



Management Letter

On The Financial Statements Audit of the Emergency Rice Production Offensive Project of the Ministry of Agriculture (MOA)

For the Fiscal Years (FY) Ended December 31, 2023 and 2024



Promoting Accountability of Public Resources

Monrovia, Liberia
June 2025

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

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Acronyms/Abbreviations/Symbols

Acronyms/Abbreviations/Symbol	Meaning
FCCA	Fellow Member of the Association of the Chartered Certified Accountants
R. L	Republic of Liberia
AG's	Auditor General's
COSO	Commission on Sponsoring Organization
MBA	Masters of Business Administration
ISSAIs	International Standards of Supreme Audit Institutions
CFIP	Certified Forensic Investigation Professional
CPA	Certified Public Accountant
IFMIS	Information Technology
GoL	Government of Liberia
INTOSAI	International Organizations of Supreme Audit Institutions
FAO	Food and Agriculture Organization
IPSAS	International Public Sector Accounting Standards
PPCC	Public Procurement and Concessions Commission
PFM Act	Public Finance Management Act
PFMU	Public Financial Management Unit
REF #	Reference number
Etc	Et cetera
CFE	Certified Fraud Examiner
US\$	United States Dollar
L\$	Liberian Dollar

June 30, 2025

Hon. Dr. J. Alexander Nuetah

Minister

Ministry of Agriculture (MOA)

EJS Ministerial Complex

Oldest Congo Town

1000 Monrovia, 10 Liberia

Dear Dr. Nuetah:

Re: Management Letter on the Financial Statements Audit of the Emergency Rice Production Offensive (ERPO) Project of the Ministry of Agriculture (MOA) for the Fiscal Years (FYs) Ended December 31, 2023 and 2024.

The financial statements of the Emergency Rice Production Offensive (ERPO) Project of the Ministry of Agriculture (MOA) for the Fiscal Years (FYs) Ended December 31, 2023 and 2024 are subject to audit by the Auditor General consistent with the Auditor General's mandate as provided for under Section 2.1.3 of the GAC Act of 2014 as well as the engagement Terms of Reference.

Introduction

The Audit of the Emergency Rice Production Offensive (ERPO) Project of the Ministry of Agriculture (MOA) for the Fiscal Years (FYs) Ended December 31, 2023 and 2024 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 Accounting Officer. 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 extended and assistance rendered by the staff of the Ministry of Agriculture Management Team and other individuals who contributed to success of this Audit.

Sincerely,

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

Monrovia, Liberia

June 2025

1 DETAILED FINDINGS AND RECOMMENDATIONS

1.1 Governance and Program Issues

1.1.1 Project Strategic Planning

Criteria

- 1.1.1.1 Regulation D.19 (1)(b) of the PFM Act of 2009 entitled 'Expenditure Estimates' states that a head of a government entity shall "prepare a strategic plan which shall include a definition of the Government agency's mission, goals, objectives, outputs and activities;
- 1.1.1.2 Regulation A.3 (1) of the PFM Act of 2009 as amended and restated 2019 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."

Observation

- 1.1.1.3 During the audit, we observed no evidence that Management developed a two-year strategic and operational (2023 to 2024) plan to ensure that the Emergency Rice Production Offensive (ERPO) funds are effectively, efficiently and economically used to achieve increased access to Smart Agriculture Inputs (for rice) for over 10,000 farmers and 40,000 indirect beneficiaries as spelled out in the agreement focusing on climate resilient production, harvesting and marketing of rice.

Risk

- 1.1.1.4 Short, medium and long-term goals of the project may not be identified, pursued and implemented thereby impairing the achievement of the project's objectives.
- 1.1.1.5 Failure to develop policies and procedures to guide the activities of the project may lead to arbitrary decisions that may be non-compliant to applicable laws and regulations and may impair the achievement of the project's objectives.

Recommendation

- 1.1.1.6 Going forward, Management should develop, approve and operationalize a strategic plan (for at least five years) cataloging short, medium and long-term goals, resources and strategies needed to achieve those goals and timelines for the implementation of goals cataloged therein. Subsequently, Management should develop, approve and operationalize annual operational plans to expedite the implementation of strategic goals on an annual basis.
- 1.1.1.7 The strategic and operational plans should be monitored and assessed on a periodic basis. Adjustments should be implemented where applicable.

- 1.1.1.8 Evidence of approved strategic and operational plans should be adequately documented and filed to facilitate future review.

Management's Response

- 1.1.1.9 *Management acknowledged audit recommendation. The good news is that the Ministry has developed the Sector's Strategic Plan (NADP) and just secured funding to develop its own Strategic Plan (SP) which is expected to be operationalized beginning January 1, 2026.*

Auditor General's Position

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

1.1.2 Lack of Effective Planning for Land Preparation, Rice Planting, Rice Harvesting and Sustainability

Criteria

- 1.1.2.1 Regulation D.19 (1)(b) of the PFM Act of 2009 entitled 'Expenditure Estimates' states that a head of a government entity shall "prepare a strategic plan which shall include a definition of the Government agency's mission, goals, objectives, outputs and activities;".

Observation

- 1.1.2.2 During the audit, we observed the following lapses in the effective planning of the ERPO Project:
- There was no evidence that Management requested an extension of the project from the AfDB through the government of Liberia and was rejected to serve as a basis for extreme urgency to compel farmers to begin land preparation and planting during the rainy season. This was observed to have made all farmers interviewed complained why they did not cultivate the required hectare they were paid for.
 - Additionally, we observed from interviews with some farmers visited that preparation of land is usually performed in the dry season. This according to the farmers provides them the opportunity to burn the bushes after preparing the land (as some of these lands were virgin lands) before planting the rice from the nursery to the swamp. Farmers complained that the rainy seasons led to flooding of their swamps thereby impeding the effective cultivation of the rice growth.
 - Also, we observed no evidence that Management ensure that all harvested rice were adequately bagged and sold. Some farmers were observed to have excess of empty bags while other farmers had insufficient bags to package their produce for sale.
 - We observed no evidence that the rice reaper harvester machines and combine harvester equipment bought were used by any of the farmers interviewed. All farmers interviewed provided no evidence they saw or used reaper harvester machines and combine harvester equipment.

- We observed no evidence of the total number of actual hectares of rice planted and the total rice produced. As a result, we could not reconcile the actual hectares paid for and their corresponding rice production.
- We observed no evidence of periodic monitoring and evaluation by Management to ensure that farmers activities and deliverables were implemented up to the approved specifications of the contracts.

1.1.2.3 We observed no evidence that Management facilitated the creation of a value chain system to enhance access to market and aid farmers in identifying potential customers consistent with the project's objectives. As a result, most farmers generated limited resources to facilitate replanting of rice. We observed that only two farmers showed evidence of replanting after harvest including: Anotine and Nyoumah of Margibi. See below pictorial of abandon farms. **See exhibit 1 for details.**

Exhibit 1: Pictorial of produce wasting due to inability to access milling equipment as well as farm being abandoned and no sign of replanting months after harvest





Risk

- 1.1.2.4 Failure of project Management to ensure that services paid for are delivered in a timely manner, may lead to non-achievement of project objectives.
- 1.1.2.5 Project deliverables may not be implemented within the approved timelines. This may lead to increased overhead costs and non-achievement of project objectives.
- 1.1.2.6 Payments may be made for service not performed and value for money may be impaired. The absence of effective monitoring and evaluation during the project may impair the achievement of value for money and the implementation of project deliverables.
- 1.1.2.7 Limited access to markets and potential suppliers and customers may impair the production of commodities and sales of agri-product of farmers. This may impair farmers activities and subsequently the achievement of the project's objectives.

Recommendation

- 1.1.2.8 Management should provide substantive justification why project deliverables catalogued in our findings above have not been implemented consistent with approved specifications.
- 1.1.2.9 Going forward, Management should develop, approve and operationalize a work plan to facilitate the smooth implementation of project deliverables for farmers. The proposed deliverables and activities of the farmers should be planned taking into consideration the timing of the rainy and dry seasons and feasible activities to be implemented in the respective seasons. The work plan should comprehensively catalog phases of deliverables and corresponding payments required to implement each phase of approved deliverables. The work plan should be discussed and agreed with the farmers and included as supplementary documentation to the approved contracts.

- 1.1.2.10 Management should facilitate periodic monitoring and evaluation of project activities to ensure that services paid for are performed in a timely manner consistent with approved work plans and contracts.
- 1.1.2.11 Evidence of approved work plans, contracts and periodic monitoring and evaluation reports should be adequately documented and filed to facilitate future review.
- 1.1.2.12 Management should facilitate the creation of a comprehensive market information system cataloging information on potential customers/market to facilitate the sales of rice produce by farmers in a timely manner. The database should be made accessible in real-time on a mobile application to enhance accessibility to all stakeholders, improve access to markets and identification of potential customers.
- 1.1.2.13 Management should facilitate the conduct of periodic trade fairs, seminars and conferences for potential suppliers, customers and farmers to enhance visibility amongst stakeholders, disseminate information about emerging business opportunities and technology (including the proposed market information system, results of value chain survey, discrepancies identified from periodic monitoring and evaluation and to provide a platform for regional and international market opportunities.

Management's Response

- 1.1.2.14 *Management acknowledged audit recommendation and herewith agreed to provide the information and action as recommended.*

Auditor General's Position

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

1.1.3 Lack of Effective Monitoring and Supervision

Criteria

- 1.1.3.1 Regulation A.15 (1) of the PFM Act of 2009 as amended and restated 2019 states that "a head of government agency must exercise all reasonable care to prevent and detect unauthorized, irregular, fruitless, and wasteful expenditure, and must for this purpose implement clearly defined business processes, identify risk associated with these processes and institute effective internal controls to mitigate these risks.

Observation

- 1.1.3.2 During the audit, we observed no evidence that Management facilitated effective monitoring and evaluation of project's activities and deliverables, evidenced by the following discrepancies:
- 1.1.3.3 District Agriculture Officers of the project were observed to be lacking major equipment like motor bikes and fuel to make routine visits to farmers and report timely for immediate intervention by the project. Motorbikes bought for the project were observed to be assigned to counties without project activities. **See Table 1 below for details.**

Table 1: Asset assigned in counties where the project activities are not concentrated/Implemented and not seen during physical verification

N o.	GSA CODE	ASSET NAME	ASSET TYPE	ENGINE NUMBER/SERIAL	MODEL	YEAR	PERSON NAME	PERSON TITLE	LOCATION	CONDITION
1	GSA/MOA-261	Motor bike	AG-102	3HA-254880	Yamaha	2023	Emmanuel Y. Bannie	DAO	Rivercess	Good
2	GSA/MOA-263	Motor bike	AG-103	3HA-254890	Yamaha	2023	Chester H. Garduard	CAC	Rivercess	Good
3	(GSA-MOA-262)	Motor bike	AG-106	3HA-254481	Yamaha	2023	Khalil Dukuly	Farmer	Terh District, Bomi Co.	Good

1.1.3.4 Additionally, we observed no evidence of periodic meetings with farmers to serve as a platform for identifying and addressing continuous challenges raised by farmers. From interviews with the farmers during our field visit, farmers expressed their frustration over been compelled to prepare and plant rice in the heart of the rainy season, agriculture inputs distribution were delayed, seeds rice provided did not germinate and limited supplies were provided with no response from Management.

1.1.3.5 In addition, we observed no evidence that farmers met the requirements for land preparation and complained of lack of training during our field visits. Most farmers indicated first time usage of systematic methods such as: de-stumping and removal of all trees, layout/reconditioning of bonds, establishment/rehabilitation of irrigation system, creating and controlling water access to the plots, leveling and puddling of the paddy field, establishment of nursery, transplanting, applying agro-chemicals and fertilizer and field maintenance, without adequate training and guidance from experts.

Risk

1.1.3.6 Project deliverables may not be implemented within the approved timelines. This may lead to increased overhead costs and non-achievement of project objectives.

1.1.3.7 Payments may be made for service not performed and value for money may be impaired.

1.1.3.8 Approved activities cataloged in the farmers' contracts may not be achieved or achieved up to approved specifications and timelines.

Recommendation

1.1.3.9 Management should provide substantive justification for not facilitating adequate monitoring and evaluation as required.

- 1.1.3.10 Going forward, Management should develop, approve and operationalize a work plan to facilitate the smooth implementation of project deliverables for farmers. The proposed deliverables and activities of the farmers should be planned taking into consideration the timing of the rainy and dry seasons and feasible activities to be implemented in the respective seasons. The work plan should comprehensively catalog phases of deliverables and corresponding payments required to implement each phase of approved deliverables. The work plan should be discussed and agreed with the farmers and included as supplementary documentation to the approved contracts.
- 1.1.3.11 Management should facilitate periodic monitoring and evaluation of project activities to ensure that services paid for are performed, and challenges and discrepancies identified are addressed in a timely manner consistent with approved work plans and contracts.
- 1.1.3.12 Evidence of approved work plans, contracts and periodic monitoring and evaluation reports should be adequately documented and filed to facilitate future review.

Management's Response

- 1.1.3.13 *There has conduct of M & E activities across the Ministry with specific emphasis to LEFPP/ERPO and the reports are store in box file #s 1, 2 & 3 respectively. Management acknowledged audit recommendation and herewith agreed to provide the information and action as recommended.*

Auditor General's Position

- 1.1.3.14 Management assertions were not backed by documentary evidence. Management did not provide copies of periodic monitoring and evaluation reports as asserted in Management's response. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.1.4 Unverified Farm Lands

Criteria

- 1.1.4.1 Regulation A.3 (1) of the PFM Act of 2009 as amended and restated 2019 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."

Observation

- 1.1.4.2 During the audit, from the three counties (Bong, Gbarpolu and Margibi) selected for our field visits, we could not verify 81 out of a sample of 114 farms listed on the project database due to the limited information available about the locations of the farms from District Agriculture Officers, County Agriculture Coordinators, and Regional Agriculture

Coordinators. As a result, we could not validate the existence of these farm lands nor the implementation of approved farming activities consistent with approved contracts. **See Table 2 below for details.**

Table 2: Unverified farms

No.	County	Number of Farms	Number of Farms Verified
1	Bong	61	6
2	Gbarpolu	14	7
3	Margibi	39	20
	Total	114	33

1.1.4.3 Additionally, we observed that US\$633,000.00 was disbursed to lead farmers for subsequent remittance to sub-farmers. However, we obtained no evidence of subsequent remittance of funding to sub-farmers and locations of the sub-farms. As a result, we could not validate the completeness and accuracy of remittances of approved funding to sub-farmers nor could we validate the existence of approved farming activities at most sub-farms. **See 3 Table below for details.**

Table 3: Amount received by each lead farmer to be distributed to sub-farmers without evidence of distribution of the full amount

DATE	DESCRIPTION	PAYEE	VOUCHER	CHECK	Amount US\$
AUG. 7, 2024	Framers Grants (50%)	Madina Group	0206	000000227	55,000.00
JULY. 4, 2024	Farmers Grants (50%)	War Affected Woman	0162	00000182	42,500.00
JULY. 4, 2024	Farmers Grants (50%)	James Nyouma Farm	0160	00000180	40,000.00
AUG. 7, 2024	Framers Grants (50%)	Kergeamah Women Farmers	0166	000000193	40,000.00
AUG. 9, 2024	Framers Grants (50%)	Meni Nina Multi Purpose Cooperative	0211	000000190	40,000.00
AUG. 7, 2024	Framers Grants (50%)	Wyeif Lib. Agri. Multi-Purpose Cooperative	0193	000000206	39,500.00
JULY. 4, 2024	Farmers Grants (50%)	Measuagoon Women	0161	00000181	37,500.00
AUG. 7, 2024	Framers Grants (50%)	Lowoma Cooperative Society	0202	000000217	34,500.00
JULY. 4, 2024	Farmers Grants (50%)	Technology Communication/ Knowledge	0159	00000184	32,500.00
AUG. 7, 2024	Framers Grants (50%)	Ivallakemen Int. Comm. Dev.	0204	000000215	31,500.00
JULY. 4, 2024	Farmers Grants (50%)	CHAP-Liberia	0158	00000178	30,000.00
JULY. 4, 2024	Farmers Grants (50%)	United Churches of the World Agriculture	0163	00000183	28,500.00
AUG. 7, 2024	Framers Grants	Rescure Farmers	0180	000000221	26,000.00

DATE	DESCRIPTION	PAYEE	VOUCHER	CHECK	Amount US\$
	(50%)				
AUG. 7, 2024	Framers Grants (50%)	Gartor Farms Inc.	0213	000000233	25,000.00
AUG. 9, 2024	Framers Grants (50%)	Rice-Cassava & VegeTable Producers & Processors Union of Liberia	0212	000000232	25,000.00
45634	Framers Grants (50%)	Yalafama Farmers	0189	000000210	21,000.00
AUG. 7, 2024	Framers Grants (50%)	ECOWAS Children & Handicapped Farmers' Cooperative Society	0187	000000212	15,000.00
AUG. 7, 2024	Framers Grants (50%)	Boakai Massaquoi Estate Agri. Dev. Inc.	0173	000000200	15,000.00
AUG. 7, 2024	Framers Grants (50%)	Kalaker Agri. Dev. Coop. Inc.	0210	000000230	14,500.00
AUG. 7, 2024	Framers Grants (50%)	Team Group Enterprise Inc.	0197	000000202	10,000.00
AUG. 7, 2024	Framers Grants (50%)	Youth Empowerment for Agri. Restoration	0168	000000195	10,000.00
AUG. 7, 2024	Framers Grants (50%)	Grow Liberia Sonoyea Women Farmers Network Agri. Cooperation	0195	000000204	10,000.00
AUG. 7, 2024	Framers Grants (50%)	Loitor Multi-Purpose Farmers Cooperative Society	0172	000000199	10,000.00
Total					633,000.00

Risk

- 1.1.4.4 In the absence of a database comprehensively cataloging the locations, contact details for lead farmers and sub-farmers, payment may be made for services not performed or services paid for may not be implemented up to approved specifications. This may impair value for money and facilitate misappropriation of project's funds.
- 1.1.4.5 Information to facilitate effective monitoring and evaluation of farming activities may not be available. This may lead to non-achievement of project's deliverables and objectives.

