Promoting Accountability of Public Resources

# AUDITOR GENERAL'S REPORT

**On the Audit of the Financial Statements Audit of the Mano River Union Road Development & Transport Facilitation Programme (MRU-RDTFP-I)**

**For the Year ended December 31, 2025**

**June 2026**

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

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**Acronyms**

| Acronyms/Abbreviations/Symbol | Meaning |
|---|---|
| AG | Auditor General |
| MRU/RDTFP | Mano River Union Road Development & Transport Facilitation Programme |
| AfDB | African Development Bank |
| CHICO | China Henan International Cooperation Group Co. LTD |
| CFC | Certified Financial Consultant |
| CFIP | Certified Forensic Investigation Professional |
| FCCA | Fellow Member of the Association of Chartered Certified Accountants |
| GAC | General Auditing Commission |
| GOL | Government of Liberia |
| IPSAS | International Public Sector Accounting Standards |
| ISSIAs | International Standards of Supreme Audit Institutions |
| MPW | Ministry of Public Work |
| US$ | United state Dollars |

**AUDITOR GENERAL'S REPORT**

June 25 2026

Hon. Roland Layfette Giddings
**Minister**
Ministry of Public Works
South Lynch Street
Monrovia, Liberia

**AUDITOR GENERAL'S REPORT ON THE FINANCIAL STATEMENTS AUDIT OF THE MANO RIVER UNION ROAD DEVELOPMENT AND TRANSPORT FACILITY PROGRAMME (MRU/RDTFP-I) PROJECT FOR THE YEAR ENDED DECEMBER 31, 2025.**

## Opinion

We have audited the accompanying financial statements of the Mano River Union Road Development and Transport Facility Programme (MRU/RDTFP-I) Project for the year ended December 31, 2025, which comprises the Statement of Receipts and Payments, Statement of Fund Balance and Cash Status, Statement of Comparison of Budget and Actual Amounts, Statement of Financial Position and a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements present fairly, in all material respects, the Statement of Receipts and Payments as of December 31, 2025, the Statement of Comparison of Budget and Actual Amounts, and a summary of other accounting policies and other explanatory notes for the year ended in accordance with International Public Sector Accounting Standards (IPSAS) Cash Basis of Accounting.

## Basis for Opinion

We conducted our audit in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements Section of our report. We are independent of the MRU I Management in accordance with the Code of Ethics for Supreme Audit Institutions together with the ethical requirements that are relevant to our audit of the financial statements in accordance with the Project Implementation Manual (PIM) and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Management's Responsibility**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IPSAS Cash Basis, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is responsible for assessing its ability to continue as a going concern, disclosing, as applicable, matters related to going concerned and using the going concern basis of accounting unless management either intends to cease operations or has no realistic alternative but to do so. The MRU I Management is responsible for overseeing the Project's financial reporting process.

**Auditor's Responsibility**

Our responsibilities are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

**Monrovia, Liberia**
June 2026

## Statement of Project Management Responsibility

The Project Financial Management Unit (PFMU) of the Ministry of Finance and Development Planning and the Project Coordinator for AfDB – Mano River Union Road Development and Transport Facility Programme project (use the correct title designation) are responsible for the preparation and presentation of the Project's financial statements, which give a true and fair view of the state of affairs of the Project for and as at the end of the financial year ended on December 31, 2025.

This responsibility includes (i) maintaining adequate financial management arrangement and ensuring that these continue to be effective throughout the reporting period, (ii)maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the project, (iii)designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statement, and ensuring that they are free from material misstatements, whether due to error or fraud,(iv) safeguarding the assets of the project, (v)selecting and applying appropriate accounting policies and (v)making accounting estimates that are reasonable in the circumstances.

The PFMU and the Project Coordinator for AfDB – Mano River Union Road Development and Transport Facility Programme project accept responsibility for the Project's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards.

