements may deny users of the financial statements' information needed to make informed decision.
- 1.1.1.4 Fair presentation and full disclosure may be impaired.

Recommendation

- 1.1.1.5 Management should adjust the financial statements to include in the notes to the financial statements explanation for material variances catalogued in the table above. The adjusted financial statements should be submitted to the Office of the Auditor General as part of Management's response to this Management Letter.

- 1.1.1.6 Going forward, Management should ensure that full and adequate disclosures are made for material variance(s) between the budget and actual amounts consistent with Part 1.7.8 of the Revised Cash Basis IPSAS (November 2017).

Management's Response

- 1.1.1.7 *This was resolved during the audit and please see revised financial statement for our consideration. **Exhibit I***

Auditor General's Position

- 1.1.1.8 We acknowledge Management's acceptance of our findings, recommendation and the subsequent adjustment of the financial statements.

1.1.2 Failure to Withhold and Remit Taxes

Criteria

- 1.1.2.1 Section 905 (J) of the Revenue Code of Liberia Act of 2000 as amended in 2011 stipulates: "within 10 days after the last day of the month, payer described in (a) is required to remit to the tax authorities the total amount required to be withheld during the month", and (m) stipulates "a person who has a withholding obligation under this section and fails to withhold and remit the amount of tax required to be withheld is subject to Section 52 penalty for late payment and failure to pay".

- 1.1.2.2 Section 91. (a) of the revised Revenue Code of 2011 states that; A person required under the provisions of this Code or regulations hereunder to withhold, collect, segregate, account for, or pay over any tax or other revenues of the Republic and who knowingly fails to do so commits a misdemeanor. Upon conviction, in addition to any other sanctions that may be provided by law, the person is subject to a fine of not more than \$50,000.00, imprisonment for not more than one year, or both

Observation

- 1.1.2.3 During the audit, we observed that Management did not withhold and remit the total amount of US\$429,271.25 as withholding taxes for goods and consultancy services to the LRA or General Revenue Account. **See Annexure 2 for details.**

Risk

- 1.1.2.4 Failure to remit taxes withheld may deny GoL of much needed tax revenue.
- 1.1.2.5 Management may be non-compliant with Section 905 (J. of the Revenue Code of Liberia 2011 which may result to penalties for late payment and failure to pay.
- 1.1.2.6 Non-remittance of withholding taxes may lead to overstatement of the cashbook and subsequently the financial statements.

Recommendation

- 1.1.2.7 Management should provide substantive justification for not withholding and remitting withholding taxes to the LRA.
- 1.1.2.8 Management should facilitate full remittance of withholding taxes to the LRA in keeping with Sections 91 and 905 (J) of the Revenue Code of Liberia Act of 2000 as amended in 2011.
- 1.1.2.9 Going forward, Management should withhold all taxes and facilitate full remittance of same to the General Revenue Account in keeping with Section 905 (J) of the Revenue Code of Liberia Act of 2000 as amended in 2011.
- 1.1.2.10 Evidence of remittance and tax payment receipts (flag receipts) of withholding taxes and other relevant supporting records should be adequately documented and filed to facilitate future review.

Management's Response

- 1.1.2.11 *AfDB Project is tax exempt and as such PMU make no deduction for tax remittance to LRA on the request for payment to the PFMU. **See Exhibit II***

Auditor General's Position

- 1.1.2.12 Management's assertion did not adequately address the issues raised. According to Article VIII, Section 8.01(C) of the General Conditions Application to the African Development Bank Loan Agreements and Guarantee Agreements states "The immunities, exemptions and privileges from taxation referred to this Section 8.01 and in Article 57 of the Bank Agreement shall ensure to and be for the sole benefit of the Bank and shall therefore not be the basis for a claim to or request for similar entitlement by a consultant, contractor or other third party engaged by the Borrower or guarantor in connection with the Project". Therefore, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

1.1.3 Third-Party Payments Made to Employees

Criteria

- 1.1.3.1 Section 6.4.1 of the PFMU Financial Procedure Manual requires that "All payment vouchers and checks shall be written in the name of the beneficiary that appears on the supporting documents."
- 1.1.3.2 Regulation B.28 of the PFM Act of 2009 as Amended and Restated 2019 states that "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".

Observation

- 1.1.3.3 During the audit, we observed that Management made payments to third-parties

amounting to US\$ 95,680.50 as DSA for participants of workshops and for other services in the name of staffs rather than the contractors, service-providers and direct beneficiaries or legally authorized representatives.

1.1.3.4 Additionally, there was no evidence that the beneficiaries received said payments. **See table 2 below for details.**

Table 2: Third-Party Payments Made to Employees

Transaction Date	Voucher Number	Expenditure description	Check Number	Amount US\$	Comment
1/18/2023	2023/009	Jeffery N. Yates	367077	7,185.00	Third party payment.
1/23/2023	2023/013	George N. Dennis	1098	3,090.50	Third party payment.
2/9/2023	2023/018	Caroline K. Suah PCR	1107	2,325.00	Third party payment; no evidence of withholding tax.
3/27/2023	2023/025	R. Mentroe 50% consul fee	1138	24,500.00	Third party payment; no evidence of receipt for payment; no withholding tax.
3/3/2023	2023/021	Caroline K. Suah	1130	23,500.00	Third party payment.
5/3/2023	2023/056	Caroline K. Suah	416210	10,880.00	Third party payment.
7/5/2023	2023/066	paylay M. Harlay	1195	3,280.00	Third party payment; no evidence of receipt for payment.
8/29/2023	2023/072	Fatha Tunis DSA	1302	11,700.00	Third party payment; no evidence of receipt for payment.
12/18/2023	2023/102	Caroline K. Suah DSA	416908	9,220.00	Third party payment.
Total				95,680.50	

Risk

- 1.1.3.5 Paying cash to individual for subsequent disbursement to beneficiaries or service providers may facilitate misappropriation of project funds. This practice may also lead to management override of the payment processes by completing disbursement without facilitating due processes.
- 1.1.3.6 The absence of evidence of remittance to beneficiaries may impair the occurrence and legitimacy of the transactions.
- 1.1.3.7 In the absence of adequate supporting documents, the validity, occurrence and accuracy of payments may not be assured. This may lead to misappropriation of project funds.

Recommendation

- 1.1.3.8 Management should initiate and complete all payment processes as required by the PFMU Financial Procedures Manual and the Public Financial Management Act.
- 1.1.3.9 All payments for goods and services procured by the entity should be made directly to the beneficiary or its legally authorized representative.
- 1.1.3.10 Alternatively, Management should utilize the mobile money platform by transferring funds directly to beneficiary while maintaining the relevant source and supporting documentations.

Management's Response

- 1.1.3.11 *We take note of these payment which is in line with our Financial Procedures Manual for outstation payment for Project activities. These are cash payments so no taxes are deducted from the payment. Moreover, these payments arise s as a result of control place on payment to ensure staff nominated attend the activities and payment is made from the attendance record after a day or two of the activities. Also take note that the payment to Rudolph Mentroe was for a Consultant under the Project that requested his fees to be paid to him as central bank cannot transfer to consultant but rather Organization and the payment was received by the consultant. **See Exhibit III** (Receipts for Paylay &Fatha).*
- 1.1.3.12 *Third-party payments are made under extreme circumstances, especially in cases where the activity being implemented is in far distance away from Monrovia, or conditions that have the propensity of stalling project implementation. In the instance case of Rudolph Mentroe, the PMU had to pay to Rudolph who the consultant later authorized to remit his fees to him, because the Central Bank could not pay to individuals oversee accounts (Please verify this from the CBL). The project's only bank account is held in the Central Bank, and the consultant needed his payment after providing services to the project. Could we allow CBL's policy to lend the Government to court? In other cases, we could not pay to the payees because the LEITI multi-stakeholders group members around the country were not listed, and even if they were, check making for them was not possible based on their locations. Having said this, the PMU presented reports and signing sheets to substantiate those beneficiaries received the monies. Hard and scanned copied are available in the PMU for perusal.*

Auditor General's Position

- 1.1.3.13 Management's assertion did not adequately address the issues raised. Going forward, procurement transactions which include stationeries and DSA should be disaggregated and procurement of stationeries should be done using the required procurement method. DSA payments should be made directly to project staff and project beneficiaries either through mobile money numbers, checks or through direct debits to their bank accounts, consistent with PFMU Financial Procedures Manual. Therefore, we maintain our findings and recommendations. We will follow up on the implementation to our recommendations during subsequent audit.

1.1.4 Payments without Supporting Documentation

Criteria

- 1.1.4.1 Section 9.1 of the World Bank procurement regulations states that "The Borrower shall retain all documentation, and shall furnish such documentation to the Bank upon request, with respect to each contract subject to post review, according to the requirements of the Legal Agreement. This documentation shall include, but is not limited to: a. complaints, the signed original of the contract and all subsequent amendments or addenda, b. the Bids/Proposals evaluation report, and the recommendation for award; and c. the payment invoices or certificates, as well as the certificates for inspection, delivery, completion, and acceptance

of Goods, Works, and Non-consulting Services, for examination by the Bank or by its consultants/auditors”.

Observation

- 1.1.4.2 During the audit, we observed that Management made payments amounting to US\$140,369.10 without evidence of supporting documents such as payment vouchers, delivery notes and invoices to validate the authenticity of the transactions. **See table 3 below for details.**

Table 3: Payment Without Supporting Documents

Transaction Date	Voucher Number	Expenditure description	Amount US\$
8/9/2023	2023/070	Office Ideas	21,262.90
1/30/2023	2023/015	Jos Travels & Tours Inc	1,075.00
2/2/2023	2023/017	Africa Electric Engineer	108,631.20
5/2/2023	2023/051	Attached Individuals	9,000.00
3/14/2023	2023/020	A. J. Woart DSA	400.00
Total			140,369.10

Risk

- 1.1.1.1 In the absence of adequate supporting documents, the validity, occurrence and accuracy of payments may not be assured. This may lead to misappropriation of the project’s funds.
- 1.1.1.2 The absence of adequate supporting documentation for transactions may also lead to fraudulent financial management practices, through the processing and disbursement of illegitimate transactions.
- 1.1.1.3 Management may override the procurement processes by completing disbursement without utilizing the required procurement processes.

Recommendation

- 1.1.1.4 Management should ensure that all transactions are supported by the requisite supporting documents consistent with the financial management regulations.
- 1.1.1.5 Documentation such as contracts, invoices, goods received notes, job completion certificates, purchase orders, payment vouchers etc. should be prepared and approved for the procurement of goods and services where applicable.
- 1.1.1.6 All relevant supporting records should be adequately documented and filed to facilitate future review.

