Management Letter

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

For the Fiscal Year (FY) Ended December 31, 2025

Promoting Accountability of Public Resources

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

Monrovia, Liberia
June 2026

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Acronyms/Abbreviations/Symbols

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

June 28, 2026

Hon. J. Alexander Nuetah, Phd.
Minister
Ministry of Agriculture (MOA)
EJS Ministerial Complex
Oldest Congo Town
1000 Monrovia, 10 Liberia

Dear Dr. Nuetah:

Re: Draft Management Letter on the Financial Statements Audit of the Emergency Rice Production Offensive (ERPO) Project of the Ministry of Agriculture (MOA) for the Fiscal Year (FY) Ended December 31, 2025.

The financial statements of the Emergency Rice Production Offensive (ERPO) Project of the Ministry of Agriculture (MOA) for the Fiscal Years (FYs) Ended December 31, 2025 are subject to audit by the Auditor General consistent with the Auditor General's mandate as provided for under Section 2.1.3 of the GAC Act of 2014 as well as the engagement Terms of Reference.

Introduction

The Audit of the Emergency Rice Production Offensive (ERPO) Project of the Ministry of Agriculture (MOA) for the Fiscal Year (FY) Ended December 31, 2025 has been completed and the purpose of this letter is to bring to your attention the findings that were revealed during the audit.

Audit Scope and Methodology

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

An audit includes:

- Examination on a test basis of evidence supporting the amounts and disclosures in the financial statements;
- Assessment of the accounting principles used and significant estimates made by management; and
- Evaluation of the overall financial statement presentation.

The audit also includes an examination, on a test basis, of evidence supporting compliance in all material respects with the relevant laws and regulations which came to our attention and are applicable to financial matters.

The matters mentioned in this letter are therefore those that were identified through tests considered necessary for the purpose of the audit and it is possible that there might be other matters and/or weaknesses that were not identified.

The financial statements, maintenance of effective control measures and compliance with laws and regulations are the responsibility of the Accounting Officer. Our responsibility is to express our opinion on these financial statements.

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

Key Management Personnel

NO:	NAME	TITLE	Service Dates
1	Hon. Dr. J. Alexander Nuetah, PhD.	Minister	2024 - Present
2	Hon. Antoinette Fenuku Dukuly	Deputy Minister Administration	2024 - Present
3	Hon. David Akoi	Deputy Minister Planning	Nov. 2024 - Present
4	Hon. Francis Mulbah	Asst. Minister Planning	Nov. 2024 - Present
5	Hon. Solomon Hedd-Williams	Deputy Minister Technical	March 2024 - Nov. 2024
6	Hon. Zogbo Luther	Asst. Minister Technical	March 2024 - Nov. 2024
7	Mr. Kollie Dogba	Project Coordinator	November 2024-Present
8	Adolphus K. Tuah	Comptroller	October 2025 - Present
9	Mr. Archie S. Sheriff	Accountant	March 2024 - Present
10	Janjay C. Mensah	Finance Assistant	March 2024 - Present
11	Boima Kiadii	Procurement Director	March 2024 - Present
12	Patricia Sando	Procurement Asst.	March 2024 - Present

APPRECIATION

We would like to express our appreciation for the courtesy extended and assistance rendered by the staff of the Ministry of Agriculture Management Team and other individuals who contributed to success of this Audit.

GENERAL AUDITING COMMISSION * OFFICE OF THE AUDITOR GENERAL * REPUBLIC OF LIBERIA *

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

Monrovia, Liberia
June 2026

1 DETAILED FINDINGS AND RECOMMENDATIONS

1.1 Governance and Program Issues

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

Criteria

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

Observation

1.1.1.2 During our assessment of farming activities, we observed the following challenges affecting farmers ability to meet project targets:

- Late release and disbursement of funds to farmers hindered progress on executing key activities in a timely manner. These activities included land clearing, layout and de-storming, prevented several farmers from achieving 100% of the expected target before advancing to rice planting.

- Delay in the distribution of Agricultural inputs to farmers, such as Seed rice, NPK-15-15-15, UREA, Empty bags and tarpaulin resulted to the disruption of planting schedules and farm operations.

- Farmers lacked sufficient essential protective gears and tools such as rain boots, raincoats, and other materials for planting and cultivation.

- Several farmers appeared to lacked the requisite skill and training to properly carry out the task in line with the required standard. Farmers complained that there was no training conducted for farmers before the farming season started.

- Delay in seed rice distribution forced farmers to plant rice during the rainy season, which increase the risk of low yield in several farms.

Risk

1.1.1.3 Failure of project Management to ensure that disbursement to farmers and distribution of agricultural inputs are implemented in a timely manner may lead to non-achievement of project objectives.

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

1.1.1.5 Payments may be made for services not performed and value for money may be impaired.

1.1.1.6 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

1.1.1.7 Management should provide justification on the above challenges observed in our findings above.

1.1.1.8 Going forward, Management should develop, approve and operationalize a work plan to facilitate the smooth implementation of project deliverables for farmers. The proposed deliverables and activities of the farmers should be planned taking into consideration the timing of the rainy and dry seasons and feasible activities to be implemented in the respective seasons. The work plan should comprehensively catalog phases of deliverables and corresponding payments required to implement each phase of approved deliverables. The work plan should be discussed and agreed with the farmers and included as supplementary documentation to the approved contracts.

1.1.1.9 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.

1.1.1.10 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

1.1.1.11 *Management appreciates the observations and welcomes the opportunity to clarify the implementation of the ERPO Project. With respect to the specific observations:*

1.1.1.12 ***Late release and disbursement of funds to farmers -*** *Management acknowledges that there were delays in releasing funds to some beneficiary farmers. These delays were primarily attributable to the final approval of the project documents for implementation. Despite these constraints, Management prioritized disbursements immediately upon the project document's final approval and maintained ongoing engagement with beneficiaries, thereby minimizing disruption to farming activities.*

1.1.1.13 ***Delay in the distribution of agricultural inputs*** *- Management acknowledges that the distribution of certain agricultural inputs was not completed according to the original implementation schedule. The delays were largely due to supplier delivery schedules. Nevertheless, all procured agricultural inputs were ultimately distributed to beneficiaries, and the Project maintains distribution records.*

1.1.1.14 ***Inadequate protective equipment*** *- the primary objective of the ERPO Project was to finance direct production activities, including land preparation, seed rice, fertilizers, and post-harvest support. Due to budget limitations, the procurement of personal protective equipment, such as rain boots and raincoats, were not comprehensively included under the approved project budget. Hence, Management recognizes the importance of such* *equipment and will incorporate these requirements during future project planning, subject to budget availability.*

1.1.1.15 ***Farmer training*** *- Management respectfully disagrees with the assertion that farmers received no training prior to implementation. Through the Ministry's Extension Services, CACs and DAOs, continuous technical guidance and field demonstrations have always been provided to beneficiary farmers. However, Management acknowledges that formal classroom-based training sessions were not conducted for every beneficiary before commencement of farming activities due to the emergency nature of the project and compressed implementation timeline. Going forward, Management will institutionalize structured pre-season training programs for all participating farmers before field implementation.*

1.1.1.16 ***To conclude,*** *Management remains committed to continuously improving project implementation processes and internal controls to ensure efficiency, transparency, accountability, and value for money in future agricultural interventions.*

Auditor General's Response

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

1.2 Financial Reporting

1.2.1 No Automated Financial Management System/ Accounting Software

Criteria

1.2.1.1 Regulation I. A.5 (1) of the PFM Act of 2009 as amended and restated 2019 states "A head of government agency shall with the approval of the Minister issue an accounting manual to suit the operations and regulate the financial matters of the Government agency, indicating:

A. The duties to be performed by specified officers,
B. The accounts to be kept and returns to be submitted, and
C. Such other instructions as may be required for the proper conduct of the financial matters of the Government agency.