The PFMU and the Project Coordinator for AfDB – Mano River Union Road Development and Transport Facility Programme project are of the opinion that the Project's financial statements give a true and fair view of the state of Project's transactions during the financial year ended December 31, 2025, and of the Project's financial position as at that date. The PFMU and the Project Coordinator for AfDB – Mano River Union Road Development and Transport Facility Programme project further confirm the completeness of the accounting records maintained for the Project, which have been relied upon in the preparation of the Project financial statements as well as the adequacy of the systems of internal financial control.

The PFMU and the Project Coordinator for AfDB – Mano River Union Road Development and Transport Facility Programme project confirm that the Project has complied fully with applicable Government Regulations and the terms of external financing covenants, and that Project funds received during the financial year under audit were used for the eligible purposes for which they were intended and were properly accounted for.

### Approval of the Project Financial Statements

The Project financial statements were approved by the Project Financial management Unit and the Project Coordinator for AfDB – Mano River Union Road Development and Transport Facility Programme project on February 24th, 2026

## STATEMENT OF RECEIPTS AND PAYMENTS
## FOR THE PERIOD ENDED DECEMBER 31, 2025

| *In United States Dollars* | Notes | **December 31, 2025** | December 31, 2024 | Cummulative |
|---|---|---|---|---|
| **Receipt** | | | | |
| AfDB Grant & Loan | 4 | **51,601** | 734,058 | 3,730,701 |
| **Toptal Receipt** | | **51,601** | 734,058 | 3,730,701 |
| **Payment** | | | | |
| Road Dev't & Mitigation of negative environmental impacts | 5 | **-** | - | 179,076 |
| Related Developments & Women's empowerment measures | 6 | **61,408** | 23,121 | 305,146 |
| Transport Facilitation | 7 | **-** | - | 13,885 |
| Institutional Support | 8 | **481,831** | 269,207 | 3,082,770 |
| Programme Management | 9 | **-** | - | - |
| **Total Payments** | | **543,239** | 292,328 | 3,580,877 |
| Excess of receipts over payments (payments over receipts) | | **(491,638)** | 441,730 | 149,824 |
| Fund Balance as at beginning | | **641,462** | 199,732 | - |
| Cummulative fund balance | | **149,824** | 641,462 | 149,824 |

*The notes on pages 6 to 9 are integral part of these project financial reports*

## STATEMENT OF FUND BALANCEAND CASH STATUS
## FOR THE PERIOD ENDED DECEMBER 31, 2025



| | *In United States Dollars* | **December 31, 2025** | December 31, 2024 |
|---|---|---|---|
| **A** | **Fund Balance** | | |
| | **Balance of Project Fund** | **641,462** | 199,732 |
| | Add: Total Receipts during the period | **51,601** | 734,058 |
| | Total Fund available for operations | **693,062** | 933,790 |
| | Less: Total Payments during the period | **543,239** | 292,328 |
| | **Balance of project fund at the end of the year** | **149,824** | 641,462 |
| **B** | **Cash Status:** | | |
| | Pety cash-PIU | **1,050** | 1,050 |
| | Pety cash-NRF | **808** | 808 |
| | Pety cash-Road Sector | **1,600** | 1,600 |
| | ADF Account No. 2100150032544 | **183** | 33,545 |
| | Road Sector. 5900150000351 | **146,183** | 604,459 |
| | **Total Cash on hand and in bank** | **149,824** | 641,462 |
| | **Difference between A and B** | **-** | - |

*The notes on pages 6 to 9 are integral part of these project financial reports*

**14. Ananlysis of Variance**

| Activities Within Components | Project Allocation US$ | Annual US$ | Actual Expenditure US$ | Variance US$ |
|---|---|---|---|---|
| Road Dev't & Mitigation of negative environmental impacts | 94,515,000 | - | - | - |
| Related Developments & Women's empowerment measures | 5,093,860 | 61,772.52 | 61,408 | 365 |
| Transport Facilitation | 240,000 | - | - | - |
| Institutional Support | 3,410,000 | 570,564 | 481,831 | 88,733.13 |
| Programme Management | - | - | - | - |
| **Total** | **103,258,860** | **632,336** | **543,239** | **89,098** |