Recommendation

- 1.1.4.6 Management should submit to the Office of the Auditor General a comprehensive listing of all farms and sub-farms per county, including the locations, contact details and amounts received, as part of Management's response to this Management Letter.
- 1.1.4.7 Management should also perform a comprehensive assessment of all farms activities against approved contracts and update the Office of the Auditor General on the status of farming activities within 90 days upon the issuance of the Auditor General Report to the National Legislature

- 1.1.4.8 Going forward, Management should update the existing database of farmers to include the specific locations of farms and sub farms and the respective amount received by each farmer. The database should be subsequently automated to expand accessibility, enhance efficiency and for data security purposes.
- 1.1.4.9 The database should be accessible to the County Agriculture Officers and serve as a platform to facilitate the conduct of periodic monitoring and evaluation activities. Discrepancies identified should be investigated and resolved in a timely manner.
- 1.1.4.10 Evidence of automated database and periodic monitoring and evaluation reports should be adequately documented and filed to facilitate future review.

Management's Response

- 1.1.4.11 *Management acknowledged audit recommendation and herewith attached the listing of all lead and sub-farmers per County as well as their cell phone numbers, and the amount received per farmer. Please see box file # 21 for full details.*
Management acknowledged audit recommendation and herewith agreed to provide the information and action as recommended.

Auditor General's Position

- 1.1.4.12 Management assertions did not adequately address the issue raised. Management did not submit to the Office of the Auditor General a comprehensive listing of all farms and sub-farms per county, including the locations, contact details and amounts received, as part of Management's response to this Management Letter. The listing of farms and sub-farms submitted by Management did not include the specific locations and respective contact details to facilitate physical verification during our audit execution. The listing provided as part of Management's response was the same listing provided during our audit execution with the above exceptions noted in our findings.
- 1.1.4.13 Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.1.5 No Approved Budget and Work Plan

Criteria

- 1.1.5.1 Regulations A.1 of the PFM Act of 2009 as amended and restated 2019 states that "the public shall be provided with full access to all appropriate information concerning the financial affairs the Government. This will include, but not limited to, information about the development of annual and supplementary budget estimates, the quarterly fiscal outturn reports issued by the Ministry, the monthly revenue and quarterly budget performance reports of ministries and agencies state owned enterprises their annual accounts and reports and the Government's annual audited accounts".

Observation

- 1.1.5.2 During the audit, we observed no evidence of approved budget for FY 2023 and 2024 comprehensively cataloguing all sources of revenue (receipts) and planned expenditures of the project.
- 1.1.5.3 Additionally, we observed no evidence of a workplan comprehensively cataloguing planned activities and deliverables relevant for the implementation of the project's objectives.

Risk

- 1.1.5.4 In the absence of approved budget, expenditures may be made on a discretionary basis. This may lead to misapplication and misappropriation of project funds and non-achievement of the project's objectives.
- 1.1.5.5 In the absence of an approved workplan, Management may undertake activities that may not be aligned with the project objectives. Project deliverables may not be achieved up to approved specifications and within approved timelines. Value for money may not be achieved and project resources may be subjected to misappropriations.
- 1.1.5.6 In the absence of an approved budget and workplan, comprehensive evaluation of the performance of revenue and expenditures and the effective monitoring and evaluation of project's deliverables may be impaired. This may lead to non-achievement of the project's objectives.

Recommendation

- 1.1.5.7 Management should submit to the Office of the Auditor General copies of approved budget and workplan, as part of Management's response to this Management Letter.
- 1.1.5.8 Going forward, Management should facilitate the preparation of annual budgets comprehensively cataloging all projected sources of revenue (receipts) and planned expenditures of the project. The annual budget should be subsequently approved by the Bank as required.
- 1.1.5.9 Management should develop, approve and operationalize a work plan to facilitate the smooth implementation of project deliverables. The work plan should comprehensively catalog phases of deliverables and corresponding payments required to implement each phase of approved deliverables. The work plan should be discussed and agreed with the farmers and included as supplementary documentation to the approved contracts.
- 1.1.5.10 Management should facilitate periodic monitoring and evaluation of project activities to ensure that expenditures are consistent with approved budget and services paid for are performed in a timely manner consistent with approved work plans and contracts.
- 1.1.5.11 Evidence of approved budget, work plans, contracts and periodic monitoring and evaluation reports should be adequately documented and filed to facilitate future review.

Management's Response

- 1.1.5.12 *Management takes due note of audit observations. However, our AWPBs are on huge excel spread sheets that were sent to audit by mails. Due to the hugeness of spreadsheet, is difficulty to print hard copies as demanded by audit on ordinary printers. Management appeal to audit to accept soft copies for this audit.*

Auditor General's Position

- 1.1.5.13 We acknowledge Management's subsequent submission of budget and work plan after our audit execution. However, Management's provision of documents after our review, does not guarantee Management effective control of expenditure liquidation and document management. Going forward, Management should ensure that requested documents for audit purposes are submitted in a timely manner. Management should also ensure that vouchers are adequately documented and filed to facilitate future review.
- 1.1.5.14 Additionally, Management should facilitate the operationalization of the electronic document management system by ensuring that all relevant source and supporting documents are scanned, attached to the transaction (in the accounting software for financial transactions), archived and maintained to facilitate future review.

1.2 Financial Statements Issues

1.2.1 Irregularities Associated with Payments for Local and International Travels

Criteria

- 1.2.1.1 Section 29 of the GoL Revised Travel Ordinance 2016/2017 states that "Upon return from abroad, officials are required to submit to the Financial Regulations Unit of the Ministry of Finance and Development Planning, a Travel Settlement Form as per Annexure II and copy of certificates for workshops, seminars, etc., used ticket stubs, copy of passport within 14 days from the date of return from tour or before date of next journey, whichever is earlier. In very exceptional cases where the second granted with the specific written approval of the official concerned, explaining the reasons thereof".

Observation

- 1.2.1.2 During the audit, we observed the following irregularities associated with travel expenditures:
- Rates for travel expenditures were not consistent with the national travel ordinance or approved travel ordinance. **See Table 4 below and Annexure 1A & 1B for details.**
 - Some travel expenditures were not consistent with the nature and operations of the entity.
 - No evidence of travel activities reports for some travel expenditures.

Table 4: Foreign travel DSA overpaid/above their travel ordinance rate

Staff	Position	Number of travel days A	DSA rate per ordinance US\$ B	Amount entitled per Travel Ordinance US\$ C = A*B	DSA Amt paid per voucher US\$ D	Variance US\$ E = C-D
J Alexander Nuetah	Minister	7	306.00	2,142.00	2,583.00	(441.00)

Risk

- 1.2.1.3 Non-compliant with the national travel ordinance or the entity's approved travel ordinance where applicable may lead to misappropriation of public funds. Travel expenditures may be disbursed above the approved rates.
- 1.2.1.4 Non-approval of travel expenditure by the relevant authority may facilitate illegitimate travel expenditures.
- 1.2.1.5 Travel expenditures not appropriately retired/accounted for may lead to misappropriation of the entity's funds.
- 1.2.1.6 In the absence of travel activities reports, travel expenditure may be utilized for unapproved activities.

Recommendation

- 1.2.1.7 Management should account for travel expenditures disbursed in excess of approved rates cataloged in Annexure 1A & 1B.
- 1.2.1.8 Management should ensure that all travels are approved by the relevant authority before commencement of processing of travel expenditures.
- 1.2.1.9 Management should utilize the national travel ordinance for computation of all travel related expenditures.
- 1.2.1.10 All incidental allowances should be duly retired/accounted for through the filling and subsequent approval of the travel settlement form. The form should be accompanied by original copies of receipts and travel activities reports to justify the regularity of the transactions.
- 1.2.1.11 Evidence of all travel expenditures records including travel settlement forms, original copies of receipts and travel activities reports should be adequately documented and filed to facilitate future review.

Management's Response

- 1.2.1.12 *The Minister travelled to Italy for seven (7) days on October 10, 2024 at hotel rate and per diem of US \$210.00 and US \$96.00 per day respectively that equals \$306 per night. It is*

*provided in section 22 of the FY16/17 Travel Ordinance that 30% of hotel rate is accorded Minister, Speaker, Vice President etc. Therefore, \$ 210 * 7 days = US \$ 1,470.00 * 30% = US \$441.00. Please see copies of section 22 and rates to inform your reversal decision. Please see box file # 20 for copies of*

Auditor General's Position

- 1.2.1.13 We acknowledge Management subsequent accounting for the foreign travel expenditure catalogued in Table 4 above. However, Management did not account for local travel expenditures disbursed in excess of approved rates cataloged in Annexure 1A & 1B. Management also did not submit the related travel activities reports. Therefore, we maintain our recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.
- 1.2.1.14 Further, Management should submit to the Office of the Auditor General, the outstanding supporting documentation for the travel expenditure transactions cataloged in Annexure 1A & 1B above. The outstanding supporting records should be submitted to the Office of the Auditor General for validation within one (1) month upon the issuance of the Auditor General's Report to the National Legislature.

1.2.2 Irregularities Associated with Disbursement of Fundings to Farmers

Criteria

- 1.2.2.1 MOA Rice Production Selection Criteria States: "Status of the land: Privately owned, Tribal Land, Community Land, Government Land, etc. 2) If the land was previously used for lowland rice production 3) Amount of time / quality of previous experience of farmer growing low land rice 4) Is the land "properly" laid out for lowland rice production 5) Approximate size of the target area for lowland rice production 6) Is there additional lowland areas that are NOT laid out, but available for layout 7) Does the target area have Good / Controllable water access 8) Was there previous support from NGO or GOL initiatives / projects 9) Farm accessibility / ease of access by vehicle to the lowland rice field(s) 10) Is the farm formally recognized by the GOL 1. Is it a registered cooperative, corporation, sole proprietorship, etc. 2. Does the farm have tax clearance 3. Does the farm have a Bank Account.
- 1.2.2.2 It is mutually understood and agreed by parties hereto that the cost of this Contractual Agreement as specified in article two (3) herein above in respect of the work to be carried out SHALL BE MADE in three (3) phases as seen below:
- Phase I: Land Preparation 50% payment at the START of engagement
 - Phase II: Rice Growing 30% payment dependent upon satisfactory completion of Phase One (1)
 - Phase III: Post Harvest Activities 20% payment dependent upon satisfactory completion of Phase Two (2)

Observation

1.2.2.3 During the audit, we observed the following irregularities associated with the disbursement of funds to farmers:

- No evidence of comprehensive and adequate pre-assessment of farmers capacity and control over the required farm land size declared by farmers as required, before disbursement of the initial 50% of funding to farmers.
- Assessment performed before the subsequent disbursement of the 30% fundings to farmers revealed that farmers did not display cultivation of rice on the initial hectares of land declared. As a result, Management discretionarily facilitated disbursement of the required 30% funding. The basis of the disbursement was not established.

See Annexure 1C for 50% and 30% payments details.

Risk

1.2.2.4 Management may be non-compliant with the Beneficiary Selection Criteria developed by the Department of Planning and Development of the Ministry of Agriculture for the purpose of pre-assessing farmers for selection.

1.2.2.5 Failure of Management to perform comprehensive and adequate pre-assessment of farmers capacity and farmland declared by farmers before disbursement of initial 50% of funding may lead to misappropriations of project funds.

1.2.2.6 Farmers may declare farmland for which they do not exercise control leading to the receipt of unearned fundings and misappropriation of project funds.

1.2.2.7 Disbursements of funds to farmers on a discretionary basis by Management may lead to misapplication and misappropriations of project funds.

Recommendation

1.2.2.8 Management should submit to the Office of the Auditor General evidence of comprehensive and adequate pre-assessment of farmers before the disbursement of the initial 50% funding, as part of Management' response to this Management Letter. Management should account for the basis utilized in the disbursement of the partial 30% funds to farmers.

1.2.2.9 Going forward, all subsequent disbursement to delinquent farmers should be suspended pending full regularization of outstanding obligations.

1.2.2.10 Management should perform comprehensive and adequate pre-assessment of all applicant farmers and ensure that all applicants meet the required criteria catalogued in the Beneficiary Selection Criteria before disbursement of the 50% funding.

1.2.2.11 Subsequently, Management should perform periodic monitoring and evaluation and assessment of the implementation of the required farming activities before disbursement of subsequent funding.

1.2.2.12 Evidence of initial and subsequent assessments and periodic monitoring and evaluation

reports should be adequately documented and filed to facilitate future review.

Management's Response

1.2.2.13 *Management did not respond to these findings.*

Auditor General's Position

1.2.2.14 In the absence of a response by Management, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.2.3 Payments without Evidence of Supporting Documents

Criteria

1.2.3.1 Regulation A.3 (1) of the PFM Act of 2009 as amended and restated 2019 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."

1.2.3.2 Regulation P.9 (2) of the PFM Act of 2009 as Amended and Restated 2019 states that "Payments except for statutory transfers and debt services shall be supported by invoices, bills and other documents in addition to the payment vouchers."

Observation

1.2.3.3 During the audit, we observed no evidence of supporting documents for various expenditures amounting to US\$744,159.57 and US\$441,021.04 for FY 2023 and FY 2024 respectively such as; payment vouchers, invoices, delivery notes, etc. **See Tables 5 & 6 below for details.**

Table 5: Payments without Evidence of Supporting Documents - 2023

DATE	DESCRIPTION	CLASSIFICATION	DEBIT	AMOUNT US\$
11/21/2023	Motor Vehicles (4 units)	LEFPP Loan	0	195,400.00
11/21/2023	Court awarded damages & fees (100%)	LEFPP Loan	0	123,837.70
11/1/2023	Office supplies and Equipment – ICT	LEFPP Grant	0	99,800.00
9/14/2023	Cleaning Materials	LEFPP Loan	0	49,878.87
9/14/2023	Scratch Cards	LEFPP Grant	0	47,916.00
10/31/2023	Fixed Asset management equipment	LEFPP Grant	0	45,000.00
10/27/2023	Stipend/Honorarium	LEFPP Grant	0	37,000.00
10/13/2023	Motor Bikes	LEFPP Loan	0	27,125.00

DATE	DESCRIPTION	CLASSIFICATION	DEBIT	AMOUNT US\$
9/14/2023	Stationery	LEFPP Loan	0	24,914.00
9/7/2023	Stipend/Honorarium	LEFPP Grant	0	22,250.00
12/14/2023	Stipend/Honorarium	LEFPP Grant	0	20,400.00
7/14/2023	Stipend/Honorarium	LEFPP Loan	0	19,750.00
11/27/2023	Stipend/Honorarium	LEFPP Loan	0	9,000.00
7/17/2023	Stipend/Honorarium	LEFPP Loan	0	5,350.00
7/10/2023	Stationery	LEFPP Loan	0	5,040.00
7/13/2023	Scratch Cards	LEFPP Loan	0	4,995.00
12/20/2023	Stipend/Honorarium	LEFPP Grant	0	4,000.00
7/10/2023	Office equipment (Lenovo Laptop)	LEFPP Loan	0	1,650.00
10/19/2023	Petty Cash 2 Replenishment	LEFPP Grant	0	853.00
Total				744,159.57

Table 6: Payments without Evidence of Supporting Documents - 2024

DATE	DESCRIPTION	PAYEE	VOUCHER	CHECK	AMOUNT US\$
14/10/2024	Payment (Transfer Tetter)	MOA- Liberia feed yourselves Agenda Paddy Rice	0276	000000291	132,672.00
19/7/2024	Fuel & Lubricants	Petro Star INC	0327	000000286	84,348.07
14/10/2024	Local Training	Smart Consortium INC	0417	0000000378	49,000.00
12/27/2024	Error Adjustment	MOA-LEFPP/Grant	386	000000451	28,000.00
19/7/2024	Repairs & Maintance - Vehicle	Master Trading Center Center- Liberia	0331	000000290	24,995.00
25/7/2024	Printing, Binding, Visibility & exhibition service	Pratick Art Trading Center	0333	000000292	20,000.00
AUG. 13, 2024	Vehicle Insurance	Saar Insurance Liberia	0216	000000235	17,312.97
11/7/2024	Transfer Paymet (letter)	MOA Ops -USD	N/A	N/A	12,340.00
25/7/2024	Trucking of Various Agriculture Inputs	Nouhn River Basin	0329	000000288	10,000.00
12/28/2024	Printing Binding / Publication Press Service	Spoon Network INC	515	000000465	7,500.00
AUG. 21, 2024	Printing/binding/publication service	SPOON NETWORK INC.	0360	000000321	7,500.00
11/5/2024	Catering service(HQ)	Tilda Fingers,Pastry Catering Service	0280	000000295	6,997.20
19/7/2024	Machinery & Equipment (power saws)	Yeanee General Agriculture Supplies	0334	000000293	6,800.00
AUG. 5 2024	Audit Fees	Internal Audit Agency	0340	00000298	6,000.00

DATE	DESCRIPTION	PAYEE	VOUCHER	CHECK	AMOUNT US\$
AUG. 2, 2024	Scratch Cards	Mbemba Supplies Chains	0164	0000000188	5,000.00
19/7/2024	Stationery	One Chance Stationeries Supplies	0332	000000291	5,000.00
AUG. 26, 2024	ICT Equipment /Accessories	Office Equip Incorporated	361	000000263	4,997.00
11/6/2024	Vendor payment	Ma Bendu Farm	0263	00000222	3,320.00
11/21/2024	Catering service (HQ)	Tilda Fingers,Pastry Catering Service	0352	000000368	2,998.80
12/30/2024	Air Conditioner(Hisense 1200 BTU et all	Naresh Brothers	516	000000467	2,880.00
11/6/2024	Catering service (Bong)	Early Dawn Catering Service	0314	000000329	2,040.00
11/22/2024	Catering service (HQ)	Monique Catering & Decoration Service	0318	000000334	1,320.00
Total					441,021.04

Risk

- 1.2.3.4 Payments may be made for goods not delivered or services not performed. Goods delivered or services performed may not meet the approved specifications.
- 1.2.3.5 In the absence of supporting documents, the validity, occurrence, and accuracy of payments may not be assured. This may lead to misappropriation of the entity's funds.
- 1.2.3.6 The absence of supporting documentation for transactions may also lead to fraudulent financial management practices, through the processing and disbursement of illegitimate transactions.
- 1.2.3.7 Management may override the procurement processes by completing disbursement without utilizing the required procurement methods.

