



Promoting Accountability of Public Resources

AUDITOR GENERAL'S REPORT



**On the Compliance Audit of the
Roberts International Airport Road
Project**

**For the Period April 1, 2021 to April
30, 2025**

August 2025

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

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Acronyms/Abbreviations/Symbols

Acronyms/Abbreviations/Symbol	Meaning
A/C#	Account Number
Afreximbank	African Export-Import Bank
AG	Auditor General
B/O	Business Office
CAG	Comptroller and Accountant General
CBL	Central Bank of Liberia
CFC	Certified Financial Consultant
CFIP	Certified Forensic Investigation Professional
CPA	Contract Price Adjustment
DRE	Disputes Review Expert
DSRA	Debt Service Reserve Account
EBID	ECOWAS Bank for Investment and Development
FCCA	Fellow Member of the Association of Chartered Certified Accountants
GC	General Conditions
GAC	General Auditing Commission
GoL	Government of Liberia
IWT	In ward Transfer
LLA	Local Administrative Agent
M & E	Monitoring and Evaluation
MFDP	Ministry of Finance and Development Planning
MPW	Ministry of Public Works
PFM Act	Public Finance Management Act
PPC Act	Public Procurement & Concessions Act
PC	Particular Conditions
PV	Payment Voucher
RIA	Roberts International Airport
SPIT	Special Project Implementation Team
US\$	United States Dollar

Republic of Liberia



TRANSMITTAL LETTER

**THE HONORABLE SPEAKER OF THE HOUSE OF REPRESENTATIVES AND THE
HONOURABLE PRESIDENT PRO- TEMPORE OF THE LIBERIAN SENATE**

We have undertaken a Compliance Audit on the Contract Awards, Project Scope, Design, Financing and Payments of the Roberts International Airport Road Project for the Periods April 1, 2021 through April 30, 2025. The audit was conducted in line with Section 2.1.3 of the General Auditing Commission (GAC) Act of 2014 as well as section 3.1 (v) of the Pre-Financing Agreement Act of the RIA Road Project.

Findings conveyed in this report were formally communicated to the authorities of the RIA Road Project for their responses. The reportable issues were submitted through a Management Letter. Where responses were provided, they were evaluated and were incorporated in this report.

Given the significance of the matters raised in this report, we urge the Honorable Speaker and Members of the House of Representatives and the Honorable Pro- Tempore and Members of the Liberia Senate to consider the implementation of the recommendations conveyed in this report with urgency.

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

Monrovia, Liberia

March 2026

March 12, 2026

Hon. Roland L. Giddings

Minister

Ministry of Public Works

Monrovia, Liberia

Compliance Audit of the Roberts International Airport Road Project for the periods ended April 1 2021 to April 30, 2025.

Adverse Conclusion

We have audited the RIA Road Project on Contract Awards, Project Scope, Design, Financing and Payments for the periods April 1, 2021 to April 30, 2025 consistent with the Auditor General's mandate as provided for in Section 2.1.3 of the General Auditing Commission (GAC) Act of 2014 as well as section 3.1 (v) of the Pre-Financing Agreement Act of the RIA Road Project.

Based on the audit work performed, because of the significance of the non-compliance matters noted in the Basis for Conclusion paragraphs below, the subject matter is not in all material respect, in compliance with the RIA Road Contract signed between the Ministry of Public Works and EAST International INC., the Pre-Financing Agreement Act of the RIA Road Project, the Policies, Procedures of the Ministry of Public Works, the Public Financial Management Act 2009 as Amended and Restated (2019) and its Regulations, the Public Procurement and Concession Act of 2005, Amended and Restated 2010.

Basis for Adverse Conclusion

During the compliance audit of the Roberts International Airport Road Project for the period April 1, 2021 to April 30, 2025, we identified several non-compliance issues that have led to our qualified:

Payments

Noncompliant with Payment Terms

The Government of Liberia facilitated disbursement amounting to US\$1,150,000 to East International Group, Inc. without evidence of submission of certificate of completion for road works to the National Road Fund for validation as required. This information was corroborated through confirmation to the National Road Fund and supported by enquiry letters written by the NRF to the United Bank of Africa and the Minister of Finance and Development Planning. The lack of certificate of completion materially affects the Ministry of Public Works' compliance with Section 44.2 of the RIA Road contract between East International, Inc. and the Ministry of Public Works.

Discrepancy among Payments Reported by MFDP, MPW and the Contractor

A variance of US\$577,808 exists between the payments reported by MFDP and MPW and the payments received as reported by East International. The variance materially affects the transparency and accountability of the transaction.

Project Deliverables

The project deliverables were not completed within the approved timelines of the initial contract. As a result, the timeline of the project was extended from April 30, 2024 to April 30, 2027.

Non-compliance with Contract Specifications

- There are erosions around reinforced concrete pipes (RCPs) and Box culverts at several locations along the Roberts International Airport to ELWA Junction (44km) Road corridor.
- Maintenance services were not performed at several locations along the road corridor in section-1. There are overgrowth vegetation around culverts and reinforced concrete pipes (RCP); Erosions, sand/debris, and garbage were found along the road corridor.
- There are various distresses (cuts/ruts or damage to recently created asphalt binding course) along the RIA Road corridor from ELWA Hospital to the Dwazon Community.
- There are depression/settlement of pavements around the culvert or similar (sink on the paved road) on the completed wearing course and binding course in Sections 1 and 2, located at 6+000km and 33+700km, respectively, that were not repaired in accordance with the contract specifications.

Non-Compliance with Installation of Road Furniture (Ancillaries - Traffic Road Signs)

- There was no evidence of the contractor installing road furniture components totaling US\$2,286,539.77 in Section-1 of road works per the contract, despite Management's assertion that 91.68% of the civil works of section-1 components had been completed. The non-installation of road safety furniture on completed portions of the RIA Road is a violation of the Road Contract signed between the Ministry of Public Works and EAST International, INC.
- There was no evidence of road furniture (guardrails, traffic lights and streets lights, marker post and kilometer posts, road signs furniture-Traffic yield signs at cross walks and school zones, signs at curves and hills including valley, & etc.) erected along the road corridor from RIA to ELWA Junction. Except for the project two billboards built at the beginning and end of the construction site to designate the project's starting and ending positions of road designs, no other road furniture were erected as required. The non-installation of road safety furniture on completed portions of the RIA Road is a violation of the Road Contract signed between the Ministry of Public Works and EAST International, INC.

Governance Issues

- There is no evidence of a functional Dispute Review Board to oversee the resolution of dispute non-compliant with the RIA Road Project Contract as required by Section 6.1.1 of the RIA Road Contract.
- Management provided no evidence of the appointment of a Dispute Review Expert as required by the terms of the RIA road contract.

- There is no evidence of monitoring and evaluation performed by the Special Project Implementation Team (SPIT) on the RIA road project to provide the required oversight and check and balances for the full implementation of planned project activities within approved timelines.

The above issues have a pervasive impact on the entity's compliance with the relevant laws, regulations, or standards, causing material non-compliance and raising concerns about the entity's adherence to the required compliance framework.

Monrovia, Liberia
March 2026

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



BACKGROUND

Background of the RIA Road Project Compliance Audit

On May 8, 2025, the Auditor General of the Republic of Liberia commissioned a compliance audit on the Roberts International Airport Road Project. The RIA Road is a major economic highway of entering the country's capital city, Monrovia, and considering the cost (US\$116 million) of the project, the public, partners and the Legislature have vested interest in the subject matter.

The audit, which covers the period April 1, 2021 to April 30, 2025, was requested by the Management of Ministry of Public Works. The audit was commissioned in keeping with the Auditor General's mandate as provided for in Section 2.1.3 of the General Auditing Commission (GAC) Act of 2014 as well as section 3.1 (v) of the Pre-Financing Agreement Act of the RIA Road Project.

The Government of the Republic of Liberia through the Ministry of Public Works and East International Group Inc. signed a Pre-Financing Agreement for the construction of the RIA road on October 16, 2020 and the contract was amended April 2024 to provide for adjustments in the design and scope of the project.

The Department of Public Works was created by an Act of the National Legislature in 1928, and was later changed to the Ministry of Public Works in 1972 to adequately administer the Engineering component of the State in terms of surveying, drafting/designing, construction and supervision, to improve and maintain, direct or by contract all highways, bridges, roads, streets, airport, seaport, and all other public infrastructure in the Republic of Liberia.

Below is the list of individuals who managed the administrative and financial matters of the RIA Road Project for the period under audit.

Key Personnel

No.	Name	Position	Tenure
1.	Hon. Ruth Coker-Collins	Former Minister	2022 - 2024
2.	Hon. Amos Y. Barclay	Former Deputy Minister/Technical Services	2023 - 2024
3.	Hon. Joseph P. Todd	Former Deputy Minister/Administration	2018 - 2024
4.	Hon. Benjamin G. Banto Jr.	Former Deputy Minister/Rural Development	2018 - 2024
5.	Abraham Sumakai	Former Comptroller	2018 - 2021
6.	Eric Jenn- Judges	Former Project Coordinator	2020 - 2021
7.	Benjamin Yidiboe	Former Project Coordinator	2021 - 2022
8.	Emmanuel K. Gbedee	Former Project Coordinator	2022 - 2023
9.	Gehnyea Gbeanquoi	Former Acting Project Coordinator	2024 - 2025
10.	Hon. Roland L. Giddings	Current Minister	January 2024 - present
11.	Hon. Prince D. Tambah	Current Deputy Minister/Technical Services	February 2024 - present
12.	Hon. A. Samuka Dunnoh	Current Deputy Minister/Administration	February 2024 - present
13.	Hon. Jocelia J. Taplah	Current Deputy Minister/Rural Development	March 2024 - present
14.	Tony B. Johnson	Current Comptroller	2021 - Present
15.	Immanuel B.K. Freeman	Current Project Coordinator	April 2025 - Present

Audit Objectives

The objectives of the audit:

- To obtain reasonable assurance on whether the Ministry of Public Works awarded the RIA road construction contract for period April 1, 2021 to April 30, 2025 in compliance with relevant laws and regulations.
- To express a conclusion on whether the road construction processes are in compliance with the required Project Scope, Design, Financing and Payments Terms and other laws and regulations for period April 1, 2021 to April 30, 2025.
- To report to the National Legislature in terms of the GAC reporting requirements as spelt out in Section 4.2 (b) of the GAC Act of 2014. To report in terms of the GAC reporting requirements as spelt out in part four (4) of the GAC Act of 2014, the findings and conclusions to the National Legislature.

