



Management Letter

On The Financial Statement Audit of the National Port Authority (NPA)

For the Fiscal Periods Ended July 1, 2019 to December 31, 2021



Promoting Accountability of Public Resources

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

Monrovia, Liberia
November 2024

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Acronyms/Abbreviations/Symbols

| Acronyms/Abbreviations/Symbol | Meaning |
|--------------------------------------|---|
| FCCA | Fellow member of the Association of Chartered Certified Accountants |
| A/C# | Account Number |
| AG | Auditor General |
| BEP | Bid Evaluation Panel |
| CFC | Certified Financial Consultant |
| CFIP | Certified Forensic Investigation Professional |
| CPA | Certified Public Accountant |
| GAC | General Auditing Commission |
| GoL | Government of Liberia |
| NPA | National Port Authority |
| PFM Act | Public Finance Management Act |
| PPC Act | Public Procurement & Concessions Act |
| PPCC | Public Procurement and Concessions Commission |
| PV | Payment Voucher |
| US\$ | United States Dollar |

March 11, 2025

Hon. Sekou H. Dukuly
Managing Director
National Port Authority
Monrovia, Liberia

Dear Hon. Dukuly:

Re: Management Letter on the Financial Statement Audit of the National Port Authority (NPA) for the Periods July 1, 2019 to December 31, 2021.

The audit of the financial statements of the National Port Authority (NPA) for the fiscal period July 1, 2019 to December 31, 2021 was commissioned by the Auditor-General (AG) under the AG's mandate as provided for in Section 2.1.3 of the General Auditing Commission (GAC) Act of 2014.

Introduction

The audit of the NPA for the period July 1, 2019 to December 31, 2021 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 NPA Management. Our responsibility is to express our opinion on these financial statements.

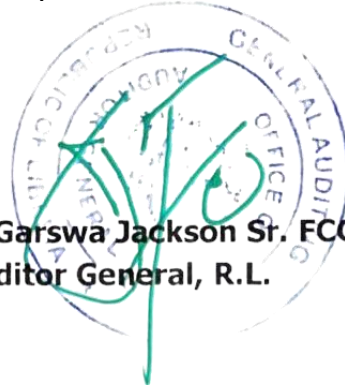
The audit findings which were identified during the course of the audit are included below.

Thank you as we strive to promote accountability, transparency and good governance across the Government of Liberia.

APPRECIATION

We would like to express our appreciation for the courtesy extended and assistance rendered by the staff of the National Port Authority during the audit.

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



Monrovia, Liberia

March 2025

1 DETAILED FINDINGS AND RECOMMENDATIONS

1.1 Financial Statement Issues

1.1.1 Inappropriate Financial Reporting Framework

Criteria

- 1.1.1.1 Section 59(2) of the Public Financial Management Act of 2009 as amended and restated 2019 states that "State-Owned Enterprises shall prepare and submit their Annual Reports to the Board of Directors for onward submission to the Minister, Sector Minister, Auditor General and Bureau of State Enterprise two months after the end of the financial year to which they relates. The Auditor General shall review the Annual Report and present his/her opinion to the Legislature alongside the audit report of government financial operation for the previous financial year".
- 1.1.1.2 Section 59(4)(a)(b) of the Public Financial Management Act of 2009 as amended and restated 2019 states that "the account submitted under this section shall:
- be prepared in accordance with International Financial Reporting Standards (IFRS) and in accordance with any instruction issued by the Minister, and
 - state the basis of accounting used in preparation and identify significant departures from the principles and the reason for the departure."

Observation

- 1.1.1.3 During the audit, we observed that Management prepared its financial statements for the fiscal periods July 1, 2019 to June 30, 2020, July 1, 2020 to June 30, 2021 and Special Fiscal Year July 1 to December 31, 2021 in accordance with Generally Accepted Accounting Principles as adopted by the United States (US GAAP) instead of the International Financial Reporting Standards (IFRS) for State Owned Enterprises adopted by the Government of Liberia.

Risk

- 1.1.1.4 Management may be non-compliant with GoL financial reporting framework for State-Owned Enterprises (SOEs).
- 1.1.1.5 Fair presentation, full disclosure, understandability, comparability and reconciliation of the financial statements may be impaired.

Recommendation

- 1.1.1.6 Management should develop, approve and operationalize a plan to fully transition to IFRS as its financial reporting framework as mandated by the GoL and in accordance with the requirement of IFRS.
- 1.1.1.7 The approved transition should be fully operationalized within six (6) months after the issuance of the Auditor General's report.

Management's Response

- 1.1.1.8 *Management did not respond to this observation.*

Auditor General's Position

- 1.1.1.9 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.

1.1.2 Change in Reporting Period

Criteria

- 1.1.2.1 Accounting Standard Codification (ASC) Topic 270, provides guidance on accounting and disclosure issues for reporting on periods less than one year, and Minimum disclosure requirements for interim reporting. ASC 270-10-45-1 states that "each interim period should be viewed primarily as an integral part of an annual period," and the accounting should be based on the principles and practices used in the entity's annual reporting. The exception to this is if the entity has adopted a change in accounting in the interim period. Certain principles and practices may also have to be modified so that the interim reporting better relates to the annual results.

Observation

- 1.1.2.2 During the audit, we observed that Management did not disclose in the notes to the financial statements the changes in the reporting period from July 1 to June 30 to a new reporting period January 1 to December 31 as adopted by the GoL.

Risk

- 1.1.2.3 Inadequate disclosure of changes to financial reporting period may impair comparability, fair presentation and full disclosure.

Recommendation

- 1.1.2.4 Management should adjust the financial statements to include changes in reporting period as required.

Management's Response

- 1.1.2.5 *Management did not respond to this observation.*

Auditor General's Position

- 1.1.2.6 In the absence of a response by Management, we maintain our finding and Recommendation. We will follow up on the implementation of our recommendation during subsequent audit.

1.1.3 Inaccurate Calculation of Totals and Subtotals on the Statement of Financial Position/Balance Sheet

Criteria

- 1.1.3.1 ASC Topic 210-10 requires that the statement of financial position should be divided into classifications based on the length of the entity's operating cycle. Assets, liabilities, and shareholders' equity are separated in the statement of financial position so that important relationships can be shown and attention can be focused on significant subtotals. It is common for reporting entities to present the items in the order of liquidity.

Observation

- 1.1.3.2 During the audit, we observed some inaccuracies associated with the calculation of totals and subtotal in the Statement of Financial Position/Balance Sheet for the fiscal periods July 1, 2020 to June 30, 2021 and July 1 to December 31, 2021 respectively. **See table 1a and 1b below for details.**

Table1a: Inaccurate Calculation of Subtotals and Total FY 2019/2020

| FY 2019/2020 | | | |
|--------------------------------------|--|-------------------------|-----------------|
| Description | Financial Statement Amounts In US\$ A | GAC Amount In US\$ B | Variance A-B |
| Total Liabilities | 69,744,432.00 | 67,272,935.00 | 2,471,497.00 |
| Total Liabilities and Owner's Equity | 165,845,624.00 | 163,374,127.00 | 2,471,497.00 |

Table1b: Inaccurate Calculation of Subtotals and Total FY 2020/2021

| FY 2020/2021 | | | |
|--------------------------------------|--|-------------------------|-----------------|
| Description | Financial Statement Amounts In US\$ A | GAC Amount In US\$ B | Variance A-B |
| Total Liabilities | 61,016,001.00 | 68,224,456.00 | -7,208,455.00 |
| Total Liabilities and Owner's Equity | 171,067,678.00 | 169,658,118.00 | 1,409,560.00 |

Risk

- 1.1.3.3 Inaccurate computation of subtotals and totals on the face of the financial statements may impair reliability, fair presentation and full disclosure of the financial statements.
- 1.1.3.4 The completeness and accuracy of the financial statements may not be assured; therefore, the financial statements may be misstated.

Recommendation

- 1.1.3.5 Management should adjust the financial statements to correct the inaccuracies observed in subtotals and totals reported on the face of the financial statements.

- 1.1.3.6 An automated control should be established such that transactions (along with supporting documents) posted by a junior staff must be reviewed and approved by senior personnel before the transactions appear in the general ledger. Going forward, an automated linkage should be created between the general ledger, trial balance and the financial statements to facilitate completeness and accuracy of the financial statements.

Management's Response

- 1.1.3.7 *Management did not respond to this observation.*

Auditor General's Position

- 1.1.3.8 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.

1.1.4 Irregularity Associated with the Preparation of the Statement of Comprehensive Income (FY 2019/2020 and 2020/2021)

Criteria

- 1.1.4.1 ASC 220-10-45-10B provides that the following items do not qualify as adjustment to comprehensive income; changes in equity resulting from investment by and distributions to owners. Those items are required to be reported as direct adjustments to paid-in-capital, retained earnings, or other non-income equity accounts.

Observation

- 1.1.4.2 During the audit, we observed that Management prepared annual financial statements deducting a total of US\$ 2,000,000 and US\$ 1,000,000 as dividend from profit before taxes to arrive at net income of US\$ 796,048 and US\$ 6,811,959 in the Statement of Comprehensive Income for Fiscal Year 2019/2020 and 2020/2021 respectively.

Risk

- 1.1.4.3 The deduction of dividend from profit before tax from the Statement of Comprehensive Income may lead to understatement of net profit, retained earnings and subsequently the financial statements.

Recommendation

- 1.1.4.4 Management should adjust the financial statement to reverse the deduction of dividend from the Income Before Profit and Taxes for the period in the Statement of Comprehensive Income. Management should ensure that journal vouchers detailing the accounting entries for each reversal is created, referenced and approved for reconciliation and review purposes. Evidence of approved journal vouchers should be adequately documented and filed to facilitate future review.

Management's Response

- 1.1.4.5 *Management did not respond to this observation.*

Auditor General's Position

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

1.1.5 Financial Statements without Comparative Information

Criteria

- 1.1.5.1 ASC Topic 205-10 requires that to increase the usefulness of financial statements, many entities may include financial statements for one or more prior years in their annual reports. Some also include five- or ten-year summaries of condensed financial information. ASC 205-10-45-1 emphasizes that the presentation of comparative financial statements in annual reports enhances the usefulness of such reports and brings out more clearly the nature and trends of current changes affecting the entity. Comparative presentations demonstrate the fact that the statements for a series of periods are far more significant than those for a single period and that the accounts for one period are but an installment of what is essentially a continuous history.

Observation

- 1.1.5.2 During the audit, we observed that Management prepared annual financial statements for the fiscal periods without including comparative information for the Statement of Financial Position/Balance Sheet, Statement of Cash Flow and Statement of Retained Earnings.

Risk

- 1.1.5.3 Comparability, understandability, reconciliation, fair presentation and full disclosure may be impaired.

Recommendation

- 1.1.5.4 Management should adjust the financial statements to provide comparative figures for the Statement of Financial Position/Balance Sheet, Statement of Cash Flow and Statement of Retained Earnings.
- 1.1.5.5 The comparative figures reported should be reconciled to the prior period financial statements to ensure that comparative figures are reflective of prior period closing balances.
- 1.1.5.6 Going forward, financial statements prepared by a junior staff must be reviewed and approved by senior personnel. The review should include verification of the inclusion of reconciled comparative figures on the face and notes of the financial statements before approval of the financial statements.

Management's Response

- 1.1.5.7 *Management did not respond to this observation.*

Auditor General's Position

- 1.1.5.8 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.

1.1.6 Payments Without Evidence of Contract

Criteria

- 1.1.6.1 Section 66 of the Public Procurement and Concessions Act of 2005 as amended and restated in 2010 states that "(2) A procurement contract shall come into force for a procurement requiring the execution of a contract which shall be binding on the bidder and the Procuring Entity when the contract is signed by the bidder and by the Procuring Entity subject to the requirements of Section 31 and to the remedies in Section 127 of this Act.

Observation

- 1.1.6.2 During the audit, we observed that Management made payments amounting to US\$4,377,460.88 for various goods and services which fall within the thresholds for the award of contract without evidence of contracts been awarded. **See Table 2 below for details.**

Table 2: Payments without Contract

| No. | Vendor | Total Amount |
|-----|--|--------------|
| 1 | City Car Rental | 450,000.00 |
| 2 | Evergreen Auto Service | 22,686.00 |
| 3 | Delta Architectural Construction Company | 1,875,000.00 |
| 4 | Afrikland Hotel Inc | 48,455.00 |
| 5 | Brussels Airline | 34,108.00 |
| 6 | Nexium Petroleum Inc | 35,348.00 |
| 7 | Super Petroleum Inc | 289,050.65 |
| 8 | Saksouk Shopping Center | 72,985.00 |
| 9 | West Africa Maritime Security Affairs | 16,000.00 |
| 10 | North pole Surveying & Engineering (LIB.)Ltd | 50,700.00 |
| 11 | DEACUO Business Inc | 75,888.35 |
| 12 | Bashir Business Center | 402,475.00 |
| 13 | City Aluminum | 37,666.00 |
| 14 | Douyeya Business Center | 19,800.00 |
| 15 | H & A Corporation | 23,325.00 |
| 16 | Libra sanitation Inc | 17,100.00 |
| 17 | MOSSOESON ENTERPRISE | 20,000.00 |
| 18 | Paragon consultants | 19,592.50 |
| 19 | Pro-Comm Inc | 52,050.00 |
| 20 | RESTAURANT AT DER PLATZ | 20,250.00 |
| 21 | Royal communication Incorporation | 40,500.00 |

| No. | Vendor | Total Amount |
|--------------|------------------------------|---------------------|
| 22 | Sea Stone Corporation | 297,110.00 |
| 23 | SINOTRANS LIMITED | 46,434.38 |
| 24 | Sumo Car Rental Services | 17,704.00 |
| 25 | United Commodities Inc | 319,020.00 |
| 26 | Universal Travel Service Inc | 17,453.00 |
| 27 | Zenith Multipurpose Company | 56,760.00 |
| Total | | 4,377,460.88 |

Risk

- 1.1.6.3 Management may be non-compliance with the required procurement method. Management may override the procurement process by completing disbursement without utilizing the required procurement method.
- 1.1.6.4 Payments may be made for goods and services not delivered or the specification of goods and services per the approved contracts may not be delivered/received. This may impair the achievement of value for money.
- 1.1.6.5 In the instance of breach of terms of contracts, documentation to facilitate litigation may not be available. This may lead to financial and/or reputational losses.
- 1.1.6.6 Payments may not be consistent with the approved terms and conditions. This may lead to dispute, breach of contract, litigation, financial losses and/or reputational damages.

Recommendation

- 1.1.6.7 Management should submit all contracts requested above to the Office of the Auditor General as part of Management's response to this Management Letter.
- 1.1.6.8 Going forward, Management should develop contracts for the provision of all goods and services within the threshold required by the PPC Act. The contracts should include nature of goods/service to be delivered, value of the goods/services, timing of delivery of goods/services, payment terms for delivery of goods/services and a clearly defined repercussion for breach of contract terms.
- 1.1.6.9 Subsequently, Management should facilitate the approval of contracts by all parties and ensure that the provisions of the contracts are fully operationalized. Management should also ensure that proper coordination, monitoring and evaluation of the contract terms are implemented periodically during the execution of the contracts.
- 1.1.6.10 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

- 1.1.6.11 *Management did not respond to this observation.*

Auditor General's Position

- 1.1.6.12 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.

1.1.7 Non-Verification of NPA Share of Revenue Generated by APM Terminals

Criteria

- 1.1.7.1 Statements on Financial Accounting Concepts (SFAC) No. 2 'Qualitative Characteristics of Accounting Information', requires that the reliability of the financial statements rests upon the extent to which the accounting description or measurement is verifiable and representationally faithful. It also requires that the financial statements must depict the true and fair picture of the status of the company affairs which means that the information provided must not have any discrepancy.
- 1.1.7.2 Article IX sub-section 9.02 of the Concession Agreement between APM Terminals and the Government of Liberia requires that the Concession entity (NPA) may appoint, at its own cost and expense, an independent audit entity to undertake verification of operations, standards and quality, review of the performance of any statutory or contractual obligation of the concessionaire (APM Terminals), and verification of the financial records of the concessionaire.

Observation

- 1.1.7.3 During the audit, we observed that the total revenue generated by APM Terminal upon which the Port of Monrovia share of revenue was based could not be verified due to the absence of an independent verification report as required by the concession agreement.
- 1.1.7.4 Additionally, the Management of APM Terminals refused to grant for audit purposes independent verification reports on revenue generation as well as the financial management system used for generating the reports. As a result, we were unable to establish the completeness and accuracy of revenue remitted from APM Terminal to NPA.

Risk

- 1.1.7.5 The completeness and accuracy of revenue collected by APM Terminal, and revenue remitted from APM Terminal to NPA could not be assured. Therefore, revenue and subsequently the financial statements may be misstated.
- 1.1.7.6 Management may be non-compliant to Article IX sub-section 9.02 of the Concession Agreement between APM Terminals and the Government of Liberia.

Recommendation

- 1.1.7.7 Management should obtain from the APM Terminal periodic independent verification report of the NPA share of revenue generated by APM Terminal and submit same to the Office of the Auditor General as part of Management's response to this Management Letter.
- 1.1.7.8 Going forward, Management should obtain copies of the independent verification report of the NPA share of revenue generated by APM Terminal in a timely manner to facilitate effective reconciliation and validation of revenue remittances. Evidence of independent verification report of the NPA share of revenue generated by APM Terminal should be adequately documented and filed to facilitate future review.
- 1.1.7.9 Management should develop an automated comprehensive financial management system which include a revenue module for billing, recording and reporting of all sources of revenue. The financial management system should be interfaced with the financial management system of the APM Terminal to facilitate real time and comprehensive reporting, reconciliation and validation of revenue remittances.

Management's Response

- 1.1.7.10 *Management did not respond to this observation.*

Auditor General's Position

- 1.1.7.11 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.

1.1.8 Variances between Figures Reported in Revenue Ledger and Financial Statements

Criteria

- 1.1.8.1 Section 36(1) of Public Financial Management (PFM) Act of 2009 as amended and restated 2019 states that "it is a general responsibility under this Act for all government officials handling public financial transactions to ensure that financial information is reported in a timely, comprehensive, and accurate manner, in the manner prescribed in this Act, under its regulations, and in instruction issued by the Minister".
- 1.1.8.2 Regulation B.9 (1)(d) of Public Financial Management (PFM) Act of 2009 as amended and restated 2019 states that "A head of government agency shall fully disclose all non-tax revenues collected, lodged or retained as part of the monthly revenue collection and quarterly Government agency account or financial report to the Minister and the Auditor General. The reporting format shall include, but not limited to: (d) non-Tax Revenue including Internally Generated Funds due but not collected".

Observation

- 1.1.8.3 During the audit, we observed that figures reported in the financial statements related to revenue generated could not reconcile to figures recorded in the revenue ledger for the fiscal year July 1, 2019 to June 30, 2020.
- 1.1.8.4 Additionally, we observed variances from analysis of figures reported in the ledger and figures reported in the financial statements for the fiscal years July 1, 2020 to June 30, 2021 and for the special budget year July 1 to December 31, 2021. **See table 3 (a), (b) and (c) below for details.**

Table 3a: Variances between Revenue Ledger and Financial Statements Figures FY 2019/2020

| Accounts | Amount Reported in the Ledger US\$ | Amount Reported in Financial Statements US\$ | Variance US\$ |
|--------------------------|--|---|------------------|
| Concession Fees | 8,701,418.40 | 8,435,258.00 | 266,160.40 |
| GTMS Concession Fees | 0.00 | 210,000.00 | -210,000.00 |
| Loose Cargo Handling | 567,684.54 | 554,292.00 | 13,392.54 |
| Marine Facilities | 3,789,064.67 | 3,614,448.00 | 174,616.67 |
| Land and Building Leases | 6,284,165.60 | 6,022,937.00 | 261,228.60 |
| Miscellaneous Revenue | 557,448.40 | 561,033.00 | -3,584.60 |
| Out-ports | 4,640,361.36 | 5,028,627.00 | -388,265.64 |

Table 3b: Discrepancies between Revenue Ledger and Financial Statements FY 2020/2021

| Class of Transaction, Account Balance or Disclosures (COTABD) | Amount Reported in the Ledger US\$ | Amount Reported in Financial Statements US\$ | Variance US\$ |
|--|--|---|------------------|
| Concession Fees | 9,450,413.66 | 12,310,006 | -2,859,592.34 |
| Loose Cargo Handling | 336,262.54 | 350,884 | -14,621.46 |
| Marine Facilities | 4,831,390.33 | 4,841,376 | -9,985.67 |
| Miscellaneous Revenue | 264,386.76 | 278,762 | -14,375.24 |
| Outports | 3,225,651.67 | 3,549,872 | -324,220.34 |

**Table 3c: Discrepancies between Revenue
Ledger and Financial Statements Special Budget Year July 1 to December 31, 2021**

| Class of Transaction, Account Balance or Disclosures (COTABD) | Amount Reported in the Ledger US\$ | Amount Reported in Financial Statements US\$ | Variance |
|---|--|---|---------------|
| Concession Fees | 4,265,176.85 | 6,305,749 | -2,040,571.15 |
| Marine Facilities | 2,268,801.01 | 2,268,822.00 | -21.99 |
| Land and Building Leases | 1,328,772.14 | 4,039,563.00 | -2,710,790.86 |
| Miscellaneous Revenue | 206,887.86 | 209,389.00 | -2,503.14 |
| Out-ports | 895437.042 | 1,930,889 | -1,035,452.96 |

Risk

1.1.8.5 The completeness and accuracy of revenue may not be assured; therefore, the financial statements may be misstated. A misstated financial statement may facilitate fraudulent financial reporting and mislead the users of the financial statements.

1.1.8.6 Management may not account for all its transactions.

Recommendation

1.1.8.7 Management should account for the variances identified between the ledger and the financial statements.

1.1.8.8 Management should adjust the financial statements by the variances observed between the financial statements and general ledger.

1.1.8.9 Management should perform periodic (monthly or quarterly) reconciliation among, bills, customers statements, bank statements, revenue schedules, revenue ledgers and the financial statements. Variances identified should be investigated and adjusted (where applicable) in a timely manner.

1.1.8.10 Going forward, an automated control should be established such that transactions (along with supporting documents) posted by a junior staff must be reviewed and approved by senior personnel before the transactions appear in the general ledger. Going forward, an automated linkage should be created between the trial balance, the general ledger and the financial statements to facilitate completeness and accuracy of the financial statements.

Management's Response

1.1.8.11 *Management did not respond to this observation.*

Auditor General's Position

1.1.8.12 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.

1.1.9 Variances Noted Between Revenue Amount Per Revenue Schedule and Revenue Amounts Reported in the Financial Statements

Criteria

1.1.9.1 Section 36(1) of Public Financial Management (PFM) Act of 2009 as amended and restated 2019 states that "it is a general responsibility under this Act for all government officials handling public financial transactions to ensure that financial information is reported in a timely, comprehensive, and accurate manner, in the manner prescribed in this Act, under its regulations, and in instruction issued by the Minister".

Observation

- 1.1.9.2 During the audit, we observed from recalculation of revenue schedules that the totals of revenue schedules recalculated did not reconcile with revenue balances reported in the financial statements. This resulted in variances between the revenue schedules and the financial statements amounting to US\$1,971,639.83 and US\$788,259.39 for the Fiscal years July 1, 2019 to June 30, 2020 and Special Fiscal year July 1 to December 31, 2021 respectively. **See table 4 (a) & (b) for details.**

Table 4a: Variances Noted from Revenue Amounts Recalculated by GAC FY 2019/2020

| Category | Revenue Amount Per Revenue Schedules A US\$ | Revenue Amount Per Financial Statements B US\$ | Variance C=A-B US\$ |
|--------------------|---|---|---------------------------|
| Dredging | 155,399.97 | 155,643.13 | -243.16 |
| Port Dues | 530,190.42 | 526,399.17 | 3,791.25 |
| Lease | 7,208,036.60 | 5,347,368.63 | 1,860,667.97 |
| Petroleum Products | 308,336.50 | 208,870.50 | 99,466.00 |
| Loose Cargo | 92,021.54 | 85,097.04 | 6,924.50 |
| Out Ports | | | |
| Port Due | 71,350.00 | 70,954.88 | 395.12 |
| Labor Gang | 45,004.00 | 44,980.00 | 24.00 |
| Log Handling | 120,901.50 | 120,863.50 | 38.00 |
| Petroleum product | 13,041.00 | 12,606.00 | 435.00 |
| General Cargo | 9,600.05 | 9,627.40 | -27.35 |
| Dockage | 62,818.80 | 62,650.30 | 168.50 |
| Total | 8,616,700.38 | 6,645,060.55 | 1,971,639.83 |

Table 4b: Variances Noted in Revenue Special Fiscal Year July 1 to December 31, 2021

| Category | Revenue Amount Per Revenue Schedules A US\$ | Revenue Amount Per Financial Statements B US\$ | Variance C=A-B US\$ |
|------------------------|---|---|---------------------------|
| Dredging | 58,600.88 | 58,604.90 | -4.02 |
| Port Dues | 202,932.88 | 202,917.88 | 15.00 |
| Lease | 4,642,106.30 | 3,866,788.10 | 775,318.20 |
| Petroleum Products | 82,279.00 | 70,866.00 | 11,413.00 |
| Out Ports | | | |
| Port Due | 174,489.80 | 173,839.14 | 650.66 |
| Regional Services | 135,997.60 | 135,997.53 | 0.07 |
| Dockage | 85,562.98 | 85,561.65 | 1.33 |
| Stevedoring Levy | 22,109.50 | 22,108.99 | 0.51 |
| Pilotage | 92,897.50 | 92,250.00 | 647.50 |
| Dredging & Maintenance | 18,874.06 | 18,874.82 | -0.76 |
| General Cargo | 14,690.70 | 14,601.70 | 89.00 |

| Category | Revenue Amount Per Revenue Schedules A US\$ | Revenue Amount Per Financial Statements B US\$ | Variance C=A-B US\$ |
|--------------|---|---|-------------------------------|
| Crude Oil | 6,573.90 | 6,445.00 | 128.90 |
| Total | 5,537,115.10 | 4,748,855.71 | 788,259.39 |

Risk

1.1.9.3 The completeness and accuracy of revenue may not be assured; therefore, the financial statements may be misstated. A misstated financial statement may facilitate fraudulent financial reporting and mislead the users of the financial statements.

1.1.9.4 Management may not account for all its transactions.

Recommendation

1.1.9.5 Management should account for the variances identified between the revenue schedules and the financial statements.

1.1.9.6 Management should adjust the financial statements by the variances observed between the revenue schedules and the financial statements.

1.1.9.7 Management should perform periodic (monthly or quarterly) reconciliation among, bills, customers statements, bank statements, revenue schedules, revenue ledgers and the financial statements. Variances identified should be investigated and adjusted (where applicable) in a timely manner.

1.1.9.8 Going forward, an automated control should be established such that transactions (along with supporting documents) posted by a junior staff must be reviewed and approved by senior personnel before the transactions appear in the general ledger. Going forward, an automated linkage should be created between the trial balance, the general ledger and the financial statements to facilitate completeness and accuracy of the financial statements.

Management's Response

1.1.9.9 *Management did not respond to this observation.*

Auditor General's Position

1.1.9.10 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.

1.1.10 Bills Generated Not Collected

Criteria

- 1.1.10.1 Regulation M.3 (C) of Public Financial Management (PFM) Act of 2009 as amended and restated 2019 states that funds of State-Owed Enterprises shall include monies accruing to the enterprise in the exercise and performance of its functions.

Observation

- 1.1.10.2 During the audit, we observed from a sample of revenue transactions variances amounting to US\$1,031.62 and US\$1,387.42 from the comparison of invoices of bills generated and actual amounts collected from Out Ports (Buchanan, Greenville and Harper ports) for the fiscal years July 1, 2019 to June 30, 2020 and July 1 to December 31, 2021 respectively.
- 1.1.10.3 Further, we observed no evidence of an automated billing system and approved fees charged were not visibly displayed. **See table 5a and 5b below for details.**

Table 5a: Uncollected Revenue for Buchanan Port

| No. | Payee | Description per source | Transaction date | Invoice/bill charges number | Audited Amount A US\$ | Amount per NPA transaction B US\$ | Variance C=A-B US\$ |
|---------------------------|----------------------------|------------------------|------------------|-----------------------------|-----------------------------|---|---------------------------|
| Port of Buchanan | | | | | | | |
| 1 | OBT, UMARCO | Port Dues | Jan. 2020 | 0913-0926 | 50,819.08 | 50,417.36 | 401.72 |
| 2 | OBT, UMARCO | Port Dues | Jan. 2020 | 0913,0914,0920,0926 | 20,530.92 | 20,537.52 | (6.60) |
| 3 | ACSA, MANU, STEVENT, WAFDI | labor gang | Feb.2020 | 1663-1681 | 23,640.00 | 23,615.00 | 25.00 |
| 5 | OBT, Stevent | Labor gang | Apr. 2020 | 1707-1720 | 21,364.00 | 21,365.00 | (1.00) |
| 6 | Boonice | Log Handling | Jan. 2020 | 268-271 | 120,901.50 | 120,863.50 | 38.00 |
| Sub-total | | | | | 237,253.50 | 236,793.38 | 457.12 |
| Port of Greenville | | | | | | | |
| 1 | UMARCO/Bollore | Dockage | Jul. 2019 | 0096 & 0097 | 14,582.20 | 14,583.85 | (1.65) |
| 2 | OBT Shipping | Petroleum product | Sept. 2019 | 616-623 | 13,041.00 | 12,606.00 | 435.00 |
| 3 | Bollore | Dockage | Sept. 2019 | 102 & 103 | 1,811.99 | 1,812.00 | (0.01) |
| 4 | ACSFC Shipping | Dockage | Jan. 2019 | 107 | 14,795.75 | 14,626.30 | 169.45 |
| 5 | OBT Shipping | Dockage | Apr. 2020 | 117, 118 & 119 | 28,902.51 | 28,903.00 | (0.49) |
| 6 | OBT Shipping | Dockage | Mar. 2020 | 110 & 111 | 17,308.55 | 17,309.00 | (0.45) |
| Total | | | | | 524,412 | 524,810.15 | 601.85 |
| Port of Harper | | | | | | | |
| 1 | M/V-NIKO Ivan | General Cargo | Sept. 2019 | 10490-10501 | 2,027.50 | 2,027.20 | 0.30 |
| 2 | M/V-NIKO Ivan | General Cargo | Dec. 2019 | 10593-10617 | 2,993.45 | 3,030.00 | (36.55) |
| 3 | M/V-NIKO Ivan | General Cargo | Feb. 2020 | 10661-10672 | 2,040.10 | 2,027.20 | 12.90 |
| 4 | M/V-NIKO Ivan | General Cargo | Jan. 2020 | 10631-10660 | 2,539.00 | 2,543.00 | (4.00) |
| Total | | | | | 9,600.05 | 9,627.40 | (27.35) |

Table 5b: Out Ports Bill Generated Not Collected

| No. | Payee | Description per source | Transaction date | Invoice/bill charges number | Audited Amount | Amount per NPA transactions | Variance |
|---------------------------|---|------------------------|------------------|---|----------------|-----------------------------|-----------------|
| Port of Buchanan | | | | | | | |
| 1 | OBT, Umarco and Enisio | Port Dues/Buchanan | Aug. 2021 | 1125-1132 | 34,951.06 | 34,951.02 | 0.04 |
| 2 | OBT shipping, Umarco | Regional Services | Aug. 2021 | 1924-1933 | 26,657.88 | 26,657.86 | 0.02 |
| 3 | Umarco and Enisio Shipping | Dockage | Aug. 2021 | 1127 and 1131 | 11,384.89 | 11,384.88 | 0.01 |
| 6 | OBT Shipping, UMARCO and ACSFC | Port Dues/Buchanan | Sept. 2021 | 1133-1145 | 48,311.86 | 48,311.83 | 0.03 |
| 9 | OBT, Masayaha logging and Libing oil palm | Stevedoring Levy | Sept. 2021 | 1934,1939,1945 and 1947 | 5,380.07 | 5,380.06 | 0.01 |
| 10 | OBT Shipping, UMARCO and ACSFC | Regional Services | Sept. 2021 | 1936,1937,1938,1941,1942,1943,1944,1946,1948 and 1949 | 36,355.92 | 36,355.89 | 0.03 |
| 12 | OBT and UMARCO | Dredging | Oct. 2021 | 1146-1149 | 6,809.61 | 6,810.37 | (0.76) |
| 13 | OBT and UMARCO | Port Dues/Buchanan | Nov. 2021 | 1150-1163 | 44,679.21 | 44,028.62 | 650.59 |
| 14 | OBT and UMARCO | Pilotage | Nov. 2021 | 1150-1163 | 28,407.50 | 27,760.00 | 647.50 |
| 16 | OBT and UMARCO | Regional Services | Nov. 2021 | 1954,1955, 1958,1960,1961, 1962, 1963, 1964,1965 and 1971 | 36,300.91 | 36,300.89 | 0.02 |
| 17 | Bea Mountain, Libing oil palm and AFCONS Infrastructure | General Cargo | Nov. 2021 | 0335-0337 | 45,466.49 | 45,466.48 | 0.01 |
| Total | | | | | | | 1,297.50 |
| Port of Greenville | | | | | | | |
| 1 | Enisio and ACSFC | Dockage | Aug. 2021 | 0150 and 151 | 72,584.32 | 72,584.00 | 0.32 |
| 2 | Mandra Forestry and Enisio | Stevedoring Levies | Aug. 2021 | 0772, 0777 and 0782 | 12,421.70 | 12,421.20 | 0.50 |

| No. | Payee | Description per source | Transaction date | Invoice/bill charges number | Audited Amount | Amount per NPA transactions | Variance |
|---|--|------------------------|------------------|---|----------------|-----------------------------|-------------|
| | Shipping | | | | | | |
| Total | | | | | | | 0.82 |
| Port of Harper July 2021- Dec 2021 | | | | | | | |
| 1 | M/V. JTK 01, M/V. Cassiopea, Perfection (Fanti Canoe), God Know's 1 (Fanti Canoe), M/V. EL-Elohime | General Cargo | Dec. 2021 | 3903-3908, 3911-3925 and 30476 | 11,375.90 | 11,375.40 | 0.50 |
| 2 | Umarco/Bollore | Crude Oil | Dec. 2021 | 3349 and 3917 | 6,573.90 | 6,445.00 | 128.90 |
| 3 | Patrick Tweh, Sasstown Sharkl, M.O.T/ SAME/, Mariama Sall, Mr. Bah/M/V.El-Elol, Ma. Bee George, M. Diallo, L.K.Diallo, Abraham Diallo, E.J. Dormu, Lona, H. Dan Morias, Cemen-Co, Kalilu, Mamadou Diallo and Sow | General Cargo | Sept. 2021 | 3843, 3845-3848, 3850-3859, 3862-3863, 3867-3868, 3867-3868 and 3870-3871 | 3,314.80 | 3,226.30 | 88.50 |
| Total | | | | | | 217.90 | |

Risk

- 1.1.10.4 Approved revenue from service charge may not be collected. This may lead to non-collection of public funds.
- 1.1.10.5 The completeness and accuracy of revenue may not be assured. Therefore the financial statements may be misstated.
- 1.1.10.6 Non-display of approved fees for services may lead to over/under billing of client. This may lead to loss of revenue, dispute in service charge and reputational damages.

Recommendation

- 1.1.10.7 Management should account for the variances between bills for service charge generated and actual deposits made in the entity's bank accounts.
- 1.1.10.8 Management should perform periodic (at least monthly) reconciliation among bills, deposit slips, bank statements and receipts. Variances identified, should be investigated and adjusted where applicable in a timely manner. Evidence of periodic reconciliation including bills (invoices), deposit slips, bank statements, receipts, etc. should be adequately documented and filed to facilitate future review.
- 1.1.10.9 Management should develop an automated comprehensive financial management system which include a revenue module for billing, recording and reporting of all sources of revenue. The software should be deployed and operationalized at all ports of entries. The automated financial management system should be interfaced with the banking systems such that as deposits are made in the entity's accounts the financial management system is automatically updated to reflect the payments.
- 1.1.10.10 Additionally, the financial management system should be interfaced with the financial management system of the APM Terminal, to facilitate real time and comprehensive reporting, reconciliation and validation of revenue remittances.
- 1.1.10.11 Management should ensure that approved fees are displayed at visible locations where customers can validate bills generated by the system.
- 1.1.10.12 Management should liaise with commercial banking institutions for the establishment of banking facilities at all ports of entries to expedite the deposits of revenue in a timely manner.