*The notes on pages 6 to 9 are integral part of these project financial reports*

## STATEMENT OF FINANCIAL POSITION
## AS AT DECEMBER 31, 2025

| *In United States Dollars* | **December 31, 2025** | December 31, 2024 |
|---|---|---|
| **Assets** | | |
| Cash and cash equivalent | **149,824** | 641,462 |
| Total Assets | **149,824** | 641,462 |
| **Fund Balance** | | |
| Grants | **149,824** | 641,462 |
| **Accumulated Fund Balance** | **149,824** | 641,462 |

29/06/26 29/6/26

Papin Daniels, Jr.
**Director, Donor Financed Projects**
**PFMU, MFDP**

Rawlings Baco Kesselly
**Project Coordinator-MRU**
**MoPW**

*The notes on pages 6 to 9 are integral part of these project financial reports*

## 1. Background and Information of the Project

With support from the African Development Bank (AfDB); the MRU/RDTF- program is to boost the post-conflict economic recovery of the Mano River Union area by improving road infrastructure and promoting intra-community trade. The program seeks to improve transport conditions on the roads concerned in order to reduce transport costs, facilitate the free movement of persons and goods between the three (3) countries and improve the living conditions of program area communities. The program cocerns the paving of 276.35 km of road network within the MRU, in the area bounded by forested Guinea ( Eastern Guinea); Danane, Blolequin, Toulepleu and Tabou Districts in Cote D'Ivoire (West and South West of Cote D'Ivoire); and the counties of Maryland and River Gee in Liberia. The MRU/RDTF project was approved by the African Development Bank on **February 6, 2015** with a grant amount of **USD 103.2586 Million**. The aim of the project is

i. Paving Karloken- Fish Town (80Km), Harper Junction – Cavally (16km) roads in Liberia including ESMP implementation, community awareness-raising on road safety, public health and safety awareness services and environmental protection, implementation of PAPs and work control supervision;
ii. Construction of 2 markets and training of women traders in accounting and control and supervision of related development works and women's empowerment
iii. Construction and equipment of PCJs including weighing/toll stations between Cote D'Ivoire and Liberia border on the Tabou-Harper highway, works control and surveillance, awareness-raising of road users and border control officers on inter-state road transport facilitation measures.
iv. Study on the preparation of the National Policy for Road Safety and Strategic Environmental Assessment of the Transport Sector and support to ensure the employment of 5 young graduates in the transport sector
v. Socio-economic impact monitoring/evaluation of the programme in the 3 countries, financial and accounting audit of the programme in the 3 countries, material and logistical support to the programme executing agency in Liberia, technical and security audit of the program, regional monitoring indicators and material and logistical support to MRU

## 2. Use of Grant Proceeds

The table below sets out the categories of items to be financed out of the grant proceeds, the allocation of the amounts of the grant to each category and the percentage of expenditures for items to be financed in each category:

| Category | Amount of grant allocated expressed in US$ | % of expenditure to be financed |
|---|---|---|
| Road Dev't & Mitigation of negative environmental impacts | 94,515,000 | 100 |
| Related Developments & Women's empowerment measures | 5,093,860 | 100 |
| Transport Facilitation | 240,000 | 100 |
| Institutional Support | 3,410,000 | 100 |
| **Total** | **103,258,860** | |

All categories of expenditure shown in these financial statements are fully financed based on the percentage below:

| | % of Expenditure |
|---|---|
| AfDB | 100 |
| **Total** | **100** |

**3. Significant Accounting Policies**

**Basis of accounting**

The financial statements have been prepared in accordance with the Cash Basis International Public Sector Accounting Standards (IPSAS) as adopted by the Government of Liberia and in the manner required by the Project Agreement as required by the African Development Bank Policies and Procedures and PFMU's Financial Management manual.

