Management Letter

On The Financial Statements Audit of General Services Agency (GSA)

For the Period Ended June 30, 2017

Promoting Accountability of Public Resources

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

Monrovia, Liberia
December 2022

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December 30, 2022

Madam Mary Broh
Director General
General Services Agency
Republic of Liberia

Dear Madam:

Re: Management Letter on the Audit of the General Services Agency (GSA) for the period July 1, 2016 to June 30, 2017.

The Audit of the Financial Statements of the GSA for the period July 1, 2016 to June 30, 2017 was commissioned by the Auditor-General (AG) under the AG's mandate as provided for in Section 2.1.3 of the General Auditing Commission (GAC) Act of 2014.

Introduction
The Audit of the GSA for the fiscal period ended June 30, 2017 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). These standards require that the audit is planned and preformed 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 GSA Management. Our responsibility is to express our opinion on these financial statements.

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

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

APPRECIATION

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

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

GENERAL AUDITING COMMISSION
OFFICE OF THE AUDITOR GENERAL
REPUBLIC OF LIBERIA

Monrovia, Liberia
October 2023

Acronyms/Abbreviations/Symbols

Acronyms/Abbreviations/Symbol	**Meaning**
ACCA	Association of Certified Chartered Accountants
AG	Auditor General
BEP	Bid Evaluation Panel
CFIP	Certified Forensic Investigation Professional
COSO	Committee of Sponsoring Organizations of the Treadway Commission
CPA	Certified Public Accountant
LINCSA	Liberia National Commission on Small Arms
FAR	Fixed Asset Register
GAC	General Auditing Commission
GoL	Government of Liberia
GSA	General Services Agency
INTOSAI	International Organization of Supreme Audit Institutions
ISSAI	International Standards of Supreme Audit Institutions
LBR	Liberia Business Registry
LD$	Liberia Dollar
US$	United States Dollars
MOU	Memorandum of understanding
NCB	National Competitive Bidding
PFM Act	Public Finance Management Act
PPC Act	Public Procurement Concessions Act
PPCC	Public Procurement and Concessions Committee
ToR	Terms of Reference
CBL	Central Bank of Liberia

1 DETAILED FINDINGS AND RECOMMENDATIONS

1.1 Financial Statements Issues

1.1.1 Property rented out by the GSA

Observation

1.1.1.1 The IPSAS Cash Basis of Accounting required that cash receipt is recorded only when cash is received.

1.1.1.2 Section B.7 'Accounting and Disclosure of Non-Tax Revenue' of the Public Financial Management Regulations States.

1. "A head of government agency shall fully disclose all non-tax revenues collected, lodged or retained as part of the monthly revenue collection and quarterly Government agency account or financial report to the Minister and the Auditor General. The reporting format shall include, but not limited to:
   a. the Government agency's collection points in the regions and districts by type of Non-Tax Revenue;
   b. the extent to which the Government Agency revenue target for the month has been achieved and measures that need to be taken to address any shortfall;
   c. expenditure incurred out of retained Non-Tax Revenue including Internally Generated Funds classified according to the Budget Classification;
   d. non-Tax Revenue including Internally Generated Funds due but not collected;
   e. any Non-Tax Revenue including Internally Generated Funds leakages and measures to address them; and
   f. certification confirming reconciliation of lodgements with collections.

1.1.1.3 During the audit, we observed that the total rental income from GoL properties recorded in the financial statements amounted to US$6,079.75. In validating the completeness, existence and accuracy of these amounts, we observe that the renting of GoL properties had no control in place for granting lease or rental application of government properties as well as no evidence of invoices and receipts issued to verify the number of properties rented/leased. Management also did not provide a comprehensive listing of inventories of total government properties leased/rented during the period under audit. **See table below.**

Table 1: Property rented out by the GSA

Date	Description	USD Equivalent	Check Number	Amount US$	Lessee/Renter
May 5,2017	Deposit by Dixon Wleh/Rental Fee/Executive Pavil	2,673.25	2287377	2,673.25	Cellcom Telecommunication, Inc.
Dec 12,2016	Deposit by A.		300197736	250.00	LILA Brown, Inc.

Date	Description	USD Equivalent	Check Number	Amount US$	Lessee/Renter
	Kullie/Rental Fee/Executive Pavil	250.00			
Dec 12,2016	Deposit by Dixon Wleh/Rental Fee/Executive Pavil	2,156.50	80064467	2,156.50	ECOBANK LIB. LTD.
Nov. 28,2016	Deposit by Dixon Wleh/Rental Fee/Executive Pavil	1,000.00	22010845	1,000.00	Daniel Okech Nyatigi
Total:		**6,079.75**		**6,079.75**	

Risk

1.1.1.4 In the absence of adequate supporting documentation, the completeness, accuracy and validity of the transactions may not be assured.

1.1.1.5 The completeness, existence and accuracy of rental income may not be assured; therefore, the financial statements may be misstated.

Recommendation

1.1.1.6 Management should account for the amount recorded and provide evidence of invoices and receipts to substantiate the transactions.

1.1.1.7 Management should ensure that an effective control over granting application for rental or leased properties and other fees collection are designed and operationalized.

1.1.1.8 Management should compile a comprehensive schedule of all GoL rental and leased properties. The schedule should contain the following columns: description of property, location, condition, lease periods (if any), name and contact details of lessees/tenants, rental/lease values of those properties, amount paid to date, outstanding balance.

1.1.1.9 All relevant documents pertaining to rental or leased properties should be adequately documented and filed to facilitate future review.