1.2.1.2 Furthermore, Regulation I. A.5 (1) of the PFM Act of 2009 as amended and restated 2019 requires the accounting manual shall contain relevant procedures for the keeping of accounts, preparation and format of financial statements, Government agency chart of accounts, and all administrative issues relating to the keeping and preparation of government accounts."

Observation

1.2.1.3 During the audit, we observed no evidence of an automated financial management system or an accounting software to facilitate comprehensive, real-time and accurate recording of financial transactions.

Risk

1.2.1.4 The completeness and accuracy of accounting transactions may not be assured. This may lead to misstatement of the financial statements of the project.

1.2.1.5 Accounting data security, integrity, completeness and accuracy may be impaired.

1.2.1.6 Management may not account for all of its transactions.

Recommendation

1.2.1.7 Management should procure and operationalize a functional accounting software to facilitate complete, accurate and real-time recording of all financial transactions of the project.

1.2.1.8 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.

1.2.1.9 Management should also facilitate 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

1.2.1.10 *Through the Government of Liberia (GOL) Core Budget, the Ministry has commenced procuring a fully automated QuickBooks Financial Management System to enhance financial recording, reporting, internal controls. The procurement process is currently underway, and Management anticipates that the system will be fully installed, configured, and operational by August 2026.*

1.2.1.11 *Management remains committed to continuously strengthening its financial management systems and internal control environment to promote accountability, transparency, and full compliance with the Public Financial Management Act and other applicable Government regulations.*

Auditor General's Position

1.2.1.12 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 Expenditure Management

1.3.1 Irregularities Associated with Local Travels

Criteria

1.3.1.1 Section 14 'Submission of Travel Reports' and Section 15 'Non-compliance with Travel Settlement' of the GoL Revised Travel Ordinance of 2025 states that "Upon return from abroad, officials are required to submit to the Financial Regulations Unit of the Ministry of Finance and Development Planning, a Travel Settlement Form as per Annexure II and a valid receipts for expenditures up to 80% of the per diem received, withing five working days of their return, to the Ministry of Finance and Development Planning.

Observation

1.3.1.2 During the audit, we observed the following irregularities associated with travel expenditures:

- No evidence of back to office reports.
- Travel settlement/ request forms were not properly filled up.

See tables 1 & 2 below for details.

Table 1: No evidence of local travel report

Name	Description	Amount US$
Julius Zeonyuway	Domestic Travel DSA / Garpolu county	925.00
Tom Zolue	Domestic Travel DSA / Garpolu county	926.00
Clarence Flomo	Domestic Travel DSA / Garpolu county	924.00
John Solunteh	Domestic Travel DSA / Garpolu county	923.00
Varney Alieu Folley	Domestic Travel DSA / Garpolu county	922.00
Clarence Flomo	Domestic Travel DSA Mont, Gbarpolu,Margibi, Bong	782.00
Tom Zolue	Domestic Travel DSA Mont, Gbarpolu,Margibi, Bong	784.00
Total		**6,186.00**

Table 2: Travel settlement/ request forms were not properly filled up

Name	Description	Amount US$
Tom Zolue	Domestic Travel DSA Mont, Gbarpolu,Margibi, Bong	784.00
Leawon Queeslay	Domestic Travel DSA Mont, Gbarpolu,Margibi, Bong	780.00
Total		**1,564.00**

Risk

1.3.1.3 Non-compliant with the national travel ordinance or the entity's approved travel ordinance where applicable may lead to misappropriation of public funds.

1.3.1.4 Travel expenditures not appropriately retired/accounted for may lead to misappropriation of the project's funds.

1.3.1.5 In the absence of travel activities reports, travel expenditure may be utilized for unapproved activities.

Recommendation

1.3.1.6 Management should ensure that all incidental allowances should be duly retired/accounted for through the filling and subsequent approval of the travel settlement form. The form should be accompanied by original copies of receipts and travel activities reports to justify the regularity of the transactions.

1.3.1.7 Evidence of all travel expenditures records including travel settlement forms, original copies of receipts and travel activities reports should be adequately documented and filed to facilitate future review.

Management's Response

1.3.1.8 *Management appreciates the observation. Pleased See Attached copies of the Back to Office Report and Local Travel Forms.*

Auditor General's Position

1.3.1.9 We acknowledge Management subsequent submission of the Back to Office Reports and Local Travel Settlement Forms for travel expenditures catalogued in Table 1 above, after our audit execution. However, Management's provision of documents after our review, does not guarantee Management effective control of document management.

1.3.1.10 Going forward, Management should ensure that requested documents for audit purposes are submitted in a timely manner. Management should also ensure Back to Office Reports and Local Travel Settlement Forms for travel expenditures are adequately documented and filed to facilitate future review.

1.3.2 Irregularities Associated with Disbursement of Fundings to Farmers

Criteria

1.3.2.1 MOA Rice Production Selection Criteria States: "Status of the land: Privately owned, Tribal Land, Community Land, Government Land, etc. 2) If the land was previously used for lowland rice production 3) Amount of time / quality of previous experience of farmer growing low land rice 4) Is the land "properly" laid out for lowland rice production 5) Approximate size of the target area for lowland rice production 6) Is there additional lowland areas that are NOT laid out, but available for layout 7) Does the target area have Good / Controllable water access 8) Was there previous support from NGO or GOL initiatives / projects 9) Farm accessibility / ease of access by vehicle to the lowland rice field(s) 10) Is the farm formally recognized by the GOL 1. Is it a registered cooperative, corporation, sole proprietorship, etc. 2. Does the farm have tax clearance 3. Does the farm have a Bank Account.

1.3.2.2 It is mutually understood and agreed by parties hereto that the cost of this Contractual Agreement as specified in article two (3) herein above in respect of the work to be carried out SHALL BE MADE in three (3) phases as seen below:

- Phase I: Land Preparation 50% payment at the START of engagement
- Phase II: Rice Growing 30% payment dependent upon satisfactory completion of

Phase One (1)

- Phase III: Post Harvest Activities 20% payment dependent upon satisfactory completion of Phase Two (2)

Observation

1.3.2.3 During the audit, we observed that assessment performed after the subsequent disbursement of the 30% funding's to 76 sampled farmers amounting to US$66,750.00, revealed that farmers did not perform in line with the contract term set up in phase I. **See Annexure 1 for payments details.**

Risk

1.3.2.4 Farmers non adherence to the agreement may impair the achievement of the project objectives.

1.3.2.5 Funds disbursed to farmers may be utilized for unintended purposes. This may lead to misappropriation of the project funds and non-achievement of the project deliverables and objectives.