Recommendation

- 1.2.3.8 Management should fully account for expenditures made without supporting documents comprehensively catalogued in Table X and X above.
- 1.2.3.9 Going forward, Management should ensure all transactions are supported by the requisite supporting documents consistent with the financial management regulations. 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. All relevant supporting records should be adequately documented and filed to facilitate future review.
- 1.2.3.10 Additionally, Management should facilitate the operationalization of the electronic

document management system by ensuring that all relevant source and supporting documents are scanned, attached to the transaction (in the accounting software for financial transactions), archived and maintained to facilitate future review.

Management's Response

- 1.2.3.11 *These expenditures are properly accounted for individually and located in various box files as indicated below. Audit recommendation is fully considered.*
- 1.2.3.12 *Management acknowledged audit recommendation and herewith agreed to provide the information and action as recommended.*
- 1.2.3.13 *Based on approved budget, this amount was transferred to an a/c at the Liberia Feed My People Agenda a/c at Afriland First Bank Liberia Bank Ltd. for purchase of paddy rice.*
- 1.2.3.14 *Please see approved PPCC Procurement Plan, Cash Plan, invoice, Delivery Order, Goods Receipt Note, etc. in box file marked # 4*
- 1.2.3.15 *The correction error was due to payments intended to be made from Loan a/c, but by error made from Grant a/c that was corrected in December 2024. Please see detail documents in box file # 4.*
- 1.2.3.16 *This amount was used to pay local in house training by Smart Consortium Inc. Please see documents in box file # 4.*
- 1.2.3.17 *The amount was paid for vehicles parts, tires, and others. Please see documents in box file # 4.*
- 1.2.3.18 *This was paid printing, binding and visibility and exhibition service. It was budgeted and approved by PPCC. Please see Procurement Plan and AWPB for FY2024 in box file # 20.*
- 1.2.3.19 *Payment made to Saar insurance for comprehensive insurance of Top management's 9 vehicles for 1 year. Please see contract, invoice, DO and Service completion certificate/GRN in box file # 4.*
- 1.2.3.20 *This transferred was budgeted, authorized and transferred from LEFPP/Grant a/c to MOA-Ops a/c and used for the launch of the National Agriculture Development Plan (NADP). Please see box file # 4 for details.*
- 1.2.3.21 *This amount was paid for transportation of inputs to Bong, Margibi, Gbapolu and parts of Montserrado Countries. Please see documents in box file # 4 for details.*
- 1.2.3.22 *Payments for Spoon Network air time for radio and television for 1 year. Please see contract, invoice, approved budget, PPCC approved procurement plan, etc. in box file marked # 4*
- 1.2.3.23 *Please see 3 quotes for RFQ and other procurement documents, invoice, Deliver order, certificate of Completion, etc. for catering services provided during local training in box file*

4.

- 1.2.3.24 *The amount was used to buy 4 units power saws. Please see detail documents in box file # 5.*
- 1.2.3.25 *Internal Audit Agency special investigative audit facilitation fee paid based on the instruction of the Minister. Please see IAA's audit report as evidence of work done in box file # 5.*
- 1.2.3.26 *The amount was used to buy communication cards for the program's (LEFPP/ERPO) operations. Please see box file # 5 containing the RFQ, invoices, DO, GRN, etc.*
- 1.2.3.27 *The amount was used to buy stationery for the program's (LEFPP/ERPO) operations. Please see box file # 5 containing the RFQ, invoices, DO, GRN, etc.*
- 1.2.3.28 *The amount was used to buy urgent Agri inputs/supplies. Please see RFQ, invoices, DO, GRN, etc. in box file # 5.*
- 1.2.3.29 *The amount was used to pay for catering services. Please see RFQ, attendees signed listing, invoices, signed service completion form, etc. for more details in box file # 5.*
- 1.2.3.30 *The amount was used to buy much needed office equipment to support the work of the LEFPP/ERPO program. Please see RFQ, invoices, DO, GRN, etc. in box file # 5.*
- 1.2.3.31 *The amount was used to pay for catering services. Please see RFQ, attendees signed listing, invoices, signed service completion form, etc. for more details in box file # 5.*
- 1.2.3.32 *The amount was used to pay for catering services. Please see RFQ, attendees signed listing, invoices, signed service completion form, etc. for more details in box file # 5.*

Auditor General's Position

- 1.2.3.33 We reviewed the documents subsequently submitted by Management, after our audit execution. Therefore, we have adjusted the transactions without supporting documents to be accounted for by Management to: US\$168,169.00 (US\$744,159.57 – US\$575,990.57) in 2023 and US\$22,838.00 (US\$441,021.04 – US\$418,183.04) in 2024. **See Table 6A and 6B below for details.**

Table 6A: 2023 – Un-submitted Documents Revised

DATE	DESCRIPTION	CLASSIFICATION	DEBIT	AMOUNT US\$
9/14/2023	Scratch Cards	LEFPP Grant	0	47,916.00
10/27/2023	Stipend/Honorarium	LEFPP Grant	0	37,000.00
9/7/2023	Stipend/Honorarium	LEFPP Grant	0	22,250.00
12/14/2023	Stipend/Honorarium	LEFPP Grant	0	20,400.00
7/14/2023	Stipend/Honorarium	LEFPP Loan	0	19,750.00

DATE	DESCRIPTION	CLASSIFICATION	DEBIT	AMOUNT US\$
11/27/2023	Stipend/Honorarium	LEFPP Loan	0	9,000.00
7/17/2023	Stipend/Honorarium	LEFPP Loan	0	5,350.00
12/20/2023	Stipend/Honorarium	LEFPP Grant	0	4,000.00
7/10/2023	Office equipment (Lenovo Laptop)	LEFPP Loan	0	1,650.00
10/19/2023	Petty Cash 2 Replenishment	LEFPP Grant	0	853
Total				168,169.00

Table 6B: 2024 – Un-submitted Documents Revised

DATE	DESCRIPTION	PAYEE	VOUCHER	CHECK	AMOUNT US\$
11/7/2024	Transfer Paymet (letter)	MOA Ops - USD	N/A	N/A	12,340.00
21-Aug-24	Printing/binding/publication service	SPOON NETWORK INC.	360	321	7,500.00
11/21/2024	Catering service (HQ)	Tilda Fingers,Pastry Catering Service	352	368	2,998.80
Total					22,838.80

1.2.3.34 Further, Management should submit to the Office of the Auditor General, the outstanding supporting documentation for transactions catalogued in Table 6A & 6B above. The outstanding supporting records should be submitted to the Office of the Auditor General for validation within one (1) month upon the issuance of the Auditor General's Report to the National Legislature.

1.2.4 Third-Party Payments made to Employees of the Entity

Criteria

1.2.4.1 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

1.2.4.2 During the audit, we observed that Management made several third-party payments amounting to US\$18,795.00 to employees of the entity rather than making direct payment to service providers or their legally authorized representatives. **See Table 7 below for details:**

Table 7: Third Party Payment made for the period 2024

No.	Date	Description	Payee	Voucher Number	Check Number	Amount US\$
1	15-May-24	Domestic DSA et all	Jude Francis Whawhen	0240	00000204	15,315.00
2	27-Nov-24	Domestic Travel DSA 8 person	Evelyn T. Toe	495	445	3,480.00
Total:						18,795.00

Risk

- 1.2.4.3 Paying cash to employee for subsequent disbursement to vendors may facilitate misappropriation of funds.
- 1.2.4.4 This practice may also lead to Management override of the procurement processes by completing disbursement without facilitating due procurement processes.

Recommendation

- 1.2.4.5 All payments for goods and services procured by the entity should be made directly to the vendor or their legally authorized representative.
- 1.2.4.6 Alternatively, Management should utilize the mobile money platform by transferring funds directly to vendors while maintaining the relevant source and supporting documentations.

Management's Response

- 1.2.4.7 *Management takes due note and will act according going forward. However, this amount was a borrowing from LEFPP/Grant a/c and it was used to pay DSAs and other operating expenses to participants and for program activities in Gbarnga, Bong Counties during the validation of the National Agriculture Development Plan (NADP). Participants came from different parts of the Country who could not be paid directly by checks in Monrovia as well as local radio stations and press, including other local activities or miscellaneous issues that may not easily be measured and were difficulty to pay by check from HQ. The said amount was refunded on June 3, 2024 from MOA Food Security & Nutrition Program A/C at EcoBank. Therefore, the net effect was zero. Please see LEFPP/Grant and MOA-Food Security & Nutrition Program bank statements for May and June 2024 in marked Exhibit 4 in box file # 4.*
- 1.2.4.8 *The Cashier, Ms Evelyn Joe wire the amount of US \$3,180.00 by Mobile Money at LordKelvin Investment Inc on 15th Street to 6 persons at US \$480.00 each and 1 at US \$300.00. Please see Mobile Money receipt # 1768. However, the amount of US \$300.00 was paid directly to Driver Boimah Demster since his Mobile Money # was none functional and cash was the directly paid to him. Please see original receipts, and documents in box file # 4.*

Auditor General's Position

- 1.2.4.9 Management's assertions did not adequately address the issues raised. Facilitating payments to employees of the entity for subsequent disbursement to service providers/beneficiaries or their legally authorized representatives is non-compliant with Regulation B.28 of the PFM Act of 2009 as Amended and Restated 2019. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.3 Cash Management

1.3.1 Non-Preparation of Bank Reconciliation

Criteria

- 1.3.1.1 Regulation R.3 (6) of the PFM Act of 2009 as amended and restated 2019 states that "the balance of every bank account as shown in a bank statement shall be reconciled with the corresponding cashbook balance at least once every month; and the reconciliation statement shall be filed or recorded in the cash book or reference to the date and number thereof".

Observation

- 1.3.1.2 During the audit, we observed no evidence of monthly bank reconciliation statements for the periods under review.

Risk

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

Recommendation

- 1.3.1.5 Management should ensure that monthly bank reconciliation reports are prepared for each operational and designated account established by the project.
- 1.3.1.6 Evidence of monthly bank reconciliation reports should be adequately documented and filed to facilitate future review.

Management's Response

- 1.3.1.7 *Both the original and photo copies of the Bank Reconciliation Statements for the period May 2023 - December 31, 2024 are made at end of each month and are available in box file marked # 003. As evidence of their availability, my mail of April 23, 2025 at 7:34 AM submitted the soft copies of the Reconciliation Statements for May -December 2023 and January to December 2024.*

Auditor General's Position

- 1.3.1.8 We acknowledge Management subsequent submission of bank reconciliations statements

after our audit execution. However, we observed no evidence of the signatures of the preparer and approver on the bank reconciliation statements submitted by Management as required. Going forward, Management should ensure that monthly bank reconciliation statements are prepared and signed by the Accountant and reviewed and approved by the Comptroller. Evidence of approved monthly bank reconciliation statements should be adequately documented and filed to facilitate future review.

1.3.2 Irregularities Associated with Procurement Activities in 2023 and 2024

Criteria

1.3.2.1 Section 50) of the PPC Act of 2005, as amended and restated 2010, states: Subject to approval by the Commission for procurements exceeding the Thresholds establish by Regulations promulgated by the Commission, restricted bidding may be held in the following cases:

(a) When the goods, works or services are only available from a limited number of bidders; or

(b) When the cost of considering a large number of bids is disproportionate to the estimated contract price of the procurement.

1.3.2.2 Section 51 'Procedures for Restricted Bidding states:

a) When restricted bidding is employed on the grounds referred to in Section 50(1)(a), all known suppliers capable of supplying the goods, works or services shall be invited to bid.

b) (2) When restricted bidding is employed on the grounds referred to in Section 50(1)(b), the Procuring Entity shall solicit bids from at least five (5) bidders, if possible.

c) (3) The Commission may by regulation provide that a Procuring Entity may establish lists of prequalified bidders for restricted bidding of specific types of goods, services or works. The regulations must provide for regular updating of each such list in a manner that gives new bidders fair opportunity to join the list and must limit the use of outdated lists. If a current list of bidders created in compliance with such regulations is applicable to a proposed restricted bidding procurement, it must first be utilized in procuring by the restricted bidding method before considering other bidders.

d) (4) The procedures for bidding proceedings, as set forth in this Part (including Sections 58 through 66) shall apply to restricted bidding, except to the extent that they are modified by this Section.

Observation

1.3.2.3 During the audit, we observed the following procurement irregularities:

2023 Irregularities

- 1.3.2.4 Restricted bidding: (Petroleum Product (Fuel & Gasoline), Scratch Cards, Cleaning Materials, Stationery, Transport Equipment, and Computer supplies & ITC services:
- No evidence of a letter of invitation to bid.
 - No evidence of bid document.
 - No evidence of a bid opening attendance sheet to confirm that bidders attended the bid opening.
 - No evidence of Individual Evaluation Committee Members' Score Cards
 - The bid evaluation report did not show evidence of the bidder's past performance references being reviewed or confirmation of Certificate of Completion from at least 3 references.
 - There was no evidence of approval of the bid evaluation report by the procurement committee.
 - No evidence of receipt to confirm that the bid package was purchased by the bidder, or to the bidder that the contract was awarded
 - There is no evidence that a bid proposal was submitted by Liberia Office Supplies Enterprise.
 - There is no evidence that the invitation to bid was communicated to at least 3 bidders as required. **See Table 8 below for details.**

Table 8: Contract packages for which restricted bidding was implemented in 2023

No.	Name of Entity	Procurement Activity	Location /Vendor	Amount per Contract US\$:
1	MOA-ERPO	Petroleum Product (Fuel & Gasoline)		50,000.00
2	MOA-ERPO	Scratch Cards	Junction General Merchandize Business Center ELWA Junction	47,916.00
3	MOA-ERPO	Cleaning Materials	G2 Pharmacy, ELWA Junction, Paynesville	
4	MOA-ERPO	Stationery	K. Kartik Stationery Station, ELWA Junction, Paynesville	74,914.00
5	MOA-ERPO	Transport Equipment	United Motor, Vai town, Bushrod Island	
6	MOA-ERPO	Computer supplies & ITC services		
Total:				172,830.00

2024 Irregularities

- 1.3.2.5 No evidence of three (3) quotations solicited for some procurement activities amounting to US\$21,797.00 for the period under audit. Also, we observed no evidence of a valid business registration certificate from One Chance Stationery and Supplies for the purchase of stationery and supplies amounting to US\$5,000.00. **See Table 9 below for details:**

Table 9: No Evidence of three (3) Quotations for the period 2024

Total:	Name of Entity	Procurement Activity	Vendor /Location	Business Registration for each vendor	Amount per Contract US\$:
1	MOA-ERPO	nb	One Chance Stationery and Supplies	No	5,000.00
2	MOA-ERPO	Machinery and other equipment	Yeanee General Agriculture Supplies, Red Hill, Omega Community, Paynesville, Liberia	Yes	6,800.00
3	MOA-ERPO	Computer & ICT Service	Office Equipment Incorporated Center and Carey Street, Exclusive Supermarket	Yes	4,997.00
4	MOA-ERPO	Scratch Cards	Mbemba Supplies Chain, Inc	Yes	5,000.00
Total:					21,797.00

Risk

- 1.3.2.6 Management may be noncompliant with the PPC Act of 2005 as amended and restated in 2010.
- 1.3.2.7 The non-application of the requisite procurement methods and processes may impair the achievement of value for money and facilitate fraudulent procurement activities.

Recommendation

- 1.3.2.8 Management should ensure that the requisite procurement methods are utilized for all procurement transactions to achieve value for money and ensure compliance to the PPC Act of 2005 as amended and restated in 2010.
- 1.3.2.9 All procurement activities should be approved by the procurement committee as required.

Management's Response

- 1.3.2.10 *Management acknowledges the observation and appreciates the recommendation. However, in 2023, restricted bidding was used and the letter of invitation can't be located due to many audits conducted by various agencies and individuals. However, there were significant improvement in term of the procurement process and methods used in 2024. The Ministry used the single sourcing due to the limited time within the farming season of 2024 and anticipate to keep improving.*

Auditor General's Position

- 1.3.2.11 We acknowledge Management's assertions. Going forward, Management should facilitate adequate planning of procurement activities to ensure that competitive procurement processes are utilized to optimize value for money and the achievement of project's deliverables. The procurement plan should be prepared and approved before the commencement of the fiscal year to provide adequate timing for the conduct of more

competitive procurement processes.