Management's Response

1.1.1.10 *The Management wishes to clarify that during the period 2016/17, rented property amounts are those of GoL-owned properties rented out for short events/programs. While money or leased hood amounts from private individuals or organizations are paid to LRA.*

Auditor General's Position

1.1.1.11 Management did not adequately address the issue raised. The issue is no control in place for granting lease or rental application of government properties as well as no evidence of invoice and receipt issued to verify the number of properties rented/leased. Therefore, we maintain our findings and recommendations. Therefore, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

1.1.2 Receipts (Grant Revenue)

Observation

1.1.2.1 The IPSAS Cash Basis of Accounting required that cash receipt is recorded only when cash is received.

1.1.2.2 Section O.24 (2) of the Public Financial Management Law states "A Head of Government Agency shall, in relation to sub-regulation (1) appoint an officer who shall examine and check daily, all entries in cash books and other books of account, the counterfoils or copies of receipts or original documents to verify the correctness of the transactions".

1.1.2.3 During the audit, we observed that some amounts recorded as grant revenue to the GSA had no evidence of being received by check or cash. Additionally, these recorded amounts in the ledgers could not be traced to the bank statements. There were no receipts issued for all revenue reported. **See table below.**

Table 2A: Recorded amount without evidence of being received

Date	Description	LRD	USD Equivalent US$
July 31,2016	Revised Entry/Big Apple	2,610.00	27.77
Oct 31,2016	Revised Entry/Dixon Wleh	16,275.00	167.78
Oct 31,2016	Revised Entry/Eunice Davies Gardiner	6,750.00	69.59
Total		**25,635.00**	**265.14**

1.1.2.4 Also, an amount of LR$105,000.00 from G-Co Catering recorded as cash receipts was not deposited in the period under audit and did not have any evidence of the amount received in check or cash and no evidence of a receipt issued to G-Co Catering.

1.1.2.5 Furthermore, a total of US$8,805.00 recorded as grant revenue from the Ministry of Gender and Social Protection could not be traced to the bank statements as copy of checks and receipts were not made available. **See table below.**

Table 2B: Recorded amount without evidence to corroborate amount received

Date	Description	USD Equivalent US$
July 6,2016	Deposit by Dixon Wleh/MGCSP/Renov. & Rehab	8,400.00
Aug 31,2016	Deposit by Lucky Payne/Cash Deposit	140.00
Oct 26,2016	Deposit by Dixon Wleh/Reimbursement	265.00
Total		**8,805.00**

Risk

1.1.2.6 In the absence of adequate supporting documentation, the completeness, accuracy and validity of the transactions may not be assured.

1.1.2.7 The completeness, existence and accuracy of grant income may not be assured; therefore, the financial statements may be misstated.

Recommendation

1.1.2.8 Management should account for the amount recorded and provide evidence of invoices and receipts to substantiate the transactions.

1.1.2.9 Management should compile a comprehensive schedule of all grant income. The schedule should contain the following columns: description of grantor, address, purpose of the grant, period of the grant, value of the grant.

1.1.2.10 All relevant documents pertaining to grant income should be adequately documented and filed to facilitate future review.

Management's Response

1.1.2.11 *The GSA Management wishes to clarify that during the fiscal period 2016/17, it revised entries in good faith to correct and prevent the overstatement of expenditure for three (3) cheques initially written as payments to vendors which were recorded in the ledger but not processed (cashed) until the value dates expired.*

1.1.2.12 *The GSA Management wants to make it clear that no cash nor cheque was received from G-Co Catering, Bar & Restaurant, but rather it was the General Services Agency that made the LR$105,000.00 payment to G-Co Catering, Bar & Restaurant for catering service rendered the Agency for the aforementioned period as stipulated in the payment voucher and attached documents. See Attachment/Table*

1.1.2.13 *Management wishes to clarify that all funds deposited in the Agency's bank accounts and recorded in the book of ledgers are reported in the monthly bank statements released to the GSA. See Attachment/Table*

No.	***DATE***	***DESCRIPTION***	***AMOUNT US$***	***SOURCE DOCUMENT***
1	*July 6, 2016*	*Deposit by Dixon Wleh/ MGCSP/Renov. & Rehab.*	*8,400.00*	*July 2016 Bank Statement*
2	*August 31, 2016*	*Deposit by Lucky Payne/ Cash Deposit*	*140.00*	*August 2016 Bank Statement*
3	*October 26, 2016*	*Deposited by Dixon Wleh/ Reimbursement*	*265.00*	*October 2016 Bank Statement*
Total			***8,805.00***	

Auditor General's Position

1.1.2.14 Management did not utilise the double entry system when initially capturing the expenditure listed in table 2A. It is therefore inappropriate from an accounting perspective to reverse the expenditure by recognizing the equivalent of the expenditure as a revenue. Management should therefore procure and operationalize a functional accounting software to facilitate effective recording of all accounting transactions and the utilization of the double entry accounting system.

1.1.2.15 Management provision of supporting documents for LRD 105,000.00 and US$8,805.00 after our audit execution is acknowledged, and our findings have been adjusted accordingly. Going forward, Management should ensure that requested documents for audit purpose are submitted in a timely manner for review.

1.1.3 Receipts (Non-Compliance to Act on Revenue Collection)

Observation

1.1.3.1 Section B.8 of the Public Financial Management Regulations of the PFM Act of 2009" All public moneys collected and retained by a government agency, shall be paid in gross into the designated bank accounts and no use shall be made by any public officer of monies collected in any manner between the time of its receipts and payment into the bank except as provided by an enactment.

1.1.3.2 During the audit, we observed that income from rental/leased of GoL properties were deposited into the entity's operational account instead of a GoL general revenue account. Also, rental/leased income collected by Management were subsequently used to facilitate the operations of the entity.

Risk

1.1.3.3 Failure to deposit internally generated revenue in the general revenue account may lead to misapplication and misappropriation of public funds.

Recommendation

1.1.3.4 Management should account for the revenue generated from rental/lease of government properties which were not subsequently deposited in the general revenue account.