Management's Response

- 1.1.10.13 *Management did not respond to this observation.*

Auditor General's Position

- 1.1.10.14 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.

1.1.11 Irregularities Associated with Account Receivables

Criteria

- 1.1.11.1 Regulation M. 3 (C) of Public Financial Management (PFM) Act of 2009 as amended and restated 2019 states that "The funds of an State-Owned-Enterprise shall include monies accruing to the enterprise in the exercise and performance of its functions".

Observation

- 1.1.11.2 During the audit, we observed that Management did not provide the physical addresses for account receivable balances amounting to US\$14,669,527.78, US\$46,750,008 and US\$51,574,977 for the fiscal years July 1, 2019 to June 30, 2020; July 1, 2020 to June 30, 2021 and July 1 to December 31, 2021 respectively. As a result, we were unable to perform circularization of these receivables balances. Other documents such as bills and customers statements were not made available to substantiate the legitimacy of the receivables. **See table 6a for details.**
- 1.1.11.3 Further, we observed that Management did not have an approved receivable policy nor did they maintain a receivable aging analysis/schedule for account receivables reported on the balance sheet.
- 1.1.11.4 Out of a sample of fourteen (14) entities with account receivables balance totaling US\$ 9,401,329.26 written to confirm their receivable balance, only Green Land Supermarket responded to our inquiries. **See table 6b below for details.**

Table 6a: Physical Addresses of Debtors Not Provided

| No. | Company | Address | Contact | Receivable Account Balance Amount In US\$ |
|-----|--|------------|---------|---|
| 1 | Afropa | Sayon Town | N/A | 205,785.86 |
| 2 | Avanche | N/A | N/A | 693,653.15 |
| 3 | Blue Sea | N/A | N/A | 15,834.79 |
| 4 | Bomy Enterprise | N/A | N/A | 144,087.48 |
| 5 | Cactus Enterprise | N/A | N/A | 855,206.67 |
| 6 | China Union(Hong K0ng) Mining Company | N/A | N/A | 4,461,704.00 |
| 7 | Dangote Cement Liberia Limited | N/A | N/A | 1,701,165.43 |
| 8 | Eco-Finisher Project | N/A | N/A | 220,266.96 |
| 9 | Gofi Inc. | N/A | N/A | 262,874.50 |
| 10 | Haddad Group of C ompanies | N/A | N/A | 1,186,449.32 |
| 11 | International Association Services | N/A | N/A | 186,152.98 |
| 12 | Inter Continental fisheries | N/A | N/A | 368,501.73 |
| 13 | Lee Group of Interprise | N/A | N/A | 149,707.38 |
| 14 | Liberia Agriculture | N/A | N/A | 482,731.30 |
| 15 | Liberia petroleum refining corporation | Clara Town | N/A | 3,061,905.67 |
| 16 | Liberia Tyre Center | N/A | N/A | 188,849.19 |

Table 6a: Physical Addresses of Debtors Not Provided

| No. | Company | Address | Contact | Receivable Account Balance Amount In US\$ |
|--------------|------------------|---------|---------|---|
| 17 | Liberia material | N/A | N/A | 323,800.56 |
| 18 | Mayor enterprise | N/A | N/A | 160,850.81 |
| Total | | | | 14,669,527.78 |

Table 6b: Entities Written to Confirm Account Receivable Balance

| No. | Company | Address | Account Receivable Balance Amount In US\$ |
|--------------|--|---|---|
| 1 | Abi Jaoudi & Azar Trading | Randall Street | 878,461.31 |
| 2 | Abranata & Son | Warrant Street | 274,489.03 |
| 3 | Afropa | Sayon Town | 205,785.86 |
| 6 | Camer Liberia Corporation | Freeport of Monrovia | 171,803.78 |
| 7 | Fouta Corporation | Vai Town | 1,909,824.55 |
| 8 | G. Tex Enterprise | Clay Street | 353,541.02 |
| 9 | Greenland Supermarket | 5th Street, Sinkor | 187,836.68 |
| 10 | Harbel Supermarket | Firestone, Duala, Paynesville, Garnesville-JJY, Randall Street, African Plaza, Bea Mountain & Kokoyah | 487,364.87 |
| 11 | K.& K Trading | Bushrod Island | 797,451.16 |
| 12 | Koussa Trading | Saveway supermarket, Paynesville | 313,583.64 |
| 13 | Liberia petroleum refining corporation | Clara Town | 3,061,905.67 |
| 14 | Liberia produce marketing corporation | Bushrod Island | 759,281.69 |
| Total | | | 9,401,329.26 |

Risk

- 1.1.11.5 The completeness and accuracy of receivable balance and the financial statements may not be assured. Accounts receivables and subsequently the financial statements may be misstated. Management may not account for all of its accounts receivables transactions.
- 1.1.11.6 Receivables may not be collected and /or reported in a timely manner.
- 1.1.11.7 Individual debtors account may be misstated.
- 1.1.11.8 In the absence of an approved Receivable Policy and Aging Analysis, Management may not pursue the collection of receivables in a clearly defined manner. This may lead to under/non-collection of receivables.
- 1.1.11.9 Misstatement of accounts receivables may facilitate fraudulent financial reporting.

Recommendation

- 1.1.11.10 Management should fully account for and provide the physical addresses of customers' accounts listed in table 6a above as part of Management's response to this Management Letter. Subsequently, Management should facilitate the circularization of receivable balance and ensure that confirmation is received directly by the GAC.
- 1.1.11.11 Management should develop, approve and operationalize a Receivable Management Policy to regulate the receivable management at the entity. The policy should contain provisions for schedule of collection, actions for non-collections, bad debt, adjustment, etc.
- 1.1.11.12 Management should periodically analyze account receivables to identify slow moving and or impaired receivables and adjust consistent with policy. Management should develop and operationalize an account receivable aging analysis to keep track of the age of receivables, overdue receivables and to ensure that receivable collections are consistent with approved policy.
- 1.1.11.13 Evidence of approved Account Receivable Policy and Aging Analysis should be adequately documented and filed to facilitate future review.

Management's Response

- 1.1.11.14 *Management did not respond to this observation.*

Auditor General's Position

- 1.1.11.15 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.

1.1.12 Discrepancies between Expenses Ledger and Financial Statements

Criteria

- 1.1.12.1 The conceptual framework of accounting, as promulgated by the International Federation of Accountants (IFAC) requires that information presented in the financial statements should faithfully represent the transaction and events that occur during a period.

Observation

- 1.1.12.2 During the audit, we observed that total expenditure reported in the general ledger did not reconcile with total expenditure recorded in the financial statements for the fiscal years July 1, 2019 to June 30, 2020, July 1, 2020 to June 30, 2021 and the special budget year July 1 to December 31, 2021 respectively. **See table 7 (a), (b) and (c) below for details.**

Table 7a: Ledger and Financial Statement Analysis 2019/2020

| Class of Transaction, Account Balance or Disclosures (COTABD) | Amount Reported in the Ledger US\$ | Amount Reported in Financial Statements US\$ | Variance US\$ |
|---|------------------------------------|--|----------------|
| Payroll and Related Exp | 9,667,049.06 | 12,639,355.00 | 2,965,805.94 |
| Supplies | 1,641,216.90 | 343,397.00 | -1,297,819.90 |
| Operating expenses | 2,041,804.82 | 2,346,127.00 | 304,322.18 |
| Administrative expenses | 5,071,895.61 | 2,345,965.00 | -2,885,832.61 |
| Non-Operating expenses | 16,509,086.35 | 689,196.00 | -15,856,238.35 |

Table 7b: Ledger and Financial Statement analysis 2020/2021

| Class of Transaction, Account Balance or Disclosures (COTABD) | Amount Reported in the Ledger US\$ | Amount Reported in Financial Statements US\$ | Variance US\$ |
|---|------------------------------------|--|---------------|
| Payroll and Related Exp | 12,749,445.40 | 12,855,598 | 106,152.6 |
| Supplies | 359,413 | 330,385 | 29,028 |
| Operating expenses | 1,738,646.32 | 1,921,183 | -199,636.68 |
| Administrative expenses | 1,466,703.68 | 1,886,977 | -197,205.32 |
| Non-Operating expenses | 356,330.51 | 381,970 | -25,639.49 |

Table 7c: Ledger and Financial Statement analysis

| Class of Transaction, Account Balance or Disclosures (COTABD) | Amount Reported in the Ledger US\$ | Amount Reported in Financial Statements US\$ | Variance |
|---|------------------------------------|--|-------------|
| Payroll and Related Exp | 6,487,367.24 | 6,579,818 | -92,450.76 |
| Supplies | 276,430.62 | 187,155 | 89,275.62 |
| Operating expenses | 1,002,617.2 | 832,836 | 115,280.2 |
| Administrative expenses | 1,537,165.47 | 1,260,075 | 277,090.47 |
| Non-Operating expenses | 106,923.75 | 231,785 | -124,861.25 |

Risk

1.1.12.3 The completeness and accuracy of expenditures may not be assured; therefore, the financial statements may be misstated. A misstated financial statement may facilitate fraudulent financial reporting and mislead the users of the financial statements.

1.1.12.4 Management may not account for all its transactions.

Recommendation

1.1.12.5 Management should account for the variances identified between the general ledger and the financial statements.

1.1.12.6 Management should adjust the financial statements by the variances observed between the general ledger and the financial statements.

- 1.1.12.7 Management should perform periodic (monthly or quarterly) reconciliation among the general ledger, trial balance and the financial statements. Variances identified should be investigated and adjusted (where applicable) in a timely manner.
- 1.1.12.8 Going forward, an automated control should be established such that transactions (along with supporting documents) posted by a junior staff should be reviewed and approved by senior personnel before the transactions appear in the general ledger. Subsequently, an automated linkage should be created among the general ledger, trial balance and the financial statements to facilitate completeness and accuracy of the financial statements.

Management's Response

- 1.1.12.9 *Management did not respond to this observation.*

Auditor General's Position

- 1.1.12.10 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.

1.1.13 Non- Remittance of Withholding Tax (Personal Income Tax)

Criteria

- 1.1.13.1 Section 905 (a & e) of the Revenue Code of Liberia (2000) as amended in 2011 states '(a) A person listed in this subsection who makes a payment of the kind specified in this section is required to withhold tax at the rate specified in this section. The payor is treated as a withholding agent for all purposes of this Code. This subsection applies to the following types of persons: (1) a resident legal or natural person; (2) a nonresident with a branch in Liberia or doing business in Liberia; (3) a government agency; or (4) unless expressly exempted by international agreement or treaty, a nongovernmental organization operating in Liberia or a diplomatic mission to Liberia.
- 1.1.13.2 Also, (e) Payment of Wages or Salary to Employees. A payor who makes a payment of wages or salaries to an employee in an amount that during the tax year exceeds the standard deduction amount of Section 205(a) is required to withhold tax from each payment in accordance with the income tax rates specified in Section 200(a).

Observation

- 1.1.13.3 During the audit, we observed that Management withheld a total of US\$1,623,587.83, US\$1,720,736.63 and US\$861,701.71 respectively as Personal Income Taxes (PIT) for the fiscal years July 1, 2019 to June 30, 2020; July 1, 2020 to June 30, 2021 and for special budget year July 1 to December 31, 2021 respectively. However, we observed no evidence that Management remitted said amount into GoL General Revenue Account. **See Table 8 (a), (b) and (c) below for details.**

Table 8a: Unremitted Income Tax

| FY 2019/2020 | | | |
|--------------|--|--|---|
| Month | Employee Income Tax Liability Amount In US\$ | Contractor Income Tax Liability Amount In US\$ | Total Monthly Income Liability Amount In US\$ |
| July | 87,537.52 | 37,672.81 | 125,210.33 |
| August | 90,696.00 | 37,741.41 | 128,437.41 |
| September | 96,359.06 | 37,293.92 | 133,652.98 |
| October | 100,540.11 | 37,637.55 | 138,177.66 |
| November | 101,236.70 | 36,497.00 | 137,733.70 |
| December | 94,063.06 | 35,574.86 | 129,637.92 |
| January | 103,219.83 | 35,496.58 | 138,716.41 |
| February | 106,677.64 | 34,388.91 | 141,066.55 |
| March | 103,219.83 | 34,649.49 | 137,869.32 |
| April | 99,924.25 | 33,479.62 | 133,403.87 |
| May | 106,529.91 | 33,408.96 | 139,938.87 |
| June | 106,443.08 | 33,299.75 | 139,742.83 |
| Total | 1,196,446.99 | 427,140.86 | 1,623,587.85 |

Table 8b: Unremitted Income Tax

| FY 2020/2021 | | | |
|--------------|---------------------|-----------------------|--|
| Month | Employee Income Tax | Contractor Income Tax | Income Tax Employee & Contractor Total |
| July | 106,789.44 | 33,354.37 | 140,143.81 |
| August | 108,443.08 | 33,460.75 | 141,903.83 |
| September | 108,718.52 | 33,340.73 | 142,059.25 |
| October | 109,401.94 | 34,110.62 | 143,512.56 |
| November | 108,235.12 | 33,007.75 | 141,242.87 |
| December | 110,414.17 | 33,749.10 | 144,163.27 |
| January | 111,181.77 | 33,595.11 | 144,776.88 |
| February | 113,624.70 | 33,238.85 | 146,863.55 |
| March | 113,240.47 | 33,162.42 | 146,402.89 |
| April | 109,177.66 | 33,332.22 | 142,509.88 |
| May | 111,161.89 | 32,758.53 | 143,920.42 |
| June | 109,576.22 | 33,661.20 | 143,237.42 |
| Total | 1,319,964.98 | 400,771.65 | 1,720,736.63 |

Table 8c: Unremitted Income Tax

| Special Budget Year July 1 to December 31, 2021 | | | |
|---|---------------------|-----------------------|--|
| Month | Employee Income Tax | Contractor Income Tax | Income Tax Employee & Contractor Total |
| July | 107,617.87 | 32,329.38 | 139,947.25 |
| August | 111,784.27 | 32,454.14 | 144,238.41 |
| September | 108,395.51 | 32,450.80 | 140,846.31 |

| Special Budget Year July 1 to December 31, 2021 | | | |
|---|---------------------|-----------------------|--|
| Month | Employee Income Tax | Contractor Income Tax | Income Tax Employee & Contractor Total |
| October | 115,509.92 | 31,720.24 | 147,230.16 |
| November | 113,775.72 | 31,000.28 | 144,776.00 |
| December | 113,680.78 | 30,982.80 | 144,663.58 |
| Total | 670,764.07 | 190,937.64 | 861,701.71 |

Risk

- 1.1.13.4 Failure to remit withholding taxes may deny GoL of much needed tax revenue.
- 1.1.13.5 Management may be noncompliant with Section (905) J. of the Revenue Code of Liberia 2000, which may result in to penalties for late payment and failure to pay. **Please see Section 52 of the Revenue Code of Liberia as referenced above.**
- 1.1.13.6 Non-remittance of PIT may lead to an overstatement of the cash book and subsequently the financial statements.

Recommendation

- 1.1.13.7 Management should account for Personal Income Tax deducted from employees which were not remitted into GoL General Revenue Account.
- 1.1.13.8 A payment plan should be crafted and agreed between NPA Management and LRA Management for full settlement of all arrears. Management should budget for and ensure full compliance to the terms of the agreed payment plan.
- 1.1.13.9 Going forward, Management should facilitate full payment of Personal Income Taxes on a consistent and timely basis. Evidence of remittances of monthly Personal Income Taxes and all relevant supporting records should be adequately documented and filed to facilitate future review.

Management's Response

- 1.1.13.10 *Management did not respond to this observation.*

Auditor General's Position

- 1.1.13.11 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.

1.1.14 Non-Withholding and Remittance of GST Taxes

Criteria

- 1.1.14.1 Section 905 (J) and (M) of the Revenue Code of Liberia Act of 2000 states: (j) "within 10 days after the last day of the month, payer described in (a) is required to remit to the tax authorities the total amount required to be withheld during the month", and (m)

stipulates "a person who has a withholding obligation under this section and fails to withhold and remit the amount of tax required to be withheld is subject to Section 52 penalty for late payment and failure to pay."

Observation

- 1.1.14.2 During the audit we observed no evidence of goods & services tax (GST) being withheld and remitted into GoL Revenue Account for the purchase of goods and services.

Risk

- 1.1.14.3 Failure to withhold and remit GST may deny GoL of the much-needed tax revenue.
- 1.1.14.4 Management may be noncompliant with Section (905) J. of the Revenue Code of Liberia 2000, which may result in to penalties for late payment and failure to pay. **Please see Section 52 of the Revenue Code of Liberia as referenced above.**
- 1.1.14.5 Non-remittance of withholding taxes may lead to an overstatement of the cash book and subsequently the financial statements.

Recommendation

- 1.1.14.6 Management should provide substantive justification for not withholding and remitting GST.
- 1.1.14.7 Going forward, Management should withhold GST on all goods and services procured and facilitate full remittance of GST to the general revenue account in keeping with Section 905 (J) of the Revenue Code of Liberia Act of 2000 as amended in 2011.
- 1.1.14.8 Evidence of remittance including original copies of flag receipts and other supporting records should be adequately documented and filed to facilitate future review.

Management's Response

- 1.1.14.9 *Management did not respond to this observation.*

Auditor General's Position

- 1.1.14.10 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.

1.1.15 No Evidence of Annual Reports

Criteria

- 1.1.15.1 PFM Regulations M.10. (P1) of Public Financial Management (PFM) Act of 2009 as amended and restated 2019 states that 'Within one month after the end of the previous fiscal quarter financial statements covering the previous quarter shall be prepared by each State-Owned Enterprise and transmitted to the Auditor-General, the Minister, the

Sector Minister, the Bureau of State Enterprises, and the Comptroller-General in respect of each quarter.

Observation

- 1.1.15.2 During the audit, we observed no evidence of annual reports prepared by Management for Fiscal period 2019/2020, 2020/2021 and Special Fiscal period July 1 to December 31, 2021.

Risk

- 1.1.15.3 Significant activities, achievement, challenges and measures to mitigate challenges may not be adequately documented. This may impair institutional performance measurement and the development of remediation strategy to address existing challenges and constrains.
- 1.1.15.4 Information to facilitate institutional memory, expedite learning curves and provision of current administrative and operational status of the entity may not be available.

Recommendation

- 1.1.15.5 Management should facilitate the preparation and approval of administrative and operational activities reports on an annual basis. The reports should cover the proposed goals for the fiscal year, achievement against those goals, significant activities and challenges and measure to mitigate challenges in the near future. The report should also contain the entity audited financial statements (or at least a management account) to adequately inform stakeholders about the annual financial activities of the entity.
- 1.1.15.6 The report should be approved by the Managing Director and subsequently submitted to the Board of Directors, and the Offices of the Auditor General, the Comptroller and Accountant General and the Sector Minister. Evidence of approved annual administrative and operational activities reports should be adequately documented and filed to facilitate future review.

Management's Response

- 1.1.15.7 *Management did not respond to this observation.*

Auditor General's Position

- 1.1.15.8 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.

1.1.16 Unremitted Corporate Income Taxes Payable to the LRA

Criteria

- 1.1.16.1 Section 400 (a), (b) and (c) of the Revenue Code of Liberia Act of 2000 as amended in 2011 stipulates that a corporation is liable to pay tax on its income as determined under

Section 201. Subject to subsection (c), a dividend received by a resident corporation from another resident corporation is exempt from taxation. Subsection (b) does not apply to a dividend received by a corporation by virtue of its ownership of redeemable shares in the corporation paying the dividend, or if the dividend is paid in a dividend stripping arrangement as defined in regulations.

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

1.1.16.3 During the audit, we observed that Management reported a total amount of US\$2,796,048, US\$7,811,959 and US\$4,282,189 as profit before taxes during the Fiscal years 2019/2020, 2020/2021 and Special Fiscal year July 1 to December 31, 2021 without evidence that corporate income taxes was deducted and remitted to the LRA.

Risk

1.1.16.4 Failure to deduct and remit corporate income taxes, may deny GoL of much needed tax revenue.

1.1.16.5 Management may be noncompliant with Section (905) J. of the Revenue Code of Liberia Act of 2000, which may result in to penalties for late payment and failure to pay.

1.1.16.6 Non deduction and remittance of Corporate income tax may lead to an overstatement of the cash book and subsequently the financial statements.

Recommendation

1.1.16.7 Management should provide substantive justification for not remitting corporate income taxes to the LRA.

1.1.16.8 A payment plan should be crafted and agreed between Management and the LRA Management for full settlement of all arrears. Management should budget for and ensure full compliance to the terms of the agreed payment plan. Management should also ensure that future corporate income taxes are adequately provided for in the approved budget on an annual basis.

1.1.16.9 Going forward, Management should facilitate full deduction and remittance of corporate income taxes to the General Revenue Account in keeping with Section 400 (a), (b) and (c) and Section 905 (j) of the Revenue Code of Liberia Act of 2000 as amended in 2011. Evidence of remittance including original copies of flag receipts and other supporting records should be adequately documented and filed to facilitate future review.

Management's Response

1.1.16.10 *Management did not respond to this observation.*

Auditor General's Position

1.1.16.11 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.

1.1.17 Non-remittance of NASSCORP's Contribution

Criteria

1.1.17.1 Chapter 89.16 (a) of National Social Security and Welfare Corporation (NASSCORP) New Act published 2017 states that "the contribution payable under the act in respect of an employee shall comprise contribution payable by the employee (hereinafter referred to as the employee's contribution) and shall be paid to the Corporation. Contribution rate shall be total 10% of total gross remuneration of each employee; 2% under the Employment Injury Scheme payable by the employer; 4% employer contribution and 4% employee contribution to be remitted by the employer."

Observation

1.1.17.2 During the audit, we observed no evidence that Management remitted to NASSCORP Social Security contributions amounting to US\$629,562.23, US\$714,357.21 and US\$277,636.93 deducted from employees' salaries for the fiscal years 2019/2020, 2020/2021 and special fiscal year July 1 to December 31, 2021 respectively. **See Annexure 1(a),(b) and (c) for details.**

Risk

- 1.1.17.3 Management may be non-compliant with NASSCORP's General Regulations of 2018 which may result to penalties and fines.
- 1.1.17.4 Potential retirees of NPA may be denied required pension benefits due to noncompliance with the regulations.
- 1.1.17.5 The completeness and accuracy of social security contributions for employees may be misstated. This may lead to inaccurate computation of employees' social security benefits.

Recommendation

- 1.1.17.6 Management should facilitate full payment of employees and employer's contributions to NASSCORP on a consistent and timely basis.
- 1.1.17.7 Management should ensure that a comprehensive reconciliation is performed with NASSCORP records to ensure that individual employees social security contributions are duly allocated and compiled to validate the completeness and accuracy of employees' social security contributions.

1.1.17.8 Going forward, monthly remittance of NASSCORP contributions should be accompanied by a listing of employees and their social security numbers for ease of allocation to employees' NASSCORP accounts respectively.

1.1.17.9 Evidence of remittances of monthly social security contribution and all relevant supporting records should be adequately documented and filed to facilitate future review.

Management's Response

1.1.17.10 *Management did not respond to this observation.*

Auditor General's Position

1.1.17.11 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.

1.1.18 Irregularities Associated with Disbursement of NPA's Managing Director Discretionary Fund

Criteria

1.1.18.1 Regulation A15 (1),(2) of Public Financial Management (PFM) Act of 2009 as amended and restated 2019 provides that the head of government agency must exercise all reasonable care to prevent and detect irregular, fruitless and wasteful expenditure, and must for this 16 purpose implement clearly defined business processes, identify risk associated with these processes and institute effective internal control to mitigate these risks. (2) When an official of a government agency discovers unauthorized, irregular or fruitless and wasteful expenditure, that official must immediately report such expenditure to the head of the government agency. Such expenditure must also be reported in the monthly report, as required by section 36(2) of the Public Finance Management Act 2009. Where irregular expenditure occurred in contravention of procurement procedures, the relevant procurement committee of the government agency must also be notified.

1.1.18.2 Regulation A3 of Public Financial Management (PFM) Act of 2009 as amended and restated 2019 states any public officer concerned with the conduct of financial matters of the Government of Liberia, or the receipt, custody and disbursement of public and trust moneys, or for the custody, care and use of government stores and inventories shall keep books of accounts and proper records of all transactions and shall produce the books of accounts and records of the transactions for inspection when called upon to do so by the Auditor General, the Comptroller General, the relevant internal auditor or any officers authorized by them, by the Minister.

Observation

1.1.18.3 During the audit, we observed that Management made disbursements under expenditure captioned "Managing Director Discretionary Fund" without evidence of an approved policy, adequate supporting documents or expenditure liquidation reports, and disbursed as advances to third parties (employees of NPA). **See Annexure 2 and table 9 below for details.**

Table 9: Managing Director's Discretionary Funds

| No. | Fiscal Year | Description | Amount in US\$ |
|-----|---|--------------------------|----------------|
| 1 | 2019/2020 | MD's Discretionary Funds | 114,400 |
| 2 | 2020/2021 | MD's Discretionary Funds | 101,450 |
| 3 | Special Fiscal Year July 1 to December 31, 2021 | MD's Discretionary Funds | 86,000 |

Risk

- 1.1.18.4 Disbursement without adequate supporting records may impair the legitimacy or authenticity of the transactions. This practice may facilitate misappropriation of public funds.
- 1.1.18.5 Disbursement of specialized expenditure without approved policies may lead to expenditure being made on a discretionary basis which may be non-compliant to the relevant financial management laws and regulations.

Recommendation

- 1.1.18.6 Management should account for disbursement of discretionary fund without adequate supporting documents.
- 1.1.18.7 Going forward, Management should discontinue the usage of MD's Discretionary Funds. All transactions should be processed consistent with the financial management laws and regulations, including ensuring that all transactions are supported with adequate documentation.

Management's Response

- 1.1.18.8 *Management did not respond to this observation.*

Auditor General's Position

- 1.1.18.9 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.

1.1.19 Irregularities Associated with Payroll Management

Criteria

- 1.1.19.1 Regulation T(5) (1) of Public Financial Management (PFM) Act of 2009 as amended and restated 2019 states that, a Head of government agency shall cause the immediate stoppage of payment of salary to a public servant when that public servant has: (a) been absent from duty without permission or reasonable cause for a period as stipulated in the administrative regulations of the establishment; (b) been absent from duty on leave without pay; (c) been convicted of an offence involving theft or fraud, or a sentence of imprisonment; (d) resigned; (e) retired; or (f) died. (2) All other payments due to the public servant must also be stopped in the circumstances provided for in sub-regulation.

Observation

- 1.1.19.2 During the audit, we observed that a total number of fifty-one (51) employees and fifty-six (56) contractors did not show up during our physical verification (head count) of employees. Management provided no information to ascertain whether those employees were on annual, sick or study leave. The annual total salaries paid in the names of those staff amounted to US\$ 862,392.00, US\$ 862,392.00 and US\$ 440,098.00 for employees and contractors for the fiscal years July 1, 2019 to June 30, 2020, July 1, 2020 to June 30, 2021, special budget year July 1 to December 31, 2021 respectively. **See Table 10 below for details.**

Table 10: Employees and Contractors Who were not Verified

| Fiscal Year | Number of Employees | Number of Contractors | Total Amount Paid to employees | Total Amount Paid to Contractors | Grand Total |
|-----------------------------|---------------------|-----------------------|--------------------------------|----------------------------------|-------------|
| 2019/2020 | 51 | 56 | 367,224.00 | 495,168.00 | 862,392.00 |
| 2020/2021 | 51 | 56 | 367,224.00 | 495,168.00 | 862,392.00 |
| July 1 to December 31, 2021 | 51 | 56 | 192,514.00 | 247,584.00 | 440,098.00 |

- 1.1.19.3 Also, as at the time of the audit, we observed that some employees of NPA names were still being maintained on the payroll of the ministries and agencies where they previously worked before joining the NPA. **See Annexure 3 (a), (b) and (c) for details.**

Risk

- 1.1.19.4 Illegitimate individuals or personnel may be paid for service not performed.
- 1.1.19.5 Payments may be made to ghost employees thereby leading to fraud, waste and misappropriation.
- 1.1.19.6 Illegitimate excuses may be provided for individuals who may have abandoned their official duties.
- 1.1.19.7 Employees who may have left their previously employed entities (due to resignation, dismissal and redundancy) may still be receiving salaries.
- 1.1.19.8 Individuals may be employed at two or more MACs leading to insufficient/unproductive service at one or more MACs. These individuals may be non-compliant with sections 9.10 of the Code of Conduct (double dipping).

Recommendation

- 1.1.19.9 Management should place a moratorium on the salaries of all employees not verified during the physical verification exercise and for whom legitimate excuses were not provided.

- 1.1.19.10 Individuals not verified during the head count exercise should avail themselves along with all relevant employment documents to the Office of the Auditor General before the issuance of the final report.
- 1.1.19.11 Individual who are not verified within 90 (ninety) days after the issuance of the Auditor General's Report should be removed permanently from the entity's payroll.
- 1.1.19.12 Excuse of absence should be verified on a case-by-case basis. All individuals for whom excuses were granted on the bases of sick leave, annual leave, maternal leave, representation on official duty are required to avail themselves to the OAG for verification within the 90 (ninety) days as recommended above.
- 1.1.19.13 Also, all individuals for whom excuses were granted for study leave, secondment, etc., should provide supporting documents such as admission letters, academic performance reports, letters of invitation/assignment, contracts and other supporting documents to the Office of the Auditor General before the issuance of the final report. A mechanism should be instituted to ensure that these individuals return to their original duty posts upon completion of their study leave/secondment, etc.
- 1.1.19.14 The human resource and internal audit functions should facilitate periodic review of employment documentation, perform periodic head counts/physical verifications and conduct periodic reconciliation of payrolls to detect and correct payroll processing errors and/or fraud.
- 1.1.19.15 Management should place a moratorium on the salaries of all employees observed to be listed on the NPA and another Government entity payrolls pending investigation.
- 1.1.19.16 Management should establish the legitimacy of the employees observed to be on both payrolls, document if the employees are performing the required duties and appearing for the required time daily. Individual observed to be delinquent should be penalized consistent with the approved HR policy. Individuals found liable of double dipping should be subjected to punitive actions as enshrined in section 15.1 of the Code of Conduct and other relevant laws and regulations.

Management's Response

- 1.1.19.17 *Management did not respond to this observation.*

Auditor General's Position

- 1.1.19.18 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.

1.1.20 Expenses without Payment Vouchers

Criteria

- 1.1.20.1 Regulation A.3.(1) of Public Financial Management (PFM) Act of 2009 as amended and restated 2019 requires 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. (2) A public officer who fails to keep or produce any records under this regulation is in a breach of financial discipline as defined in Regulation A.20."

Observation

- 1.1.20.2 During the audit, we observed that Management made payments amounting to US\$684,691.94, US\$1,314,761.98 and US\$1,206,205.59 without payment vouchers for the fiscal years July 1, 2019 to June 30, 2020; July 1, 2020 to June 30, 2021 and special budget year July 1 to December 31, 2021 respectively.
- 1.1.20.3 Also, a sample of vouchers on capital expenditure amounting to US\$992,891 was not presented for audit purposes. **See Annexures 4(a), (b), (c) and (d) for details.**

Risk

- 1.1.20.4 The absence of payment vouchers may lead to duplication of payments for the same transactions.
- 1.1.20.5 Payments may be made for goods not delivered or services not performed. Goods delivered or services performed may not meet the approved specifications.
- 1.1.20.6 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.
- 1.1.20.7 The absence of supporting documentation for transactions may also lead to fraudulent financial management practices, through the processing and disbursement of illegitimate transactions.
- 1.1.20.8 Management may override the procurement processes by completing disbursement without utilizing the required procurement methods.

Recommendation

- 1.1.20.9 Management should fully account for expenditure made without payment vouchers and other relevant supporting documents.

- 1.1.20.10 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.

Management's Response

- 1.1.20.11 *Management did not respond to this observation.*

Auditor General's Position

- 1.1.20.12 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.

1.1.21 Payments for Software Service but not Delivered

Criteria

- 1.1.21.1 Regulation A.15 (1) of Public Financial Management (PFM) Act of 2009 as amended and restated 2019 requires that "The 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 control to mitigate these risks."
- 1.1.21.2 Also, Regulation P.10 of Public Financial Management (PFM) Act of 2009 as amended and restated 2019 requires that "Any public officer, including a Minister and head of any government institution, commission, board who signs a voucher, a check, a document or record pertaining to accounts shall ensure that: (a) there is sufficient evidence that payment is being made for work duly performed, goods delivered or services duly received in accordance with the contract and the price to be paid is also in accordance with the contract. (b) If an advance payment or any payment is to be made before completion of the work, supply of the goods or services, the payment is agreed in the contract. (c) The procurement method used is in line with the provisions of the Public Procurement and Concessions Act (2005) (d) There is sufficient uncommitted funds that can be used for the payment in question (e) The persons named in the voucher are those entitled to receive payment as they appear on the banking details furnished for that particular payment or as the Comptroller-General may be so satisfied with the identification details provided."

Observation

- 1.1.21.3 During the audit, we observed that Management made several payments amounting to US \$82,519 and US\$33,000 for different types of software/accounting packages without evidence of software being delivered and commissioned for the fiscal years July 1, 2019 to June 30, 2020 and July 1, 2020 to June 30, 2021 respectively.

- 1.1.21.4 Furthermore, we noted Management prepares its financial records/reports using (Excel) instead of an automated accounting software.
- 1.1.21.5 Also, we observed no evidence that the purchase of accounting software applications were subjected to any competitive procurement process and evidence of contract as required by the Public Procurement and Concessions law. **See table 11a and 11b below for details.**

Table 11a: Payments for software/accounting packages not delivered for 2019/2020

| No. | Date | Voucher Number | Check Number | Vendors | Remarks | Amount US\$ |
|--------------|-----------|----------------|--------------|----------------------|---|------------------|
| 1 | 12-Sep-19 | 9074 | 58826 | DEACUO BUSINESS INC | SYS tools exchange recovery enterprise edition | 9,880.00 |
| 2 | 24-Feb-20 | 2099 | 58869 | DEACUO Business Inc | Purchase of Sage Intacct | 9,600.00 |
| 3 | 5-Mar-20 | 3029 | 622904 | Deacuo Business Inc | To purchase Marina office software | 7,455.00 |
| 4 | 24-Feb-20 | 2101 | 622864 | Deacuo Business Inc | To purchase Odoo | 9,792.00 |
| 5 | 6-Jan-20 | 1011 | 58858 | DEACUO Business Inc | Acquiring looker data analysis software | 6,300.00 |
| 6 | 12-Sep-19 | 9078 | 58829 | DEACUO BUSINESS INC | Log me in software for 59 user for one year | 9,912.00 |
| 7 | 24-Feb-20 | 2102 | 622865 | Deacuo Business Inc | Purchase of Zoho Pro | 9,870.00 |
| 8 | 14-Aug-19 | 8029 | 58813 | Deacuo Business Inc. | To acquire manage Engine desktop central | 9,855.00 |
| 9 | 14-Aug-19 | 8030 | 58814 | Deacuo Business Inc. | To acquire univention corporate server (UCS) software | 9,855.00 |
| Total | | | | | | 82,519.00 |

Table 11b: Payments for software/accounting packages not delivered 2020/2021

| Date | Voucher Number | Check Number | Vendors | Remarks | Amount US\$ |
|--------------|----------------|--------------|-----------------------|----------------------------|---------------|
| 7-Sep-21 | 09018 | 00991954 | Universal Venture INC | To acquire client data Pro | 9,491.88 |
| 7-Sep-21 | 09019 | 00991955 | Universal Venture INC | To acquire Zoho Enterprise | 9,499.92 |
| 7-Sep-21 | 09020 | 00991956 | Universal Venture INC | To acquire ODO | 4,528.32 |
| 7-Sep-21 | 09021 | 00991957 | Universal Venture INC | To acquire SAGE Intacct | 9,479.88 |
| Total | | | | | 33,000 |

Risk

- 1.1.21.6 Payments may be made for goods not received and services not performed. This may facilitate misappropriation of the entity's fund.
- 1.1.21.7 The usage of excel for the preparation of financial statements may impair data completeness, data accuracy, data security and data integrity.
- 1.1.21.8 In the non-usage of the required procurement method, value for money may not be achieved. Management may be non-compliant with the PCC Act of 2010.