Management’s Response

- 1.1.1.7 *Please see attached for your review. See Exhibit IV*

Auditor General’s Position

- 1.1.1.8 We reviewed the documents subsequently submitted by Management, after our audit

execution. Therefore, we have adjusted the transactions without supporting documents to (US\$140,369.10 – US\$130,369.10) US\$9,400 to be accounted for by Management. Therefore, we maintain our recommendations. We will follow up on the implementation to our recommendations during subsequent audit.

1.1.1.9 Further, Management provision of documents after our review, does not guarantee Management effective control of document management. Going forward, Management should ensure that requested documents for audit purposes are submitted in a timely manner.

1.2 Compliance Issues

1.2.1 Procurement Irregularities

Criteria

1.2.1.1 Section 7.2.2 of the PFMU Financial Procedure Manual requires that "Procurement for goods and services must follow the procedures outline in section 13.1 to 13.93 of this manual. Those sections describe the procedures for raising of requisition, obtaining at least 3 quotations, evaluation and ordering process, and should precede request for payment for goods and services."

1.2.1.2 Part V Section 62 (2) of the Public Procurement and Concession (PPC) Act of 2005 amended and restated in 2010 states that "Bids which are not complete, not signed, not accompanied by a bid security in the prescribed form, if one is required, or not accompanied by essential supporting documents such as business registration certificates, business licenses and tax receipts, or are substantially non-responsive to the technical specifications or contract conditions or other critical requirements in the bidding documents, shall be rejected and excluded from further evaluation and comparison".

Observation

1.2.1.3 During the audit, we observed that Management authorized payments amounting to US\$13,190 for procurement of goods and consultant services without evidence of valid tax clearance and business registration certificates, evidence of procurement procedures, withholding tax, and delivery notes where applicable. **See tables 4 below for details.**

Table 4: Procurement irregularities

Transaction Date	Voucher Number	Expenditure description	Check Number	Amount US\$	Comment
3/27/2023	2023/026	Super Petroleum	1140	2,640.00	No evidence of procurement proceeding; no evidence of withholding tax.
10/31/2023	2023/086	Movement For promotion	1307	1,982.00	CSO - There is no evidence of tax Clearance; Business registration.
11/3/2023	2023/089	Community Action	1315	1,968.00	CSO - There is no evidence of tax clearance; business registration

Transaction Date	Voucher Number	Expenditure description	Check Number	Amount US\$	Comment
6/2/2023	2023/062	Petro Trade Inc.	416186	1,320.00	No evidence of delivery note; no evidence of withholding tax
9/26/2023	2023/081	Petro Trade, Fuel	1207	2,640.00	No evidence of delivery note; no withholding tax.
12/5/2023	2023/096	Petro Trade Fuel PMU	1214	2,640.00	No evidence of delivery note; no withholding tax
Total				13,190.00	

Risk

- 1.2.1.4 In the absence of adequate supporting documents, the validity, occurrence and accuracy of payments may not be assured. This may lead to misappropriation of the project's funds.
- 1.2.1.5 The absence of adequate supporting documentation for transactions may also lead to fraudulent financial management practices, through the processing and disbursement of illegitimate transactions.
- 1.2.1.6 Management may override the procurement processes by completing disbursement without utilizing the required procurement processes.
- 1.2.1.7 Management's failure to obtain valid tax clearance & business registration certificates from vendors may deny Government of the needed tax revenues. In the absence of valid business registration and tax clearance certificates, payment may be made to illegitimate vendors leading to loss of much needed tax revenue.
- 1.2.1.8 Management may be non-compliant with Part V Section 62 (2) of the Public Procurement and Concession (PPC) Act of 2005 amended and restated in 2010.

Recommendation

- 1.2.1.9 Management should provide substantive justification for facilitating payments without required supporting documents as catalogued in the table above.
- 1.2.1.10 Management should ensure that for all transactions involving procurement of goods and services, valid tax clearance and business registration certificates, evidence of procurement procedures, withholding tax, and delivery notes where applicable should be obtained as required by Part U.9. (4) of the Public Financial Management (PFM) Regulation of 2010 and Part V Section 62 (2) of the Public Procurement and Concession (PPC) Act of 2005 as amended and restated in 2010.
- 1.2.1.11 Evidence of valid tax clearance and business registration certificates, evidence of procurement procedures, withholding tax, and delivery notes where applicable should be adequately documented and filed to facilitate future review.

Management's Response

- 1.2.1.12 *Please see attached for your review. Delivery Notes and Tax Clearances are always attached*

as preliminary documents before submitting payment requests to PFMU, and in these cases, the PMU submitted delivery notes, and Tax Clearances for Super Petroleum and Petro Trade, and also submitted business registration and tax clearance receipts for Community Action. See Exhibit V

Auditor General's Position

- 1.2.1.13 We have reviewed the supporting documents of business registration, delivery notes and tax clearances submitted after our audit execution. However, we observed no evidence of withholding taxes being withheld and subsequently remitted to the LRA. Therefore, we maintain our findings relative to withholding taxes and all other recommendations. We will follow up on the implementation of our recommendations during subsequent audit.
- 1.2.1.14 Further, Management provision of documents after our review, does not guarantee Management effective control of document management. Going forward, Management should ensure that requested documents for audit purposes are submitted in a timely manner.

1.2.2 Irregularities Associated with Fixed Asset Management

Criteria

- 1.2.2.1 Section 9.4.2 of the PFMU Financial Procedure Manual states that "i. A FAR shall be maintained for recording all fixed assets procured or constructed from each project / program fund or donated by any other body. ii. The register shall contain detailed information concerning each asset as contained in the sample FAR. Iii. The assets shall be code-numbered for proper identification as to categories and location. iv. The assets register shall be designed to accommodate the additions and disposals of asset entries and update. v. A summary of fixed assets shall be extracted from the FAR and form part of the project management report and financial statements. vii. All movable fixed assets such as vehicles will carry the imprint of the project name".
- 1.2.2.2 Regulations V.4 (2) of the PFM Act of 2009 and revised in 2019 states that, "The master inventory shall record under each category of item:
- the date and other details of the voucher or other document on which the items were received or issued;
 - their serial numbers where appropriate; and
 - their distribution to individual locations and the total quantity held."

Observation

- 1.2.2.3 During the audit, we observed that fixed assets valued at more than US\$79,550 could not be physically verified as other fixed assets values were not stated in the fixed assets register.
- 1.2.2.4 Also, the following irregularities were observed to be associated with the project's Fixed Assets Management System:

- Some fixed assets values were not stated in the fixed assets register
- The fixed assets register did not contain outstation/county locations.
- The fixed assets register did not contain specific assignees but rather repeated individual names.
- The fixed assets register was not regularly updated.
- Some fixed assets of the entity were not coded.
- There was no evidence of periodic physical verification of assets by Management
- There was no evidence of movement of assets form.
- There was no history of disposal of assets
- Fixed assets within a given vicinity were not displayed as required by the PFM Act.

See Annexure 2 for details.

Risk

- 1.2.2.5 Fixed Assets may be misstated (Over/understated).
- 1.2.2.6 Fixed Assets may be damaged or impaired but their values are still on the books.
- 1.2.2.7 Fixed Assets may be removed from the entity's premises without authorization, misappropriated, subjected to personal use or theft.
- 1.2.2.8 The lack of asset movement log may make it difficult to keep track of assigned or transferred assets, which may lead to misuse, loss or theft of assets without being noticed.
- 1.2.2.9 Failure to properly account for fixed assets may lead to theft and misapplication of equipment/materials. This may result in the non-achievement of the entity's objectives.

Recommendation

- 1.2.2.10 Management should ensure that the fixed assets register is updated to reflect the following; description, class, code, location, condition, cost, depreciation expense, accumulated depreciation and net book value of the asset.
- 1.2.2.11 Management should enforce a systematic fixed assets coding system to ensure all fixed assets are uniquely identified. This control will facilitate the efficient and effective periodic fixed asset verification exercises. Discrepancies in coding identified during verification should be updated in a timely manner.
- 1.2.2.12 Management should conduct periodic fixed assets count and /or verification to determine the current condition and location of the assets. Evidence of physical verification should be adequately documented and filed to facilitate future review.
- 1.2.2.13 The Fixed Assets Register should be updated periodically to reflect all the entity's assets.
- 1.2.2.14 Fixed Assets within a particular vicinity should be clearly displayed as required by the PFM Act.

1.2.2.15 A movement of Asset Form should be filled and authorized before assets are moved from one location to another. The Fixed Asset Register should be updated to reflect the change in location of assets.

Management’s Response

1.2.2.16 *All fixed assets procured by the PFMRIISP are costed and coded in the asset’s registry. The assets register contained locations, but some beneficiaries’ institutions failed to produce listings of persons the assets were assigned. This is a lesson learnt, and going forward, the project will make it prerequisite for release of assets. The PMU does not dispose assets, rather, it transfers to MFDP for disposal. Records for such transfer of assets to MFDP are available in the PMU.*

Auditor General’s Position

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

1.2.3 Overpayment of DSA for Domestic Travel

Criteria

1.2.3.1 Section 7.13.2 of the PFMU Revised Financial Procedure Manual of 2020 states that “Request for advance for travels should be approved not more than four weeks in advance of or less than two weeks before the expected travel date. If approved travel does not occur or is altered, the responsibility for recovering moneys expended rests with the Authorizing Officer in the respective Office/Unit. The entitlements for travel of Project / Program staff shall be regulated by the Government of Liberia – Domestic and Foreign Travel Ordinances respectively.”

Observation

1.2.3.2 During the audit, we observed that Management did not use the approved rates as per GoL Travel Ordinance as required by PFMU Financial Procedures Manual. As a result, Management expended an excess of US\$600 (US\$1,140 - US\$540) for DSA domestic travels in favor of some project staff. **See tables 5 below for details.**

Table 5: Overpaid of DSA for Domestic Travel

Transaction Date	Voucher Number	Description	Check Number	Days	DSA Rate/Day Amount US\$	PFMU Payment in US\$ A	GAC Recalculation in US\$ B	Variance in US\$ C=A-B
3/22/2023	2023/024	Momo K. Lombeh	1134	3	60.00	380.00	180.00	200.00
3/22/2023	2023/024	Pewu A. B. Ketter	1134	3	60.00	380.00	180.00	200.00
3/22/2023	2023/024	Abdullah Swarary	1134	3	60.00	380.00	180.00	200.00
Total						1,140.00	540.00	600.00

Risk

- 1.2.3.3 Management may be noncompliant with GoL Travel Ordinance as prescribed in section 7.
- 1.2.3.4 Failure to disburse the required daily subsistence allowance to project staffs may lead to mismanagement/misappropriation of project funds.