1.1.3.5 Management should ensure that all internally generated revenue is deposited in the General Revenue Account.

Management's Response

1.1.3.6 *The management wishes to clarify that during the fiscal period 2016/17, funds collected for the daily usage of the Executive and Centennial Pavilions were used for the routine maintenance of the facilities and to procure fuel, cleaning materials and water to facilitate the hosting of programs paid for by institutions/individuals and not intended for deposit into general revenue account.*

Auditor General's Position

1.1.3.7 Management assertion that internally generated revenue is to be used by the entity is not supported by any national laws or policy of the GSA. Operations of the GSA for routine maintenance of government facilities are included in the National Budget. Therefore, we maintain our finding and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

1.2 Payments

1.2.1 Analysis of payments without proof of activities undertaken

Observation

1.2.1.1 IPSAS Cash Basis of accounting required that cash payments are recorded only when cash is actually paid.

1.2.1.2 Regulation A.3.1 of PFM Act of 2009 states " Any public officer concerned with the conducted of financial matters of the Government of Liberia, or the receipt, custody and disbursement of public and trust moneys, or for the custody, care and use of government stores and inventories shall keep books of accounts and proper records of all transactions and shall produce the books of accounts and records of the transactions for inspection when called upon to do so by the Auditor General, the Comptroller General, the relevant internal auditor or any officers authorized by them, by the Minister."

1.2.1.3 During the audit, we observed that Management did not maintain evidence of activities report and how the funds were expended for payments amounting to US$31,117.35 made for various activities undertaken by the GSA task force. **See table 3 below.**

Table 3: Analysis of payments without proof of activities undertaken

Date	Cks #	Description	Amount US$	Payee
oct. 17,2016	00000359	Other	11,767.35	MCC
oct. 18,2016	00000362	Other	18,000.00	Minisry Of Transport
oct. 25,2016	00000371	Other	1,000.00	Eunice Davis Gardiner
Oct 31,2016	00000222	Other	350.00	Eunice Davis Gardiner
Total			**31,117.35**	

Risk

1.2.1.4 In the absence of adequate supporting documents, the validity, occurrence and accuracy of payments may not be assured. This may lead to misappropriation of the entity's funds.

1.2.1.5 The absence of adequate supporting documentation for transactions may also lead to fraudulent financial management practices, through the processing and disbursement of illegitimate transactions.

1.2.1.6 Management may override the procurement processes by completing disbursement without utilizing the required procurement process.

Recommendation

1.2.1.7 Management should account for transactions relating to the task force operations for which supporting documents were not provided.

1.2.1.8 Management should ensure all transactions are supported by the requisite supporting documents consistent with the financial management regulations.

1.2.1.9 All relevant supporting documents pertaining to the task force transactions should be adequately documented and filed to facilitate future review.

Management's Response

1.2.1.10 *The work of the GSA Task Force is an ad hoc assignment driven by partners and other individuals who requested GSA through payment of checks which is processed through the accounting system, evidence of such amount is the bank statements where amounts received were deposited before execution of services. However, going forward reports of the activities will be documented and submitted for review when requested. See attachment/Table*

Table 3: Presidential Task Force vouchers

No.	DATE	CHEQUES #s	DESCRIPTION	AMOUNT US$	PAYEE
1	October 17, 2016	00000359	Somalia Drive Task Force	11,767.35	Monrovia CityCorperation
2	October 18, 2016	00000362	Somalia Drive Task Force	18,000.00	Ministry of Transport
3	October 25, 2016	00000371 *	Soniwein Comm. Workers	1,000.00	Eunice Davis Gardiner
4	October 31, 2016	00000222	Soniwein Comm. Workers	350.00	Eunice Davis Gardiner
Total				**31,117.35**	

Note: * Voucher is included in the list of unsubmitted documents.

Auditor General's Position

1.2.1.11 We acknowledge Management acceptance of our finding and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

1.2.2 Payments (Un-Substantiated Deliveries)

Observation

1.2.2.1 IPSAS Cash Basis of accounting required that cash payments are recorded only when cash is actually paid or for goods and services delivered.

1.2.2.2 Section U.10 of the PFM Regulations of 2009 'Discharge of Accountability for Government Inventories' states:

1. " A head of Government Agency is accountable for the government inventories from the time of acquisition or assignment from the General Services Agency to the time they are of no further use or value to government.
2. Accountability is discharged when government inventories have been
   a. consumed in the course of public business and records are available to show that the government inventories have been consumed;
   b. worn out in the normal course of public business and deletion from the accounts has been approved by the General Services Agency and they have been disposed of in accordance with Sections 123 and 124 of the Public Procurement and Concessions Commission Act 2005;

c. lost, stolen, destroyed, damaged or rendered unserviceable other than by fair wear and tear, and if deletion from the accounts has been approved by the General Services Agency."

1.2.2.3 Section P.12 states "Where the officer signing the payment voucher cannot himself check that the services, goods or works for which payment is being made have been received, he shall ensure that the voucher is supported by original copies of supporting documents such as contract, local purchase order, goods received note, and a certificate or other endorsement such as an annotated rubber stamp signed by an officer who can attest to the correctness of the fact.