Audit Criteria

- PPC Act of 2005 as amended and restated in 2010 and its regulations,
- PFM Act of 2009 as amended and restated in 2019 and its regulations,
- Liberia Revenue Code of 2000
- Committee of Sponsoring Organizations of the Treadway Commission (COSO) and
- Policies, Procedures of the Ministry of Public Works & the Contractual Agreement

Subject Matter and Scope

The compliance audit of RIA Road Project on Contract Awards, Project Scope, Design, Financing and Payments from April 1, 2021 to April 30, 2025.

Audit Methodology

This audit was based on document analyses and interviews, and meetings with the key project staffs of the RIA road project. In the process of information gathering, we had several meetings with staffs, assessed the entity's risk assessment documents for the periods under audit. We have further assessed transactional documents, reports, and policy documents which are appropriate for our conclusion. The audit was conducted in accordance with ISSAI 4000 INTOSAI's Standards for Compliance Audit.

Limitation of Responsibility

The audit involves performing procedures to obtain audit evidence about the subject matters' compliance with applicable authorities identified as criteria. The procedures selected depend on the auditor's professional judgment, including the assessment of the risks of material non-compliance of the subject matter, whether due to fraud or error.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, there is an unavoidable risk that some material non-compliance may not be detected, even though the audit is properly planned and performed in accordance with the ISSAIs. In making our risk assessments, we considered internal control relevant to the subject matter, but not for the purpose of concluding on the effectiveness of the entity's internal control.

1 DETAILED FINDINGS AND RECOMMENDATIONS

1.1 Governance

1.1.1 Lack of Dispute Review Board

Criteria

1.1.1.1 Section 6.1.1 of the RIA Road Contract requires that "If any dispute of any kind whatsoever shall arise between the Employer and the Contractor in connection with or arising out of the Contract, including without prejudice to the generality of the foregoing, any question regarding its existence, validity or termination, or the execution of the Works and Services—whether during the progress of the execution or after completion and whether before or after the termination, abandonment or breach of the Contract—the parties shall seek to resolve any such dispute or difference by mutual consultation. If the parties fail to resolve such a dispute or difference by mutual consultation, then the matter in dispute shall, in the first place, be referred in writing by the aggrieved either party to the Disputes Review Board ('the Board'), with a copy to the other party."

1.1.1.2 Also, section 6.1.2 of the RIA Road Contract requires that "The Board shall be established when each of the three Board Members has signed a Board Member's Declaration of Acceptance as required by the DRB's Rules and Procedures (which, along with the Declaration of Acceptance form, are attached to the Contract). The Board shall comprise three Members experienced with the type of construction and services involved in the Contract and with the interpretation of contractual documents. One Member shall be selected by each of the Employer and the Contractor and approved by the other. If either of these Members is not so selected and approved within 28 days of the date of the Letter of Acceptance, then upon the request of either or both parties such Member shall be selected as soon as practicable by the Appointing Authority specified in the PC. The third Member shall be selected by the other two and approved by the parties. If the two Members selected by or on behalf of the parties fail to select the third Member within 14 days after the later of their selections, or if within 14 days after the selection of the third Member, the parties fail to approve that Member, then upon the request of either or both parties such third Member shall be selected promptly by the same Appointing Authority specified in the PC who shall seek the approval of the proposed third Member by the parties before selection but, failing such approval, nevertheless shall select the third Member. The third Member shall serve as Chairman of the Board."

Observation

1.1.1.3 During the audit, we observe no evidence of a functional Dispute Review Board to oversee the resolution of dispute non-compliant with the RIA Road Project Contract.

Risk

1.1.1.4 Management may be noncompliant with Sections 6.1.1 and 6.1.2 of the RIA Road Contract.

- 1.1.1.5 In the absence of a functional review board, disputes between parties may not be resolved in a timely manner. This may lead to project delays, litigation, and reputational damages to the Government of Liberia.

Recommendation

- 1.1.1.6 Management should establish and operationalize a Dispute Review Board consistent with the terms of the RIA Road Contract. The Board should comprise of three members experienced with the type of construction and services involved in the contract and with the interpretation of contractual documents.
- 1.1.1.7 The Board should perform periodic reviews to validate the implementation of the terms of the RIA road contract and conduct timely investigation into disputes between the parties.
- 1.1.1.8 Evidence of periodic monitoring and evaluation activities, investigation of disputes, and resolutions derived from the investigations should be adequately documented and filed to facilitate future review.

Management's Response

- 1.1.1.9 *MPW clarifies that the absence of a Dispute Review Board and Dispute Review Expert was due to the absence of contractual disputes requiring such activation.*
- 1.1.1.10 *Therefore, as per the contract, MPW will formally constitute the DRB on an ad hoc basis in collaboration with East International and MFDP to ensure contractual disputes are resolved if they arise. This is in alignment with the contract that says, "If any dispute of any kind whatsoever shall arise between the Employer and the Contractor..."*

Auditor General's Response

- 1.1.1.11 Management's assertion does not reflect the requirement of section 6.1.2 of the RIA Road Contract as stated above. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.1.2 Lack of Dispute Review Expert

Criteria

- 1.1.2.1 Section 6.5.1 of the RIA Road Contract requires that "If any dispute of any kind whatsoever shall arise between the Employer and the Contractor in connection with or arising out of the Contract, including without prejudice to the generality of the foregoing, any question regarding its existence, validity or termination, or the execution of the Works and Services—whether during the progress of the execution or after completion and whether before or after the termination, abandonment or breach of the Contract—the parties shall seek to resolve any such dispute or difference by mutual consultation. If the parties fail to resolve such a dispute or difference by mutual consultation, then the matter in dispute shall, in the first place, be referred in writing by either party to the Disputes Review Expert ('DRE'), with a copy to the other party."

- 1.1.2.2 Section 6.5.2 of the RIA Road Contract requires that "The DRE shall take up his functions after having signed a DRE's Declaration of Acceptance as required by the DRE's Rules and Procedures (which, along with the Declaration of Acceptance form, are attached to the Contract). The DRE shall be a person experienced with the type of construction and services involved in the Contract and with the interpretation of contractual documents and shall be selected by agreement between the Employer and the Contractor. If the DRE is not selected within 28 days of the date of the Letter of Acceptance, then upon the request of either or both parties the DRE shall be selected as soon as practicable by the Appointing Authority specified in the PC."

Observation

- 1.1.2.3 During the audit, we observed no evidence of the appointment of a Dispute Review Expert as required by the terms of the RIA road contract.

Risk

- 1.1.2.4 Management may be noncompliant with Sections 6.5.1 and 6.5.2 of the RIA Road Contract.
- 1.1.2.5 In the absence of a Dispute Review Expert, disputes between parties may not be escalated to the Dispute Review Board and resolved in a timely manner. This may lead to project delays, litigation, and reputational damages to the Government of Liberia.

Recommendation

- 1.1.2.6 Management should immediately appoint a Dispute Review Expert consistent with the terms of the RIA Road Contract. The DRE should be experienced with the type of construction and services involved in the contract and with the interpretation of contractual documents.
- 1.1.2.7 The DRE should perform periodic monitoring and evaluation of contract deliverables to validate the implementation of the terms of the RIA contract, update the parties on discrepancies identified and conduct timely investigation into disputes between the parties. In instances where disputes between parties cannot be resolved, the DRE should escalate the matter to the Dispute Review Board for further investigation and resolution.
- 1.1.2.8 Evidence of periodic monitoring and evaluation activities, investigation of disputes, resolutions derived from the investigations and matters escalated to the Dispute Review Board should be adequately documented and filed to facilitate future review.

Management's Response

- 1.1.2.9 *MPW clarifies that the absence of a Dispute Review Board and Dispute Review Expert was due to the absence of contractual disputes requiring such activation.*
- 1.1.2.10 *Therefore, as per the contract, MPW will formally constitute the DRB on an ad hoc basis in collaboration with East International and MFDP to ensure contractual disputes are resolved if they arise. This is in alignment with the contract that says, "If any dispute of any kind whatsoever shall arise between the Employer and the Contractor..."*

Auditor General's Position

- 1.1.2.11 Management's assertion does not reflect the requirement of section 6.5.2 of the RIA Road Contract as stated above. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.2 Financial Reporting

1.2.1 No Automated Financial Management System/ Accounting Software

Criteria

- 1.2.1.1 Section 3.1 (v) of the Pre-Financing Agreement Act of the RIA Road Project requires that "During the terms of this Agreement, East International Group, Inc. shall maintain a financial management system, prepare financial statements and conduct regular audits in accordance with standards acceptable to the General Auditing Commission of Liberia (GAC) relating to the payment/drawdown of the Financing Amount, cost and expenditures, and repayment of the Financing Amount by the Government."

Observation

- 1.2.1.2 During the audit, we observed no evidence of an automated financial management system or an accounting software at East International Group Inc. to facilitate comprehensive, real-time and accurate recording of financial transactions. The financial management system utilized for the preparation of annual financial statements was not made available for audit purposes.

Risk

- 1.2.1.3 The completeness and accuracy of accounting transactions may not be assured. This may lead to misstatement of financial statements of the entity.
- 1.2.1.4 Accounting data security, integrity, completeness and accuracy may be impaired.
- 1.2.1.5 The Contractor may not account for all of its transactions.

Recommendation

- 1.2.1.6 Management should liaise with the Contractor and ensure that the Contractor procures and operationalizes a functional accounting software to facilitate complete, accurate and real-time recording of all financial transactions of the entity.
- 1.2.1.7 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.
- 1.2.1.8 Management should also liaise with the Contractor to ensure that the Contractor facilitates the operationalization of the electronic document management system by

ensuring all relevant source and supporting documents for transactions are scanned, attached to the transactions in the accounting software, archived and maintained to facilitate future review.

Management's Response

- 1.2.1.9 *East International currently operates a financial management system that captures project accounting records. However, MPW will ascertain that the contractor will establish and operationalize an automated financial management system to enhance real-time transaction tracking and data accuracy in accordance with the GAC recommendations.*

Auditor General's Position

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

1.3 Financial Issues

1.3.1 Noncompliant with Payment Terms

Criteria

- 1.3.1.1 Section 44.2 of the RIA Road contract between East International, Inc. and the Ministry of Public Works requires that "Payment made to the CONTRACTOR shall be based on the completion of milestone. Every milestone shall be awarded a Certificate of Completion by the EMPLOYER stating the value of works completed and every completion of milestone shall be at least 5km of the project road. The total payments as per this clause shall constitute ninety percent (90%) of the Contract Price upon completion of one hundred percent (100%) of the works consistent with the Concession Act pursuant to GC Sub-Cause 44 in the PC."