Recommendation

- 1.2.3.5 Management should provide substantive justification for payment of DSA above GoL Travel Ordinance.
- 1.2.3.6 Management should apply the standardized rate for computation of travel allowance in accordance with the rates indicated in annexure III of GoL Travel Ordinance.
- 1.2.3.7 Managements should ensure that all travel advances are adequately retired with the original copies of receipts and activities reports to justify the regularity of the transactions.
- 1.2.3.8 Evidence of travel advances and retirement should be adequately documented and filed to facilitate future review.

Management's Response

- 1.2.3.9 *The PMU notes the findings, but wishes to express the inadequacy of the Government's DSA rates considering the increasing prices for basic services. Moreover, the AfDB approved the said amount to be paid to staff concerned. **See Exhibit***

Auditor General's Position

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

1.2.4 Uncompleted Natural Resource Tax Audits

Criteria

- 1.2.4.1 Component 2.2.11 of the 2018/2019 IPFMRP work plan mandated the Liberia Revenue Authority (LRA) to "Develop TOR and procure the services of the external professional firms to conduct effective tax audits of at least 8 extractive industry and renewable energy entities and coordinate audit execution, including the provision of support of LRA staff working in the field with the external auditors".

Observation

- 1.2.4.2 During the audit, we observed no evidence that tax audits for 5 of the 9 selected agricultural entities into natural rubber and palm oil have been completed by the Liberia Revenue Authority. **See table 6 below for details.**

Table 6: Uncompleted Natural Resource Tax Audits

No.	Tax Payer	Sector	Audit Period	Audit Type	Status	Comment
1.	Cavalla Rubber Corporation (CRC)	Agriculture	2013-2017	Comprehensive	Final Audit Report to be served 1 st week of April	Delay in concluding the audit is partly due to the COVID-19 Pandemic as well as delays from the taxpayer in providing books and records to substantiate filings information, and the transfer pricing aspects that requires in-depth analysis.
2.	Liberia Agriculture Company (LAC)	Agriculture	2013-2018	Comprehensive	Audit Completed	Delay in concluding the audit is partly due to the COVID-19 Pandemic, as well as the tax consultant need to understand the technical aspects of the sector with relevant transactions treatments which includes transfer pricing, and delays in providing adequate substantiation to conclude the audit.
3.	Maryland Oil Palm Plantation (MOPP)	Agriculture	2012-2017	Comprehensive	Final Audit Report to be served 2 nd week of April	Delay in concluding the audit is partly due to the COVID-19 Pandemic and delays in providing books and records to validate information provided on the returns filed for the audit period. Moreover, there as been inadequate time spent on the field due to budget constraints.
4.	Equatorial Palm Oil	Agriculture	2011-2017	Comprehensive	Final Report served and tax bill paid.	Delay in concluding the audit is partly due to the COVID-19 Pandemic and delays in providing books and records to validate information provided on the returns filed for the audit period.
5.	LIBINC Oil Palm Plantation (PALM BAY)	Agriculture	2011-2017	Comprehensive	Final Report served and tax bill paid.	Delay in concluding the audit is partly due to the COVID-19 Pandemic and delays in providing books and records to validate information provided on the returns filed for the audit period.
6.	Salala Rubber Corporation (SRC)	Agriculture	2014-2017	Comprehensive	Audit Completed and bill paid.	Delay in concluding the audit is partly due to the COVID-19 Pandemic and delays in providing books and records to validate information provided on the returns filed for the audit period.

7.	Golden Veroleum Liberia	Agriculture	2012-2017	Comprehensive	Reconciliation of draft report ongoing	Delay in concluding the audit is partly due to the COVID-19 Pandemic and delays in providing books and records to validate information provided on the returns filed for the audit period. Moreover, the fieldwork has not commenced due to budget constraints.
8.	Firestone Natural Rubber Company	Agriculture	2013-2019	Comprehensive	Audit Pending due to contractual issues with BDO, the audit from contracted by PMU. The LRA will undertake the assignment utilizing its own capacity and funding.	Delay in concluding the audit is partly due to the COVID-19 Pandemic as well as the non-availability of BDO, a UK based external audit firm hired to conduct the audit alongside NRTS for capacity building and knowledge transfer, to continue the audit engagement.
9.	Sime Darby Plantation	Agriculture	2012-2017	Comprehensive	Audit Pending due to contractual issues with BDO, the audit from contracted by PMU. The LRA will undertake the assignment utilizing its own capacity and funding.	The legal basis for LRA to audit the firm is being reviewed based on the Sales and Purchase Agreement between the entities and the government of Liberia.

Risk

- 1.2.4.3 Failure to conduct and complete the comprehensive tax audits may deny GoL of much needed tax revenue.
- 1.2.4.4 The objectives of the project may not be achieved in the absence of timely completed comprehensive tax audits.

Recommendation

- 1.2.4.5 Management should liaise with the authority of the Liberia Revenue Authority (LRA) to facilitate the completion of the comprehensive tax audits and ensure that the required taxes are paid in the General Revenue Account.
- 1.2.4.6 Management should facilitate adequate coordination, monitoring and evaluation of project's activities to ensure project deliverables are implemented in a timely manner.
- 1.2.4.7 Going forward, Management should conduct a more rigorous recruitment process to identify and outsource to audit firms with significant experience and qualified personnel in performing tax audits to perform the Natural Resource Tax Audit. As part of the contract, the selected audit firms should provide capacity support (on the job training) to LRA tax auditors during the natural resource tax audit.
- 1.2.4.8 Evidence of tax audits should be adequately documented and filed to facilitate future review.

Management's Response

- 1.2.4.9 *The LRA will ensure that the audits will be completed by the Project closure. It is worth noting that all the audits are in concluding stages. Further, the LRA will issue the reports once there's no response from the auditee per the stipulated time frame.*

Auditor General's Position

- 1.2.4.10 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: Prior Year Audit Issues Status

No.	Findings	Observations	Recommendation/AG Position	Status of implementation	Management's Response
1.	1.1.1 Prior Year Financial Statement Figure Not Reconciled	1.1.1.2 During the audit, we observed that the total final amounts per prior year audited financial statements and corresponding amounts reported in current year financial statements revealed a series of variances.	1.1.1 We acknowledge Management's acceptance of our findings, recommendation and the subsequent adjustment of the financial statements.	Implemented	
2.	1.1.2 Signing Date of The Financial Statements Not Specified	1.1.2.3 During the audit, we observed that the financial statements signed by the Director of Donor Financed Projects and the Acting Project Manager did not specify the actual date the financial statements were prepared and signed.	1.1.2.6 We acknowledge Management's acceptance of our findings, recommendation and the subsequent adjustment of the financial statements.	Implemented	
3.	1.1.3 No Explanation for Material Variance	1.1.3.2 During the audit, we observed that the Project Financial Statements include a Statement of Comparison of Budget and Actual amount which shows material variances. However, the statement did not include notes for the explanation of the material variances.	1.1.3.7 We acknowledge Management's acceptance of our findings, recommendation and the subsequent adjustment of the financial statements.	Implemented	
4.	1.1.4 Bank Reconciliation of TSF 1 Account	1.1.4.2 During the audit, we observed that Management did not attach the cash book to the bank reconciliation for the month of December 2021. 1.1.4.3 Additionally, there was no bank reconciliation statement provided for the month of July 2022.	1.1.4.10 We reviewed the cash book subsequently submitted by Management, after our audit execution. However, Management did not provide the bank reconciliation statement for the month of July 2022 in response to our findings. Therefore, we maintain our recommendations.	Implemented	
5.	1.1.5 Non-withholding and Remittance of Taxes	1.1.5.3 During the audit, we observed that Management disbursed a total amount of US\$1,299,155.51 to several vendors for goods and consultant services procured without	According to ARTICLE VIII, Section 8.01(C) of the General Conditions Applicable to the African Development Bank Loan Agreements	Not Implemented	

No.	Findings	Observations	Recommendation/AG Position	Status of implementation	Management's Response
		evidence that withholding taxes were deducted and subsequently remitted to the Liberia Revenue Authority (LRA).	and Guarantee Agreements states "The immunities, exemptions and privileges from taxation referred to in this Section 8.01 and in Article 57 of the Bank Agreement shall ensure to and be for the sole benefit of the Bank and shall therefore not be the basis for a claim to or request for similar entitlement by a consultant, contractor or other third party engaged by the Borrower or Guarantor in connection with the Project". Therefore, we maintain our findings and recommendations.		
6.	1.1.6 Expenditure Not in Line with Approved Annual Work Plan & Budget	1.1.6.2 During the audit, we observed that Management made payments totaling US\$51,979.10 which were not in line with the approved annual work plan and budget.	1.1.6.10 Management's assertions were not supported by documentary evidence. The Bank's approval for the change in the nature of the expenditure to CSA was not included in Exhibit 1 as asserted by Management. Therefore, we maintain our findings and recommendations.	Not Implemented	
7.	1.1.7 Irregularities Associated with Catering Service Expenditure	1.1.7.2 During the audit, we observed the following irregularities associated with catering services expenditure: Payments amounting to US\$9,600 appear to have been duplicated. See table 4 below for details.	1.1.7.8 We acknowledge Management's acceptance of our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.	Implemented The duplicated payment of US\$4,800 has been restituted in the project	

No.	Findings	Observations	Recommendation/AG Position	Status of implementation	Management's Response
		<p>The vendor (Elite Bar & Restaurant) in whose name one of the payments was made did not participate in the bidding process for hall rental and catering services.</p>		<p>account.</p>	
8.	1.1.8 Third Party Payment	<p>1.1.8.2 During the audit, we observed that payments amounting to US\$ 71,851.25 were made as DSA for participants of workshops and for other services in the name of staffs instead of the beneficiaries' names.</p> <p>Additionally, there was no evidence that the beneficiary received said payments.</p>	<p>1.1.8.8 We acknowledge Management's assertion. However, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.</p>	Not fully resolved	
9.	1.1.9 Transaction Without Supporting Documentation	<p>1.1.9.2 During the audit, we observed that several payments amounting to US\$ 334,077.47 were made without supporting documents.</p> <p>1.1.9.3 Additionally, Management made payments amounting to US\$ 50,172.31 without adequate supporting documentations.</p>	<p>1.1.9.11 We reviewed the documents subsequently submitted by Management, after our audit execution. Therefore, we have adjusted the transactions without adequate supporting documents to (US\$50,172.31 – US\$7,980.00) US\$42,192.31 to be accounted for by Management. However, the transactions without supporting documentation amounting to US\$ 334,077.47 were not accounted for by Management. We therefore maintain our recommendations.</p>	<p>Not fully resolved</p> <p>On the issues of payments without supporting documents, we reviewed documents provided and adjusted the issues to (US\$334,77.47 – US\$314,712.29) US\$19,365.18 to be accounted for by Management.</p> <p>On the issues of payments without</p>	