1.2.2.4 During the audit, we observed that sampled payments amounting to US$29,472.00 and LR$1,046,258.00 for various items could not be traced to the warehouse as received, stored, and subsequently supplied by the GSA warehouse team. Also, there were no goods received notes used in the process of these items purported delivery. **See table 4 below.**

Table 4: Payments (Un-Substantiated Deliveries)

Voucher No.	Date	Description	Cost US$	Cost LR$
108	July 15,2016	Payment represents the cost of assorted building materials supplied to GSA as per the attached document.	0.00	31,486.00
114	July 22,2016	Payment represents the cost of assorted building materials supplied to GSA as per the attached document.	0.00	44,772.00
278	Oct 20,2016	Payment represents the cost of assorted telecommunication and internet item to the GSA for used by the LBSs and main logistics hub as per attached document.	2,000.00	0.00
143	Oct 13,2016	Payment represents the cost of assorted building materials to GSA for use by the presidential task force as per the attached document		970,000.00
274	Oct 17,2016	Payment represents the cost of assorted stationery item to the GSA for used by the FLBS &main logistics hub as per the attached document.	3,570.00	0.00
280	20-Oct-16	Payment represents the cost of the assorted generator spare parts for the supply to the GSA as per the attaches document.	66.00	0.00
291	Nov 11,2016	Payment represents the cost of 50 pcs of kaspersky Anti-virus to be used by GSA as per the attached document.	1,950.00	0.00
296	Nov 15,2016	Payment represents the cost of assorted generator sparts for the FLBs and MLH per the attached document.	1,880.00	0.00

Voucher No.	Date	Description	Cost US$	Cost LR$
329	20-Jan-17	Pay represents the cost for assorted generator spare parts as per the attached document.	70.00	0.00
336	7-Feb-17	Payment represents the cost of generator spare parts to GSA for used to service some the agency generator as per the attached document.	195.00	0.00
338	2/7/2017	Payment represents the cost of vehicle spared parts to GSA for used to repair the JMC Mini Truck as per the attached document.	115.00	0.00
	JAN 26,2017	Payment represents the cost for assorted ICT license software & equipment as per the attached document.	1,015.00	0.00
324	Jan16,2017	Payment represents the cost of spare parts to GSA for the repair of two GOL vehicles with plate numbers (0551&0552) as a per the attachee document.	200.00	0.00
337	7-Feb-17	Pay represents the cost of Four (4) tyres to GSA for used by the Deputy Director General for administration as per the attached document.	1,220.00	0.00
348	14-Feb-17	Payment represents the cost of assorted vehicle spare parts to GSA for the repair of LB 0560 Nissan Patrol, LB 0509 Toyota Coaster Bus and LB 0520 Foton Pick-up as per the attached document.	1,501.00	0.00
345	14-Feb-17	Payments represents the cost of Two (2) motorbike tires to GSA for used by the Assets Monitor in Maryland County as per the attached document.	190.00	0.00
365	16-Mar-17	Payment represents part-payment for the cost of assorted building and cleaning material supplied to GSA for used by the ATS special cleaning up team as per the attached document.	2,500.00	
389	21-Apr-17	Payment represents the cost of assorted building material to GSA for used at the Executive Pavilion as per attached document.	13,000.00	0.00
Total			**29,472.00**	**1,046,258.00**

Risk

1.2.2.5 Inventories may be misappropriated leading to decline in operational activities.

1.2.2.6 Failure to effectively maintain documentations for inventory receipt, storage, and distribution may lead to unauthorized and misappropriation of inventory.

Recommendation

1.2.2.7 Management should initiate at least an excel based inventory management system to facilitate and ensure accurate records of inventories such as; purchases, distribution, current stock balance, reordering level, stock-out level etc.

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

1.2.2.9 All inventory records including records of stock takes, should be adequately documented and filed to facilitate future review.

Management's Response

1.2.2.10 *Deliveries of goods are substantiated by delivery notes and are delivered in the presence of Internal Auditors, Warehouse Staff and verification certificate from Physical Audit Department at the MFDP where necessary. Moreover, the GSA at time receives goods on the field base on the urgency. However, the presence of Internal Auditors, Warehouse Staff and other verification teams are present. Please see attachments.*

Auditor General's Position

1.2.2.11 We acknowledge Management's subsequent submission of documents after our audit execution. However, the evidence is not sufficient and did not address the issue raised. The issue of various items pay for that could not be traced to the warehouse as received, stored, and subsequently supplied by the GSA warehouse team; as well as, there were no evidence of goods received note used was not address. Therefore, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

1.2.3 Payments (Transactions Without Supporting Documents)

Observations

1.2.3.1 The IPSAS Cash Basis of accounting required that transactions for cash payments are only recorded when cash is actually paid.

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

1.2.3.3 During the audit, we observed that Management did not provide supporting documents for payments amounting to US$130,223.39. **See Annexure 1A & 1B below.**

Risk

1.2.3.4 In the absence of adequate supporting documents, the validity, occurrence and accuracy of payments cannot be assured. This may lead to misappropriation of the entity's funds.

1.2.3.5 The absence of adequate supporting documentation for transactions may also lead to fraudulent financial management practices, through the processing and disbursement of illegitimate transactions.

1.2.3.6 Management may override the procurement processes by completing disbursement without utilizing the required procurement process.

Recommendation

1.2.3.7 Management should account for transactions for which supporting documents were not provided.

1.2.3.8 Management should ensure all transactions are supported by the requisite supporting documents consistent with the financial management regulations.

1.2.3.9 All relevant supporting documents pertaining to the transactions should be adequately documented and filed to facilitate future review.

Management's Response

1.2.3.10 *Management has been cognizant of the Public Financial Management Act and has over the years-maintained records of all payments made to vendors and suppliers with which it transacts. See attachment/Table.*

Auditor General's Position

1.2.3.11 We acknowledge Management subsequent submission of some payment documentation after our audit execution and have adjusted the irregularities associated with unsubmitted documents to US$18,535.35 to be accounted for by Management: (US$130,233.39 – US$111,688.04): **See table 5 below.**

Table 5: Payments (Transactions Without Supporting Documents)

Description	Nature of Irregularities	Amount US$
Payments	Unsubmitted	18,160.35
Payments	Third Party	375.00
Total		**18,535.35**

1.2.3.12 Also, Management provision of documents after our review, does not guarantee Management effective control of document management. Going forward, Management should ensure that requested documents for audit purpose are submitted in a timely manner.