**Reporting currency**

Financial reports have been presented in United States Dollars. Transactions denominated in other currencies are translated into United States Dollars and recorded at the rate of exchange ruling at the date of transactions. Balances denominated in other currencies are translated into United States Dollars at the rate of exchange prevailing on the reporting date.

**Loan Receipts**

Loan from donors for the MRU/RDTF project is recognized and reported in the Statement of Receipt and Payment as income when received and held in a bank account called Special income account for disbursement purposes. All payments for the MRU/RDTF project and activities are made from the special account.

**Cash and bank balances**

Cash consist of cash in hand and balance at bank. Although there is a suspension posed on the all Liberia's portfolio by the African Development Bank (AfDB), for the MRU/RDTF-1, there was an existing account operated by the project before this suspension was enacted and transaction are still being processed through the Special Account opened during the initial stage of the project. Only major payments under the projects during the period were made through direct payments by the AfDB to consultants, contractors and vendors

**Recognition of expenditure**

All expenditures are expensed whether they are revenue or capital in nature and income is recognized when funds are received from the African Development Bank.

**Tax**

The project is 100 percent exclusive of tax.

| *In United States Dollars* | **December 31, 2025** | December 31, 2024 | Cummulative |
|---|---|---|---|
| 4 **Funds Received in SA** | | | |
| ADF -Loan - 2100150032544 | - | 125,689 | 3,122,333 |
| TSF - Loan- 5900150000351 | - | 608,369 | 608,369 |
| TSF2 - Loan- 2100150033397-P-Z1-DBO-164 | - | - | - |
| Total Funds receive in SA | - | 734,058 | 3,730,701 |
| **Third Party Payments** | | | |
| ADF _Direct Payment | - | 56,919 | 35,955,510 |
| TSF_Direct Payment | - | - | 22,338,922 |
| TSF2_Direct Payment | **51,601** | - | 19,889,293 |
| | **51,601** | 56,919 | 78,183,724 |
| 5 **Road Dev't & Mitigation of negative environmental impacts** | | | |
| ***Civil Works (80km-Karloken to Fist Town) +ESMP*** | | | |
| Works | - | - | - |
| Consultant Services | - | - | 37,000 |
| Goods | - | - | 15,035 |
| Operating Costs | - | - | 127,041 |
| | - | - | 179,076 |
| ***Bridge Construction + ESMP*** | - | - | - |
| ***Construction of Road Site Market (2No.)*** | - | - | - |
| | - | - | 179,076 |
| 6 **Related Developments & Women's empowerment measures** | | | |
| ***Construction Supervision*** | | | |
| Consultant Services | - | - | - |
| Operating Costs | - | - | 15,448 |
| | - | - | 15,448 |
| ***Monitoring & Evaluation*** | | | |
| Consultant Services | - | - | 96,018 |
| Operating Costs | **1,188** | 7,741 | 88,710 |
| | **1,188** | 7,741 | 184,727 |
| ***Financial & Technical Audit*** | | | |
| Consultant Services | - | - | 24,950 |
| Operating Costs | **8,620** | 15,380 | 24,000 |