Recommendation

1.3.2.6 Management should ensure that farmers non-compliant with contractual obligations are removed from the project and no further payments be made to them.

1.3.2.7 Going forward, all subsequent disbursement to delinquent farmers should be suspended pending full investigation.

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

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

1.3.2.10 Evidence of initial and subsequent assessments and periodic monitoring and evaluation reports should be adequately documented and filed to facilitate future review.

Management's Response

1.3.2.11 *Management accepts the Observation, however management love to state the contract terms were in four (4) stages (a) 30%, (b) 30%, (c) 25% and (d) 15%.*

1.3.2.12 *However, management has strengthened measures to improve beneficiary management and project oversight. Accordingly, Management will strengthen recruitment processes by using local authorities as collateral: and by reducing first payment to ten (10%).*

Auditor General's Position

1.3.2.13 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 Fixed Assets Management

1.4.1 Irregularities Associated with Fixed Assets Management

Criteria

1.4.1.1 Regulations V.4 (2) of the PFM Act of 2009 and revised in 2019 states that, "The master inventory shall record under each category of item:

- the date and other details of the voucher or other document on which the items were received or issued;
- their serial numbers where appropriate; and
- their distribution to individual locations and the total quantity held."

Observation

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

- The fixed assets register did not contain all the relevant columns.
- Some fixed assets of the entity were not coded. **See annexure 2**
- There was no evidence of periodic physical verification of fixed assets by Management
- There was no evidence of movement of assets form.

Risk

1.4.1.3 Fixed assets may be misstated (Over/understated).

1.4.1.4 Fixed assets may be damaged or impaired but their values are still on the books.

1.4.1.5 Fixed assets may be removed from the project's premises without authorization, misappropriated, subjected to personal use or theft.

1.4.1.6 The lack of asset movement log may make it difficult to keep track of assigned or transferred assets, which may lead to misuse, loss or theft of assets without being noticed.

1.4.1.7 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's objectives.

1.4.1.8 Fixed assets not coded may be susceptible to theft or diverted to personal use.

1.4.1.9 Fixed Assets not coded may be susceptible to theft or diverted to personal use.

Recommendation

1.4.1.10 Management should ensure that the fixed assets register is updated to reflect the following; description, class, code, location, condition, cost, depreciation expense, accumulated depreciation and net book value of the asset.

1.4.1.11 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.

1.4.1.12 Management should conduct periodic fixed assets count and /or verification to determine the current condition and location of the assets. Evidence of physical verification should be adequately documented and filed to facilitate future review.

1.4.1.13 The Fixed Assets Register should be updated periodically to reflect all the entity's assets.

1.4.1.14 Fixed Assets within a particular vicinity should be clearly displayed as required by the PFM Act.

1.4.1.15 A movement of Asset Form should be filled and authorized before assets are moved from one location to another. The fixed asset register should be updated to reflect the change in location of assets.

Management's Response

1.4.1.16 *Management appreciates the observations and recognizes the importance of maintaining a comprehensive fixed assets management system to safeguard Government property and ensure compliance with the Public Financial Management Act.*

1.4.1.17 *In so doing, management would like to state that the assets management framework is in draft stage and should be completed within this year, 2026.*

Auditor General's Position

1.4.1.18 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 Inventory Management

1.5.1 Irregularities Associated with Inventory Management System

Criteria

1.5.1.1 Regulation U.7 (2) of the PFM Act of 2009 requires that notwithstanding sub-regulation (1), a head of Government Agency is responsible for the general management of government inventories held within the Government Agency and for the due performance of the duties of subordinate staff in relation to the government inventories.

Observation

1.5.1.2 During the audit, we observed the following irregularities associated with the inventory management system:

- No evidence of approved policy to regulate inventory management of the entity.
- Inventories were not systematically arranged on shelves and comprehensively labelled.
- Several instances of spoilage of inventories were reported.
- No evidence of manual or automated inventory management system comprehensively cataloging the following: goods ordered, goods received, goods requested, goods distributed, current running balance and buffer (minimum request before reordering) inventories/agricultural inputs level established for each class of inventory/ agricultural inputs.
- No evidence of periodic physical verification of inventories/stock take.

Risk

1.5.1.3 Inventories may be procured, stored, distributed and reported on a discretionary basis in the absence of a policy.

1.5.1.4 Inventory may be susceptible to theft if kept in an unsecured custody.

1.5.1.5 Inventory may be susceptible to damage or misappropriation if stored in an inappropriate environment.

1.5.1.6 Inventory may not be duly accounted for in the absence of a comprehensive inventory management system and non-performance of periodic physical verification.

1.5.1.7 Inventory may be misappropriated leading to decline in operational activities.

Recommendation

1.5.1.8 Management should develop, approve and operationalize an inventory management policy to regulate inventory management of the entity. The policy should comprehensively catalogued provisions for ordering, storing, distributing and recording of inventories/ agricultural inputs and the nature and timing of stock-take/ physical verification of inventories/ agricultural inputs.

1.5.1.9 Management should develop and operationalize an automated inventory management system to facilitate and ensure accurate records of inventories such as; purchases, distribution, current stock balance, reordering level, stock-out level etc.

1.5.1.10 Inventory should be stored in secured custody/warehouse protected by a metallic door and access granted only to authorized personnel at all times.

1.5.1.11 Inventory should be systematically arranged on shelves, comprehensively and systematically labelled to facilitate effective monitoring, evaluation and recording of inventories.

1.5.1.12 Management should perform periodic physical verification of inventory and review of systems and records. Appropriate adjustments should be made where applicable.

1.5.1.13 Evidence of approved policy, and all other inventory records including records of periodic stock takes, should be adequately documented and filed to facilitate future review.

Management's Response

1.5.1.14 *Management appreciates the observations and recognizes the importance of maintaining a comprehensive fixed assets management system to safeguard Government property and ensure compliance with the Public Financial Management Act.*

1.5.1.15 *In so doing, management would like to state that the assets management framework is in draft stage and should be completed within this year, 2026.*

Auditor General's Position

1.5.1.16 Management's assertion did not adequately address the issues raised. The audit findings were related to irregularities associated with inventory management and not fixed assets 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.

1.5.2 Inconsistencies in the Distribution of Agricultural Inputs to Farmers

Criteria

1.5.2.1 Regulation U.7 (2) of the PFM Act of 2009 requires that notwithstanding sub-regulation (1), a head of Government Agency is responsible for the general management of government inventories held within the Government Agency and for the due performance of the duties of subordinate staff in relation to the government inventories.

1.5.2.2 Section 11.1 Objective of the MOA's stock system states "The objectives of the MOA's stock system are to ensure that:

- All purchases are correctly recorded
- Issues are properly authorized
- Re-order levels are determined to eliminate stock outs and ensure commodities are available when required and to avoid excessive stock holding
- Stock items are safeguarded against theft, misuse, damage and obsolescence

1.5.2.3 The MOA shall use pre-numbered goods received notes or goods delivery notes to evidence receipt and issuance of stock.

1.5.2.4 The MOA will record its stock-on-Stock Cards before they are distributed to users.

1.5.2.5 The MOA should perform a physical count of stock at least once a year. The MOA will also perform random periodic counts of stock in its storeroom."