1.2.4 Payments to third party

Observation

1.2.4.1 Regulation B.28 of the PFM Act of 2009 states that, "A payment shall be made only to the person or persons named on the payment voucher or to their representatives duly and legally authorized in writing to receive the payment."

1.2.4.2 During the audit, we observed that transactions amounting to US$570.00 were paid to individuals for services rather than in the name of the service provider or their legally authorized representatives. **See table 6 below.**

Table 6: Payments to third party

Date	Voucher NUM	Description	Check Num	Amount US$	Payees
March 27, 2017	375	Repair & Maintenance	00000481	170	Augustine K. Kullie
June 8, 2017	414	Repair & Maintenance	00000528	150	Odyssius N. Boandolo
feb 20,2017		Office	00000456	200.00	
Total				**570.00**	

Risk

1.2.4.3 Paying cash to employees for subsequent disbursement or to individuals may facilitate misappropriation of funds.

1.2.4.4 Third party payment may also lead to Management override of the procurement processes by completing disbursement without facilitating due procurement processes.

Recommendation

1.2.4.5 Management should ensure that all payments for goods and services procured should be made directly in the name of the vendor or its legally authorised representatives.

Management's Response

1.2.4.6 *GSA Management will ensure that payments of goods and services procured are made directly to the name of the vendor or its legally authorized representatives.*

Auditor General's Position

1.2.4.7 We acknowledge Management's acceptance of our finding and recommendation. We will follow up on the implementation of our recommendation during subsequent audit.

1.3 Other Financial Issues

1.3.1 No Supporting Detailed General Ledgers

Observation

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

1.3.1.2 During the audit, we observed that Management did not operate a functional accounting software in recording the transactions of the entity. Financial transactions were recorded using Microsoft Excel.

1.3.1.3 We further observed that there were no general ledgers, subsidiary ledgers and trial balance. Financial statements were prepared directly from expenditure schedule prepared in Microsoft Excel spreadsheets.

Risk

1.3.1.4 The completeness and accuracy of expenditure may not be assured; therefore, the financial statements may be misstated.

1.3.1.5 Financial data may be subjected to unauthorized access, and the integrity and security of financial data may be impaired.

1.3.1.6 Management may not fully account for activities of the entity.

Recommendation

1.3.1.7 Management should ensure that detailed general ledgers are prepared to support figures mentioned in the expenditure report. Periodic reconciliation should be performed between the general ledger and the financial statements. Differences identified should be investigated and adjusted (where applicable) in a timely manner.

1.3.1.8 Management should procure and operationalize a functional accounting software to record all financial transactions of the entity.

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

Management's Response

1.3.1.10 *GSA Management currently uses manual inputs in generating financial reports in General ledgers. However, we will ensure to procure functional accounting software to record all financial transactions as well as prepare a general ledger and trial balance to support other details of the financial statements.*

Auditor General's Position

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

1.3.2 Payment Vouchers Not Pre-Numbered

Observation

1.3.2.1 Section P.9 of the PFM Act of 2009 states that" (1) All disbursements or payments of public moneys shall be properly supported by pre-numbered payment vouchers.

1.3.2.2 Part P.9 Counts 1 & 3 of the PFM Regulation state that "All disbursements or payments of public moneys shall be properly supported by pre-numbered payment vouchers;

1.3.2.3 All payment vouchers shall be typewritten or made out in ink or ball point pen and shall contain or have attached particulars of the services, goods or works procured including dates, numbers, rates so that they can be checked without references to any other document."

1.3.2.4 During the audit, we observed that all payment vouchers prepared by Management for the disbursement of funds during the Fiscal Year 2016/17 were not pre-numbered.

Risk

1.3.2.5 Failure to ensure that payment vouchers are pre-numbered may lead to duplication of vouchers numbers. This may lead to double payments for the same transactions.

Recommendation

1.3.2.6 Management should ensure that payment vouchers are pre-numbered and in sequential order.

Management's Response

1.3.2.7 *The GSA Management wishes to categorically state that all payment vouchers for its transactions were sequentially numbered for ease of reference contrary to what is reported in the audit report regarding payment vouchers not being pre-numbered. Please reference all vouchers attached.*

Auditor General's Position

1.3.2.8 Management's assertion is not supported by documentary evidence. Management payment vouchers templates are printed from Microsoft Word and manually numbered during usage. Therefore, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

1.3.3 Abi Jaoudi and Azar Corporation Agreement

Observation

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

1.3.3.2 During the audit, we observed that Management waived US$53,000.00 to Abi Jaoudi and Azar Corporation for assisting the Government of Liberia during the trials at the civil law court to the Supreme Court. No details of the trial were disclosed for which the amount was waived. The amount waived was from a US$83,000.00 outstanding lease rental for two separate lease agreements of March 20, 1986, and May 1, 2001.

1.3.3.3 We further observed that the terms of the new lease agreement do not seem reasonable with such a prime property rented out an average of US$4,475.00 per year for 20 years for two properties 1.64 lots/0.41 acre and 0.57 acre; Appraisal of the property was not done before the signing of the new lease agreement in February of 2019. **See 7 below terms of lease payment.**

Table 7: Abi Jaoudi and Azar Corporation Agreement

Lease Term	Amount US$
2026 to 2031 (5yrs)	20,000.00
2031 to 2036 (5yrs)	21,500.00
2036 to 2041 (5yrs)	23,000.00
2041 to 2046 (5yrs)	25,000.00
Total	**89,500.00**

Risk

1.3.3.4 Waiving government revenue without authorization from the appropriate authority and without evidence of adequate supporting documents may lead to misappropriation of public funds.