Observation

- 1.3.1.2 During the audit, we observed that the Government of Liberia facilitated disbursement amounting to US\$1,150,000 to East International Group, Inc. without evidence of submission of temporary certificate of completion for road works to the National Road Fund for validation as required. This information was corroborated through confirmation to the National Road Fund and supported by enquiry letters written by the NRF to the United Bank of Africa and the Minister of Finance and Development Planning. **See exhibit 1 for details.**

Risk

- 1.3.1.3 Payments may be made for service not performed or service not performed up to approved specifications.
- 1.3.1.4 Management may be non-compliant with section 44.2 of the RIA Road Project.
- 1.3.1.5 Segregation of duties and check and balances over the implementation of approved project deliverables may be impaired.

Recommendation

- 1.3.1.6 Management should provide substantive justification why payment was made without submission of certificate of completion to the National Road Fund for validation. Management should also submit to the Office of the Auditor General evidence of works performed for which the amount of US\$1,150,000 was disbursed to the Contractor.
- 1.3.1.7 Going forward, Management should develop, approve and operationalize a work plan to facilitate the smooth implementation of service for all contractors. The work plan should comprehensively catalog phases of deliverables and corresponding payments required to implement each phase of approved deliverables. The work plan should be discussed and agreed with the contractors and included as supplementary documentation to the approved contracts.
- 1.3.1.8 Management should ensure that all payments for completion of phases of deliverables are initiated through the submission of a certificate of completion and validated by the National Road Fund before disbursement to the Contractor.
- 1.3.1.9 Management should facilitate periodic monitoring and evaluation of project activities to ensure that services paid for are performed in a timely manner consistent with approved work plans and contracts.
- 1.3.1.10 Evidence of approved work plans, contracts and periodic monitoring and evaluation reports should be adequately documented and filed to facilitate future review.

Management's Response

- 1.3.1.11 *MPW notes that the US\$1.15M payment referenced in the audit was NOT authorized by the Ministry.*
- 1.3.1.12 *As per the attached documents obtained through the MFDP, the NRF Director flagged this as a breach of the NRF Act, which requires such payments to follow ARMEP approval and be supported by certified documentation. It is recommended that the GAC investigate this with the UBA to ascertain under whose authority the payment was made.*

Auditor General's Position

- 1.3.1.13 Management assertion did not adequately address the issue raised. Management did not provide evidence of certificate of completion for work performed leading to the disbursement of US\$1,150,000 as requested. Therefore, we maintain our findings and recommendations.

1.3.2 Discrepancy among Payments Reported by MFDP, MPW and the Contractor

Criteria

- 1.3.2.1 Section 44.2 of the RIA Road Project Contract between the Government of Liberia through the Ministry of Public Works and East International, Inc. requires that "Payment made to the CONTRACTOR shall be based on the completion of milestone. Every

milestone shall be awarded a Certificate of Completion by the EMPLOYER stating the value of works completed and every completion of milestone shall be at least 5km of the project road. The total payments as per this clause shall constitute ninety percent (90%) of the Contract Price upon completion of one hundred percent (100%) of the works consistent with the Concession Act pursuant to GC Sub-Cause 44 in the PC."

1.3.2.2 Also, 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.

1.3.2.3 Regulation A.3 (1) of the PFM Act of 2009 as amended and restated 2019 states that, "Any public officer concerned with the conduct of financial matters of the Government of Liberia, or the receipt, custody and disbursement of public and trust moneys, or for the custody, care and use of government stores and inventories shall keep books of accounts and proper records of all transactions and shall produce the books of accounts and records of the transactions for inspection when called upon to do so by the Auditor-General, the Comptroller General, the relevant internal auditor or any officers authorized by them, by the Minister."

Observation

1.3.2.4 During the audit, we observed a variance of US\$577,808 between the payments reported by MFDP and MPW and the payments received as reported by East International. **See table 1 (A) and (B) below for details.**

Table 1 (A): Discrepancy among Payments Reported by MFDP, MPW and the Contractor

Year	Institution	MFDP US\$	MPW US\$	East International US\$
2020 & 2021	ECOWAS Bank (EBID)	22,000,000.00	22,000,000.00	22,000,000.00
2022	GoL (NRF Loan Proceed from UBA)	1,150,000	1,150,000.00	1,150,000
2023, 2024	Afreximbank	58,000,000.00	58,000,000.00	58,000,000.00
2022, 2023, & 2024	GoL (MFDP)	19,277,015.73	19,077,818.00	18,500,000.00
TOTAL		100,427,015.73	100,277,818.00	99,650,000

Table 1 (B): Outstanding principal loan balance as at April 30, 2025

Facility Type	Facility Amount US\$	Principal Balance Amount US\$	Overdue Amount US\$	Account Status
3000046/FAC02	8,000,000.00	3,675,916.94	475,916.74	Watchlist

Facility Type	Facility Amount US\$	Principal Balance Amount US\$	Overdue Amount US\$	Account Status
3000046/FAC03	23,000,000.00	23,000,000.00	3,285,714.28	Watchlist
3000046/FAC03	27,000,000.00	27,000,000.00	3,857,142.85	Watchlist
Total Amount	58,000,000.00	53,675,916.94	7,618,773.87	

1.3.2.5 Additionally, we validated the completeness, occurrence, and accuracy of payments facilitated through banking institutions through the bank statements. However, payment vouchers, copies of checks and other supporting documents for payments facilitated through MFDP were not made available for audit purposes. As a result, we could not validate the completeness, occurrence, and accuracy of payments facilitated through MFDP.

Risk

- 1.3.2.6 The completeness and accuracy of payments for road works may not be assured.
- 1.3.2.7 Inconsistencies in payment records may lead to disputes among parties, litigation, reputational damage to GoL and delay in the implementation of project deliverables.
- 1.3.2.8 Inconsistencies in payment records may also lead to fraudulent financial reporting and misappropriation of public funds.

Recommendation

- 1.3.2.9 Management should account for the variances among payments reported by MFDP, MPW and East International Group Inc, comprehensively catalogued in table 1 above as part of Management's response to this Management Letter.
- 1.3.2.10 Going forward, Management should conduct periodic (monthly) reconciliation among the payment vouchers, checks, debit instructions, bank statements and the general ledger. Variances identified should be investigated and adjusted where applicable in the timely manner.
- 1.3.2.11 Management should also facilitate the conduct of periodic confirmation among payments reported by MPW, MFDP and the Contractor. Variances identified should be investigated and adjusted where applicable in the timely manner.
- 1.3.2.12 Evidence of periodic reconciliation and confirmation reports should be adequately documented and filed to facilitate future review.

Management's Response

- 1.3.2.13 *The reported totals of US\$19,277,015.73 and US\$18,500,000.00 attributed to MFDP and East International, respectively, are inconsistent with official records. Based on figures verified in the IFMIS and supported by vouchers and documentation, total payments*

made by MFDP to East International during the audit period amount to US\$19,077,808.00, which aligns with MPW's reported figure of US\$19,077,818.00—a negligible variance of US\$10. GAC should follow up with East International to substantiate the claim of the US\$18.5M reported by EAST.

Auditor General's Position

- 1.3.2.14 Our review of payment records from MFDP subsequently submitted after our audit execution revealed that total payments from MFDP to East International amounted to US\$19,077,808. We have therefore adjusted our findings accordingly.
- 1.3.2.15 However, Management did not account for the variance between the payments reported by MFDP and MPW and the payments received as reported by East International. Management should therefore liaise with East International, perform a reconciliation between payments remitted by MFDP and funds received by the Contractor and submit the reconciliation report to the Office of the Auditor General and the National Legislature within one month after the issuance of this Management Letter to the National Legislature.

1.3.3 Contract Extension and Adjustment in Design and Scope without Contract Price Adjustment (CPA)

Criteria

- 1.3.3.1 Sections 6 & 7 of the Addendum to the RIA Road Contract 2024, requires that "The scope of works attached to this addendum constitutes a revised and adjusted scope (affecting the original contract) which may lead to price adjustments in consonance with the original contract or Financing Agreement enacted by the National Legislature. All road designs, modifications, shall be accommodated in consonance with subsection 6 above and as follow below: Streetlights be changed from "on grade" system to solar or hybrid system (on grade and solar solar) and to be installed along the road median instead of at the extreme edge of the road pavement."
- 1.3.3.2 Further, Article 7, Section 7.7 of the Act to ratify said Pre-Financing Agreement explicitly provides for its review and amendment in response to changed circumstances and that all such changes must be approved by the Legislature.

Observation

- 1.3.3.3 During the audit, we observed that the initial contract between the Government of Liberia and East International Group Inc. for the construction of the RIA road was approved on October 16, 2020.
- 1.3.3.4 Additionally, an addendum to the contract was approved on April 2024 to provide for adjustments in the design and scope of the project constituting the following:
- Streetlights be changed from "on grade" system to solar or hybrid system (on grade and solar solar) and to be installed along the road median instead of at the extreme edge of the road pavement."

- Pedestrian overhead bridge will be installed at selected intersections along the corridor: SKD Stadium, ELWA Hospital, AFL Barracks and Marshall junction.
- The new zero point of the project shall be extended by 600 meters towards the airport bring the revised length of the project 44.6km. The current project length from the airport intersection to ELWA junction is 44km instead of 45km as has been considered by the project; the project shall now consider improving and expanding the road to the airport from the intersection.
- The installation of conduits across major intersections along the project be incorporated.
- Median concrete barriers be placed only at the semi-urban/rural areas with raised median constructed at the urban areas.
- East International Group Incorporated may designate a subcontractor with the approval of the Ministry of Public Works for the construction of part of the remaining section of the road (preferable from KM 13+00 to 20+00 and 0+00 to 3+600 which includes the additional section towards the airport).

1.3.3.5 However, the addendum to the scope of the contract was approved without adjustment/increase in the initial contract price.

1.3.3.6 Further, we observed no evidence that the addendum to the contract was approved by the National Legislature as required.

Risk

1.3.3.7 Funds may not be available to implement adjustments in the scope and design of the project without increase in initial contract price.

1.3.3.8 Adjustments in the scope and design of the project without increase in initial contract price may lead to reduction in the quality of the RIA road. Project deliverables may not be achieved up to approved specifications.

1.3.3.9 Adjustments in the scope and design of the project without increase in initial contract price may lead to disputes among parties, litigation and non-implementation of project deliverables.