No.	Findings	Observations	Recommendation/AG Position	Status of implementation	Management's Response
				adequate supporting documents, additional supporting documents were reviewed and the issues adjusted to (US\$42,192.31 - US\$20,301.71) US\$21,890.60 to be accounted for by Management.	
10.	1.2.1 Procurement Irregularities	<p>1.2.1.2 During the audit, we observed that payments totaling US\$37,390 were disbursed for the procurement of goods and consultant services without tax clearance, business registration certificates and bidding documents as indicated in the table below.</p> <p>1.2.1.3 Additionally, Management did not withhold taxes on said payments.</p>	1.2.1.13 We reviewed the documents subsequently submitted by Management, after our audit execution. However, the supporting document submitted did not address the issues raised. Therefore, we maintain our findings and recommendations.	Implemented	
11.	1.2.2 Underpayment of DSA for Foreign Travel	1.2.3 During the audit, we observed that Management made underpayments of US\$20,462 instead of paying a total of US\$24,371 resulting to a total variance of US\$3,909 as DSA for foreign travels in favor of some GoL staff. Management did not use the approved rates as per GoL Travel Ordinance as required by PFMU Financial Procedures Manual.	1.2.2.12 Section 7.13.2 of PFMU Revised Financial Procedure Manual requires that entitlements for travel of Project / Program staff shall be regulated by the Government of Liberia – Domestic and Foreign Travel Ordinances respectively. Therefore, we maintain our findings and	Implemented	

No.	Findings	Observations	Recommendation/AG Position	Status of implementation	Management's Response
		Additionally, we observed that a total amount of \$ 3,242 was paid as DSA to project staffs for foreign travel without evidence of retirement.	recommendation.		
12.	1.2.3 Grant Interventions with CSOs	1.2.3.2 During the audit, we observed that a sub-grant amount of US\$14,000 was awarded to GRAWOA to provide training activities. However, we could not validate the establishment of GRAWOA in the City of Barclayville, Grand Kru County as there was no evidence of an office space nor any staff seen during our field verification process. Moreover, major stakeholders in the county appear unaware of the establishment and activities of GRAWOA. And all efforts to contact the targeted beneficiaries through the listed phone numbers attached to the supporting documents did not materialize.	1.2.3.9 Management's assertion does 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.	Not implemented	
13.	1.2.4 Uncompleted Natural Resource Tax Audits	1.2.4.2 During the audit, we observed that the Liberia Revenue Authority for over 4 years has not completed the tax audits of eight (8) agricultural entities that are into natural rubber and palm oil as required by the project.	1.2.4.8 We acknowledge Management's acceptance of our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.	Not fully implemented	

Annexure 2: Transactions On Which Taxes Were Not Withheld

Date	Voucher Number	Expenditure description	Check Number	Amount US\$
1/18/2023	2023/007	Alvino Hotel	1094	10,050.00
1/16/2023	2023/005	United Office Supplies	367204	38,000.00
9/27/2023	2023/084	Jawara Mendy	1212	6,800.00
1/16/2023	2023/004	Boulevard Palace Hotel	1104	3,500.00
1/19/2023	2023/012	United Motor Company	1096	69,000.00
4/6/2023	2023/028	GBK Motors Inc	367081	99,900.00
1/0/1900	2023/036	Africa Electric Engineeri	1153	72,420.80
1/26/2023	2023/014	The Cape Hotel Inc	1099	4,310.00
1/11/2023	2023/001	Edmund N. Kloh	1105	9,645.00
1/19/2023	2023/011	Solie Enterprise	1097	540.00
2/10/2023	2023/019	Richmars Int Travel Agenc	1108	1,883.00
3/16/2023	2023/023	Lion Stationery	1132	1,349.00
3/27/2023	2023/027	The Cape Hotel, Inc.	367087	1,000.00
4/7/2023	2023/031	The Farmington Hotel	1146	42,500.00
4/7/2023	2023/030	Lion Stationery Store	1145	375.00
2/19/2905	2023/022	Boulevard Palace Hotel	1131	2,400.00
5/16/2023	2023/058	Petro Trade Inc	1188	936.00
5/16/2023	2023/060	Smart Office Solution	416192	863.00
10/13/2023	2023/083	Love Travels & Tours	1306	1,546.00
9/26/2023	2023/078	Smart Office Solution	1209	2,349.00
10/31/2023	2023/084	Corina Hotel	1309	6,305.00
11/3/2023	2023/094	S. G. Investment	1310	1,040.00
5/1/2023	2023/050	E. J. Nathaniel Daygbor	416267	6,050.00
9/12/2023	2023/073	United Office Supplies	1303	950.00
9/19/2023	2023/074	Peace Life Corporation	416150	2,450.00
9/19/2023	2023/075	Teepro Lodge Services	416147	5,496.00
9/26/2023	2023/080	Teepro Lodge Services	1206	1,450.00



Date	Voucher Number	Expenditure description	Check Number	Amount US\$
5/16/2023	2023/059	Alley Printing	1191	5,890.00
6/16/2023	2023/064	Pmt fr veh rental APRM	416904	2,400.00
5/2/2023	2023/052	Saksouk Shopping Center	1167	551.25
5/2/2023	2023/053	Saksouk Shopping Center	1166	930.30
5/3/2023	2023/054	Petrol Trade Inc	1182	2,640.00
5/11/2023	2023/057	Smart Office Solution	1201	375.00
6/14/2023	2023/063	Pmt fr PMU Scard&supp	1202	623.00
6/26/2023	2023/065	MGI Mombo & Company	1193	9,860.00
7/13/2023	2023/067	The Cape Hotel	1196	600.00
7/18/2023	2023/069	Royal Grand Hotel	1198	5,000.00
8/9/2023	2023/071	Solomon S. Patrick Ventur	1200	1,365.00
9/26/2023	2023/079	Saksouk Shopping Center	1205	750.00
10/31/2023	2023/085	Yummy Meal Catering	1308	1,000.00
11/3/2023	2023/093	Saksouk Shopping Center	1311	698.70
12/5/2023	2023/095	Saksouk Shopping Center	1213	750.00
12/13/2023	2023/099	Saksouk Shopping Center	1217	700.20
4/20/2023	2023/048	Alley Printing Press	1151	300.00
7/3/2023	2023/003	Expert Travels Services,	469	1,730.00
Total				429,271.25

Annexure 3 (a): LACC Fixed Assets Not Physically Verified

Barcodes	Asset Description	Name	Serial No.	Qty	Location	Department	Room Description	Status	Actual User
IPFMRP-II/AFDB-LACC-LTP-1-JULY-19-2021	LAPTOP	Dell	SCG0410HBX	1	LACC	LACC	LACC	Good	CLLR KANIO
IPFMRP-II/AFDB-LACC-LTP-2-JULY-19-2021	LAPTOP	Dell	5CG0385DHQ	1	LACC	LACC	LACC	Good	TOGA NIMELY

Annexure 3 (b): LBDI Fixed Assets Not Physically Verified

Reference	Description	Location	Comp	Company	Delivery Date	Serial No	Cost (USD)	Qty	Status	Assign ee
IPFMRP-II/AFDB-LBDI-PRINT-3-NOV-16-2022	Laptop	LBDI		United Office	Nov 16,2022	4DGO1212	4,500	1 pc	Good	

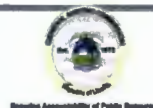
Annexure 3 (c): AMCU Fixed Assets Not Physically Verified

Reference No	Description	Location	Comp.	Company	Delivery Date	Serial No	Cost (USD)	Qty	Status	Assign ee
IPFMRP-II/AFDB-AMCU-LTP-5-June-27-2022	Laptop	AMCU	1.4	Office Express	6/27/2022	PF-1TL1HD	1,550	1 pc	Good	Robert ha J. Dudu
IPFMRP-II/AFDB-AMCU-LTP-6-June-27-2022	Laptop	AMCU	1.4	Office Express	6/27/2022	PF-1TL3SA	1,550	1 pc	Good	Robert ha J. Dudu
IPFMRP-II/AFDB-AMCU-LTP-7-June-27-2022	Laptop	AMCU	1.4	Office Express	6/27/2022	5CDO51L DHB	1,550	1 pc	Good	Robert ha J. Dudu
IPFMRP-II/AFDB-AMCU-LTP-	Laptop	AMCU	1.4	Office Express	6/27/2022	5CDO51L DGX	1,550	1 pc	Good	Robert ha J. Dudu



Annexure 3 (b): LBDI Fixed Assets Not Physically Verified

Reference	Description	Location	Comp	Company	Delivery Date	Serial No	Cost (USD)	Qty	Status	Assignee
11-June-27-2022										
IPFMRP-II/AFDB-AMCU-LTP-12-June-27-2022	Laptop	AMCU	1.4	Office Express	6/27/2022	5CDO51LL 2W	1,550	1 pc	Good	Robert ha J. Dudu
IPFMRP II/AFDB-AMCU-CHR-13-AUGUST-2-2022	Chair	AMCU	1.4	United Office	8/2/2022	LEATHER	250	1 pc	Good	Robert ha J. Dudu
IPFMRP-II/AFDB-AMCU-V.CHR-6-AUGUST-2-2022	V. Chair	AMCU	1.4	United Office	8/2/2022	LEATHER	100	1 pc	Good	
IPFMRP II/AFDB-AMCU-V.CHR-10-AUGUST-2-2022	V. Chair	AMCU	1.4	United Office	8/2/2022	LEATHER	100	1 pc	Good	Robert ha J. Dudu
IPFMRP-II/AFDB-AMCU-CHR-	Chair	AMCU	1.4	United Office	8/2/2022	Leather	250	1 pc	Good	Robert ha J. Dudu



Annexure 3 (b): LBDI Fixed Assets Not Physically Verified

Reference	Description	Location	Comp	Company	Delivery Date	Serial No	Cost (USD)	Qty	Status	Assignee
1-August-2-2022										

Annexure 3 (d): LRA Fixed Assets Not Physically Verified

Asset Description	Barcodes	Name	Serial No.	Qty	Location	Amount US\$	Status	Actual User
NISSAN NAVARA XE PICK-UP 2022 MODEL	3/24/2023	LRA	ADNCCND23ZOO-12130	YD25-005787U	LRA Domestic Tax	33,300	Good	Margrette Korte
NISSAN NAVARA XE PICK-UP 2022 MODEL	3/24/2023	LRA	LRA	YD25-002432U	LRA Domestic Tax	33,300	Good	Margrette Korte
Solar System	26-Dec-23				Ganta Tax Business Office		Good	