| *In United States Dollars* | **December 31, 2025** | December 31, 2024 | Cummulative |
|---|---|---|---|
| | **8,620** | 15,380 | 48,950 |
| ***Technical/Road Safety Audit*** | | | |
| Consultant Services | **-** | - | - |
| Operating Costs | **-** | - | 4,420 |
| | **-** | - | 4,420 |
| HIV/AIDS, Malaria, Ebola and Gender Sensitization | **-** | - | - |
| Women Empowerment | **51,601** | - | 51,601 |
| | **61,408** | 23,121 | 305,146 |
| **7 Transport Facilitation** | | | |
| Cross Country Vehicles | **-** | - | - |
| Office Equipment & Accessories (IT & others) | | | |
| Consultant Services | **-** | - | - |
| Operating Costs | **-** | - | - |
| Goods | **-** | - | 13,885 |
| | **-** | - | 13,885 |
| | **-** | - | 13,885 |
| **8 Institutional Support** | | | |
| ***Road Improvement Activities*** | | | |
| Consultant Services | **10,000** | 55,392 | 68,680 |
| Operating Costs | **5,859** | 62,446 | 276,916 |
| Goods | **-** | 32,531 | 276,798 |
| Works | **-** | 2,462 | 5,862 |
| | **15,859** | 152,831 | 628,255 |
| ***Project Coordination Support*** | | | |
| Consultant Services | **282,681** | 16,048 | 551,817 |
| Operating Costs | **94,175** | 47,203 | 396,826 |
| Goods | **68,972** | 13,933 | 134,916 |
| Training | **-** | 39,192 | 39,192 |
| Works | **20,144** | - | 20,144 |
| | **465,972** | 116,376 | 1,142,894 |
| | **481,831** | 269,207 | 1,771,149 |
| Compensation of PAPS | **-** | - | 1,311,621 |

| *In United States Dollars* | **December 31, 2025** | December 31, 2024 | Cummulative |
|---|---|---|---|
| | **481,831** | 269,207 | 3,082,770 |
| **9 Programme Management** | | | |
| Programme Management | **-** | - | - |
| | **-** | - | - |
| **10 Cash receipts through the Special Account** | | | |
| IDA grant | **51,601** | 734,058 | 3,730,701 |
| **11 Cash paid** | | | |
| Road Dev't & Mitigation of negative environmental impacts | **-** | - | 179,076 |
| Related Developments & Women's empowerment measures | **61,408** | 23,121 | 305,146 |
| Transport Facilitation | **-** | - | 13,885 |
| Institutional Support | **481,831** | 269,207 | 3,082,770 |
| Programme Management | **-** | - | - |
| **Total Payments** | **543,239** | 292,328 | 3,580,877 |

**Note:**

The third party payments of **US$51,600.50** which are direct payments have been extracted from the total funds receipt and the total payments made.These are payments made on behalf of the project by the African Development Bank and thus required disclosures. These payments are available for review upon request by the auditors

| | |
|---|---|
| **Account Number:** | 001USD21320509423/001USD21320509424 /001USD21320509426 |
| **Account Type:** | Current Account |
| **Depository Bank (s):** | LBDI |
| **Address:** | 9th Street, Sinkor<br>Monrovia, Liberia |

***Currency: United States Dollar***

| | **December 31, 2025** | December 31, 2024 |
|---|---|---|
| Total Grant Received | **51,601** | 734,058 |
| **Total grant income reported** | **51,601** | 734,058 |
| Amount spent | **543,239** | 292,328 |
| Balance as at beginning | **641,462** | 199,732 |
| **Balance as at December 31, 2025** | **149,824** | 641,462 |
| **Closing Balance Consist of:** | | |
| Pety cash-PIU | **1,050** | 1,050 |
| Pety cash-NRF | **808** | 808 |
| Pety cash-Road Sector | **1,600** | 1,600 |
| ADF Account No. 2100150032544 | **183** | 33,545 |
| TSF Account No. 5900150000351 | **-** | - |
| Road Sector. 5900150000351 | **146,183** | 604,459 |
| PAP -IB- 1219440978600102 | **-** | - |
| | **149,824** | 641,462 |

**Disbursement Reconciliation Statement** **Annex A**

**Project Name: MANO RIVER UNION ROAD DEVELOPMENT & TRANSPORTATION PROGRAMME (MRU/RDTFP) 1**
**For the period ended December 31, 2025**