Observation

1.5.2.6 During the audit, we observed no evidence of a standardized criteria for the distribution of agricultural inputs to farmers during the execution of the project. Agricultural inputs were distributed to farmers on a discretionary basis. **See Annexure 3 for details.**

Risk

1.5.2.7 Inventories/agricultural inputs may be distributed to farmers on a discretionary basis. This may lead to misapplication and misappropriation of projects inventories.

1.5.2.8 Inequitable distribution of agricultural inputs may erode beneficiary farmers trust and confidence in the project. This may lead to reputational damage and non-achievement of project's deliverables and objectives.

Recommendation

1.5.2.9 Management should provide substantive justification why agricultural inputs were distributed to farmers without evidence of an approved policy/criteria, as part of Management's response to this Management Letter.

1.5.2.10 Going forward, Management should develop, approve and operationalize a policy/criterion to facilitate standardized and equitable distribution of agricultural inputs to farmers. The policy should clearly specify the distribution of agricultural inputs based on the number of hectares per beneficiary farmer. Subsequently, Management should ensure that the agricultural inputs are distributed consistent with approved policy.

1.5.2.11 Evidence of approved policy/criteria, distribution reports and all relevant supporting records should be adequately documented and filed to facilitate future review.

Management's Response

1.5.2.12 *Management appreciates the observations made and respectfully provides the following: Management respectfully agrees that no evidence of policy for clarifying the distribution is available. However, distribution was carried out using technical standards that are used by the Ministry.*

1.5.2.13 *Moreover, the distribution of agricultural inputs under the Emergency Rice Production Offensive (ERPO) Project was guided by the approved project implementation framework and the Ministry of Agriculture's technical recommendations. Agricultural inputs, including seed rice, fertilizers, tarpaulins, and empty bags, were allocated primarily based on each beneficiary's approved farm size (hectares), projected production requirements, and technical recommendations from the Ministry's agricultural extension personnel. (Attached Exhibit 1)*

1.5.2.14 *Accordingly, Management will develop, approve, and operationalize a comprehensive Agricultural Inputs Distribution Policy. Finally, management remains committed to strengthening distribution mechanisms to ensure that future agricultural distributions are implemented in a transparent, equitable, and accountable manner, fully consistent with the Public Financial Management Act, Ministry of Agriculture policies, and established public-sector best practices.*

Auditor General's Position

1.5.2.15 Management's assertions did not adequately address the issues raised. Management did not submit for audit purposes a standardized criteria for the distribution of agricultural inputs to farmers. The methodology utilized by Management was not standardized and applied on a discretionary basis. Therefore, we maintain our findings and recommendations. We will follow-up on the implementation of our recommendations during subsequent audit.

1.6 Assurance Management

1.6.1 No Risk Assessment Policy and Process

Criteria

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

Observation

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

Risk

1.6.1.3 The absence of a Risk Management Policy/risk assessment exercise may lead to management not being aware of potential risks that may impair the achievement of the project objectives.

1.6.1.4 Potential risk to the project may not be identified, assessed and mitigated/prevented in a timely manner thereby leading to the non-achievement of the project's objectives.

Recommendation

1.6.1.5 Management should develop, approve, and operationalize a risk management policy to guide internal and external risks that may impair the achievement of the project's objectives.

1.6.1.6 Subsequently, Management should facilitate the conduct of periodic risk assessments and take corrective action for gaps identified.

1.6.1.7 Evidence of approved risk management policy and periodic risk assessment should be adequately documented and filed to facilitate future review.

Management's Response

1.6.1.8 *Management appreciates the observations made and acknowledges the importance of an effective risk management framework in supporting sound project governance and achieving project objectives.*

1.6.1.9 *Management acknowledges that, the project appraisal document captures a risk mechanism framework which was used during the project implementation. Moreover, technical supervision by field staffs and regular field monitoring by M&E, coupled with administrative decision-making, facilitated efforts and decision to mitigate risks across the project implementation.*

1.6.1.10 *Management recognizes that a documented risk management framework would have further strengthened project governance, enhanced proactive decision-making, and improved documentation of risk mitigation measures.*

1.6.1.11 *Management accepts the recommendations and has initiated measures to strengthen enterprise and project risk management across the Ministry.*

1.6.1.12 *Accordingly, Management will develop, approve, and operationalize a comprehensive Risk Management Policy.*

1.6.1.13 *Management remains committed to strengthening its governance framework by embedding risk management throughout planning and implementation, thereby promoting accountability, improving decision-making, and ensuring the successful achievement of project objectives in accordance with applicable Government regulations and recognized public-sector governance best practices.*

Auditor General's Position

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

1.7 Status of Prior Year Audit Recommendations

No.	AUDIT RECOMMENDATIONS	IMPLEMENTATION STATUS
1	Going forward, Management should develop, approve and operationalize a strategic plan (for at least five years) cataloging short, medium and long-term goals, resources and strategies needed to achieve those goals and timelines for the implementation of goals cataloged therein. Subsequently, Management should develop, approve and operationalize annual operational plans to expedite the implementation of strategic goals on an annual basis.	Not implemented – project is in its closing phase
2	The strategic and operational plans should be monitored and assessed on a periodic basis. Adjustments should be implemented where applicable.	Not implemented – project is in its closing phase
3	Evidence of approved strategic and operational plans should be adequately documented and filed to facilitate future review.	Not implemented – project is in its closing phase
4	Management should provide substantive justification why project deliverables catalogued in our findings above have not been implemented consistent with approved specifications.	Partially Implemented
5	Going forward, Management should develop, approve and operationalize a work plan to facilitate the smooth implementation of project deliverables for farmers. The proposed deliverables and activities of the farmers should be planned taking into consideration the timing of the rainy and dry seasons and feasible activities to be implemented in the respective seasons. The work plan should comprehensively catalog phases of deliverables and corresponding payments required to implement each phase of approved deliverables. The work plan should be discussed and agreed with the farmers and included as supplementary documentation to the approved contracts.	Implemented
6	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.	Partially Implemented
7	Evidence of approved work plans, contracts and periodic monitoring and evaluation reports should be adequately documented and filed to facilitate future review.	Implemented
8	Management should facilitate the creation of a comprehensive market information system cataloging information on potential customers/market to facilitate the sales of rice produce by farmers in a timely manner. The database should be made accessible in real-time on a mobile application to enhance	Not Implemented

No.	AUDIT RECOMMENDATIONS	IMPLEMENTATION STATUS
	accessibility to all stakeholders, improve access to markets and identification of potential customers.	
9	Management should facilitate the conduct of periodic trade fairs, seminars and conferences for potential suppliers, customers and farmers to enhance visibility amongst stakeholders, disseminate information about emerging business opportunities and technology (including the proposed market information system, results of value chain survey, discrepancies identified from periodic monitoring and evaluation and to provide a platform for regional and international market opportunities.	Not Implemented
10	Management should provide substantive justification for not facilitating adequate monitoring and evaluation as required.	Not Implemented
11	Going forward, Management should develop, approve and operationalize a work plan to facilitate the smooth implementation of project deliverables for farmers. The proposed deliverables and activities of the farmers should be planned taking into consideration the timing of the rainy and dry seasons and feasible activities to be implemented in the respective seasons. The work plan should comprehensively catalog phases of deliverables and corresponding payments required to implement each phase of approved deliverables. The work plan should be discussed and agreed with the farmers and included as supplementary documentation to the approved contracts.	Partially implemented
12	Management should facilitate periodic monitoring and evaluation of project activities to ensure that services paid for are performed, and challenges and discrepancies identified are addressed in a timely manner consistent with approved work plans and contracts.	Implemented
13	Evidence of approved work plans, contracts and periodic monitoring and evaluation reports should be adequately documented and filed to facilitate future review.	Implemented
14	Management should submit to the Office of the Auditor General a comprehensive listing of all farms and sub-farms per county, including the locations, contact details and amounts received, as part of Management's response to this Management Letter.	Partially Implemented
15	Management should also perform a comprehensive assessment of all farms activities against approved contracts and update the Office of the Auditor General on the status of farming activities within 90 days upon the issuance of the Auditor General Report to the National Legislature.	Not Implemented

