



Promoting Accountability of Public Resources

## AUDITOR GENERAL'S REPORT



**On the Closeout Financial Statements Audit of  
the Results-Based Management – Monitoring  
and Evaluation of Public Health Activities in  
Liberia**

**Grant No.: 69000 Project Code: P175263**

**For the Period January 1, 2024 to June 30,  
2024**

**May 2025**

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

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## ACRONYMS USED

Acronym / Abbreviations/ Symbols	Meaning
AG	Auditor General
AfDB	African Development Bank
CFC	Certified Financial Consultant
CFIP	Certified Forensic Investigative Professional
CHOs	County Health Offices
COSO	Committee of Sponsoring Organizations of the Treadway Commission
CPA	Certified Public Accountant
FCCA	Fellow Member of the Association of Chartered Certified Accountants
GAC	General Auditing Commission
GoL	Government of Liberia
GST	Good Service Tax
IAS	International Accounting Standards
IFRs	Interim Financial Reports
INTOSAI	International Organization of Supreme Audit Institutions
IPSAS	International Public Sectors Accounting Standards
ISSAIs	International Standards of Supreme Audit Institutions
LRA	Liberia Revenue Authority
NPHIL	National Public Health Institute of Liberia
PFM Act	Public Finance Management Act
PFMU	Public Financial Management Unit
PMU	Project Management Unit
POEs	Ports of Entry
PPC Act	Public Procurement and Concessions Commission
RBMP	Result-Based Management Project
RL	Republic of Liberia
USD	United States Dollar



## **AUDITOR GENERAL'S REPORT**



Dr. Dougbeh Chris Nyan

**Director General**

National Public Health Institute of Liberia (NPHIL)

Congo Town, Liberia

### **RE: AUDITOR GENERAL'S REPORT ON THE CLOSEOUT FINANCIAL STATEMENTS AUDIT OF THE RESULTS-BASED MANAGEMENT – MONITORING AND EVALUATION OF PUBLIC HEALTH ACTIVITIES IN LIBERIA FOR THE PERIOD JANUARY 1, 2024 TO JUNE 30, 2024**

#### **Opinion**

We have audited the accompanying financial statements of the Results-Based Management – Monitoring and Evaluation of Public Health Activities in Liberia Project financed by the AFDB/TSF Pillar III ID. No. P-LR-IB0-003 and Grant No. 5900155016835 for the period ended June 30, 2024 which comprises the Statement of Receipts and Payments, Statement of Comparison of Budget and Actual Amounts and summary of other accounting policies and explanatory information.

In our opinion, the accompanying financial statements of the Results-Based Management – Monitoring and Evaluation of Public Health Activities in Liberia financed by the AFDB/TSF Pillar III ID. No. P-LR-IB0-003 and Grant No. 5900155016835 present fairly, in all material respects, the Statement of Receipts and Payments as at June 30, 2024, Statement of Comparison of Budget and Actual Amounts and a summary of other accounting policies and other explanatory information for the period then ended in accordance with International Public Sector Accounting Standards (IPSAS 2017) Cash Basis of Accounting.

#### **Basis for Opinion**

We conducted our audit in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements Section of our report. We are independent of the Results-Based Management – Monitoring and Evaluation of Public Health Activities in Liberia Project Management Unit (PMU) of the National Public Health Institute of Liberia (NPHIL) in accordance with the ethical requirements that are relevant to our audit of the financial statements in Liberia, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Management's Responsibility**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IPSAS Cash Basis, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement,

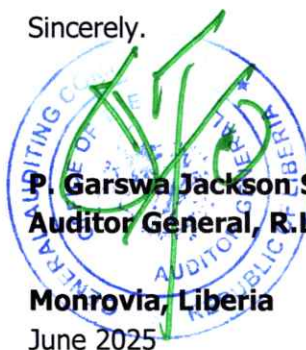
whether due to fraud or error. In preparing the financial statements, management is responsible for assessing its ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to cease operations, or has no realistic alternative but to do so. The RBMP Management is responsible for overseeing the Project's financial reporting process.

### **Auditor's Responsibilities**

Our responsibility is to express an opinion on the Statement of Receipts and Payments based on our audit. We conducted our audit in accordance with the International Standards of Supreme Audit Institutions (ISSAIs) and the AfDB Guidelines. Those standards and the applicable AfDB Guidelines required that we comply with the ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement of Receipts and Payments are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Statement of Receipts and Payments. The procedures selected depend on the auditor's judgment, including the assessments, the auditor considers internal controls relevant to the entity's preparation and fair presentation of the Statement of Receipts and Payments in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the Statement of Receipts and Payments.

Sincerely,



**P. Garswa Jackson Sr. FCCA, CFIP, CFC**  
**Auditor General, R.L.**  
**Monrovia, Liberia**  
June 2025

## **1.0 General Information**

**Project Name:** Results-Based Management – Monitoring and Evaluation of Public Health Activities in Liberia

**ADDRESS:** National Public Health Institute of Liberia (NPHIL)  
Congo Town Back Road  
Monrovia, Liberia

**Bank:** United Bank of Africa  
**Account Title:** NPHIL's M&E Result Based Project  
**Account Number:** 53030030039420

**AUDITOR:** General Auditing Commission of Liberia, Old Executive Mansion,  
Ashmun Street, Monrovia, Liberia

**Senior Management Team:** Jane MacCauley  
**Director General, NPHIL**

Bernice S.T Savanno  
**Project Manager**

Fidel D. Wiah  
**Project Accountant**

Trokon T. Brown  
**Project Finance Officer**

Mohammed Kiadii  
**Procurement Director**

Philip K. Bemah  
**Monitoring & Evaluation Focal Person**



## **2.0 PROJECT DESCRIPTION**

The project titled “Results-Based Management – Monitoring and Evaluation of Public Health Activities in Liberia” supports the Ministry of Health (MOH) and the National Public Health Institute of Liberia (NPHIL) to address important gaps identified within the health sector, including:

- i. insufficient Infection Prevention and Control (IPC) supplies within the country;
- ii. limited number of staff with requisite training to expand diagnostic capacity;
- iii. limited supplies for testing of Integrated Disease Surveillance and Response (IDSR) priority diseases; and
- iv. limited funding for consistent monitoring and evaluation activities across the country.