1.3.3.10 Management may be non-compliant with Article 7, Section 7.7 of the Act to ratify the Pre-Financing Agreement due to the non-approval of the addendum by the National Legislature.

Recommendation

1.3.3.11 Management should provide substantive justification why the initial contract price was not adjusted as a result of approved modifications to the design and scope of the initial contract.

- 1.3.3.12 Going forward, Management should liaise with the independent consulting firm and East International Group Inc. to perform a comprehensive assessment of the adjustments in the design and scope of the project, determine cost estimates to facilitate the implementation of the modifications to the project, and submit same to the National Legislature for approval.
- 1.3.3.13 Subsequently, Management should liaise with the Ministry of Finance and Development Planning to source the approved funding required to implement the modifications comprehensively catalogued in the addendum to the contract. Evidence of assessment reports, bills of quantity, copy of ratified addendum (including approval by the Legislature) and disbursement records should be adequately documented and filed to facilitate future review.

Management's Response

- 1.3.3.14 *The total contract amount remains unchanged because additional activities were offset within the approved budget, ensuring no fiscal exposure to GoL.*
- 1.3.3.15 *An addendum to the contract was negotiated and signed in 2024.*

Auditor General's Position

- 1.3.3.16 We acknowledge Management's assertions. We will follow-up on the implementation of the provisions of the amended contract during subsequent audit.
- 1.3.3.17 Going forward, Management should ensure that all offsetting activities leading to the non-financial adjustment to the amended contract are comprehensively catalogued in the amended contract to facilitate effective monitoring and evaluation, and for future review and audit purposes. Management should also ensure that all amended contract within the required threshold is ratified by the Legislature as required.

1.4 Implementation of RIA Road Works

1.4.1 Lack of Site Regulations

Criteria

- 1.4.1.1 Section 18.3 of the RIA Road Project Contract requires that "The Employer and the Contractor shall establish Site regulations setting out the rules to be observed in the execution of the Contract at the Site and shall comply therewith. The Contractor shall prepare and submit to the Employer, with a copy to the Project Manager, proposed Site regulations for the Employer's approval, which approval shall not be unreasonably withheld.
- 1.4.1.2 Also, paragraph B of section 18.3 of the RIA Road Project Contract requires that "Such Site regulations shall include, but shall not be limited to, rules in respect of security, safety, traffic control, accident response, gate control, sanitation, medical care, and fire prevention."

Observation

1.4.1.3 During the audit, we observed no evidence of site regulations to regulate operational activities of the RIA road construction.

Risk

1.4.1.4 Security, safety, traffic control, accident response, gate control, sanitation, medical care, and fire prevention measures may not be developed and operationalized to regulate the smooth implementation of the project. This may lead to health, safety and environmental hazards as well as potential disputes and litigation thereby impairing the achievement of project objectives.

1.4.1.5 In the absence of site regulations, Management may be noncompliant with relevant laws, regulations and industry standards.

Recommendation

1.4.1.6 Management should develop, approve and operationalize site regulation to regulate operational activities of the RIA road construction. The policy should include provisions for addressing security, safety, traffic control, accident response, gate control, sanitation, medical care, and fire prevention measures.

1.4.1.7 Management should facilitate broad-based sensitization and awareness amongst stakeholders to ensure that the provisions of the regulation are fully operationalized in a timely manner. The sensitization strategy should be supported by jingles and announcements in local vernaculars/dialects, community sensitization forums and engagements and the creation of graphical representations, including infographics and pictures in the vicinity of road works and equipment to facilitate precise interpretations of potential danger from hazardous activities.

1.4.1.8 Evidence of approved site regulations, stakeholder sensitization strategy, and the conduct of periodic community sensitization engagement activities should be adequately documented and filed to facilitate future review.

Management's Response

1.4.1.9 *MPW confirms that site regulations are in place through the project's Health, Safety, and Environmental plan, which governs daily site operations as shared with the GAC.*

Auditor General's Position

1.4.1.10 Management's assertion was not supported by documentary evidence. Evidence of Site, Health, Safety, and Environmental, regulations and plans were not made available for audit purposes as asserted in Management's response. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.4.2 Discrepancy between Contracted Carriageway Lengths and Actual Measurements

Criteria

- 1.4.2.1 Section 36(1) of the Amended and restated Public Financial Management (PFM) Act of 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."
- 1.4.2.2 Section I, (c) of RIA Road Amended Act of 2020, requires "That the road corridor leading from the Roberts International Airport to the ELWA Junction (the RIA Road), totaling 45km, with a cost of one hundred sixteen million United States Dollars (US\$116,000,000) is hereby included as a part of the 2017 Act ratifying the Pre-Financing Agreement. The detailed scope of works, specifications and designs as approved by the Ministry of Public Works, shall form part and parcel of this Amended Act."
- 1.4.2.3 Section 7 paragraph (c) of the amended RIA Road Contract requires that "The new zero point of the contract shall be extended by 600 meters towards the airport bringing the revised length of the project 44.6km. The current project length from the airport intersection to ELWA Junction is 44km instead of 45km as has been considered by the project; the project shall now consider improving and expanding the road to the airport from the intersection."

Observation

- 1.4.2.4 During the audit, we observed that the carriageway figures (in kilometers) stated in the project documentation (Contract Agreement and the RIA Road Amended Act) do not reconcile with the actual carriageway lengths. We observed that the real length is 44km rather than 45km, resulting in a 1km difference valued at US\$2,577,778. **See below table 4 for details.**

Table 4: Discrepancy in Carriageway Length and Contract Price

Description	Amount per Contract Doc. US\$ (A)	Actual per GAC US\$ (B)	Variance US\$ C=(A-B)
Lengths (KM)	45	44	1
Contract Price	116,000,000	113,422,222	2,577,778

Risk

- 1.4.2.5 Inaccurate measurements of road works may lead to misstated (overstated) contract prices. This may impair the achievement of value for money and misappropriation of public funds.
- 1.4.2.6 Project deliverables may not be implemented up to approved specifications. This may lead to breach of contract, disputes, litigation and delay in the implementation of the project deliverables.

- 1.4.2.7 Inaccurate measurement may lead to design and construction errors, potentially compromising the structural integrity and safety of the road.

Recommendation

- 1.4.2.8 Management should enforce the provision catalogued in the addendum based on the recommended review and ratification to the addendum of the RIA road contract as follow: Section 7 paragraph (c) of the amended RIA Road Contract requires that "The new zero point of the contract shall be extended by 600 meters towards the airport bringing the revised length of the project 44.6km. The current project length from the airport intersection to ELWA Junction is 44km instead of 45km as has been considered by the project; the project shall now consider improving and expanding the road to the airport from the intersection."
- 1.4.2.9 Additionally, the cost of the remaining 400 meters of road works should be factored (netted against) in the proposed cost of the modifications to the design and scope of the RIA road works.
- 1.4.2.10 Evidence of implementation of the ratified addendum and inclusion of outstanding funds to approved adjusted contract price should be adequately documented and filed to facilitate future review.
- 1.4.2.11 Going forward, Management should utilize advanced technologies, such as Global Positioning Satellite (GPS), Light Detection and Arranging (LiDAR), Global Navigation Satellite System (GNSS), Total Stations, Mobile Laser Scanning (MLS) to improve measurement accuracy and precision.
- 1.4.2.12 Management should also facilitate periodic monitoring and evaluation of road works to ensure that project deliverables are implemented consistent with approved specifications.

Management's Response

- 1.4.2.13 *MPW clarifies that the 1km difference results from chainage division: 0.4km extends toward Firestone while 0.6km extends toward the RIA Airport. The total project coverage remains 45km as contracted.*

Auditor General's Position

- 1.4.2.14 Management's assertions did not adequately address the issues raised. Management did not provide documentary evidence of the ratified addendum and inclusion of the 0.4km extension toward Firestone with outstanding funds to an approved adjusted contract as requested. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.4.3 Non-Compliance with Installation of Road Furniture (Ancillaries - Traffic Road Signs)

Criteria

- 1.4.3.1 Section 3.2.5, Paragraph 1, Sentence (4) of the RIA Road Project Final Feasibilities Report 2018 requires that "A Road Facilities survey was conducted along the full length of the

ELWA Intersection to Robert's International Airport junction. The measured distances along the road by reading off the meter on the vehicle used for the survey while driving along the road. These distances are thus approximate giving a total road length of 44km. The following types of road signs and other furniture were recorded against the respective distance locations in kms. Traffic lights at the ELWA Intersection and Rehab Junction; Bus Stop signs at bus bays along the road, mostly along the residential segments up to folley Town; Traffic Yield signs at cross walks and school zones; Road Geometry sign at curves and hills; Edge of road signs including Valley and low shoulder terrain signs; Speed limit signs; Township and Direction signs posts; Other road features; Cross walk markings; The various road furniture and their respective location along the road corridor from RIA to ELWA Junction."

- 1.4.3.2 Further, BOQ, Item No. 9, of the Contract for the Construction of the Roberts International Airport (RIA) to ELWA Junction Road requires that "the contractor Provide and install complete traffic lamps indicator, street lights, formwork-Fair finish formwork to plane vertical sides any width, 12mm diameter reinforcement, guardrails-720 mm high W-section galvanized metal crash barrier with galvanized steel supports as specified, Marker Post exposed height 975mm with reflective marker both side including painting and numbering as directed and Kilometer post, exposed height 975mm with reflective marker at both side including painting and numbering as directed, Ancillaries - Traffic Road Signs-Triangular Warning Sign (900 side length) to Rectangular information sign (800 x 400mm side length)"

Observation

- 1.4.3.3 During the audit, we observed no evidence of the contractor installing road furniture components totaling US\$2,286,539.77 in Section-1 of road works per the contract, despite Management's assertion that 91.68% of the civil works of section-1 components had been completed.
- 1.4.3.4 We observed no evidence of road furniture (guardrails, traffic lights and streets lights, marker post and kilometer posts, road signs furniture-Traffic yield signs at cross walks and school zones, signs at curves and hills including valley, & etc.) erected along the road corridor from RIA to ELWA Junction. Except for the project two billboards built at the beginning and end of the construction site to designate the project's starting and ending positions of road designs, no other road furniture was erected as required. **See below Annexure 2 for details.**

Risk

- 1.4.3.5 Non erection of required road furniture may impair stakeholders' mobility, road accessibility and provide potential health and safety hazard to road users.
- 1.4.3.6 Non utilization of funds for road furniture may impair the achievement of value for money and facilitate misappropriation of public funds.
- 1.4.3.7 The absence of effective monitoring and evaluation may impair the achievement of value for money and the implementation of project deliverables.