1.3.3 Irregularities Associated with Prices of Sole Sourced Products

Criteria

- 1.3.3.1 Regulation A.3 (1) of the PFM Act of 2009 as amended and restated 2019 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.

Observation

- 1.3.3.2 During the audit, we observed significant variances between prices of the items procured by the MoA ERPO (through sole sourcing method granted by the PPCC) and the prices obtained through an independent market survey from several vendors for the purpose of analysing the reasonableness of prices. **See Table 10 below for details.**

Table 10: 2023 Price Analysis

Items	Description	2023-Unit Price per invoice attached on entity payment voucher			GAC obtained May 2025-Unit Price per third party (Vendor) Pro-forma			Variance US\$
		Qty	Unit Price US\$	Total Price US\$	Qty	Unit Price US\$	Total Price US\$	
Reaper	Payment for the provision of 3pcs of Reaper Harvester Equipment	3	19,500.00	58,500.00	3.00	2,500.00	10,000.00	48,500.00
Chicken Manure	Payment representing Chemical (Chicken Manure/Fertilizer)	400	400.00	160,000.00	400.00	200.00	80,000.00	80,000.00

Table: 2024 Prices analysis

Items	Description	2024-Unit Price per invoice attached on entity payment voucher			GAC obtain May 2025- Unit Price per third party (Vendor) Pro- forma			Variance US\$
		Qty	Unit Price US\$	Total Price US\$	Qty	Unit Price US\$	Total Price US\$	
NPK Fertilizer 15 15 15	Payment for fertilizer (NPK 15 15 15)	5500	65.0 0	357,500.00	5500	42	231,000.00	126,500.00
UREA Fertilizer	Payment for fertilizer (UREA)	3084	65.0 0	200,460.00	3084	42	129,528.00	70,932.00
Empty kg Bags (50kg)	Empty kg Bags (50kg)	31000	0.75	23,250.00	31000	0.65	20,150.00	3,100.00

Risk

- 1.3.3.3 Failure to ensure that comparative prices are obtained before approving sole sourcing method may impair the achievement of value for money.
- 1.3.3.4 Inadequate planning for procurement activities may lead to utilization of non-competitive procurement methods. This may impair value for money and facilitate misapplication of project's funds.
- 1.3.3.5 Management may circumvent a more competitive procurement methods leading to misapplication of project's funds.

Recommendation

- 1.3.3.6 Going forward, Management should facilitate adequate planning of procurement activities to ensure that competitive procurement processes are utilized to optimize value for money and the achievement of project's deliverables. The procurement plan should be prepared and approved before the commencement of the fiscal year to provide adequate timing for the conduct of more competitive procurement processes.
- 1.3.3.7 Management should conduct periodic market surveys and obtain quotations and prices from vendors involved with the sales of recurrent and project specific commodities. Subsequently, Management should develop a vendor database cataloguing the vendors, nature and details of their commodities, prices of commodities, locations, contacts etc. The database should be periodically updated to reflect current market prices and the nature and details of commodities available for sale by vendors.
- 1.3.3.8 Evidence of approved procurement plan, periodic market surveys and vendor database should be adequately documented and filed to facilitate future review.

Management's Response

- 1.3.3.9 *Management acknowledges the observation and appreciates the recommendation. However, due to the volatility of prices resulting to seasonal (weather) conditions, market demand and supplies, prices may likely fall or rise at different times interval. The prices used to procure the listed items in the audit query were the lowest responsive bids due to the demand of the agricultural inputs at the time of purchase.*

Auditor General's Position

- 1.3.3.10 Management did not adequately address the issues raised. In the absence of competitive procurement processes and periodic market price surveys, Management may not obtain the best market prices and quality as indicated in our findings above. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.4 Fixed Assets Management

1.4.1 Irregularities Associated with Fixed Asset Management

Criteria

- 1.4.1.1 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."
- 1.4.1.2 Section 10.2 Fixed assets register of the MoA Financial Manual states ...The MoA's fixed assets are classified into six categories as follows:
- Buildings and Structures
 - Machinery
 - Furniture
 - Transportation Equipment
 - ICT Infrastructure
 - Other Fixed Assets
- 1.4.1.3 All assets must be marked in order to be able to identify the assets.
The fixed assets register must contain at least the following information:
- (a) Description of the Asset
 - (b) Asset Tag Number
 - (c) Location of the Asset
 - (d) Cost of the Asset
 - (e) Date of purchase
 - (f) Supplier details
 - (g) Location

- (h) Status
- (i) Source of funding
- (j) Depreciation details (As the Cash Basis IPSAS adopted by GOL does not provide for the depreciation of fixed assets, ministries and agencies are encouraged to have depreciation in their fixed assets registers and report such as memorandum).
- (k) Expected life cycle

Observation

1.4.1.4 During the audit, we observed the following irregularities associated with the project's Fixed Assets Management System:

- The fixed asset register did not contain the following columns: date of purchase, cost of assets, depreciation, accumulated depreciation, and net book value.
- No evidence that periodic physical verification or asset counts were performed.
- 19 assets were not seen during our physical verification exercise. **See Annexure 3A for details.**
- Several assets recorded in the fixed asset register could not be traced due to a lack of serial numbers. **See Table 11 below for details.**
- Three (3) of the project motorbikes were assigned in counties where the project activities are not concentrated/implemented (Rivercess and Grand Cape Mount). **See Annexure 3B for details.**
- Fixed assets purchased by the project, amounting to US\$82,430.00, could not be verified (in the case of licenses) or were not seen during our physical verification exercise, nor were they recorded in the FAR. **See Annexure 3C for details.**
- There was no evidence of movement of assets form.
- We observed no evidence of the existence (whereabouts) of agricultural equipment (Harvesters) totalling US\$36,300.00 and power saws at US\$6,800.00 purchased to be used by the beneficiary farmers in the counties. **See Tables 12, 13 & 14 below details.**

Table 11: Assets without Serial numbers in fixed assets register

GSA Code	Asset Name	Asset Type	Product Name	Model
ERPO/AFDB-ICT-020/021-71	All-In-One	ICT Equipment	HP	HP
03-ERPO/AFDB-ICT-03-32	Printer	ICT Equipment	HP	HP
ERPO/AFDB-ICT-03-	Printer	ICT Equipment	HP	HP
ERPO/AFDB-ICT-01-	Laptop	Ict Equipment	Lenovo	Thinkpad
ERPO/AFDB-ICT-01-	Laptop	Ict Equipment	Lenovo	Thinkpad

Table 12: Total Agri-Equipment Bought and not physically verified

Description	Qty	Unit Cost US\$	Total US\$
Combine Harvester	1	19,500.00	19,500.00
Reaper Harvester	4	4,200.00	16,800.00
Total			36,300.00

Table 13: Power saws bought and not physically verified

DATE	DESCRIPTION	PAYEE	Voucher #	CHQ NO'	Amount US\$
19/7/2024	Machinery & Equipment (power saws)	Yeanee General Agriculture Supplies	0334	000000293	6,800.00

Table 14: Total of all Agri-Equipment Bought

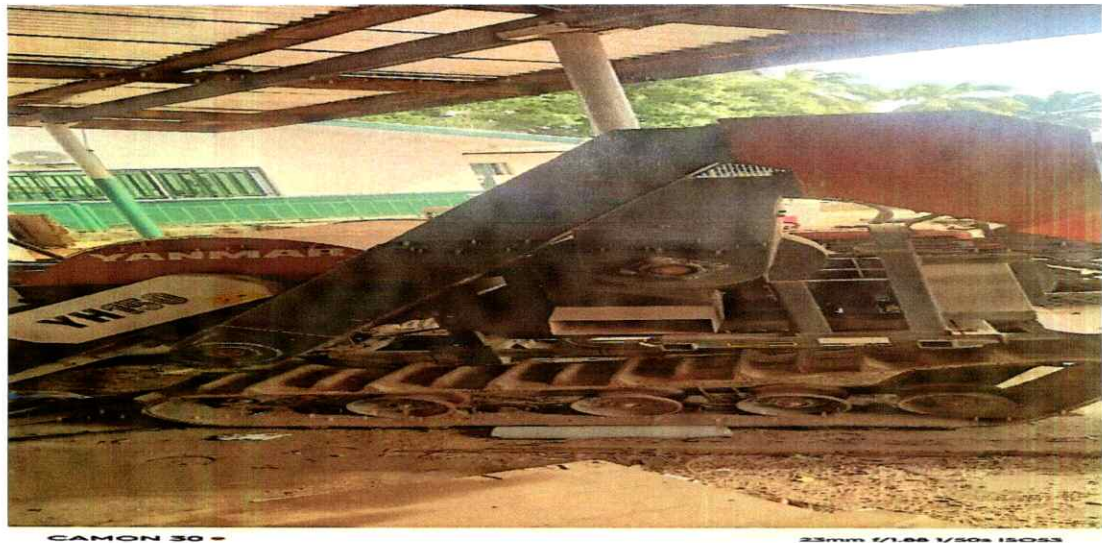
DATE	DESCRIPTION	CLASSIFICATION	Amount US\$
19-Oct-23	Agriculture equipment (Combine harvester 3 units 50% and Reaper Harvester 4 units)	Agriculture Equipment	46,050.00
29-Dec-23	Agriculture Equipment (Combine harvester 3 units 50%)	Agriculture Equipment	29,250.00
Total			75,300.00

Exhibit 2: Pictorial of harvester machine park in MOA Monrovia Project's Office



CAMON 30 •

23mm f/1.88 1/100s ISO135



Risk

- 1.4.1.5 Fixed Assets may be misstated (Over/understated).
- 1.4.1.6 Fixed Assets may be damaged or impaired but their values are still on the books.
- 1.4.1.7 Fixed Assets may be removed from the entity's premises without authorization, misappropriated, subjected to personal use or theft.
- 1.4.1.8 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.
- 1.4.1.9 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.
- 1.4.1.10 Fixed Assets not coded may be susceptible to theft or diverted to personal use.

Recommendation

- 1.4.1.11 Management should account for fixed assets not made available for verification during our physical verification exercise, comprehensively catalogued in **Tables 12 & 13 above and annexures 3A, 3B & 3C below.**
- 1.4.1.12 Management should ensure that the fixed assets register is updated to reflect the following; description, class, code, serial number, location, condition, cost, depreciation expense, accumulated depreciation and net book value of the asset.
- 1.4.1.13 Management should initiate/enforce a systematic fixed assets coding system to ensure all fixed assets are uniquely identified. The serial number of the assets should be recorded in the fixed assets register where applicable. 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.
- 1.4.1.14 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.

- 1.4.1.15 The Fixed Assets Register should be updated periodically to reflect all the project's assets.
- 1.4.1.16 Fixed Assets within a particular vicinity should be clearly displayed as required by the PFM Act.
- 1.4.1.17 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

- 1.4.1.18 *Management acknowledges the observation and appreciates the recommendation. These fixed assets were delivered directly to (FBO) and Farmers and the project has already initiated steps to tag and code them. The fixed asset register is being updated to include all required details. Going forward, all assets will be tagged before issuance and proper documentation will be maintained in line with the PFM Act and PMU guidelines.*

Auditor General's Position

- 1.4.1.19 We acknowledge Management acceptance of our findings and recommendations. However, Management did not account for fixed assets not made available for verification during our physical verification exercise, comprehensively catalogued in Tables 12 & 13 above and annexures 3A, 3B & 3C below. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.
- 1.4.1.20 Further, Management should facilitate the conduct of physical verification for the fixed assets not made available during our physical verification exercise. The report from the proposed physical verification should be submitted to the Office of the Auditor General for validation within three (3) months upon the issuance of the Auditor General's Report to the National Legislature.

1.5 Inventory Management

1.5.1 Irregularities Associated with Agricultural Inputs Inventory Criteria

- 1.5.1.1 Regulation U.7 (2) of the PFM Act of 2009 requires that notwithstanding sub-regulation (1), a head of Government Agency is responsible for the general management of government inventories held within the Government Agency and for the due performance of the duties of subordinate staff in relation to the government inventories.
- 1.5.1.2 Section 11.1 Objective of the MOA's stock system states "The objectives of the MOA's stock system are to ensure that:
 - All purchases are correctly recorded
 - Issues are properly authorized

- Re-order levels are determined to eliminate stock outs and ensure commodities are available when required and to avoid excessive stock holding
 - Stock items are safeguarded against theft, misuse, damage and obsolescence
- 1.5.1.3 The MOA shall use pre-numbered goods received notes or goods delivery notes to evidence receipt and issuance of stock.
- 1.5.1.4 The MOA will record its stock-on-Stock Cards before they are distributed to users.
- 1.5.1.5 The MOA should perform a physical count of stock at least once a year. The MOA will also perform random periodic counts of stock in its storeroom."

Observation

- 1.5.1.6 During the audit, we observed the following irregularities associated with the inventory management system for agri-inputs:
- No evidence of approved policy to regulate the procurement, receipt, storage, quantity per hectare, and subsequent distribution of agri-inputs.
 - No evidence of manual or automated inventory management system comprehensively cataloging the following: agri-inputs ordered, received, requested, distributed, current running balance and buffer (minimum request before reordering) for agri-inputs amounting to US\$760,000.00 for FY 2023 and US\$508,460.00 for FY 2024. **See Tables 15 & 16 below for details.**
 - Management disbursed US\$240,000.00 in FY 2023 for the purchase of upland rice agri-inputs. However, we observed no evidence of receipt, storage, and subsequent distribution of the upland rice agri-inputs. **See Table 17 below for details.**
 - Management procured paddy rice from the farmers in FY 2024 amounting to US\$30,000.00, through a transfer to the MOA-Liberia Feed Yourself Agenda Paddy Rice account. However, we observed no evidence of storage and subsequent distribution of the paddy rice. **See Table 18 below.**
 - No evidence of a standard rate for distribution of agri-inputs per hectare of land prepared awaiting rice planting. As a result, we observed different quantity of items were supplied farmers with same hectare of land during our field visits.
 - No evidence that agri-inputs were stored in warehouses.
 - We were informed that warehouse in CARI Bong County was burglarized leading to theft of agri-inputs. We observed no evidence of the total value of the agri-inputs subjected to theft.
 - No evidence of periodic physical verification of inventories/stock take

Table 15: 2023 Agri-inputs purchased

DATE	DESCRIPTION	CLASSIFICATION	DEBIT	AMOUNT US\$
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11-Aug-23	Agriculture Supplies and Inputs (fertilizer 160,000 & seed rice 600,000)	LEFPP Grant	-	760,000.00
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Table 16: 2024 Agri-inputs purchased

DATE	DESCRIPTION	PAYEE	Voucher #	CHQ NO'	Amount US\$
19/7/2024	Agri Inputs & Supplies	Agri Commodity Trading Company	0328	000000287	129,000.00
19/7/2024	Agri Inputs & Supplies	Yeanee General Agriculture Supplies	0330	000000289	47,000.00
30/7/2024	Agri Inputs & Supplies	Ma Bendu Farms	0335	000000294	200,460.00
30/7/2024	Agri Inputs & Supplies	Ma Bendu Farms	0337	000000296	132,000.00
	Total				508,460.00

Table 17: Upland rice bought along with other

Description	Doc #'s	Unit	Qty	Unit Price US\$	Amount US\$
NERICA 4/LAC 23 (Upland)	PV 127 Check #405332	KG	100	2,400	240,000.00

Table 18: Payment details for re-purchase of paddy rice

DATE	DESCRIPTION	PAYEE	VOUCHER	CHECK	AMOUNT US\$
12/26/2024	Payment for Paddy Rice	MOA- Liberia feed yourselves Agenda Paddy Rice	0384	000000400	30,000.00

Risk

- 1.5.1.7 Inventories may be procured, stored, distributed and reported on a discretionary basis in the absence of a policy.
- 1.5.1.8 Inventory may be susceptible to theft if kept in an unsecured custody.
- 1.5.1.9 Inventory may be susceptible to damage or misappropriation if stored in an inappropriate environment.
- 1.5.1.10 Inventory may not be duly accounted for in the absence of a comprehensive inventory management system and non-performance of periodic physical verification.
- 1.5.1.11 Inventory may be misappropriated leading to decline in operational activities.

Recommendation

- 1.5.1.12 Management should account for the agri-inputs procured and distributed without evidence of records of their receipt, storage, distribution, and current stock balances.
- 1.5.1.13 Management should account for all upland seed rice procured without evidence of receipt, storage, distribution, and current stock balances.
- 1.5.1.14 Going forward, Management should develop, approve and operationalize an inventory management policy to regulate inventory management of agri-inputs of the project. The policy should comprehensively catalog provisions for ordering, storing, quantity per hectares, distributing and recording of agri-inputs and the nature and timing of stock-take/ physical verification of agri-inputs.
- 1.5.1.15 Management should develop and operationalize an automated inventory management system to facilitate and ensure accurate records of inventories such as; purchases, distribution, current stock balance, reordering level, stock-out level etc.
- 1.5.1.16 Inventory should be stored in secured custody/warehouse protected by a metallic door and access granted only to authorized personnel at all times.
- 1.5.1.17 Inventory should be systematically arranged on shelves, comprehensively and systematically labelled to facilitate effective monitoring, evaluation and recording of inventories.
- 1.5.1.18 Management should perform periodic physical verification of inventory and review of systems and records. Appropriate adjustments should be made where applicable.
- 1.5.1.19 Evidence of approved policy, and all other inventory records including records of periodic stock takes, should be adequately documented and filed to facilitate future review.