The main deliverables/outputs for this project are:

- i. an expanded public health surveillance system;
- ii. strengthen the public health diagnostic system in Liberia; and
- iii. a defined mechanism for assessing institutional performance per the strategic plan. The project is proposed to be implemented for 24 months commencing January 2022 and ending December 2023. However, a no-cost extension was approved by the Bank thus extending the project period to June 30, 2024.

The Government of Liberia is the recipient of this grant. The direct beneficiaries of this grant are the MOH, NPHIL, and the people of Liberia. Interventions identified for this project will help strengthen the health sector’s capacity to detect, prevent, and respond to public health emergencies and threats, provide a resilient healthcare delivery system for the general population, and track progress made by previous interventions.

The Bank’s intervention through this project represents part of its effort in supporting government to strengthen the capacity of the health sector to respond to public health threats and provide effective healthcare service delivery. Despite support by health partners to the health sector, there are still challenges identified by MOH and NPHIL based on experiences from previous outbreaks. These gaps identified indicate that there is an urgent need to strengthen human and institutional capacities in the health sector. The primary focus will be to further strengthen the system to detect, prevent, and respond to disease outbreaks, address some drivers of fragility and other occurrences of public health concern, thereby helping to strengthen and provide health security to build resilience.

The project is aligned to the Bank’s Ten-Year Strategy (TYS, 2013-2022), the Bank strategies and policies including the High 5’s operational priority, “improve the quality of life of the people of Africa” through provision of basic social services, the Strategy for Addressing Fragility and Building Resilience in Africa (2014-2019) extended to December 2021, Liberia’s Country Strategy Paper (CSP 2019 – 2023) and the Bank’s Governance and Accountability agenda. The project is also aligned to the Government of Liberia’s Pro-Poor Agenda for Prosperity and Development (PAPD) Pillar I: Power to the People, which specifically outlines the need to improve health service delivery infrastructure and expand access to essential health services in Liberia. The project is also aligned to the Government of Liberia’s 2020 COVID 19 Recovery and Action Plan.

This assistance by the Bank would complement technical assistance provided by other development partners, particularly UNICEF, US-CDC, WHO and the World Bank in the areas of public health

intervention and management, as well as institutional capacity building to strengthen the sector in Liberia. The Bank has enormous experience in the health sector, especially taking into consideration its intervention through the Budget Support: Ebola Fight Back Project and the Crisis Response to Countries affected by the Ebola Pandemic. The Bank is also implementing the Crisis Response Budget Support (CRBS) under the COVID-19 Crisis Response Facility (CRF) and the Economic Governance and Competitiveness Support Program. The latter will further add to the Bank's existing support under IPFMRP II intended to strengthen the capacity of Project Financial Management (PFM) institutions, including accountability, transparency, revenue and macroeconomic institutions. The Bank, as part of its intervention over the years, has accumulated technical experience in designing and monitoring the implementation of capacity building and institutional support projects in public financial management, energy and road infrastructure in Liberia.

The proposed interventions will contribute to the country's quest of building a resilient health sector. The selected interventions entail retraining of public health workers to acquire the requisite skills needed to expand and strengthen public health surveillance system, improve the public health diagnostic system, define mechanisms for assessing NPHIL's performance per its Strategic Plan and strengthen program performance through result-based monitoring. These will enhance the country's capacity to rapidly detect, prevent and respond to emerging and reemerging public health threats, other events of public health concern and data management.



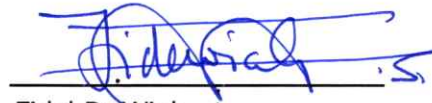
## **Statement of Responsibility**

We acknowledge that the Management of the **Result-Based Management - Monitoring and Evaluation of Public Health Activities in Liberia (M&E Result-Based Project)** is responsible for all information and presentations contained in the accompanying financial statements comprising the Statement of Cash Receipts and Payments, the Statement of the Comparison of Budget, and Actual Amounts, and Notes to the Financial Statements for the six (6) months ended 30<sup>th</sup> June 2024. The financial statements have been prepared in conformity with Cash Basis IPSAS (IPSAS Financial Reporting Under the Cash Basis of Accounting 2017) and generally accepted accounting principles as may be applicable and acceptable in the Republic of Liberia. They reflect amounts that are based on THE cash basis of accounting and Management's best judgment with appropriate consideration to materiality.