Recommendation

- 1.4.3.8 Management should provide substantive justification why approved items of road furniture were not erected as required by the terms and conditions of the contract. Management should also account for the unutilized US\$2,286,539.77 budgeted for road furniture for section-1 of road works per the contract, despite Management's assertion that 91.68% of the civil works of section-1 components had been completed.
- 1.4.3.9 Management should immediately alert the contractor about the non-erection of road furniture and ensure that approved items of road furniture are erected within the approved timelines consistent with the terms and conditions of the contract. Evidence of erection of road furniture consistent with the terms and conditions of the contract should be submitted to the Office of the Auditor General within one hundred-twenty (120) days upon the issuance of the Auditor General's report to the National Legislature.
- 1.4.3.10 Going forward, Management should develop, approve and operationalize a work plan to facilitate the smooth implementation of service for all contractors. The work plan should comprehensively catalog phases of deliverables and corresponding payments required to implement each phase of approved deliverables. The work plan should be discussed and agreed with the contractors and included as supplementary documentation to the approved contracts.
- 1.4.3.11 Management should facilitate periodic monitoring and evaluation of project activities to ensure that services paid for are performed in a timely manner consistent with approved work plans and contracts.
- 1.4.3.12 Management should ensure that job completion certificates are submitted by the contractor upon the completion of all services. Management should facilitate the timely review of all completed services against approved specifications/contracts and approve the job completion certificates accordingly.
- 1.4.3.13 Evidence of approved work plans, periodic monitoring and evaluation reports, and job completion certificates should be adequately documented and filed to facilitate future review.

Management's Response

- 1.4.3.14 *Installation of road furniture is part of the FINAL COMPLETION phase. Therefore, this is to be done before the project concludes. MPW has directed East International to prioritize these works to ensure compliance with safety standards before project closure.*

Auditor General's Position

- 1.4.3.15 Management's assertions did not adequately address the issue raised. Road furniture should be installed at the completion of each phase of the project consistent with the terms and conditions of the RIA road contract and not during the completion of the entire project as asserted in Management's response. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.4.4 Project Deliverables not Completed within Approved Timelines

Criteria

- 1.4.4.1 Section 1 & 2 of Contract Extension Addendum (Contract No: MPW-W-0018-20/23) for the Construction of RIA to ELWA Junction Road corridor Measuring 45km requires that "The Original Contract, which is attached hereto as part of this Extension, will expire on April 30, 2024. The employer and contractor agree to extend the Original Contract for an additional period of thirty-six (36) calendar months, which will begin immediately upon the expiration of the original contract on April 30, 2024. The parties have agreed that the financial framework for this addendum remains in consonance and consistent with the Agreement and its Amendment approved by the National Legislature."
- 1.4.4.2 Further, Section 58 of the Contract for the Construction of the Roberts International Airport (RIA) to ELWA Junction Road corridor measuring 45 kilometers requires "Extension Time for Completion-The Time(s) for Completion specified in the PC shall be extended if the Contractor is delayed or impeded in the performance of any of its obligations under the Contract by reason of any of the following: any Change in the Works and Services as provided in GC Clause 57, any occurrence of Force Majeure as provided in GC Clause 38 and unforeseen conditions as provided in GC Clause 36, any suspension order given by the Employer under GC Clause 52, any changes in laws and regulations as provided in GC Clause 37, or any default or breach of the Contract by the Employer, or any activity, act or omission of any other contractors employed by the Employer, or (f) any other matter specifically mentioned in the Contract by such period as shall be fair and reasonable in all the circumstances and as shall fairly reflect the delay or impediment sustained by the Contractor."
- 1.4.4.3 According to GC Sub-Clause 39: Delays caused by the Employer requires that "If the following conditions apply, namely: the Contractor has diligently followed the procedures laid down by the relevant legally constituted public authorities in the Country, these authorities delay or disrupt the Contractor's work, and the delay or disruption was not reasonably foreseeable by the Contractor by the effective date of this Contract then this delay or disruption will be considered as a cause of delay under Clause 58."

Observation

- 1.4.4.4 During the audit, we observed that the contract value for the construction of the RIA Road Project was US\$116,000,000 of which US\$99,650,000 was disbursed to the contractor for the construction of the RIA Road Project and other GoL road works including the construction of works on Klay/DC Clarke Road and neighborhood roads. Of the total disbursements, US\$15,778,879.22 was confirmed as loan financing cost and collateral, while US\$12,266,277 was expended for the Clay to DC Clarke and Neighborhood Roads. This resulted to the disbursement of US\$71,802,843.78 for the completion of 28.8KM of the RIA road works construction. **See table 5 (A) below for details.**
- 1.4.4.5 Further, we observed that the project deliverables were not completed within the approved timelines of the initial contract. As a result, the timeline of the project was

extended from April 30, 2024 to April 30, 2027. Consequently, we validated that about 64% of approved civil works had been completed (including discrepancies noted) as at the time of our audit execution. **See table 5 (B) below for details.**

- 1.4.4.6 Further, we observed that the total undisbursed contract amount was US\$16,350,000 for 16.2KM road and bridge construction.

Table 5 (A): Expenditure on RIA Road Project including other road works

Total Contract Cost Amount US\$ A	Bank Loan & GoL Confirmed by East Int'l Amount US\$ B	Loan Financing Cost Amount US\$ C	Clay to DC Clark Road Amount US\$ D	11.7km of Neighborhood Roads Completed Amount US\$ E	Total of all road and Bank Deductions excluding RIA Road Amount US\$ F=C+D+E	Total Expended for RIA Road Project Amount US\$ G=B-F	Undisbursed Contract Amount US\$ H=A-B
116,000,000	99,650,000	15,778,879.22	2,762,377	9,505,900	28,047,156.22	71,802,843.78	16,350,000

Table 5 (B): Project Deliverables not Completed up to Approved Specifications and Timelines

Description	Length	KM	% Complete	% Incomplete
Section 1	03-13km	10	91.68%	8.32%
Section 2	29-44km	15	80.00%	20.00%
Section 3	0-3 & 13-29km	19	20.00%	80.00%
Sections 1, 2 & 3			63.89%	36.10%

Risk

- 1.4.4.7 Project deliverables may not be implemented within the approved timelines. This may lead to increased overhead costs and non-achievement of project objectives.
- 1.4.4.8 Payments may be made for service not performed and value for money may be impaired.
- 1.4.4.9 The absence of effective monitoring and evaluation during the project may impair the achievement of value for money and the implementation of project deliverables.
- 1.4.4.10 The loan financing cost may affect the financing of the RIA Road Project which may lead to delay of the completion timelines of the road.
- 1.1.1.12 The RIA Road construction may encounter cost overruns and the quality of the road may be affected or compromised. This may also lead to long-term consequences of increased maintenance and repair expenses of the RIA road.

Recommendation

- 1.4.4.11 Management should assess the current status of the work performed, the contractor's capacity to complete the construction of the civil works and update the Office of the Auditor General, as part of Management's response to this Management Letter.
- 1.4.4.12 Going forward, Management should develop, approve and operationalize a work plan to facilitate the smooth implementation of service for all contractors. The work plan should comprehensively catalog phases of deliverables and corresponding payments required to implement each phase of approved deliverables. The work plan should be discussed and agreed with the contractors and included as supplementary documentation to the approved contracts.
- 1.4.4.13 Management should facilitate periodic monitoring and evaluation of project activities to ensure that services paid for are performed in a timely manner consistent with approved work plans and contracts.
- 1.4.4.14 Management should ensure that job completion certificates are submitted by the contractor upon the completion of all services. Management should facilitate the timely review of all completed services against approved specifications/contracts and approve the job completion certificates accordingly.
- 1.4.4.15 Evidence of approved work plans, periodic monitoring and evaluation reports, and job completion certificates should be adequately documented and filed to facilitate future review.

Management's Response

- 1.4.4.16 *MPW clarifies that delays were due to extended rainy seasons and supply-chain constraints. The revised completion timeline (April 2027) was approved following detailed*

review and justified under the amended project schedule. MPW continues to monitor progress against the revised work plan.

Auditor General's Position

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

1.4.5 Non-compliance with Contract Specifications

Criteria

- 1.4.5.1 Section 2.0, Paragraph (17 to 19) of the Technical Specification of the Contract for the Construction of RIA to ELWA Junction Road requires that "Anti-erosive protections such as rip rap, grouted stone pitching, and gabions shall be provided as directed by the Engineer. High embankment slopes in rural sections shall be topsoil and vegetized as directed by the Engineer. Embankment slopes through the settlements shall be concretely paved as directed by the Engineer. Approved species of trees and shrubs shall be planted as directed by the Engineer. According to the approved drawings, road signs, pavement marking, and kilometre marker posts shall be provided. Guardrails and handrails shall be installed through the bridges and the high embankments according to the approved drawings. At the end of the Works, all the areas temporarily occupied or used by the Contractor shall be restored according to the approved reinstatement plan."

- 1.4.5.2 Further, Section 14.2.3 of the Technical Specification of the Contract for the Construction of RIA to ELWA Junction Road requires that "Riprap for Bank Protection-All stones for riprap shall be sound and durable broken limestone, dolomite, or quartzite, having a minimum specific gravity of 2.45. The characteristic size in the riprap gradation is the D50. This size represents the average diameter of a rock particle for which 50 percent of the gradation is finer, and 50 percent of the gradation is coarser by weight. Gradation shall be well-graded stones and shall be based on the D50 sizes shown on the Contract Drawings. Gradation shall be within the following limits: Maximum size - 2D50. Not more than 15 percent shall be less than 1/2D50. At least 50 percent shall be larger than D50. Percent of loss shall not exceed 50% as determined by AASHTO T 96 and 15% as determined by AASHTO T 104 (sodium sulfate)."

Observation

- 1.4.5.3 During the audit, we observed erosion around reinforced concrete pipes (RCPs) and Box culverts at several locations along the Roberts International Airport to ELWA Junction (44km) Road corridor. **See below Photo 1 (a) and (b) for details.**
- 1.4.5.4 Additionally, we observed the contracting entity (East International) did not perform the maintenance services of several locations along the road corridor in section-1. We observed overgrowth vegetation around culverts and reinforced concrete pipes ((RCP); and several others (Erosion, sand/debris, garbage and etc.) were found along the road corridor.