Management's Response

- 1.5.1.20 *Management did not respond to these findings.*

Auditor General's Position

- 1.5.1.21 In the absence of a response by Management, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.
- 1.5.1.22 Further, Management should submit to the Office of the Auditor General, the outstanding supporting documentation for the agri-inputs transactions catalogued in Tables 17 & 18 above. The outstanding supporting records should be submitted to the Office of the Auditor General for validation within one (1) month upon the issuance of the Auditor General's Report to the National Legislature.

1.6 Assurance Management

1.6.1 No Risk Assessment Policy and Process

Criteria

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

Observation

- 1.6.1.2 During the audit, we observed no evidence that Management had developed a risk management policy nor performed periodic risk assessment to guide internal and external risks that may impair the achievement of the project's objectives.

Risk

- 1.6.1.3 The absence of a Risk Management Policy/risk assessment exercise may lead to management not being aware of potential risks that may impair the achievement of the project objectives.
- 1.6.1.4 Potential risk to the entity may not be identified, assessed and mitigated/prevented in a timely manner thereby leading to the non-achievement of the project's objectives.

Recommendation

- 1.6.1.5 Management should develop, approve, and operationalize a risk management policy to guide internal and external risks that may impair the achievement of the project's objectives.
- 1.6.1.6 Subsequently, Management should facilitate the conduct of periodic risk assessments and take corrective action for gaps identified.
- 1.6.1.7 Evidence of approved risk management policy and periodic risk assessment should be adequately documented and filed to facilitate future review.

Management's Response

- 1.6.1.8 *Management acknowledges the observation and appreciates the recommendation. However, the Ministry do have a risk management policy. Please see file #20.*

Auditor General's Position

- 1.6.1.9 Management assertion was not supported by documentary evidence. We observed no evidence of a risk management policy as asserted in Management's response. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

ANNEXURES



Annexure 1

1A: 2023 Local travel DSA overpaid/above the travel ordinance rate

Staff	position	A Num ber of trav el days	B DSA rate per day ordinance L\$	C Amount entitled per Travel Ordinance (Converted) C=A*B US\$	D DSA rate paid per voucher US\$	E Variance E = C-D US\$
Offencious Junior Saydee	Procurement	5	6,000.00	167.88	250.00	(82.12)
Mabue jSwaray	Security	5	4,000.00	111.92	250.00	(138.08)
Asumayela Kromah	Driver	5	5,000.00	139.90	250.00	(110.10)
Philip Togbaye	Driver	5	5,000.00	139.90	250.00	(110.10)
Peter Barclay	Driver	5	5,000.00	139.90	250.00	(110.10)
J. Ben Moses	Driver	5	5,000.00	139.90	250.00	(110.10)
Leroy J. Maxmore	NPHIL	5	6,000.00	167.88	400.00	(232.12)
Samuel Zayzay	NPHIL	5	6,000.00	167.88	400.00	(232.12)
Gladly Miller	Aiditor	5	6,000.00	167.88	400.00	(232.12)
Janjay Clarke	Accountant	5	6,000.00	167.88	400.00	(232.12)
Abraham P. Boyrd	Accountant	5	6,000.00	167.88	400.00	(232.12)
Sylvester W. Taylor	IMCU Head	5	6,000.00	167.88	400.00	(232.12)
Munah Nman	Asset Dir. Head Logistic	5	6,000.00	167.88	400.00	(232.12)
H. NyounKpa Fannebo	Comptroller	5	6,000.00	167.88	400.00	(232.12)
Peter GBAWOQUIA	Stock Holding Coordinator	5	6,000.00	167.88	400.00	(232.12)
Emmanuel William	Field Coordinator	5	6,000.00	167.88	400.00	(232.12)
James Yougie	Communication	5	6,000.00	167.88	400.00	(232.12)
Henry Goffa	Communication	5	6,000.00	167.88	400.00	(232.12)
Barbara Menyongai	Procurement	5	6,000.00	167.88	400.00	(232.12)

Staff	position	A Num ber of trav el days	B DSA rate per day ordinance L\$	C Amount entitled per Travel Ordinance (Converted) $C=A*B$ US\$	D DSA rate paid per voucher US\$	E Variance E = C-D US\$
Doupa Wonyene	Internal Audit	5	6,000.00	167.88	400.00	(232.12)
Paye Wuo	ICT – IMCU	5	6,000.00	167.88	400.00	(232.12)
Monsio Wreh	Assets	5	6,000.00	167.88	400.00	(232.12)
Christian Harris	Recoeder	5	6,000.00	167.88	400.00	(232.12)
Hon. Precious Tetteh	MMA Team Lead	5	10,000.00	279.79	500.00	(220.21)
Hon. George T. Forpoh	DRDRE	5	10,000.00	279.79	500.00	(220.21)
Abraham P. Boyrd	Accountant	5	6,000.00	167.88	1,855.00	(1,687.12)
Janjay Clarke Mansah	Accountant	5	6,000.00	167.88	4,825.00	(4,657.12)
Mensio S. Wreh	Asset Officer	25	5,000.00	669.36	2,000.00	(1,330.64)
Leo T. Wilson	Asset Officer	25	5,000.00	669.36	2,000.00	(1,330.64)
Edwin GBTailey	Accountant	25	6,000.00	803.35	2,000.00	(1,196.65)
Otto Lathrobe	Driver	25	5,000.00	669.36	1,125.00	(455.64)
Forkpa Kamara	Director/Audit	25	8,000.00	1,070.98	2,000.00	(929.02)
Gladys Miller	Auditor Assistant	25	6,000.00	803.35	2,000.00	(1,196.65)
Anthony C. Barclay	Asst Minister	20	10,000.00	1,080.07	2,000.00	(919.93)
Torkolor II O.T Weedor	Driver	20	5,000.00	540.03	1,000.00	(459.97)
Anthony C. Barclay	Asst Minister	20	10,000.00	1,080.07	2,000.00	(919.93)
Fester T. Tiah	Crop Technician	20	6,000.00	648.04	1,600.00	(951.96)
Darlington Woahloe	Technician	20	6,000.00	648.04	1,600.00	(951.96)
Dennis D. Goteh	Technician	14	6,000.00	448.11	1,200.00	(751.89)

Staff	position	A Num ber of trav el days	B DSA rate per day ordinance L\$	C Amount entitled per Travel Ordinance (Converted) $C=A*B$ US\$	D DSA rate paid per voucher US\$	E Variance E = C-D US\$
Darlington Woahloe	Technician	14	6,000.00	448.07	1,200.00	(751.93)
Emmanuel S. Barclay	Technician	14	6,000.00	447.92	1,200.00	(752.08)
Torkolor II O.T Weedor	Driver	14	5,000.00	373.23	700.00	(326.77)
Anthony C. Barclay	Asst Minister	14	10,000.00	746.41	1,400.00	(653.59)
Emmanuel Williams	Extension Officer	14	5,000.00	373.20	1,120.00	(746.80)
Melvin B. Willie	Technician	14	6,000.00	447.84	1,120.00	(672.16)
Hon. George Tee Foropoh, PHD	Deputy Minister for Regional Development	20	10,000.00	1,081.60	2,000.00	(918.40)
Mr. Mac N. Nelson	Technical Assistant	20	5,000.00	540.83	1,600.00	(1,059.17)
Monsio S. Wreh, Sr	Asset Assistant	20	5,000.00	540.41	1,000.00	(459.59)
Ernest J. Clarke	Assistant Minister	20	10,000.00	1,078.33	2,000.00	(921.67)
Jimmie T. Toe	Administrative Assistant/Comp. Officer	20	8,000.00	862.53	1,600.00	(737.47)
John Mavolo	Diver	20	5,000.00	539.16	1,000.00	(460.84)
Hon. Edward W. Karfiah	Representative District No. 5 Margibi. Public Account Committee	8	10,000.00	430.91	800.00	(369.09)
Hon. James Kolleh	Representative	8	10,000.00	430.91	800.00	(369.09)
Hon. Dickson W. Seboh	Representative	8	10,000.00	430.91	800.00	(369.09)
Hon. Clarence G. Gahr	Representative	8	10,000.00	430.91	800.00	(369.09)
Hon. Francis Saah Foko	Representative	8	10,000.00	430.91	800.00	(369.09)
Hon. Sampson	Representative	8				

*Management Letter on the Financial Statements Audit of the
Emergency Rice Production Offensive Project
For the Fiscal Years (FY) Ended December 31, 2022 & 2023*

Staff	position	A Num ber of trav el days	B DSA rate per day ordinance L\$	C Amount entitled per Travel Ordinance (Converted) $C=A*B$ US\$	D DSA rate paid per voucher US\$	E Variance E = C-D US\$
Wiah			10,000.00	430.91	800.00	(369.09)
Hon. Richard N. Koon	Representative	8	10,000.00	430.91	800.00	(369.09)
Hon. Ben A. Fofana	Representative	8	10,000.00	430.91	800.00	(369.09)
Amara F. Mammy	Security	8	4,000.00	172.37	400.00	(227.63)
Daniel C. Carbia	Driver	8	5,000.00	215.46	400.00	(184.54)
Luck K. Clinton	Driver	8	5,000.00	215.46	400.00	(184.54)
Jackson K. Kanneh	Security	8	4,000.00	172.37	400.00	(227.63)
Thomas Daivis	Driver	8	5,000.00	215.46	400.00	(184.54)
Kwesi J. Dennis	Security	8	4,000.00	172.37	400.00	(227.63)
Henry T. Stewart	Driver	8	5,000.00	215.46	400.00	(184.54)
Daniel Bai	Security	8	4,000.00	172.37	400.00	(227.63)
Varney Kiawoin	Driver	8	5,000.00	215.46	400.00	(184.54)
Hon. Thomas Kpadeh	Driver	8	5,000.00	215.46	400.00	(184.54)
Hon. Eric M. Madewe	Driver	8	5,000.00	215.46	400.00	(184.54)
Hon Anka K. Sumo	Driver	8	5,000.00	215.46	400.00	(184.54)
Sam D. Gbanjah	Security	8	4,000.00	172.37	400.00	(227.63)
Momo G. Kpaka	Driver	8	5,000.00	215.44	400.00	(184.56)
Kweta Johnson	Security	8	4,000.00	172.16	400.00	(227.84)
Isaac D. Walker	Security	8	4,000.00	172.12	400.00	(227.88)
Total				27,790.82	65,245.00	(37,454.12)

Annexure 1B: 2024 Local travel DSA overpaid/above the travel ordinance rate

Staff	Position	A Number of travel days	B DSA rate per ordinance US\$	C Amount entitled per Travel Ordinance (Converted) C=A*B US\$	D DSA Amt paid per voucher US\$	E Variance E = C-D US\$
Francis F. B. Mulbah	Assistant Minister for Planning and Development	2	10,000.00	107.31	200.00	(92.69)
John G. Sulonteh	Monitoring and Evaluation Officer	8	6,000.00	246.78	640.00	(393.22)
Victoria J. Cooper	County Agriculture Coord. Sinoe County	4	6,000.00	124.67	340.00	(215.33)
Kollie Dogba,	Monitoring and Evaluation Officer	2	6,000.00	63.77	160.00	(96.23)
Jude Francis Whawhen	Minister	2	10,000.00	103.82	200.00	(96.18)
	Professional staff	2	6,000.00	62.29	160.00	(97.71)
	Driver	2	5,000.00	51.91	100.00	(48.09)
Kollie Dogba,	M&E/ Statistic Dev.	6	6,000.00	201.65	480.00	(278.35)
Victor Nagbe,	Statistician	6	6,000.00	201.65	480.00	(278.35)
Yekeh Gayflor	Food & Nutriition Officer	6	6,000.00	201.65	480.00	(278.35)
Varney A. Folley	M&E officer	6	6,000.00	201.65	480.00	(278.35)
Tom Zolue	M&E officer	6	6,000.00	201.65	480.00	(278.35)
John Sulonteh	M&E officer	6	6,000.00	201.65	480.00	(278.35)
Boima Dempster	Driver	6	5,000.00	168.04	300.00	(131.96)
None	Driver	6	5,000.00	168.04	300.00	(131.96)
ANTOINETTE F. DUKULY	Deputy Minister for Administration	1	10,000.00	51.52	100.00	(48.48)
Steven Zayzay	Driver	2	5,000.00	52.19	100.00	(47.81)
Edwin G. B Tailey	Accountant	4	6,000.00	131.01	320.00	(188.99)
Amis Nah	Research Officer -	10			800.00	

Staff	Position	A Number of travel days	B DSA rate per ordinance US\$	C Amount entitled per Travel Ordinance (Converted) C=A*B US\$	D DSA Amt paid per voucher US\$	E Variance E = C-D US\$
	CARI		6,000.00	314.30		(485.70)
Mark M Marzah	Administrative and Compliance Officer	3	8,000.00	123.36	240.00	(116.64)
Jarwlu Edmar Norman	Food Security Officer	6	6,000.00	188.31	480.00	(291.69)
Total				3,167.22	7,320.00	(4,152.78)

Annexure 1C: 50% and 30% farmers payments

DATE	DESCRIPTION	PAYEE	VOUCHER	CHECK	AMOUNT US\$
AUG. 7, 2024	Framers Grants (50%)	Madina Group	0206	000000227	55,000.00
JULY. 4, 2024	Farmers Grants (50%)	War Affected Woman	0162	00000182	42,500.00
JULY. 4, 2024	Farmers Grants (50%)	James Nyouma Farm	0160	00000180	40,000.00
AUG. 7, 2024	Framers Grants (50%)	Kergeamah Women Farmers	0166	000000193	40,000.00
AUG. 9, 2024	Framers Grants (50%)	Meni Nina Multi-Purpose Cooperative	0211	000000190	40,000.00
AUG. 7, 2024	Framers Grants (50%)	Wyeif Lib. Agri. Multi- Purpose Cooperative	0193	000000206	39,500.00
JULY. 4, 2024	Farmers Grants (50%)	Measuagoon Women	0161	00000181	37,500.00
AUG. 7, 2024	Framers Grants (50%)	Lowoma Cooperative Society	0202	000000217	34,500.00
JULY. 4, 2024	Farmers Grants (50%)	Technology Communication/ Knowledge	0159	00000184	32,500.00
AUG. 7, 2024	Framers Grants (50%)	Ivallakemen Int. Comm. Dev.	0204	000000215	31,500.00
JULY. 4, 2024	Farmers Grants (50%)	CHAP-Liberia	0158	00000178	30,000.00
JULY. 4, 2024	Farmers Grants (50%)	United Churches of the World Agriculture	0163	00000183	28,500.00
AUG. 7, 2024	Framers Grants (50%)	Rescure Farmers	0180	000000221	26,000.00
AUG. 7, 2024	Framers Grants (50%)	Gartor Farms Inc.	0213	000000233	25,000.00

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DATE	DESCRIPTION	PAYEE	VOUCHER	CHECK	AMOUNT US\$
AUG. 7, 2024	Framers Grants (50%)	Medlife Liberia Ltd.	0205	000000213	25,000.00
AUG. 9, 2024	Framers Grants (50%)	Rice-Cassava & VegeTable Producers & Processors Union of Liberia	0212	000000232	25,000.00
11/15/2024	Grant to Farmer (50%)	Hannah J. Slocum Fundation	0277	000000293	23,000.00
14/10/2024	Grant to Farmer (30%)	Meaduagon Women Agricltue Cooperative	0275	000000289	22,500.00
12/8/2024	Framers Grants (50%)	Yalafama Farmers	0189	000000210	21,000.00
AUG. 7, 2024	Framers Grants (50%)	ECOWAS Children & Handicapped Farmers' Cooperative Society	0187	000000212	15,000.00
AUG. 7, 2024	Framers Grants (50%)	Boakai Massaquoi Estate Agri. Dev. Inc.	0173	000000200	15,000.00
AUG. 7, 2024	Framers Grants (50%)	Kalaker Agri. Dev. Coop. Inc.	0210	000000230	14,500.00
AUG. 7, 2024	Framers Grants (50%)	Jasco Inc.	0177	000000223	12,500.00
AUG. 7, 2024	Framers Grants (50%)	Kingsville #7 Rice & VegeTableE Producers Asso.	0196	000000203	12,500.00
AUG. 7, 2024	Framers Grants (50%)	Gbongbomah Agri. Cooperative	'0198	000000201	12,500.00
AUG. 7, 2024	Framers Grants (50%)	21 Century Rice & VetgeTable Cooperative	0167	000000194	10,500.00
AUG. 7, 2024	Framers Grants (50%)	Team Group Enterprise Inc.	0197	000000202	10,000.00
AUG. 7, 2024	Framers Grants (50%)	Youth Empowerment for Agri. Restoration	0168	000000195	10,000.00
AUG. 7, 2024	Framers Grants (50%)	Grow Liberia Sonoyea Women Farmers Network Agri. Coperation	0195	000000204	10,000.00
AUG. 7, 2024	Framers Grants (50%)	Loitor Multi-Purpose Farmers' Cooperative Society	0172	000000199	10,000.00
AUG. 9, 2024	Framers Grants (50%)	15 Gate United Farmer Cooperative	0205	'00000022 9	10,000.00
AUG. 14, 2024	Framers Grants (50%)	United Agriculture Group		000000191	10,000.00
12/19/2024	Grant to Farmers (30%)	Meni-Nina Farmers Multi-Purpose Cooperative	0369	000000386	8,000.00