Recommendation

- 1.1.21.9 Management should provide substantive justification for making payments for accounting software packages that were not delivered and operationalized.
- 1.1.21.10 Management should utilize the required procurement method for all transactions and facilitate full compliance with the PCC Act of 2010.
- 1.1.21.11 Management should procure and operationalize a functional automated financial management/accounting software to facilitate comprehensive and accurate financial reporting.

Management's Response

- 1.1.21.12 *Management did not respond to this observation.*

Auditor General's Position

- 1.1.21.13 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.

1.1.22 Third Party Payment to NPA Employee

Criteria

- 1.1.22.1 Regulation P.10 (e) of Public Financial Management (PFM) Act of 2009 as amended and restated 2019 requires that "The persons named in the voucher are those entitled to receive payment as they appear on the banking details furnished for that particular payment or as the Comptroller-General may be so satisfied with the identification details provided."

Observation

- 1.1.22.2 During the audit, we observed that Management made several payments totaling US\$414,480.19, US\$629,211.06 and US\$316,539 in the name of staffs and other individuals who were not authorized to receive said payments for the fiscal year July 1, 2019 to June 30, 2020 and July 1, 2020 to June 30, 2021 and for the special budget year July 1 to December 31, 2021 respectively.

1.1.22.3 Also, we observed no evidence of supporting documents attached to some disbursement vouchers.

1.1.22.4 Furthermore, we observed no evidence of adherence to the PPC regulations including bid evaluation documents. **See Annexure 5a, 5b and 5c for details.**

Risk

1.1.22.5 Making payment to employees or other individuals for subsequent disbursement to vendors may facilitate misappropriation of funds.

1.1.22.6 This practice may also lead to Management override of the procurement processes by completing disbursement without facilitating due procurement processes..

Recommendation

1.1.22.7 Management should initiate and complete all procurement processes as required by the PPCC and the Public Financial Management Act.

1.1.22.8 All payments for goods and services procured by the Management should be made directly to the vendor or its legally authorized representative.

Management's Response

1.1.22.9 *Management did not respond to this observation.*

Auditor General's Position

1.1.22.10 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 Compliance Issues

1.2.1 Lack of Policy on Corporate Social Responsibility Expenditure

Criteria

1.2.1.1 According to the Committee of Sponsoring Organizations of the Treadway Commission (COSO), Internal Control Framework, Control activities are the actions established through policies and procedures that help ensure that management's directives to mitigate risks to the achievement of objectives are carried out.

1.2.1.2 Also, Section 55 (3) of the Act creating the National Port Authority empowers the Board of Directors to develop policy to guide the NPA administration in executing its function for the smooth operation of the Port.

Observation

- 1.2.1.3 During the audit, we observed that NPA Management disbursed the total amount of US\$ US\$347,451.13, US\$105,634.31 and US\$103,436.75 related to Corporate Social Responsibility for fiscal years 2019/2020, 2020/2021 and special budget year July 1 to December 31, 2021 respectively without evidence of an approved policy. **See Annexures 6a, 6b and 6c for details.**
- 1.2.1.4 Further, Management disbursed the total amount of US\$ 111,553.62 related to Corporate Social Responsibility to Ministries of government and NPA Board member during the periods under audit. **See table 12 below for details.**

Table 12: Payment of Corporate Social Responsibility

| No. | Date | Vou. # | Check # | Vendors | Remarks | Amount |
|--------------|-----------|--------|----------|---|--|-------------------|
| 1 | 7-Oct-19 | 10023 | 00413942 | Ministry of Information Cultural Affairs & Tour | NPA Corporate social responsibility to Ministry of Information Cultural Affairs & Tourism | 2,500.00 |
| 2 | 14-Nov-19 | 11059 | 00414064 | Eddie S. Tarawali | NPA's contribution to Ministry of justice for the repair of damaged fence at Monrovia central prison | 2,500.00 |
| 3 | 15-Aug-19 | 08070 | 00622479 | Albert D. Kpingbah | NPA corporate social responsibility to Ministry of State of Health | 2,398.62 |
| 4 | 9-Aug-19 | 08020 | 00622446 | Albert D. Kpingbah | NPA corporate social responsibility to Ministry of State without pofolio | 3,193.00 |
| 5 | 21-Oct-19 | 10107 | 00413970 | Ministry of State for Presidential Affairs | NPA corporate social responsibility to Ministry of State for Presidential Affairs | 10,000.00 |
| 6 | 2-Jan-20 | 01002 | 00622658 | Toe Wesseh | NPA corporate Social responsibility to Ministry of States | 2,500.00 |
| 7 | 29-Jan-20 | 01122 | 00622751 | Toe k. Wesseh | NPA Corporate responsibility to Ministry Of state for Presidential Affairs | 2,500.00 |
| 8 | 23-Aug-19 | 08082 | 00413781 | Ministry of state for Presidentail Affairs | NPA coporate social responsibiolity to ministry of State | 15,000.00 |
| 9 | 5-Sep-19 | 09031 | 00413835 | LEMU's Clearing & forwarding Service | NPA corporarte Social responsibilty to Ministry of States for Presidential Affairs | 3,100.00 |
| 10 | 12-Sep-19 | 09069 | 00413864 | Ministry of National Defense | NPA corporate responsibility to Ministry of National Defense | 1,632.00 |
| 11 | 14-Aug-19 | 08032 | 00622450 | Gyedee S. Neal | NPA's corporate social responsibility to Ministry of state without portfolio | 1,230.00 |
| 12 | 17-Jul-19 | 07041 | 00413686 | Ministry of States for Presidential Affairs | NPA Corporate social responsibility to Ministry of States & Presidential Affiars | 20,000.00 |
| 13 | 17-Dec-19 | 12130 | 00622637 | Ministry of Justice | NPA corporate social responsibility to Ministry of Justice | 45,000.00 |
| Total | | | | | | 111,553.62 |

- 1.2.1.5 Additionally, we observed no evidence of supporting documents attached to some payment vouchers for Corporate Social Responsibility expenditure.

Risk

- 1.2.1.6 In the absence of an approved policy, Corporate Social Responsibility expenditure may be disbursed on a discretionary basis which may be non-compliant with the relevant financial management laws and regulations.
- 1.2.1.7 Corporate Social Responsibility expenditures may be used for unintended purposes leading to misappropriation of the entity's funds.
- 1.2.1.8 In the absence of supporting documents, the legitimacy and authenticity of Corporate Social Responsibility expenditures may be impaired.

Recommendation

- 1.2.1.9 Management should develop, approve and operationalize a policy for Corporate Social Responsibility and associated expenditures. The policy should include the nature of corporate social responsibility transactions, the size of the expenditure float at a given time, the threshold of individual transactions and associated approval levels by Management and the Board and the required supporting documentation consistent with the relevant financial management laws and regulations.
- 1.2.1.10 Management should ensure that expenditure liquidation reports are prepared and approved for previous corporate social responsibility expenditure advances before subsequent advances are disbursed.
- 1.2.1.11 Evidence of approved policy and expenditure liquidation reports should be adequately documented and filed to facilitate future review.

Management's Response

- 1.2.1.12 *Management did not respond to this observation.*

Auditor General's Position

- 1.2.1.13 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.

1.2.2 Procurement Proceedings

Criteria

- 1.2.2.1 Section 22. (1-4) of the Public Procurement and Concession Commission Regulations require that "Where the Procuring Entity employs National Competitive Bidding pursuant to section 48 of the Act, the Procuring Entity shall ensure that: (1) The contract amount is within the threshold specified by the Commission for the use of NCB. (2) The procedure

for the bidding complies with the Act and these Regulations. (3) The bidding is restricted to only Domestic Businesses (4) The minimum period of four (4) weeks required under section 48(4) of the Act is counted as four (4) or more weeks between the date of the first advertisement of the NCB in a newspaper of national circulation to the date of submission of bids.”

- 1.2.2.2 Section 905(m) of the Liberia Revenue Code of 2000 also states that “a person who has a withholding obligation under this section and fails to withhold and remit the amount of tax required to be withheld is subject to section 52 penalty for late payment and failure to pay”.

Observation

- 1.2.2.3 During the audit, we observed the following irregularities associated with the procurement management system:

- There was no functional procurement committee evidence by the absence of meeting minutes and periodic reports.
- There was no evidence of periodic (quarterly and annual) procurement activities reports submitted to PPCC.
- No evidence of application of the requisite methods (Request for quotation, national competitive bidding, sole sourcing, restricted bidding, international competitive bidding, etc.) where applicable. **See Annexure 7a, 7b and 7c for details.**

Risk

- 1.2.2.4 In the absence of a functional procurement committee, the entity’s procurement processes may be discretionary. Management may be non-compliant with the required procurement methods and the PPC Act of 2010.
- 1.2.2.5 In the non-usage of the required procurement methods, value for money may not be achieved.
- 1.2.2.6 In the absence of periodic procurement activities report, Management may be non-compliant with the PPC Act of 2005 as amended and restated in 2010. Management may not adequately account for its procurement activities and impair effective monitoring of its procurement activities by the PPCC.
- 1.2.2.7 The non-application of the requisite procurement method may impair the achievement of value for money and facilitate fraudulent procurement activities.

Recommendation

- 1.2.2.8 Management should ensure that the requisite procurement methods are utilized for all procurement transactions to achieve value for money and ensure full compliance to the PPC Act of 2005 as amended and restated in 2010.

1.2.2.9 Management should establish a functional procurement committee evidence by the documentation of meeting minutes and periodic reports.

1.2.2.10 Management should facilitate the preparation and submission of quarterly and annual procurement activities reports to the PPCC as required by the PPC Act of 2005 as amended and restated in 2010. Evidence of periodic procurement activities reports should be adequately documented and filed to facilitate future review.

Management's Response

1.2.2.11 *Management did not respond to this observation.*

Auditor General's Position

1.2.2.12 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 Irregularities Associated with Fixed Assets Management

Criteria

1.2.3.1 Regulation V.1 (2a) of Public Financial Management (PFM) Act of 2009 as amended and restated 2019 as restated in 2019 states: The Head of Government Agency must take full responsibility of assets assigned to him by the General Services Agency and ensure that proper control systems exist for assets and that: (a) preventive mechanisms are in place to eliminate theft, losses, wastage and misuse;"

1.2.3.2 Regulation V.4 (1 and 2) of the PFM Act of 2009 as restated in 2019 states: "(1) Furniture, and equipment issued for Government quarters or offices or vehicle and other fixed asset shall be brought on a master inventory of the Government Agency. (2) The master inventory shall record under each category of item: (a) the date and other details of the voucher or other document on which the items were received or issued; their serial numbers where appropriate; and (c) their distribution to individual locations and the total quantity held".

Observation

1.2.3.3 During the audit, we observed that the following irregularities with the NPA's Fixed Assets Management System:

- No evidence of a fixed assets management policy;
- Management did not prepare and maintain a Fixed Asset Register. Management only prepared and maintained a fixed asset listing which did not contain the required columns and information of a comprehensive fixed asset register.
- No periodic physical verification of assets by Management;
- No evidence of Fixed Assets Movement forms.
- No evidence of Records of disposal of fixed assets
- Some fixed assets were not coded

- Fixed asset listing did not reconcile to the fixed asset ledger
- Management reported an accumulated depreciation of US\$ 6,141,906.29 as at 2021. However, a recalculation of accumulated depreciation revealed an amount of US\$ 13,673,743.86 thereby resulting to a variance of US\$ 7,573,837.57. **See Annexure 8a, 8b and 8c for details.**

Risk

- 1.2.3.4 Fixed Assets and subsequently the financial statements may be misstated (Over/understated).
- 1.2.3.5 Assets may be damaged or impaired but their values are still on the books.
- 1.2.3.6 Fixed assets may be removed from the entity's premises without authorization, misappropriated, subjected to personal use or theft.
- 1.2.3.7 The lack of asset movement log may make it difficult to keep track of assigned or transferred assets, which may lead to misuse, loss or theft of assets without being noticed.
- 1.2.3.8 Failure to properly account for fixed assets may lead to theft and misapplication of equipment/materials. This may result in the non-achievement of entity's objectives.
- 1.2.3.9 Assets not coded may be susceptible to theft or diverted to personal use.

Recommendation

- 1.2.3.10 Management should develop, approve and operationalize a fixed asset management policy to regulate fixed assets activities of the entity.
- 1.2.3.11 Management should develop and operationalize a fixed asset register. Fixed asset register should contain the following columns: description, class, code, location, condition, historical cost, depreciation expense, accumulated depreciation and net book value of the asset.
- 1.2.3.12 Management should initiate/enforce a systematic fixed assets coding system to ensure all fixed assets are uniquely identified. This control will facilitate the efficient and effective periodic fixed asset verification exercises. Discrepancies in coding identified during verification should be updated in a timely manner.
- 1.2.3.13 Management should conduct periodic fixed assets count and /or verification to determine the current condition and location of the assets. Evidence of physical verification should be adequately documented and filed to facilitate future review.

- 1.2.3.14 Going forward, the Fixed Assets Register should be updated periodically to reflect all entity's assets.
- 1.2.3.15 Fixed assets within a particular vicinity should be clearly displayed as required by the PFM Act.
- 1.2.3.16 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.
- 1.2.3.17 Management should perform periodic reconciliation between the fixed asset register and the fixed asset ledger. Variances identified should be investigated and adjusted where applicable in a timely manner. Management should facilitate periodic review and casting of the fixed asset register and ledger to ensure balances reported are complete and accurate.

Management's Response

- 1.2.3.18 *Management did not respond to this observation.*

Auditor General's Position

- 1.2.3.19 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.

1.2.4 GAC Verification of NPA's Fixed Assets

Criteria

- 1.2.4.1 ASC 360 Property, Plant and Equipment requires that assets are initially recognized at cost and subsequently measure at cost less accumulated depreciation and impairment losses.
- 1.2.4.2 ASC 360 also requires that a company recognize an impairment loss if, and only if, the carrying amount of a long-lived asset (asset group) is not recoverable from the sum of the undiscounted cash flows expected to result from the use and eventual disposal of the asset (the "Recoverable Amount") and if the carrying amount exceeds the asset's Fair Value. If it is determined that an asset is impaired, the amount of the impairment is equal to the difference between the carrying amount of the long-lived asset and the Fair Value of the asset.
- 1.2.4.3 ASC 360 further indicates that impairment testing should be completed whenever events or changes in circumstances indicate the asset's carrying value may not be recoverable, and provide accounting for the disposal of assets.

- 1.2.4.4 Section 36(1) of the PFM Act of 2009 states "It is a general responsibility under this Act for all government officials handling public financial transactions to ensure that financial information is reported in a timely, comprehensive, and accurate manner, in the manner prescribed in this Act, under its regulations, and in instructions issued by the Minister".

Observation

- 1.2.4.5 During the audit, we observed from physical verification of NPA fixed assets that the total assets recorded as "good" amounting to US\$434,975 were observed to be damaged. **See annexure 8a for details.**
- 1.2.4.6 Also, several assets with a book value of US\$12,841,484.25 were not made available by Management for verification. The locations of those fixed assets were not indicated in the fixed assets listing. **See table 13 for details.**
- 1.2.4.7 Further, several assets verified at the NPA outports could not be traced to the fixed assets listing. **See Annexure 8b for details.**

Table 13: List of Assets Not Verified

| Assets Per Group | DATE | COST | Life span | Annual Dep. | Monthly Dep | Accum Dep. | Book value |
|-----------------------------|--------|----------------------|-----------|-------------------|------------------|-------------------|----------------------|
| Security & Safety Equipment | 16-Jan | 85,981.00 | 5 | 17,196.20 | 1,433.02 | 17,196.20 | 68,784.80 |
| Port Master plan | 16-Jan | 10,384,875.00 | NIL | | | | 10,384,875.00 |
| Motor car | 31-Jan | 2,201,721.61 | 3 | 733,907.20 | 61,158.93 | 733,907.20 | 1,467,814.41 |
| Specialist Vehicles | 31-Jan | 25,800.00 | 3 | 8,600.00 | 716.67 | 8,600.00 | 17,200.00 |
| Gas pump meter | 16-Jan | 3,730.00 | 3 | 1,243.33 | 103.61 | 1,243.33 | 2,486.67 |
| Gas pump meter | 18-Nov | 11,530.00 | 3 | 3,843.33 | 320.28 | 1,460.00 | 10,070.00 |
| Leasehold furniture | 16-Jan | 17,350.00 | 5 | 3,470.00 | 289.17 | 289.17 | 17,060.83 |
| Machinery and equipment | 2-Jan | 326,779.00 | 5 | 65,355.80 | 5,446.32 | 65,192.72 | 261,586.28 |
| Communication | 7-Aug | 426,179.16 | 5 | 85,235.83 | 7,102.99 | 80,496.41 | 352,785.65 |
| Residence | 16-Jan | 78,592.15 | 20 | 3,929.61 | 327.47 | - | 78,592.15 |
| Light and cummings | 16-Jan | 99,526.00 | 10 | 9,952.60 | 829.38 | 9961.77 | 89,564.23 |
| Light and cummings | 2-Jan | 100,626.00 | 10 | 10,062.60 | 838.55 | 9961.77 | 90,664.23 |
| Total | | 13,762,689.92 | | 942,796.51 | 78,566.38 | 928,308.57 | 12,841,484.25 |

Risk

- 1.2.4.8 Fixed Assets and subsequently the financial statements may be misstated (Over/understated).
- 1.2.4.9 Assets may be damaged or impaired but their values are still on the books.
- 1.2.4.10 Fixed assets may be removed from the entity's premises without authorization, misappropriated, subjected to personal use or theft.
- 1.2.4.11 Failure to properly account for fixed assets may lead to theft and misapplication of equipment/materials. This may result in the non-achievement of entity's objectives.

Recommendation

- 1.2.4.12 Management should develop and operationalize a fixed asset register. Fixed asset register should contain the following columns: description, class, code, location, condition, historical cost, depreciation expense, accumulated depreciation and net book value of the asset.
- 1.2.4.13 Management should initiate/enforce a systematic fixed assets coding system to ensure all fixed assets are uniquely identified. This control will facilitate the efficient and effective periodic fixed asset verification exercises. Discrepancies in coding identified during verification should be updated in a timely manner.
- 1.2.4.14 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.
- 1.2.4.15 Going forward, the Fixed Assets Register should be updated periodically to reflect all entity's assets.
- 1.2.4.16 Fixed assets within a particular vicinity should be clearly displayed as required by the PFM Act.
- 1.2.4.17 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

- 1.2.4.18 *Management did not respond to this observation.*

Auditor General's Position

- 1.2.4.19 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.

1.2.5 Travel Advances without Retirement

Criteria

- 1.2.5.1 Section 29 of GoL Revised Travel Ordinance of 2016/2017 requires 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 copies of certificates for workshop, seminars, etc., used ticket stubs, copy of passport, within 14 days from the date of return from tour or before next journey, whichever is earlier. In very exceptional cases where the second tour is performed immediately after return from the first tour; the second advance may be granted with the specific written approval of the official concerned, explaining the reasons thereof".

Observation

- 1.2.5.2 During the audit, we observed that Management disbursed a total amount of US\$ 99,283.60, US\$ 220,898.60 and US\$ 117,026.74 for the fiscal years 2019/2020, 2020/2021 and special fiscal years July 1 to December 31, 2021 related to travel advances without evidence of retirement. **See Annexure 9a, 9b and 9c.**

Risk

- 1.2.5.3 Failure to retire travel advances paid as DSA may lead to misappropriation of the entity's funds.
- 1.2.5.4 Expenditure may be misstated in the financial statements.
- 1.2.5.5 The legitimacy and authenticity of the transactions may be impaired.
- 1.2.5.6 Management may be non-compliant with GoL Revised Travel Ordinance.

Recommendation

- 1.2.5.7 Management should ensure that all travel advances are adequately retired with the original copies of receipts and activities reports to justify the regularity of the transactions.
- 1.2.5.8 Evidence of travel retirement forms, original copies of receipts and travel activities reports should be adequately documented and filed to facilitate future review.

Management's Response

- 1.2.5.9 *Management did not respond to this observation.*

Auditor General's Position

- 1.2.5.10 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.

1.2.6 Unapproved Global Tracking and Maritime Solutions Document

Criteria

- 1.2.6.1 Section 55 subsection 3 of the National Port Authority Act repealing and adopting chapter six of the public authorities' law states that the Board of Director shall outline the general policy of the NPA.
- 1.2.6.2 Page 60 paragraph 2 of the approved NPA Budget for Fiscal year 2019/2020 provides that pursuant to the authority of the Board of Directors as a result of the NPA Act, there is hereby established a requirement of the Board approval of all budgetary transfer in excess of Thirty Thousand United States Dollars or its equivalent in Liberia Dollars. At all times, budgetary transfer in excess of US\$30,000 or its Liberia Dollars equivalent shall require the signature of the Chairman of the Board of Directors.
- 1.2.6.3 Regulations 3 (10) of the PPC Act of 2010 states that "the Minister of Finance and Development Planning shall participate in the negotiations and signings of contracts over US\$250,000 and the contract shall be attested to by the Ministry of Justice"
- 1.2.6.4 Section 24, paragraph 4 of the Public Financial Management (PFM) Act of 2009 requires that all contracts falling within the threshold of US\$250,000 set forth in the regulations under the Public Procurement and Concessions Commission Act as amended to date, shall be reviewed and approved by the Minister and attested to by the Minister of Justice or his designee.

Observation

- 1.2.6.5 During the audit, we observed that the Global Tracking and Maritime Solutions (GTMS) service contract presented by the Management was not approved by the Board of Directors as required based on the value of the contract: US\$ 25,050,000.
- 1.2.6.6 Additionally, we observed no evidence of approval by the Ministers of Finance and Development Planning and Justice per the value of the service contract.

Risk

- 1.2.6.7 Management may be non-compliant with Section 55 subsection 3 of the National Port Authority Act repealing and adopting chapter six of the public authorities' law, Regulations 3 (10) of the PPC Act of 2010 and Section 24, paragraph 4 of the Public Financial Management (PFM) Act of 2009.
- 1.2.6.8 Management may be non-compliant with the required procurement method thereby impairing the achievement of value for money.
- 1.2.6.9 In the instance of breach of contract by existing parties, contract terms and conditions may not be enforceable. This may impair the achievements of the contract objectives.

Recommendation

- 1.2.6.10 Management should provide substantive justification for approving and operationalizing service contract above approved thresholds.
- 1.2.6.11 Management should ratify the service contract of GTMS by ensuring that the contract is approved by the Board of Directors, the Minister of Finance and Development Planning and the Minister of Justice. Evidence of the ratified service contract should be submitted to the Office of the Auditor General for validation.
- 1.2.6.12 Going forward, Management should facilitate the approval of all contracts within authorized thresholds. Evidence of approved contracts should be adequately documented and filed to facilitate future review.

Management's Response

- 1.2.6.13 *Management did not respond to this observation.*

Auditor General's Position

- 1.2.6.14 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.

1.2.7 No Evidence of Annual Performance Appraisal

Criteria

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

Observation

- 1.2.7.2 During the audit, we observed no evidence that Management conducted annual performance appraisal of its staff.

Risk

- 1.2.7.3 The lack of periodic performance appraisal may lead to unnoticed and/or consistent poor performance by employees of the entity, thus impairing the achievement of the entity's objectives.
- 1.2.7.4 In the absence of a documented performance evaluation system, employee development plan may not be achieved thereby impairing the achievement of the entity's objectives.
- 1.2.7.5 Employees may be promoted or demoted on a discretionary basis.

Recommendation

- 1.2.7.6 Management should facilitate the conduct of periodic performance evaluations for all staff. Performance goals should be clearly defined and documented for all positions.
- 1.2.7.7 Employees should be familiarized with performance goals and be given the opportunity to periodically evaluate themselves against set goals. Subsequently, performance managers/supervisors should evaluate the performance of assigned employees against set goals and update the employees about the result of the evaluation including areas of targeted development.
- 1.2.7.8 Management should solicit post feedback from employees about the fairness of the performance evaluation system and make adjustments where applicable.
- 1.2.7.9 Documentation for performance evaluation should be adequately filed to facilitate future review.

Management's Response

- 1.2.7.10 *Management did not respond to this observation.*

Auditor General's Position

- 1.2.7.11 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.

1.2.8 Inadequate Records in Personnel Files

Criteria

- 1.2.8.1 Section 55 (3) of the Act creating the National Port Authority empowers the Board of Directors to develop policy to guide the NPA administration in executing its function for the smooth operation of the Port.
- 1.2.8.2 Additionally, Chapter 5.8 of the CSA Standing Order of 2012 states that "the below listed documents make up the employee's file and must be maintain in the file as part of the employee's records:
- a. Employment Letter;
 - b. Resume;
 - c. Credentials;
 - d. Personal data;
 - e. Job description;
 - f. All subsequent warnings or commendation; and
 - g. Annual appraisal forms and related evaluation forms."

Observation

- 1.2.8.3 During the audit, we observed no evidence that Management maintained essential personnel records such as letter of applications, contracts, credentials, job description, term of reference, etc for its employees and contractors/consultants.

Risk

- 1.2.8.4 Failure to maintain essential personnel records may lead to Management inability to manage or regulate the activities of its personnel effectively.
- 1.2.8.5 Management may recruit staffs that do not meet the required qualification and experience to contribute to the overall objectives of the entity. This may impair the achievement of the entity's objectives.

Recommendation

- 1.2.8.6 Management should ensure that all employees' files are updated to contain essential documents such as letter of applications, letter of employment, contracts, credentials, Term of Reference, police clearances, medical certificates, Personnel Action Notice (PAN), etc. to enable Administration regulate the activities of its personnel effectively.
- 1.2.8.7 Management should institute periodic review / inspection of personnel files to validate the completeness of personnel records.
- 1.2.8.8 Management should institute the electronic document management system by scanning all documents in employees' files and create electronic files for each employee. This control will facilitate more effective document retention and archiving system, along with manual records.

Management's Response

- 1.2.8.9 *Management did not respond to this observation.*

Auditor General's Position

- 1.2.8.10 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.

1.2.9 Non-compliance with Recruitment Practices

Criteria

- 1.2.9.1 Section 55 (3) of the Act creating the National Port Authority empowers the Board of Directors to develop policy to guide the NPA administration in executing its function for the smooth operation of the Port.
- 1.2.9.2 In addition, according to best practice, if it is determined that vacant posts exist at an entity, the Personnel Director in consultation with the head of the entity shall then proceed to recruit qualified personnel through any available means, which may include,

but are not limited to the following: Identifying the hiring need, preparing the job description, talent search, screening and shortlisting, interviewing, evaluation and offer of employment already filled with National Port Authority.

Observation

- 1.2.9.3 During the audit, we observed that Management non-competitively recruited two hundred seventy-two (272) employees and consultants/contractors for the periods under audit, non-compliant to the required human resource hiring processes. **See table 14 below for details.**

Table 14: Non-Competitive Recruitment

| No. | Year | Number of Employee |
|--------------|--------------------------------|--------------------|
| 1 | 2019/2020 | 129 |
| 2 | 2020/2021 | 95 |
| 3 | July 1, 2021-December 30, 2021 | 48 |
| Total | | 272 |

Risk

- 1.2.9.4 Management may recruit staffs that do not meet the required qualification and experience to contribute to the overall objectives of the entity.

Recommendation

- 1.2.9.5 Management should provide substantive justification for non-competitively recruiting staff non-compliant with the approved human resource processes and procedures.
- 1.2.9.6 Going forward, Management should facilitate the competitive hiring of individuals with the required skills, qualification and experience. Evidence of competitive internal and external recruitment processes including job advertisement, candidate shortlisting and recruitment committee reports should be adequately documented and filed to facilitate future review.
- 1.2.9.7 Management should ensure that all employees' files contained the relevant supporting document indicative of proper vetting (an approved Job description from HR to the hiring supervisor, publication, Job related test and Background check information) in line with recruitment best practice.

Management's Response

- 1.2.9.8 *Management did not respond to this observation.*

Auditor General's Position

- 1.2.9.9 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.

1.2.10 Lack of Approved Policies and Procedures

Criteria

- 1.2.10.1 Section 55 (3) of the Act creating the National Port Authority empowers the Board of Directors to develop policy to guide the NPA administration in executing its function for the smooth operation of the Port.
- 1.2.10.2 Additionally, paragraph 17 of the International 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 manages 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

- 1.2.10.3 During the audit, we observed that Management did not develop policies to guide its operations for the following.
- Honorarium and Advances
 - Approved Financial and Administrative Manual
 - Approved Strategic and Operational Plans
 - Fixed Asset Management Policy
 - ICT Security Policy
 - Petty Cash Policy
 - Policy on Scholarship
 - Risk Management Policy
 - Retirement and Death Policy

Risk

- 1.2.10.4 Failure to develop approved policies and procedures to guide the activities of the entity may lead to arbitrary decisions that may be non-compliant to applicable laws and regulations and may impair the achievement of the entity's objectives.

Recommendation

- 1.2.10.5 Management should develop, facilitate subsequent approval by the Board and operationalize policies and procedures for the various functions identified above, for the effective and efficient operations of the entity.
- 1.2.10.6 Evidence of approved policies and procedures should be adequately documented and filed to facilitate future review.

Management's Response

1.2.10.7 *Management did not respond to this observation.*

Auditor General's Position

1.2.10.8 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.

1.2.11 No Evidence of Board Meeting

Criteria

1.2.11.1 Section 55 subsection 3 of the National Port Authority Act repealing and adopting chapter six of the public authorities' law states that the Board of Director shall outline the general policy of the NPA. It shall hold regular meeting and such other meeting as may be provided for in the by-laws.

Observation

1.2.11.2 During the audit, we observed no evidence of a Board of Directors meeting minutes documenting its oversight responsibilities over the management of the NPA.

Risk

1.2.11.3 Effective oversight and monitoring and evaluation of the mandate and strategic and operational objectives of the entity may be impaired. This may impair the achievement of the entity's objectives.

Recommendation

1.2.11.4 Management should facilitate the conduct of periodic Board meetings. Board meeting minutes should be prepared and subsequently documented and filed to facilitate future review.

1.2.11.5 Management should also institute a platform for following-up on decision made at Board meetings. An update of progress towards previous meeting agreed actions/deliverable should be discussed during current meetings, as a medium for tracking institutional progress and planning for future activities.