1.3.3.5 Leasing property without completion of appraisal may lead to loss of government revenue from lease payment terms that are not reasonable, as the current/market value of the property may not be ascertained.

Recommendation

1.3.3.6 Management should provide substantive justification for waiving receivables without appropriate authorisation and adequate supporting documents.

1.3.3.7 Management should provide substantive justification for leasing GoL property without valuation of the current/market value of the assets.

1.3.3.8 Going forward, Management should liaise with the appropriate authority for approval before writing-off revenue due to government. All relevant supporting documents of approval should be adequately documented and filed to facilitate future review.

1.3.3.9 Management should conduct valuation of all GoL assets to determine current/market value before finalizing the agreements. All supporting documents of the valuation and the subsequent contracts entered into should be adequately documented and filed to facilitate future review.

Management's Response

1.3.3.10 *This lease agreement is among the very few Government owned properties that the GSA leased out. These are very long term lease agreements that have been regularly renewed based on specific tight clauses/ conditions. This property in particular was been contested by a family (the court documents are with the GSA for your perusal) and the case lasted in court for a very long time. During the entire trial the GSA did not spend a dime on legal fees what so ever. Abi Jaoudi and Azar Co. who is the lessee bore all of the legal and administrative expenses and the trial ended in favor of the GSA/Government of Liberia. At the end of the trial, Abi Jaoudi requested that the legal and administrative fees they incurred be deducted from the rent. The amount was so huge that the GSA could not afford. Additionally, we observed that the rental amount for the two leases were very small and opted for the two leases to be merged with some adjustments in the terms and conditions and draw up one new lease agreement because the facilities are on one land in the same place.*

1.3.3.11 *One of the leases was to expire in 2021 and the other in 2026. The rental amount for the two leases up to their expiration was (USD $ 83,000). Base on intensive conversation, the GSA agreed to compensate/offset the legal and administrative fees that the Abi Jaoudi incurred by waving (USD $ 53,000) of the (USD $ 83,000) and asked them to deposit the balance (USD $ 30,000) in Government revenue account, which they did. Details can be seen in the new lease agreement and other documents that were earlier submitted to you.*

1.3.3.12 *The total value for the new lease agreement for the 20 years is USD $ 447,000 as opposed to the USD $ 89,500 reported in your Management Letter. Attached is a copy of the litigation document between the parties.*

Auditor General's Position

1.3.3.13 Management assertions and agreement for debt waiver is not backed by national laws and regulations, GSA policy, or other relevant documents. Management did not provide evidence of payment for US$30,000.00 by Abi Jaoudi for outstanding arrears after the waiver, neither did Management provide evidence of the new lease agreement for 20 years which Management asserted is valued at US$447,000.00. Management should therefore provide all relevant supporting document to the Office of the Auditor General for validation after the issuance of the Auditor General's Report to the National Legislature.

1.3.4 Non-Appraisal of Leased of Properties

Observation

1.3.4.1 During the audit, we observed that appraisal of properties was not performed before entering into lease agreement. The below list shows properties leased out without evidence of appraisal. **See table 8 below.**

Table 8: Non-Appraisal of Leased of Properties

Lease Property	Lessee	Lease Agreement/Addendum Date	Lease Amount US$	Lease Tenure
a) 0.57 Acre of Land and b) 1.64/0.42 acre	Abi Jaoudi and Azar Corporation	February 23, 2019	89,500.00	March 23, 2026 to March 22, 2046
One Acre of land, UN Drive, Mamba Point	Liberia Group of Industries	April 25, 2018	240,000.00	April 25, 2018 to April 24, 2038
0.25 Acre of Land	Rasammy Bro	December 12, 1997	115,000.00	April 1, 2003 to March 31, 2023

Risk

1.3.4.2 Leasing property without completion of appraisal may lead to loss of government revenue from lease payment terms that are not reasonable, as the current/market value of the property may not be ascertained.

Recommendation

1.3.4.3 Management should provide substantive justification for leasing GoL property without valuation of the current/market value of the assets.

1.3.4.4 Management should conduct valuation of all GoL assets to determine current/market value before finalizing the agreements. All supporting documents of the valuation and the subsequent contracts entered into should be adequately documented and filed to facilitate future review.

Management's Response

1.3.4.5 *Please see attached for response to counts 1.3.5.1, 1.3.8.3 and 1.3.7.2 on issues regarding appraisal report on the LIBERIA GROUP OF INDUSTRIES within the 2017, 2018 and 2020 draft report.*

1.3.4.6 *Please see attached for response to counts 1.3.5.1, 2018, 1.3.8.3 and 1.3.7.2 on issues regarding appraisal report on the RASAMY BROTHERS within the 2017, 2018 and 2020 draft report.*

1.3.4.7 *Attached also is the list of lease agreements executed by the Government of Liberia and other relevant documents.*

Auditor General's Position

1.3.4.8 We acknowledge Management subsequent submission of requested documents after our audit execution. However, Management provision of documents after our review, does not guarantee Management effective control of document management. Going forward, Management should ensure that requested documents for audit purpose are submitted in a timely manner for review.

1.3.5 Employees' File Management

Observation

1.3.5.1 Chapter 1 Section 1.2.5 (Personnel Records) of the 2012 Standing Order of the Civil Service of the Republic of Liberia States that; Civil Servants' information to be included in the personnel files will include the position occupied and salary drawn. Further, the Personnel Action Notice (PAN) form shall be maintained as well as employment record forms, duty statements, letters of appointment, dismissal or resignation, medical report, copies of academic qualification and curriculum Vitae.

1.3.5.2 During the audit, we observed the following irregularities from the verification of employee files:

- 48 of the 213 staff who turn-up had no employment letters
- 38 of the 213 staff who turn-up had no salary information on their employment letters

Risk

1.3.5.3 Failure to maintain updated employee files may lead to insufficient documentation during litigations and other related cases.