Jane MacCauley

**Director General – Projector Coordinator**



Fidel D. Wiah

**Project Accountant**

#### 4.0 Statement of Cash Receipts and Payments by Economic Classification

##### NATIONAL PUBLIC HEALTH INSTITUTE OF LIBERIA (NPHIL)

##### RESULT-BASED MANAGEMENT - MONITORING AND EVALUATION (M&E) OF PUBLIC HEALTH ACTIVITIES IN LIBERIA

##### STATEMENT OF CASH RECEIPTS AND PAYMENTS

##### FOR THE SIX MONTH ENDED JUNE 30, 2024

##### RECEIPTS BY TYPE AND PAYMENTS CLASSIFICATION BY NATURE

Amounts in United States Dollars (US\$)	NOTES	6 Months June 30, 2024 US\$	15 Months Dec 2023 US\$	Cumulative US\$
<b>RECEIPTS</b>				
AfDB Cash Received	5	202,224.48	1,071,175.63	1,273,400.11
Cash Received from GoL		-	170,000.00	170,000.00
<b>Total Receipts</b>		<b>202,224.48</b>	<b>1,241,175.63</b>	<b>1,443,400.11</b>
<b>PAYMENTS</b>				
<b>Operations:</b>				
<b>Compensation</b>	6	28,950.00	83,300.00	112,250.00
<b>Goods and Services</b>	7	163,225.99	1,073,557.99	1,236,783.98
<b>Capital Expenditures:</b>		-	55,960.00	55,960.00
<b>Other Payments</b>		-	-	-
<b>Total Payments</b>		<b>192,175.99</b>	<b>1,212,817.99</b>	<b>1,404,993.98</b>
<b>Net change in cash (receipts less payments)</b>		10,048.49	28,357.64	38,406.13
<b>Cash at the beginning of the year</b>		<b>28,357.64</b>	-	-
<b>Foreign currency translation difference</b>		-	-	-
<b>Cash at June 30, 2024</b>		<b>38,406.13</b>	<b>28,357.64</b>	<b>38,406.13</b>

## 5.0 Statement of Cash Receipts and Payments by Components

### NATIONAL PUBLIC HEALTH INSTITUTE OF LIBERIA (NPHIL)

### RESULT BASED MANAGEMENT - MONITORING AND EVALUATION (M&E) OF PUBLIC HEALTH ACTIVITIES IN LIBERIA

### STATEMENT OF CASH RECEIPTS AND PAYMENTS

### FOR THE SIX MONTH ENDED JUNE 30, 2024

### RECEIPTS AND PAYMENTS BY COMPONENTS

Amounts in United States Dollars (US\$)	Notes	6 Months June 30, 2024 US\$	15 Months Dec 2023 US\$	Cumulative US\$
<b>RECEIPTS</b>				
AfDB Cash Received	5	202,224.48	1,071,175.63	1,273,400.11
Cash Received from GoL		-	170,000.00	170,000.00
<b>Total Receipts</b>		<b>202,224.48</b>	<b>1,241,175.63</b>	<b>1,443,400.11</b>
<b>PAYMENTS</b>				
Component 1: Expand Public Health surveillance capacity at designated POEs within Liberia	8a	17,046.98	485,912.25	502,959.23
Component 2: Strengthen Public Health Diagnostics Systems in Liberia	8b	-	450,212.24	450,212.24
Component 3: Define Mechanism for assessment of institutional performance as per the strategic plan	8c	22,969.50	194,820.94	217,790.44
Component 4 Operation and Contingency	8d	152,159.51	81,872.56	234,032.07
<b>Total Payments</b>		<b>192,175.99</b>	<b>1,212,817.99</b>	<b>1,404,993.98</b>
<b>Net change in cash (receipts less payments)</b>		<b>10,048.49</b>	<b>28,357.64</b>	<b>38,406.13</b>
<b>Cash at the beginning of the period</b>		<b>28,357.64</b>	-	
<b>Foreign currency translation difference</b>				
<b>Cash at the End of the Year - Operational Fund</b>		<b>38,406.13</b>	<b>28,357.64</b>	<b>38,406.13</b>



**6.0 Statement of Comparison of Budget & Actuals**  
**NATIONAL PUBLIC HEALTH INSTITUTE OF LIBERIA (NPHIL)**  
**RESULT-BASED MANAGEMENT - MONITORING AND EVALUATION (M&E) OF PUBLIC HEALTH ACTIVITIES IN LIBERIA**  
**STATEMENT OF COMPARISON OF BUDGET AND ACTUAL FOR THE SIX MONTHS ENDED JUNE 30, 2024**

Amounts in United States Dollars (US\$)	Total Project Allocation	6 Months June 30, 2024	15 Months Dec 2023	Cumulative	Variance	% of Budget Utilization
<b>Component 1: Expand Public Health surveillance capacity at designated POEs within Liberia</b> Goods, works, non-consulting services, and consulting services for sub-components 1-5, of the Project.	503,062.74	17,046.98	460,918.27	477,965.25	25,097.49	5%
<b>Component 2: Strengthen Public Health Diagnostics Systems in Liberia</b> (for goods, non-consulting services, and training under Sub-components 2.1& 2.2 of the Project	450,204.90	-	450,212.24	450,212.24	- 7.34	0%
<b>Component 3: Define the Mechanisms for assessment of institutional performance as per the strategic plan</b> (for Goods, non-consulting services, and consulting services for sub-Component from 3.1 to 3.8 of the Project	219,732.36	22,969.50	194,820.94	217,790.44	1,941.92	1%
<b>Component 4</b> Operation and Contingency (for Goods, Non-consulting service) of the Project	207,000.00	152,159.51	81,872.56	234,032.07	-27,032.07	-13%
<b>Total</b>	<b>1,380,000.00</b>	<b>192,175.99</b>	<b>1,187,824.01</b>	<b>1,380,000.00</b>	<b>-</b>	<b>0%</b>



## **Notes to the financial statements**

### **Note 1: Background of the project**

The project titled "Result Based Management - Monitoring and Evaluation of Public Health Activities in Liberia" supports the Ministry of Health (MOH) and the National Public Health Institute of Liberia (NPHIL) to address important gaps identified within the health sector, including the inadequacy of Infection Prevention and Control (IPC) supplies within country. The limited number of staff with requisite training to expand diagnostics capacity. Limited supplies for testing of integrated Disease Surveillance and Response (IDSR) priority diseases and Limited funding for consistent monitoring and evaluation activities across the country.

### **Note 2: Accounting Policies**

The principal accounting policies adopted in the preparation of these financial statements are set out below. These policies are consistently applied to all years presented unless otherwise stated.