Management's Response

1.2.11.6 *Management did not respond to this observation.*

Auditor General's Position

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

STATUSES ON THE IMPLEMENTATION OF PRIOR YEAR AUDIT RECOMMENDATION

| Paragraph Number | Source of Finding | Particular of Paragraph | Status of implementation |
|-------------------------|---|---|---------------------------------|
| 1.1.1 | NPA Management Letter for Fiscal Year 2018/2019 | Management Should provide justification for the variances noted in revenue reported for the ports of Buchanan, Greenville and Harper. | Not Implemented. |
| 1.1.2 | NPA Management Letter for Fiscal Year 2018/2019 | Management should adopt the IFRS as its financial reporting framework | Not Implemented. |
| 1.1.3 | NPA Management Letter for Fiscal Year 2018/2019 | Management should ensure that an accounting software is acquired and used for effective and efficient recording and reporting of financial information. | Not Implemented. |
| 1.1.4 | NPA Management Letter for Fiscal Year 2018/2019 | Management should provide justification for not preparing the monthly bank reconciliation statements for accounts stated in its financial statements. | Implemented. |
| 1.1.5 | NPA Management Letter for Fiscal Year 2018/2019 | NPA Management expended the amount of US\$1,625,260.00 (One million, six hundred twenty-five thousand, two hundred fifty United States Dollars) for Corporate Social Responsibility (CSR) per its financial Statement without an approved policy to regulate said expenditure. Further, the Management failed to provide a scheduled that comprises the amount indicated. | Not Implemented. |
| 1.1.6 | NPA Management Letter for Fiscal Year 2018/2019 | There was no evidence that the balances indicated in the register reflect the fair value of the assets on the NPA's books. | Not Implemented. |

ANNEXURES

Annexure 1 (a): Social Security Contribution for Fiscal Year 2019/2020 Not Remitted

| No | Date | Vou. # | Check # | Vendors | Remarks | Amount |
|----|-----------|--------|----------|-------------------------|---|-----------|
| 1 | 18-Jul-19 | 07050 | 00622394 | Ecobank Liberia Ltd | Social security deduction from Employee supplementary payroll payment in lieu July 1-Aug 30, 2019 | 275.00 |
| 2 | 18-Jul-19 | 07068 | 00622408 | Ecobank Liberia Ltd | Social security Tax deduction for the Month of July 2019 | 9,001.33 |
| 3 | 18-Jul-19 | 07074 | 00622413 | Ecobank Liberia Ltd | Social security Tax deduction for the Month of July 2019 | 507.85 |
| 4 | 18-Jul-19 | 07050 | 00622394 | Ecobank Liberia Ltd | Social security deduction from Employee supplementary payroll payment in lieu July 1-Aug 30, 2019 | 550.00 |
| 5 | 18-Jul-19 | 07068 | 00622408 | Ecobank Liberia Ltd | Social security Tax deduction for the Month of July 2019 | 18,002.65 |
| 6 | 18-Jul-19 | 07074 | 00622413 | Ecobank Liberia Ltd | Social security Tax deduction for the Month of July 2019 | 1,015.69 |
| 7 | 18-Jul-19 | 07050 | 00622394 | Ecobank Liberia Ltd | Social security deduction from Employee supplementary payroll payment in lieu July 1-Aug 30, 2019 | 550.00 |
| 8 | 18-Jul-19 | 07068 | 00622408 | Ecobank Liberia Ltd | Social security Tax deduction for the Month of July 2019 | 18,002.65 |
| 9 | 18-Jul-19 | 07074 | 00622413 | Ecobank Liberia Ltd | Social security Tax deduction for the Month of July 2019 | 1,015.69 |
| 10 | 15-Aug-19 | 08052 | 00622464 | Ecobank Liberia Limited | Employee social security deduction from supplementary payment in lieu for Aug 15- Oct 2, 2019 | 39.18 |
| 11 | 15-Aug-19 | 08056 | 00622473 | Ecobank Liberia Limited | Social security deduction for the Month of Aug 2019 | 9,300.58 |
| 12 | 15-Aug-19 | 08052 | 00622464 | Ecobank Liberia Limited | Employee social security deduction from supplementary payment in lieu for Aug 15- Oct 2, 2019 | 78.35 |
| 13 | 15-Aug-19 | 08056 | 00622473 | Ecobank Liberia Limited | Social security deduction for the Month of Aug 2019 | 18,601.16 |

*Management Letter on The
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| No . | Date | Vou. # | Check # | Vendors | Remarks | Amount |
|------|-----------|--------|----------|-------------------------|---|-----------|
| 14 | 15-Aug-19 | 08052 | 00622464 | Ecobank Liberia Limited | Employee social security deduction from supplementary payment in lieu for Aug 15- Oct 2, 2019 | 78.35 |
| 15 | 15-Aug-19 | 08056 | 00622473 | Ecobank Liberia Limited | Social security deduction for the Month of Aug 2019 | 18,601.16 |
| 16 | 28-Aug-19 | 08100 | 00622484 | Ecobank Liberia Limited | Social security deduction from employees annual leave for Sept 2019 | 270.99 |
| 17 | 28-Aug-19 | 08111 | 00622491 | Ecobank Liberia Limited | Social security deduction from employees payment in lieu for Aug 2019 | 120.59 |
| 18 | 28-Aug-19 | 08100 | 00622484 | Ecobank Liberia Limited | Social security deduction from employees annual leave for Sept 2019 | 541.98 |
| 19 | 28-Aug-19 | 08111 | 00622491 | Ecobank Liberia Limited | Social security deduction from employees payment in lieu for Aug 2019 | 258.05 |
| 20 | 28-Aug-19 | 08100 | 00622484 | Ecobank Liberia Limited | Social security deduction from employees annual leave for Sept 2019 | 541.98 |
| 21 | 28-Aug-19 | 08111 | 00622491 | Ecobank Liberia Limited | Social security deduction from employees payment in lieu for Aug 2019 | 258.05 |
| 22 | 20-Sep-19 | 09128 | 00622527 | Ecobank Liberia LTD | Social Security deduction from Employee for Sept 2019 | 9,722.91 |
| 23 | 20-Sep-19 | 09128 | 00622527 | Ecobank Liberia LTD | Social Security deduction from Employee for Sept 2019 | 19,445.82 |
| 24 | 20-Sep-19 | 09128 | 00622527 | Ecobank Liberia LTD | Social Security deduction from Employee for Sept 2019 | 19,445.82 |
| 25 | 14-Oct-19 | 10050 | 00622540 | Ecobank Ltd | Social security deduction for employee payment in lieu for Aug 30-Sept 19, 2019 | 8.74 |
| 26 | 14-Oct-19 | 10050 | 00622540 | Ecobank Ltd | Social security deduction for employee payment in lieu for Aug 30-Sept 19, 2019 | 17.48 |
| 27 | 14-Oct-19 | 10050 | 00622540 | Ecobank Ltd | Social security deduction for employee payment in lieu for Aug 30-Sept 19, 2019 | 17.48 |
| 28 | 18-Oct-19 | 10088 | 00622556 | Ecobank Liberia Ltd | Social security deduction for employee for October 2019 | 10,103.36 |
| 29 | 18-Oct-19 | 10088 | 00622556 | Ecobank Liberia Ltd | Social security deduction for employee for October 2019 | 20,206.72 |
| 30 | 18-Oct-19 | 10088 | 00622556 | Ecobank Liberia Ltd | Social security deduction for employee for October 2019 | 20,206.72 |
| 31 | 4-Nov-19 | 11021 | 00622576 | Ecobank Liberia Ltd | Social security deduction from employees annual leave for Nov 2019 | 123.81 |
| 32 | 4-Nov-19 | 11021 | 00622576 | Ecobank Liberia Ltd | Social security deduction from employees annual leave for Nov 2019 | 283.00 |
| 33 | 4-Nov-19 | 11021 | 00622576 | Ecobank Liberia Ltd | Social security deduction from employees annual leave for Nov 2019 | 283.00 |
| 34 | 19-Nov-19 | 11088 | 00622596 | Ecobank Liberia Ltd | Social security deduction from employees salaries for Nov 2019 | 10,247.49 |
| 35 | 19-Nov-19 | 11098 | 00622602 | Ecobank Liberia Ltd | Social security deduction for annual leave payment for Dec 2019 | 884.81 |

*Management Letter on The
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| No . | Date | Vou. # | Check # | Vendors | Remarks | Amount |
|------|-----------|--------|----------|-------------------------|---|-----------|
| 36 | 19-Nov-19 | 11101 | 00622605 | Ecobank Liberia Ltd | Social security deduction from employee in lieu payment Oct 2019 | 47.02 |
| 37 | 19-Nov-19 | 11088 | 00622596 | Ecobank Liberia Ltd | Social security deduction from employees salaries for Nov 2019 | 20,494.99 |
| 38 | 19-Nov-19 | 11098 | 00622602 | Ecobank Liberia Ltd | Social security deduction for annual leave payment for Dec 2019 | 1,769.62 |
| 39 | 19-Nov-19 | 11101 | 00622605 | Ecobank Liberia Ltd | Social security deduction from employee in lieu payment Oct 2019 | 98.38 |
| 40 | 19-Nov-19 | 11088 | 00622596 | Ecobank Liberia Ltd | Social security deduction from employees salaries for Nov 2019 | 20,494.99 |
| 41 | 19-Nov-19 | 11098 | 00622602 | Ecobank Liberia Ltd | Social security deduction for annual leave payment for Dec 2019 | 1,769.62 |
| 42 | 19-Nov-19 | 11101 | 00622605 | Ecobank Liberia Ltd | Social security deduction from employee in lieu payment Oct 2019 | 98.38 |
| 43 | 13-Dec-19 | 12087 | 00622627 | Ecobank Liberia Ltd | Social Security deduction from supplementary payroll payment in Lieu for Dec 2019 | 242.49 |
| 44 | 13-Dec-19 | 12096 | 00622635 | Ecobank Liberia Ltd | Social Security tax deduction from employee salaries for Dec 2019 | 9,648.21 |
| 45 | 13-Dec-19 | 12087 | 00622627 | Ecobank Liberia Ltd | Social Security deduction from supplementary payroll payment in Lieu for Dec 2019 | 484.99 |
| 46 | 13-Dec-19 | 12096 | 00622635 | Ecobank Liberia Ltd | Social Security tax deduction from employee salaries for Dec 2019 | 19,296.41 |
| 47 | 13-Dec-19 | 12087 | 00622627 | Ecobank Liberia Ltd | Social Security deduction from supplementary payroll payment in Lieu for Dec 2019 | 484.99 |
| 48 | 13-Dec-19 | 12096 | 00622635 | Ecobank Liberia Ltd | Social Security tax deduction from employee salaries for Dec 2019 | 19,296.41 |
| 49 | 17-Jan-20 | 01079 | 00622718 | Ecobank Liberia limited | Social Security deduction from employees for Jan 2020 | 10,582.03 |
| 50 | 17-Jan-20 | 01079 | 00622718 | Ecobank Liberia limited | Social Security deduction from employees for Jan 2020 | 21,164.06 |
| 51 | 17-Jan-20 | 01079 | 00622718 | Ecobank Liberia limited | Social Security deduction from employees for Jan 2020 | 21,164.06 |
| 52 | 19-Feb-20 | 02074 | 00622841 | Ecobank Liberia Ltd | Social security deduction from employees for Feb 2020 | 10,913.25 |
| 53 | 19-Feb-20 | 02082 | 00622848 | Ecobank Liberia Ltd | Social security deduction from employees annual leave payment for Feb 2020 | 788.32 |
| 54 | 19-Feb-20 | 02088 | 00622855 | Ecobank Liberia Ltd | Social security deduction from employees payment in Lieu for March 2020 | 101.98 |
| 55 | 19-Feb-20 | 02074 | 00622841 | Ecobank Liberia Ltd | Social security deduction from employees for Feb 2020 | 21,826.49 |
| 56 | 19-Feb-20 | 02082 | 00622848 | Ecobank Liberia Ltd | Social security deduction from employees annual leave payment for Feb 2020 | 1,576.65 |

| No . | Date | Vou. # | Check # | Vendors | Remarks | Amount |
|------|-----------|--------|----------|---------------------|--|-----------|
| 57 | 19-Feb-20 | 02088 | 00622855 | Ecobank Liberia Ltd | Social security deduction from employees payment in Lieu for March 2020 | 203.95 |
| 58 | 19-Feb-20 | 02074 | 00622841 | Ecobank Liberia Ltd | Social security deduction from employees for Feb 2020 | 21,826.49 |
| 59 | 19-Feb-20 | 02082 | 00622848 | Ecobank Liberia Ltd | Social security deduction from employees annual leave payment for Feb 2020 | 1,576.65 |
| 60 | 19-Feb-20 | 02088 | 00622855 | Ecobank Liberia Ltd | Social security deduction from employees payment in Lieu for March 2020 | 203.95 |
| 61 | 19-Mar-20 | 03077 | 00622939 | Ecobank Liberia Ltd | Social security deduction from employees for March 2020 | 10,087.42 |
| 62 | 19-Mar-20 | 03086 | 00622946 | Ecobank Liberia Ltd | Social security deduction from Annual leave payment for April 2020 | 644.27 |
| 63 | 19-Mar-20 | 03086 | 00622946 | Ecobank Liberia Ltd | Social security deduction from Annual leave payment for April 2020 | 1,288.54 |
| 64 | 19-Mar-20 | 03077 | 00622939 | Ecobank Liberia Ltd | Social security deduction from employees for March 2020 | 20,174.85 |
| 65 | 19-Mar-20 | 03086 | 00622946 | Ecobank Liberia Ltd | Social security deduction from Annual leave payment for April 2020 | 1,288.54 |
| 66 | 19-Mar-20 | 03077 | 00622939 | Ecobank Liberia Ltd | Social security deduction from employees for March 2020 | 20,174.85 |
| 67 | 17-Apr-20 | 04063 | 00622993 | Ecobank Liberia Ltd | Social security deduction from employees for April 2020 | 10,197.80 |
| 68 | 17-Apr-20 | 04069 | 00622999 | Ecobank Liberia Ltd | Social security deduction from payment in lieu for Jan-April 2020 | 90.00 |
| 69 | 17-Apr-20 | 04063 | 00622993 | Ecobank Liberia Ltd | Social security deduction from employees for April 2020 | 20,395.61 |
| 70 | 17-Apr-20 | 04069 | 00622999 | Ecobank Liberia Ltd | Social security deduction from payment in lieu for Jan-April 2020 | |

| No . | Date | Vou. # | Check # | Vendors | Remarks | Amount |
|--------------|-----------|--------|----------|---------------------|--|-------------------|
| | | | | | | 180.00 |
| 71 | 17-Apr-20 | 04063 | 00622993 | Ecobank Liberia Ltd | Social security deduction from employees for April 2020 | 20,395.61 |
| 72 | 17-Apr-20 | 04069 | 00622999 | Ecobank Liberia Ltd | Social security deduction from payment in lieu for Jan-April 2020 | 180.00 |
| 73 | 8-May-20 | 05026 | 00986365 | Ecobank Liberia Ltd | Social Security contribution from payment in lieu for Feb 2020 | 81.25 |
| 74 | 8-May-20 | 05026 | 00986365 | Ecobank Liberia Ltd | Social Security contribution from payment in lieu for Feb 2020 | 162.50 |
| 75 | 8-May-20 | 05026 | 00986365 | Ecobank Liberia Ltd | Social Security contribution from payment in lieu for Feb 2020 | 162.50 |
| 76 | 21-May-20 | 05070 | 00986401 | Ecobank Liberia Ltd | Employee social security contribution for May 2020 | 10,940.46 |
| 77 | 21-May-20 | 05070 | 00986401 | Ecobank Liberia Ltd | Employee social security contribution for May 2020 | 21,880.93 |
| 78 | 21-May-20 | 05070 | 00986401 | Ecobank Liberia Ltd | Employee social security contribution for May 2020 | 21,880.93 |
| 79 | 16-Jun-20 | 06086 | 00986440 | Ecobank Liberia Ltd | Social security contribution from employees for the Month of June 2020 | 10,918.67 |
| 80 | 16-Jun-20 | 06086 | 00986440 | Ecobank Liberia Ltd | Social security contribution from employees for the Month of June 2020 | 21,837.34 |
| 81 | 16-Jun-20 | 06086 | 00986440 | Ecobank Liberia Ltd | Social security contribution from employees for the Month of June 2020 | 21,837.34 |
| Total | | | | | | 629,562.23 |

Annexure 1 (b): Social Security Contribution for Fiscal Year 2020/2021 Not Remitted

| Date | Vou. # | Check # | Vendors | Remarks | Amount |
|-----------|--------|----------|---------------------|--|-----------|
| 10-Jul-20 | 07030 | 00986470 | Ecobank Liberia Ltd | Social security contribution from employees for the Month of July 2020 | 10,917.82 |
| 10-Jul-20 | 07033 | 00986479 | Ecobank Liberia Ltd | Social security contribution from employees supplementary pay for the Month of July 2020 | 39.85 |
| 10-Jul-20 | 07030 | 00986470 | Ecobank Liberia Ltd | Social security contribution from employees for the Month of July 2020 | 21,835.64 |
| 10-Jul-20 | 07033 | 00986479 | Ecobank Liberia Ltd | Social security contribution from employees supplementary pay for the Month of July 2020 | 68.31 |
| 10-Jul-20 | 07030 | 00986470 | Ecobank Liberia Ltd | Social security contribution from employees for the Month of July 2020 | 21,835.64 |
| 10-Jul-20 | 07033 | 00986479 | Ecobank Liberia Ltd | Social security contribution from employees supplementary pay for the Month of July 2020 | 68.31 |
| 13-Jul-20 | 07044 | 00986486 | Ecobank Liberia Ltd | Social security tax contribution for May -June 2020 | 19.92 |

*Management Letter on The
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| Date | Vou. # | Check # | Vendors | Remarks | Amount |
|-----------|--------|----------|---------------------|--|-----------|
| 13-Jul-20 | 07044 | 00986486 | Ecobank Liberia Ltd | Social security tax contribution for May -June 2020 | 34.14 |
| 13-Jul-20 | 07044 | 00986486 | Ecobank Liberia Ltd | Social security tax contribution for May -June 2020 | 34.14 |
| 18-Aug-20 | 08075 | 01019513 | Ecobank Liberia Ltd | Employee social security deduction for Aug 2020 | 11,122.75 |
| 18-Aug-20 | 08075 | 01019513 | Ecobank Liberia Ltd | Employee social security deduction for Aug 2020 | 22,245.50 |
| 18-Aug-20 | 08075 | 01019513 | Ecobank Liberia Ltd | Employee social security deduction for Aug 2020 | 22,245.50 |
| 16-Sep-20 | 09055 | 01015060 | Ecobank Liberia LTD | Employees social security for Sept 2020 | 11,150.24 |
| 16-Sep-20 | 09055 | 01015060 | Ecobank Liberia LTD | Employees social security for Sept 2020 | 22,300.48 |
| 16-Sep-20 | 09055 | 01015060 | Ecobank Liberia LTD | Employees social security for Sept 2020 | 22,300.48 |
| 16-Oct-20 | 10085 | 01014748 | Ecobank Liberia LTD | Employees social security for Oct 2020 | 11,273.84 |
| 16-Oct-20 | 10085 | 01014748 | Ecobank Liberia LTD | Employees social security for Oct 2020 | 22,547.69 |
| 16-Oct-20 | 10085 | 01014748 | Ecobank Liberia LTD | Employees social security for Oct 2020 | 22,547.69 |
| 30-Oct-20 | 10117 | 01014773 | Ecobank Liberia LTD | Employees social security for Oct 2020 | 18.02 |
| 30-Oct-20 | 10117 | 01014773 | Ecobank Liberia LTD | Employees social security for Oct 2020 | 30.89 |
| 30-Oct-20 | 10117 | 01014773 | Ecobank Liberia LTD | Employees social security for Oct 2020 | 30.89 |
| 19-Nov-20 | 11079 | 01014846 | Ecobank Liberia ltd | Employees social security deduction for Nov 2020 | 11,415.41 |
| 19-Nov-20 | 11079 | 01014846 | Ecobank Liberia ltd | Employees social security deduction for Nov 2020 | 22,830.81 |
| 19-Nov-20 | 11079 | 01014846 | Ecobank Liberia ltd | Employees social security deduction for Nov 2020 | 22,830.81 |
| 11-Dec-20 | 12093 | 01019951 | Ecobank Liberia ltd | Employees social security deduction for Dec 2020 | 11,930.00 |
| 11-Dec-20 | 12093 | 01019951 | Ecobank Liberia ltd | Employees social security deduction for Dec 2020 | 23,860.01 |
| 11-Dec-20 | 12093 | 01019951 | Ecobank Liberia ltd | Employees social security deduction for Dec 2020 | 23,860.00 |
| 14-Dec-20 | 12101 | 01019958 | Ecobank Liberia Ltd | Social security from supplementary payroll for Oct -Dec 2020 | 41.94 |
| 14-Dec-20 | 12105 | 01019961 | Ecobank Liberia Ltd | Social security from supplementary payroll for Oct -Dec 2020 | 145.00 |
| 14-Dec-20 | 12101 | 01019958 | Ecobank Liberia Ltd | Social security from supplementary payroll for Oct -Dec 2020 | 83.88 |
| 14-Dec-20 | 12105 | 01019961 | Ecobank Liberia Ltd | Social security from supplementary payroll for Oct -Dec 2020 | 290.00 |
| 14-Dec-20 | 12101 | 01019958 | Ecobank Liberia Ltd | Social security from supplementary payroll for Oct -Dec 2020 | 83.88 |
| 14-Dec-20 | 12105 | 01019961 | Ecobank Liberia Ltd | Social security from supplementary payroll for Oct -Dec 2020 | 290.00 |
| 14-Jan-21 | 01044 | 00992961 | Ecobank Liberia ltd | Employees social security deduction for Jan 2021 | 12,000.93 |

*Management Letter on The
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| Date | Vou. # | Check # | Vendors | Remarks | Amount |
|-------------|---------------|----------------|-------------------------|---|---------------|
| 14-Jan-21 | 01044 | 00992961 | Ecobank Liberia Ltd | Employees social security deduction for Jan 2021 | 24,001.86 |
| 14-Jan-21 | 01044 | 00992961 | Ecobank Liberia Ltd | Employees social security deduction for Jan 2021 | 24,001.86 |
| 19-Jan-21 | 01085 | 00992999 | Ecobank Liberia Ltd | Social securityTax deduction from payment in Lieu for Feb 2021 | 170.75 |
| 19-Jan-21 | 01085 | 00992999 | Ecobank Liberia Ltd | Social securityTax deduction from payment in Lieu for Feb 2021 | 341.50 |
| 19-Jan-21 | 01085 | 00992999 | Ecobank Liberia Ltd | Social securityTax deduction from payment in Lieu for Feb 2021 | 341.50 |
| 5-Mar-21 | 03054 | 00991841 | Ecobank Liberia Limited | Social security deduction from employee's payment in lieu for Dec 2020 | 196.53 |
| 5-Mar-21 | 03054 | 00991841 | Ecobank Liberia Limited | Social security deduction from employee's payment in lieu for Dec 2020 | 393.05 |
| 5-Mar-21 | 03054 | 00991841 | Ecobank Liberia Limited | Social security deduction from employee's payment in lieu for Dec 2020 | 393.05 |
| 16-Mar-21 | 03114 | 00106493 | Ecobank Liberia Limited | social security deduction from employee for March 2021 | 11,939.95 |
| 16-Mar-21 | 03132 | 00991548 | Ecobank Liberia Limited | Social security deduction from employees annual leave for April 2021 | 638.36 |
| 16-Mar-21 | 03135 | 00991551 | Ecobank Liberia Limited | Social security deduction from employees payment in lieu for April 2021 | 68.93 |
| 16-Mar-21 | 03114 | 00106493 | Ecobank Liberia Limited | social security deduction from employee for March 2021 | 23,879.91 |
| 16-Mar-21 | 03132 | 00991548 | Ecobank Liberia Limited | Social security deduction from employees annual leave for April 2021 | 1,276.72 |
| 16-Mar-21 | 03135 | 00991551 | Ecobank Liberia Limited | Social security deduction from employees payment in lieu for April 2021 | 137.85 |
| 16-Mar-21 | 03114 | 00106493 | Ecobank Liberia | social security deduction from employee for March 2021 | |

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| Date | Vou. # | Check # | Vendors | Remarks | Amount |
|-----------|--------|----------|-------------------------|--|-----------|
| | | | Limited | | 23,879.91 |
| 16-Mar-21 | 03132 | 00991548 | Ecobank Liberia Limited | Social security deduction from employees annual leave for April 2021 | 1,276.72 |
| 16-Mar-21 | 03135 | 00991551 | Ecobank Liberia Limited | Social security deduction from employees payment in lieu for April 2021 | 137.85 |
| 22-Mar-21 | 03149 | 00991562 | Ecobank Liberia Limited | Social security for employees for Jan, Feb and March 2021 | 41.94 |
| 22-Mar-21 | 03150 | 00991563 | Ecobank Liberia Limited | Social security for employees for Jan, Feb and March 2021 | 12,048.43 |
| 22-Mar-21 | 03149 | 00991562 | Ecobank Liberia Limited | Social security for employees for Jan, Feb and March 2021 | 83.88 |
| 22-Mar-21 | 03150 | 00991563 | Ecobank Liberia Limited | Social security for employees for Jan, Feb and March 2021 | 24,096.87 |
| 22-Mar-21 | 03149 | 00991562 | Ecobank Liberia Limited | Social security for employees for Jan, Feb and March 2021 | 83.88 |
| 22-Mar-21 | 03150 | 00991563 | Ecobank Liberia Limited | Social security for employees for Jan, Feb and March 2021 | 24,096.87 |
| 6-Apr-21 | 04020 | 00991598 | Ecobank Liberia Limited | Social security contribution from Employee payment in Lieu for April 2021 | 56.25 |
| 6-Apr-21 | 04020 | 00991598 | Ecobank Liberia Limited | Social security contribution from Employee payment in Lieu for April 2021 | 112.50 |
| 6-Apr-21 | 04020 | 00991598 | Ecobank Liberia Limited | Social security contribution from Employee payment in Lieu for April 2021 | 112.50 |
| 15-Apr-21 | 04047 | 01015722 | Ecobank Liberia Limited | Employees social security contribution from April 2021 | 11,502.67 |
| 15-Apr-21 | 04059 | 01015730 | Ecobank Liberia Limited | Social security for employees payment in lieu for March and April 2021 | 5.73 |
| 15-Apr-21 | 04060 | 01015731 | Ecobank Liberia | Social security contributions from employees May 2021 annaul leave payment | |

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| Date | Vou. # | Check # | Vendors | Remarks | Amount |
|-----------|--------|----------|-------------------------|---|-----------|
| | | | Limited | | 322.04 |
| 15-Apr-21 | 04074 | 01015740 | Ecobank Liberia Limited | Social security deduction from employees supplementary payroll for March & April 2021 | 12.20 |
| 15-Apr-21 | 04047 | 01015722 | Ecobank Liberia Limited | Employees social security contribution from April 2021 | 23,005.33 |
| 15-Apr-21 | 04059 | 01015730 | Ecobank Liberia Limited | Social security for employees payment in lieu for March and April 2021 | 11.45 |
| 15-Apr-21 | 04060 | 01015731 | Ecobank Liberia Limited | Social security contributions from employees May 2021 annaul leave payment | 644.08 |
| 15-Apr-21 | 04074 | 01015740 | Ecobank Liberia Limited | Social security deduction from employees supplementary payroll for March & April 2021 | 24.40 |
| 15-Apr-21 | 04047 | 01015722 | Ecobank Liberia Limited | Employees social security contribution from April 2021 | 23,005.33 |
| 15-Apr-21 | 04059 | 01015730 | Ecobank Liberia Limited | Social security for employees payment in lieu for March and April 2021 | 11.45 |
| 15-Apr-21 | 04060 | 01015731 | Ecobank Liberia Limited | Social security contributions from employees May 2021 annaul leave payment | 644.08 |
| 15-Apr-21 | 04060 | 01015731 | Ecobank Liberia Limited | Social security contributions from employees May 2021 annaul leave payment | 1,615.20 |
| 15-Apr-21 | 04074 | 01015740 | Ecobank Liberia Limited | Social security deduction from employees supplementary payroll for March & April 2021 | 24.40 |
| 12-May-21 | 05067 | 01016382 | Ecobank Liberia Limited | Social security contribution from employees annual leave for June 2021 | 132.64 |
| 12-May-21 | 05067 | 01016382 | Ecobank Liberia Limited | Social security contribution from employees annual leave for June 2021 | 265.28 |
| 12-May-21 | 05067 | 01016382 | Ecobank Liberia Limited | Social security contribution from employees annual leave for June 2021 | 265.28 |
| 13-May-21 | 05077 | 01016390 | Ecobank Liberia | Social security contribution from employees for May 2021 | |

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| Date | Vou. # | Check # | Vendors | Remarks | Amount |
|-----------|--------|----------|-------------------------|---|-----------|
| | | | Limited | | 11,757.07 |
| 13-May-21 | 05087 | 01016398 | Ecobank Liberia Limited | Social security contribution from employees supplementary April 2020-Feb 2021 | 61.00 |
| 13-May-21 | 05077 | 01016390 | Ecobank Liberia Limited | Social security contribution from employees for May 2021 | 23,514.14 |
| 13-May-21 | 05087 | 01016398 | Ecobank Liberia Limited | Social security contribution from employees supplementary April 2020-Feb 2021 | 122.00 |
| 13-May-21 | 05077 | 01016390 | Ecobank Liberia Limited | Social security contribution from employees for May 2021 | 23,514.14 |
| 13-May-21 | 05087 | 01016398 | Ecobank Liberia Limited | Social security contribution from employees supplementary April 2020-Feb 2021 | 122.00 |
| 25-May-21 | 05125 | 01016434 | Ecobank Liberia Limited | Social security tax deduction from employees annual leave for May 2021 | 384.68 |
| 25-May-21 | 05131 | 01016438 | Ecobank Liberia Limited | Social security contribution from employees payment in lieu for June 2021 | 100.00 |
| 25-May-21 | 05125 | 01016434 | Ecobank Liberia Limited | Social security tax deduction from employees annual leave for May 2021 | 769.36 |
| 25-May-21 | 05131 | 01016438 | Ecobank Liberia Limited | Social security contribution from employees payment in lieu for June 2021 | 200.00 |
| 25-May-21 | 05125 | 01016434 | Ecobank Liberia Limited | Social security tax deduction from employees annual leave for May 2021 | 769.36 |
| 25-May-21 | 05131 | 01016438 | Ecobank Liberia Limited | Social security contribution from employees payment in lieu for June 2021 | 200.00 |
| 15-Jun-21 | 06064 | 01015861 | Ecobank Liberia Limited | Social security tax deduction for Employees Annual Leave for June 2021 | 808.88 |
| 15-Jun-21 | 06070 | 01015865 | Ecobank Liberia Limited | Employees social security tax deduction for the Month of June 2021 | 11,590.98 |
| 15-Jun-21 | 06071 | 01015866 | Ecobank Liberia | Social security tax deduction from employees payment in Lieu for June 2021 | |

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| Date | Vou. # | Check # | Vendors | Remarks | Amount |
|--------------|--------|----------|-------------------------|--|-------------------|
| | | | Limited | | 212.50 |
| 15-Jun-21 | 06064 | 01015861 | Ecobank Liberia Limited | Social security tax deduction for Employees Annual Leave for June 2021 | 1,617.76 |
| 15-Jun-21 | 06070 | 01015865 | Ecobank Liberia Limited | Employees social security tax deduction for the Month of June 2021 | 23,181.96 |
| 15-Jun-21 | 06071 | 01015866 | Ecobank Liberia Limited | Social security tax deduction from employees payment in Lieu for June 2021 | 425.00 |
| 15-Jun-21 | 06064 | 01015861 | Ecobank Liberia Limited | Social security tax deduction for Employees Annual Leave for June 2021 | 1,617.76 |
| 15-Jun-21 | 06070 | 01015865 | Ecobank Liberia Limited | Employees social security tax deduction for the Month of June 2021 | 23,181.96 |
| 15-Jun-21 | 06071 | 01015866 | Ecobank Liberia Limited | Social security tax deduction from employees payment in Lieu for June 2021 | 425.00 |
| 15-Feb-21 | 02099 | 0991516 | Ecobank Liberia Ltd. | Social Security from payment in lieu for Feb 2021. | 218.75 |
| 15-Feb-21 | 02099 | 0991516 | Ecobank Liberia Ltd. | Social Security from payment in lieu for Feb 2021. | 437.50 |
| 15-Feb-21 | 02099 | 0991516 | Ecobank Liberia Ltd. | Social Security from payment in lieu for Feb 2021. | 437.50 |
| 18-Feb-21 | 02111 | 0991525 | Ecobank Liberia Ltd. | Employees annual leave payment For Social security for Feb 2021. | 211.00 |
| 18-Feb-21 | 02111 | 0991525 | Ecobank Liberia Ltd. | Employees annual leave payment For Social security for Feb 2021. | 422.76 |
| 18-Feb-21 | 02111 | 0991525 | Ecobank Liberia Ltd. | Employees annual leave payment For Social security for Feb 2021. | 422.76 |
| Total | | | | | 714,357.21 |

Annexure 1 (c): Social Security Contribution for Special Fiscal Year July 1 to December 31, 2021 Not Remitted

| Date | Vou. # | Check # | Vendors | Remarks | Amount |
|-----------|--------|----------|-------------------------|---|-----------|
| 13-Jul-21 | 07056 | 00991637 | Ecobank Liberia Limited | Supplementary payroll payment in lieu social security deduction for July 2021 | 105.00 |
| 13-Jul-21 | 07062 | 00991641 | Ecobank Limited | Employees annual leave social security deduction for Aug 2021 | 703.80 |
| 16-Aug-21 | 08074 | 00991784 | Ecobank Liberia Limited | September 2021 annaul leave social security deduction | 1,298.72 |
| 16-Aug-21 | 08087 | 00991789 | Ecobank Liberia Limited | Employees Aug 2021 payroll, social security deuction | 23,638.67 |
| 15-Sep-21 | 09075 | 00992000 | Ecobank Liberia Limited | Employees social security deduction for Sept 2021 | 23,061.92 |
| 15-Sep-21 | 09079 | 00992003 | Ecobank Liberia Limited | Social security deduction from employees leave for Oct 2021 | 513.84 |
| 15-Sep-21 | 09083 | 00992006 | Ecobank Liberia Limited | Social Security deduction from employees payment in Lieu for Sept 2021 | 994.63 |
| 22-Sep-21 | 09106 | 00992024 | Ecobank Liberia Limited | Social security deduction for payment in lieu for July 2021 | 393.05 |
| 23-Sep-21 | 09112 | 00992030 | Ecobank Liberia Limited | Social security deduction for payment in lieu for Sept 2021 | 401.25 |
| 28-Sep-21 | 09128 | 00992045 | Ecobank Liberia Limited | Social security deduction for payment in lieu for July 2021 | 490.85 |
| 15-Oct-21 | 10066 | 00992501 | Ecobank Liberia Limited | Social security dedcution for employees for Oct 2021 | 24,549.77 |
| 15-Oct-21 | 10067 | 00992502 | Ecobank Liberia Limited | Social security dedcution for employees payment in lieu for Oct 2021 | 223.75 |
| 19-Oct-21 | 10081 | 00992516 | Ecobank Liberia Limited | Social security contribution from Employees Payment in Lieu June 2021 | 75.00 |
| 19-Oct-21 | 10084 | 00992519 | Ecobank Liberia Limited | Social security contribution from Employees Payment in Lieu August 2021 | 105.00 |

| Date | Vou. # | Check # | Vendors | Remarks | Amount |
|-----------|--------|----------|-------------------------|---|-----------|
| 21-Oct-21 | 10090 | 00992524 | Ecobank Liberia Limited | Social security contribution from Employees Payment in Lieu October 2021 | 225.00 |
| 15-Nov-21 | 11045 | 00992606 | Ecobank Liberia Limited | Social Security deduction from employees for Nov 2021 | 25,036.23 |
| 22-Nov-21 | 11088 | 00992644 | Ecobank Liberia Limited | Social security contribution from employees payment in Lieu for Nov 2021 | 175.00 |
| 9-Dec-21 | 12012 | 00992698 | Ecobank Liberia limited | Social security deduction from employees payment in lieu for Dec 2021 | 81.25 |
| 10-Dec-21 | 12045 | 00992727 | Ecobank Liberia Limited | Social security deduction from employees salaries for Dec 2021 | 25,399.95 |
| 13-Jul-21 | 07054 | 00991635 | Ecobank Liberia Limited | Employees social security tax dedcution for the Month of June 2021 | 22,691.07 |
| 13-Jul-21 | 07056 | 00991637 | Ecobank Liberia Limited | Supplementary payroll payment in lieu social security deduction for July 2021 | 105.00 |
| 13-Jul-21 | 07062 | 00991641 | Ecobank Limited | Employees annual leave social security deduction for Aug 2021 | 703.80 |
| 16-Aug-21 | 08074 | 00991784 | Ecobank Liberia Limited | September 2021 annaul leave social security deduction | 1,298.72 |
| 16-Aug-21 | 08087 | 00991789 | Ecobank Liberia Limited | Employees Aug 2021 payroll, social security deuction | 23,638.67 |
| 15-Sep-21 | 09075 | 00992000 | Ecobank Liberia Limited | Employees social security deduction for Sept 2021 | 23,061.92 |
| 15-Sep-21 | 09079 | 00992003 | Ecobank Liberia Limited | Social security deduction from employees leave for Oct 2021 | 513.84 |
| 15-Sep-21 | 09083 | 00992006 | Ecobank Liberia Limited | Social Security deduction from employees payment in Lieu for Sept 2021 | 994.63 |
| 22-Sep-21 | 09106 | 00992024 | Ecobank Liberia Limited | Social security deduction for payment in lieu for July 2021 | 393.05 |
| 23-Sep-21 | 09112 | 00992030 | Ecobank Liberia | Social security deduction for payment in lieu for Sept 2021 | 401.25 |

*Management Letter on The
Financial Statement Audit of the National Port Authority (NPA)
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| Date | Vou. # | Check # | Vendors | Remarks | Amount |
|-----------|--------|----------|-------------------------|--|-------------------|
| | | | Limited | | |
| 28-Sep-21 | 09128 | 00992045 | Ecobank Liberia Limited | Social security deduction for payment in lieu for July 2021 | 490.85 |
| 15-Oct-21 | 10066 | 00992501 | Ecobank Liberia Limited | Social security dedcution for employees for Oct 2021 | 24,549.77 |
| 15-Oct-21 | 10067 | 00992502 | Ecobank Liberia Limited | Social security dedcution for employees payment in lieu for Oct 2021 | 223.75 |
| 19-Oct-21 | 10081 | 00992516 | Ecobank Liberia Limited | Social security contribution from Employees Payment in Lieu June 2021 | 75.00 |
| 19-Oct-21 | 10084 | 00992519 | Ecobank Liberia Limited | Social security contribution from Employees Payment in Lieu August 2021 | 105.50 |
| 21-Oct-21 | 10091 | 00992524 | Ecobank Liberia Limited | Social security contribution from Employees Payment in Lieu October 2021 | 225.00 |
| 15-Nov-21 | 11045 | 00992606 | Ecobank Liberia Limited | Social Security deduction from employees for Nov 2021 | 25,036.23 |
| 22-Nov-21 | 11088 | 00992644 | Ecobank Liberia Limited | Social security contribution from employees payment in Lieu for Nov 2021 | 175.00 |
| 9-Dec-21 | 12012 | 00992698 | Ecobank Liberia limited | Social security deduction from employees payment in lieu for Dec 2021 | 81.25 |
| 10-Dec-21 | 12045 | 00992727 | Ecobank Liberia Limited | Social security deduction from employees salaries for Dec 2021 | 25,399.95 |
| | | | | Total | 277,636.93 |

Annexure 2 (a): Manager Director Discretionary Funds FY 2019/2020

| No. | Date | Vou. # | Check # | Vendors | Remarks | Amount |
|-----|--------------|--------|----------|---------------------|-------------------------|----------|
| 1 | Sept 6, 2019 | 09041 | 00622497 | Mary Q.A Washington | MD's Discretionary Fund | 5,000.00 |
| 2 | 23-Jan-20 | 01111 | 00622742 | Mary A.Q Washington | MD's Discretionary fund | 8,875.00 |
| 3 | 7-Jan-20 | 01012 | 00622663 | Mary A.Q Washington | MD's Discretionary fund | 5,000.00 |