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DATE	DESCRIPTION	PAYEE	VOUCHER	CHECK	AMOUNT US\$
AUG. 7, 2024	Framers Grants (50%)	Nakelee Village Saving Group	0192	000000207	7,000.00
11/5/2024	Grant to Farmer (50%)	Boakaina Babay Farm	0278	000000292	6,500.00
12/19/2024	Grant to Farmers (30%)	Wyeils -Liberia Agri Multi-Purpose	0376	000000392	6,040.00
AUG. 7, 2024	Framers Grants (50%)	Jackson Town United Farmers Cooperatives Inc.	00169	000000196	6,000.00
12/19/2024	Grant to Farmers (30%)	Grow Liberia	0372	000000373	6,000.00
AUG. 14, 2024	Framers Grants (50%)	Sua - Yelle Multi- Purpose Cooperative	0191	000000208	5500
12/19/2024	Grant to Farmers (30%)	Iyallakermen Integrated Community Development	0370	000000389	5380
AUG. 7, 2024	Framers Grants (50%)	Micheal P. Lawer Farm	0171	000000198	5000
AUG. 7, 2024	Framers Grants (50%)	Wanyanta Farmers Cooperative	0199	000000186	5000
AUG. 7, 2024	Framers Grants (50%)	Sustainable Integrated Agri. Cooperative	0186	000000214	5000
AUG. 9, 2024	Framers Grants (50%)	Gbongeama Multi- Purpose Farmers' Cooperative	0190	000000209	5000
AUG. 13, 2024	Framers Grants (50%)	Cuttington University Farm	0208	000000228	5000
11/15/2024	Grant to Farmer (50%)	Fanawid Agri- Venture Inc	0279	000000294	5000
12/19/2024	Grant to Farmers (30%)	James K. Nyounmah Farm	0377	000000393	4680
AUG. 7, 2024	Framers Grants (50%)	Dennis United Farmer Cooperative	0194	000000205	4000
AUG. 7, 2024	Framers Grants (50%)	Lib. First Conservation Agri. Initiative Site	0188	000000211	4000
AUG. 7, 2024	Framers Grants (50%)	Allen Farm Incorporated	0200	000000219	2500
AUG. 7, 2024	Framers Grants (50%)	Kpoma Multi-Purpose Cooperative	0181	000000220	2500
AUG. 7, 2024	Framers Grants (50%)	AB Dennis Foundation Food Security Program	0201	000000218	2500
12/19/2024	Grant to Farmers (30%)	Margbeh Farmer Group	0374	000000390	2340
12/19/2024	Grant to Farmers (30%)	Wanyanta Farmer's Cooperative	0378	000000394	1960
12/19/2024	Grant to Farmers	Rice, Cassava,	0375	000000391	1620

DATE	DESCRIPTION	PAYEE	VOUCHER	CHECK	AMOUNT US\$
	(30%)	VegeTables Producers & Processor			
12/19/2024	Grant to Farmers (30%)	Yalfama Farmers Multi-Purpose Cooperative	0383	000000399	1540
12/19/2024	Grant to Farmers (30%)	Liberia First Conservation Agri Initiative Site 1&2	0379	000000395	240
12/19/2024	Grant to Farmers (30%)	Cuttington University Farm	0371	000000388	120
Total					879,920.00

Annexure 2A: 2023 Cash benefits to staff term as stipend

DATE	DESCRIPTION	CLASSIFICATION	AMOUNT US\$
7/14/2023	Stipend/Honorarium	LEFPP Loan	19,750.00
11/27/2023	Stipend/Honorarium	LEFPP Loan	9,000.00
7/17/2023	Stipend/Honorarium	LEFPP Loan	5,350.00
7/18/2023	Stipend/Honorarium	LEFPP Loan	3,150.00
7/20/2023	Stipend/Honorarium	LEFPP Loan	700.00
7/21/2023	Stipend/Honorarium	LEFPP Loan	700.00
7/31/2023	Stipend/Honorarium	LEFPP Loan	700.00
8/3/2023	Stipend/Honorarium	LEFPP Loan	700.00
10/11/2023	Stipend/Honorarium	LEFPP Loan	700.00
10/27/2023	Stipend/Honorarium	LEFPP Grant	37,000.00
9/7/2023	Stipend/Honorarium	LEFPP Grant	22,250.00
12/14/2023	Stipend/Honorarium	LEFPP Grant	20,400.00
9/21/2023	Stipend/Honorarium	LEFPP Grant	11,750.00
12/21/2023	Stipend/Honorarium	LEFPP Grant	10,450.00
12/27/2023	Stipend/Honorarium	LEFPP Grant	5,000.00
12/20/2023	Stipend/Honorarium	LEFPP Grant	4,000.00
9/11/2023	Stipend/Honorarium	LEFPP Grant	3,000.00
Total			154,600.00

Annexure 2B: 2024 Cash benefits to staff term as stipend

DATE	DESCRIPTION	PAYEE	VOUCHER	CHECK	AMOUNT US\$
9/19/2024	Stipend/Honorarium	Janjay N. C. Mensah	0261	000000272	1,500.00
9/19/2024	Stipend/Honorarium	Evelyn T. Joe	0271	000000284	1,500.00
9/19/2024	Stipend/Honorarium	Patricia Sando	0272	000000285	1,500.00
9/19/2024	Stipend/Honorarium	Kollie Dogba	0259	000000273	1,500.00
9/20/2024	Stipend/Honorarium	E. Musu T. Younn	0251	000000265	350.00
9/20/2024	Stipend/Honorarium	J. Kenney F. Wolobah	0249	000000263	350.00
9/20/2024	Stipend/Honorarium	Theophilus Darwolo	0248	000000262	350.00
9/20/2024	Stipend/Honorarium	Kollie Nah	0247	000000261	350.00
9/20/2024	Stipend/Honorarium	James Kessely	0254	000000267	350.00

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DATE	DESCRIPTION	PAYEE	VOUCHER	CHECK	AMOUNT US\$
9/20/2024	Stipend/Honorarium	Amos Zeon	0256	000000269	350.00
9/20/2024	Stipend/Honorarium	Maritha Wehyee	0250	000000264	350.00
9/20/2024	Stipend/Honorarium	Garsonide Watson	0246	000000260	350.00
9/20/2024	Stipend/Honorarium	Weedor A. Cegbe	0253	000000266	350.00
9/20/2024	Stipend/Honorarium	J.Jimmy Sando	0255	000000268	350.00
9/20/2024	Stipend/Honorarium	Nyemah Williams	0257	000000270	350.00
9/20/2024	Stipend/Honorarium	Micheal Amos Ballah	0235	000000249	500.00
9/20/2024	Stipend/Honorarium	Korlu P. Howard	0242	000000256	500.00
9/20/2024	Stipend/Honorarium	Zipporrah . Page	0225	000000238	500.00
9/20/2024	Stipend/Honorarium	Rebecca Vezele	0238	000000252	500.00
9/20/2024	Stipend/Honorarium	James T. Mulbah	0233	000000247	450.00
9/20/2024	Stipend/Honorarium	Dukpeah Voker Kollie	0227	000000240	450.00
9/20/2024	Stipend/Honorarium	Emmanuel J. Jayweh	0237	000000251	450.00
9/20/2024	Stipend/Honorarium	Wallace Barquoi	0236	000000250	450.00
9/20/2024	Stipend/Honorarium	Joseph M.Jao	0226	000000239	450.00
9/20/2024	Stipend/Honorarium	Joseph S. Koiwu	0234	000000248	450.00
9/20/2024	Stipend/Honorarium	Joseph E. Gwee	0232	000000246	450.00
9/20/2024	Stipend/Honorarium	Erica Pluato	0231	000000245	450.00
9/20/2024	Stipend/Honorarium	John B. Garmay	0243	000000257	450.00
9/20/2024	Stipend/Honorarium	Velee Gaterminah	0273	000000286	450.00
9/20/2024	Stipend/Honorarium	Theresa Kemezee	0239	000000253	450.00
9/20/2024	Stipend/Honorarium	Moses S. Stubblefield	0245	000000259	450.00
9/20/2024	Stipend/Honorarium	Thompson D. Yarkpawolo	0244	000000258	450.00
9/20/2024	Stipend/Honorarium	Augustine Quenah	0228	000000241	450.00
9/20/2024	Stipend/Honorarium	Josephine J. Cooper	0229	000000242	450.00
9/20/2024	Stipend/Honorarium	Zogbo Mulbah	0240	000000254	450.00
9/20/2024	Stipend/Honorarium	Tankaser Moses Basalah	0241	000000255	450.00
11/13/2024	Stipend/Honorarium	Micheal Amos Ballah	0292	000000307	500.00
11/13/2024	Stipend/Honorarium	Korlu P. Howard	0299	000000315	500.00
11/13/2024	Stipend/Honorarium	Zipporrah C. Page	0282	000000297	500.00
11/13/2024	Stipend/Honorarium	Rebecca Versee	0295	000000310	500.00
11/13/2024	Stipend/Honorarium	Tankaser Moses Basalah	0298	000000313	450.00
11/13/2024	Stipend/Honorarium	Thompson D. Yarkpawolo	0301	000000317	450.00
11/13/2024	Stipend/Honorarium	Joseph M. Joa	0283	000000298	450.00
11/13/2024	Stipend/Honorarium	Josephine J. Cooper	0286	000000301	450.00
11/13/2024	Stipend/Honorarium	Eric Emmanuel Pluato	0288	000000303	450.00
11/13/2024	Stipend/Honorarium	Moses S. Stubblefield	0302	000000318	450.00
11/13/2024	Stipend/Honorarium	John B. Garmay	0300	000000316	450.00
11/13/2024	Stipend/Honorarium	James T. Mulbah	0290	000000305	450.00
11/13/2024	Stipend/Honorarium	Zogbo Mulbah	0297	000000312	450.00
11/13/2024	Stipend/Honorarium	Wallace Barquoi	0293	000000308	450.00
11/13/2024	Stipend/Honorarium	Emmanuel J. Jayweh	0294	000000309	450.00
11/13/2024	Stipend/Honorarium	Theresa Kemezee	0296	000000311	450.00

DATE	DESCRIPTION	PAYEE	VOUCHER	CHECK	AMOUNT US\$
11/13/2024	Stipend/Honorarium	Joseph S. Koiwu	0291	000000306	450.00
11/13/2024	Stipend/Honorarium	Velee Geterminah	0287	000000302	450.00
11/13/2024	Stipend/Honorarium	Augustine Quenah	0284	000000299	450.00
11/13/2024	Stipend/Honorarium	Joseph E. Gwee	0289	000000304	450.00
11/13/2024	Stipend/Honorarium	Dukpeah Voker Kollie	0285	000000300	450.00
11/13/2024	Stipend/Honorarium	Garsonide Watson	0303	000000319	350.00
11/13/2024	Stipend/Honorarium	Amos Zeon	0312	000000328	350.00
11/13/2024	Stipend/Honorarium	Nyemah Williams	0313	000000330	350.00
11/13/2024	Stipend/Honorarium	Weedor A. Cegbe	0309	000000325	350.00
11/13/2024	Stipend/Honorarium	James Kessely	0310	000000326	350.00
11/13/2024	Stipend/Honorarium	J. Jimmy Sando	0311	000000327	350.00
11/13/2024	Stipend/Honorarium	Kennedy Wolobah	0306	000000322	350.00
11/13/2024	Stipend/Honorarium	E. Musu Tuah Younn	0308	000000324	350.00
11/13/2024	Stipend/Honorarium	Theophilus Darwolo	0305	000000321	350.00
11/13/2024	Stipend/Honorarium	Kollie Nah	0304	000000320	350.00
11/13/2024	Stipend/Honorarium	Maritha Wehyee	0307	000000323	350.00
11/15/2024	Stipend/Honorarium	Archie S. Sheriff	0315	000000331	500.00
11/15/2024	Stipend/Honorarium	Janjay N Clarke Mensah	0313	000000332	500.00
11/15/2024	Stipend/Honorarium	Patricia H. Sando	0317	000000333	500.00
11/27/2024	Stipend/Honorarium	Garsonide Watson	0320	000000336	350.00
11/27/2024	Stipend/Honorarium	Amos Zeon	0329	000000345	350.00
11/27/2024	Stipend/Honorarium	Nyemah Williams	0330	000000346	350.00
11/27/2024	Stipend/Honorarium	Weedor A. Cegbe	0326	000000342	350.00
11/27/2024	Stipend/Honorarium	James Kessely	0327	000000343	350.00
11/27/2024	Stipend/Honorarium	J. Jimmy Sando	0328	000000344	350.00
11/27/2024	Stipend/Honorarium	Kennedy Wolobah	0323	000000339	350.00
11/27/2024	Stipend/Honorarium	E. Musu Tuah Younn	0325	000000341	350.00
11/27/2024	Stipend/Honorarium	Theophilus Darwolo	0322	000000338	350.00
11/27/2024	Stipend/Honorarium	Kollie Nah	0321	000000337	350.00
11/27/2024	Stipend/Honorarium	Maritha Wehyee	0324	000000340	350.00
11/27/2024	Stipend/Honorarium	Micheal Amos Ballah	0341	000000357	500.00
11/27/2024	Stipend/Honorarium	Korlu P. Howard	0348	000000364	500.00
11/27/2024	Stipend/Honorarium	Zipporrah C. Page	0331	000000347	500.00
11/27/2024	Stipend/Honorarium	Rebecca Versee	0344	000000360	500.00
11/27/2024	Stipend/Honorarium	Tankaser Moses Basalah	0347	000000363	450.00
11/27/2024	Stipend/Honorarium	Thompson D. Yarkpawolo	0350	000000366	450.00
11/27/2024	Stipend/Honorarium	Joseph M. Joa	0332	000000348	450.00
11/27/2024	Stipend/Honorarium	Josephine J. Cooper	0335	000000351	450.00
11/27/2024	Stipend/Honorarium	Eric Emmanuel Pluato	0337	000000353	450.00
11/27/2024	Stipend/Honorarium	Moses S. Stubblefield	0351	000000367	450.00
11/27/2024	Stipend/Honorarium	John B. Garmay	0349	000000365	450.00
11/27/2024	Stipend/Honorarium	James T. Mulbah	0339	000000355	450.00
11/27/2024	Stipend/Honorarium	Zogbo Mulbah	0346	000000362	450.00

DATE	DESCRIPTION	PAYEE	VOUCHER	CHECK	AMOUNT US\$
11/27/2024	Stipend/Honorarium	Wallace Barquoi	0342	000000358	450.00
11/27/2024	Stipend/Honorarium	Emmanuel J. Jayweh	0343	000000359	450.00
11/27/2024	Stipend/Honorarium	Theresa Kemezee	0345	000000361	450.00
11/27/2024	Stipend/Honorarium	Joseph S. Koiwu	0340	000000356	450.00
11/27/2024	Stipend/Honorarium	Velee Geterminah	0336	000000352	450.00
11/27/2024	Stipend/Honorarium	Augustine Quenah	0333	000000349	450.00
11/27/2024	Stipend/Honorarium	Joseph E. Gwee	0338	000000354	450.00
11/27/2024	Stipend/Honorarium	Dukpeah Voker Kollie	0334	000000350	450.00
18/10/2024	Stipend/honorium	Archie S. Sheriff	0430	000000391	500.00
18/10/2024	Stipend/honorium	Janjay N Clarke Mensah	0429	000000390	500.00
18/10/2024	Stipend/honorium	Patricia H. Sando	0428	000000389	500.00
Total					49,500.00

Annexure 3A: 2023 Foreign travel details

DATE	DESCRIPTION	CLASSIFICATION	AMOUNT US\$
14-Sep-23	Foreign Travel DSA	LEFPP Loan	7,675.00
21-Aug-23	Foreign Travel DSA	LEFPP Loan	3,510.00
21-Aug-23	Foreign Travel Means	LEFPP Loan	2,290.00
24-Jul-23	Foreiegn Travel DSA	LEFPP Loan	1,228.00
20-Nov-23	Foreign Travel DSA	LEFPP Grant	10,662.00
5-Dec-23	Foreign Travel DSA	LEFPP Grant	3,486.00
21-Nov-23	Foreign Travel Means	LEFPP Grant	2,844.00
1-Dec-23	Foreign Travel DSA	LEFPP Grant	1,554.00
1-Dec-23	Foreign Travel Means	LEFPP Grant	1,310.00
9-Oct-23	Foreign Travel DSA	LEFPP Grant	1,192.00
Total			35,751.00

Annexure 3B: 2024 Foreign travel details

DATE	DESCRIPTION	PAYEE	Vouch er #	CHQ NO'	AMOUNT US\$
May 1, 2024	Foreign Travel DSA	Jones N. Williams	0227	00000195	2,541.00
May 6, 2024	Foreign Travel Means (ticket)	Blossom Travel & Tour	0231	00000198	2,800.00
May 7, 2024	Foreign Travel DSA	J.Alexander Nuetah	0234	00000200	2,459.10
May 7, 2024	Foreign Travel Incidental Allow.	J.Alexander Nuetah	0234	00000200	280.00
May 15, 2024	Foreign Travel DSA	James T. Moore	0250	00000207	614.00
May 15, 2024	Foreign Travel Incidental Allow.	James T. Moore	0250	00000207	280.00
May 15, 2024	Foreign Travel DSA	Moses G. Zolue	0252	00000206	614.00
May 15, 2024	Foreign Travel DSA	Quaqua Sumo Mulbah	0251	00000208	614.00
May 27,	Foreign Travel Means	Blossom Travel &	0256	00000216	2,595.00