#### **A. Basis of Preparation**

Consistent with the requirement of the Public Financial Management Act (2009) as amended and reinstated on October 30, 2019, the financial statements have been prepared in accordance with Cash Basis IPSAS (Financial Reporting under the Cash Basis of Accounting (2017)). The Accounting policies have been applied consistently throughout the reporting period.

#### **B. Reporting Entity**

The financial statements are those of the M&E Result-Based Project alone. They are neither for the National Public Health Institute of Liberia nor the Ministry of Health. The financial statements encompass the reporting entity specified in the relevant Financing Agreement between the Government of Liberia and the African Development Bank (AfDB).

#### **C. Reporting Currency**

The presentation currency is the United States dollar.

### **Note 3: Comparative information**

Like other accounting standards, IPSASs including Cash Basis IPSAS (Financial Reporting under the Cash Basis of Accounting (2017)) require the presentation of comparative information for comparability of performance and position over time. The project began October 1, 2022. The financial statements presented along with the figures for the six (6) months ended June 30, 2024.

## **Amounts in United States Dollars (US\$)**

### **Note 4: Cash and cash equivalents**

Cash comprises cash on hand, demand deposits, and cash equivalents. Demand deposits and cash equivalents consist of balances with banks and investments in short-term money market instruments. The amount of cash and cash equivalents at period end was US\$38,406.13 (Thirty-Eight Thousand Four Hundred Six and 13/100 United States dollars), comprising of the following amounts:

	<b>6 Months June 30, 2024</b>	<b>15 Months Dec. 31, 2023</b>
Cash on hand (Petty Cash)	\$-	\$-
Short – term investments	\$-	\$-
Balances with bank	\$38,406.13	\$28,357.64
<b>Total</b>	<b>\$38,406.13</b>	<b>\$28,357.64</b>

The full amount as stated above is restricted for use for M&E Result-Based activities only.

### **Note 5: AfDB Grant Received in Cash**

Ten (10) withdrawal applications were made for cash during the reporting period. The funds were received into M&E Result-Based's Designated Account (53030030039420) at UBA (Liberia) Limited and direct payments to Vendors Account (See below):

<b>WA Reference</b>	<b>WA Date</b>	<b>6 Months June 30, 2024</b>	<b>15 Months Dec. 31, 2023</b>
DP0002	5/10/2022		55,960.00
DP0003	7/10/2022		310,491.90
DP0004	11/25/2022		435,312.40
DP0007	4/5/2023		6,800.00
DP0008	5/2/2023		6,800.00



*Auditor General Report on the Closeout Financial Statements Audit of the  
Results-Based Management – Monitoring and Evaluation of Public Health Activities in Liberia  
For the Six Months Ended June 30, 2024*

<b>WA Reference</b>	<b>WA Date</b>	<b>6 Months June 30, 2024</b>	<b>15 Months Dec. 31, 2023</b>
RP0001	8/17/2022		2,500.00
RP0010	5/24/2023		23,788.75
RP0011	5/24/2023		18,073.98
RP0012	5/24/2023		18,073.98
RP0013	5/26/2023		20,232.50
RP0014	5/26/2023		8,077.04
RP0015	5/26/2023		11,500.00
RP0016	11/8/2023		49,400.00
RP0017	11/8/2023		18,500.00
RP0018	11/8/2023		18,450.00
RP0019	11/22/2023		6,822.00
RP0020	11/22/2023		17,155.45
RP0021	11/23/2023		33,997.63
RP0022	11/23/2023		9,240.00
RP0024	3/13/2024	3,400.00	
RP0025	3/13/2024	7,920.00	
RP0026	3/13/2024	16,600.00	
RP0027	3/13/2024	22,550.00	
RP0028	3/13/2024	71,500.00	
RP0029	5/29/2024	8,200.00	
RP0030	6/17/2024	40,000.00	
RP0031	6/18/2024	18,573.00	
RP0032	6/18/2024	7,415.00	
RP0033	6/18/2024	7,800.00	

<b>WA Reference</b>	<b>WA Date</b>	<b>6 Months June 30, 2024</b>	<b>15 Months Dec. 31, 2023</b>
RP0034	6/18/2024	1,800.00	
<b>TOTAL AfDB GRANT RECEIVED</b>		<b>\$ 205,758.00</b>	<b>\$ 1,071,175.63</b>

**Note 6: Government of Liberia Contribution received in cash**

As required by the African Development Bank, the Government of Liberia (GoL) contributes to the implementation of the project. The GOL contributed USD 170,000.00 which was used as seed fund. The seed fund was used by NPHIL to implement activities and request reimbursement.

The project did not receive Cash Contribution from the Government of Liberia for FY2024.

**Note 7: Project Expenditures by Components**

<b>Component</b>	<b>6 Months June 30, 2024</b>	<b>15 Months Dec 2023</b>	<b>Months Cumulative</b>
<b>7a Component 1: Expand Public Health surveillance capacity at designated POEs within Liberia</b>			
Conduct gender responsive risk and need assessment, surveillance evaluation program reviews at borders, health facilities and designated Points of entries			
1.1	7,926.98	11,500.00	19,426.98
Conduct robust public awareness and sensitization of EVD and other IDRA priority diseases at border communities and points of entries			
1.2	3,440.00	49,400.00	52,840.00
Develop and monitor the effectiveness of response tools for outbreaks for boarder communities and			
1.3	-	20,232.50	20,232.50

points of entry with  
neighboring countries

1.4	Procure first aid kits and IPC equipment, supplies, and logistical supplies	-	380,991.00	380,991.00
1.5	Conduct refresher training for surveillance, rapid response and GBV screening for 8 designated POEs	5,680.00	23,788.75	23,788.75
<b>Subtotal</b>		<b>17,046.98</b>	<b>485,912.25</b>	<b>502,959.23</b>