Annexure 3 (e): CSA Fixed Assets Not Physically Verified

Barcodes	Asset Description	Name	Serial No.	Quantity	Location	Department	Room Description	Status	Actual User
IPFMRP-II/AFDB-CSA-Desktop-2-August-9-2021	Desktop	Dell Desktop	CN-03M26M-FCCOO-9BR-E6TU-AOO	1	CSA	CSA	CSA	Good	Claudius Broaderic

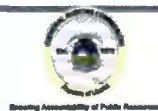
Barcodes	Asset Description	Name	Serial No.	Quantity	Location	Department	Room Description	Status	Actual User
IPFMRP-II/AFDB-CSA-Desktop-6-August-9-2021	Desktop	Dell Desktop	CN-O3M26M-FCCOO-9BR-E69U-AOO	1	CSA	CSA	CSA	Good	Claudius Broaderic
IPFMRP-II/AFDB-CSA-Desktop-7-August-9-2021	Desktop	Dell Desktop	CN-O3M26M-FCCOO-9BR-E5TU-AOO	1	CSA	CSA	CSA	Good	Claudius Broaderic
IPFMRP-II/AFDB-CSA-Desktop-11-August-9-2021	Desktop	Dell Desktop	CN-O7CXPR-FCCOO-O56-DE1B-A10	1	CSA	CSTC -1	CSTC -1	Good	Claudius Broaderic
IPFMRP-II/AFDB-CSA-Desktop-13-August-9-2021	Desktop	Dell Desktop	CN-O3M26M-FCCOO-9BR-E6KU-AOO	1	CSA	CSA	CSA	Good	Claudius Broaderic
IPFMRP-II/AFDB-CSA-Desktop-14-August-9-2021	Desktop	Dell Desktop	CN-O3M26M-FCCOO-9BR-ATPU-AOO	1	CSA	CSA	CSA	Good	Claudius Broaderic
IPFMRP-II/AFDB-CSA-Desktop-23-August-9-2021	Desktop	Dell Desktop	CN-O3M26M-FCCOO-9BR-AUCU-AOO	1	CSA	CSA	CSA	Good	Claudius Broaderic
IPFMRP-II/AFDB-CSA-SU-1-August-9-2021	System Unit	Dell System Unit	8ZHK0F2	1	CSA	CSA	CSA	Good	Claudius Broaderic
IPFMRP-II/AFDB-CSA-SU-3-August-9-2021	System Unit	Dell System Unit	61JK0F2	1	CSA	CSTC -1	CSTC -1	Good	Claudius Broaderic



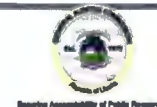
Barcodes	Asset Description	Name	Serial No.	Quantity	Location	Department	Room Description	Status	Actual User
IPFMRP-II/AFDB-CSA-SU-8- August-9-2021	System Unit	Dell System Unit	BWBN973	1	CSA	CSA	CSA	Good	Claudius Broaderic
IPFMRP-II/AFDB-CSA-SU- 18-August-9-2021	System Unit	Dell System Unit	G57J0F2	1	CSA	CSA	CSA	Good	Claudius Broaderic
IPFMRP-II/AFDB-CSA-SU- 19-August-9-2021	System Unit	Dell System Unit	JR8N973	1	CSA	CSA	CSA	Good	Claudius Broaderic
IPFMRP-II/AFDB-CSA-SU- 20-August-9-2021	System Unit	Dell System Unit	1J3MF93	1	CSA	CSA	CSA	Good	Claudius Broaderic
IPFMRP-II/AFDB-CSA-SU- 21-August-9-2021	System Unit	Dell System Unit	9J3MF93	1	CSA	CSA	CSA	Good	Claudius Broaderic
IPFMRP-II/AFDB-CSA-SU- 24-August-9-2021	System Unit	Dell System Unit	BX8N973	1	CSA	CSA	CSA	Good	Claudius Broaderic
IPFMRP-II/AFDB-CSA-LTP- 1-August-9-2021	Laptop	Dell Laptop	PF-2H6N2Y- 2020/12	1	CSA	CSA	CSA	Good	Claudius Broaderic
IPFMRP-II/AFDB-CSA-LTP- 2-August-9-2021	Laptop	Dell Laptop	PF-2HLCF9- 2020/12	1	CSA	CSA	CSA	Good	Claudius Broaderic
IPFMRP-II/AFDB-CSA-LTP- 3-August-9-2021	Laptop	Dell Laptop	PF-2H63F8- 2020/12	1	CSA	CSA	CSA	Good	Claudius Broaderic
IPFMRP-II/AFDB-CSA-LTP- 4-August-9-2021	Laptop	Dell Laptop	PF-2HLQX5- 2020/12	1	CSA	CSA	CSA	Good	Claudius Broaderic



Barcodes	Asset Description	Name	Serial No.	Quantity	Location	Department	Room Description	Status	Actual User
IPFMRP-II/AFDB-CSA-LTP-5-August-9-2021	Laptop	Dell Laptop	PF-2HLAMO-2020/12	1	CSA	CSA	CSA	Good	Claudius Broaderic
IPFMRP-II/AFDB-CSA-LTP-6-August-9-2021	Laptop	Dell Laptop	PF-2HKLHZ-2020/12	1	CSA	CSA	CSA	Good	Claudius Broaderic
IPFMRP-II/AFDB-CSA-LTP-7-August-9-2021	Laptop	Dell Laptop	PF-2HKLL3-2020/12	1	CSA	CSA	CSA	Good	Claudius Broaderic
IPFMRP-II/AFDB-CSA-LTP-8-August-9-2021	Laptop	Dell Laptop	PF-2HKGML-2020/12	1	CSA	CSA	CSA	Good	Claudius Broaderic
IPFMRP-II/AFDB-CSA-LTP-9-August-9-2021	Laptop	Dell Laptop	PF-2H5LHV-2020/12	1	CSA	CSA	CSA	Good	Claudius Broaderic
IPFMRP-II/AFDB-CSA-LTP-10-August-2021	Laptop	Dell Laptop	PF-2H7ZT9-2020/12	1	CSA	CSA	CSA	Good	Claudius Broaderic
IPFMRP-II/AFDB-CSA-LTP-11-August-9-2021	Laptop	Dell Laptop	PF-2H6N13-2020/12	1	CSA	CSA	CSA	Good	Claudius Broaderic
IPFMRP-II/AFDB-CSA-LTP-12-August-9-2021	Laptop	Dell Laptop	PF-2H6TJV-2020/12	1	CSA	CSA	CSA	Good	Claudius Broaderic
IPFMRP-II/AFDB-CSA-LTP-13-August-9-2021	Laptop	Dell Laptop	PF-2HLF10-2020/12	1	CSA	CSA	CSA	Good	Claudius Broaderic
IPFMRP-II/AFDB-CSA-LTP-14-August-9-2021	Laptop	Dell Laptop	PF-2HL8M8-2020/12	1	CSA	CSA	CSA	Good	Claudius Broaderic
IPFMRP-II/AFDB-CSA-LTP-15-August-9-2021	Laptop	Dell Laptop	PF-2HLCF5-2020/12	1	CSA	CSA	CSA	Good	Claudius Broaderic
IPFMRP-II/AFDB-CSA-PROJ-1-August-9-2021	projector	ACER/View Sonic	VOV204801607	1	CSA	CSA	CSA	Good	Claudius Broaderic



Barcodes	Asset Description	Name	Serial No.	Quantity	Location	Department	Room Description	Status	Actual User
IPFMRP-II/AFDB-CSA-PROJ-2-August-9-2021	projector	ACER/View Sonic	VOV204801005	1	CSA	CSA	CSA	Good	Claudius Broaderic
IPFMRP-II/AFDB-CSA-PROJ-3-August-9-2021	projector	ACER/View Sonic	VOV204801196	1	CSA	CSA	CSA	Good	Claudius Broaderic
IPFMRP-II/AFDB-CSA-PROJ-5-August-9-2021	projector	ACER/View Sonic	VOV204801020	1	CSA	CSA	CSA	Good	Claudius Broaderic
IPFMRP-II/AFDB-CSA-PROJ-6-August-9-2021	projector	ACER/View Sonic	VOV204801189	1	CSA	CSA	CSA	Good	Claudius Broaderic
IPFMRP-II/AFDB-CSA-CN-PRINT-1-August-9-2021	printer	Large Printer-Heavy Duty Printer-Canon IR 2520	YDX21314	1	CSA	CSA	CSA	Good	Claudius Broaderic
IPFMRP-II/AFDB-CSA-HP-PRINT-1-August-9-2021	printer	Mini Color Printer-HP 8740	CN94DC608F	1	CSA	CSA	CSA	Good	Claudius Broaderic
IPFMRP-II/AFDB-CSA-HP-PRINT-2-August-9-2021	printer	Mini Color Printer-HP 8741	CN94DC608X	1	CSA	CSA	CSA	Good	Claudius Broaderic
IPFMRP-II/AFDB-CSA-HP-PRINT-3-August-9-2021	printer	Mini Color Printer-HP 8742	CN95BC60K8	1	CSA	CSA	CSA	Good	Claudius Broaderic
IPFMRP-II/AFDB-CSA-Sams-Tab-1-August-9-2021	Tablet	Samsung Tablet A7	R9WR102HC MJ	1	CSA	CSA	CSA	Good	Claudius Broaderic



Barcodes	Asset Description	Name	Serial No.	Quantity	Location	Department	Room Description	Status	Actual User
IPFMRP-II/AFDB-CSA-Sams-Tab-2-August-9-2021	Tablet	Samsung Tablet A8	R9WNB18ZM4J	1	CSA	CSA	CSA	Good	Claudius Broaderic
IPFMRP-II/AFDB-CSA-Sams-Tab-3-August-9-2021	Tablet	Samsung Tablet A9	R9WNC1Q7Q4J	1	CSA	CSA	CSA	Good	Claudius Broaderic
IPFMRP-II/AFDB-CSA-VD-CAM-2-August-9-2021	Video Camera	Video Cameras Sony HD Video Recording Checked & Tested	MC:2728C002[AA]GS1-128:20210226	1	CSA	CSA	CSA	Good	Claudius Broaderic
IPFMRP-II/AFDB-CSA-MIC-1-August-9-2021	Microphone	Microphone	None	1	CSA	CSA	CSA	Good	Claudius Broaderic
IPFMRP-II/AFDB-CSA-MIC-2-August-9-2021	Microphone	Microphone	None	1	CSA	CSA	CSA	Good	Claudius Broaderic
IPFMRP-II/AFDB-CSA-MIC-3-August-9-2021	Microphone	Microphone	None	1	CSA	CSA	CSA	Good	Claudius Broaderic
IPFMRP-II/AFDB-CSA-MIC-4-August-9-2021	Microphone	Microphone	None	1	CSA	CSA	CSA	Good	Claudius Broaderic
IPFMRP-II/AFDB-CSA-MIC-5-August-9-2021	Microphone	Microphone	None	1	CSA	CSA	CSA	Good	Claudius Broaderic
IPFMRP-II/AFDB-CSA-UPS-3-August-9-2021	UPS	Techcom 650 Watts	241905524820	1	CSA	CSA	CSA	Good	Claudius Broaderic
IPFMRP-II/AFDB-CSA-UPS-4-August-9-2021	UPS	Techcom 650 Watts	241905525841	1	CSA	CSA	CSA	Good	Claudius Broaderic