**Direct payments to contractors & consultants** **Loan/Grant Number** 5900150000351

| | | Name of Consultant/Contractor | | |
|---|---|---|---|---|
| | ***Currency of Direct Payment(DP)*** | | | ***USD*** |
| *1* | ***Disbursement request submitted to the Bank*** | | | |
| | Direct Payment- Request No. 0008NG | AIM Consultant Limited | | *3,972.86* |
| | Direct Payment- Request No. 0009NG | AIM Consultant Limited | | *4,567.86* |
| | Direct Payment- Request No. 0010NG | AIM Consultant Limited | | *4,639.86* |
| | Direct Payment- Request No. 0012NG | AIM Consultant Limited | | *6,017.36* |
| | Direct Payment- Request No. 0015NG | AIM Consultant Limited | | *4,844.86* |
| | Direct Payment- Request No. 0016NG | AIM Consultant Limited | | *10,395.68* |
| | Direct Payment- Request No. 0017NG | AIM Consultant Limited | | *14,919.50* |
| *2* | **Total disbursement request submitted** | | | **49,357.98** |
| *3* | ***Disbursement made by the Bank to the Contractors & Consultants*** | | | |
| | Direct Payment- Request No. 0008NG | AIM Consultant Limited | *3,972.86* | |
| | Direct Payment- Request No. 0009NG | AIM Consultant Limited | *4,567.86* | |
| | Direct Payment- Request No. 0010NG | AIM Consultant Limited | *4,639.86* | |
| | Direct Payment- Request No. 0012NG | AIM Consultant Limited | *6,017.36* | |
| | Direct Payment- Request No. 0015NG | AIM Consultant Limited | *4,844.86* | |
| | Direct Payment- Request No. 0016NG | AIM Consultant Limited | *10,395.68* | |
| | Direct Payment- Request No. 0017NG | AIM Consultant Limited | *14,919.50* | |
| | ***Total disbursement by the Bank*** | | | **49,357.98** |
| | Discrepancy *(2)* - *(3)* to be explained /v | | | - |

**Note: All the above payments were made through the project loan with the request from Ecowas.**

**Disbursement Reconciliation Statement** **Annex B**

**Project Name: MANO RIVER UNION ROAD DEVELOPMENT & TRANSPORTATION PROGRAMME (MRU/RDTFP) 1**
**For the period ended December 31, 2025**
**Special Account**

**Loan/Grant Number** 2100150033397

| | | | | |
|---|---|---|---|---|
| | ***Currency of Special Account (SA)*** | **Name of Consultant/Contractor** | | ***USD*** |
| 1 | *Advances disbursed to the special account /ii* | | | |
| | Direct Payment- Request No. 0165 | United Family for Reconstruction | | 20,640.20 |
| | Direct Payment- Request No. 0166 | United Family for Reconstruction | | 30,960.30 |
| 2 | **Total disbursement request submitted** | | | **51,600.50** |
| 3 | ***Disbursement made by the Bank to the Contractors & Consultants*** | | | |
| | Direct Payment- Request No. 0165 | United Family for Reconstruction | 20,640.20 | |
| | Direct Payment- Request No. 0166 | United Family for Reconstruction | 30,960.30 | |
| | ***Total disbursement by the Bank*** | | | **51,600.50** |
| | Discrepancy *(2)* - *(3)* to be explained /v | | | - |

**Disbursement Reconciliation Statement** **Annex B (2)**

**Project Name: MANO RIVER UNION ROAD DEVELOPMENT & TRANSPORTATION PROGRAMME (MRU/RDTFP) 1**
**For the period ended December 31, 2025**
**Special Account**