*Management Letter on The
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| No. | Date | Vou. # | Check # | Vendors | Remarks | Amount |
|-------------|-------------|--------|----------|-----------------------|--|-------------------|
| 4 | 26-Mar-20 | 03106 | 00622956 | Mary A Q. Washington | MD's Discretionary Fund | 5,000.00 |
| 5 | Sept 3,2019 | 09024 | 00622496 | Dannes kieh | Catering printing of booklets and stationery | 6,000.00 |
| 6 | 25-Feb-20 | 02105 | 00622868 | Mary A. Q Washington | MD's Discretionary Fund | 8,500.00 |
| 7 | 30-Aug-19 | 08132 | 00413807 | Adolphus B. Marshall | MD's Discretionary Fund | 2,500.00 |
| 8 | 24-Sep-19 | 09151 | 00622528 | Adolphus B. Marshall | Payment for emergency port Operational and public relation | 10,000.00 |
| 9 | 23-Aug-19 | 08078 | 00413780 | Mary A.Q Washington | MD's Discretionary Fund | 8,500.00 |
| 10 | 2-Dec-19 | 12001 | 00622613 | Adolphus B. Marshall | Discretionary fund for MD | 5,750.00 |
| 11 | 28-Nov-19 | 11136 | 00622612 | Mary Washington | Urgent port operations, press and public relations | 8,950.00 |
| 12 | 4-Mar-20 | 03024 | 00622899 | Mary A Q. Washington | MD's Discretionary Fund | 8,875.00 |
| 13 | 26-Oct-19 | 10158 | 00622573 | Mary A. Q. Washington | MD's Discretionary Fund | 8,950.00 |
| 14 | 20-May-20 | 05057 | 00986388 | Margretta N. Taylor | MD's Discretionary Fund | 3,500.00 |
| 15 | 25-Jul-19 | 07115 | 00413714 | Adolphus B. Marshall | MD's Discretionary Fund | 3,000.00 |
| 16 | 27-May-20 | 05079 | 00986410 | Mary A. Q. Washington | MD's Discretionary Fund | 2,500.00 |
| 17 | 29-Apr-20 | 04113 | 00986338 | Mary A. Q. Washington | MD's Discretionary Fund | 5,000.00 |
| 18 | 20-Apr-20 | 04073 | 00986302 | Mary A. Q. Washington | MD's Discretionary Fund | 5,000.00 |
| 19 | 6-Dec-19 | 12023 | 00573030 | Mary A.Q. Washington | MD's Discretionary Fund | 3,500.00 |
| Tota | | | | | | 114,400.00 |

Annexure 2 (b): Manager Director Discretionary Funds FY 2020/2021

| No. | Date | Vou. # | Check # | Vendors | Remarks | Amount |
|-----|-----------|--------|----------|-----------------------|-------------------------|-----------|
| 1 | 16-Jan-21 | 01067 | 00992979 | Adolphus B. Marshall | MD's Discretionary Fund | 10,000.00 |
| 2 | 22-Dec-20 | 12145 | 01019998 | Theresa P. Boker | MD's discretionary Fund | 7,500.00 |
| 3 | 19-Mar-21 | 03141 | 00991557 | Mary A. Q. Washington | MD's Discretionary fund | 7,500.00 |
| 4 | 24-Jun-21 | 06121 | 00991564 | Mary A. Q. Washington | MD's Discretionary fund | 5,000.00 |
| 5 | 29-Mar-21 | 03165 | 00991574 | Mary A. Q. Washington | MD's Discretionary fund | 8,500.00 |
| 6 | 28-Apr-21 | 04146 | 01016302 | Mary A. Q. Washington | MDs Discretionary fund | 7,500.00 |
| 7 | 19-Aug-20 | 08082 | 01019520 | Mary A.Q. Washington | MD's Discretionary Fund | 8,000.00 |
| 8 | 23-Oct-20 | 10103 | 00414282 | Dannes Kieh | MD's Discretionary fund | 4,000.00 |

| No. | Date | Vou. # | Check # | Vendors | Remarks | Amount |
|--------------|-----------|--------|-----------|-----------------------|--|-------------------|
| 9 | 15-Sep-20 | 09074 | 00414251 | Linda Moses | MDs Discretionary Fund | 5,000.00 |
| 10 | 6-Jan-21 | 01027 | 00992097 | Mary A. Q. Washington | MD's Discretionary Fund | 8,900.00 |
| 11 | 25-Sep-20 | 09106 | 0165123 | Mary A. Q. Washington | MD's Discretionary Fund | 7,800.00 |
| 12 | 12-Aug-20 | 08037 | 300483177 | Mary A.Q Washington | MD's discretionary fund | 7,000.00 |
| 13 | 21-Dec-20 | 12140 | 01019993 | Adolphus B. Marshall | To facilitate payment for urgent port operations | 7,750.00 |
| 14 | 6-Sep-20 | 09022 | 300483234 | Mary A. Q. Washington | MD's Discretionary Fund | 7,000.00 |
| Total | | | | | | 101,450.00 |

Annexure 2 (c): Manager Director Discretionary Funds Special Fiscal Year July 1 to December 31, 2021

| No. | Date | Vou. # | Check # | Vendors | Remarks | Amount |
|--------------|-----------|--------|----------|-------------------------|--------------------------------------|------------------|
| 1 | 6-Jul-21 | 07016 | 00991599 | Linda J. Moses | MD's discretionary fund | 5,000.00 |
| 2 | 28-Jul-21 | 07115 | 00991687 | Mary A. Q. Washington | MD's discretionary fund | 5,000.00 |
| 3 | 6-Aug-21 | 08037 | 00991751 | Mary A. Q. Washington | urgent Port operation | 8,000.00 |
| 4 | 19-Aug-21 | 08101 | 00991851 | Mary A.Q Washington | MD's discretional fund | 6,000.00 |
| 5 | 6-Aug-21 | 08037 | 00991751 | Mary A. Q. Washington | urgent Port operation | 8,000.00 |
| 6 | 19-Aug-21 | 08101 | 00991851 | Mary A.Q Washington | MD's discretional fund | 6,000.00 |
| 7 | 13-Sep-21 | 09038 | 00991974 | Mary A. Q. Washington | Handle urgent administrative matters | 4,000.00 |
| 8 | 24-Sep-21 | 09116 | 00992034 | Mary A. Q. Washington | MD's discretionary fund | 5,000.00 |
| 9 | 30-Sep-21 | 09175 | 00993793 | Luwcia D. Robertson | MD's discretionary fund | 2,500.00 |
| 10 | 8-Oct-21 | 10032 | 00993826 | Mary A. Q. washington | Md's discretionary fund | 9,500.00 |
| 11 | 22-Oct-21 | 10098 | 00992528 | Mary A. Q. washington | Md's discretionary fund | 5,500.00 |
| 12 | 26-Oct-21 | 10108 | 00992538 | Fatu S. Fofana | Md's discretionary fund | 5,500.00 |
| 13 | 17-Nov-21 | 11076 | 00992632 | Lawcia Dargbe Robertson | MD's discretionary fund | 5,500.00 |
| 14 | 30-Nov-21 | 11130 | 00992683 | Linda J. Moses | MD's discretionary fund | 5,000.00 |
| 15 | 22-Dec-21 | 12120 | 00992799 | Adolphus B. Marshall | Md's discretionary fund | 5,500.00 |
| Total | | | | | | 86,000.00 |

Annexure 3 (a): Employees who did not turn out for Head Count

| No. | Name | Current Department | Monthly Pay US\$ | Number of Months | Total Per Year US\$ |
|-----|--------------------------------|-------------------------------------|------------------|------------------|---------------------|
| 1 | Sandimanie Momo | Deputy Managing Director | 356 | 12 | 4,272.00 |
| 2 | Kanneh Zina | Property and Environmental | 356 | 12 | 4,272.00 |
| 3 | Pritchard Otis Tommy | Property and Environmental | 305 | 12 | 3,660.00 |
| 4 | Weh Bedu Esther | Property and Environmental | 1,067.00 | 12 | 12,804.00 |
| 5 | Korleh, Sekou B. | Legal | 4,500.00 | 12 | 54,000.00 |
| 6 | Patrick Massalley | Legal | 458 | 12 | 5,496.00 |
| 7 | Paye Bentida J. | Legal | 305 | 12 | 3,660.00 |
| 8 | TAMBA TOUNKARA | Legal | 458 | 12 | 5,496.00 |
| 9 | Samuel G. Toe | Training | 305 | 12 | 3,660.00 |
| 10 | Georgia- Lee C. Frank Thompson | PURCHASING | 2,100.00 | 12 | 25,200.00 |
| 11 | Kollie, Aaron Amos | Corporate Service Division/Archives | 356 | 12 | 4,272.00 |
| 12 | Gbalor Christian Lucas | Monitoring and Evaluation | 305 | 12 | 3,660.00 |
| 13 | Mccay, George D | Monitoring and Evaluation | 559 | 12 | 6,708.00 |
| 14 | Princess Nimely | Monitoring and Evaluation | 356 | 12 | 4,272.00 |
| 15 | Freeman, Eugenia T. | ISPS | 305 | 12 | 3,660.00 |
| 16 | Yeah, Moses Jlokeh | ISPS | 305 | 12 | 3,660.00 |
| 17 | Barrie Abdulai | Liberia Seaport Police | 305 | 12 | 3,660.00 |
| 18 | Nyeneh, Robbine N. | Liberia Seaport Police | 305 | 12 | 3,660.00 |
| 19 | Pailey, Jones T. | Liberia Seaport Police | 648 | 12 | 7,776.00 |
| 20 | Johnson, Deddeh C. | Marine | 356 | 12 | 4,272.00 |
| 21 | Koayen, Michael G. | Marine Fire service | 406 | 12 | 4,872.00 |
| 22 | Kparkar Othello Saah | Marine Fire service | 318 | 12 | 3,816.00 |
| 23 | Nyumah, Joseph | Marine Fire service | 406 | 12 | 4,872.00 |
| 24 | Emmanuel Baina | Transport Department | 458 | 12 | 5,496.00 |

*Management Letter on The
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For the Fiscal Periods Ended July 1, 2019 to December 31, 2021*

| No. | Name | Current Department | Monthly Pay US\$ | Number of Months | Total Per Year US\$ |
|-----|-------------------------|--------------------------|------------------|------------------|---------------------|
| 25 | Fofana, Amara B. | Transport Department | 516 | 12 | 6,192.00 |
| 26 | Honis Saydee | Transport Department | 458 | 12 | 5,496.00 |
| 27 | Barbar Jefferson N. | Technical Administration | 305 | 12 | 3,660.00 |
| 28 | Cole Aron | Technical Administration | 305 | 12 | 3,660.00 |
| 29 | Eric A. Led Lee | Technical Administration | 389 | 12 | 4,668.00 |
| 30 | Flomo G. Augustine K. | Technical Administration | 572 | 12 | 6,864.00 |
| 31 | Jaryenneh ,Festina T | Technical Administration | 305 | 12 | 3,660.00 |
| 32 | Jeraldine M. Gbaa | Technical Administration | 699 | 12 | 8,388.00 |
| 33 | Kortie Sam | Technical Administration | 356 | 12 | 4,272.00 |
| 34 | Kpongbo Thomas Fayiah | Technical Administration | 305 | 12 | 3,660.00 |
| 35 | Nmah Esther K. | Technical Administration | 305 | 12 | 3,660.00 |
| 36 | Passawe Austin T. | Technical Administration | 559 | 12 | 6,708.00 |
| 37 | Prince S.Grandoe | Technical Administration | 559 | 12 | 6,708.00 |
| 38 | Roberts Anthony | Technical Administration | 305 | 12 | 3,660.00 |
| 39 | Saah Bundoo | Technical Administration | 2,100.00 | 12 | 25,200.00 |
| 40 | Swaray Fatu K | Technical Administration | 1,567.00 | 12 | 18,804.00 |
| 41 | Tarh, Marthaline B | Technical Administration | 305 | 12 | 3,660.00 |
| 42 | Wade Edith Woart | Technical Administration | 572 | 12 | 6,864.00 |
| 43 | Weah Blamo | Technical Administration | 305 | 12 | 3,660.00 |
| 44 | Yancy, Massa Freeman | Technical Administration | 559 | 12 | 6,708.00 |
| 45 | Jimmeh, Estrada O. | Technical Civil | 389 | 12 | 4,668.00 |
| 46 | Zoegar, Napoleon P. | Technical Civil | 1,067.00 | 12 | 12,804.00 |
| 47 | Harris Mulbah Zayzay | Technical Mechanical | 389 | 12 | 4,668.00 |
| 48 | Menyon Frederick Kabway | Technical Mechanical | 389 | 12 | 4,668.00 |
| 49 | Josephine Tapson | Technical Electrical | 267 | 12 | 3,204.00 |

| No. | Name | Current Department | Monthly Pay US\$ | Number of Months | Total Per Year US\$ |
|--------------|-------------------|----------------------------|------------------|------------------|---------------------|
| 50 | Dahn, Daniel O. | COMPTROLLER OFFICE | 458 | 12 | 5,496.00 |
| 51 | Gailor, Ernest K. | Reconciliation & Reporting | 699 | 12 | 8,388.00 |
| Total | | | 30,602.00 | | 367,224.00 |

Annexure 3(b): Contractors who did not turn out for Head Count.

| No. | Name | Current Department | Monthly Pay US\$ | Number of Month | Total Per Year US\$ |
|-----|-----------------------------|-------------------------------|------------------|-----------------|---------------------|
| 1 | Meshack M. Reeves | Deputy Managing Director-Oprs | 1,500.00 | 12 | 18,000.00 |
| 2 | Alfred Bartee | DMD/Legal | 200 | 12 | 2,400.00 |
| 3 | LISA MALAMOU | DMD/Legal | 200 | 12 | 2,400.00 |
| 4 | ABRAHAM TEAH | ENVIROMENTAL | 200 | 12 | 2,400.00 |
| 5 | MARIE SOGBE | ENVIROMENTAL | 200 | 12 | 2,400.00 |
| 6 | VARNEY MORRIS | ENVIROMENTAL | 200 | 12 | 2,400.00 |
| 7 | Sam K. Floe | FINANCE | 2,000.00 | 12 | 24,000.00 |
| 8 | Samuel Z. Boakai | FINANCE | 2,500.00 | 12 | 30,000.00 |
| 9 | Timothy Paulus | FINANCE | 1,500.00 | 12 | 18,000.00 |
| 10 | DOMINIC S. WLEMUS | ISPS | 200 | 12 | 2,400.00 |
| 11 | EMMANUEL TUCKER | ISPS | 200 | 12 | 2,400.00 |
| 12 | Princeton F. Molton | ISPS | 2,000.00 | 12 | 24,000.00 |
| 13 | SAMUEL T. TELLEH | ISPS | 200 | 12 | 2,400.00 |
| 14 | Gideon Vah | Liberia Seaport Police | 200 | 12 | 2,400.00 |
| 15 | Samuel Togba | Liberia Seaport Police | 200 | 12 | 2,400.00 |
| 16 | Wollobah G. Kesselly Junior | Liberia Seaport Police | 200 | 12 | 2,400.00 |
| 17 | Christopher B. Gwion | M & E | 350 | 12 | 4,200.00 |
| 18 | HASSAN SESAY | M & E | 200 | 12 | 2,400.00 |
| 19 | SAYON WESELY | M & E | 200 | 12 | 2,400.00 |

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| No. | Name | Current Department | Monthly Pay US\$ | Number of Month | Total Per Year US\$ |
|-----|-----------------------|---------------------|------------------|-----------------|---------------------|
| 20 | Theresa Viskinda | M & E | 699 | 12 | 8,388.00 |
| 21 | ADOLPHUS S. NYAN | MARINE FIRE SERVICE | 200 | 12 | 2,400.00 |
| 22 | Hanretta G. Mafalleh | MARINE FIRE SERVICE | 200 | 12 | 2,400.00 |
| 23 | James M. Kpoto | MARINE FIRE SERVICE | 200 | 12 | 2,400.00 |
| 24 | RESHIED D. JABER | MARINE FIRE SERVICE | 200 | 12 | 2,400.00 |
| 25 | Aloysius G. Stevens | MD Office | 699 | 12 | 8,388.00 |
| 26 | George S. Mulbah Sr. | MD Office | 2,500.00 | 12 | 30,000.00 |
| 27 | Musa J. Massaquoi | MD Office | 699 | 12 | 8,388.00 |
| 28 | Oliver Makor | MD Office | 699 | 12 | 8,388.00 |
| 29 | Peter James Butler | MD Office | 6,000.00 | 12 | 72,000.00 |
| 30 | Wolo Weah | MD Office | 3,000.00 | 12 | 36,000.00 |
| 31 | Worlea Saywah Dunah | MD Office | 3,000.00 | 12 | 36,000.00 |
| 32 | James Johnson | Public Relations | 699 | 12 | 8,388.00 |
| 33 | Mardia R. Yarmento | Public Relations | 2,500.00 | 12 | 30,000.00 |
| 34 | Justice V.R. Nyonsiea | PURCHASING | 597 | 12 | 7,164.00 |
| 35 | AARON S.ALLIE | Technical | 200 | 12 | 2,400.00 |
| 36 | Catherine E. Fayiah | Technical | 200 | 12 | 2,400.00 |
| 37 | DANIEL NEH | Technical | 200 | 12 | 2,400.00 |
| 38 | ELIZABETH GAYETOEQUE | Technical | 200 | 12 | 2,400.00 |
| 39 | EMMANUEL HUTCHINSON | Technical | 200 | 12 | 2,400.00 |
| 40 | ERIC B.TAYLOR | Technical | 200 | 12 | 2,400.00 |
| 41 | FREDRICK MANWOO | Technical | 200 | 12 | 2,400.00 |
| 42 | Isaac W. Gonkerwon | Technical | 200 | 12 | 2,400.00 |
| 43 | Larry J.Kicmett Jr | Technical | 200 | 12 | 2,400.00 |
| 44 | NORMAN T,DECKER | Technical | 200 | 12 | 2,400.00 |

| No. | Name | Current Department | Monthly Pay US\$ | Number of Month | Total Per Year US\$ |
|-----|---------------------|----------------------|------------------|-----------------|---------------------|
| 45 | Peter Kan | Technical | 200 | 12 | 2,400.00 |
| 46 | SAMUEL WATSON | Technical | 200 | 12 | 2,400.00 |
| 47 | SPENCER W. BLACKIE | Technical | 200 | 12 | 2,400.00 |
| 48 | THOMAS SEKON | Technical | 200 | 12 | 2,400.00 |
| 49 | Tranfina Woart | Technical | 200 | 12 | 2,400.00 |
| 50 | TYE BROWN | Technical | 200 | 12 | 2,400.00 |
| 51 | Boka N. Wreh | Training | 2,000.00 | 12 | 24,000.00 |
| 52 | GEORGE K. TOGBA | Transport Department | 200 | 12 | 2,400.00 |
| 53 | Victoria B.Nyantee | Transport Department | 200 | 12 | 2,400.00 |
| 54 | Mark Quiah | Greenville | 200 | 12 | 2,400.00 |
| 55 | Theophilus Nyanfore | Greenville | 550 | 12 | 6,600.00 |
| 56 | Varney L. Kiadii | Greenville | 572 | 12 | 6,864.00 |
| | | | 41,264.00 | | 495,168.00 |

Annexure 3(c): Staffs Whose Names Maintained on the Payrolls of Their Previous Working Areas.

| No. | Name | Agency | NIR Number | Job | Date of Birth |
|-----|-----------------|---|------------|----------------------|---------------|
| 1 | Patrice Jlopied | Human Right Commission | 2530740910 | HR monitor Grand Kru | 05/09/1977 |
| 2 | Vivian Banto | MCSS | 2580710100 | Registrar | 01/08/1987 |
| 3 | Augustine Beyan | Ministry of Commerce and Industry | 8670160607 | Inspector | 08/02/1994 |
| 4 | Barclay Dennis | Ministry of National Defense | 3360810386 | Instructor | 07/20/1969 |
| 5 | Richard Davis | Ministry of Health & Soc. Welfare | 1530400392 | Vaccinator | 09/09/1969 |
| 6 | Isaac Williams | Ministry of Internal Affairs and MOH as Electrician | 5320840871 | Secretary | 07/09/1983 |
| 7 | Linda Morrison | Liberia Refugee Repat. & Reset | 6500420187 | File Clerk | 05/24/1984 |

Annexure 4(a): Expenses without disbursement vouchers

| Date | Voucher Number | Check Number | Vendors | Remarks | Amount |
|--------------|----------------|--------------|----------------------------------|---|-----------|
| 30-Jun-20 | 6176 | 300483163 | Victoria T. Johnson | Urgent purchase of stationery for the use by NPA | 9,950.00 |
| 7-Oct-19 | 10026 | 58838 | Rock Stone | Purchase of servicing materials for the Port of Buchanan | 9,500.00 |
| Sept 17,2019 | 9104 | 622510 | Adolphus B. Marshall | Urgent purchase of materials for cleaning the Port of Greenville | 27,500.00 |
| 23-Aug-19 | 8083 | 413782 | Adolphus B. Marshall | Purchase of materials & supplier for the Port of Greenville | 8,500.00 |
| 26-Mar-20 | 3103 | 58875 | Greenville Operational Fund Acct | Operational fund Replenishment | 2,500.00 |
| 24-Dec-19 | 12149 | 414157 | Adolphus B. Marshall | Facilitate payment for urgent administrative need | 8,500.00 |
| 15-Jul-19 | 7010 | 413655 | Adolphus B. Marshall | Purchase of urgent needed materials & Supplies for DMD/A office | 8,750.00 |
| 31-Jul-19 | 7151 | 413743 | Dannes S. Kieh | Purchase of emergency stationery for MD's office | 5,500.00 |
| 31-Jul-19 | 7130 | 413728 | J. Daffa Wiles | Budget for 2019 auction | 8,539.95 |
| 24-Dec-19 | 12148 | 414156 | Adolphus B. Marshall | Facilitate payment for urgent administrative need | 8,950.00 |
| 12-Mar-20 | 3041 | 622913 | J.Daffa Wiles | Budget for first action to be conducted in the year 2020 | 8,096.00 |
| Sept 11,2019 | 9058 | 622498 | Adolphus B. Marshall | Purchase of materials and supplies for archives department | 8,500.00 |
| 24-Apr-20 | 4103 | 986330 | Joe B. Sieh | For 500 booklets of gate passes | 4,875.00 |
| 19-Feb-20 | 2090 | 622856 | B & B Enterprise Inc | Payment for Vehicle Rental | 3,800.00 |
| 14-Jan-20 | 1052 | 622698 | Sea Stone Corporation | 2000 gallons of fuel needed for Monrovia Port for Jan 5-Jan 11, 2020 | 7,340.00 |
| 24-Apr-20 | 4101 | 986328 | City Car Rental | Transportation service rendered the NPA for April 2020 | 37,500.00 |
| 30-Dec-19 | 1260 | 622651 | Evergreen Auto Service | To facilitate repair of one Nissan Hardbody for Logistics | 2,935.00 |
| 30-Dec-19 | 1261 | 622652 | Servo Garage Inc | To facilitate repair of MD's car | 3,030.00 |
| 10-Jan-20 | 1039 | 622686 | Liberia Electricity Corporation | LEC Bill for Nov. 2019 | 2,674.21 |
| Sept 13,2019 | 9083 | 622503 | S.S Hardware Center | Purchase of emergency spare parts for servicing of all equipment & generators in greenville | 8,700.00 |
| 17-Dec-19 | 12121 | 414147 | Sea Stone | 2000 gal of fuel for NPA generator for the period December 8-14, 2019 | 7,340.00 |
| 29-Apr-20 | 4112 | 986337 | Sea Stone Corporation | 2000 gals of fuel for April 24-30, 2020 | 7,340.00 |
| 10-Dec-19 | 12035 | 622614 | Evergreen Auto Service | Cost of spare parts for the repair of one vehicle assigned to M&E department | 1,625.00 |

*Management Letter on The
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For the Fiscal Periods Ended July 1, 2019 to December 31, 2021*

| Date | Voucher Number | Check Number | Vendors | Remarks | Amount |
|-----------|----------------|--------------|----------------------------------|--|-----------|
| 18-May-20 | 5043 | 414173 | Bashir Business Center | Materials needed to repair 150kva generator | 2,845.00 |
| 22-Apr-20 | 4097 | 986324 | Zenith Multipurpose Company | Payment for service rendered the NPA for ten days | 1,600.00 |
| 27-Dec-19 | 12155 | 622646 | Seastone Corporation | 2000gals of fuel needed for all NPA generator for Dec 15-21,2019 | 7,340.00 |
| 21-May-20 | 5066 | 986399 | Sea Stone corporation | 2000 gals of fuel needed for all NPA's generators within the Monrovia from 21-30, 2020 | 6,740.00 |
| 21-Apr-20 | 4090 | 986311 | SINOTRANS LIMITED | 50% payment of Share o revenue expense | 20,202.00 |
| 14-Jan-20 | 1051 | 622697 | Sea Stone Corporation | 2000 gallons of fuel needed for Monrovia Port for Dec 29-Jan 4, 2020 | 7,340.00 |
| 5-Dec-19 | 12006 | 573014 | Ryan Auto | Spare parts and workmanship for Md Car repair | 2,680.00 |
| 20-Mar-20 | 3092 | 58874 | Greenville Operational Fund Acct | 2000gals of fuel for the greenville Port Tug-M/T "Sinoe River" for shifting purpose | 9,280.00 |
| 13-Dec-19 | 12098 | 414129 | Debra Nebo | Donation to facilitate Min debar Nebo travel | 5,000.00 |
| 27-Dec-19 | 1257 | 622648 | Adolphus B. Marshall | To facilitate National Security Operations | 20,000.00 |
| 2-Dec-19 | 12001 | 622613 | Adolphus B. Marshall | Discretionary fund for MD | 5,750.00 |
| 6-Feb-20 | 2003 | 622780 | Baci Qeramedin | Employee's housing benefit for April-Dec 2019 & resident permit renewal | 1,700.00 |
| 31-Oct-19 | 10166 | 414018 | Wilson Tarpeh | Purchase of air Ticket reimbursement | 6,716.43 |
| 18-Mar-20 | 3052 | 414165 | Cyrus Tamba Toe | Purchase of Air Tickets | 2,122.00 |
| 27-Dec-19 | 1256 | 622647 | Adolphus B. Marshall | To facilitate National Security Operations | 20,000.00 |
| 27-Nov-19 | 11127 | 414095 | Brussels Airline | Purchase of air Ticket | 23,658.00 |
| 27-Dec-19 | 1258 | 622649 | Adolphus B. Marshall | To facilitate National Security Operations | 15,000.00 |
| 12-Mar-20 | 3040 | 622912 | Universal Travels | Penalty for cancellation of 24 air tickets | 3,984.00 |
| 6-May-20 | 5016 | 986355 | Royal Communication Incorp. | Service rendered the NPA for oct-Dec 2020 | 13,500.00 |
| 17-Jul-19 | 7038 | 413683 | Jackie Continental Travel Agency | Purchase of Air Ticket | 4,300.00 |
| 20-Mar-20 | 3090 | 622950 | Adolphus B. Marshall | Purchase of gas for buses, per Diem, refreshment & other important things used by NPA at cllr George Funeral | 1,500.00 |
| 26-Oct-19 | 10158 | 622573 | Mary A. Q. Washington | MD's Discretionary Fund | 8,950.00 |
| 27-May-20 | 5079 | 986410 | Mary A. Q. Washington | MD's Discretionary Fund | 2,500.00 |

*Management Letter on The
Financial Statement Audit of the National Port Authority (NPA)
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| Date | Voucher Number | Check Number | Vendors | Remarks | Amount |
|-----------|----------------|--------------|--|--|-----------|
| 20-May-20 | 5057 | 986388 | Margretta N. Taylor | MD's Discretionary Fund | 3,500.00 |
| 31-Jan-20 | 1155 | 622777 | Anita K lumei | Per Diem & logistics for LSP participation in the Armed Forces Day celebration | 2,560.00 |
| 22-Aug-19 | 8074 | 622481 | Bashir Business Center | Purchase of fumigation materials | 9,850.00 |
| 5-Sep-19 | 9037 | 413841 | Dannes Kieh | To facilitate Travel to Ganta | 6,500.00 |
| 15-Jul-19 | 7003 | 413648 | Alex Gidding | Foreign Travel Per Diem & Accommodation | 5,814.00 |
| 26-Mar-20 | 3106 | 622956 | Mary A Q. Washington | MD's Discretionary Fund | 5,000.00 |
| 23-Jul-19 | 7084 | 413696 | Vero C. Hood | Sixty NPA woman selected for Independence 2019 | 2,438.00 |
| 16-Jan-20 | 1071 | 622712 | Adolphus B. Marshall | For the diagnostics/troubleshoot/assessment on two tugboats with CAT engines in Greenville Port | 3,400.00 |
| 18-Jul-19 | 7078 | 413690 | Adolphus B. Marshall | Executive Entertainment | 2,000.00 |
| 18-May-20 | 5044 | 986382 | Adolphus b. Marshall | Executive entertainment | 6,000.00 |
| 24-Feb-20 | 2104 | 622867 | Restaurant at Der platz | Payment for catering for Feb 5 & 13, 2020 | 3,000.00 |
| 10-Sep-19 | 9043 | 413843 | Dannes Kieh | Purchase of lunch for joint security stakeholders meeting | 2,500.00 |
| 25-Oct-19 | 10155 | 622572 | Adolphus B. Marshall | To facilitate immediate covert security operation in the Port after ISPS Inspection | 50,000.00 |
| 21-Oct-19 | 10108 | 413971 | West Africa Maritime Security Affairs | ISPS Maritime security consultancy fee for the period of US coast guard Audit | 16,000.00 |
| 14-Nov-19 | 11059 | 414064 | Eddie S. Tarawali | NPA's contribution to Ministry of justice for the repair of damaged fence at Monrovia central prison | 2,500.00 |
| 21-Oct-19 | 10107 | 413970 | Ministry of State for Presidential Affairs | NPA corporate social responsibility to Ministry of State for Presidential Affairs | 10,000.00 |
| 14-Jan-20 | 1057 | 622699 | Liberia General Revenue Account | NPA corporate social responsibility to Champion Logistic Services | 10,172.35 |
| 17-Oct-19 | 10077 | 622550 | Electro City Inc | 2019 Production materials for access pass | 8,825.00 |
| 17-Oct-19 | 10079 | 58839 | Magic Enterprise Company | Production of 2019 Access Pass | 9,000.00 |
| 9-Jan-20 | 1027 | 622678 | Miss Bushrod Island | NPA Corporate Social responsibility to Miss Bushrod Island | 1,500.00 |
| 5-Sep-19 | 9031 | 413835 | LEMU's Clearing & forwarding | NPA corporate Social responsibility to Ministry of States for | 3,100.00 |

| Date | Voucher Number | Check Number | Vendors | Remarks | Amount |
|--------------|----------------|--------------|----------------------|---|-------------------|
| | | | Service | Presidential Affairs | |
| 15-Jul-19 | 7001 | 413646 | TIL International | NPA Corporate social responsibility to Special Presidential Project | 82,180.00 |
| 31-Jul-19 | 7129 | 622416 | Adolphus B. Marshall | Contribution to special project | 25,000.00 |
| 9-Oct-19 | 10039 | 413950 | Adolphus B. Marshall | NPA Corporate social responsibility Buchanan Hospital | 15,000.00 |
| 25-Nov-19 | 11123 | 414091 | Jones Pailey | Foreign Travel per Diem | 4,200.00 |
| Total | | | | | 684,691.94 |

Annexure 4(b): Capital Expenditure without Disbursement Vouchers

| Date | Voucher Number | Vendors | Remarks | Amount |
|-----------|----------------|--|--|------------|
| 31-Jul-19 | 07123 | Class Stationary Store | Purchase of Materials and supplies for MD's office | 3,525.00 |
| 24-Jul-19 | 07108 | Delta Architectural Construction Company | Partial payment for NPA Corporate Head quarter | 500,000.00 |
| 25-Nov-19 | 11116 | Delta Architectural Construction Company | Part payment for the construction of NPA corporation headquarters | 218,750.00 |
| 30-Sep-19 | 09170 | North pole Surveying & Engineering (LIB.)Ltd | First installment payment for purchase of Topcom Xtrac Robotic total station | 9,550.00 |
| 10-Jan-20 | 01030 | H & A corporation | Payment for supply of two generators for use in the out Ports | 20,000.00 |
| 10-Jan-20 | 01031 | City Aluminum | Purchase of Material & Supplies | 37,666.00 |
| 2-Apr-20 | 04014 | Dormie Sandolo | Payment for 100 acre of Land | 55,000.00 |
| 13-Jan-20 | 01049 | Bashir Business Center | Purchase of Equipment spare parts & workmanship for the rehabilitation of reach stacker & forklifts in Greenville and Monrovia | 49,900.00 |
| 13-Jan-20 | 01046 | Bashir Business Center | Purchase of Equipment spare parts & workmanship for the rehabilitation of reach stacker & forklifts in Greenville and Monrovia | 49,500.00 |
| 13-Jan-20 | 01043 | Bashir Business Center | Purchase of Equipment spare parts & workmanship for the | 49,000.00 |

| Date | Voucher Number | Vendors | Remarks | Amount |
|--------------|----------------|---------|--|-------------------|
| | | | rehabilitation of reach stacker & forklifts in Greenville and Monrovia | |
| Total | | | | 992,891.00 |

Annexure 4(c): Payroll Related Expenses Without Disbursement Vouchers

| No. | Payee | Description per Source | Transaction date per Source | Voucher Number | Check Number | Amount |
|--------------|---------------------------|---|-----------------------------|----------------|--------------|-------------------|
| 2 | Ecobank Liberia Ltd | Contractors Income tax for Dec 2019 | 13-Dec-19 | 12067 | 622615 | 35,967.99 |
| 3 | K & K Trading Corporation | Contractors rice for the Month of December 2019 | 2-Mar-20 | 3013 | 622888 | 17,771.00 |
| 4 | Ecobank Liberia limited | Income Tax from employees salaries for Jan 2020 | 17-Jan-20 | 1084 | 622721 | 103,219.83 |
| 5 | Ecobank Liberia limited | Income tax deduction from contractors for Jan 2020 | 17-Jan-20 | 1094 | 622729 | 35,889.70 |
| 6 | United Commodities INC | Rice for contractor, New employees, board member for Sept | 3-Jun-20 | 6038 | 300483150 | 41,977.00 |
| Total | | | | | | 234,825.52 |

Annexure 4(d): Expenses without disbursement vouchers

| Date | Voucher Number | Check Number | Vendors | Remarks | Amount |
|------------------------------|----------------|--------------|--------------------------------------|---|-----------|
| Social Responsibility | | | | | |
| 18-May-21 | 5112 | 1016423 | Adolphus b. Marshall | NPA contribution to National Law Enforcement Day sports tournament | 20,000.00 |
| 30-Dec-20 | 12170 | 992063 | SIDANI GROUP OF HOLDING INC | 150 bundles of 14guage zinc NPA corporate social responsibility | 5,200.00 |
| 31-Mar-21 | 3174 | 991580 | Matthew Gueh | Payment for 50 pcs of patron tickets given to the NPA during the launch of the Movie TUTUMATU | 5,000.00 |
| 13-May-21 | 5088 | 1016399 | Presidential Special Projects (LACE) | NPA Corporate social responsibility to special presidential project | 5,000.00 |
| 3-May-21 | 5001 | 1016325 | Moses S. Mooney | Donation to the office of the Vice president of the | 10,000.00 |

| Date | Voucher Number | Check Number | Vendors | Remarks | Amount |
|-------------------------------|----------------|--------------|-----------------------------------|---|-----------|
| | | | | Republic of Liberia | |
| 23-Jul-20 | 7079 | 1014965 | Adolphus B. Marshall | CCTV equipment parts | 15,000.00 |
| 26-Apr-21 | 4139 | 1015797 | Smart Office Solution Inc | Payment Electrical Appliance | 5,500.00 |
| 17-May-21 | 5095 | 1016406 | Omega Supply Chain | Materials needed for ISPS | 6,776.00 |
| 9-Jul-20 | 7013 | 58956 | Mary A.Q. Washington | Payment for urgent port Operation & ISPS Implementation projects | 9,750.00 |
| 26-Apr-21 | 4137 | 1015795 | Electro City InC | Purchase of Materials for ISPS production room | 6,875.00 |
| 23-Jul-20 | 7080 | 58960 | Adolphus B. Marshall | Communication services & CCTV monitoring | 20,000.00 |
| 26-Apr-21 | 4138 | 1015796 | Source IT | Materials need for ISPS Production room | 9,460.00 |
| 20-Apr-21 | 4120 | 1015781 | Capital Press | Payment for 1000 booklets of Gate passes | 9,750.00 |
| 26-Apr-21 | 4136 | 1015794 | Lion Stationery Store | Material needed for ISPS production room | 9,930.00 |
| 18-Sep-20 | 9073 | 165121 | Adolphus B. Marshall | ISPS signs & detailing | 5,500.00 |
| Administrative Expense | | | | | |
| 6/27/2021 | 6126 | 991569 | Bill T. Twehway | Foreign Travel Perdiem | 9,926.00 |
| 9/23/2020 | 9101 | 300483255 | Harriet G.T Toomey | Lunch and transportation for committee members | 8,200.00 |
| 6/16/2021 | 6092 | 1015887 | Adolphus B. Marshall | Lunch, transportation and perdiem for executive management | 7,500.00 |
| 8/18/2020 | 8078 | 1019515 | Adolphus B. Marshall | Port operational Fund | 9,500.00 |
| 7/24/2020 | 7088 | 300483169 | Peewee Flomoku | One day olympic with the president | 10,000.00 |
| 8/7/2020 | 8028 | 1014987 | Adolphus B. Marshall | Executive Incidental | 10,000.00 |
| 11/4/2020 | 11007 | 1014784 | Adolphus B. Marshall | To facilitate payment for board accommodation & allowance for pending meeting in Nimba County | 32,500.00 |
| 12/23/2020 | 12157 | 1020004 | Royal communication inc | For service rendered the NPA (3rd quarter FY 2020/2021) | 13,500.00 |
| 6/1/2021 | 6010 | 1015816 | Insurance Company of Africa (ICA) | Payment of Insurance premium Ecowas Brown card & Gol stickers for vehicle owned by NPA | 19,351.24 |
| 6/1/2021 | 6008 | 1015815 | Insurance Company of Africa (ICA) | Payment of insurance premium, Ecowas brown card & | 26,959.92 |