Barcodes	Asset Description	Name	Serial No.	Quantity	Location	Department	Room Description	Status	Actual User
IPFMRP-II/AFDB-CSA-UPS-12-August-9-2021	UPS	Techcom 650 Watts	3201818T30000263	1	CSA	CSA	CSA	Good	Claudius Broaderic
IPFMRP-II/AFDB-CSA-UPS-13-August-9-2021	UPS	Techcom 650 Watts	3201818T30001266	1	CSA	CSA	CSA	Good	Claudius Broaderic
IPFMRP-II/AFDB-CSA-UPS-15-August-9-2021	UPS	Techcom 650 Watts	241905525407	1	CSA	CSA	CSA	Good	Claudius Broaderic
IPFMRP-II/AFDB-CSA-UPS-17-August-9-2021	UPS	Techcom 650 Watts	3201818T30000363	1	CSA	CSA	CSA	Good	Claudius Broaderic
IPFMRP-II/AFDB-CSA-UPS-18-August-9-2021	UPS	Techcom 650 Watts	3201818T30000044	1	CSA	CSA	CSA	Good	Claudius Broaderic
IPFMRP-II/AFDB-CSA-UPS-19-August-9-2021	UPS	Techcom 650 Watts	3201818T30000045	1	CSA	CSA	CSA	Good	Claudius Broaderic
IPFMRP-II/AFDB-CSA-UPS-22-August-9-2021	UPS	Techcom 650 Watts	3201818T30000036	1	CSA	CSA	CSA	Good	Claudius Broaderic
IPFMRP-II/AFDB-CSA-UPS-23-August-9-2021	UPS	Techcom 650 Watts	3201818T30000284	1	CSA	CSA	CSA	Good	Claudius Broaderic



Barcodes	Asset Description	Name	Serial No.	Quantity	Location	Department	Room Description	Status	Actual User
IPFMRP-II/AFDB-CSA-UPS-24-August-9-2021	UPS	Techcom 650 Watts	3201818T30000264	1	CSA	CSA	CSA	Good	Claudius Broaderic
IPFMRP-II/AFDB-CSA-UPS-25-August-9-2021	UPS	Techcom 650 Watts	3201818T30000287	1	CSA	CSA	CSA	Good	Claudius Broaderic
IPFMRP-II/AFDB-CSA-UPS-27-August-9-2021	UPS	Techcom 650 Watts	3201818T30000059	1	CSA	CSA	CSA	Good	Claudius Broaderic
IPFMRP-II/AFDB-CSA-UPS-28-August-9-2021	UPS	Techcom 650 Watts	3201818T30001264	1	CSA	CSA	CSA	Good	Claudius Broaderic
IPFMRP-II/AFDB-CSA-UPS-29-August-9-2021	UPS	Techcom 650 Watts	241905524780	1	CSA	CSA	CSA	Good	Claudius Broaderic
IPFMRP-II/AFDB-CSA-UPS-30-August-9-2021	UPS	Techcom 650 Watts	241905525840	1	CSA	CSA	CSA	Good	Claudius Broaderic
IPFMRP-II/AFDB-CSA-UPS-32-August-9-2021	UPS	Techcom 650 Watts	241905524593	1	CSA	CSA	CSA	Good	Claudius Broaderic
IPFMRP-II/AFDB-CSA-UPS-36-August-9-2021	UPS	Techcom 650 Watts	3201818T30000058	1	CSA	CSA	CSA	Good	Claudius Broaderic



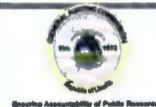
Barcodes	Asset Description	Name	Serial No.	Quantity	Location	Department	Room Description	Status	Actual User
IPFMRP-II/AFDB-CSA-UPS-37-August-9-2021	UPS	Techcom 650 Watts	24190552587 1	1	CSA	CSA	CSA	Good	Claudius Broaderic
IPFMRP-II/AFDB-CSA-UPS-38-August-9-2021	UPS	Techcom 650 Watts	24190552587 0	1	CSA	CSA	CSA	Good	Claudius Broaderic
IPFMRP-II/AFDB-CSA-UPS-39-August-9-2021	UPS	Techcom 650 Watts	24190552456 4	1	CSA	CSA	CSA	Good	Claudius Broaderic
IPFMRP-II/AFDB-CSA-UPS-40-August-9-2021	UPS	Techcom 650 Watts	3201818T300 00577	1	CSA	CSA	CSA	Good	Claudius Broaderic
IPFMRP-II/AFDB-CSA-CHR-3-AUGUST-9-2021	Chair	Office Chairs	LEATHER	1	CSA	CSA	CSA	Good	Claudius Broaderic
IPFMRP-II/AFDB-CSA-CHR-4-AUGUST-9-2021	Chair	Office Chairs	LEATHER	1	CSA	CSA	CSA	Good	Claudius Broaderic
IPFMRP-III/AFDB-CSA-CHR-5-AUGUST-2021	Chair	Office Chairs	LEATHER	1	CSA	CSA	CSA	Good	Claudius Broaderic
IPFMRP-II/AFDB-CSA-CHR-7-AUGUST-9-2021	Chair	Office Chairs	LEATHER	1	CSA	CSA	CSA	Good	Claudius Broaderic
IPFMRP-II/AFDB-CSA-CHR-10-AUGUST-9-2021	Chair	Office Chairs	LEATHER	1	CSA	CSA	CSA	Good	Claudius Broaderic
IPFMRP-II/AFDB-CSA-CHR-11-AUGUST-9-2021	Chair	Office Chairs	LEATHER	1	CSA	CSA	CSA	Good	Claudius Broaderic
IPFMRP-II/AFDB-CSA-CHR-13-AUGUST-9-2021	Chair	Office Chairs	LEATHER	1	CSA	CSA	CSA	Good	Claudius Broaderic



Barcodes	Asset Description	Name	Serial No.	Quantity	Location	Department	Room Description	Status	Actual User
IPFMRP-II/AFDB-CSA-CHR-15-AUGUST-9-2021	Chair	Office Chairs	LEATHER	1	CSA	CSA	CSA	Good	Claudius Broaderic
IPFMRP-II/AFDB-CSA-CHR-19-AUGUST-9-2021	Chair	Office Chairs	LEATHER	1	CSA	CSA	CSA	Good	Claudius Broaderic
IPFMRP-II/AFDB-CSA-CHR-20-AUGUST-9-2021	Chair	Office Chairs	LEATHER	1	CSA	CSA	CSA	Good	Claudius Broaderic
IPFMRP-II/AFDB-CSA-CHR-24-AUGUST-9-2021	Chair	Office Chairs	LEATHER	1	CSA	CSA	CSA	Good	Claudius Broaderic
IPFMRP-II/AFDB-CSA-CHR-39-AUGUST-9-2021	Chair	Office Chairs	LEATHER	1	CSA	CSA	CSA	Good	Claudius Broaderic
IPFMRP-II/AFDB-CSA-CHR-40-AUGUST-9-2021	Chair	Office Chairs	LEATHER	1	CSA	CSA	CSA	Good	Claudius Broaderic
IPFMRP-II/AFDB-CSA-CHR-41-AUGUST-9-2021	Chair	Office Chairs	LEATHER	1	CSA	CSA	CSA	Good	Claudius Broaderic
IPFMRP-II/AFDB-CSA-CHR-42-AUGUST-9-2021	Chair	Office Chairs	LEATHER	1	CSA	CSA	CSA	Good	Claudius Broaderic
IPFMRP-II/AFDB-CSA-CHR-43-AUGUST-9-2021	Chair	Office Chairs	LEATHER	1	CSA	CSA	CSA	Good	Claudius Broaderic
IPFMRP-II/AFDB-CSA-CHR-44-AUGUST-9-2021	Chair	Office Chairs	LEATHER	1	CSA	CSA	CSA	Good	Claudius Broaderic
IPFMRP-II/AFDB-CSA-CHR-47-AUGUST-9-2021	Chair	Office Chairs	LEATHER	1	CSA	CSA	CSA	Good	Director / ESD
IPFMRP-II/AFDB-CSA-CHR-51-AUGUST-9-2021	Chair	Office Chairs	LEATHER	1	CSA	CSA	CSA	Good	Director / ESD
IPFMRP-II/AFDB-CSA-CHR-53-AUGUST-9-2021	Chair	Office Chairs	LEATHER	1	CSA	CSA	CSA	Good	Director / ESD



Barcodes	Asset Description	Name	Serial No.	Quantity	Location	Department	Room Description	Status	Actual User
IPFMRP-II/AFDB-CSA-CHR-56-AUGUST-9-2021	Chair	Office Chairs	LEATHER	1	CSA	CSA	CSA	Good	Director / ESD
IPFMRP-II/AFDB-CSA-CHR-64-AUGUST-9-2021	Chair	Office Chairs	LEATHER	1	CSA	CSA	CSA	Good	Director / ESD
IPFMRP-II/AFDB-CSA-CHR-65-AUGUST-9-2021	Chair	Office Chairs	LEATHER	1	CSA	CSA	CSA	Good	Director / ESD
IPFMRP-II/AFDB-CSA-CHR-66-AUGUST-9-2021	Chair	Office Chairs	LEATHER	1	CSA	CSA	CSA	Good	Director / ESD
IPFMRP-II/AFDB-CSA-CHR-69-AUGUST-9-2021	Chair	Office Chairs	LEATHER	1	CSA	CSA	CSA	Good	Director / ESD
IPFMRP-II/AFDB-CSA-CHR-71-AUGUST-9-2021	Chair	Office Chairs	LEATHER	1	CSA	CSA	CSA	Good	Director / ESD
IPFMRP-II/AFDB-CSA-CHR-72-AUGUST-9-2021	Chair	Office Chairs	LEATHER	1	CSA	CSA	CSA	Good	Director / ESD
IPFMRP-II/AFDB-CSA-CHR-74-AUGUST-9-2021	Chair	Office Chairs	LEATHER	1	CSA	CSA	CSA	Good	Director / ESD
IPFMRP-II/AFDB-CSA-CHR-75-AUGUST-9-2021	Chair	Office Chairs	LEATHER	1	CSA	CSA	CSA	Good	Director / ESD
IPFMRP-II/AFDB-CSA-CHR-76-AUGUST-9-2021	Chair	Office Chairs	LEATHER	1	CSA	CSA	CSA	Good	Director / ESD
IPFMRP-II/AFDB-CSA-CHR-77-AUGUST-9-2021	Chair	Office Chairs	LEATHER	1	CSA	CSA	CSA	Good	Director / ESD
IPFMRP-II/AFDB-CSA-CHR-78-AUGUST-9-2021	Chair	Office Chairs	LEATHER	1	CSA	CSA	CSA	Good	Director / ESD
IPFMRP-II/AFDB-CSA-CHR-79-AUGUST-9-2021	Chair	Office Chairs	LEATHER	1	CSA	CSA	CSA	Good	Director / ESD