No.	AUDIT RECOMMENDATIONS	IMPLEMENTATION STATUS
16	Going forward, Management should update the existing database of farmers to include the specific locations of farms and sub farms and the respective amount received by each farmer. The database should be subsequently automated to expand accessibility, enhance efficiency and for data security purposes.	Partially Implemented
17	The database should be accessible to the County Agriculture Officers and serve as a platform to facilitate the conduct of periodic monitoring and evaluation activities. Discrepancies identified should be investigated and resolved in a timely manner.	Partially Implemented
18	Evidence of automated database and periodic monitoring and evaluation reports should be adequately documented and filed to facilitate future review.	Partially Implemented
19	Management should submit to the Office of the Auditor General copies of approved budget and workplan, as part of Management's response to this Management Letter.	Partially Implemented
20	Going forward, Management should facilitate the preparation of annual budgets comprehensively cataloging all projected sources of revenue (receipts) and planned expenditures of the project. The annual budget should be subsequently approved by the Bank as required.	Partially Implemented
21	Management should develop, approve and operationalize a work plan to facilitate the smooth implementation of project deliverables. The work plan should comprehensively catalog phases of deliverables and corresponding payments required to implement each phase of approved deliverables. The work plan should be discussed and agreed with the farmers and included as supplementary documentation to the approved contracts.	Partially Implemented
22	Management should facilitate periodic monitoring and evaluation of project activities to ensure that expenditures are consistent with approved budget and services paid for are performed in a timely manner consistent with approved work plans and contracts.	Implemented
23	Evidence of approved budget, work plans, contracts and periodic monitoring and evaluation reports should be adequately documented and filed to facilitate future review.	Implemented
24	Management should account for travel expenditures disbursed in excess of approved rates cataloged in **Annexure 1A & 1B in the report.**	Not Implemented

No.	**AUDIT RECOMMENDATIONS**	**IMPLEMENTATION STATUS**
25	Management should ensure that all travels are approved by the relevant authority before commencement of processing of travel expenditures.	Implemented
26	Management should utilize the national travel ordinance for computation of all travel related expenditures.	Implemented
27	All incidental allowances should be duly retired/accounted for through the filling and subsequent approval of the travel settlement form. The form should be accompanied by original copies of receipts and travel activities reports to justify the regularity of the transactions.	Partially Implemented
28	Evidence of all travel expenditures records including travel settlement forms, original copies of receipts and travel activities reports should be adequately documented and filed to facilitate future review.	Partially Implemented
29	Management should submit to the Office of the Auditor General evidence of comprehensive and adequate pre-assessment of farmers before the disbursement of the initial 50% funding, as part of Management' response to this Management Letter. Management should account for the basis utilized in the disbursement of the partial 30% funds to farmers.	Partially Implemented
30	Going forward, all subsequent disbursement to delinquent farmers should be suspended pending full regularization of outstanding obligations.	Not Implemented
31	Management should perform comprehensive and adequate pre-assessment of all applicant farmers and ensure that all applicants meet the required criteria catalogued in the Beneficiary Selection Criteria before disbursement of the 50% funding.	Implemented
32	Subsequently, Management should perform periodic monitoring and evaluation and assessment of the implementation of the required farming activities before disbursement of subsequent funding.	Implemented
33	Evidence of initial and subsequent assessments and periodic monitoring and evaluation reports should be adequately documented and filed to facilitate future review.	Implemented
34	Management should fully account for expenditures made without supporting documents comprehensively catalogued **in Table X and X in the report.**	Partially Implemented
35	Going forward, Management should ensure all transactions are supported by the requisite supporting documents consistent with the financial management regulations. Documentation such as contracts,	Implemented

No.	AUDIT RECOMMENDATIONS	IMPLEMENTATION STATUS
	invoices, goods received notes, job completion certificates, purchase orders, payment vouchers etc. should be prepared and approved for the procurement of goods and services where applicable. All relevant supporting records should be adequately documented and filed to facilitate future review.	
36	Additionally, Management should facilitate the operationalization of the electronic document management system by ensuring that all relevant source and supporting documents are scanned, attached to the transaction (in the accounting software for financial transactions), archived and maintained to facilitate future review.	Not Implemented

ANNEXURES

Annexure 1: Farmers who received phase I payment but did not perform according to the contract term

NO.:	Date	Vendor Name	Description	Contract hectares	1st Payment $US
1	16-May-25	Joseph Gibson	ERPO Beneriiciaries Farmer Montserrado 2025	5	1,500.00
2	16-May-25	Tom Sibley	ERPO Beneriiciaries Farmer Montserrado 2025	6	1,800.00
3	16-May-25	Bob S. Domah	ERPO Beneriiciaries Farmer Montserrado 2025	8	2,400.00
4	16-May-25	Maragaret Nigba	ERPO Beneriiciaries Farmer Montserrado 2025	3	900.00
5	16-May-25	Dave K. Kpantee	ERPO Beneriiciaries Farmer Montserrado 2025	2	600.00
6	16-May-25	Elton O. Kollie	ERPO Beneriiciaries Farmer Montserrado 2025	2	600.00
7	16-May-25	Jusufu J . L. Kamara	ERPO Beneriiciaries Farmer Montserrado 2025	4	1,200.00
8	16-May-25	Junior Mahnie	ERPO Beneriiciaries Farmer Montserrado 2025	2	600.00
9	16-May-25	Good Line Tamba	ERPO Beneriiciaries Farmer Montserrado 2025	4	1,200.00
10	16-May-25	Larine Sims	ERPO Beneriiciaries Farmer Montserrado 2025	1	150.00
11	16-May-25	Pewee F. Sando	ERPO Beneriiciaries Farmer Montserrado 2025	4	1,200.00
12	16-May-25	Annie Miller	ERPO Beneriiciaries Farmer Montserrado 2025	4	1,200.00
13	16-May-25	Emmanuel P. Washington	ERPO Beneriiciaries Farmer Montserrado	2	600.00