*Management Letter on The
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| Date | Voucher Number | Check Number | Vendors | Remarks | Amount |
|-------------------------------|----------------|--------------|--|---|-----------|
| | | | | GOL stickers for vehicles owned by NPA | |
| 6/1/2021 | 6007 | 1015814 | Insurance Company of Africa (ICA) | Payment of insurance premium for 6 vehicle owned by NPA | 14,059.92 |
| 4/1/2021 | 4004 | 991585 | National Port Authority Sports Association | First phase budget for the Inter-governmental tournament | 33,896.50 |
| 3/4/2021 | 3042 | 991829 | Adolphus B. Marshall | To facilitate public Relation | 9,550.00 |
| 8/19/2020 | 8082 | 1019520 | Mary A.Q. Washington | MD's Discretionary Fund | 8,000.00 |
| 8/12/2020 | 8037 | 300483177 | Mary A.Q Washington | MD's discretionary fund | 7,000.00 |
| 5/5/2021 | 5034 | 1016355 | Adolphus b. Marshall | Urgent security Operations | 20,000.00 |
| 5/24/2021 | 5120 | 1016429 | West Africa Maritime Security Consultancy (WAMSEC) | Preparation , Review of exiting PFSA/PFSP security risk reassessment & stake holders engagement | 20,000.00 |
| 5/19/2021 | 5114 | 1016425 | PRO-COMM INC | To facilitate CCTV and materials for the CCTV room | 18,129.75 |
| 9/30/2020 | 9122 | 1015086 | Vashti Hanna Sirleaf | operational expense at the various ports of Liberia | 7,500.00 |
| 11/16/2020 | 11061 | 1014832 | Adolphus B. Marshall | To facilitate urgent National security operations | 22,000.00 |
| 6/2/2021 | 6020 | 1015825 | Adolphus B. Marshall | Contribution to security operations | 40,000.00 |
| 9/18/2020 | 9072 | 300483251 | Adolphus B. Marshall | Live Media outlet coverage | 9,500.00 |
| 9/30/2020 | 9123 | 1015087 | Vashti Hanna Sirleaf | security details for NPA Security | 9,500.00 |
| 4/13/2021 | 4038 | 1015715 | P. Wilson Topoe | Fumigation of Corporate head quarters | 15,000.00 |
| 9/18/2020 | 9071 | 300483249 | Adolphus B. Marshall | covert fund for all security apparatus | 9,500.00 |
| Port Operating Expense | | | | | |
| Feb/10/2021 | 2065 | 991943 | Adolphus B Marshall | Cost to repair & purchase spare parts & workmanship to rehabilitate all reach stackers & forklift in Monrovia & Greenville Ports. | 30,000.00 |
| Feb/10/2021 | 2066 | 991944 | Adolphus B Marshall | Equipment rental for transfer of abandoned units. | 25,000.00 |
| 15-Apr-21 | 4080 | 1015745 | Goshen Logistics Service INC | Vehicle fee to facilitate NPA team to Buchanan ,Greenville,Harper & Ganta | 12,000.00 |
| 28-Aug-20 | 8126 | 300483204 | Adolphus B. Marshall | vehicle rental for 15 member team to conduct | 12,000.00 |

| Date | Voucher Number | Check Number | Vendors | Remarks | Amount |
|-----------------|----------------|--------------|-------------------------------------|--|-----------|
| | | | | feasibility study | |
| 31-Aug-20 | 8136 | 1019549 | City Car Rental | Transportation service rendered the NPA for July 1-31,2020 | 37,500.00 |
| 4-Dec-20 | 12036 | 1014903 | City Car Rental | Transportation service rendered the NPA's employees for Oct 2020 | 37,500.00 |
| 16-Jul-20 | 7057 | 986493 | City Car Rental | Service rendered the NPA employees for June 2020 | 37,500.00 |
| 4-Dec-20 | 12032 | 1014899 | Creative Developer Inc. | Share of Revenue Expense | 51,892.55 |
| 26-May-21 | 5171 | 165170 | Greenville Operational Fund Account | Purchase of 2000 gals of fuel @ 5.00 per gallon | 10,000.00 |
| 27-Jun-21 | 6124 | 991567 | Aminata & Sons Inc | General coupons needed for the Month of July 2020 | 67,895.70 |
| 21-Jul-20 | 7066 | 986500 | Super Petroleum Inc | General coupons For Jan 2020 | 58,917.00 |
| 28-Dec-20 | 12163 | 992059 | International Gas station | Gas and fuel in coupon for NPA Employees for March 2020 | 60,775.00 |
| 12-Apr-21 | 4031 | 1015709 | International Gas Station | General Coupon for the Employees for May 2020 | 67,827.90 |
| 29-Oct-20 | 10113 | 1014769 | International Gas Station | General fuel for Feb 2020 | 61,467.50 |
| 28-Dec-20 | 12162 | 992058 | Saksouk Shopping Center | General scratch card for the Month of Feb 2020 | 18,540.00 |
| 12-Apr-21 | 4030 | 1015708 | Saksouk Shopping Center | Purchase of scratch cards for Employees for March 2020 | 18,540.00 |
| 25-May-21 | 5135 | 1016442 | Saksouk Shopping Center | Scratch cards for the Month of April 2021 | 18,180.00 |
| 10-Jul-20 | 7041 | 986484 | Saksouk Shopping Center | General scratch cards for the Month of Jan 2020 | 17,875.00 |
| Supplies | | | | | |
| 19-Jan-21 | 1086 | 992990 | Adolphus B. Marshall | Purchase of janitorial for Buchanan, Harper and greenville ports | 5,000.00 |
| 17-Jul-20 | 7063 | 986498 | Mary A.Q. Washington | Purchase of janitorial and supplies for all executives | 8,500.00 |
| 13-Aug-20 | 8054 | 300483183 | Victorial T. Johnson | Purchase of emergency supplies | 9,250.00 |
| 13-Aug-20 | 8053 | 300483182 | Victorial T. Johnson | Purchase of assorted materials and supplies | 8,760.00 |
| 8-Oct-20 | 10039 | 300483260 | Victoria T. Johnson | Emergency supply of Janitorial & materials | 9,850.00 |

| Date | Voucher Number | Check Number | Vendors | Remarks | Amount |
|--------------|----------------|--------------|----------------------|--|---------------------|
| 13-Aug-20 | 8056 | 1015000 | Victoria T. Johnson | Purchase of anti coronavirus to used at every point | 9,700.00 |
| 8-Oct-20 | 10037 | 1014718 | Victoria T. Johnson | Purchase of materials for the celebration of the President's birthday | 6,750.00 |
| 5-Mar-21 | 3049 | 991836 | Adolphus B. Marshall | Urgent purchase of stationery supplies for the Finance budget office & record room | 5,000.00 |
| 8-Oct-20 | 10038 | 300483259 | Victoria T. Johnson | Purchase of materials needed for the record room | 9,700.00 |
| 31-Jul-20 | 7135 | 300483173 | Linda Moses | Purchase of materials and supply | 6,315.00 |
| 16-Oct-20 | 10075 | 414278 | CAPITAL PRESS | Ship receiving tally & ship load tally booklet for Buchanan Port and Harper | 6,825.00 |
| 12-Aug-20 | 8036 | 1014995 | Vashti Hanna Sirleaf | Payment for items for the new office of the DMD/A | 5,250.00 |
| 8-Oct-20 | 10041 | 1014719 | Victoria T. Johnson | Purchase of materials for Finance Budget and record room | 9,000.00 |
| 8-Oct-20 | 10040 | 300483261 | Victoria T. Johnson | Purchase of materials for record room | 9,900.00 |
| 13-Aug-20 | 8052 | 300483181 | Victorial T. Johnson | Printing of binders, corporate Tshits, broch and production of radio jingles for Independence day celebration. | 8,637.00 |
| 8-Oct-20 | 10036 | 1014717 | Victoria T. Johnson | Emergency supply of for sooth operation NPA | 9,500.00 |
| 13-Aug-20 | 8055 | 1014999 | Victoria T. Johnson | Purchase of stationeries and materials | 8,600.00 |
| Total | | | | | 1,314,761.98 |

Annexure 5(a): Third Party Payments 2019/2020

| No. | Date | Voucher Number | Check Number | Vendors | Description | Amount US\$ |
|-----|-----------|----------------|--------------|----------------------|--|-------------|
| 1 | 23-Aug-19 | 8085 | 413784 | Adolphus B. Marshall | Purchase of materials & supplier for the Port of Harper | 7,000.00 |
| 2 | 15-Aug-19 | 8064 | 300483077 | Roland B. Sunnyway | Facilitating urgent port Operations | 9,750.00 |
| 3 | 27-Nov-19 | 11135 | 622611 | Adolphus B. Marshall | urgent material needed for the second quarter allotment for Finance division | 8,850.00 |

| No. | Date | Voucher Number | Check Number | Vendors | Description | Amount US\$ |
|-----|-----------|----------------|--------------|-----------------------|---|-------------|
| 4 | 26-Nov-19 | 11125 | 414093 | Adolphus B. Marshall | Funfing for the diagnosis and servicing of the marine crafts located in Greenville Port | 75,000.00 |
| 5 | 4-Nov-19 | 11030 | 622579 | Adolphus B. Marshall | Purchase of emergency materials and supplies for all generators in Greenville Port | 16,500.00 |
| 6 | 23-Jan-20 | 1111 | 622742 | Mary A.Q Washington | MD's Discretionary fund | 8,875.00 |
| 7 | 25-Jul-19 | 7115 | 413714 | Adolphus B. Marshall | MD's Discretionary Fund | 3,000.00 |
| 8 | 2-Apr-20 | 4017 | 414171 | Adolphus B. Marshall | Facilitate security operations in NPA | 8,750.00 |
| 9 | 23-Jul-19 | 7107 | 622414 | Adolphus B.Marshall | Judgement against case in Sami Eid vs NPA | 72,911.67 |
| 10 | 30-Jun-20 | 6175 | 986460 | Victoria T. Johnson | Urgent purchase of Janitorial material for the use by Financial Division | 9,500.00 |
| 11 | 4-Mar-20 | 3024 | 622899 | Mary A Q. Washington | MD's Discretionary Fund | 8,875.00 |
| 12 | 16-Aug-19 | 8071 | 622480 | Adolpphus B. Marshall | Foreign Travel Perdiem | 2,718.00 |
| 13 | 12-Feb-20 | 2042 | 622817 | Adolphus B. Marshall | To ensure the rebranding & renewed hosting of the NPA official website | 3,250.52 |
| 14 | 24-Sep-19 | 9151 | 622528 | Adolphus B. Marshall | Payment for emergency port Operational and public relation | 10,000.00 |
| 15 | 24-Jan-20 | 1114 | 622744 | Malcolm W. Scott | Media Institutions to cover NPA's two years accomplishment | 2,500.00 |
| 16 | 30-Jun-20 | 6174 | 58951 | Vashti Hanna Sirleaf | Urgent security operations | 19,000.00 |
| 17 | 4-Dec-19 | 12005 | 573013 | Joe B. Sieh | Purchase of tally sheet | 9,500.00 |
| 18 | 13-Sep-19 | 9084 | 413870 | Anita Lumei | Payment to LSP officers for participating in the July 26, 2019 ceremonies | 2,700.00 |
| 19 | 13-Aug-19 | 8022 | 300483072 | Dannes S. Kieh | Press and public relation, executive incidental and Honorarium | 9,500.00 |
| 20 | 30-Aug-19 | 8133 | 622493 | Roland Sunnyway | Refreshment for participants in the NPA land meeting with Zali miding team | 3,800.00 |
| 21 | 30-Dec-19 | 1259 | 622650 | Adolphus B. Marshall | To facilitate National Security Operations | 20,000.00 |

| No. | Date | Voucher Number | Check Number | Vendors | Description | Amount US\$ |
|--------------|--------------|----------------|--------------|----------------------|---|-------------------|
| 22 | 31-Jul-19 | 7135 | 413733 | Dannes S. kieh | To facilitate high level engagement with opinion leaders of Maryland County | 3,500.00 |
| 23 | 4-Oct-19 | 10012 | 622531 | Adolphus B. Marshall | Executive Incidental Allowance | 7,500.00 |
| 24 | 31-Jul-19 | 7134 | 413732 | Dannes S. kieh | To facilitate talks with Elders surrounding Greenville Port | 14,000.00 |
| 25 | 13-Aug-19 | 8023 | 300483073 | Dannes S. Kieh | Incidental Allowance for Managing Director | 5,500.00 |
| 26 | 23-Dec-19 | 12134 | 622639 | Adolphus B. Marshall | Security Expense | 15,000.00 |
| 27 | 23-Dec-19 | 12135 | 622640 | Adolphus B. Marshall | Security Expense | 20,000.00 |
| 28 | 11-Sep-19 | 9064 | 413861 | Adolphus B. Marshall | To facilitate environmental Department clean-up exercise in the NPA | 3,000.00 |
| 29 | Sept 13,2019 | 9080 | 622500 | Adolphus B. Marshall | Executive Incidental | 5,500.00 |
| 30 | 14-Feb-20 | 2046 | 58863 | Adolphus B. Marshall | Port Operations and entrainment of visiting guest | 7,750.00 |
| 31 | 6-Mar-20 | 3031 | 622906 | Adolphus B. Marshall | Fund to facilitate the Port for the ISPS implementation | 9,000.00 |
| 32 | 3-Mar-20 | 3020 | 622895 | Harriet T. G Toomey | International women's day celebration Budget | 6,000.00 |
| 33 | 24-Jan-20 | 1115 | 622745 | Adolphus B. Marshall | To entertain visiting quest | 5,750.00 |
| Total | | | | | | 414,480.19 |

Annexure 5(b): Third Party Payments 2020/2021

| Date | Voucher Number | Check Number | Vendors | Remarks | Amount US\$ | General Comments |
|------------|----------------|--------------|----------------------|--|-------------|--|
| Feb/3/2021 | 2011 | 991917 | Montgomery G Vah | NPA Corporation Social responsibility. | 5,000.00 | No policy on corporate social responsibility. Third party payment; no evidence of check. |
| 4-May-21 | 5002 | 1016326 | Ministry of Defense | NPA Corporate social responsibility | 7,572.31 | No policy on corporate social responsibility. Third party payment; no evidence of check. |
| 19-Jan-21 | 1087 | 992991 | Adolphus B. Marshall | NPA corporate social | 20,000.00 | No policy on corporate social |

| Date | Voucher Number | Check Number | Vendors | Remarks | Amount US\$ | General Comments |
|-----------|----------------|--------------|-------------------------------------|--|-------------|--|
| | | | | responsibility | | responsibility. Third party payment; no evidence of check. |
| 26-May-21 | 5143 | 1016450 | Adolphus b. Marshall | NPA corporate social responsibility in Favor of Big Brabie Liberia | 7,000.00 | No policy on corporate social responsibility. Third party payment; no evidence of check. |
| 23-Sep-20 | 9097 | 414269 | FAWE LIBERIA | NPA corporate social responsibility | 5,000.00 | No policy on corporate social responsibility. Third party payment; no evidence of check. |
| 11-Mar-21 | 3101 | 106485 | Amb Sen. George m. Weah Scholarship | NPA corporation social responsibility | 5,000.00 | No policy on corporate social responsibility. Third party payment; no evidence of check. |
| 28-Apr-21 | 4148 | 1016304 | Alberthar Makor | NPA corporate social responsibility | 5,000.00 | No policy on corporate social responsibility. Third party payment; no evidence of check. |
| 22-Dec-20 | 12144 | 1019997 | Adolphus B. Marshall | For Christmas party for the children in Harper Port | 12,500.00 | No policy on corporate social responsibility. Third party payment; no evidence of check. |
| 2-Jun-21 | 6018 | 1015822 | Presidential Special Project (LACE) | NPA contribution to the Children playground project | 10,000.00 | No policy on corporate social responsibility. Third party payment; no evidence of check. |
| 23-Sep-20 | 9096 | 300483253 | Yeye Mayay | NPA corporate social responsibility | 25,000.00 | No policy on corporate social responsibility. Third party payment; no evidence of check. |
| 29-Apr-21 | 4155 | 1016309 | Abraham M. Dukuly | Assistant to NPA Muslim worker & worker & mosques around the free port (Ramadan Breakfast) | 6,500.00 | No policy on corporate social responsibility. Third party payment; no evidence of check. |

| Date | Voucher Number | Check Number | Vendors | Remarks | Amount US\$ | General Comments |
|------------|----------------|--------------|-----------------------|--|-------------|---|
| 23-Jul-20 | 7081 | 414241 | Adolphus B. Marshall | Initial audit & compliance assessment | 7,500.00 | Third party payment; no assessment report, no supporting documents. |
| 5-Jan-21 | 1001 | 992071 | Mary A. Q. Washington | Purchase of air tickets & travel per diem | 8,000.00 | Third party payment; No NCB, no invoice. |
| 12-Apr-21 | 4026 | 1015704 | Georgia K. Sharba | foreign travel Per diem | 8,040.00 | Third party payment; No NCB, no invoice, no foreign travel retirement. |
| 2/2/2021 | 2002 | 991911 | Adolphus B Marshall | Rembursement for entertainment & Loding. | 7,750.00 | Third party payment; no report on tour, no supporting documents. |
| 8/28/2020 | 8127 | 300483205 | Adolphus B. Marshall | Entertainment and accommodation for team | 9,500.00 | Third party payment; no feasibility study report, no supporting documents. |
| 8/20/2020 | 8107 | 1019542 | Adolphus B. Marshall | Executive Incidental | 9,500.00 | Third party payment; no supporting documents. |
| 6/17/2021 | 6095 | 1015890 | Vashti Hannah Sirleaf | Feeding for employees as the DMD/A HRD will be conducting a training | 7,000.00 | Third party payment; no assessment report, no supporting documents. |
| 12/16/2020 | 12108 | 1019964 | Linda J. Moses | Covert funds to secure all ports | 40,000.00 | Third party payment; no supporting documents. |
| 12/30/2020 | 12166 | 414294 | Adolphus B. Marshall | To facilitate NPA's media outreach & publication | 11,000.00 | Third party payment; no evidence of NCB process; no supporting documents. |
| 2/10/2021 | 2068 | 991946 | Adolphus B Marshall | Outstations media outreach at the port of Greenville ,Buchanan & Harper. | 11,000.00 | Third party payment; no evidence of NCB process; no supporting documents, no check. |

*Management Letter on The
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| Date | Voucher Number | Check Number | Vendors | Remarks | Amount US\$ | General Comments |
|------------|----------------|--------------|-----------------------|--|-------------|---|
| 1/16/2021 | 1067 | 992979 | Adolphus B. Marshall | MD's Discretionary Fund | 10,000.00 | Third party payment; no evidence of NCB process; no supporting documents. |
| 12/22/2020 | 12145 | 1019998 | Theresa P. Boker | MD's discretionary Fund | 7,500.00 | Third party payment; no supporting documents. |
| 3/19/2021 | 3141 | 991557 | Mary A. Q. Washington | MD's Discretionary fund | 7,500.00 | Third party payment; no evidence of NCB process; no supporting documents. |
| 3/29/2021 | 3165 | 991574 | Mary A. Q. Washington | MD's Discretionary fund | 8,500.00 | Third party payment; no evidence of NCB process; no supporting documents. |
| 4/28/2021 | 4146 | 1016302 | Mary A. Q. Washington | MDs Discretionary fund | 7,500.00 | Third party payment; no evidence of NCB process; no supporting documents. |
| 1/6/2021 | 1027 | 992097 | Mary A. Q. Washington | MD's Discretionary Fund | 8,900.00 | Third party payment; no evidence of NCB process; no supporting documents. |
| 9/25/2020 | 9106 | 165123 | Mary A. Q. Washington | MD's Discretionary Fund | 7,800.00 | Third party payment; no evidence of NCB process; no supporting documents. |
| 12/21/2020 | 12140 | 1019993 | Adolphus B. Marshall | To facilitate payment for urgent port operations | 7,750.00 | Third party payment; no evidence of NCB process; no supporting documents. |
| 9/6/2020 | 9022 | 300483234 | Mary A. Q. Washington | MD's Discretionary Fund | 7,000.00 | Third party payment; no evidence of NCB process; no supporting documents. |
| 4/13/2021 | 4036 | 1015713 | Adolphus B. Marshall | To handle security operation at the port | 9,500.00 | Third party payment; no evidence of supporting document. |

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| Date | Voucher Number | Check Number | Vendors | Remarks | Amount US\$ | General Comments |
|-----------|----------------|--------------|-----------------------|--|-------------|--|
| | | | | of Buchanan | | |
| 7/13/2020 | 7049 | 986490 | Adolphus B. Marshall | Covert to secure the Port of Buchanan | 9,200.00 | Third party payment; no evidence of supporting document. |
| 9/25/2020 | 9105 | 165122 | Mary A. Q. Washington | Urgent security expense | 8,500.00 | Third party payment; no evidence of supporting document. |
| 6/7/2021 | 6036 | 1015841 | Mary A.Q Wastington | To handle urgent ISPS matters | 7,500.00 | Third party payment; no evidence of supporting document. |
| 9/29/2020 | 9116 | 1015083 | Adolphus B. Marshall | To facilitate immediate security operations | 12,500.00 | Third party payment; no evidence of supporting document. |
| 5/11/2021 | 5051 | 1016370 | Adolphus b. Marshall | uRGENT security Operations AT BUCHANAN PORT | 10,500.00 | Third party payment; no evidence of supporting document. |
| 6/17/2021 | 6094 | 1015889 | Adolphus B. Marshall | Security details for NPA | 8,000.00 | Third party payment; no evidence of supporting document. |
| 12/4/2020 | 12040 | 1014904 | Adolphus B. Marshall | NPA contribution to security operation during upcoming elections | 27,500.00 | Third party payment; no evidence of supporting document. |
| 10/8/2020 | 10046 | 1014720 | Adolphus B. Marshall | Payment for security details | 7,000.00 | Third party payment; no evidence of supporting document. |
| 7/13/2020 | 7047 | 986488 | Adolphus B. Marshall | Covert to secure the Port of Buchanan | 9,500.00 | Third party payment; no evidence of supporting document. |
| 7/13/2020 | 7046 | 414234 | Mary A. Q. Washington | To facilitate intervention into port security issues | 8,500.00 | Third party payment; no evidence of supporting documents; no check copy. |
| 6/3/2021 | 6033 | 1015838 | Vashti Hannah Sirleaf | Ports Operations for US coast guard | 7,000.00 | Third party payment; no evidence of supporting document. |

| Date | Voucher Number | Check Number | Vendors | Remarks | Amount US\$ | General Comments |
|-----------|----------------|--------------|----------------------|---|-------------|--|
| | | | | Inspection at Monrovia | | |
| 4/7/2021 | 4022 | 1015700 | Adolphus B. Marshall | Payment request for security details | 8,560.00 | Third party payment; no evidence of supporting document. |
| 7/13/2020 | 7048 | 986489 | Adolphus B. Marshall | Covert to secure the Port of Monrovia Port | 9,800.00 | Third party payment; no evidence of supporting document. |
| 5/25/2021 | 5129 | 1016436 | Aaliyah M. Yohn | Purchase of janitorial materials for Finance division | 9,975.00 | Third party payment; no evidence of NCB process; no withholding tax, no contract. |
| 19-Apr-21 | 4094 | 1015755 | Adolphus B. Marshall | Urgent port Operations at the Port of Greenville | 12,000.00 | Third party payment; no evidence of NCB process; no withholding tax. |
| 1-Apr-21 | 4002 | 991584 | Adolphus b. Marshall | Renovation of Greenville port | 41,186.75 | Third party payment; no evidence of NCB process; no withholding tax, no contract, no check copy. |
| 30-Dec-20 | 12174 | 992067 | Adolphus B. Marshall | Payment for Port operation at the Port of Greenville | 11,500.00 | Third party payment; no evidence of supporting document. |
| 20-Jul-20 | 7065 | 986499 | Adolphus B. Marshall | Emergency port operational fund | 7,000.00 | Third party payment; no evidence of supporting document; No NCB process. |
| 12-Apr-21 | 4033 | 1015711 | Adolphus B. Marshall | Incidental Allowance | 5,000.00 | Third party payment; no evidence of supporting document; No NCB process. |
| 16-Sep-20 | 9068 | 300483248 | Fatu B. Sheriff | Payment for assorted covid 19 materials & information dissemination | 7,500.00 | Third party payment; no evidence of supporting document. |
| 29-Sep-20 | 9120 | 1015084 | Bendu G. Clarke | Purchase of assorted office supplies & | 25,000.00 | Third party payment; no evidence of supporting document; No NCB process. |

| Date | Voucher Number | Check Number | Vendors | Remarks | Amount US\$ | General Comments |
|--------------|----------------|--------------|----------------------|--|-------------------|--|
| | | | | stationeries for DMD/O office | | |
| 13-Aug-20 | 8044 | 1014998 | Margretta N. Taylor | Purchase of emergency supplies for HRD administration division | 5,175.00 | Third party payment; no evidence of supporting document; No NCB process. |
| 14-Sep-20 | 9031 | 414248 | Harriet G. T. Toomey | Purchase request for the dedication of the NPA HQ | 26,402.00 | Third party payment; no evidence of supporting document; No NCB process. |
| 12-Aug-20 | 8031 | 1014990 | Adolphus B. Marshall | Payment for booklets for dry project | 5,200.00 | Third party payment; no evidence of supporting document; No NCB process. |
| 19-May-21 | 5118 | 1016427 | Aaliyah M. Yohn | Purchase of stationery Materials | 9,900.00 | Third party payment; no evidence of supporting document; No NCB process. |
| 28-Aug-20 | 8128 | 300483206 | Adolphus B. Marshall | Compilation and printing of reports | 8,500.00 | Third party payment; no evidence of supporting document. |
| 18-May-21 | 5108 | 1016419 | Malcom Scott | Press & Public Relations | 11,000.00 | Third party payment; no supporting documents. |
| Total | | | | | 629,211.06 | |

Annexure 5c: Third party payment July 1 to December 31, 2021

| Date | Voucher | Check Number | Vendors | Remarks | Amount US\$ | General Comments |
|-----------------|---------|--------------|----------------------|---|-------------|---|
| Supplies | | | | | | |
| 14-Jul-21 | 07083 | 00991658 | Adolphus B. Marshall | Materials needed for record room for refilling of voucher 2016-2018 | 7,450.00 | Third party payment; no evidence of RFQ; no supporting documents. |

| Date | Voucher | Check Number | Vendors | Remarks | Amount US\$ | General Comments |
|---------------------------|---------|--------------|-----------------------|--|-------------|---|
| 14-Jul-21 | 07084 | 00991659 | Adolphus B. Marshall | Purchase of personal protector equipment (PPE) materials | 9,800.00 | Third party payment; no evidence of RFQ; no withholding tax |
| 3-Aug-21 | 08019 | 00991733 | Fatu B. Sherrif | Urgent consumable materials to be used by finance dept | 8,500.00 | Third party payment; no evidence of RFQ; no withholding tax |
| 6-Jul-21 | 07030 | 00991613 | Adolphus B. Marshall | Purchase of urgent printing, binding materials, stationeries & supplies for expenditure Dept | 9,869.00 | Third party payment; no evidence of RFQ; no supporting documents. |
| 21-Jul-21 | 07102 | 00991674 | Adolphus B. Marshall | Emergency supply for binding materials & photocopying of documents | 6,250.00 | Third party payment; no evidence of RFQ; no withholding tax. |
| 21-Jul-21 | 07103 | 00991675 | Adolphus B. Marshall | Emergency supply of stationary materials for NPA Headquarter | 9,750.00 | Third party payment; no evidence of RFQ; no withholding tax |
| 22-Sep-21 | 09098 | 00992016 | Mary A. Q. Washington | For the Purchase of emergency materials & Supplies for MD office | 8,000.00 | Third party payment; no evidence of NCB process; no supporting documents. |
| 26-Oct-21 | 10109 | 00992539 | Adolphus B. Marshall | Payment for the purchase of assorted materials for the Commence of 2022 Budget process | 6,250.00 | Third party payment; no evidence of RFQ; no invoice, no withholding tax |
| 22-Sep-21 | 09099 | 00992017 | Adolphus B. Marshall | Purchase of emergency stationery, janitorial & supplies for cashier and Income Department | 2,500.00 | Third party payment; no evidence of NCB; no supporting documents. |
| 15-Dec-21 | 12068 | 00992748 | Vasthi Hannah Sirleaf | Purchase of assorted office supplies for the corporate HQ | 4,650.00 | Third party payment; no evidence of RFQ; no invoice, no withholding tax |
| 28-Sep-21 | 09131 | 00992048 | Hannah S. Williams | purchase of assorted supplies to be used at the corporate HQ | 3,750.00 | Third party payment; no evidence of RFQ; no withholding tax |
| Operating Expenses | | | | | | |

| Date | Voucher | Check Number | Vendors | Remarks | Amount US\$ | General Comments |
|--------------------------------|---------|--------------|-----------------------|--|-------------|---|
| 28-Sep-21 | 09120 | 00992038 | Gyedee S. Neal | Expense for clearing & transporting D6H crawler dower belonging to the President | 2,970.00 | Third party payment; no evidence of supporting documents. |
| 21-Jul-21 | 07100 | 00991673 | Cecelia N. Wisner | To give the Buchanan port a face lift for Indepence Day celebration | 3,000.00 | Third party payment; no evidence of supporting documents. |
| 4-Aug-21 | 08021 | 00991736 | Adolphus B. Marshall | Purchase of servicing materials for all equipment and generators in Greenville | 7,500.00 | Third party payment; no evidence of supporting documents. |
| 31-Aug-21 | 08134 | 00991884 | Adolphus B. Marshall | Equipment rental for transfer of abandoned units | 15,000.00 | Third party payment; no NCB, no service completion certificate, no withholding tax, no contract, no evidence of supporting documents. |
| 25-Nov-21 | 11113 | 00992667 | Adolphus B. Marshall | Equipment rental for transfer of Abandoned units | 15,000.00 | Third party payment; no NCB, no service completion certificate, no withholding tax, no contract, no evidence of supporting documents. |
| Administrative Expenses | | | | | | |
| 6-Jul-21 | 07017 | 00991600 | Matthew T. Gweh | Purchase of corona materials for Board members to carry on awareness | 75,000.00 | Third party payment; no evidence of NCB; no invoice, no withholding tax |
| 10-Aug-21 | 08048 | 00991762 | Mary A. Q. Washington | Board fees for eight member for the three meetings 3-6, 2021 | 25,000.00 | Third party payment; no evidence of receipt and board meeting minutes. |
| 13-Sep-21 | 09038 | 00991974 | Mary A. Q. Washington | Handle urgent administrative matters | 4,000.00 | Third party payment; no evidence of RFQ; no supporting documents. |
| 24-Sep-21 | 09116 | 00992034 | Mary A. Q. Washington | MD's discretionary fund | 5,000.00 | Third party payment; no evidence of RFQ; no supporting documents. |
| 22-Oct-21 | 10098 | 00992528 | Mary A. Q. washington | Md's discretionery fund | 5,500.00 | Third party payment; no evidence of RFQ; no invoice, no withholding tax |
| 26-Oct-21 | 10108 | 00992538 | Fatu S. Fofana | Md's discretionery fund | 5,500.00 | Third party payment; no evidence of RFQ; no invoice, no withholding tax |

| Date | Voucher | Check Number | Vendors | Remarks | Amount US\$ | General Comments |
|-------------------------------|---------|--------------|-----------------------|---|-------------------|---|
| 30-Nov-21 | 11130 | 00992683 | Linda J. Moses | MD's disdretionery fund | 5,000.00 | Third party payment; no evidence of RFQ; no invoice, no withholding tax |
| 9-Dec-21 | 12013 | 00992699 | Timothy m. Sudue | Mini budget for the planning of MARSEC exercise | 5,000.00 | Third party payment; no evidence of RFQ; no supporting documents. |
| 9-Dec-21 | 12028 | 00992714 | Adolphus B. Marshall | Payment for catridge materials for Finance Division | 8,500.00 | Third party payment; no evidence of RFQ; no invoice, no withholding tax |
| 6-Jul-21 | 07016 | 00991599 | Linda J. Moses | MD's discretionary fund | 5,000.00 | Third party payment; no evidence of RFQ; no supporting documents. |
| 28-Jul-21 | 07115 | 00991687 | Mary A. Q. Washington | MD's discretionary fund | 5,000.00 | Third party payment; no evidence of RFQ; no invoice, no withholding tax |
| 30-Jul-21 | 07140 | 00991712 | Adolphus B. Marshall | Board sitting for july 30, 2021 | 6,000.00 | Third party payment. |
| Non-operating expenses | | | | | | |
| 7-Jul-21 | 07033 | 00991616 | Malcolm W. Scott | To facilitate NPA management's awareness & prevention campaign against corona virus | 11,000.00 | Third party payment; no NCB, no supporting documents. |
| 7-Jul-21 | 07035 | 00991618 | Adophus B. Marshall | Payment for relief items to orphanages in and around monrovia (Re-issued) | 20,000.00 | Third party payment; no NCB process, no supporting documents. |
| 23-Jul-21 | 07111 | 00991683 | Joseph M. Walcott | COVID-19 awareness to carry on in six communities in Montserrado | 3,000.00 | Third party payment; no RFQ process, no invoice, no supporting documents. |
| 4-Aug-21 | 08022 | 00991735 | Adolphus B. Marshall | To hire equipments for container transfer | 7,800.00 | Third party payment; no evidence of RFQ process; no withholding tax; no evidence of check; no contract. |
| Total | | | | | 316,539.00 | |