**Loan/Grant Number** 2100150033397

| | | | | |
|---|---|---|---|---|
| | ***Currency of Special Account (SA)*** | **Name of Consultant/Contractor** | | ***USD*** |
| *1* | *Advances disbursed to the special account /ii* | | | |
| | Direct Payment- Request No. 0014 | Shaanxi Construction Engineering Group | | 569,852.62 |
| | Direct Payment- Request No. 0018 | Shaanxi Construction Engineering Group | | 243,090.11 |
| *2* | **Total disbursement request submitted** | | | **812,942.73** |
| *3* | ***Disbursement made by the Bank to the Contractors & Consultants*** | | | |
| | Direct Payment- Request No. 0014 | Shaanxi Construction Engineering Group | 569,852.62 | |
| | Direct Payment- Request No. 0018 | Shaanxi Construction Engineering Group | 243,090.11 | |
| | ***Total disbursement by the Bank*** | | | **812,942.73** |
| | Discrepancy *(2)* - *(3)* to be explained /v | | | - |

**Note: Direct payments made to Ecowas through their request.**

**Mano River Union Road Development & Transport Facilitation Programme (MRU/RDTFP) Phase I** **Annex C**

**Fixed Assets Schedule**

| | Asset Type | Asset Description | Asset Value/Cost USD | Asset Identification number | Asset Location |
|---|---|---|---|---|---|
| 1 | Office Equipment | Voltage Regulator | 225.00 | MRU/RDTFP/MPW/AfDB/VR-001 | Programme Coord't |
| 2 | Office Equipment | Paper Cutter | 75.00 | MRU/RDTFP/MPW/AfDB/PAC-001 | Admin. Officer |
| 3 | Office Equipment | Safe | 480.00 | MRU/RDTFP/MPW/AfDB/SAFE-001 | Project Accountant |
| 4 | Office Equipment | Generator | 1,350.00 | MRU/RDTFP/MPW/AfDB/GEN-001 | Office |
| 5 | Office Equipment | Executive Lockable Cabinet | 380.00 | MRU/RDTFP/MPW/AfDB/LC-001 | Engr. Deena Cooper Morgan |
| 6 | Office Equipment | Executive Lockable Cabinet | 380.00 | MRU/RDTFP/MPW/AfDB/LC-002 | Engr. Samukai Konneh |
| 7 | Office Equipment | Filing Cabinet | 175.00 | MRU/RDTFP/MPW/AfDB/FC-001 | Environmental Officer |
| 8 | Office Equipment | Filing Cabinet | 175.00 | MRU/RDTFP/MPW/AfDB/FC-005 | Engr. Tarlee |
| 9 | Furniture | Mini Conference Table | 650.00 | MRU/RDTFP/MPW/AfDB/MCT-001 | Engr. Tarlee |
| 10 | Computer | Laptop (Dell Inspiron) | 1,225.00 | MRU/RDTFP/MPW/AfDB/AMCU/LP-001 | Robertha James |
| 11 | Office Equipment | Mini Ice Box | 175.00 | MRU/RDTFP/MPW/AfDB/MIB-001 | Engr. Samukai Konneh |
| 12 | Vehicles | Toyota Prado | 58,500.00 | MRU/RDTFP/MPW/AfDB/VEH-001 | Project Enrg. Tarlee |
| 13 | Vehicles | Toyota Land Cruiser Hard Top | 49,000.00 | MRU/RDTFP/MPW/AfDB/VEH-002 | Turned over to MPW |
| 14 | Vehicles | Toyota Hilux Double Cabin Pick-up | 35,000.00 | MRU/RDTFP/MPW/AfDB/VEH-003 | Turned over to MPW |
| 15 | | **Total** | **147,790.00** | | |

**Mano River Union Road Development & Transport Facilitation Programme (MRU/RDTFP) Phase I** **Annex**

**Project Commitment Schedule**
**As at December 31, 2025**

| Works | | Contact Amount $ | Disbursed $ | Commitment $ |
|---|---|---|---|---|
| China Henan International Company (CHICO) | Civil Works (80km-Karloken to Fish Town) +ESMP | 76,616,877.30 | 75,416,906.29 | 1,199,971.01 |
| | | ***76,616,877.30*** | ***75,416,906.29*** | ***1,199,971.01*** |