NO.:	Date	Vendor Name	Description	Contract hectares	1st Payment $US
			2025		
14	16-May-25	David S. Morlu	ERPO Benericiaries Farmer Montserrado 2025	2	600.00
15	16-May-25	Kerkula K. Zor	ERPO Benericiaries Farmer Garpolu 2025	1	300.00
16	16-May-25	Junior Kolubah	ERPO Benericiaries Farmer Garpolu 2025	2	600.00
17	16-May-25	King W. Gilibo	ERPO Benericiaries Farmer Garpolu 2025	2	600.00
18	16-May-25	Dickson Temo Yarsiah	ERPO Benericiaries Farmer Garpolu 2025	5	1,500.00
19	27-May-25	Johnathan S. Thomas	ERPO Benericiaries Farmer Margibi County 2025	2	600.00
20	27-May-25	James J.E Massaquoi	ERPO Benericiaries Farmer Margibi County 2025	5	1,500.00
21	27-May-25	Isaac Whisnant	ERPO Benericiaries Farmer Margibi County 2025	3	900.00
22	27-May-25	Yama Dukuly	ERPO Benericiaries Farmer Margibi County 2025	4	1,200.00
23	27-May-25	Pratick N. Yarwoe	ERPO Benericiaries Farmer Margibi County 2025	2	600.00
24	27-May-25	Wallace Holder	ERPO Benericiaries Farmer Margibi County 2025	1	300.00
25	27-May-25	Sumo Johnson	ERPO Benericiaries Farmer Margibi County 2025	2	600.00
26	27-May-25	Jacob D. Selmah	ERPO Benericiaries Farmer Margibi County 2025	1	300.00
27	27-May-25	Samuel C. Dadzie	ERPO Benericiaries Farmer Margibi County 2025	3	900.00
28	27-May-25	F. Benedee Sackie	ERPO Benericiaries Farmer Margibi County 2025	2	600.00

NO.:	Date	Vendor Name	Description	Contract hectares	1st Payment $US
29	27-May-25	Carmen Dennis Thode	ERPO Beneriaries Farmer Margibi County 2025	2	600.00
30	27-May-25	Abraham S. Thomas	ERPO Beneriaries Farmer Margibi County 2025	2	600.00
31	27-May-25	Kwagai Farmers	ERPO Beneriaries Farmer Margibi County 2025	2	450.00
32	27-May-25	Holton Farmers	ERPO Beneriaries Farmer Margibi County 2025	5	1,500.00
33	29-May-25	Williams Dongbo	ERPO Beneriaries Farmer Bong County 2025	4	1,200.00
34	29-May-25	James N. Janteh	ERPO Beneriaries Farmer Bong County 2025	4	1,200.00
35	29-May-25	Joe Gradia	ERPO Beneriaries Farmer Bong County 2025	1	300.00
36	29-May-25	Garmai Weah	ERPO Beneriaries Farmer Bong County 2025	1	300.00
37	29-May-25	J. Lawrence David	ERPO Beneriaries Farmer Bong County 2025	4	1,200.00
38	29-May-25	John D. Manwor	ERPO Beneriaries Farmer Bong County 2025	2	600.00
39	29-May-25	Rena T.H. Weetol	ERPO Beneriaries Farmer Bong County 2025	1	300.00
40	29-May-25	Addison Gayflown	ERPO Beneriaries Farmer Bong County 2025	4	1,200.00
41	29-May-25	Efriend S. Togbah	ERPO Beneriaries Farmer Bong County 2025	4	1,200.00
42	29-May-25	winston Togbah	ERPO Beneriaries Farmer Bong County 2025	2	600.00

NO.:	Date	Vendor Name	Description	Contract hectares	1st Payment $US
43	29-May-25	Larnie Sims	ERPO Benericiaries Farmer Bong County 2025	1	150.00
44	29-May-25	Syivester Gargar	ERPO Benericiaries Farmer Bong County 2025	1	150.00
45	29-May-25	Sumo Banda	ERPO Benericiaries Farmer Bong County 2025	4	1,200.00
46	29-May-25	Joseph W Torkolon	ERPO Benericiaries Farmer Bong County 2025	2	600.00
47	29-May-25	Joseph M. Naweilee	ERPO Benericiaries Farmer Bong County 2025	4	1,200.00
48	29-May-25	A Franklin C. Flomo	ERPO Benericiaries Farmer Bong County 2025	4	1,200.00
49	29-May-25	Geneva B. Farwah	ERPO Benericiaries Farmer Bong County 2025	3	900.00
50	29-May-25	Anthony F. Suah	ERPO Benericiaries Farmer Bong County 2025	4	1,200.00
51	29-May-25	Cyrus G. Dolo	ERPO Benericiaries Farmer Bong County 2025	4	1,200.00
52	29-May-25	Gbelah Tesheler	ERPO Benericiaries Farmer Bong County 2025	2	600.00
53	29-May-25	Timothy Gbinsay	ERPO Benericiaries Farmer Bong County 2025	3	900.00
54	29-May-25	Francis Kerkula	ERPO Benericiaries Farmer Bong County 2025	4	1,200.00
55	03-Jun-25	Solomon Grann	ERPO Benericiaries Farmer Margibi County 2025	3	900.00
56	04-Jun-25	National Agro-Industry of Liberia	ERPO Benericiaries Farmer Margibi County 2025	10	3,000.00

NO.:	Date	Vendor Name	Description	Contract hectares	1st Payment $US
57	05-Jun-25	Abraham S. Troare	ERPO Beneriarciaries Farmer Bong County 2025	2	600.00
58	05-Jun-25	Beatrice Kerkulah	ERPO Benericiaries Farmer Bong County 2025	1	300.00
59	20-Jun-25	Patrick N. Yarwoe	ERPO Benericiaries Farmer Margibi County 2025	2	600.00
60	23-Jun-25	George T. Nyumah	ERPO Benericiaries Farmer Margibi County 2025	1	300.00
61	10-Jul-25	Sylvester P. Gboe	ERPO Benericiaries Farmer Margibi County 2025	1	300.00
62	10-Jul-25	Emmanuel Tokpah Tokpah	ERPO Benericiaries Farmer Margibi County 2025	4	1,200.00
63	11-Jul-25	Sia Mamie Davis	ERPO Benericiaries Farmer Margibi County 2025	2	450.00
64	15-Jul-25	Boston Peter Collins	ERPO Benericiaries Farmer Margibi County 2025	5	1,500.00
65	15-Jul-25	Peter K. Kerkula	ERPO Benericiaries Farmer Margibi County 2025	5	1,500.00
66	18-Jul-25	Sylvester B. Gargar	ERPO Benericiaries Farmer Montserado County 2025	1	150.00
67	01-Aug-25	Lloyd Eastman	ERPO Benericiaries Farmer Margibi County 2025	5	1,500.00
68	07-Aug-25	Emmanuel Saye Gbor	ERPO Benericiaries Farmer Bong County 2025	5	1,500.00
69	07-Aug-25	Emmett Morris	ERPO Benericiaries Farmer Margibi County 2025	1	300.00
70	07-Aug-25	Sianeh Nyempu Paye	ERPO Benericiaries Farmer Bong County 2025	2	600.00

NO.:	Date	Vendor Name	Description	Contract hectares	1st Payment $US
71	07-Aug-25	Patricia Z. Gaye	ERPO Benericiaries Farmer Margibi County 2025	3	750.00
72	07-Aug-25	Joseph W. Namue	ERPO Benericiaries Farmer Bong County 2025	2	600.00
73	07-Aug-25	Helena T. Urey	ERPO Benericiaries Farmer Bong County 2025	2	600.00
74	07-Aug-25	Patrick Flomo	ERPO Benericiaries Farmer Margibi County 2025	1	300.00
75	07-Aug-25	Neybeh Agriculture Farm	ERPO Benericiaries Farmer Margibi County 2025	6	1,800.00
76	14-Aug-25	Edwin Traub Gwilly	ERPO Benericiaries Farmer Margibi County 2025	4	1,200.00
Total:					**66,750.00**