Annexure 6a: Payment of Social Corporate Responsibilities without An Approved Policy FY 2019/2020

| Date | Vou. # | Check # | Vendors | Remarks | Amount |
|-----------|--------|----------|---|--|-----------|
| 9-Jan-20 | 01027 | 00622678 | Miss Bushrod Island | NPA Corporate Social responsibility to Miss Bushrod Island | 1,500.00 |
| 7-Oct-19 | 10023 | 00413942 | Ministry of Information Cultural Affairs & Tour | NPA Corporate social responsibility to Ministry of Information Cultural Affairs & Tourism | 2,500.00 |
| 14-Nov-19 | 11059 | 00414064 | Eddie S. Tarawali | NPA's contribution to Ministry of justice for the repair of damaged fence at Monrovia central prison | 2,500.00 |
| 23-Aug-19 | 08086 | 00413785 | Bachir Toure | NPA Corporate Social Responsibility to Bachir Toure | 2,000.00 |
| 21-Oct-19 | 10109 | 00413972 | Cinderella Travel & Tour | NPA Corporate Social Responsibility to Rohit Bedi | 2,000.00 |
| 15-Aug-19 | 08070 | 00622479 | Albert D. Kpingbah | NPA Corporate Social Responsibility to Ministry of State of Health | 2,398.62 |
| 17-Dec-19 | 12119 | 00414146 | Brussels Airlines | Purchase of air ticket for Edwin D. Tweh James Smith & Tennessee Wilson | 4,613.00 |
| 15-Aug-19 | 08057 | 00622467 | Marie E. McIntosh | NPA corporate social responsibility to Marie E. McIntosh | 400.00 |
| 10-Sep-19 | 09049 | 00413847 | Hawa g. M. Kolubah | NPA corporate responsibility to Hawa G.M Kolubah | 5,000.00 |
| 24-Aug-19 | 08089 | 00622483 | Adolphus B. Marshall | NPA corporate social responsibility to enable Management to cater to some organization's request | 5,000.00 |
| 9-Aug-19 | 08020 | 00622446 | Albert D. Kpingbah | NPA corporate social responsibility to Ministry of State without portfolio | 3,193.00 |
| 31-Jul-19 | 07129 | 00622416 | Adolphus B. Marshall | Contribution to special project | 25,000.00 |
| 20-Nov-19 | 11115 | 00414084 | Cyrus Saydee | NPA contribution to NPA Old Timer Sport Association | 2,000.00 |
| 21-Oct-19 | 10107 | 00413970 | Ministry of State for Presidential Affairs | NPA corporate social responsibility to Ministry of State for Presidential Affairs | 10,000.00 |
| 2-Jan-20 | 01002 | 00622658 | Toe Wesseh | NPA corporate Social responsibility to Ministry of States | 2,500.00 |
| 23-Aug-19 | 08077 | 00413779 | Center for the exchange of Intellectual Opinion | NPA Corporate Social Responsibility | 900.00 |
| 4-Sep-19 | 09029 | 00413833 | Adolphus B. Marshall | NPA Corporate Social Responsibility for National Team Lone Star | 4,500.00 |
| 14-Aug-19 | 08024 | 0058812 | Thomas N. Gonwoe | Rehabilitation of community road | 2,300.00 |
| 29-Jan-20 | 01122 | 00622751 | Toe k. Wesseh | NPA Corporate responsibility to Ministry Of state for Presidential Affairs | 2,500.00 |
| 24-Dec-19 | 12151 | 00414158 | Kekura M.Kamara | NPA Corporate Social Responsibility to Saytue Saye | 500.00 |
| 26-Dec-19 | 12152 | 00622643 | Knock Knock Liberia | NPA Corporate Social Responsibility to Knock Knock Liberia Inc | 4,000.00 |

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| Date | Vou. # | Check # | Vendors | Remarks | Amount |
|-----------|--------|-----------|--|--|-----------|
| 25-Oct-19 | 10154 | 00622571 | Richard Tarr | NPA Corporate social responsibility to Python basketball team to facilitate International Travel | 47,970.00 |
| 15-Aug-19 | 08065 | 300483078 | Samuel Wlue | NPA Corporate Social Responsibility to Samuel Wlue | 5,000.00 |
| 29-Aug-19 | 08130 | 00413805 | Jackie continental Travel Agency | NPA Corporate Social Responsibility to Emmanuel Nyewsa | 1,715.00 |
| 9-Oct-19 | 10039 | 00413950 | Adolphus B. Marshall | NPA Corporate social responsibility Buchanan Hospital | 15,000.00 |
| 15-Jul-19 | 07001 | 00413646 | TIL International | NPA Corporate social responsibility to Special Presidential Project | 82,180.00 |
| 14-Jan-20 | 01057 | 00622699 | Liberia General Revenue Account | NPA Corporate Social Responsibility to Champion Logistic Services | 10,172.35 |
| 27-Aug-19 | 08098 | 00413792 | Adolphus B. Marshall | NPA Corporate Social Responsibility to enable management cater to some originations | 5,000.00 |
| 12-Dec-19 | 12065 | 00414126 | Emma Matieh Glasco | NPA's contribution to National Fisheries & Aquaculture Authority (NAFAA) | 1,000.00 |
| 8-Oct-19 | 10032 | 00622538 | Adolphus B. Marshall | NPA corporate Social Responsibility to Lonestar VS Chad | 25,000.00 |
| 6-Nov-19 | 11053 | 00414062 | Sea Stone Corporation | NPA Corporate social responsibility to LNP for the purchase of 1450 gals of fuel | 5,510.00 |
| 4-Sep-19 | 09028 | 00413832 | Adolphus B. Marshall | NPA Corporate Social Responsibility for National Team Lone Star | 9,500.00 |
| 23-Aug-19 | 08082 | 00413781 | Ministry of state for Presidentail Affairs | NPA Corporate Social Responsibility to ministry of State | 15,000.00 |
| 5-Sep-19 | 09031 | 00413835 | LEMU's Clearing & forwarding Service | NPA Corporate Social Responsibility to Ministry of States for Presidential Affairs | 3,100.00 |
| 27-Sep-19 | 09156 | 00622529 | Alberth Kpingbah | Corporate social responsibility to Ministry of Health (Reissued) | 1,500.00 |
| 12-Sep-19 | 09069 | 00413864 | Ministry of National Defense | NPA corporate responsibility to Ministry of National Defense | 1,632.00 |
| 14-Aug-19 | 08032 | 00622450 | Gyedee S. Neal | NPA's corporate social responsibility to Ministry of state without portfolio | 1,230.00 |
| 22-Aug-19 | 08075 | 00413777 | Gydee S Niel | Management financial assistance to NPA old timer football team | 500.00 |
| 15-Jul-19 | 07013 | 00413658 | Adolphus B. Marshall | Purchase of assorted toys for Doe community Dwellers July 26th | 9,750.00 |
| 5-Nov-19 | 11048 | 00414059 | Liberia Land Authority | NPA Corporate social responsibility to Liberia Land Authority | 7,000.00 |
| 24-Jul-19 | 07114 | 00413713 | Charles N Dennis | NPA Corporate Social Responsibility to the people of Bomi County | 10,000.00 |
| 27-Nov-19 | 11128 | 00622610 | Richar Tarr | NPA pythons foreign players salary for Nov & Dec 2019 | 2,000.00 |
| 14-Jan-20 | 01056 | 00622700 | APM Terminals | NPA corporate social responsibility to Champion Logistic Services | 592.16 |
| 22-Oct-19 | 10134 | 00413994 | Alex S. Noah | Anchors FC # 22 player payroll/Greenville port October 2019 | 1,100.00 |
| 23-Jul-19 | 07086 | 00413698 | William S. Yarsiah | NPA Corporate Social responsibility to disabled | |

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| Date | Vou. # | Check # | Vendors | Remarks | Amount |
|--------------|--------|----------|--------------------|---|-------------------|
| | | | | | 310.00 |
| 14-Jan-20 | 01055 | 00622701 | Albert D. kpingbah | NPA corporate social responsibility to Champion Logistic Services | 385.00 |
| Total | | | | | 347,451.13 |

Annexure 6b: Payment of Social Corporate Responsibilities without An Approved Policy FY 2020/2021

| Date | Vou. # | Check # | Vendors | Remarks | Amount |
|--------------|--------|-----------|---|---|-------------------|
| 4-Sep-20 | 09017 | 300483230 | Aquina K. Fannoh | NPA corporate social responsibility | 4,800.00 |
| 4-Sep-20 | 09018 | 300483231 | Duosalyn B Tarr | NPA corporate social responsibility | 4,800.00 |
| 5-Sep-20 | 09021 | 300483233 | Mary A. Q. Washington | NPA corporate social responsibility | 1,950.00 |
| 23-Sep-20 | 09096 | 300483253 | Yeye Mayay | NPA corporate social responsibility | 25,000.00 |
| 28-Sep-20 | 09107 | 01015074 | MOVEMENT FOR THE REEFLECTION OF GBEHKUGEH | NPA corporate social responsibility | 2,800.00 |
| 28-Sep-20 | 09108 | 01015075 | Penny Solution Incorporated | NPA corporate social responsibility | 2,000.00 |
| 23-Sep-20 | 09097 | 00414269 | FAWE LIBERIA | NPA corporate social responsibility | 5,000.00 |
| 23-Sep-20 | 09098 | 00414270 | MOVEMENT FOR THE REEFLECTION OF GBEHKUGEH | NPA corporate social responsibility | 2,800.00 |
| 8-Oct-20 | 10042 | 00414273 | SN Brussel Airline | NPA corporate social responsibility | 1,712.00 |
| 30-Dec-20 | 12170 | 00992063 | SIDANI GROUP OF HOLDING INC | 150 bundles of 14guage zinc NPA Corporate Social Responsibility | 5,200.00 |
| 14-Jan-21 | 01041 | 00992958 | Saizai Lionel E.Johnson | NPA Corporate Social Responsibility to a disabled | 4,500.00 |
| 19-Jan-21 | 01087 | 00992991 | Adolphus B. Marshall | NPA Corporate Social Responsibility | 20,000.00 |
| 22-Apr-21 | 04133 | 01015792 | Hannah S. Williams | NPA corporate social responsibility | 500.00 |
| 28-Apr-21 | 04148 | 01016304 | Alberthar Makor | NPA corporate social responsibility | 5,000.00 |
| 4-May-21 | 05002 | 01016326 | Ministry of Defence | NPA Corporate social responsibility | 7,572.31 |
| 13-May-21 | 05088 | 01016399 | Presidential Special Projects (LACE) | NPA Corporate social responsibility to special presidential project | 5,000.00 |
| 26-May-21 | 05143 | 01016450 | Adolphus b. Marshall | NPA corporate social responsibility in Favor of Big Brabie Liberia | 7,000.00 |
| Total | | | | | 105,634.31 |

Annexure 6c: Payment of Social Corporate Responsibilities without An Approved Policy Special Fiscal Year July 1 to December 31, 2012

| Date | Vou. # | Check # | Vendors | Remarks | Amount |
|--------------|--------|----------|---|--|-------------------|
| 7-Jul-21 | 07033 | 00991616 | Malcolm W. Scott | To facilitate NPA management's awareness & prevention campaign against corona virus | 11,000.00 |
| 7-Jul-21 | 07035 | 00991618 | Adolphus B. Marshall | Payment for relief items to orphanages in and around Monrovia (Re-issued) | 20,000.00 |
| 7-Jul-21 | 07038 | 00991621 | Tiara M. Daye Foundation | Payment for relief items to orphanages in and around Monrovia (Re-issued) | 20,000.00 |
| 15-Jul-21 | 07092 | 00991667 | Odella Y. Flomo | NPA corporate social responsibility to Miss Earth Liberia 2021 Nation-Wide Mask wearing campaign | 25,000.00 |
| 15-Jul-21 | 07093 | 00991668 | Amb. Sen. George M. Weah scholarship Fund | NPA corporate social responsibility to scholarship students at AMEU & STELLA MARIS POLYTECHNIC | 7,646.75 |
| 22-Jul-21 | 07109 | 00991681 | Adolphus B. Marshall | July 26th gift basket for NPA well wishers | 8,000.00 |
| 22-Jul-21 | 07110 | 00991682 | Adolphus B. Marshall | July 26th gift basket for Doe community dwellers and surrounding communities | 3,500.00 |
| 23-Jul-21 | 07111 | 00991683 | Joseph M. Walcott | COVID-19 awareness to carry on in six communities in Montserrado | 3,000.00 |
| 23-Jul-21 | 07112 | 00991684 | Ministry of Yourth & Sports | NPA corporate social responsibility to Min of Youth & sports | 2,100.00 |
| 29-Jul-21 | 07130 | 00991702 | Orangon Travel Service & Tour | Purchase of air ticket | 698.00 |
| 29-Jul-21 | 07131 | 00991703 | Orangon Travel Service & Tour | Purchase of air ticket | 1,794.00 |
| 29-Jul-21 | 07132 | 00991704 | Orangon Travel Service & Tour | Purchase of air ticket | 698.00 |
| Total | | | | | 103,436.75 |

Annexure 7a: Procurements without adherence to PPC regulations

| No. | Date | Voucher Number | Check Number | Vendors | Remarks | Amount |
|-----|-----------|----------------|--------------|-------------------------------------|---|----------|
| 1 | 26-Mar-20 | 3103 | 58875 | Greenville Operational Fund Acct | Operational fund Replenishment | 2,500.00 |
| 2 | 15-Apr-20 | 4041 | 58882 | Greenville Operational Fund Account | Crew sustenance & Janitorial for Sept | 2,437.38 |
| 3 | 31-Jul-19 | 7122 | 413721 | Nexium Petroleum Inc | 2000 gals of fuel needed for all NPA generators within the Port of Monrovia from March 7-14, 2019 | 7,140.00 |
| 4 | 31-Jul-19 | 7187 | 622419 | Zenith Multipurpose Company | Vehicle rental to Greenville for 8 days | 3,300.00 |

*Management Letter on The
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| No. | Date | Voucher Number | Check Number | Vendors | Remarks | Amount |
|-----|-----------|----------------|--------------|-------------------------------|--|------------|
| 5 | 15-Jan-20 | 1058 | 622702 | Super Petroleum Inc | Gasoline & fuel in coupon for general workforce for Nov 2019 | 62,519.35 |
| 6 | 3-Jun-20 | 6032 | 300483146 | SINOTRANS LIMITED | 50% payment for share of Revenue Expenditure | 15,795.58 |
| 7 | 17-Sep-19 | 9100 | 413880 | Super Petroleum Inc | Gas and fuel in coupon for the Month of Aug 2019 | 61,914.60 |
| 8 | 9-Aug-19 | 8018 | 622444 | Evergreen Auto Service | Cost of materials and workmanship of one Toyota coaster Bus B2013 | 2,000.00 |
| 9 | 10-Jan-20 | 1033 | 300483105 | Sinotrans limited | Share of Revenue Expense | 101,034.53 |
| 10 | 23-Jan-20 | 1110 | 622741 | Zenith Multipurpose Company | Payment for Vehicle rental fees for Dec 12, 2019-Jan 10, 2020 | 3,000.00 |
| 11 | 4-Sep-19 | 9026 | 413830 | Sea Stone | Fuel needed for all NPA generators for Aug-Sept 6, 2019 | 7,340.00 |
| 12 | 30-Sep-19 | 9177 | 413923 | Sea Stone Corporation | 2000 gals of fuel for all NPA generators within Monrovia from Sept 29-Oct 5, 2019 | 7,340.00 |
| 13 | 10-Sep-19 | 9046 | 413844 | Evergreen Auto Service | Cost of materials for the repair of a jeep assigned to DMD/O | 2,270.00 |
| 14 | 12-Jun-20 | 6063 | 58907 | Sea Stone Corporation | 2000 gal of fuel for all NPA generators for period June 21-30, 2020 | 6,740.00 |
| 15 | 4-Oct-19 | 10015 | 413937 | Sea Stone Corporation | 2000 gals of fuel for all NPA generator within Monrovia port for Oct 2-12, 2019 | 7,340.00 |
| 16 | 14-Nov-19 | 11060 | 414065 | Super Petroleum Inc | Fuel & gasoline for NPA employees and board members respectively | 74,378.55 |
| 17 | 31-Jul-19 | 7118 | 413717 | Nexium Petroleum Inc | Fuel needed for all NPA's generator within the Port of Monrovia Feb 26-March 5, 2019 | 7,052.00 |
| 18 | 25-Feb-20 | 2107 | 622869 | Sea Stone | 2000 gals on fuel needed for all NPA Generator Jan 26- Feb 1, 2020 | 7,340.00 |
| 19 | 16-Nov-19 | 11067 | 414072 | Sea Stone Corporation | 2000 gals of fuel for NPA gen from Nov 3-9, 2019 | 7,340.00 |
| 20 | 2-Mar-20 | 3014 | 622889 | Sea Stone Corporation | 2000 gals of fuel needed for all NPA's generator for the period Feb 10-16, 2020 | 7,340.00 |
| 21 | 8-Apr-20 | 4019 | 300483122 | Super Petroleum | General gas and fuel in coupon for the Month of December 2019 | 65,718.50 |
| 22 | 23-Jul-19 | 7085 | 413697 | Evergreen Auto Service | Repair of the Comptroller's assigned vehicle | 2,380.00 |
| 23 | 31-Jul-19 | 7119 | 413718 | Nexium Petroleum Inc | 2000 gals of fuel needed for all NPA generators within the Port & its environs March 28-April 2019 | 7,140.00 |
| 24 | 26-Jun-20 | 6141 | 414204 | Genuine Standard Auto Service | For the servicing of MD assigned vehicle (Reissued) | 2,350.00 |

*Management Letter on The
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| No. | Date | Voucher Number | Check Number | Vendors | Remarks | Amount |
|-----|-----------|----------------|--------------|----------------------------------|---|-----------|
| 25 | 24-Jul-19 | 7112 | 413711 | Zenith Multipurpose Company | Vehicle rental fees for the six separate vehicles for executives | 7,600.00 |
| 26 | 15-Aug-19 | 8069 | 622478 | B & B Enterprises | Rental of vehicle for six(6) days | 1,800.00 |
| 27 | 17-Oct-19 | 10068 | 622543 | Pro-Comm Inc | Installation of Equipment for the upcoming US Coast guard ISPS Inspection Oct 22, 2019 | 15,050.00 |
| 28 | 22-Jul-19 | 7082 | 413694 | City Car Rental | Transportation services for NPA Employees for the period of June 1-30, 2019 | 37,500.00 |
| 29 | 14-Apr-20 | 4036 | 622975 | Sea Stone Corporation | 2000 gals for all NPA Gen from the May 2-8, 2020 | 7,340.00 |
| 30 | 20-Mar-20 | 3092 | 58874 | Greenville Operational Fund Acct | 2000gals of fuel for the greenville Port Tug-M/T "Sinoe River" for shifting purpose | 9,280.00 |
| 31 | 8-Apr-20 | 4020 | 300483123 | Saksouk Shopping Center | General scratch cards for the Month of December 2019 | 17,910.00 |
| 32 | 31-Jul-19 | 7121 | 413720 | Nexium Petroleum Inc | 2000 gals of fuel needed for all NPA generators within the Port Monrovia for the period April 15-22, 2019 | 7,069.60 |
| 33 | 31-Jul-19 | 7194 | 622441 | Sea Stone Corporation | Fuel needed for all NPA's generator within the Port of Monrovia for July 25-31, 2019 | 7,340.00 |
| 34 | 27-Nov-19 | 11134 | 414100 | Sea Stone Corporation | 2000 gals of fuel for all NPA gen from Nov 17-23, 2019 | 7,340.00 |
| 35 | 2-Jun-20 | 6019 | 986428 | City Car Rental | Transportation service rendered the NPA for May 2020 | 37,500.00 |
| 36 | 26-Mar-20 | 3107 | 622957 | Sea Stone Corporation | 2000 of gallons of fuel needed for all NPA generators March 9-16, 2020 | 7,340.00 |
| 37 | 26-Sep-19 | 9155 | 413904 | Seastone Corporation | 2000 gal of fuel for all Npa's genetors within gals the Port of Monrovia and its Environs from Setp 22-28, 2019 | 7,340.00 |
| 38 | 31-Jul-19 | 7125 | 413724 | Building Material Center | Estimated mason materials needed for the Erection of a container repair | 2,050.00 |
| 39 | 20-Nov-19 | 11111 | 414080 | City Car Rental | Transportation service rendered the NPA for Sept2019 | 37,500.00 |
| 40 | 26-Aug-19 | 8096 | 413791 | Sea Stone Corporation | Fuel for all NPA generator within the Port of Monrovia for Aug 1-7, 2019 | 7,340.00 |
| 41 | 20-Nov-19 | 11113 | 414082 | City Car Rental | Transportation service rendered the NPA for Oct 2019 | 37,500.00 |
| 42 | 3-Jun-20 | 6034 | 300483148 | SINOTRANS LIMITED | 50% payment for share of Revenue Expenditure | 40,615.47 |
| 43 | 31-Jul-19 | 7120 | 413719 | Nexium Petroleum Inc | 2000 gals of fuel needed for all NPA generators within the Port Monrovia for the period Jan 30, 2019 | 6,946.40 |
| 44 | 20-Jan-20 | 1100 | 622733 | City Car Rental | Transportation service rendered the NPA for November 2019 | 37,500.00 |
| 45 | 21-Oct-19 | 10111 | 413974 | Sea Stone Corporation | 2000 gals of fuel for all NPA generator within Monrovia port for Oct 13-19, 2019 | 7,340.00 |



*Management Letter on The
Financial Statement Audit of the National Port Authority (NPA)
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| No. | Date | Voucher Number | Check Number | Vendors | Remarks | Amount |
|-----|-----------|----------------|--------------|---------------------------------------|--|-----------|
| 46 | 24-Jul-19 | 7110 | 413709 | Evergreen Auto Service | Cost of 8pcs of brand new tyres in favor of Foto Aumen fire truck | 3,840.00 |
| 47 | 26-Sep-19 | 9154 | 23-Mar-33 | Seastone Corporation | 2000 gal of fuel for all Npa's genotors within gals the Port of Monron via and its Environs from Setp15-21, 2019 | 7,340.00 |
| 48 | 18-Jun-20 | 6115 | 986450 | Sumo Car Rental Services | Vehicle rental for six days to concey the team to conduct an intense contractor Clean-up campaign | 7,704.00 |
| 49 | 29-Jun-20 | 6150 | 58950 | Greenville Operational Fund Account | Purchase of four pilot boat batteries | 2,400.00 |
| 50 | 9-Jun-20 | 6057 | 414200 | GBK Motors Inc | For the servicing of MD assigned vehicle | 2,130.00 |
| 51 | 11-Sep-19 | 9065 | 413860 | Zenith Multipurposes Company | Payment for vehicle rental fees | 4,500.00 |
| 52 | 20-Jan-20 | 1098 | 622731 | City Car Rental | Transportation service rendered the NPA for November 2019 | 37,500.00 |
| 53 | 21-Oct-19 | 10110 | 413973 | Sea Stone Corporation | 2000 gals of fuel for all NPA generator within Monrovia port for Oct 20-26, 2019 | 7,340.00 |
| 54 | 31-Jul-19 | 7126 | 413725 | City Car Rental | Transportation services for NPA employees for the period of July 1-31, 2019 | 37,500.00 |
| 55 | 16-Nov-19 | 11066 | 414071 | Sea Stone Corporation | 2000 gals of fuel for NPA gen from Oct 27-Nov 2, 2019 | 7,340.00 |
| 56 | 30-Jul-19 | 7116 | 413715 | Afrikland Hotel Inc | Foreign guess hosted by NPA During the festive season | 25,000.00 |
| 57 | 30-Jul-19 | 7116 | 413715 | Afrikland Hotel Inc | Foreign guess hosted by NPA During the festive season | 23,455.00 |
| 58 | 3-Mar-20 | 3019 | 622894 | Richmar's International Travel Agency | Purchase of Air seventy | 4,070.00 |
| 59 | 16-Jan-20 | 1066 | 622707 | Royal communication Incorporation | Service rendered to NPA for April-June 2019 | 13,500.00 |
| 60 | 16-Sep-19 | 9098 | 413878 | Jos Travel & Tour Inc | Purchase of Air ticket | 12,274.00 |
| 61 | 19-Sep-19 | 9102 | 413882 | Super Petroleum Inc | Fuel in coupon for NPA board member for the Month of Aug 2019 | 5,453.00 |
| 62 | 31-Jul-19 | 7140 | 413735 | Brussels Airline | Purchase of Air Ticket | 2,207.00 |
| 63 | 2-Jun-20 | 6026 | 414188 | Libra Sanitation Inc | Payment for service rendered the NPA for April 2020 | 3,420.00 |
| 64 | 13-Sep-19 | 9085 | 413871 | Jos Travel & Tour Inc | Purchase of Air ticket | 4,354.00 |
| 65 | 31-Jul-19 | 7147 | 413739 | National Printers | Employment Notice needed for the Human Resource Department | 4,625.00 |
| 66 | 8-Oct-19 | 10033 | 413945 | Libra Sanitaion Incorporation | Payment for service charge for May 2019 | 3,420.00 |
| 67 | 26-Mar-20 | 3102 | 622954 | Libra Sanitation Inc | Service rendered the NPA for Feb 2020 | 3,420.00 |
| 68 | 4-Nov-19 | 11018 | 414037 | Brussels Airline | Purchase of air Ticket | 1,980.00 |
| 69 | 11-Oct-19 | 10042 | 413953 | Universal Travel Services Inc | Purchase of air Ticket | 1,586.00 |

| No. | Date | Voucher Number | Check Number | Vendors | Remarks | Amount |
|--------------|-----------|----------------|--------------|-------------------------------|---|---------------------|
| 70 | 20-Nov-19 | 11109 | 414078 | Libra Sanitation Incorporated | Payment for service rendered the NPA for the Month of Oct 2019 | 3,420.00 |
| 71 | 18-Oct-19 | 10146 | 622568 | Pro Comm | Cost of communication services, CCTV monitoring plus ISPS audit co,pliance assessment | 37,000.00 |
| 72 | 17-Dec-19 | 12123 | 414149 | Restaurant AT Der Platz | Payment for catering service rendered to NPA | 3,000.00 |
| 73 | 23-Oct-19 | 10149 | 58843 | Deacuo Business Inc | Cost of communication services, CCTV monitoring plus ISPS audit compliance assessment | 35,000.00 |
| 74 | 24-Feb-20 | 2104 | 622867 | Restaurant at Der platz | Payment for catering for Feb 5 & 13, 2020 | 3,000.00 |
| Total | | | | | | 1,128,689.96 |

Annexure 7b: Procurements without adherence to PPC regulations

| Date | Voucher Number | Check Number | Vendors | Remarks | Amount | General Comments |
|-----------|----------------|--------------|--|--|-----------|---|
| 5/26/2021 | 5142 | 1016449 | National Port Authority Sports Association | Second phase budget for the 2021 tournament | 12,400.00 | No evidence of NCB process; no supporting documents. |
| 18-May-21 | 5111 | 1016422 | H & A Corporation | Generator for operation in Buchanan, Sinoe & Maryland | 11,500.00 | No evidence of NCB process; no withholding tax, no contract. |
| 17-Dec-20 | 12113 | 1019969 | Mohammed Bar | Painting & workmanship for five buses for NPA | 18,000.00 | No evidence of NCB process; no withholding tax, no contract. |
| 31-Jul-20 | 7102 | 1014974 | S/S hardWare Center | Materials for equipment & generators to Help effective port operations | 11,500.00 | No evidence of NCB process; no withholding tax, no check. |
| 18-Dec-20 | 12118 | 1019975 | GBK Motors Inc | For spare parts supply NPA | 25,116.00 | No evidence of NCB process; no withholding tax, no contract, no check. |
| 6-Nov-20 | 11027 | 1014801 | City Car Rental | Transportation service rendered the NPA employees for Aug 1-31, 2020 | 37,500.00 | No evidence of NCB process; no withholding tax. |
| 15-Apr-21 | 4078 | 1015744 | Goshen Logistics Service INC | Payment for vehicle rental fees for the upcoming county tour | 12,000.00 | No evidence of NCB process; no withholding tax, no contract, no check copy. |

| Date | Voucher Number | Check Number | Vendors | Remarks | Amount | General Comments |
|-------------|----------------|--------------|---------------------------|--|-----------|--|
| 22-Apr-21 | 4127 | 1015785 | City Car Rental | Transportation service for NPA employees for Feb 2021 | 37,500.00 | No evidence of NCB process; no withholding tax. |
| 4-Dec-20 | 12038 | 1014906 | City Car Rental | Transportation service rendered the NPA's employees for Nov 2020 | 37,500.00 | No evidence of NCB process; no withholding tax; no evidence of check. |
| Feb/10/2021 | 2070 | 991948 | Nyanneh's Company Inc. | Payment for vehicle rental. | 18,750.00 | No evidence of NCB process; no withholding tax; no evidence of check, no contract. |
| Feb/3/2021 | 2021 | 991925 | City Cars Rental | Transportation service rendered the NPA Employees for Jan 2021. | 37,500.00 | No evidence of NCB process; no withholding tax; no evidence of check. |
| Feb/10/2021 | 2080 | 991505 | Zenith Multipurpose Comp. | Payment for vehicle rental. | 18,750.00 | No evidence of NCB process; no withholding tax; no evidence of check, no contract. |
| 12-Oct-20 | 10050 | 1014726 | City Car Rental | Service rendered the NPA employees for Sept 2020 | 37,500.00 | No evidence of NCB process; no withholding tax; no evidence of check. |
| 22-Apr-21 | 4131 | 1015789 | City Car Rental | Transportation service for NPA employees for April 2021 | 37,500.00 | No evidence of NCB process; no withholding tax; no evidence of check. |
| 22-Apr-21 | 4129 | 1015787 | City Car Rental | Transportation service for NPA employees for March 2021 | 37,500.00 | No evidence of NCB process; no withholding tax; no evidence of check. |
| Feb/10/2021 | 2071 | 991949 | B&B Enterprise Inc. | Payment for vehicle rental. | 10,800.00 | No evidence of NCB process; no withholding tax; no evidence of check. |
| Feb/3/2021 | 2023 | 991927 | City Cars Rental | Transportation service rendered the NPA Employees for Dec. 2020. | 37,500.00 | No evidence of NCB process; no withholding tax; no evidence of check. |
| 8-Mar-21 | 3066 | 106452 | Creative Developers Inc | Share of Revenue expense | 27,679.40 | No evidence of NCB process; no withholding tax; no evidence of check. |
| 7-Jan-21 | 1028 | 992098 | CREATIVE DEVELOPER INC | Share of revenue expense | 13,031.79 | No evidence of NCB, contract, no withholding tax |
| 8-Mar-21 | 3062 | 991849 | Creative Developers | Share of Revenue expense | 14,839.32 | No evidence of NCB, no withholding tax |

| Date | Voucher Number | Check Number | Vendors | Remarks | Amount | General Comments |
|--------------|----------------|--------------|------------------------------------|---|-------------------|--|
| | | | Inc | | | |
| 27-May-21 | 5150 | 1015803 | Creative Developers | Share of Revenue generated from April 26-May 22,2021 | 26,239.88 | No evidence of NCB, no withholding tax |
| 1-Apr-21 | 4011 | 991592 | Creative Developer Inc | Share of Revenue expense | 9,868.36 | No evidence of NCB, contract, no withholding tax |
| 18-Aug-20 | 8080 | 1019518 | JEAMCCO INC | 50% Share of revenue expense | 36,043.00 | No evidence of NCB, contract, no withholding tax |
| 5-Mar-21 | 3045 | 991832 | International Gas Station | Gasoline & fuel coupon for April 2020 | 59,390.00 | No evidence of competitive process, no delivery note; no evidence of coupon distribution; no withholding tax |
| Feb/24/2021 | 2116 | 991529 | Harper Port Operational Acct. Fund | Replenishment of Operation fund. | 10,000.00 | No evidence of supporting document to substantial the usage of the funds. |
| 17-May-21 | 5093 | 1016404 | Adolphus b. Marshall | Purchase of urgent materials and supplies | 10,000.00 | No evidence of supporting document to substantial the usage of the funds, No NCB process. |
| 8-Jul-20 | 7008 | 986463 | victoria T. Johnson | Purchase of emergency supplies and consumable materials | 9,800.00 | No evidence of supporting document to substantial the usage of the funds, No NCB process. |
| Total | | | | | 655,707.75 | |

Annexure 7c: Procurements without adherence to PPC regulations

| Date | Voucher Number | Check Number | Vendors | Remarks | Amount US\$ | General Comments |
|-----------|----------------|--------------|------------------------------------|---|-------------|---|
| 28-Sep-21 | 09133 | 00993751 | Tenacity group of Companies | Prining of T-Shirt & face cap | 4,500.00 | No evidence of RFQ; no withholding tax; |
| 26-Oct-21 | 10110 | 00992540 | African Books and stationery store | Purchase of stationery supplies | 510.00 | No evidence of RFQ; no invoice, no withholding tax |
| 30-Jul-21 | 07142 | 00991714 | Aminate & Sons Inc | Gasoline & fuel coupons needed for Aug 2020 | 68,649.00 | There is no evidence of Restricted bidding process; no withholding tax; no check. |

| Date | Voucher Number | Check Number | Vendors | Remarks | Amount US\$ | General Comments |
|-----------|----------------|--------------|--------------------------|---|-------------|---|
| 25-Oct-21 | 10104 | 00992534 | Super Petroluem Inc | Gas & Fuel in coupon for employees for Oct 2020 | 77,420.00 | There is no evidence of Restricted bidding process; no withholding tax; no check. |
| 25-Oct-21 | 10102 | 00992532 | City Car Rental | Transportation services rendered rendered the NPA for Sept 1-31 ,2021 | 37,500.00 | No evidence of NCB process; no withholding tax; no evidence of check. |
| 14-Jul-21 | 07079 | 00991654 | Creative Developers Inc. | Income Tax from share of revenue expense | 22,025.48 | No evidence of NCB process; no withholding tax; no evidence of check; no contract. |
| 10-Aug-21 | 08050 | 00991764 | Creative Developer INC | Share of revenue expense | 47,997.40 | No evidence of NCB process; no withholding tax; no evidence of check; no contract. |
| 25-Aug-21 | 08111 | 00991859 | GBK Motors Inc | Vehicle repair cost and workmanship for one Nissan patrol Jeep A-642 Assigned to MD office | 3,360.00 | There is no evidence of RFQ process; no withholding tax; no check. |
| 30-Jul-21 | 07141 | 00991713 | Aminate & Sons Inc | Fuel & coupons needed for NPA Board Members for Aug 2020 | 4,809.75 | No evidence of Restricted bidding process; no withholding tax; no evidence of couple distribution no check. |
| 13-Sep-21 | 09036 | 00991972 | Sea Stone Corporation | 2000 gal of fuel for all NPA generators & equipment for Sept 7-Oct 1, 2021 | 7,340.00 | There is no evidence of Restricted bidding process; no withholding tax; no check. |
| 11-Oct-21 | 10035 | 00414299 | Sea Stone Corporation | 2000 gals of fuel for NPA generator for Monrovia, Oct 8-Nov 9, 2021 | 7,340.00 | There is no evidence of Restricted bidding process; no withholding tax; no check. |
| 10-Dec-21 | 12059 | 00992739 | Sea Stone corporation | 2000 gals of fuel needed within the Port of monrovia for NPA 500 KVA generation Dec 13-30, 2021 | 8,140.00 | There is no evidence of Restricted bidding process; no withholding tax; no check. |
| 13-Dec-21 | 12067 | 00992747 | Total Liberia INC | 1200 gals of fuel for | | There is no evidence of Restricted bidding |

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| Date | Voucher Number | Check Number | Vendors | Remarks | Amount US\$ | General Comments |
|--------------|----------------|--------------|--|--|-------------------|---|
| | | | | Buchanan Port Nov 16, Dec 16, 2021 | 5,050.00 | process; no withholding tax; no check. |
| 8-Oct-21 | 10031 | 00993825 | Super Petroluem Inc | 600 gals of fuel @ the rate of 3.5us for NPA five buses | 2,280.00 | There is no evidence of Restricted bidding process; no withholding tax; no check. |
| 3-Dec-21 | 12003 | 00992690 | Super Petroleum Inc | Purchase of 600gals of fuel for NPA employees buses | 2,520.00 | There is no evidence of Restricted bidding process; no withholding tax; no check. |
| 14-Jul-21 | 07077 | 00991652 | Creative Developers Inc. | Share of revenue expense | 9,666.61 | No evidence of NCB process; no withholding tax; no evidence of check; no contract. |
| 7-Jul-21 | 07037 | 00991620 | West African Maritime Security Consultancy | Security risk assessment (FSA) & Port facility plan (PFSP) for NPA | 10,000.00 | No NCB, no service completion certificate, no withholding tax, no contract. |
| 25-Nov-21 | 11104 | 00992659 | Brussel Airlione | Purchase of Air ticket | 5,138.00 | No evidence of RFQ; no withholding tax; |
| 26-Nov-21 | 11128 | 00992682 | Oragon Travel Service & Tour | Purchase of Air ticket | 18,028.00 | No evidence of NCB; no withholding tax; |
| 30-Nov-21 | 11131 | 00992684 | Oragon Travel Service & Tour | Purchase of Air ticket | 9,670.00 | No evidence of RFQ; no withholding tax; |
| 17-Dec-21 | 12075 | 00992753 | Oragon Travel Services & Tour | Purchase of air Ticket | 1,098.00 | No evidence of RFQ; no withholding tax; |
| 17-Dec-21 | 12076 | 00992754 | Oragon Travel Services & Tour | Purchase of air Ticket | 11,190.00 | No evidence of RFQ; no withholding tax; |
| 14-Jul-21 | 07082 | 00991657 | Capital Press | For 1000 booklets of gate passes | 9,750.00 | No evidence of bid evaluation process; no contract;no withholding tax |
| Total | | | | | 373,982.24 | |