Barcodes	Asset Description	Name	Serial No.	Quantity	Location	Department	Room Description	Status	Actual User
IPFMRP-II/AFDB-CSA-CHR-80-AUGUST-9-2021	Chair	Office Chairs	LEATHER	1	CSA	CSA	CSA	Good	Director / ESD
IPFMRP-II/AFDB-CSA-Table-13-AUGUST-9-2021	Table	Office Chairs	LEATHER	1	CSA	CSA	CSA	Good	
IPFMRP-II/AFDB-CSA-Table-17-AUGUST-9-2021	Table	Office Chairs	LEATHER	1	CSA	CSA	CSA	Good	
IPFMRP-II/AFDB-CSA-Table-19-AUGUST-9-2021	Table	Office Chairs	LEATHER	1	CSA	CSA	CSA	Good	
IPFMRP-II/AFDB-CSA-Table-20-AUGUST-9-2021	Table	Office Chairs	LEATHER	1	CSA	CSA	CSA	Good	
IPFMRP-II/AFDB-CSA-C.M.Machine -1-AUGUST-9-2021	Coffee Making Machine	Coffee Making Machine		1	CSA	CSA	CSA	Good	
IPFMRP-II/AFDB-CSA-TV-1-AUGUST-9-2021	Television	Television		1	CSA	CSA	CSA	Good	

Annexure 3 (f): AMU Fixed Assets Not Physically Verified

Asset Description	Name	Serial No.	Qty	Location	Department	Room Description	Status	Actual User
CPU	CPU	2F7K5B3	Office Express	Aid Management Unit	Aid Management Unit	Aid Management Unit	Good	Robertha J. Dudu
Laptop	Laptop	PF-1TL1HD	Office Express	Aid Management Unit	Aid Management Unit	Aid Management Unit	Good	Robertha J. Dudu



Barcodes		Asset Description	Name	Serial No.	Quantity	Location	Department	Room Description	Status	Actual User
Laptop	Laptop		PF-1TL3SA		Aid Management Unit	Aid Management Unit	Aid Management Unit	Good		Robertha J. Dudu
Laptop	Laptop		5CDO51LDHB		Aid Management Unit	Aid Management Unit	Aid Management Unit	Good		Robertha J. Dudu
Laptop	Laptop		5CDO436Y8H		Aid Management Unit	Aid Management Unit	Aid Management Unit	Good		Robertha J. Dudu
Laptop	Laptop		5CDO51LDGX		Aid Management Unit	Aid Management Unit	Aid Management Unit	Good		Robertha J. Dudu
Laptop	Laptop		5CDO51LL2W		Aid Management Unit	Aid Management Unit	Aid Management Unit	Good		Robertha J. Dudu
Chair	Chair		WOOD		Aid Management Unit	Aid Management Unit	Aid Management Unit	Good		Robertha J. Dudu
Chair	Chair		WOOD		Aid Management Unit	Aid Management Unit	Aid Management Unit	Good		Robertha J. Dudu
Chair	Chair		WOOD		Aid Management Unit	Aid Management Unit	Aid Management Unit	Good		Robertha J. Dudu
Chair	Chair		WOOD		Aid Management Unit	Aid Management Unit	Aid Management Unit	Good		ALEX / Assistant Minister for



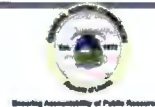
Barcodes		Asset Description	Name	Serial No.	Quantity	Location	Department	Room Description	Status	Actual User
									External Revenues	
Desk	Desk	WOOD	United Office		Aid Management Unit	Aid Management Unit	Aid Management Unit	Good	Robertha J. Dudu	
Desk	Desk	WOOD	United Office		Aid Management Unit	Aid Management Unit	Aid Management Unit	Good	Robertha J. Dudu	
Desk	Desk	WOOD	United Office		Aid Management Unit	Aid Management Unit	Aid Management Unit	Good	Robertha J. Dudu	
Desk	Desk	WOOD	United Office		Aid Management Unit	Aid Management Unit	Aid Management Unit	Good	Robertha J. Dudu	
Desk	Desk	WOOD	United Office		Aid Management Unit	Aid Management Unit	Aid Management Unit	Good	Robertha J. Dudu	
Desk	Desk	WOOD	United Office		Aid Management Unit	Aid Management Unit	Aid Management Unit	Good	Robertha J. Dudu	
Desk	Desk	WOOD	United Office		Aid Management Unit	Aid Management Unit	Aid Management Unit	Good	Robertha J. Dudu	
Desk	Desk	WOOD	United Office		Aid Management Unit	Aid Management Unit	Aid Management Unit	Good	Robertha J. Dudu	



Barcodes	Asset Description	Name	Serial No.	Quantity	Location	Department	Room Description	Status	Actual User
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Annexure 3 (g): PPCC Fixed Assets Not Physically Verified

Barcodes	Asset Description	Name	Serial No.	Qty	Location	Department	Room Description	Status	Actual User
IPFMRP-II/AFDB-PPCC-HP-PRINT-1-JULY-16-2021	PRINTER	HP Color LaserJet Pro MFP M479fdw	VNBKN3Y3NX	1	PPCC	PPCC	PPCC	Good	CEO
IPFMRP-II/AFDB-PPCC-HP-PRINT-2-JULY-16-2021	PRINTER	HP Color LaserJet Pro MFP M479fdw	VNBKNBY3F8	1	PPCC	PPCC	PPCC	Good	
IPFMRP-II/AFDB-PPCC-LTP-6-JULY-16-	LAPTOP	LENOVO	PF2PK977	1	PPCC	PPCC	PPCC	Good	Gloria K. Zayzay Dole

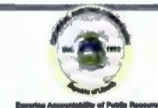


Barcodes	Asset Description	Name	Serial No.	Quantity	Location	Department	Room Description	Status	Actual User
2021									
IPFMRP-II/AFDB-PPCC-LTP-7-JULY-16-2021	LAPTOP	LENOVO	PCIW8RIN	1	PPCC	PPCC	PPCC	Good	Nathan N. Bangu
IPFMRP-II/AFDB-PPCC-LTP-9-JULY-16-2021	LAPTOP	LENOVO	PF2P8XN2	1	PPCC	PPCC	PPCC	Good	Serephina Fayiah
IPFMRP-II/AFDB-PPCC-LTP-19-JULY-16-2021	LAPTOP	LENOVO	PF2P8NVX	1	PPCC	PPCC	PPCC	Good	James T. Sengar / Compliance Officer
IPFMRP-II/AFDB-PPCC-LTP-22-JULY-16-2021	LAPTOP	LENOVO	PCIW8MNL	1	PPCC	PPCC	PPCC	Good	Isaac P. K. Dioh / Resigned

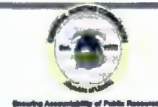
Barcodes	Asset Description	Name	Serial No.	Quantity	Location	Department	Room Description	Status	Actual User
Annexure 3 (h): IFMIS Fixed Assets Not Physically Verified									
Barcodes	Asset Description	Name	Serial No.	Qty	Location	Department	Room Description	Status	Actual User
IPFMRP-II/AFDB-IFMIS-LTP-3-AUGUST-16-2021	LAPTOP	LENOVO YOGA LAPTOP	PF2EZXYQ	1	IFMIS	IFMIS	IFMIS	Good	Joseph Towmed
IPFMRP-II/AFDB-IFMIS-LTP-4-AUGUST-16-2021	LAPTOP	LENOVO YOGA LAPTOP	PF24ZCO	1	IFMIS	IFMIS	IFMIS	Good	Ellen Ziah-Nimely
IPFMRP-II/AFDB-IFMIS-LTP-6-AUGUST-16-2021	LAPTOP	LENOVO YOGA LAPTOP	PF2EVW13	1	IFMIS	IFMIS	IFMIS	Good	Sam K. Flomo, Jr.
IPFMRP-II/AFDB-IFMIS-LTP-8-AUGUST-16-2021	LAPTOP	LENOVO YOGA LAPTOP	PF2F54WW	1	IFMIS	IFMIS	IFMIS	Good	Mohammed S. Kamara
PFMRISP/IFMIS-ROLLOUT-	PRINTER	IFMIS-TRN-ROOM	VNC6T79403	1	IFMIS	IFMIS	IFMIS	Good	BENJAMIN WILLSON



Barcodes	Asset Description	Name	Serial No.	Quantity	Location	Department	Room Description	Status	Actual User
PRINT-3-AUGUST-11-2021									
PfMRISP/IFMIS-ROLLOUT-PRINT-4-AUGUST-11-2021	PRINTER	IFMIS-TRN-ROOM	VNC6S64888	1	IFMIS	IFMIS	IFMIS	Good	BENJAMIN WILLSON
PfMRISP/IFMIS-ROLLOUT-PRINT-6-AUGUST-11-2021	PRINTER	IFMIS-TRN-ROOM	VNC6S64916	1	IFMIS	IFMIS	IFMIS	Good	BENJAMIN WILLSON
PfMRISP/IFMIS-SCAN-1-DEC-20-2021	SCANNER	IFMIS-TRN-ROOM	CNASPA802F	1	IFMIS	IFMIS	IFMIS	Good	BENJAMIN WILLSON
PfMRISP/IFMIS-SCAN-2-DEC-20-2021	SCANNER	IFMIS-TRN-ROOM	CN06BA8028	1	IFMIS	IFMIS	IFMIS	Good	BENJAMIN WILLSON
PfMRISP/IFMIS-SCAN-3-DEC-20-2021	SCANNER	IFMIS-TRN-ROOM	CNA482A803Z	1	IFMIS	IFMIS	IFMIS	Good	BENJAMIN WILLSON
PfMRISP/IFMIS-SCAN-4-DEC-20-2021	SCANNER	IFMIS-TRN-ROOM	CNA4GA800J	1	IFMIS	IFMIS	IFMIS	Good	BENJAMIN WILLSON