Annexure 2: Fixed assets not coded

No.:	GSA CODE	ASSET NAME	ASSET TYPE	SERIES NUMBER	MODEL	YEAR	PERSON NAME	PERSON TITLE	LOCATION	CONDITION
1	N/A	Power Saws	Machinery & Equipment	N/A	N/A	2024	PIU Lubusso Compound	Warehouse	Gardnesville	Good
2	N/A	Power Saws	Machinery & Equipment	N/A	N/A	2024	A. Key Sumo	CAC	Gbarpolu Co	Faulty
3	N/A	Power Saws	Machinery & Equipment	N/A	N/A	2024	A. Key Sumo	CAC	Gbarpolu Co	Good
4	N/A	Power Saws	Machinery & Equipment	N/A	N/A	2025	PIU Lubsuco Compund	Warehouse	Gardnesville	Good
1	N/A	Video Conferencing	Television &IPOD	FCZ2306G2AQ	TTC60-25	2023	3rd floor Conference room	Conference room	HQ 3rd Floor Conference Room	Good
2	N/A	File server	Server	CZ23130CDX		2023	IT Division	Staff office	IT Room Ground Floor	Good
3	N/A	Application Server	Server			2023	IT Division	Staff office	IT Room Ground Floor	Good
4	N/A	Wireless router	Router		DIR-825M	2023	IT Division	Staff office	IT Room Ground Floor	Good
5	N/A	Wireless router	Router	KX1CEN7003678	DIR-825M	2023	Finance Division	Staff office	First Floor	Good
6	N/A	Wireless router	Router	KX1CEN7003680	DIR-825M	2023	Procurement Division	Staff office	First Floor	Good

No.:	GSA CODE	ASSET NAME	ASSET TYPE	SERIES NUMBER	MODEL	YEAR	PERSON NAME	PERSON TITLE	LOCATION	CONDITION
7	N/A	Wireless router	Router	KX1CEN7007675	DIR-825M	2023	AMA Office	Staff office	2nd floor	Good
8	N/A	Wireless router	Router	KX1CEN7000051	DIR-825M	2023	AMTS office	Staff office	2nd floor	Good
9	N/A	Wireless router	Router	KX1CEN7003677	DIR-825M	2023	Asset Office	Staff office	2nd floor	Good
10	N/A	Wireless router	Router		DIR-825M	2023	Minister Office	Minister Office	3rd floor	Good
11	N/A	Gigabyte Manage Switches	Switch			2023	IT Division	Staff office	IT Room Ground Floor	Good
12	N/A	Gigabyte Manage Switches	Switch			2023	IT Division	Staff office	IT Room Ground Floor	Good
13	N/A	Gigabyte Manage Switches	Switch			2023	IT Division	Staff office	IT Room Ground Floor	Good
14	N/A	Gigabyte Manage Switches	Switch			2023	IT Division	Staff office	IT Room Ground Floor	Good
15	N/A	Gigabyte Manage Switches	Switch			2023	IT Division	Staff office	IT Room Ground Floor	Good

Annexure 3: Non-Application of Standard rate in the distribution of Farming Inputs

NO.:	Date	Vendor Name	Description	Contract hectares	Number Hectare cultivated per verified	Percentage of payment Made to Farmers	Seed Rice	NPK/15/15 50Kg bag	Urea 50Kg bag	Empty Rice Bag	Tempolia	Qty Yield/ output per farm 50Kg bag
Farm with 1 Hectare												
1	27-May-25	Wallace Holder	ERPO Benericiaries Farmer Margibi County 2025	1	1	85%	0.5	1	0	0	1	16
2	19-Jun-25	Obel K. Taweh	ERPO Benericiaries Farmer Margibi County 2025	1	1.8	85%	1	2	1	10	1	12
3	23-Jun-25	George T. Nyumah	ERPO Benericiaries Farmer Margibi County 2025	1	1	30%	0.5	0	0	10	1	20
4	29-May-25	Joe Gradia	ERPO Benericiari	1	0.8	85%	1.5	2	1	15	1	12.5

NO.:	Date	Vendor Name	Description	Contract hectares	Number Hectare cultivated per verified	Percentage of payment Made to Farmers	Seed Rice	NPK/15/15 50Kg bag	Urea 50Kg bag	Empty Rice Bag	Tempolia	Qty Yield/ output per farm 50Kg bag
			es Farmer Bong County 2025									
5	29-May-25	Kanfee Donzo	ERPO Benericiaries Farmer Bong County 2025	1	1	85%	1.5	2	1	15	1	13
6	29-May-25	Fatu Cooper	ERPO Benericiaries Farmer Bong County 2025	1	1	85%	0.5	0.5	0.5	15	1	15
7	29-May-25	Zoe Taweh	ERPO Benericiaries Farmer Bong County 2025	1	1	85%	0.5	2	1	35	1	8

NO.:	Date	Vendor Name	Description	Contract hectares	Number Hectare cultivated per verified	Percentage of payment Made to Farmers	Seed Rice	NPK/15/15 50Kg bag	Urea 50Kg bag	Empty Rice Bag	Tempolia	Qty Yield/ output per farm 50Kg bag
8	29-May-25	Kaymah Mbonah	ERPO Benericiaries Farmer Bong County 2025	1	0.7	85%	1.5	2	1	15	1	17
9	29-May-25	Natheniel Bonabah	ERPO Benericiaries Farmer Bong County 2025	1	1	85%	1.5	2	1	15	1	15
10	29-May-25	Soree Keita	ERPO Benericiaries Farmer Bong County 2025	1	1	85%	1	2	1	12	1	16
11	29-May-25	Rena T.H. Weetol	ERPO Benericiaries Farmer Bong	1		30%						

NO.:	Date	Vendor Name	Description	Contract hectares	Number Hectare cultivated per verified	Percentage of payment Made to Farmers	Seed Rice	NPK/15/15 50Kg bag	Urea 50Kg bag	Empty Rice Bag	Tempolia	Qty Yield/ output per farm 50Kg bag
			County 2025									
12	29-May-25	Kerkulah Bakanah	ERPO Benericiaries Farmer Bong County 2025	1	1	30%	1.5	2	1	35	1	15
13	05-Jun-25	Beatrice Kerkulah	ERPO Benericiaries Farmer Bong County 2025	1	1	30%	1.5	0	0	0	0	3
14	16-May-25	Bendu Torsue	ERPO Benericiaries Farmer Montserrado 2025	1	1	85%	1	2	1	0	0	25
15	16-May-25	Peter Danner	ERPO Benericiaries Farmer	1	1	85%	2	2	1	15	1	30