1.3.5.4 In the absence of adequate records on employees being maintained, arbitrary payment of salary may occur. This may also lead to the hiring of unqualified/inexperience employees.

Recommendation

1.3.5.5 Management should ensure that employees' files contained all relevant documentation (i.e recruitment documentation, employment letter, curriculum vitae, evidence of academic credentials, change of status letter, other relevant communications) are adequately maintained to facilitate future review.

1.3.5.6 Management should ensure that salary information is included both on the PAN and employment letter for all employees.

Management's Response

1.3.5.7 *Firstly, every employee's record is stored in a separate file in an orderly and organized filing cabinet. Items in each employee's file are stored consistent with the CSA approved attached check list and are also scanned for electronic viewing. Files update is a routine activity at the Bureau for verification of requisite items. It is also noted that some employees' files inherited by this Management did not have some of the requisite items including employment letters. During our regular assessment, we notified those employees who are actively in service to provide those documents. Management then issued letter of acknowledgment to each of them in order to represent their letters of employment. We are currently working on ensuring we update all employees' files with their most recent information including salary from the GoL Salary Harmonization Team.*

1.3.5.8 *Moreover, we presented over 200 out of 367 active employees' files to the Auditors in order to generate their sampling as they requested. In each of those files, items therein were consistent with the approved check list, including employment letters and other relevant information. The Auditors also requested to meet with individual employee as part of their sample taking.*

Auditor General's Position

1.3.5.9 We acknowledge Management's assertions. However, with the 48 of the 213 staff having no employment letter and 38 of the 213 staff who turn-up having no salary information on their employment letters, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

1.3.6 Analysis of Fuel and Gas Receipt and Distribution

Observation

1.3.6.1 Regulation A.3.1 of PFM Act of 2009 states " Any public officer concerned with the conduct of financial matters of the Government of Liberia, or the receipt, custody and disbursement of public and trust moneys, or for the custody, care and use of government stores and inventories shall keep books of accounts and proper records of all transactions and shall produce the books of accounts and records of the transactions for inspection when called upon to do so by the Auditor General, the Comptroller General, the relevant internal auditor or any officers authorized by them, by the Minister."

1.3.6.2 During the audit, we observed that variances amounting to US$61,084.67 between purchases and distribution of fuel and gasoline were unaccounted for. We further observed no evidence that surpluses for prior periods were carried forward to the next fiscal period. **See table 9 below.**

Table 9: Analysis of Fuel and Gas Receipt and Distribution

	A Amount received per delivery note US$	B Amount distributed in Distribution log USD	C = A - B Difference US$
Fuel	125,034.97	76,390.00	48,644.97
Gas	28,149.70	15,710.00	12,439.70
Toal	**153,184.67**	**92,100.00**	**61,084.67**

Risk

1.3.6.3 Fuel procured may not be based on actual consumption.

1.3.6.4 The absence of a report on carrying forward excess fuel from prior periods to subsequent periods may lead to misappropriation of fuel.

1.3.6.5 Failure to maintain adequate records of fuel and gas procured and distributed may lead to misappropriation, waste and abuse of fuel.

Recommendation

1.3.6.6 Management should develop, approve and operationalize a fuel consumption policy to regulate the procurement and distribution of fuel.

1.3.6.7 Management should maintain a fuel consumption and distribution log to help the entity manage cost and inform future purchases.

1.3.6.8 Management should perform periodic reconciliation between the fuel procured and distributed. Differences observed should be adequately documented and carry forward.

Management's Response

1.3.6.9 *GSA Management has always ensured proper accountability of procured fuel and gas as indicated in the General ledger that was given the Auditors for viewing. It is also evidenced by the huge quantity carried forward as indicated in your report. We will however ensure the utilization of all procured fuel and gas within a particular fiscal space. We will again provide the distribution listing for the auditors to review again.*

Auditor General's Position

1.3.6.10 Management did not adequately address the issues raised. Management should have accounted for the variance between fuel procured and distributed. As asserted in our findings, we also noted no evidence of difference between fuel procured and distributed being carried forward to subsequent period. Therefore, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

1.3.7 Fuel & lubricants

Observation

1.3.7.1 Section 41(5) 'Procurement Planning' states of the Public Procurement Concession Regulations.

- "Each Procuring Entity, shall, on a quarterly basis and whenever it becomes necessary, review and update its procurement plans and notify the Commission in writing and the Minister of Finance of any material changes in its plan. An updated procurement plan shall accompany said notice to the Commission."

1.3.7.2 During the audit, we observed that the total amount expended on fuel and lubricant of US$156,309.00 was more than the approved procurement plan of US$84,482.00. There was no evidence an addendum was done to the entity budget as well as update to the procurement plan and subsequent approval by the PPCC for the increase in such payment above the planned amount.

Risk

1.3.7.3 Expending beyond the planned procurement amount may lead to discretionary expenditure, waste and impair the achievement of value for money.

Recommendation

1.3.7.4 Management should provide substantive justification for procuring for fuel in excess of the value enshrined in the approved procurement plan and contract.

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

1.3.7.6 Management should ensure that all procurement line items are monitored to ensure that they do not exceed the planned amount. All unplanned procurement activities should be subsequently submitted to PPCC for approval before execution.

1.3.7.7 Management should facilitate the preparation and submission of quarterly and annual procurement activities reports to the PPCC as required by the PPC Act of 2005 as amended and restated in 2010.

1.3.7.8 Evidence of approved policy, distribution logs and all other relevant supporting documents should be adequately documented and filed to facilitate future review.