1.4.5.5 Also, we observed various distresses (cuts/ruts or damage to recently created asphalt binding course) along the RIA Road corridor from ELWA Hospital to Dwazon Community inside Section 2. **See below Photo 1(C) for details.**

1.4.5.6 Further, during the field inspection, we observed a depression/settlement of pavements around the culvert or similar (sink on the paved road) on the completed wearing course and binding course in Sections 1 and 2, located at 6+000km and 33+700km, respectively, that were not repaired by East International in accordance with the contract specifications. **See below Table 6 and Photo 1d for details.**

Table 6: Non-compliance with Contract Specifications (Riprap Protections)

No.	Description (Sampling)	Location (KM)	Observation	Comment
1	Box Culvert double line	3+600	Erosion is undermining the soil around the drainage, No slope protection and guardrail.	Need riprap/gabion protection on both LHS & RHS of the drainage, and guardrails
2	Box Culvert single line	4+100	Erosion is undermining the soil around the drainage, No slope protection and guardrail.	Need riprap/gabion protection on both LHS & RHS of the drainage, and guardrails
3	Box Culvert single line	4+600	Erosion is undermining the soil around the drainage, No slope protection and guardrail.	Need riprap/gabion protection on both LHS & RHS of the drainage, and guardrails
4	Single line RCP 1200mm	3+821	Erosion is undermining the soil around the drainage, No slope protection	Need riprap/gabion protection on both LHS & RHS of the drainage,
5	Single line RCP 1200mm	4+400	Vegetation growth-No cutting of vegetation, repairs of drains from blockades	Needs cutting of vegetation, repairs of drains from blockades
6	Single line RCP 1200mm	4+800	Vegetation growth-No cutting of vegetation, repairs of drains from blockades	Needs cutting of vegetation, repairs of drains from blockades
7	Depression/Settlement at Section-1 (03-13km)	6+000	We observed a depression or settlement at this location	Needs monitoring for subsequent repairs
8	Depression/Settlement at Section-2 (29-44km)	33+700	We observed a depression or settlement at this location	Needs monitoring for subsequent repairs
9	Damaged/Cracks to asphalt binding course at Section-2 (29-	30+300	We observed Cracks/damage on asphalt binding course	Management should assess the extent and cause of the damage

No.	Description (Sampling)	Location (KM)	Observation	Comment
	44km)			
10	Damaged/Cracks to asphalt binding course at Section-2 (29-44km)	31+500	We observed Cracks/damage on asphalt binding course	Management should assess the extent and cause of the damage
11	Damaged/Cracks to asphalt binding course at Section-2 (29-44km)	34+550	We observed Cracks/damage on asphalt binding course	Management should assess the extent and cause of the damage
12	Damaged/Cracks to asphalt binding course at Section-2 (29-44km)	35+200	We observed Cracks/damage on asphalt binding course	Management should assess the extent and cause of the damage
13	Damaged/Cracks to asphalt binding course at Section-2 (29-44km)	35+500	We observed Cracks/damage on asphalt binding course	Management should assess the extent and cause of the damage
14	Damaged/Cracks to asphalt binding course at Section-2 (29-44km)	36+000	We observed Cracks/damage on asphalt binding course	Management should assess the extent and cause of the damage

Photo 1a: Non-compliance with contract specifications (Riprap Protections)





GAC photo 1a: Showing examples of Riprap protection and Riprap used to protect a streambank from erosion



GAC Photo 1b: Showing Non-compliance with contract specifications (erosion around RCPs)

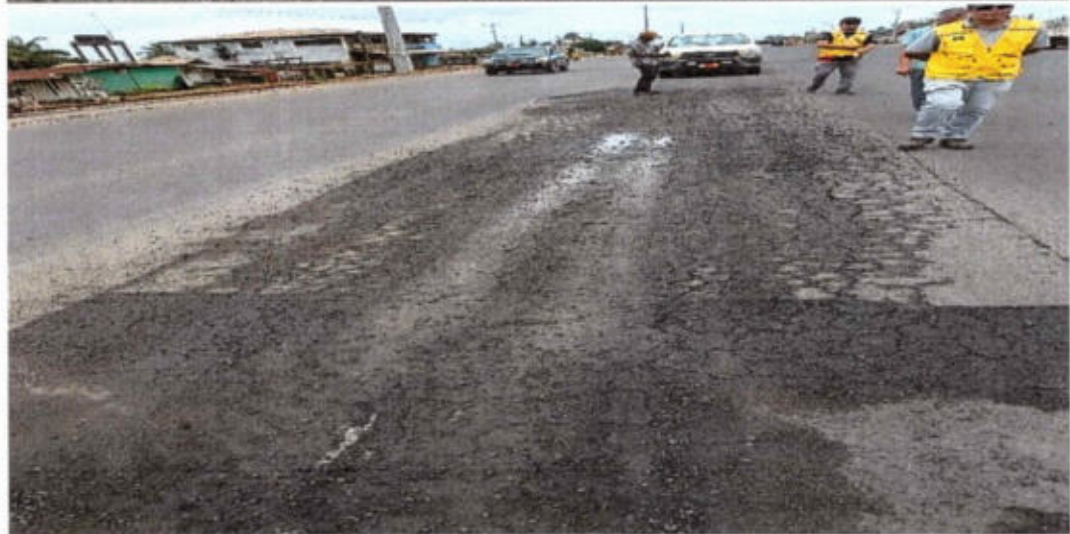
Photo 1c: Depression/Settlement



GAC Photo 1c: Showing Non-compliance with contract specifications (Depression/Settlement)

Photo 1d: Cracks/Damage to Asphalt Binding Course





GAC Photo 1d: Showing Non-compliance with contract specifications (Cracks/Damage to Asphalt Binding Course)

Risk

- 1.4.5.7 Noncompliance with approved contract specifications may impair mobility, road accessibility, and provide a potential safety hazard to road users.
- 1.4.5.8 Project deliverables may not be implemented up to approved specifications. This may impair the achievement of project objectives.
- 1.4.5.9 Payments may be made for service not performed and value for money may be impaired.
- 1.4.5.10 The absence of effective monitoring and evaluation during the project may impair the achievement of value for money and the implementation of project deliverables.

Recommendation

- 1.4.5.11 Management should immediately alert the contractor about the defects comprehensively catalogued in table 6 and photos 1 (a to d) above and ensure that the defects are rectified up to approved project specifications and implemented in a timely manner. Evidence of rectification of defects consistent with the terms and conditions of the contract should be submitted to the Office of the Auditor General within one hundred-twenty (120) days upon the issuance of the Auditor General's report to the National Legislature.
- 1.4.5.12 Going forward, Management should develop, approve and operationalize a work plan to facilitate the smooth implementation of service for all contractors. The work plan should comprehensively catalog phases of deliverables and corresponding payments required to implement each phase of approved deliverables. The work plan should be discussed and agreed with the contractors and included as supplementary documentation to the approved contracts.
- 1.4.5.13 Management should facilitate periodic monitoring and evaluation of project activities to ensure that services paid for are performed in a timely manner consistent with approved work plans and contracts.
- 1.4.5.14 Management should ensure that job completion certificates are submitted by the contractor upon the completion of all services. Management should facilitate the timely review of all completed services against approved specifications/contracts and approve the job completion certificates accordingly.
- 1.4.5.15 Evidence of approved work plans, periodic monitoring and evaluation reports, and job completion certificates should be adequately documented and filed to facilitate future review.

Management's Response

- 1.4.5.16 *MPW acknowledges these observations and notes that remedial actions have already commenced under the supervision consultant's direction. Additional drainage*

reinforcement, edge protection, and resurfacing works are ongoing to address all defects and will be completed before final handover.

Auditor General's Position

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

1.4.6 Non-Maintenance of the Project Camp

Criteria

1.4.6.1 Section 28.6 of the Technical Specification of the Contract for the Construction of RIA to ELWA Junction Road requires that "Engineer's Facility Site Boundary and campsite facilities, the Contractor shall repair the existing boundary fence and provide the campsite facilities with the following requirements and the Engineer's instructions.

- Boundary Fence: Repair of damaged Pole and wire as the previous type.
- Security Lighting: The security lighting shall be placed at the key essential points.
- Gate: new building security checkpoint: Block 3 x 5m with zinc roofs.
- Repair entrance road and inside campsite road used Laterite soil.
- Provide for ten (10) numbers of office vehicle parking zone used laterite soil
- Site cleaning of glass and the bushier areas inside the camp and near the boundary of the fence.
- Utility maintenance and operation.
- Supply electric power system for 24 hours
- Water supply system (needs to be tested by government authorities who are in charge of that department.)
- Internet systems for offices and accommodations are needed.
- The water supply pipe and sewer pipeline will be operated and if it needs necessary repairing.
- Maintenance of the septic tanks."

1.4.6.2 Further, Section 19.2 (f) of the Contract for the Construction of RIA to ELWA Junction Road requires that "Labor-the Contractor shall provide lodging, medical assistance, alimentation and sanitary installations for the employees living in the contractor's base camps to comply with the Social, Sanitary and Health Conditions of Labor requirements established in the Specifications."

Observation

1.4.6.3 During the field verification, we observed the following irregularities associated with the maintenance of the project camp:

- The Project Manager's office and living facility, at the Consultant Camp Site in Margibi County, were not adequately maintained.
- Most of the buildings had leakages and the air conditioners were not functioning properly.
- We also observed overgrown vegetation (grass and bushes) at various locations

- inside the camp and near the boundary of the fence of the facility.
- There was no evidence of internet services for consultant housing accommodations at the camp. **See below Photo 2 for details.**

Photo 2: Project Camp Site



GAC Photo 2: Showing leakages, grass and the bushier areas inside the Project Camp

Risk

- 1.4.6.4 Non maintenance of project facilities up to approved specifications may impair the living conditions of the staff of the project. This may lead to health, environmental and safety hazards for camp dwellers.
- 1.4.6.5 Project deliverables may not be implemented up to approved specifications and within approved timelines. This may impair the achievement of project objectives.
- 1.4.6.6 Payments may be made for service not performed and value for money may be impaired.

- 1.4.6.7 The absence of effective monitoring and evaluation during the project may impair the achievement of value for money and the implementation of project deliverables.

Recommendation

- 1.4.6.8 Management should provide substantive justification why the project camp site was not maintained and equipped up to approved specifications with significant defects identified.
- 1.4.6.9 Management should immediately alert the contractor about the current defects associated with the project camp site catalogued in our findings above and ensure that the camp site is maintained and equipped up to approved specifications to ensure that value for money and project objectives are achieved.
- 1.4.6.10 Going forward, Management should develop, approve and operationalize a work plan to facilitate the smooth implementation of service for all contractors. The work plan should comprehensively catalog phases of deliverables and corresponding payments required to implement each phase of approved deliverables. The work plan should be discussed and agreed with the contractors and included as supplementary documentation to the approved contracts.
- 1.4.6.11 Management should facilitate periodic monitoring and evaluation of project activities to ensure that services paid for are performed in a timely manner consistent with approved work plans and contracts.
- 1.4.6.12 Evidence of approved work plans, contracts and periodic monitoring and evaluation reports should be adequately documented and filed to facilitate future review.