DATE	DESCRIPTION	PAYEE	Voucher #	CHQ NO'	AMOUNT US\$
2024	(ticket)	Tour			
May 29, 2024	Foreign Travel Means (ticket)	Inter Tropic Holding	0259	00000218	3,275.00
May 29, 2024	Foreign Travel DSA	Joseph O. Howard	0257	00000217	4,354.00
May 29, 2024	Foreign Travel Means (ticket)	J.Alexander Nuetah	0260	00000219	906.70
13/6/2024	Foreign Travel DSA	Louise Chea	0286	00000251	500.00
13/6/2024	Foreign Travel DSA	Abrass M. Biaty	0293	00000256	500.00
13/6/2024	Foreign Travel DSA	Proper Maxwell	0301	00000245	500.00
13/6/2024	Foreign Travel DSA	Tenneh M. Flomo	0284	00000243	2,935.00
13/6/2024	Foreign Travel DSA	Grace L. Gbelawoe	0302	00000249	500.00
13/6/2024	Foreign Travel DSA	Antoinette F. Dukuly	0307	00000265	2,261.00
13/6/2024	Foreign Travel DSA	J. Alexander Nuetah	0306	00000267	2,541.00
13/6/2024	Foreign Travel DSA	Meshach P. Songay	0299	00000261	500.00
13/6/2024	Foreign Travel DSA	Hadji E. Massaquoi	0291	00000254	500.00
13/6/2024	Foreign Travel DSA	Allisonkey Sumo	0303	00000246	500.00
13/6/2024	Foreign Travel DSA	Emmanuel Y. Bannie	0305	00000247	500.00
13/6/2024	Foreign Travel DSA	Maritha Wehyee	0294	00000257	500.00
13/6/2024	Foreign Travel DSA	Windell Miller	0289	00000250	500.00
13/6/2024	Foreign Travel DSA	Calvin A. Tubah	0286	00000252	500.00
13/6/2024	Foreign Travel DSA	Kennedy K. Nuatomue	0290	00000253	500.00
13/6/2024	Foreign Travel DSA	Siannaeh N. Jarwoe	0292	00000255	500.00
13/6/2024	Foreign Travel DSA	Betty Karmo	0304	000000248	500.00
13/6/2024	Foreign Travel DSA	Marie K. Gbatoe	0296	000000264	500.00
13/6/2024	Foreign Travel DSA	Nounou Sharty	0297	000000259	500.00
13/6/2024	Foreign Travel DSA	Louise B. Massaley	0298	000000260	500.00
13/6/2024	Foreign Travel DSA	Robert B. Taylor	0295	000000258	500.00
13/6/2024	Foreign Travel DSA	J. Sheriff B. Tweh	0300	000000262	500.00
13/6/2024	Foreign Travel DSA	Rimisa S. Williams	0287	000000263	500.00
13/6/2024	Foreign Travel Means of travel (ticket)	Blossom Travel & Tour	0285	000000244	8,532.00
14/6/2024	Foreign Travel DSA	Francis Mulbah	0308	00000266	2,261.00
12/7/2024	Foreign Travel Means (ticket Reimbursement)	Williams Thomas Banks	0319	00000278	\$ 1,378.00
AUG. 26, 2024	Foreign Travel DSA	Dr. J Alexander Nuetah	0365	000000323	1,431.80
AUG. 26, 2024	Foreign Travel Incidental	Dr. J Alexander Nuetah	0365	000000323	280.00
AUG. 27, 2024	Foreign Travel DSA	Dr. J Alexander Nuetah	0367	000000325	2,169.60
2/10/2024	Foreign Travel DSA	Dr. J. Alexander Nuetah	0406	000000366	1,201.00
10/10/2024	Foreign Travel DSA	J Alexander Nuetah	0416	000000377	2,583.00
12-Nov-24	Foreign Travel DSA	Dr. J Alexander		000000392	2,259.00

DATE	DESCRIPTION	PAYEE	Voucher #	CHQ NO'	AMOUNT US\$
		Nuetah			
15-Nov-24	Foreign Travel DSA	Slobah T. Kyne	0491	000000439	276.00
15-Nov-24	Foreign Travel DSA	Jallah Morris	0490	000000434	100.00
15-Nov-24	Foreign Travel Incidental Allowance	J Alexander Nuetah	0492	000000441	1,240.00
15-Nov-24	Foreign Travel Incidental Allowance	Antoinette F. Dukuly	0481	000000431	1,001.10
27-Nov-24	Foreign Travel DSA (reimbursement)	Francis F.B. Mulbah	0497	000000447	1,615.00
9-Dec-24	Foreign Travel Means - Air Ticket	Blossom Travel & Tour	501	000000451	\$ 1,988.00
28-Dec-24	Foreign Travel Means - Air Ticket Reimbursement	Blossom Travel & Tour	525	000000475	\$ 1,867.00
30-Dec-24	Foreign Travel Means - Air Ticket	Prestige Travel Agency	517	000000468	\$ 1,613.00
30-Dec-24	Foreign Travel DSA	Folton P. Blasin	540	000000490	\$ 741.00
30-Dec-24	Foreign Travel DSA	J. Alexander Nuetah	539	000000489	\$ 1,021.00
30-Dec-24	Foreign Travel DSA	Antoinette F. Dukuly	537	000000487	\$ 1,224.00
30-Dec-24	Foreign Travel DSA	Francis F.B. Mulbah	538	000000488	\$ 1,224.00
30-Dec-24	Foreign Travel DSA	J. Alexander Nuetah	536	000000486	\$ 1,504.00
	Total				76,579.30

Annexure 4A: 2023 non-Project related expenditure observed

DATE	DESCRIPTION	CLASSIFICATION	DEBIT	AMOUNT US\$
7/14/2023	Stipend/Honorarium	LEFPP Loan	0	19,750.00
11/27/2023	Stipend/Honorarium	LEFPP Loan	0	9,000.00
9/14/2023	Foreign Travel DSA	LEFPP Loan	0	7,675.00
7/17/2023	Stipend/Honorarium	LEFPP Loan	0	5,350.00
8/21/2023	Foreign Travel DSA	LEFPP Loan	0	3,510.00
7/11/2023	Office Equipment	LEFPP Loan	0	3,245.00
7/18/2023	Stipend/Honorarium	LEFPP Loan	0	3,150.00
8/21/2023	Foreign Travel Means	LEFPP Loan	0	2,290.00
7/10/2023	Office equipment (Lenovo Laptop)	LEFPP Loan	0	1,650.00
7/24/2023	Foreign Travel DSA	LEFPP Loan	0	1,228.00
7/20/2023	Stipend/Honorarium	LEFPP Loan	0	700.00
7/21/2023	Stipend/Honorarium	LEFPP Loan	0	700.00
7/31/2023	Stipend/Honorarium	LEFPP Loan	0	700.00
8/3/2023	Stipend/Honorarium	LEFPP Loan	0	700.00
10/11/2023	Stipend/Honorarium	LEFPP Loan	0	700.00
7/14/2023	Office Equipment (Galaxy Tablet)	LEFPP Loan	0	375.00
11/1/2023	Office supplies and Equipment - ICT	LEFPP Grant	0	99,800.00
10/27/2023	Stipend/Honorarium	LEFPP Grant	0	37,000.00
9/7/2023	Stipend/Honorarium	LEFPP Grant	0	22,250.00

DATE	DESCRIPTION	CLASSIFICATION	DEBIT	AMOUNT US\$
12/14/2023	Stipend/Honorarium	LEFPP Grant	0	20,400.00
9/21/2023	Stipend/Honorarium	LEFPP Grant	0	11,750.00
11/20/2023	Foreign Travel DSA	LEFPP Grant	0	10,662.00
12/21/2023	Stipend/Honorarium	LEFPP Grant	0	10,450.00
12/27/2023	Stipend/Honorarium	LEFPP Grant	0	5,000.00
12/20/2023	Stipend/Honorarium	LEFPP Grant	0	4,000.00
12/5/2023	Foreign Travel DSA	LEFPP Grant	0	3,486.00
12/5/2023	Foreign Training Fees	LEFPP Grant	0	3,250.00
9/11/2023	Stipend/Honorarium	LEFPP Grant	0	3,000.00
11/21/2023	Foreign Travel Means	LEFPP Grant	0	2,844.00
12/1/2023	Foreign Travel DSA	LEFPP Grant	0	1,554.00
12/1/2023	Foreign Travel Means	LEFPP Grant	0	1,310.00
10/9/2023	Foreign Travel DSA	LEFPP Grant	0	1,192.00
	Total			298,671.00

Annexure 4A: 2024 non-Project related expenditure observed

DATE	DESCRIPTION	PAYEE	VOUCHER	CHECK	AMOUNT US\$
AUG. 26, 2024	ICT Equipment /Accessories	Office Equip Incorporated	361	0000002 63	4,997.00
19-Sep-24	Stipend/Honorarium	Janjay N. C. Mensah	0261	0000002 72	1,500.00
19-Sep-24	Stipend/Honorarium	Evelyn T. Joe	0271	0000002 84	1,500.00
19-Sep-24	Stipend/Honorarium	Patricia Sando	0272	0000002 85	1,500.00
19-Sep-24	Stipend/Honorarium	Kollie Dogba	0259	0000002 73	1,500.00
20-Sep-24	Stipend/Honorarium	E. Musu T. Younn	0251	0000002 65	350.00
20-Sep-24	Stipend/Honorarium	J. Kenney F. Wolobah	0249	0000002 63	350.00
20-Sep-24	Stipend/Honorarium	Theophilus Darwolo	0248	0000002 62	350.00
20-Sep-24	Stipend/Honorarium	Kollie Nah	0247	0000002 61	350.00
20-Sep-24	Stipend/Honorarium	James Kessely	0254	0000002 67	350.00
20-Sep-24	Stipend/Honorarium	Amos Zeon	0256	0000002 69	350.00
20-Sep-24	Stipend/Honorarium	Maritha Wehyee	0250	0000002 64	350.00
20-Sep-24	Stipend/Honorarium	Garsonide Watson	0246	0000002 60	350.00
20-Sep-24	Stipend/Honorarium	Weedor A. Cegbe	0253	0000002 66	350.00

DATE	DESCRIPTION	PAYEE	VOUCHER	CHECK	AMOUNT US\$
20-Sep-24	Stipend/Honorarium	J.Jimmy Sando	0255	0000002 68	350.00
20-Sep-24	Stipend/Honorarium	Nyemah Williams	0257	0000002 70	350.00
20-Sep-24	Stipend/Honorarium	Micheal Amos Ballah	0235	0000002 49	500.00
20-Sep-24	Stipend/Honorarium	Korlu P. Howard	0242	0000002 56	500.00
20-Sep-24	Stipend/Honorarium	Zipporrah . Page	0225	0000002 38	500.00
20-Sep-24	Stipend/Honorarium	Rebecca Vezele	0238	0000002 52	500.00
20-Sep-24	Stipend/Honorarium	James T. Mulbah	0233	0000002 47	450.00
20-Sep-24	Stipend/Honorarium	Dukpeah Voker Kolie	0227	0000002 40	450.00
20-Sep-24	Stipend/Honorarium	Emmanuel J. Jayweh	0237	0000002 51	450.00
20-Sep-24	Stipend/Honorarium	Wallace Barquoi	0236	0000002 50	450.00
20-Sep-24	Stipend/Honorarium	Joseph M.Jao	0226	0000002 39	450.00
20-Sep-24	Stipend/Honorarium	Joseph S. Koiwu	0234	0000002 48	450.00
20-Sep-24	Stipend/Honorarium	Joseph E. Gwee	0232	0000002 46	450.00
20-Sep-24	Stipend/Honorarium	Erica Pluato	0231	0000002 45	450.00
20-Sep-24	Stipend/Honorarium	John B. Garmay	0243	0000002 57	450.00
20-Sep-24	Stipend/Honorarium	Velee Gaterminah	0273	0000002 86	450.00
20-Sep-24	Stipend/Honorarium	Theresa Kemezee	0239	0000002 53	450.00
20-Sep-24	Stipend/Honorarium	Moses S. Stubblefield	0245	0000002 59	450.00
20-Sep-24	Stipend/Honorarium	Thompson D. Yarkpawolo	0244	0000002 58	450.00
20-Sep-24	Stipend/Honorarium	Augustine Quenah	0228	0000002 41	450.00
20-Sep-24	Stipend/Honorarium	Josephine J. Cooper	0229	0000002 42	450.00
20-Sep-24	Stipend/Honorarium	Zogbo Mulbah	0240	0000002 54	450.00
20-Sep-24	Stipend/Honorarium	Tankaser Moses Basalah	0241	0000002 55	450.00

DATE	DESCRIPTION	PAYEE	VOUCHER	CHECK	AMOUNT US\$
5-Nov-24	Air Conditioner(Hisense 1200 BTU)	Electro World INC	0281	0000002 96	740.00
13-Nov-24	Stipend/Honorarium	Micheal Amos Ballah	0292	0000003 07	500.00
13-Nov-24	Stipend/Honorarium	Korlu P. Howard	0299	0000003 15	500.00
13-Nov-24	Stipend/Honorarium	Zipporrah C. Page	0282	0000002 97	500.00
13-Nov-24	Stipend/Honorarium	Rebecca Versee	0295	0000003 10	500.00
13-Nov-24	Stipend/Honorarium	Tankaser Moses Basalah	0298	0000003 13	450.00
13-Nov-24	Stipend/Honorarium	Thompson D. Yarkpawolo	0301	0000003 17	450.00
13-Nov-24	Stipend/Honorarium	Joseph M. Joa	0283	0000002 98	450.00
13-Nov-24	Stipend/Honorarium	Josephine J. Cooper	0286	0000003 01	450.00
13-Nov-24	Stipend/Honorarium	Eric Emmanuel Pluato	0288	0000003 03	450.00
13-Nov-24	Stipend/Honorarium	Moses S. Stubblefield	0302	0000003 18	450.00
13-Nov-24	Stipend/Honorarium	John B. Garmay	0300	0000003 16	450.00
13-Nov-24	Stipend/Honorarium	James T. Mulbah	0290	0000003 05	450.00
13-Nov-24	Stipend/Honorarium	Zogbo Mulbah	0297	0000003 12	450.00
13-Nov-24	Stipend/Honorarium	Wallace Barquoi	0293	0000003 08	450.00
13-Nov-24	Stipend/Honorarium	Emmanuel J. Jayweh	0294	0000003 09	450.00
13-Nov-24	Stipend/Honorarium	Theresa Kemezee	0296	0000003 11	450.00
13-Nov-24	Stipend/Honorarium	Joseph S. Koiwu	0291	0000003 06	450.00
13-Nov-24	Stipend/Honorarium	Velee Geterminah	0287	0000003 02	450.00
13-Nov-24	Stipend/Honorarium	Augustine Quenah	0284	0000002 99	450.00
13-Nov-24	Stipend/Honorarium	Joseph E. Gwee	0289	0000003 04	450.00
13-Nov-24	Stipend/Honorarium	Dukpeah Voker Kollie	0285	0000003 00	450.00
13-Nov-24	Stipend/Honorarium	Garsonide Watson	0303	0000003 19	350.00

DATE	DESCRIPTION	PAYEE	VOUCHER	CHECK	AMOUNT US\$
13-Nov-24	Stipend/Honorarium	Amos Zeon	0312	0000003 28	350.00
13-Nov-24	Stipend/Honorarium	Nyemah Williams	0313	0000003 30	350.00
13-Nov-24	Stipend/Honorarium	Weedor A. Cegbe	0309	0000003 25	350.00
13-Nov-24	Stipend/Honorarium	James Kessely	0310	0000003 26	350.00
13-Nov-24	Stipend/Honorarium	J. Jimmy Sando	0311	0000003 27	350.00
13-Nov-24	Stipend/Honorarium	Kennedy Wolobah	0306	0000003 22	350.00
13-Nov-24	Stipend/Honorarium	E. Musu Tuah Younn	0308	0000003 24	350.00
13-Nov-24	Stipend/Honorarium	Theophilus Darwolo	0305	0000003 21	350.00
13-Nov-24	Stipend/Honorarium	Kollie Nah	0304	0000003 20	350.00
13-Nov-24	Stipend/Honorarium	Maritha Wehyee	0307	0000003 23	350.00
15-Nov-24	Stipend/Honorarium	Archie S. Sheriff	0315	0000003 31	500.00
15-Nov-24	Stipend/Honorarium	Janjay N Clarke Mensah	0313	0000003 32	500.00
15-Nov-24	Stipend/Honorarium	Patricia H. Sando	0317	0000003 33	500.00
27-Nov-24	Stipend/Honorarium	Garsonide Watson	0320	0000003 36	350.00
27-Nov-24	Stipend/Honorarium	Amos Zeon	0329	0000003 45	350.00
27-Nov-24	Stipend/Honorarium	Nyemah Williams	0330	0000003 46	350.00
27-Nov-24	Stipend/Honorarium	Weedor A. Cegbe	0326	0000003 42	350.00
27-Nov-24	Stipend/Honorarium	James Kessely	0327	0000003 43	350.00
27-Nov-24	Stipend/Honorarium	J. Jimmy Sando	0328	0000003 44	350.00
27-Nov-24	Stipend/Honorarium	Kennedy Wolobah	0323	0000003 39	350.00
27-Nov-24	Stipend/Honorarium	E. Musu Tuah Younn	0325	0000003 41	350.00
27-Nov-24	Stipend/Honorarium	Theophilus Darwolo	0322	0000003 38	350.00
27-Nov-24	Stipend/Honorarium	Kollie Nah	0321	0000003 37	350.00