NO.:	Date	Vendor Name	Description	Contract hectares	Number Hectare cultivated per verified	Percentage of payment Made to Farmers	Seed Rice	NPK/15/15 50Kg bag	Urea 50Kg bag	Empty Rice Bag	Tempolia	Qty Yield/ output per farm 50Kg bag
			Garpolu 2025									
Farm with 10 Hectares												
16	27-May-25	Pratick N. Yarwoe	ERPO Benericiaries Farmer Margibi County 2025	2	2	30%	1.5	1	1	10	1	20
17	27-May-25	F. Benedee Sackie	ERPO Benericiaries Farmer Margibi County 2025	2	1	30%	2	0	0	0	0	14
18	27-May-25	Carmen Dennis Thode	ERPO Benericiaries Farmer Margibi County 2025	2	2	30%	6	6	0	15	2	60

NO.:	Date	Vendor Name	Description	Contract hectares	Number Hectare cultivated per verified	Percentage of payment Made to Farmers	Seed Rice	NPK/15/15 50Kg bag	Urea 50Kg bag	Empty Rice Bag	Tempolia	Qty Yield/ output per farm 50Kg bag
19	29-May-25	Musa A. Fofana	ERPO Benericiaries Farmer Bong County 2025	2	2	85%	2	4	2	30	2	28
20	29-May-25	Junior B. Kolleh	ERPO Benericiaries Farmer Bong County 2025	2	2	85%	2	4	2	30	2	17
21	29-May-25	Ishmael Sumoward	ERPO Benericiaries Farmer Bong County 2025	2	1.6	85%	2.5	4	2	30	2	28
22	29-May-25	Joseph W Torkolon	ERPO Benericiaries Farmer Bong	2	2	85%	2	4	2	3	1	9

NO.:	Date	Vendor Name	Description	Contract hectares	Number Hectare cultivated per verified	Percentage of payment Made to Farmers	Seed Rice	NPK/15/15 50Kg bag	Urea 50Kg bag	Empty Rice Bag	Tempolia	Qty Yield/ output per farm 50Kg bag
			County 2025									
23	29-May-25	Lawoe Flomo	ERPO Benericiaries Farmer Bong County 2025	2	1.5	85%	2.5	4	2	0	0	15
24	29-May-25	Musu George	ERPO Benericiaries Farmer Bong County 2025	2	2	85%	2	4	2	30	2	30
25	29-May-25	Gbelah Tesheler	ERPO Benericiaries Farmer Bong County 2025	2	2	30%	1.5	0	0	0	0	48
26	05-Jun-25	Abraham S. Troare	ERPO Benericiari	2	2	85%	1.5	0	0	17	0	12.5

NO.:	Date	Vendor Name	Description	Contract hectares	Number Hectare cultivated per verified	Percentage of payment Made to Farmers	Seed Rice	NPK/15/15 50Kg bag	Urea 50Kg bag	Empty Rice Bag	Tempolia	Qty Yield/ output per farm 50Kg bag
			es Farmer Bong County 2025									
27	16-May-25	Jeffery S. Carter	ERPO Benericiaries Farmer Garpolu 2025	2	2	85%	1.5	0	0	15	1	55
28	16-May-25	Kaymah Fahn	ERPO Benericiaries Farmer Montserrado 2025	2	2	100%	2.5	6	4	30	2	82
29	16-May-25	Emmanuel P. Washington	ERPO Benericiaries Farmer Montserrado 2025	2	2	100%	1.5	4	2	0	0	0
30	16-May-25	David S. Morlu	ERPO Benericiaries Farmer	2	2	85%	2.5	2	1	0	0	100

NO.:	Date	Vendor Name	Description	Contract hectares	Number Hectare cultivated per verified	Percentage of payment Made to Farmers	Seed Rice	NPK/15/15 50Kg bag	Urea 50Kg bag	Empty Rice Bag	Tempolia	Qty Yield/ output per farm 50Kg bag
			Montserrado 2025									
Farmers with 3 Hectares												
31	27-Jun-25	Jerome Momolu	ERPO Benericiaries Farmer Margibi County 2025	3	3	85%	2	4	3	15	2	14
32	16-May-25	Peter S. Gbowee	ERPO Benericiaries Farmer Garpolu 2025	3	2.5	85%	2	2	1	40	2	25
33	16-May-25	Bessie G. Hinneh	ERPO Benericiaries Farmer Montserrado 2025	3	3	100%	3	6	3	50	3	126
Farmers with 4 Hectares												
34	29-May-25	Wallace B. Tolon	ERPO Benericiari	4	1.5	85%	4	4	3	0	0	4

NO.:	Date	Vendor Name	Description	Contract hectares	Number Hectare cultivated per verified	Percentage of payment Made to Farmers	Seed Rice	NPK/15/15 50Kg bag	Urea 50Kg bag	Empty Rice Bag	Tempolia	Qty Yield/ output per farm 50Kg bag
			es Farmer Bong County 2025									
35	29-May-25	M. Annie Togbah	ERPO Benericiaries Farmer Bong County 2025	4	3	85%	8	2	1	30	1	32
36	29-May-25	Anthony F. Suah	ERPO Benericiaries Farmer Bong County 2025	4	4	30%	2.5	0	0	30	1	52
37	16-May-25	Junioe Tokpha	ERPO Benericiaries Farmer Montserrado 2025	4	4	100%	2	6	4	0	0	140

NO.:	Date	Vendor Name	Description	Contract hectares	Number Hectare cultivated per verified	Percentage of payment Made to Farmers	Seed Rice	NPK/15/15 50Kg bag	Urea 50Kg bag	Empty Rice Bag	Tempolia	Qty Yield/ output per farm 50Kg bag
38	16-May-25	Nessie Ngumbu	ERPO Benericiaries Farmer Montserrado 2025	4	3.5	100%	4	6	4	4	60	82
Farm with 5 Hectares												
39	27-May-25	Holton Farmers	ERPO Benericiaries Farmer Margibi County 2025	5	1.5	30%	2	0	0	0	0	
40	16-May-25	Hawa M. Taighailee	ERPO Benericiaries Farmer Montserrado 2025	5	5	100%	3.5	10	5	75	4	220
Farm with 7Hectares												
41	27-May-25	Alliance Agriculture	ERPO Benericiaries Farmer Margibi	7	7	85%	13	9		15	3	90

NO.:	Date	Vendor Name	Description	Contract hectares	Number Hectare cultivated per verified	Percentage of payment Made to Farmers	Seed Rice	NPK/15/15 50Kg bag	Urea 50Kg bag	Empty Rice Bag	Tempolia	Qty Yield/ output per farm 50Kg bag
			County 2025									
42	27-May-25	United Agriculture Group	ERPO Benericiaries Farmer Margibi County 2025	7	6	85%	12	8		10	2	126

Farm with 10 Hectares

NO.:	Date	Vendor Name	Description	Contract hectares	Number Hectare cultivated per verified	Percentage of payment Made to Farmers	Seed Rice	NPK/15/15 50Kg bag	Urea 50Kg bag	Empty Rice Bag	Tempolia	Qty Yield/ output per farm 50Kg bag
43	05-Jun-25	Grace Agriculture Project Unlimited	ERPO Benericiaries Farmer Margibi County 2025	10	10	85%	7	20	15	30	5	42
44	20-Jun-25	Bumyeamah Building Hope Through Farming	ERPO Benericiaries Farmer Margibi County 2025	10	8.5	85%	0	0	0	0	0	50