Barcodes	Asset Description	Name	Serial No.	Quantity	Location	Department	Room Description	Status	Actual User
PFMRISP/IFMIS-SCAN-5-DEC-20-2021	SCANNER	IFMIS-TRN-ROOM	CNA4GA8013	1	IFMIS	IFMIS	IFMIS	Good	BENJAMIN WILLSON
PFMRISP/IFMIS-SCAN-6-DEC-20-2021	SCANNER	IFMIS-TRN-ROOM	CNA4GA802D	1	IFMIS	IFMIS	IFMIS	Good	BENJAMIN WILLSON
PFMRISP/IFMIS-SCAN-7-DEC-20-2021	SCANNER	IFMIS-TRN-ROOM	CNA4FA802G	1	IFMIS	IFMIS	IFMIS	Good	BENJAMIN WILLSON
PFMRISP/IFMIS-SCAN-8-DEC-20-2021	SCANNER	IFMIS-TRN-ROOM	CNO6BA802N	1	IFMIS	IFMIS	IFMIS	Good	BENJAMIN WILLSON
PFMRISP/IFMIS-SCAN-9-DEC-20-2021	SCANNER	IFMIS-TRN-ROOM	CNA4GA801X	1	IFMIS	IFMIS	IFMIS	Good	BENJAMIN WILLSON
PFMRISP/IFMIS-SCAN-10-DEC-20-2021	SCANNER	IFMIS-TRN-ROOM	CNA4FA802X	1	IFMIS	IFMIS	IFMIS	Good	BENJAMIN WILLSON
PFMRISP/IFMIS-SCAN-11-DEC-20-2021	SCANNER	IFMIS-TRN-ROOM	CNA5PA8031	1	IFMIS	IFMIS	IFMIS	Good	BENJAMIN WILLSON
PFMRISP/IFMIS-SCAN-12-DEC-20-	SCANNER	IFMIS-TRN-ROOM	CNO6BA802P	1	IFMIS	IFMIS	IFMIS	Good	BENJAMIN WILLSON



Management Letter On The Financial Statement
 Audit of the Integrated Public Financial Management Reforms Project (IPFMRP) II
 For the Year Ended December 31, 2023

Barcodes	Asset Description	Name	Serial No.	Quantity	Location	Department	Room Description	Status	Actual User
2021									
PFMRISP/IFMIS-SCAN-13-DEC-20-2021	SCANNER	IFMIS-TRN-ROOM	CNA82A803D	1	IFMIS	IFMIS	IFMIS	Good	BENJAMIN WILLSON
PFMRISP/IFMIS-SCAN-14-DEC-20-2021	SCANNER	IFMIS-TRN-ROOM	CNA4GA801N	1	IFMIS	IFMIS	IFMIS	Good	BENJAMIN WILLSON
PFMRISP/IFMIS-SCAN-15-DEC-20-2021	SCANNER	IFMIS-TRN-ROOM	CNA4FA801V	1	IFMIS	IFMIS	IFMIS	Good	BENJAMIN WILLSON
PFMRISP/IFMIS-SCAN-16-DEC-20-2021	SCANNER	IFMIS-TRN-ROOM	CNA4GA8019	1	IFMIS	IFMIS	IFMIS	Good	BENJAMIN WILLSON
PFMRISP/IFMIS-SCAN-17-DEC-20-2021	SCANNER	IFMIS-TRN-ROOM	CNA3EA805Z	1	IFMIS	IFMIS	IFMIS	Good	BENJAMIN WILLSON
PFMRISP/IFMIS-SCAN-18-DEC-20-2021	SCANNER	IFMIS-TRN-ROOM	CNA62A804R	1	IFMIS	IFMIS	IFMIS	Good	BENJAMIN WILLSON
PFMRISP/IFMIS-SCAN-	SCANNER	IFMIS-TRN-ROOM	CNA4GA800Z	1	IFMIS	IFMIS	IFMIS	Good	BENJAMIN WILLSON



Barcodes	Asset Description	Name	Serial No.	Quantity	Location	Department	Room Description	Status	Actual User
19-DEC-20-2021									
PFMRISP/IFMIS-SCAN-20-DEC-20-2021	SCANNER	IFMIS-TRN-ROOM	CNA4FA8024	1	IFMIS	IFMIS	IFMIS	Good	BENJAMIN WILLSON
PFMRISP/IFMIS-SCAN-21-DEC-20-2021	SCANNER	IFMIS-TRN-ROOM	CNO6B803G	1	IFMIS	IFMIS	IFMIS	Good	BENJAMIN WILLSON
PFMRISP/IFMIS-SCAN-22-DEC-20-2021	SCANNER	IFMIS-TRN-ROOM	CNA4GA800F	1	IFMIS	IFMIS	IFMIS	Good	BENJAMIN WILLSON
PFMRISP/IFMIS-SCAN-23-DEC-20-2021	SCANNER	IFMIS-TRN-ROOM	CNA4FA802B	1	IFMIS	IFMIS	IFMIS	Good	BENJAMIN WILLSON
PFMRISP/IFMIS-SCAN-24-DEC-20-2021	SCANNER	IFMIS-TRN-ROOM	CNA5N8062	1	IFMIS	IFMIS	IFMIS	Good	BENJAMIN WILLSON

Annexure 3 (i): DMU Fixed Assets Not Physically Verified

Asset Description	Name	Serial No.	Qty	Location	Department	Room Description	Status	Actual User
LENOVO I7 LAPTOP	LENOVO I7	8CG82518T1	1	Debt	Debt	Debt	MISSING	Allison K. Telee



Asset Description	Name	Serial No.	Qty	Location	Department	Room Description	Status	Actual User
	LAPTOP			Management Unit	Management Unit	Management Unit		
LENOVO I7 LAPTOP	LENOVO I7 LAPTOP	8CG838DCTM	1	Debt Management Unit	Debt Management Unit	Debt Management Unit	FAIR	
LENOVO I7 LAPTOP	LENOVO I7 LAPTOP	8CG840271L	1	Debt Management Unit	Debt Management Unit	Debt Management Unit	Good	
LENOVO I7 LAPTOP	LENOVO I7 LAPTOP	8CG8502QGJ	1	Debt Management Unit	Debt Management Unit	Debt Management Unit	Good	
LENOVO I7 LAPTOP	LENOVO I7 LAPTOP	8CG839269Q	1	Debt Management Unit	Debt Management Unit	Debt Management Unit	Good	
LENOVO I7 LAPTOP	LENOVO I7 LAPTOP	8CG842849R	1	Debt Management Unit	Debt Management Unit	Debt Management Unit	Good	
LENOVO I7 LAPTOP	LENOVO I7 LAPTOP	8CG8435N7Y	1	Debt Management Unit	Debt Management Unit	Debt Management Unit	Good	
TABLET	TABLET	HAOZDAG4	1	Debt Management Unit	Debt Management Unit	Debt Management Unit	Good	Mohammed A. M. Sambolah
TABLET	TABLET	HAOZEOLM	1	Debt Management Unit	Debt Management Unit	Debt Management Unit	Good	Mohammed Diggs
TABLET	TABLET	HAOZDC38	1	Debt Management Unit	Debt Management Unit	Debt Management Unit	Good	Moses Zogar

Asset Description	Name	Serial No.	Qty	Location	Department	Room Description	Status	Actual User
				Unit	Unit	Unit		
TABLET	TABLET	HAOZDC38	1	Debt Management Unit	Debt Management Unit	Debt Management Unit	MISSING	Allison K. Telee
TABLET	TABLET	HAOZD343	1	Debt Management Unit	Debt Management Unit	Debt Management Unit	Good	Daniel Johnson
TABLET	TABLET	HAOZE22R	1	Debt Management Unit	Debt Management Unit	Debt Management Unit	Good	K. Gonpue Gluabor
TABLET	TABLET	HAOZD29D	1	Debt Management Unit	Debt Management Unit	Debt Management Unit	Good	Fatha Tunis
TABLET	TABLET	HAOZDYEL	1	Debt Management Unit	Debt Management Unit	Debt Management Unit	Good	Sam Kezekai
TABLET	TABLET	HAOZEYGE	1	Debt Management Unit	Debt Management Unit	Debt Management Unit	Good	K. Gonpue Gluabor
TABLET	TABLET	HAOZFDHN	1	Debt Management Unit	Debt Management Unit	Debt Management Unit	Good	K. Gonpue Gluabor
LAPTOP	LAPTOP	1Q100Y2	1	Debt Management Unit	Debt Management Unit	Debt Management Unit	Good	K. Gonpue Gluabor
LAPTOP	LAPTOP	GFNHVZ2	1	Debt Management Unit	Debt Management Unit	Debt Management Unit	Good	K. Gonpue Gluabor

Asset Description	Name	Serial No.	Qty	Location	Department	Room Description	Status	Actual User
LAPTOP	LAPTOP	3DNHVZ2	1	Debt Management Unit	Debt Management Unit	Debt Management Unit	Good	K. Gonpue Gluabor
LAPTOP	LAPTOP	GDNHVZ2	1	Debt Management Unit	Debt Management Unit	Debt Management Unit	Good	K. Gonpue Gluabor
LAPTOP	LAPTOP	CCNHVZ2	1	Debt Management Unit	Debt Management Unit	Debt Management Unit	Good	K. Gonpue Gluabor
LAPTOP	LAPTOP	BDNHVZ2	1	Debt Management Unit	Debt Management Unit	Debt Management Unit	Good	K. Gonpue Gluabor
LAPTOP	LAPTOP	DDNHVZ2	1	Debt Management Unit	Debt Management Unit	Debt Management Unit	Good	K. Gonpue Gluabor
LAPTOP	LAPTOP	3GNHVZ2	1	Debt Management Unit	Debt Management Unit	Debt Management Unit	Good	K. Gonpue Gluabor
LAPTOP	LAPTOP	9CNHVZ2	1	Debt Management Unit	Debt Management Unit	Debt Management Unit	Good	K. Gonpue Gluabor
LAPTOP	MacBook Air Laptop	CO20COGTMLVD	1	Debt Management Unit	Debt Management Unit	Debt Management Unit	Good	Mohammed A. M. Sambolah
LAPTOP	Lenova YOYA Laptop	PF2F5KY9	1	Debt Management Unit	Debt Management Unit	Debt Management Unit	Good	Mohammed Diggs
LAPTOP	Lenova YOYA	PF2F5AWR	1	Debt	Debt	Debt	MISSING	Allison K.

Asset Description	Name	Serial No.	Qty	Location	Department	Room Description	Status	Actual User
	Laptop			Management Unit	Management Unit	Management Unit		Telee
LAPTOP	Lenova YOYA Laptop	PF2F5CMY	1	Debt Management Unit	Debt Management Unit	Debt Management Unit	Good	K. Gonpue Gluabor
PROJECTOR	PROJECTOR	VOV20481375	1	Debt Management Unit	Debt Management Unit	Debt Management Unit	Good	Sam Kezekai