DATE	DESCRIPTION	PAYEE	VOUCHER	CHECK	AMOUNT US\$
27-Nov-24	Stipend/Honorarium	Maritha Wehyee	0324	0000003 40	350.00
27-Nov-24	Stipend/Honorarium	Micheal Amos Ballah	0341	0000003 57	500.00
27-Nov-24	Stipend/Honorarium	Korlu P. Howard	0348	0000003 64	500.00
27-Nov-24	Stipend/Honorarium	Zipporrah C. Page	0331	0000003 47	500.00
27-Nov-24	Stipend/Honorarium	Rebecca Versee	0344	0000003 60	500.00
27-Nov-24	Stipend/Honorarium	Tankaser Moses Basalah	0347	0000003 63	450.00
27-Nov-24	Stipend/Honorarium	Thompson D. Yarkpawolo	0350	0000003 66	450.00
27-Nov-24	Stipend/Honorarium	Joseph M. Joa	0332	0000003 48	450.00
27-Nov-24	Stipend/Honorarium	Josephine J. Cooper	0335	0000003 51	450.00
27-Nov-24	Stipend/Honorarium	Eric Emmanuel Pluato	0337	0000003 53	450.00
27-Nov-24	Stipend/Honorarium	Moses S. Stubblefield	0351	0000003 67	450.00
27-Nov-24	Stipend/Honorarium	John B. Garmay	0349	0000003 65	450.00
27-Nov-24	Stipend/Honorarium	James T. Mulbah	0339	0000003 55	450.00
27-Nov-24	Stipend/Honorarium	Zogbo Mulbah	0346	0000003 62	450.00
27-Nov-24	Stipend/Honorarium	Wallace Barquoi	0342	0000003 58	450.00
27-Nov-24	Stipend/Honorarium	Emmanuel J. Jayweh	0343	0000003 59	450.00
27-Nov-24	Stipend/Honorarium	Theresa Kemezee	0345	0000003 61	450.00
27-Nov-24	Stipend/Honorarium	Joseph S. Koiwu	0340	0000003 56	450.00
27-Nov-24	Stipend/Honorarium	Velee Geterminah	0336	0000003 52	450.00
27-Nov-24	Stipend/Honorarium	Augustine Quenah	0333	0000003 49	450.00
27-Nov-24	Stipend/Honorarium	Joseph E. Gwee	0338	0000003 54	450.00
27-Nov-24	Stipend/Honorarium	Dukpeah Voker Kollie	0334	0000003 50	450.00
19-Dec-24	Support staff allowance -	Archie S. Sheriff	0380	0000003	500.00

DATE	DESCRIPTION	PAYEE	VOUCHER	CHECK	AMOUNT US\$
	Nov 2024			96	
19-Dec-24	Support staff allowance - Nov 2024	Janjay N Clarke Mensah	0381	0000003 97	500.00
19-Dec-24	Support staff allowance - Nov 2024	Patricia H. Sando	0382	0000003 98	500.00
May 1, 2024	Foreign Travel DSA	Jones N. Williams	0227	0000019 5	2,541.00
May 6, 2024	Foreign Travel Means (ticket)	Blossom Travel & Tour	0231	0000019 8	2,800.00
May 7, 2024	Foreign Travel DSA	J.Alexander Nuetah	0234	0000020 0	2,459.10
May 7, 2024	Foreign Travel Incidental Allow.	J.Alexander Nuetah	0234	0000020 0	280.00
May 15, 2024	Foreign Travel DSA	James T. Moore	0250	0000020 7	614.00
May 15, 2024	Foreign Travel Incidental Allow.	James T. Moore	0250	0000020 7	280.00
May 15, 2024	Foreign Travel DSA	Moses G. Zolue	0252	0000020 6	614.00
May 15, 2024	Foreign Travel DSA	Quaqua Sumo Mulbah	0251	0000020 8	614.00
May 27, 2024	Foreign Travel Means (ticket)	Blossom Travel & Tour	0256	0000021 6	2,595.00
May 29, 2024	Foreign Travel Means (ticket)	Inter Tropic Holding	0259	0000021 8	3,275.00
May 29, 2024	Foreign Travel DSA	Joseph O. Howard	0257	0000021 7	4,354.00
May 29, 2024	Foreign Travel Means (ticket)	J.Alexander Nuetah	0260	0000021 9	906.70
13/6/2024	Foreign Travel DSA	Louise Chea	0286	0000025 1	500.00
13/6/2024	Foreign Travel DSA	Abrass M. Biaty	0293	0000025 6	500.00
13/6/2024	Foreign Travel DSA	Proper Maxwell	0301	0000024 5	500.00
13/6/2024	Foreign Travel DSA	Tenneh M. Flomo	0284	0000024 3	2,935.00
13/6/2024	Foreign Travel DSA	Grace L. Gbelawoe	0302	0000024 9	500.00
13/6/2024	Foreign Travel DSA	Antoinette F. Dukuly	0307	0000026 5	2,261.00
13/6/2024	Foreign Travel DSA	J. Alexander Nuetah	0306	0000026 7	2,541.00
13/6/2024	Foreign Travel DSA	Meshach P. Songay	0299	0000026 1	500.00
13/6/2024	Foreign Travel DSA	Hadji E. Massaquoi	0291	0000025	500.00

*Management Letter on the Financial Statements Audit of the
Emergency Rice Production Offensive Project
For the Fiscal Years (FY) Ended December 31, 2022 & 2023*

DATE	DESCRIPTION	PAYEE	VOUCHER	CHECK	AMOUNT US\$
				4	
13/6/2024	Foreign Travel DSA	Allisonkey Sumo	0303	0000024 6	500.00
13/6/2024	Foreign Travel DSA	Emmanuel Y. Bannie	0305	0000024 7	500.00
13/6/2024	Foreign Travel DSA	Maritha Wehyee	0294	0000025 7	500.00
13/6/2024	Foreign Travel DSA	Windell Miller	0289	0000025 0	500.00
13/6/2024	Foreign Travel DSA	Calvin A. Tubah	0286	0000025 2	500.00
13/6/2024	Foreign Travel DSA	Kennedy K. Nuatomue	0290	0000025 3	500.00
13/6/2024	Foreign Travel DSA	Siannaeh N. Jarwoe	0292	0000025 5	500.00
13/6/2024	Foreign Travel DSA	Betty Karmo	0304	0000002 48	500.00
13/6/2024	Foreign Travel DSA	Marie K. Gbatoe	0296	0000002 64	500.00
13/6/2024	Foreign Travel DSA	Nounou Sharty	0297	0000002 59	500.00
13/6/2024	Foreign Travel DSA	Louise B. Massaley	0298	0000002 60	500.00
13/6/2024	Foreign Travel DSA	Robert B. Taylor	0295	0000002 58	500.00
13/6/2024	Foreign Travel DSA	J. Sheriff B. Tweh	0300	0000002 62	500.00
13/6/2024	Foreign Travel DSA	Rimisa S. Williams	0287	0000002 63	500.00
13/6/2024	Foreign Travel Means of travel (ticket)	Blossom Travel & Tour	0285	0000002 44	8,532.00
14/6/2024	Foreign Travel DSA	Francis Mulbah	0308	0000026 6	2,261.00
12/7/2024	Foreign Travel Means (ticket Reimbursement)	Williams Thomas Banks	0319	0000027 8	1,378.00
AUG. 26, 2024	Foreign Travel DSA	Dr. J Alexander Nuetah	0365	0000003 23	1,431.80
AUG. 26, 2024	Foreign Travel Incidental	Dr. J Alexander Nuetah	0365	0000003 23	280.00
AUG. 27, 2024	Foreign Travel DSA	Dr. J Alexander Nuetah	0367	0000003 25	2,169.60
Oct. 2, 2024	Foreign Means of Travel (ticket)	Bloosom Travel & Tour	0407	0000000 367	940.00
2/10/2024	Foreign Travel DSA	Dr. J. Alexander Nuetah	0406	0000000 366	1,201.00
10/10/202	Foreign Travel DSA	J Alexander Nuetah	0416	0000000	2,583.00

*Management Letter on the Financial Statements Audit of the
Emergency Rice Production Offensive Project
For the Fiscal Years (FY) Ended December 31, 2022 & 2023*

DATE	DESCRIPTION	PAYEE	VOUCHER	CHECK	AMOUNT US\$
4				377	
14/10/2024	Foreign Means of Travel (ticket)	Bloosom Travel & Tour	0415	0000000376	2,899.00
15/10/2024	Foreign Means of Travel (ticket)	Brussel Airline	0398	0000000359	510.00
18/10/2024	Stipend/honorium	Archie S. Sheriff	0430	0000000391	500.00
18/10/2024	Stipend/honorium	Janjay N Clarke Mensah	0429	0000000390	500.00
18/10/2024	Stipend/honorium	Patricia H. Sando	0428	0000000389	500.00
21/10/2024	Foreign Means of Travel (ticket)	Blossom Travel & Tour	0432	0000000393	2,160.00
12-Nov-24	Foreign Travel DSA	Dr. J Alexander Nuetah		0000000392	2,259.00
15-Nov-24	Foreign Travel DSA	Slobeh T. Kyne	0491	0000000439	276.00
15-Nov-24	Foreign Travel DSA	Jallah Morris	0490	0000000434	100.00
15-Nov-24	Foreign Travel Incidental Allowance	J Alexander Nuetah	0492	0000000441	1,240.00
15-Nov-24	Foreign Travel Incidental Allowance	Antoinette F. Dukuly	0481	0000000431	1,001.10
27-Nov-24	65 inc Smart Tv	Electro World INC	0499	0000000449	600.00
27-Nov-24	Foreign Travel DSA (reimbursement)	Francis F.B. Mulbah	0497	0000000447	1,615.00
9-Dec-24	Foreign Travel Means -Air Ticket	Blossom Travel & Tour	501	0000000451	1,988.00
28-Dec-24	Foreign Travel Means -Air Ticket Reimbursement	Blossom Travel & Tour	525	0000000475	1,867.00
30-Dec-24	Air Conditioner(Hisense 1200 BTU/ Wireless router	Naresh Brothers	519	0000000471	605.00
30-Dec-24	Air Conditioner(Hisense 1200 BTU et all	Naresh Brothers	516	0000000467	2,880.00
30-Dec-24	Foreign Travel Means -Air Ticket	Prestige Travel Agency	517	0000000468	1,613.00
30-Dec-24	Foreign Travel DSA	Folton P. Blasin	540	0000000490	741.00
30-Dec-24	Foreign Travel DSA	J. Alexander Nuetah	539	0000000489	1,021.00
30-Dec-24	Foreign Travel DSA	Antoinette F. Dukuly	537	0000000487	1,224.00
30-Dec-24	Foreign Travel DSA	Francis F.B. Mulbah	538	0000000488	1,224.00
30-Dec-24	Foreign Travel DSA	J. Alexander Nuetah	536	00000004536	1,504.00

*Management Letter on the Financial Statements Audit of the
Emergency Rice Production Offensive Project
For the Fiscal Years (FY) Ended December 31, 2022 & 2023*

DATE	DESCRIPTION	PAYEE	VOUCHER	CHECK	AMOUNT US\$
				86	
Total					143,910.30



Annexure 5A: Asset not seen during the Physical verification

No.	GSA CODE	ASSET NAME	ASSET TYPE	ENGINE NUMBER/SERIAL No	MODEL	YEAR	PERSON NAME	PERSON TITLE	LOCATION	CONDITION
1	ERPO/AFDB-ICT-03-	PRINTER	ICT Equipment		HP	2023	P. F. BLASIN	AMA	AMA OFFICE	Good
2	ERPO/AFDB-ICT-01-	LAPTOP	ICT Equipment	N/A	THINKPAD	2023	FRANK MERRIAM	COMPLIANCE OFF	DMA/TRAVEL	Good
3	ERPO/AFDB-ICT-020/021-65-66	DESKTOP	ICT Equipment	ONKOP9FCC OO-OAG-DEBU-AO4	DELL		B. DUKULY	ASST DIRECTOR	PROCUREMENT	Good
4	ERPO/AFDB-ICT-03-31	PRINTER	ICT Equipment	CNCRQ9R1DZ	HP		B. DUKULY	ASST DIRECTOR	PROCUREMENT	Good
5	03-ERPO/AFDB-ICT-01-53	LAPTOP	ICT Equipment	PF--4H91FO	THINKPAD		D. WILLIAMS	ASST DIRECTOR	HR OFFICE	Good
6	GSA-MOA-3-16	VEHICLE	SUV	JTEEB71J50F023508	LAND CRUISER	2023	P. Folton BLASIN	ASST MINISTER	HEAD OFFICE	Good
7	GSA-MOA-3-17	VEHICLE	SUV	JTEEB71J50F022004	LAND CRUISER	2023	DIVID AQUI	DEPUTY MINISTER	HEAD OFFICE	Good
8	GSA-MOA-3-19	VEHICLE	SUV	JTEEB71J40F023676	LAND CRUISER	2023	SOLOMON C. H. WILLIAMS	DEPUTY MINISTER	HEAD OFFICE	Good
9	GSA/MOA-261	MOTORBIKE	AG-102	3HA-254880	YAMAHA	2023	Emmanuel Y. Bannie	DAO	Rivercess	Good
10	GSA/MOA-263	MOTORBIKE	AG-103	3HA-254890	YAMAHA	2023	Chester H. Garduard	CAC	Rivercess	Good
11	N/A	MOTORBIKE	AG-104	3HA-255675	YAMAHA	2023	Theophilus Darwolor	DAO	Bong	Good

No.	GSA CODE	ASSET NAME	ASSET TYPE	ENGINE NUMBER/SERIAL No	MODEL	YEAR	PERSON NAME	PERSON TITLE	LOCATION	CONDITION
12	(GSA-MOA-262)	MOTORBIKE	AG-106	3HA-254481	YAMAHA	2023	Khalil Dukuly	Farmer	Terh District, Bomi Co	Good
13	N/A	MOTORBIKE	AG-104	3HA-254623	YAMAHA	2023	J. Kennedy Wolobah	DAO / Margibi	Margibi	Good
14	N/A	VST SHAKTI	REAPER	AAATKCOO2078	N/A	2023		Farmer	N/A	Good
15	GSA/MOA-01-010	VST SHAKTI	REAPER	AAATKCOO2081	N/A	2023		Farmer	N/A	Good
16	GSA/MOA-01-011	VST SHAKTI	REAPER	AAATKCOO2077	N/A	2023		Farmer	N/A	Good
17	GSA/MOA-01-012	VST SHAKTI	REAPER	AAATKCOO2079	N/A	2023		Farmer	N/A	Good
18	GSA-MOA-01-11	HARVESTER	COMBIN	430074	YH-151	2023			PMU/LPRC	Good
19	GSA-MOA-01-12	HARVESTER	COMBIN	430076	YH-152	2023			PMU/LPRC	Good

Annexure 5B: Asset assigned in counties where the project activities are not concentrated / Implemented and not seen during physical verification

No.	GSA CODE	ASSET NAME	ASSET TYPE	ENGINE NUMBER/SERIAL	MODEL	YEAR	PERSON NAME	PERSON TITLE	LOCATION	CONDITION
1	GSA/MOA-261	MOTORBIKE	AG-102	3HA-254880	YAMAHA	2023	Emmanuel Y. Bannie	DAO	Rivercess	Good
2	GSA/MOA-263	MOTORBIKE	AG-103	3HA-254890	YAMAHA	2023	Chester H. Garduard	CAC	Rivercess	Good
3	(GSA-MOA-262)	MOTORBIKE	AG-106	3HA-254481	YAMAHA	2023	Khalil Dukuly	Farmer	Terh District, Bomi Co.	Good

Annexure 5C: Asset purchased by project but not found in FAR for the period under audit(2023/2024)

No.	Date	Voucher Number	Payee/Vendor	Check #:	Description	Asst type	Qty	Unit Price US\$	Amount US\$
1	1-Nov-23	89	Liberia Office Supplies & Enterprise	113	ICT equipment	Video Conferencing Equipment	1 pc	39,850	39,850
2	1-Nov-23	89	Liberia Office Supplies & Enterprise	113	ICT equipment	File server	1 pc	3,500	3,500
3	1-Nov-23	89	Liberia Office Supplies & Enterprise	113	ICT equipment	Application	1 pc	4,000	4,000
5	1-Nov-23	89	Liberia Office Supplies & Enterprise	113	ICT equipment	Wireless	7 pcs	550	3,850
6	1-Nov-23	89	Liberia Office Supplies & Enterprise	113	ICT equipment	Workstation	10 pcs	1,800	18,000
7	1-Nov-23	89	Liberia Office Supplies & Enterprise	113	ICT equipment	Gigabytes Manage Switches	5 pcs	900	4,500
8	1-Nov-23	89	Liberia Office Supplies & Enterprise	113	ICT equipment	Window server 2016 software	1 Pc	950	950
10	1-Nov-23	89	Liberia Office Supplies & Enterprise	113	ICT equipment	Office 2019 Volume License	1 Pc	1,200	1,200
11	1-Nov-23	89	Liberia Office Supplies & Enterprise	133	ICT equipment	Inti-virus Volume License	1 pc	3,700	3,700
12	30-Dec-23	516	Neresh Brother	467	Office equipment	Hisense 12000 BTU AC	1 pc	380	380
13	30-Dec-23	516	Neresh Brother	467	Office equipment	Wooden Table Brown	1	325	325
14	30-Dec-23	516	Neresh Brother	457	Office equipment	Monaco sofa 2&3 saeter	2	1,735	1,735
15	30-Dec-23	516	Neresh Brother	457	Office equipment	Glass coffee Table small	1	90	90
16	30-Dec-23	516	Neresh Brother	457	Office equipment	Executive chair	1	350	350
Total:									82,430.00