**7b Component 2: Strengthen Public Health Diagnostics Systems in Liberia**

2.1	Procure and distribute laboratory consumables, specimen collection kits and laboratory consumables for two selected counties	-	435,312.40	435,312.40
2.2	Train gender sensitive public health staff on a regular basis to effectively collect package and transport EVD, COVID - 19 and other IDSR specimens as well as GBV screening	-	14,899.84	14,899.84
<b>Subtotal</b>		<b>-</b>	<b>450,212.24</b>	<b>450,212.24</b>

**7c Component 3: Define mechanism for assessment of institutional performance  
as per the strategic plan**

3.1	Conduct final evaluation of NPHIL Five-year strategic plan (2017-2022) and develop NPHIL new gender responsive strategic plan for (2023-2028)	-	26,860.00	26,860.00
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3.2	Develop NPHIL gender responsive strategic plan performance monitoring system	517.50	18,500.00	19,017.50
3.3	Develop NPHIL program performance tracker	-		
3.4	Conduct NPHIL Annual Performance Review	3,072.00	23,440.00	26,512.00
3.5	Establish software for Result Based Monitoring and Evaluation tracker	-	22,199.00	22,199.00
3.6	Conduct quarterly supportive monitoring and supervision for surveillance, quality control, bio safety, bio security, and the overall performance of the system and produce report	5,780.00	54,221.94	60,001.94
3.7	Provide training for project staff at National and sub-National levels in Monitoring and evaluation	13,600.00	16,600.00	30,200.00
	Procure and distribute M&E office equipment - 25 pieces laptops and 20 pcs of tablets to enhance supportive supervision, monitoring and mentorship at national and county levels		33,000.00	
3.8				33,000.00
	<b>Subtotal</b>	<b>22,969.50</b>	<b>194,820.94</b>	<b>217,790.44</b>
<b>7d</b>	<b>Component 4: Operation and Contingency</b>			
4.1A	Operations	<b>152,159.51</b>	81,872.56	234,032.07
4.1B	Contingency	-	-	-
	<b>Subtotal</b>	<b>152,159.51</b>	<b>81,872.56</b>	<b>234,032.07</b>
	<b>Grand Total</b>	<b>192,175.99</b>	<b>1,212,817.99</b>	<b>1,404,993.98</b>

**Note 8: Project Expenditures by Economic Classification**

<b>Account Code</b>	<b>Description</b>	<b>6 Months June 30, 2024</b>	<b>15 Months Dec 2023</b>	<b>Cumulative</b>
<b>Compensation</b>				
211110	Wages & Salaries	13,450.00	42,300.00	55,750.00
	Consultancy	15,500.00	41,000.00	56,500.00
	<b>Sub-Total</b>	<b>28,950.00</b>	<b>83,300.00</b>	<b>112,250.00</b>
<b>Goods and Services</b>				
221209	Scratch Cards	7,205.00	8,875.00	16,080.00
221305	Vehicle Rental and Lease	25,400.00	45,025.00	70,425.00
221306	Other Rental and Lease	7,480.00	4,900.00	12,380.00
	Fuel and Lubricants-			
221401	Vehicles	30,957.96	35,692.31	66,650.27
	Repairs and Maintenance			
221502	Vehicle	-	-	-
221602	Stationery	6,478.50	69,583.00	76,061.50
	Printing, Binding and			
221603	Publication Services	352.00	50,075.00	50,427.00
221801	Operational Expense		826,105.30	826,105.30
	Other General Expenses-			
22103	Catering Services	15,104.00	21,221.97	36,325.97
	Other General Expenses-			
222109	Operational Expenses	69,180.00	10,430.34	79,610.34
	Other General Expenses-			
222116	Bank Charges	1,068.53	1,650.07	2,718.60
	<b>Sub-Total</b>	<b>163,225.99</b>	<b>1,073,557.99</b>	<b>1,236,783.98</b>
<b>Capital Expenditures</b>				
	Office Equipment	-	55,960.00	-
	<b>Sub-Total</b>	<b>-</b>	<b>55,960.00</b>	<b>-</b>
	<b>Grand Total</b>	<b>192,175.99</b>	<b>1,212,817.99</b>	<b>1,349,033.98</b>

**Note 9: Commitment Listing**

<b>Name Contractor/Firm/Consultant</b>	<b>of Purpose</b>	<b>REF</b>	<b>Date</b>	<b>Amount US\$</b>
Favor marketing, Petrol Trade, Abby Enterprise & Secure Group of Companies	Requesting reimbursement for operation support for April - June 2024	35	20/08/2024	\$ 11,482.00
INFOZA Inc.	Requesting reimbursement for R- studio and GIS Training	36	20/08/2024	\$ 2,000.00
Petrol Trade, Favor Marketing & Secure Group of Companies	Requesting reimbursement for M & E joint supportive supervision	37	20/08/2024	\$ 18,073.98
HAK Technology.	Requesting reimbursement for R- studio and GIS Training	38	17/09/2024	\$ 20,149.00
Favor Marketing, Petrol Trade & Secure Group of Companies	Requesting reimbursement for spot checks supervision	39	17/09/2024	\$ 3,048.00
Assorted payment to several vendors – Abby Enterprise, Secure Group of Companies, Favor Marketing & Petrol Trade.	Requesting reimbursement for spot checks supervision	40	17/09/2024	\$ 7,500.00
<b>Total</b>				<b><u>\$62,252.98</u></b>