Management's Response

- 1.4.6.13 *MPW acknowledges intermittent maintenance challenges and has instructed the contractor to maintain facilities.*

Auditor General's Position

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

1.4.7 No Evidence of Environmental Restoration and Rehabilitation

Criteria

- 1.4.7.1 Section 5.9.9.2 of the RIA Road Environmental and Social Impact Assessment (ESIA) Report 2021 requires that "Mitigation-Rain-water run-off arising on the site will be collected, removed from the site via a suitable and properly designed temporary drainage system, and disposed of at a location and in a manner that will cause neither pollution nor nuisance. The drainage system will be fitted with oil and grease interceptors. There will be no direct discharge of sanitary or wash water to surface water. Licensed contractors will be required to collect and dispose of liquid waste from the septic tanks on

regular basis. Disposal of materials such as, but not limited to, lubricating oil and onto the ground or water bodies will be prohibited. Liquid material storage containment areas will not drain directly to surface water. Wastewater from vehicle washing bays will be free of pollutants if the wash bay has been constructed correctly. Lubricating and fuel oil spills will be cleaned up immediately and spill cleanup materials will be maintained at the storage area. Construction and worksites will be equipped with sanitary latrines that do not pollute surface waters and are connected to septic tanks, or wastewater treatment facilities. Discharge of sediment-laden construction water directly into surface watercourses will be forbidden. Sediment-laden construction water will be discharged into settling lagoons or tanks before final discharge. Washing out concrete trucks at construction sites will be prohibited unless specific concrete washout areas are provided for this purpose at the construction site (e.g. a bridge site). The washouts will be impermeable and emptied when 75% full."

Observation

1.4.7.2 During the audit, we observed no evidence of removal of bitumen containers (drums), Overburden remains, Clean-up and dispose of soil contaminated with bitumen at quarry site.

- We observed no evidence that the drainage system was fitted with oil and grease interceptors;
- No evidence of License from contractors for the collection and disposal of liquid waste;
- We observed a direct discharge of sanitary or wash water from the quarry, batching, and asphalt plants to surface water, a discharge of water from sediment-laden construction directly into surface watercourses and
- Liquid material storage containment areas drain directly to surface water. **See below photo 3 for details.**

Photo 3: No Evidence of Environmental Restoration and Rehabilitation





GAC Photo 3a: Showing a direct discharge of sanitary or wash water from the quarry, batching, and asphalt plants to surface water



GAC Photo 3b: Showing no evidence that the drainage system was fitted with oil and grease interceptors

Risk

- 1.4.7.3 The lack of compliance with Environmental Restoration and Rehabilitation Plan may lead to the occurrence of environmental, health and safety hazards.

Recommendation

- 1.4.7.4 Management should ensure the contracting entity complies with the following: all remaining hazardous materials are disposed of, soils remediated where contamination has occurred, quarry lakes and overburden rehabilitated and made safe.
- 1.4.7.5 Management should ensure the contracting entity (East International) restore the quarry site to prior or equivalent potential uses.
- 1.4.7.6 Management should ensure that the contracting entity and monitoring consultant comply with environmental and social monitoring workplan to protect human health and safeguard the environment. The monitoring consultant should facilitate the establishment of an effective monitoring and evaluation mechanism by ensuring all environmental restoration and rehabilitation cases are followed-up and resolved in a timely manner.

Management's Response

- 1.4.7.7 *MPW acknowledges the observation and confirms that environmental restoration activities will be undertaken in collaboration with East International and the EPA to ensure full compliance with environmental obligations.*

Auditor General's Position

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

1.5 Fixed Assets Management

1.5.1 Irregularities Associated with Fixed Asset Management

Criteria

- 1.5.1.1 Regulations V.4 (2) of the PFM Act of 2009 as amended and restated 2019 states that, "The master inventory shall record under each category of item:
- the date and other details of the voucher or other document on which the items were received or issued;
 - their serial numbers where appropriate; and
 - their distribution to individual locations and the total quantity held."
- 1.5.1.2 Further, Section 31.0 of the Technical Specification of the Contract for the Construction of RIA to ELWA Junction Road requires that "Engineer's vehicle-the Contractor shall provide a project vehicle for the Engineer's sole use for the duration of the Contract. Upon completion of the Contract, the vehicle shall become the property of the Employer. At the Contractor's expense and for the duration of the Contract, the vehicle shall be fully

(comprehensively) insured and conform to all Liberia's inspection and licensing requirements, and the Contractor shall provide periodic and routine maintenance. Drivers and fuel for this and all vehicles used by the Engineer and his staff are the Contractor's responsibility. The vehicle shall be provided to the Engineer within fourteen (14) days after the Notice to Commence. Upon receipt of the Notice to Commence, the Contractor shall provide the Engineer with a rented vehicle similar to the specified vehicle until delivery of the permanent vehicle, at no cost to the project. The Contractor shall provide one (1) brand new diesel-powered four-wheel-drive station wagon and twelve (12) brand new diesel-powered four-wheel-drive double cabin pickup for the Engineer."

Observation

- 1.5.1.3 During the audit, we observed the following irregularities associated with the project's Fixed Assets Management System:
- There was no evidence of a fixed assets management policy.
 - There was no evidence of a fixed assets register for the project
 - The fixed assets (list of vehicles supplied) did not contain all the relevant columns. **See below Annexure 3 (A) for details.**
 - We observed that the fixed assets verified at the project camp site were not consistent with approved specifications per the contract. **See Annexure 3 (B) and (C) for details.**
 - Fixed assets verified at the project camp site were not coded consistent with the project requirement.
 - Some fixed assets located at the project camp site per the fixed assets listing were not made available for physical verification. **See Annexure 3(B) and (C) for details.**
 - There was no evidence of periodic physical verification of fixed assets by Management
 - There was no evidence of movement of assets form.
 - Fixed assets within a given vicinity were not displayed as required by the PFM Act.
- 1.5.1.4 We observed several household items (chairs, beds, tables, freezers, tanks, materials, and cooking utensils) to be procured per the contract were not purchased by the contractor as required.
- 1.5.1.5 Further, we observed that the laboratory equipment for the consultant was not delivered and placed at the consultant camp site as specified in the contract, but rather at the contractor's camp. **See below Photo 4 for details.**

Photo 4: Showing an empty laboratory facility at the consultant's camp.



GAC Photo 4a showing Irregularities Associated with Fixed Asset Management (Laboratory Equipment-(Empty Facility) at Consultant Camp Site.





GAC Photo 4b showing Irregularities Associated with Fixed Asset Management (Laboratory Equipment-at Contractor's Camp)

Risk

- 1.5.1.6 Fixed Assets may be damaged or impaired but their values are still on the books.
- 1.5.1.7 Fixed Assets may be removed from the entity's premises without authorization, misappropriated, subjected to personal use or theft.
- 1.5.1.8 The lack of asset movement log may make it difficult to keep track of assigned or transferred assets, which may lead to misuse, loss or theft of assets without being noticed.
- 1.5.1.9 Failure to properly account for fixed assets may lead to theft and misapplication of equipment/materials. This may result in the non-achievement of the project objectives.
- 1.5.1.10 Fixed Assets not coded may be susceptible to theft or diverted to personal use.

Recommendation

- 1.5.1.11 Management should account for fixed assets located at the project camp site per the fixed assets listing which were not made available for physical verification comprehensively catalogued in annexure 3(B) and (C).
- 1.5.1.12 Management should provide substantive justification for not procuring several household items (chairs, beds, tables, freezers, tanks, materials, and cooking utensils) per the terms and conditions of the contract for subsequent supply to the consultant. Management should also provide substantive justification why laboratory equipment for the consultant was not delivered and placed at the consultant camp site as specified in the contract, but rather at the contractor's camp.
- 1.5.1.13 Management should develop, approve and operationalize a fixed asset management policy to regulate fixed assets activities of the entity.

- 1.5.1.14 Management should ensure that the fixed assets listing is updated to a fixed asset register to reflect the following; description, class, code, location, condition, cost, depreciation expense, accumulated depreciation and net book value of the asset.
- 1.5.1.15 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.
- 1.5.1.16 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.
- 1.5.1.17 The Fixed Assets Register should be updated periodically to reflect all the entity's assets.
- 1.5.1.18 Fixed Assets within particular vicinity should be clearly displayed as required by the PFM Act.
- 1.5.1.19 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

- 1.5.1.20 *Management notes the findings and mechanisms are being put in place to address this.*

Auditor General's Position

- 1.5.1.21 Management's assertion did not adequately address the issues raised. Management did not account for fixed assets located at the project camp site per the fixed assets listing which were not made available for physical verification comprehensively catalogued in annexure 3(B) and (C). Management did not provide substantive justification for not procuring several household items (chairs, beds, tables, freezers, tanks, materials, and cooking utensils) per the terms and conditions of the contract for subsequent supply to the consultant. Management also did not provide substantive justification why laboratory equipment for the consultant was not delivered and placed at the consultant camp site as specified in the contract, but rather at the contractor's camp. Therefore, we maintain our findings and recommendations. We will follow up during subsequent audit.
- 1.5.1.22 Further, Management should facilitate the conduct of physical verification for the assets not made available during our physical verification exercise. The report from the proposed physical verification should be submitted to the Office of the Auditor General for validation within 3 months upon the issuance of the Auditor General's Report to the National Legislature.