Annexure 8a: Damaged Assets Maintained on the books.

| Quantity | Type | Code | Year | Office | Location | Category | Condition |
|------------------------|--------------------------------|--------------------|------|------------------------|------------------------------------|-------------------------|-----------|
| Greenville Port | | | | | | | |
| 1pc | Forklifts | Not coded | N/A | N/A | Greenville Port | Equipment | damaged |
| 1pc | Forklifts | Not coded | N/A | N/A | Greenville Port | Equipment | damaged |
| 1pc | F.G. Wilson generator 30KVA | Not coded | N/A | N/A | Greenville Port | Generator | Damaged |
| 1pc | Perkins generator 20KVA | Not coded | N/A | N/A | Greenville Port | Generator | Damaged |
| 1pc | Daewood generaror 30KVA | Not coded | N/A | N/A | Greenville Port | Generator | Damaged |
| 3pcs | TUGBOATS | Not coded | N/A | N/A | Greenville Port | Tugboats | Damaged |
| | Cranes | Not coded | N/A | N/A | Greenville Port | Cranes | Damaged |
| Buchanan Port | | | | | | | |
| 2pcs | printer | N/A | N/A | NPA ADMIN. Buchanan | Public relations | office machines | damaged |
| 1pc | steel cabinet | N/A | N/A | NPA ADMIN. Buchanan | HR Department | office machines | damaged |
| 1pc | Mini desk | N/A | N/A | NPA ADMIN. Buchanan | HR Department | Furnitures and fixtures | damaged |
| 1pc | laptop | N/A | N/A | NPA ADMIN. Buchanan | Internal Audit Department | office machines | damaged |
| 1set | communication instruments | N/A | N/A | Col. Nathaiel Zogar | Port security Office Department | office machines | damaged |
| 6pcs | dell laptops | N/A | N/A | NPA ADMIN. Buchanan | CCTV Room | office machines | damaged |
| 1pc | Forklift CPC-100 | NPA-BUC-06-B- 1 | | N/A | General service | Heavy duty equipment | Damaged |
| 1pc | Forklift CPC-100 | NPA-BUC-06-B- | | N/A | General service | Heavy duty equipment | Damaged |

| Quantity | Type | Code | Year | Office | Location | Category | Condition |
|--|----------------------------|-----------------------|------|------------------------|--|-------------------------|----------------------|
| | | 1 | | | | | |
| 1pc | Fireservice truck | N/A | 2010 | NPA ADMIN. Buchanan | Fire service department | Vehicles | damaged and disposed |
| 1pc | Dawae 131 KVA generator | N/A | 2014 | NPA ADMIN. Buchanan | General service | Office equipment | damaged |
| Harper | | | | | | | |
| 1pc | Set Desktop | N/A | N/A | NPA ADMIN. Happer | Finance Office | Furnitures and fixtures | damaged |
| 1pc | Printer | N/A | N/A | NPA ADMIN. Happer | Finance Office | office machines | damaged |
| 1pc | Save | N/A | N/A | NPA ADMIN. Happer | Finance Office | office machines | damaged |
| 36pcs | Steel Cabinet | N/A | N/A | NPA ADMIN. Happer | Finance Office | office machines | damaged |
| 1pc | Dispenser Water | N/A | N/A | NPA ADMIN. Happer | Operations | office machines | damaged |
| 1pc | Office Desk | N/A | N/A | NPA ADMIN. Happer | Monitoring and Evaluation | Furnitures and fixtures | damaged |
| NPA Headquarters/Freeport of Monrovia | | | | | | | |
| 1pc | Laptop | NPA/M-IA/OE- '0158 | | A. Fahn | | Laptop | damaged |
| 1pc | Aircondition | N/A | N/A | N/A | NPA Cooperate bldng/Archive room | Aircondition | Damaged |
| 1pc | Big Printer | NPA-M-A/OFF- '0202 | N/A | N/A | NPA Cooperate bldng/Archive room | Big Printer | Damaged |
| 1pc | Aircondition | NPA-M-A/OFF- '0209 | N/A | N/A | NPA Cooperate bldng/Survisor office | Aircondition | Not functional |
| 1pc | desk | N/A | N/A | N/A | NPA Cooperate | desk | Not functional |

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| Quantity | Type | Code | Year | Office | Location | Category | Condition |
|------------|--------------------------|-------------------|------------|------------|---------------------------------------|--------------------------|-----------------------|
| | | | | | bldng/Survisor office | | |
| 1pc | Destop & Monitor | NPA-M-A/OFF-'0198 | N/A | N/A | NPA Cooperate bldng/Survisor office | Destop & Monitor | Not functional |
| 1pc | Lazer Jet printer P-1102 | N/A | N/A | N/A | NPA Cooperate bldng/Survisor office | Lazer Jet printer P-1102 | Not functional |
| <u>1pc</u> | HP Printer | <u>N/A</u> | <u>N/A</u> | <u>N/A</u> | ISPS Building/Director office | <u>HP Printer</u> | <u>Not functional</u> |
| 2pcs | desk | N/A | N/A | N/A | ISPS Building/Deputy Data base office | desk | Not functional |
| 1pc | Laptop | N/A | N/A | N/A | IPAS PRODUCTION ROOM | Laptop | Not functional |
| 1pc | Dell Desktop | NPA-MA/OFF-'0301 | | | CLAIMS DEPT. BLDING. OFFICE | Dell Desktop | Damaged |
| 1pc | Printer | NPA-MA/OFF-'0308 | | | CLAIMS DEPT. BLDING. OFFICE | Printer | Damaged |
| 1pc | Monitor | N/A | N/A | N/A | CLAIMS DEPT. BLDING. OFFICE | Monitor | Damaged |
| 1pc | Aircondition | N/A | N/A | N/A | CLAIMS DEPT. BLDING. OFFICE | Aircondition | Damaged |
| 1pc | Dell Desktop & Monitor | N/A | N/A | N/A | CLAIMS DEPT. BLDING. OFFICE | Dell Desktop & Monitor | Damaged |
| 1pc | Aircondition | NPA-MA/OFF-'0308 | | | CLAIMS DEPT. BLDING. OFFICE | Aircondition | Damaged |
| 1pc | Chair | N/A | N/A | N/A | NPA CORPORATE BUILDING | Chair | Damaged |
| 1pc | Chair | NPA-M-A/OFF-'0334 | N/A | N/A | NPA CORPORATE BUILDING | Chair | Damaged |
| 1pc | Chair | NPA-M-A/OFF- | N/A | N/A | NPA CORPORATE | Chair | Damaged |

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| Quantity | Type | Code | Year | Office | Location | Category | Condition |
|----------|----------------|-------------------------|------|--------|--|----------------|----------------|
| | | '0355 | | | BUILDING | | |
| 5pcs | Wooden shelf | N/A | N/A | N/A | Archive Small Room 1/NPA | Wooden shelf | Not functional |
| 1pc | desk | N/A | N/A | N/A | Archive Small Room 1/NPA | desk | damaged |
| 2pcs | Steel cabinets | N/A | N/A | N/A | Archive Small Room 1/NPA | Steel cabinets | damaged |
| 2pcs | desk | N/A | N/A | N/A | ISPS BUILDING/DAT BASE OFFICE | desk | Not functional |
| 1pc | desk | NPA/MA- TP/OFF-'0455 | N/A | N/A | CLAIMS DEPT. BLDING. OFFICE | desk | Damaged |
| 2pcs | desk | N/A | N/A | N/A | CLAIMS DEPT. BLDING. OFFICE | desk | Damaged |
| 1pc | desk | N/A | N/A | N/A | CLAIMS DEPT. BLDING. OFFICE | desk | Damaged |
| 2pcs | desk | N/A | N/A | N/A | CLAIMS DEPT. BLDING. OFFICE | desk | Damaged |
| 1pc | desk | N/A | N/A | N/A | CLAIMS DEPT. BLDING. OFFICE | desk | Damaged |
| 1pc | Chair | N/A | N/A | N/A | CORPORATE OFFICE/EXECUTIVE RECORD ROOM | Chair | Damaged |
| 1pc | Chair | NPA-M-A/OFF- '0334 | N/A | N/A | CORPORATE OFFICE/EXECUTIVE RECORD ROOM | Chair | Damaged |
| 1pc | Chair | NPA-M-A/OFF- '0355 | N/A | N/A | CORPORATE OFFICE/EXECUTIVE RECORD ROOM | Chair | Damaged |

| Quantity | Type | Code | Year | Office | Location | Category | Condition |
|----------|-----------|------|------|--------|--------------------------|-----------|----------------|
| 1pc | Wood desk | N/A | N/A | N/A | TRANSPORT DEPT./ANNEX | Wood desk | Partly damaged |

Annexure 8b: Sample Of Reperformance Accumulated Depreciation Expense

| Date | Name of the Assets | Annual cost A | Additio nal cost B | Total C=A+B | Life span D | Annual dep. E=C/D | Monthly F=E/12 | NPA Accum. Dep G= | GAC RE-CAL. Accum dep. 2015-2020 H=D*E | NPA bookvalue I | GAC RECAC book value 2015 to 2020 J=C-H |
|-----------|------------------------|----------------------|--------------------------|----------------------|-------------------|----------------------|-------------------|----------------------|---|----------------------|--|
| 16-Jan-15 | SAFETY AND EQUIPMENT | 85,981.00 | - | 85,981.00 | 5 | 17,196.20 | 1,433.02 | 17,196.20 | 85,981.00 | 68,784.80 | 0.00 |
| 31-Jan-16 | MOTOR CAR | 2,210,721.61 | - | 2,210,721.61 | 3 | 736,907.20 | 61,408.93 | 73,907.10 | 2,210,721.61 | 1,467,814.41 | 0.00 |
| 31-Jan-16 | SPECIALIST VEHICLES | 25,800.00 | - | 25,800.00 | 3 | 8,600.00 | 716.67 | 25,800.00 | 25,800.00 | 8600 | 0.00 |
| 15-Dec-15 | GAS PUMP AND GAS METER | 3,730.00 | - | 3,730.00 | 3 | 1,243.33 | 103.61 | 1,243.33 | 3,730.00 | 2,486.00 | 0.00 |
| 2-Jan-17 | JETTIES | 74,677,913.41 | - | 74,677,913.41 | 25 | 2,987,116.54 | 248,926.38 | 2,987,116.54 | 8,961,349.61 | 71,690,796.87 | 65,716,563.80 |
| 15-Dec-15 | HOUSEHOLD FURNITURES | 17,350.00 | - | 17,350.00 | 5 | 3,470.00 | 289.17 | 5,205.00 | 17,350.00 | 17,060.83 | 0.00 |
| 31-Dec-16 | MACHINERY & EQUIPMENT | 325,889.42 | 890 | 326,779.42 | 5 | 65,355.88 | 5,446.32 | 2,987,116.54 | 261,423.54 | 261,423.54 | 65,355.88 |
| 31-Jan-16 | WAREHOUSE & TRANSIT | 5,265,129.00 | | 5,265,129.00 | 10 | 526,512.90 | 43,876.08 | 43,876.08 | 2,106,051.60 | 4,738,616.10 | 3,422,333.85 |
| 2-Jan-17 | CRANES | 4,455.00 | | 4,455.00 | 10 | 445.5 | 37.13 | 445.5 | 1,336.50 | 4,009.50 | 3,118.50 |
| | Total | 82,616,969.44 | | 82,617,859.44 | | 4,346,847.56 | 362,237.31 | 6,141,906.29 | 13,673,743.86 | 77,803,677.64 | 69,207,372.03 |

Annexure 8c: Assets verified but not traced to fixed assets schedule.

| Qty | Item | NPA Code | Serial No. | Date of Purchase | Location/Dept | Condition |
|-----|----------------|-----------|------------|------------------|---------------------------|------------|
| 1pc | Desktop | Not coded | N/A | N/A | Greenville Port Sinoe co. | functional |
| 1pc | executive desk | Not coded | N/A | N/A | Greenville Port Sinoe co. | functional |
| 1pc | Printer | Not coded | N/A | N/A | Greenville Port Sinoe co. | functional |

| Qty | Item | NPA Code | Serial No. | Date of Purchase | Location/Dept | Condition |
|--------|-------------------------------------|-----------|------------|------------------|---------------------------|----------------------|
| 1pc | Standing fan | Not coded | N/A | N/A | Greenville Port Sinoe co. | functional |
| 2PCS | CC TV Cameras | Not coded | N/A | N/A | Greenville Port Sinoe co. | functional |
| 1pc | Set of flat screen | Not coded | N/A | N/A | Greenville Port Sinoe co. | functional |
| 1pc | Office chairs | Not coded | N/A | N/A | Greenville Port Sinoe co. | functional |
| 1pc | Office chairs | Not coded | N/A | N/A | Greenville Port Sinoe co. | functional |
| one(1) | Set of appliances | Not coded | N/A | N/A | NPA ADMIN. Buchanan | functional |
| 1pc | Arm | Not coded | N/A | N/A | NPA ADMIN. Buchanan | functional |
| 1pc | Air condition | Not coded | N/A | N/A | NPA ADMIN. Buchanan | functional |
| 36pcs | Rubber chairs | Not coded | N/A | N/A | NPA ADMIN. Buchanan | functional |
| 12pcs | standing fans | Not coded | N/A | N/A | NPA ADMIN. Buchanan | functional |
| 2pcs | cannon printer | Not coded | N/A | N/A | NPA ADMIN. Buchanan | functional |
| 1pc | HP printer | Not coded | N/A | N/A | NPA ADMIN. Buchanan | functional |
| 1pc | Electric Typewriter | Not coded | N/A | N/A | NPA ADMIN. Buchanan | functional |
| 1pc | Air condition | Not coded | N/A | N/A | NPA ADMIN. Buchanan | functional |
| 1pc | Air condition | Not coded | N/A | N/A | NPA ADMIN. Buchanan | functional |
| 1pc | Condition | Not coded | N/A | N/A | NPA ADMIN. Buchanan | functional |
| 1pc | Air-condition | Not coded | N/A | N/A | NPA ADMIN. Buchanan | functional |
| 1pc | 18-Seated Bus | Not coded | N/A | 2013 | NPA ADMIN. Buchanan | functional |
| 1pc | KOHLER SMD 35KV generator (Donated) | Not coded | N/A | 2021 | NPA ADMIN. Buchanan | functional |
| 25pcs | Motor bikes | coded | N/A | 2021 | NPA ADMIN. Buchanan | functional |
| 5pcs | New buses | coded | N/A | 2021 | NPA ADMIN. Monrovia | functional |
| 1pc | Fire service truck | Not coded | N/A | 2010 | NPA ADMIN. Buchanan | damaged and disposed |

Annexure 9a: Travel Advance without Retirement FY 2019/2020

| Date | Voucher Number | Check Number | Vendors | Remarks | Amount US\$ |
|--------------|----------------|--------------|----------------------|--|------------------|
| 08/29/19 | 8129 | 413804 | Joseph Walcott | Foreign travel per Diem & accommodation | 2,547.00 |
| 11/26/19 | 11126 | 414094 | Bill Twehway | Foreign Travel Per Diem | 5,992.60 |
| 09/13/19 | 9092 | 622505 | Vakuma S. Dukuly | Foreign Travel Per Diem | 5,480.00 |
| 09/30/19 | 9158 | 413906 | Monica McCarthy | Foreign travel Per Diem & accommodation | 6,446.00 |
| 09/13/19 | 9093 | 622506 | Roland Sunnyway | Foreign Travel Per Diem | 5,480.00 |
| 11/20/19 | 11108 | 414077 | Civicu Barsi Gaih | Foreign Travel Per Diem | 6,120.00 |
| 09/13/19 | 9091 | 622504 | Diana Nebo | Foreign Travel Per Diem | 7,040.00 |
| 09/05/19 | 9035 | 413839 | Bill Twehway | Foreign Travel Per Diem | 1,720.00 |
| 07/15/19 | 7006 | 413651 | Bill T. Twehway | Foreign Travel Per Diem & Accommodation | 2,080.00 |
| 09/13/19 | 9081 | 622501 | Bill Twehway | Foreign Travel Per Diem (Reissued) | 8,392.00 |
| 07/15/19 | 7005 | 413650 | Bendu G. Clarke | Foreign Travel Per Diem & Accommodation | 5,814.00 |
| 09/12/19 | 9073 | 413868 | Patrick Kollie | Foreign Travel Per Diem | 4,680.00 |
| 11/06/19 | 11049 | 622580 | Bill T. Twehway | Foreign Travel Per Diem | 3,297.00 |
| 08/29/19 | 8131 | 413806 | Diana Nebo | Per Diem and air ticket for foreign Travel | 6,000.00 |
| 11/25/19 | 11121 | 414089 | Civicu Barsi Gaih | Foreign Travel Per Diem | 4,200.00 |
| 08/14/19 | 8033 | 622451 | Bill Twehway | Foreign Travel Per Diem | 7,300.00 |
| 09/05/19 | 9036 | 413840 | Adolphus B. Marshall | Foreign Travel Per Diem | 14,148.00 |
| 08/29/19 | 8128 | 413803 | Annett Nebo | Foreign travel Per Diem & accommodation | 2,547.00 |
| Total | | | | | 99,283.60 |

Annexure 9b: Travel Advance without Retirement FY 2020/2021

| Date | Voucher Number | Check Number | Vendors | Remarks | Amount US\$ |
|-------------|----------------|--------------|----------------------|----------------------------|-------------|
| 16-Jun-2020 | 6101 | 300483155 | Diana Nebo | Local Travel Accommodation | 400.00 |
| 31-Jul-2019 | 7146 | 413738 | Adolphus B. Marshall | Local Travel Per Diem | 325.00 |

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| Date | Voucher Number | Check Number | Vendors | Remarks | Amount US\$ |
|-------------|----------------|--------------|-----------------------|-------------------------------|-------------|
| 11-Dec-2019 | 12063 | 414125 | Vakuma S. Dukuly | Local Travel Accommodation | 300.00 |
| 5-Sep-2019 | 9037 | 413841 | Dannes Kieh | To facilitate Travel to Ganta | 6,500.00 |
| 16-Jun-2020 | 6109 | 300483159 | Adolphus B. Marshall | Local Travel Accommodation | 600.00 |
| 16-Jun-2020 | 6105 | 300483157 | Bill T. Twehway | Local Travel Accommodation | 480.00 |
| 31-Jul-2019 | 7144 | 413737 | Diana Nebo | Local Travel Per Diem | 100.00 |
| 29-Aug-2019 | 8125 | 413800 | Adolphus B. Marshall | Local Travel accommodation | 800.00 |
| 14-Nov-2019 | 11055 | 414063 | Adolphus B. Marshall | Local Travel Accommodation | 450.00 |
| 12-Dec-2019 | 12061 | 414127 | Roland Sunnyway | Local Travel Accommodation | 225.00 |
| 23-Jul-2019 | 7100 | 413704 | Vakuma S. Dukuly | Local Travel Accommodation | 200.00 |
| 16-Jun-2020 | 6103 | 300483156 | Vakuma S. Dukuly | Local Travel Accommodation | 400.00 |
| 23-Aug-2019 | 8091 | 413786 | Adolphus B. Marshall | Local Travel Per Diem | 1,200.00 |
| 11-Dec-2019 | 12059 | 414124 | Wilmot Marshall | Local Travel Accommodation | 225.00 |
| 23-Jul-2019 | 7092 | 413701 | Adolphus B. Marshall | Local Travel Accommodation | 300.00 |
| 9-Aug-2019 | 8012 | 622440 | Zadye S. Gonkerwon | Local travel Accommodation | 200.00 |
| 14-Aug-2019 | 8027 | 622449 | Adolpphus B. Marshall | Local travel Accommodation | 1,725.00 |
| 13-Dec-2019 | 12083 | 414128 | Sekou Korleh | Local Travel Accommodation | 225.00 |
| 11-Dec-2019 | 12057 | 414123 | Pewee S. Flomoku | Local Travel Accommodation | 225.00 |
| 23-Jul-2019 | 7090 | 413700 | Christopher Wisner | Local Travel Accommodation | 100.00 |
| 31-Jul-2019 | 7197 | 622426 | Bill T. Twehway | Local Travel Per Diem | 120.00 |
| 22-Jun-2020 | 6137 | 986453 | Adolphus b. Marshall | Local Travel Accommodation | 700.00 |
| 28-Aug-2019 | 8117 | 413796 | Adolphus B. Marshall | Local Travel accommodation | 300.00 |
| 10-Dec-2019 | 12034 | 414104 | Adolphus B. Marshall | Local Travel Accommodation | 525.00 |
| 11-Dec-2019 | 12053 | 414121 | Bill T. Twehway | Local Travel Accommodation | 360.00 |
| 31-Jul-2019 | 7199 | 622427 | Diana Nebo | Local Travel Per Diem | 100.00 |
| 16-Jan-2020 | 1065 | 622706 | Matthew S. Snowea | Local Travel Accommodation | 75.00 |
| 23-Jul-2019 | 7088 | 413699 | Diana Nebo | Local Travel Accommodation | 100.00 |

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|--------------|----------------|--------------|------------------------|---|-------------|
| 16-Jun-2020 | 6107 | 300483158 | Matthew T. Gueh | Local Travel Accommodation | 400.00 |
| 23-Jul-2019 | 7102 | 413705 | Christopher Wisner | Local Travel Accommodation | 200.00 |
| 29-Aug-2019 | 8119 | 413797 | Matthew Snowea | Local Travel accommodation | 150.00 |
| 31-Jul-2019 | 7200 | 622428 | Adolphus B. Marshall | Local Travel Per Diem | 150.00 |
| 23-Jul-2019 | 7095 | 413702 | Diana Nebo | Local Travel Accommodation | 200.00 |
| 31-Jul-2019 | 7142 | 413736 | Bill T. Twehway | Local Travel Per Diem | 120.00 |
| 11-Dec-2019 | 12055 | 414122 | Diana Nebo | Local Travel Accommodation | 300.00 |
| 14-Aug-2019 | 8026 | 622448 | Bill Twehway | Local travel Accommodation | 360.00 |
| 29-Aug-2019 | 8123 | 413799 | Christopher Wisner | Local Travel accommodation | 200.00 |
| 23-Jul-2019 | 7098 | 413703 | Adolphus B. Marshall | Local Travel Accommodation | 175.00 |
| 31-Jul-2019 | 7185 | 413775 | Christopher Wisner | Local Travel Accommodation | 100.00 |
| 29-Aug-2019 | 8121 | 413798 | Diana Nebo | Local Travel accommodation | 200.00 |
| 23-Jul-2019 | 7104 | 413706 | Adolphus B. Marshall | Local Travel Accommodation | 450.00 |
| 6-Jan-2020 | 1006 | 622660 | Adolphus B. Marshall | Local Travel Accommodation | 450.00 |
| 10-Jan-2020 | 1040 | 622688 | Adolphus B. Marshall | Local Travel Accommodation | 750.00 |
| 14-Aug-2019 | 8036 | 622454 | Mary A.Q washington | Foreign Travel Per Diem | 5,400.00 |
| 5-Sep-2019 | 9035 | 413839 | Bill Twehway | Foreign Travel Per Diem | 1,720.00 |
| Sept 13,2019 | 9094 | 622507 | Joycelyn Davies Kollie | Foreign Travel Per Diem | 5,200.00 |
| 12-Sep-2019 | 9071 | 413866 | Sekou B. Korleh | Foreign Travel Per Diem | 4,960.00 |
| 14-Aug-2019 | 8034 | 622452 | Jeffrey George | Foreign Travel Per Diem | 5,400.00 |
| 25-Nov-2019 | 11121 | 414089 | Civicu Barsi Gaih | Foreign Travel Per Diem | 4,200.00 |
| Sept 13,2019 | 9081 | 622501 | Bill Twehway | Foreign Travel Per Diem (Reissued) | 8,392.00 |
| 15-Jul-2019 | 7003 | 413648 | Alex Gidding | Foreign Travel Per Diem & Accommodation | 5,814.00 |
| 31-Jul-2019 | 7183 | 622417 | Bill T. Twehway | Foreign Travel Per Diem | 4,206.00 |
| 26-Nov-2019 | 11126 | 414094 | Bill Twehway | Foreign Travel Per Diem | 5,992.60 |
| 30-Sep-2019 | 9167 | 413915 | Joseph S. Walcott | Reimbursement for travel ticket | 800.00 |

| Date | Voucher Number | Check Number | Vendors | Remarks | Amount US\$ |
|--------------|----------------|--------------|-----------------------|--|-------------|
| 16-Aug-2019 | 8071 | 622480 | Adolphus B. Marshall | Foreign Travel Per Diem | 2,718.00 |
| 15-Jul-2019 | 7006 | 413651 | Bill T. Twehway | Foreign Travel Per Diem & Accommodation | 2,080.00 |
| 30-Sep-2019 | 9166 | 413914 | Annette Nebo | Reimbursement for travel ticket | 800.00 |
| 29-Aug-2019 | 8128 | 413803 | Annett Nebo | Foreign travel Per Diem & accommodation | 2,547.00 |
| Sept 13,2019 | 9093 | 622506 | Roland Sunnyway | Foreign Travel Per Diem | 5,480.00 |
| 5-Sep-2019 | 9036 | 413840 | Adolphus B. Marshall | Foreign Travel Per Diem | 14,148.00 |
| 15-Jul-2019 | 7009 | 413654 | Fatu B. Sheriff | Foreign Travel Per Diem & Accommodation | 1,385.00 |
| 29-Aug-2019 | 8129 | 413804 | Joseph Walcott | Foreign travel Per Diem & accommodation | 2,547.00 |
| Sept 13,2019 | 9095 | 622508 | Magretta Taylor | Foreign Travel Per Diem | 5,200.00 |
| 15-Jul-2019 | 7004 | 413649 | Linda J. Moses | Foreign Travel Per Diem & Accommodation | 5,814.00 |
| 26-Nov-2019 | 11124 | 414092 | Sekou Korleh | Foreign Travel Per Diem | 4,200.00 |
| 12-Sep-2019 | 9072 | 413867 | Christian D. Brownell | Foreign Travel Per Diem | 4,960.00 |
| 4-Nov-2019 | 11019 | 414038 | Christopher D. Wisner | Foreign Travel Per Diem | 8,736.00 |
| 29-Aug-2019 | 8127 | 413802 | Mohammed S. Sheriff | Foreign travel Per Diem & accommodation | 2,547.00 |
| 15-Jul-2019 | 7008 | 413653 | Malcolm Scott | Foreign Travel Per Diem & Accommodation | 1,385.00 |
| 29-Aug-2019 | 8131 | 413806 | Diana Nebo | Per Diem and air ticket for foreign Travel | 6,000.00 |
| 12-Mar-2020 | 3040 | 622912 | Universal Travels | Penalty for cancellation of 24 air tickets | 3,984.00 |
| 15-Jul-2019 | 7002 | 413647 | Sonie K. Chedid | Foreign Travel Per Diem & Accommodation | 5,814.00 |
| 25-Nov-2019 | 11120 | 414088 | Logan D. Davis | Foreign Travel Per Diem | 5,040.00 |
| 31-Jul-2019 | 7133 | 413731 | Siah K. Gbozee | Foreign Travel Per Diem & Accommodation | 1,455.00 |
| 6-Nov-2019 | 11049 | 622580 | Bill T. Twehway | Foreign Travel Per Diem | 3,297.00 |
| Sept 13,2019 | 9092 | 622505 | Vakuma S. Dukuly | Foreign Travel Per Diem | 5,480.00 |
| 15-Jul-2019 | 7005 | 413650 | Bendu G. Clarke | Foreign Travel Per Diem & Accommodation | 5,814.00 |
| 20-Nov-2019 | 11108 | 414077 | Civicu Barsi Gaih | Foreign Travel Per Diem | 6,120.00 |
| 14-Aug-2019 | 8033 | 622451 | Bill Twehway | Foreign Travel Per Diem | 7,300.00 |
| 30-Sep-2019 | 9158 | 413906 | Monica McCarthy | Foreign travel Per Diem & accommodation | 6,446.00 |

| Date | Voucher Number | Check Number | Vendors | Remarks | Amount US\$ |
|--------------|----------------|--------------|---------------------|---|-------------------|
| 29-Aug-2019 | 8126 | 413801 | Klubo Y. J Jangar | Foreign travel Per Diem & accommodation | 2,547.00 |
| 25-Nov-2019 | 11123 | 414091 | Jones Pailey | Foreign Travel Per Diem | 4,200.00 |
| Sept 13,2019 | 9091 | 622504 | Diana Nebo | Foreign Travel Per Diem | 7,040.00 |
| 15-Jul-2019 | 7007 | 413652 | Sekou b. korleh | Foreign Travel Per Diem & Accommodation | 1,385.00 |
| 30-Sep-2019 | 9165 | 413913 | Mohammed S. Sheriff | Reimbursement for travel ticket | 800.00 |
| 14-Aug-2019 | 8035 | 622453 | Dannes S. Kieh | Foreign Travel Per Diem | 5,400.00 |
| 12-Sep-2019 | 9073 | 413868 | Patrick Kollie | Foreign Travel Per Diem | 4,680.00 |
| Total | | | | | 220,898.60 |

Annexure 9c: Travel Advance without Retirement Special Fiscal Year July 1 to December 31,2021

| Date | Vou. # | Check # | Vendors | Remarks | Amount |
|-------------|--------|----------|----------------------|---|----------|
| 13-Jul-2021 | 07047 | 00991630 | Adolphus B. Marshall | Local Travel Per Diem (Reissued) | 7,000.00 |
| 15-Jul-2021 | 07091 | 00991666 | Adolphus B. Marshall | Local travel Per Diem & accommodation | 6,739.70 |
| 29-Jul-2021 | 07133 | 00991705 | Adolphus B. Marshall | Local travel Per Diem and accommodation | 2,390.58 |
| 11-Aug-2021 | 08053 | 00991767 | Adolphus B. Marshall | Local Travel Per Diem & Accommodation | 3,493.52 |
| 20-Aug-2021 | 08105 | 00991855 | Adolphus B. Marshall | Local Travel Per Diem & Accommodation | 2,067.65 |
| 20-Aug-2021 | 08106 | 00991856 | Adolphus B. Marshall | Local Travel Per Diem & Accommodation | 2,058.82 |
| 2-Sep-2021 | 09002 | 00991891 | Adolphus B. Marshall | Local Travel Per Diem & Accommodation | 3,495.88 |
| 9-Sep-2021 | 09031 | 00991967 | Adolphus B. Marshall | Local Travel Per Diem & Accommodation | 471.64 |
| 24-Sep-2021 | 09115 | 00992033 | Adolphus B. Marshall | Local Travel Per Diem & Accommodation | 1,925.00 |
| 1-Oct-2021 | 10011 | 00993805 | Adolphus B. Marshall | Local Travel Per Diem & accommodation | 1,794.12 |
| 6-Oct-2021 | 10028 | 00993822 | Adolphus B. Marshall | Local Travel Per Diem & accommodation | 1,194.12 |
| 16-Nov-2021 | 11074 | 00992630 | Banabas Kasor | Local travel Per Diem & accommodation | 3,842.35 |
| 17-Nov-2021 | 11078 | 00992634 | Anita K. Lumei | Local travel Per Diem | 264.71 |
| 25-Nov-2021 | 11096 | 00992652 | Daina Nebo | Foreign travel and accommodation | 2,991.80 |
| 9-Dec-2021 | 12009 | 00992696 | Adolphus B. Marshall | local Travel accommodation & Per Diem | 3,376.47 |
| 9-Dec-2021 | 12026 | 00992712 | Mary Q. Johnson | local Travel accommodation & Per Diem | 2,338.24 |

*Management Letter on The
Financial Statement Audit of the National Port Authority (NPA)
For the Fiscal Periods Ended July 1, 2019 to December 31, 2021*

| Date | Vou. # | Check # | Vendors | Remarks | Amount |
|--------------|--------|----------|----------------------|---|-------------------|
| 13-Dec-2021 | 12062 | 00992742 | Adolphus B. Marshall | local Travel accommodation & Per Diem | 4,532.14 |
| 7-Sep-2021 | 09025 | 00991961 | Bill T. Twehway | Foreign travel Per Diem | 2,659.00 |
| 13-Sep-2021 | 07041 | 00991977 | Bill T. Twehway | Local Travel Per Diem & Accommodation | 2,659.00 |
| 28-Sep-2021 | 09121 | 00992039 | Bill T. Twehway | Foreign Travel Per Diem | 8,470.00 |
| 28-Sep-2021 | 09122 | 00992040 | Sekou B. Korleh | Foreign Travel Per Diem | 6,300.00 |
| 28-Sep-2021 | 09124 | 00992041 | Annett Nebo | Foreign Travel Per Diem | 6,300.00 |
| 28-Sep-2021 | 09125 | 00992042 | Stalla Nyanku | Foreign Travel Per Diem | 6,300.00 |
| 28-Sep-2021 | 09123 | 00992050 | Wilmont W. Marshall | Foreign Travel Per Diem | 6,300.00 |
| 18-Oct-2021 | 10077 | 00992512 | Bill T. Twehway | Foreign Travel Per Diem & accommodation | 2,392.50 |
| 29-Oct-2021 | 10126 | 00992555 | Bill T. Twehway | Foreign Travel Per Diem & accommodation | 12,682.00 |
| 30-Oct-2021 | 10127 | 00992556 | Diana Nebo | Foreign Travel Per Diem & accommodation | 10,907.50 |
| 30-Oct-2021 | 10128 | 00992557 | Sekou B. Korleh | Foreign Travel Per Diem & accommodation | 8,455.00 |
| 30-Oct-2021 | 10129 | 00992558 | Roland Sunnyway | Foreign Travel Per Diem & accommodation | 8,455.00 |
| 30-Oct-2021 | 10130 | 00992559 | Pewee S. Flomoku | Foreign Travel Per Diem & accommodation | 8,455.00 |
| 30-Oct-2021 | 10131 | 00992560 | Gabriel S. Bull | Foreign Travel Per Diem & accommodation | 8,455.00 |
| 30-Oct-2021 | 10132 | 00992561 | Matthew Gueh | Foreign Travel Per Diem & accommodation | 4,834.00 |
| 12-Nov-2021 | 11037 | 00992600 | Dexter Tiah | Foreign travel and accommodation | 3,450.00 |
| 12-Nov-2021 | 11038 | 00992601 | William W. Wallace | Foreign travel and accommodation | 3,450.00 |
| 12-Nov-2021 | 11039 | 00992602 | Joseph Walcott | Foreign travel and accommodation | 3,170.00 |
| 25-Nov-2021 | 11097 | 00992653 | Vakuma S. Dukuly | Foreign travel and accommodation | 2,366.00 |
| 25-Nov-2021 | 11098 | 00992654 | Matthew Snowea | Foreign travel and accommodation | 2,366.00 |
| 25-Nov-2021 | 11099 | 00992655 | Roland Sunnyway | Foreign travel and accommodation | 2,366.00 |
| 25-Nov-2021 | 11100 | 00992656 | Harriet T. G. Toomey | Foreign travel and accommodation | 2,086.00 |
| 25-Nov-2021 | 11101 | 00992657 | Linda Cooper | Foreign travel and accommodation | 2,086.00 |
| 25-Nov-2021 | 11102 | 00992658 | Magretta Taylor | Foreign travel and accommodation | 2,086.00 |
| Total | | | | | 177,026.74 |