**Note 11: Fixed Assets Listing**

Purchase Date	Asset Type	Asset Description	Model	Asset Serial Number	Asset Code	Cost US\$	End User / Assignee	Location	Condition	Donor Funding Source
2022	Tablet	TB-7305X- Grey	Lenovo Tab M7	HA1H4QEW	NPHIL/RBM/OEQP MT/001	155.00	Dr. Methodius T. George	County Office	Health New	AFDB
2022	Tablet	TB-7305X- Grey	Lenovo Tab M8	HA1H0ZPF	NPHIL/RBM/OEQP MT/002	155.00	Dr. Yatta S. Wapoe	County Office	Health New	AFDB
2022	Tablet	TB-7305X- Grey	Lenovo Tab M9	HA1H1TB4	NPHIL/RBM/OEQP MT/003	155.00	Dr. Joseph N. Topoe	County Office	Health New	AFDB
2022	Tablet	TB-7305X- Grey	Lenovo Tab M10	HA1H1YL6	NPHIL/RBM/OEQP MT/004	155.00	David N. Boley	County Office	Health New	AFDB
2022	Tablet	TB-7305X- Grey	Lenovo Tab M11	HA1H29FX	NPHIL/RBM/OEQP MT/005	155.00	Henry Y. Dugulu	County Office	Health New	AFDB
2022	Tablet	TB-7305X- Grey	Lenovo Tab M12	HA1H20AB	NPHIL/RBM/OEQP MT/006	155.00	Kolubah Giddings	Central Office	Health New	AFDB
2022	Tablet	TB-7305X- Grey	Lenovo Tab M13	HA1H143L	NPHIL/RBM/OEQP MT/007	155.00	Matcolin P. Suiei	County Office	Health New	AFDB
2022	Tablet	TB-7305X- Grey	Lenovo Tab M14	HA1H3R7J	NPHIL/RBM/OEQP MT/008	155.00	Dr. Netty N. Joe	County Office	Health New	AFDB
2022	Tablet	TB-7305X- Grey	Lenovo Tab M15	HA1H20RY	NPHIL/RBM/OEQP MT/009	155.00	Simeon Dunn	County Office	Health New	AFDB
2022	Tablet	TB-7305X- Grey	Lenovo Tab M16	HA1H1TH0	NPHIL/RBM/OEQP MT/010	155.00	Simeon G. Coker	County Office	Health New	AFDB
2022	Tablet	TB-7305X- Grey	Lenovo Tab M17	HA1H184P	NPHIL/RBM/OEQP MT/011	155.00	Princess Y. Jackson	Freeport POE	Health New	AFDB
2022	Tablet	TB-7305X- Grey	Lenovo Tab M18	HA1H1CE0	NPHIL/RBM/OEQP MT/012	155.00	Dr. Augustine W. Fannest	County Office	Health New	AFDB
2022	Tablet	TB-7305X- Grey	Lenovo Tab M19	HA1H4SC3	NPHIL/RBM/OEQP MT/013	155.00	Ernest Jappah	Freeport POE	Health New	AFDB



Purchase Date	Asset Type	Asset Description	Model	Asset Serial Number	Asset Code	Cost US\$	End User / Assignee	Location	Condition	Donor Funding Source
2022	Tablet	TB-7305X- Iron Grey	Lenovo Tab M20	HA1H1R41	NPHIL/RBM/OEQP MT/014	155.00	Dr. Tebo Boduo	County Office	New	AFDB
2022	Tablet	TB-7305X- Iron Grey	Lenovo Tab M21	HA1H1AB2	NPHIL/RBM/OEQP MT/015	155.00	Dr. Peter M. George	County Office	New	AFDB
2022	Tablet	TB-7305X- Iron Grey	Lenovo Tab M22	HA1H1CH5	NPHIL/RBM/OEQP MT/016	155.00	Dr. S. J. Mentoe	County Office	New	AFDB
2022	Tablet	TB-7305X- Iron Grey	Lenovo Tab M23	HA1H3CEN	NPHIL/RBM/OEQP MT/017	155.00	Advastus N. Mianah	Central Office	New	AFDB
2022	Tablet	TB-7305X- Iron Grey	Lenovo Tab M24	HA1H1CER	NPHIL/RBM/OEQP MT/018	155.00	Kolubah Giddings	Central Office	New	AFDB
2022	Tablet	TB-7305X- Iron Grey	Lenovo Tab M25	HA1H4BHH	NPHIL/RBM/OEQP MT/019	155.00	Kolubah Giddings	Central Office	New	AFDB
2022	Tablet	TB-7305X- Iron Grey	Lenovo Tab M26	HA1H1CE7	NPHIL/RBM/OEQP MT/020	155.00	Kolubah Giddings	Central Office	New	AFDB
2022	Tablet	TB-7305X- Iron Grey	Lenovo Tab M27	HA1H2K84	NPHIL/RBM/OEQP MT/021	155.00	C. Othello Wrohyone	RIA POE	New	AFDB
2022	Tablet	TB-7305X- Iron Grey	Lenovo Tab M28	HA1H48TT	NPHIL/RBM/OEQP MT/022	155.00	Bendu Sivilli	RIA POE	New	AFDB
2022	Tablet	TB-7305X- Iron Grey	Lenovo Tab M29	HA1H24HD	NPHIL/RBM/OEQP MT/023	155.00	Viola Cooper	RIA POE	New	AFDB
2022	Tablet	TB-7305X- Iron Grey	Lenovo Tab M30	HA1H3JC5	NPHIL/RBM/OEQP MT/024	155.00	Abraham Kromah	Cape Mount POE	New	AFDB
2022	Tablet	TB-7305X- Iron Grey	Lenovo Tab M31	HA1H4AZE	NPHIL/RBM/OEQP MT/025	155.00	Clearance Cole	Nimba POE	New	AFDB
2022	Tablet	TB-7305X- Iron Grey	Lenovo Tab M32	HA1H2HA5	NPHIL/RBM/OEQP MT/026	155.00	James Dao	Nimba POE	New	AFDB