ANNEXURES

Annexure 1: NON-COMPLIANCE WITH INSTALLATION OF ROAD FURNITURE (ANCILLARIES-TRAFFIC ROAD SIGNS)

ITEM	DESCRIPTION	UNIT	Section 1 (K3~K13) (A)	RATE (B)	AMOUNT US\$ C=(A*B)
	BILL NO.9: ROAD FURNITURE				
	Ancillaries - Traffic Road Signs				
R811.1	Triangular Warning Sign (900 side length)	No.	55	400.00	22,000.00
R811.2-1	Diamond Warning Sign (900mm diameter)	No.	32	385.00	12,320.00
R811.2-2	Octagon Warning Sign (900mm diameter)	No.	3	396.00	1,188.00
R811.3	Rectangular informational Sign (600 x 900mm)	No.	20	345.00	6,900.00
R811.5-1	Rectangular information sign (600 x 300mm side length)	No.	15	275.00	4,125.00
R811.5-2	Rectangular information sign (800 x 400mm side length)	No.	3	375.00	1,125.00
	Marker Post and Kilometer Posts				-
R812.1	Marker Post exposed height 975mm with reflective marker both side including painting and numbering as directed	nr.	1,050.00	138.00	144,900.00
R812.2	Kilometer post, exposed height 975mm with reflective marker at both side including painting and numbering as directed	nr.	200	165.60	33,120.00
	Line Markings				-
	Ancillaries.- Surface Markings				-
R824.1	Yellow solid traffic marking (B=0.15m)	m	19,570.00	1.75	34,247.50
R824.3	White solid traffic marking (B=0.12m×2lanes)	m	9,768.00	3.80	37,118.40
R825.1	White broken traffic marking (5m painted + 8m blank, B=0.12m)	m	23,220.00	1.75	40,635.00

ITEM	DESCRIPTION	UNIT	Section 1 (K3~K13) (A)	RATE (B)	AMOUNT US\$ C=(A*B)
R825.6	Intermittent reflective white lines 350mm wide to zebra crossing, 2.5mm thickness	m	174	4.37	760.38
R825.7	Intermittent 300wide give way line, 2.5mm thickness	m	243	4.37	1,061.91
R829.1	Single headed reflective white arrows	m2	11,900.00	8.28	98,532.00
R829.2	Bifurcation (Double Headed) reflective white arrow (Turn and U-Turn)	m2	2,129.31	12.42	26,446.03
R829.3	Single headed reflective white turn right/left Arrows	m2	843.54	16.56	13,969.02
R829.4	Single headed reflectiveU turn arrows	m2	421.77	16.56	6,984.51
R829.5	Crosswalk notice	m2	91.65	11.04	1,011.82
R829.6	Indication of concession	m2	11.61	11.04	128.17
	Guardrails				-
X171	720 mm high W-section galvanized metal crash barrier with galvanized steel supports as specified	m	2,840.00	143.50	407,540.00
	Concrete Median Strip				-
F243.2	Concrete Class 30/20	m ³	2,618.85	194.75	510,021.04
	Concrete Ancillaries				-
	Formwork				-
G243	Fair finish formwork to plane vertical sides any width	m2	17,459.00	16.93	295,580.87
	Reinforcement				-
G513	12mm Diameter reinforcement	kg	24,676.00	1.10	27,143.60
	Street Light				-
	Provide and install complete street light	No.	670	998.00	668,660.00
	Traffic Lights				-
	Provide and install complete traffic lamps indicator	Set	3	32,842.00	98,526.00
D	BILL NO.9: ROAD FURNITURE GRAND TOTAL				2,494,044.25
E	% of Works Complete				91.68%
F	Total Value/Amount for Works Complete (D*E)				2,286,539.77

ITEM	DESCRIPTION	UNIT	Section 1 (K3~K13) (A)	RATE (B)	AMOUNT US\$ C=(A*B)
G	Total Value/Amount for Works Incomplete (D-F)				207,504.48

Annexure 2A: IRREGULARITIES ASSOCIATED WITH FIXED ASSET MANAGEMENT (CONSULTANT VEHICLE)

No.	ASSET NAME/ MAKE/TYPE/MODEL	VIN NO.	PLATE NO.	COLOR	DATE PROVIDED	ASSET LOCATION/ASSIGNED PERSON	ASSET VALUE	COMMENT
1	2021 Great wall GWM Pick Up	LGWDBE173MB656487	A65366	White	22-Nov-21	N/A	N/A	Asset not supplied as per Contract Specifications
2	2021 JAC T6 Frision Pick Up	LJ11PABC3MC028260	A515861	White	22-Nov-21	N/A	N/A	Asset not supplied as per Contract Specifications
3	2022 Great Wall CC1032P562C	LGWDBE173NB668897	A68443	White	18-Oct-22	N/A	N/A	Asset not supplied as per Contract Specifications
4	2022 Great Wall CC1032P562C	LGWDBE173NB670062	A68444	White	18-Oct-22	N/A	N/A	Asset not supplied as per Contract Specifications
5	2022 Great Wall CC1032P562C	LGWDBE173NB670064	A68445	White	18-Oct-22	N/A	N/A	Asset not supplied as per Contract Specifications
6	2023 JMC Vigus Pick Up	LEFEDDE 16PTP21520	A525998	Brown	15-Dec-23	N/A	N/A	Asset not supplied as per Contract Specifications
7	2023 JMC Vigus Pick Up	LEFEDDE 16PTP21531	A610168	Dark Green	15-Dec-23	N/A	N/A	Asset not supplied as per Contract Specifications

Annexure 2 (B): IRREGULARITIES ASSOCIATED WITH FIXED ASSET MANAGEMENT

INVENTORY LISTS OF ENGINEER'S OFFICE EQUIPMENY & FURNITURE						
Specs	ITEMS DESCRIPTION	QTY REQUIRED PER CONTRACT	QYT SUPPLIED	VARIANCE	COMMENT	REQUIRED ACTION
28.1GR	ENGINEER'S OFFICE					
	Furnitures and Equipment's					
	Desk (min. 2.0 square meters)	1	-	1	Executive desk for the Resident Engineer	Not provided
	Desk (min.of 1.8 square meters) with lockable Drawers	21	7	14	for offices	Not as required
			7		<1.8m2 and no lockable drawers	Non-compliance, replace with min. 1.8sp.m.
	Chairs, swivel Type on Casters	21	7	14	For offices	lacking, provide standard
			22		No caster	non-compliance, replace with swivel type no caster
	Chairs,Swivel Type on casters Executive Style	1	-	1	Executive style chair for Resident Engineer	Not as required
	Metal Filling Cabinets with Three Legal size Lockable Drawers	6	-	6		not provided
	Three (3) Lockable Drawes	3	-	3		not provided
	Swivel Secreatry's Chairs on Caster	1	-	1		not provided
	Air Condition 12,000 BTU/hr	15	12	3		3 not provided
	Metal Filling Cabinets with Four Legal-Size Lockable Drawers	2	-	2		not provided

INVENTORY LISTS OF ENGINEER'S OFFICE EQUIPMENY & FURNITURE						
Specs	ITEMS DESCRIPTION	QTY REQUIRED PER CONTRACT	QYT SUPPLIED	VARIANCE	COMMENT	REQUIRED ACTION
	Plan Table (min. top dimensions of 1.8 meters x0.9 meters)	1	-	1		not provided
	Plan Rock	1	-	1		not provided
	Four (4) New Laptop Computers	4	-	4	refers to specs for detailed requirements	not provided
	g) One(1) fax machine	1	-	1		not provided
	h) High Definition 720p camcorder	1	-	1	refers to specs for detailed requirements	not provided
	i) Dual Deck DVD/VHS Player/Recorder	1	-	1		not provided
	50-inch NTSC Color Television	1	-	1		not provided
	j) Un- interruptible Power Supply (UPS) System, minimum of 15 minutes after a power failuer	5	2	3	not operational	2 nos. provided damage
	k) Surge Protector for the color Television and Dual Desk DVD/VHS Player/Recorder	2	-	2		not provided
	m) One (1) Digital Single-lens reflex (SRL) Camera	1	-	1	refers to specs for detailed requirements	not provided
	n) Radio Comminuication System	1	-	1	refers to specs for detailed requirements	not provided
	o) Two (2) New Refrigerators for minimum size of 0.20 cubic	2	-	2	refers to specs for detailed requirements	not provided

INVENTORY LISTS OF ENGINEER'S OFFICE EQUIPMENY & FURNITURE						
Specs	ITEMS DESCRIPTION	QTY REQUIRED PER CONTRACT	QYT SUPPLIED	VARIANCE	COMMENT	REQUIRED ACTION
	meter (7.0 cu.ft.) Capacity					
	New Microwave Oven	1	-	1		not provided
28.2GR	INSPECTOR'S CABIN	3	-	3	refers to specs for detailed requirements	provision during site operation
31.0GR	ENGINEER'S VECHILE					
	Wagon for Resident Engineer	1	-	1		not provided
	Pick-up for Engineer and support	12	7	5		6 vehicies not verified

Annexure 3 (C): IRREGULARITIES ASSOCIATED WITH FIXED ASSETS (LABORATORY EQUIPMENT NOT VERIFIED)

ENGINEER'S OFFICES			
SL no	Description of Item	Size	Quantity
Asphalt Concrete Test			
1	Core Cutting Machine (dia. 50mm, dia. 100mm, dia. 150mm)	50, 100, 150mm	1
2	Core Bits (dia. 50mm, dia. 100mm, dia. 150mm)	50, 100, 150mm	Each 10
3	Automatic Marshall Machine with flow and Stability registration	-	1
4	Breaking Head Assembly	-	1
5	Automatic Marshall compaction hammer with Pedestal	-	1
6	Marshall Compaction Moulds complete (dia. 10cm)	-	15
7	Marshall Hammer (Manual Type)	-	2
8	Marshall Hammer Pedestal (Manual Type)	-	1
9	Heating plates	-	4

ENGINEER'S OFFICES			
SL no	Description of Item	Size	Quantity
Asphalt Concrete Test			
10	Gas Buner, 2 place	-	1
11	Bitumen Extractor Machine	-	1
12	Bitumen Extractor Filter Paper	1000 Sheet	1000
13	Solvent for Bitumen Extraction Test	200 lt	200 lt
14	Bench Mixer	5 lt Cap.	1
15	Electric Penetrometer with Timer digital, 50g, 100gr weight ring and 5 needles & Temperature Control Water Bath (18 lt)	-	1
16	Softening point devices including heating	-	1
17	Ring & Ball App. With stirrer	-	1
18	Hydraulic Sample Extruder (dia. 50mm, dia. 100mm, dia. 150mm)	-	1
19	Vacuum Pycnometer	-	2
20	Vacuum Pump	-	1
21	Plastic Tubing Vacuum Line	15m	1
22	Asphalt Electric Water bath for Mashall Mould Test	-	1
23	0.5 lt Sample Can	-	10
24	5 lt Sample Can	-	5
25	Aluminum Tins	dia. 5.5cm	10
26	Frieze	-	1
27	Filter Paper (dia. 10cm)	-	500
for Soil			
1	Automatic CBR & Proctor Compacter (4.5kg) with Accessories	-	1
2	Modified Proctor Mould, dia. 150 mm	dia. 150 mm	1
3	Standard Proctor Mould, dia. 100 mm	dia. 100 mm	1