Purchase Date	Asset Type	Asset Description	Model	Asset Serial Number	Asset Code	Cost US\$	End User / Assignee	Location	Condition	Donor Funding Source
2022	Tablet	TB-7305X- Iron Grey	Lenovo Tab M33	HA1H22CN	NPHIL/RBM/OEQP MT/027	155.00	Isaac Z. G. Momo	Nimba POE	New	AFDB
2022	Tablet	TB-7305X- Iron Grey	Lenovo Tab M34	HA1H207N	NPHIL/RBM/OEQP MT/028	155.00	B. Antonious Jackson	RIA POE	New	AFDB
2022	Tablet	TB-7305X- Iron Grey	Lenovo Tab M35	HA1H2AXV	NPHIL/RBM/OEQP MT/029	155.00	Izetta M. William	RIA POE	New	AFDB
2022	Tablet	TB-7305X- Iron Grey	Lenovo Tab M36	HA1H4PQ9	NPHIL/RBM/OEQP MT/030	155.00	Pinky Smith	Central Office	New	AFDB
2022	Tablet	TB-7305X- Iron Grey	Lenovo Tab M37	HA1H42EF	NPHIL/RBM/OEQP MT/031	155.00	Kolubah Giddings	Central Office	New	AFDB
2022	Tablet	TB-7305X- Iron Grey	Lenovo Tab M38	HA1H2Z7A	NPHIL/RBM/OEQP MT/032	155.00	Kolubah Giddings	Central Office	New	AFDB
2022	Tablet	TB-7305X- Iron Grey	Lenovo Tab M39	HA1H3YAM	NPHIL/RBM/OEQP MT/033	155.00	Jaygbah Mulbah	Central Office	New	AFDB
2022	Tablet	TB-7305X- Iron Grey	Lenovo Tab M40	HA1H2XO6	NPHIL/RBM/OEQP MT/034	155.00	Kolubah Giddings	Central Office	New	AFDB
2022	Tablet	TB-7305X- Iron Grey	Lenovo Tab M41	HA1H33EG	NPHIL/RBM/OEQP MT/035	155.00	Kolubah Giddings	Central Office	New	AFDB
2022	Tablet	TB-7305X- Iron Grey	Lenovo Tab M42	HA1H2Z73	NPHIL/RBM/OEQP MT/036	155.00	Kolubah Giddings	Central Office	New	AFDB
2022	Tablet	TB-7305X- Iron Grey	Lenovo Tab M43	HA1H37RW	NPHIL/RBM/OEQP MT/037	155.00	Kolubah Giddings	Central Office	New	AFDB
2022	Tablet	TB-7305X- Iron Grey	Lenovo Tab M44	HA1H3C0L	NPHIL/RBM/OEQP MT/038	155.00	Patricia B. Henderson	Central Office	New	AFDB
2022	Tablet	TB-7305X- Iron Grey	Lenovo Tab M45	HA1H3C1F	NPHIL/RBM/OEQP MT/039	155.00	Francis James	Central Office	New	AFDB



Purchase Date	Asset Type	Asset Description	Model	Asset Serial Number	Asset Code	Cost US\$	End User / Assignee	Location	Condition	Donor Funding Source
2022	Tablet	TB-7305X- Iron Grey	Lenovo Tab M46	HA1H37QE	NPHIL/RBM/OEQP MT/040	155.00	Kolubah Giddings	Central Office	New	AFDB
2022	Laptop	Silver	Dell Inspiron	J7SKJL3	NPHIL/RBM/OEQP MT/041	1,235.00	Francis James	Central Office	New	AFDB
2022	Laptop	Silver	Dell Inspiron	2XJRJL3	NPHIL/RBM/OEQP MT/042	1,235.00	Trokon Browne	Central Office	New	AFDB
2022	Laptop	Silver	Dell Inspiron	363MSL3	NPHIL/RBM/OEQP MT/043	1,235.00	H. Mohammed Kiadii	Central Office	New	AFDB
2022	Laptop	Silver	Dell Inspiron	6KHRJL3	NPHIL/RBM/OEQP MT/044	1,235.00	Philip Bemah	Central Office	New	AFDB
2022	Laptop	Silver	Dell Inspiron	9JNRJL3	NPHIL/RBM/OEQP MT/045	1,235.00	Patricia B. Henderson	Central Office	New	AFDB
2022	Laptop	Silver	Dell Inspiron	B2T2LL3	NPHIL/RBM/OEQP MT/046	1,235.00	Jaygbah Mulbah	Central Office	New	AFDB
2022	Laptop	Silver	Dell Inspiron	8JNRJL3	NPHIL/RBM/OEQP MT/047	1,235.00	Kolubah B. Giddings	Central Office	New	AFDB
2022	Laptop	Silver	Dell Inspiron	1TQKJL3	NPHIL/RBM/OEQP MT/048	1,235.00	Angeline Luseni	Central Office	New	AFDB
2022	Laptop	Silver	Dell Inspiron	4LLJNL3	NPHIL/RBM/OEQP MT/049	1,235.00	Phebe J. Thomas	Central Office	New	AFDB
2022	Laptop	Silver	Dell Inspiron	DVKRJL3	NPHIL/RBM/OEQP MT/050	1,235.00	Lydia K. Seepoe	Central Office	New	AFDB
2022	Laptop	Silver	Dell Inspiron	73KRJL3	NPHIL/RBM/OEQP MT/051	1,235.00	Hawa Sherman	Central Office	New	AFDB
2022	Laptop	Silver	Dell Inspiron	5BSKJL3	NPHIL/RBM/OEQP MT/052	1,235.00	Nathaniel Dovillie	Central Office	New	AFDB

Purchase Date	Asset Type	Asset Description	Model	Asset Serial Number	Asset Code	Cost US\$	End User / Assignee	Location	Condition	Donor Funding Source
2022	Laptop	Silver	Dell Inspiron	FV2MSL3	NPHIL/RBM/OEQP MT/053	1,235.00	Ruth Yongo	Central Office	New	AFDB
2022	Laptop	Silver	Dell Inspiron	F7RKJL3	NPHIL/RBM/OEQP MT/054	1,235.00	Jerry J. Tiah-Tiah	County Health Office	New	AFDB
2022	Laptop	Silver	Dell Inspiron	1JHKJL3	NPHIL/RBM/OEQP MT/055	1,235.00	B. Antonicious Jackson	County Health Office	New	AFDB
2022	Laptop	Silver	Dell Inspiron	FVQRJL3	NPHIL/RBM/OEQP MT/056	1,235.00	C. Othello Wrohyone	County Health Office	New	AFDB
2022	Laptop	Silver	Dell Inspiron	529MSL3	NPHIL/RBM/OEQP MT/057	1,235.00	Ernest Jappah	Freeport POE	New	AFDB
2022	Laptop	Silver	Dell Inspiron	76MRJL3	NPHIL/RBM/OEQP MT/058	1,235.00	Princess Y. Jackson	Freeport POE	New	AFDB
2022	Laptop	Silver	Dell Inspiron	3LBMSL3	NPHIL/RBM/OEQP MT/059	1,235.00	Rosetta F. Joe	Freeport POE	New	AFDB
2022	Laptop	Silver	Dell Inspiron	G1TKJL3	NPHIL/RBM/OEQP MT/060	1,235.00	Edwine Menkar Nuah	Buchanan POE	New	AFDB
2022	Laptop	Silver	Dell Inspiron	25RJNL3	NPHIL/RBM/OEQP MT/061	1,235.00	Isaac Z. G. Momo	Nimba POE	New	AFDB
2022	Laptop	Silver	Dell Inspiron	18PJNL3	NPHIL/RBM/OEQP MT/062	1,235.00	James Dao	Nimba POE	New	AFDB
2022	Laptop	Silver	Dell Inspiron	JVKRJL3	NPHIL/RBM/OEQP MT/063	1,235.00	Clarence Cole	Nimba POE	New	AFDB
2022	Laptop	Silver	Dell Inspiron	F2QJL3	NPHIL/RBM/OEQP MT/064	1,235.00	Abraham Kromah	Cape Mount POE	New	AFDB
2022	Laptop	Silver	Dell Inspiron	GWKRJLE	NPHIL/RBM/OEQP MT/065	1,235.00	Pinky Smath	Spriggs Field POE	New	AFDB



Purchase Date	Asset Type	Asset Description	Model	Asset Serial Number	Asset Code	Cost US\$	End User / Assignee	Location	Condition	Donor Funding Source
2022	Laptop	Silver	Dell Inspiron	7LLJNL3	NPHIL/RBM/OEQP MT/066	1,235.00	Dr. Netty N. Joe	County Office Health	New	AFDB
2022	Laptop	Silver	Dell Inspiron	H19MSL3	NPHIL/RBM/OEQP MT/067	1,235.00	Dr. Peter George	County Office Health	New	AFDB
2022	Laptop	Silver	Dell Inspiron	HB9MSL3	NPHIL/RBM/OEQP MT/068	1,235.00	Sylvester O. Wheed	County Office Health	New	AFDB
2022	Laptop	Silver	Dell Inspiron	19K4LL3	NPHIL/RBM/OEQP MT/069	1,235.00	David N. Boley	Cape Mount POE Health	New	AFDB
2022	Laptop	Silver	Dell Inspiron	CDS2LL3	NPHIL/RBM/OEQP MT/070	1,235.00	Henry Y. Dugulu	County Office Health	New	AFDB
2022	Laptop	Silver	Dell Inspiron	CNQJL3	NPHIL/RBM/OEQP MT/071	1,235.00	Dr. Augustine W. Fannest	County Office Health	New	AFDB
2022	Laptop	Silver	Dell Inspiron	9FJRJL3	NPHIL/RBM/OEQP MT/072	1,235.00	Dr. S.J. Mentoe	County Office Health	New	AFDB
2022	Laptop	Silver	Dell Inspiron	FNQJL3	NPHIL/RBM/OEQP MT/073	1,235.00	Simeon G. Coker	County Office Health	New	AFDB
2022	Laptop	Silver	Dell Inspiron	H5RJNL3	NPHIL/RBM/OEQP MT/074	1,235.00	Simeon T. Dunn	County Office Health	New	AFDB
2022	Laptop	Silver	Dell Inspiron	9GBMSL3	NPHIL/RBM/OEQP MT/075	1,235.00	Dr. Methodius T. George	County Office Health	New	AFDB
2022	Laptop	Silver	Dell Inspiron	G7PJNL3	NPHIL/RBM/OEQP MT/076	1,235.00	Dr. Tebo Boduo	County Office Health	New	AFDB
2022	Laptop	Silver	Dell Inspiron	FRRJL3	NPHIL/RBM/OEQP MT/077	1,235.00	Matcolom P. Suiei	County Office Health	New	AFDB
2022	Laptop	Silver	Dell Inspiron	18JRJL3	NPHIL/RBM/OEQP MT/078	1,235.00	Dr. Joseph N. Topoe	County Office Health	New	AFDB



Purchase Date	Asset Type	Asset Description	Model	Asset Serial Number	Asset Code	Cost US\$	End User / Assignee	Location	Condition	Donor Funding Source
2022	Laptop	Silver	Dell Inspiron	7YKRJL3	NPHIL/RBM/OEQP MT/079	1,235.00	Dr. Yatta S. Wapoe	County Office Health	New	AFDB
2022	Laptop	Silver	Dell Inspiron	8SJL3	NPHIL/RBM/OEQP MT/080	1,235.00	Roland C.S. Neh	County Office Health	New	AFDB