Management's Response

1.3.7.9 *As stated earlier, the GSA receives funding for the running of the Ministerial Complex, which is not in the national budget. Whenever such funding is available, we update the procurement plan before the preceding year.*

Auditor General's Position

1.3.7.10 Management did not adequately address the issue raised. Management did not provide evidence of an approved updated procurement plan by the PPCC, as asserted in our finding. Therefore, we maintain our finding and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

1.3.8 Distribution analysis of communication cards without authorised listings

Observation

1.3.8.1 Regulation A.3.1 of PFM Act of 2009 states " Any public officer concerned with the conducted of financial matters of the Government of Liberia, or the receipt, custody and disbursement of public and trust moneys, or for the custody, care and use of government stores and inventories shall keep books of accounts and proper records of all transactions and shall produce the books of accounts and records of the transactions for inspection when called upon to do so by the Auditor General, the Comptroller General, the relevant internal auditor or any officers authorized by them, by the Minister."

1.3.8.2 During the audit, we observed that there was no evidence of an authorized listings for communication cards requested and distributed in the amount of US$10,065.00. **See table 10 below.**

Table 10: Distribution analysis of communication cards without authorised listings

Date Requested	Qty Distributed	Amount Distributed US$
July 11-14	392	1,960.00
Aug 19-23	88	440.00
Sept 9-20	280	1,400.00
Oct 4-20	155	775.00
Nov7-21	391	1,955.00
Dec8-21	254	1,270.00
Jan 6-25	126	630.00
Feb 9-27	191	955.00
Mar 13-20	100	500.00
June 15-26	36	180.00
Total	**2,013**	**10,065.00**

Risk

1.3.8.3 Communication cards procured may not be based on actual consumption.

1.3.8.4 Failure to develop policy on communications cards distribution may lead to arbitrary distribution and misappropriation of the entity's funds.

1.3.8.5 Failure to maintain adequate records on communication cards distribution may lead to misappropriation.

Recommendation

1.3.8.6 Management should develop, approve and operationalize a communication cards procurement and distribution policy to regulate the procurement and distribution of communication cards.

1.3.8.7 Management should maintain a communication cards consumption and distribution log to help the entity manage cost and inform future purchases.

1.3.8.8 Management should perform periodic reconciliation between the communication cards procured and distributed. Differences observed should be adequately documented and carry forward.

1.3.8.9 Evidence of approved policy, distribution logs and all other relevant supporting documents should be adequately documented and filed to facilitate future review.

Management's Response

1.3.8.10 *GSA Management has always maintained ledger for the distribution of procured communication cards. However, authorization for the distribution of those cards is based on need and are most time verbal. Moving forward, we will ensure an approved memo from authorities for the distribution of any card as well as develop policies for their allocations and distribution.*

Auditor General's Position

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

1.3.9 Compliance Issues

1.3.10 Irregularities Associated with GoL Master Fixed Assets Management System

Observation

1.3.10.1 Regulation V.1 (2) of the Public Finance Management (PFM) Act of 2009 states that "The Head of Government Agency must take full responsibility of assets assigned to him by the General Services Agency and ensure that proper control systems exist for assets and that:(a) preventive mechanisms are in place to eliminate theft, losses, wastage and misuse; And (b) inventory levels are at an optimum and economical level".

1.3.10.2 During the audit, we observed the following irregularities associated with the GoL Master Fixed Assets Management System manage by GSA:

- No evidence of a national fixed assets management policy
- No evidence of a national fixed assets register containing all classes of assets across GoL Ministries, Agencies and Commissions (MACs).
- No unique coding system for all classes of fixed assets across GoL MACs
- Several fixed assets at GoL MACs are not coded
- Limited evidence of periodic physical verification of assets by GOL MACs
- Limited evidence of movement of assets forms at GoL MACs
- Limited evidence that fixed assets within a given vicinity at GoL MACs were displayed as required by the PFM Act.
- Limited evidence of disposal and transfer of assets at GoL MACs

Risk

1.3.10.3 The National Fixed Assets Register may be misstated (Over/understated).

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

1.3.10.5 Fixed assets may be removed from GoL MACs' premises without authorization, misappropriated, subjected to personal use or theft.

1.3.10.6 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.

1.3.10.7 Fixed Assets not coded may be susceptible to theft or diverted to personal use. Also, fixed assets may be exchanged or stolen if not coded.

Recommendation

1.3.10.8 Management should develop, approve and operationalize a national fixed assets policy. The policy should be effectively communicated and instituted at all GoL MACs.

1.3.10.9 GoL should facilitate the creation of a national fixed assets register in IFMIS to facilitate the effective recording of all fixed assets at GoL MACs.

1.3.10.10 GoL MACs should ensure that all assets value is recorded and maintained in the entity's (MACs) fixed assets register. Each MACs' fixed assets register should be automatedly linked to the national fixed assets register module in IFMIS to facilitate the consolidation of the national fixed assets register. The MACs fixed assets register should be updated periodically to reflect all the entity's fixed assets.

1.3.10.11 The fixed assets module in IFMIS should be develop to reflect the following: description, source of purchase, date of purchase, class, code, assignee, location, condition, original cost, depreciation expense, accumulated depreciation and net book value of the asset.

1.3.10.12 Management should develop and operationalize a systematic fixed assets coding system to ensure all classes of 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.

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

1.3.10.14 Fixed assets within a particular vicinity should be clearly displayed as required by the PFM Act, at all GoL MACs.

1.3.10.15 A Movement of Asset Form should be instituted, filled and authorized before assets are moved from one location to another. The entity's fixed asset register should be updated to reflect the change in location of asset.

Management's Response

1.3.10.16 *Management wishes to clarify that the attached copies of documents were requested by a team of auditors from your entity and we complied. On the said copies, you will see columns showing the cost of assets (fleet) and evidences of the authorization of assets movements. Please see the evidences of the authorization of assets movements. Please see the attached template. Management also wishes to remind you that the Revenue Code of 2000 is the basis for assets depreciation.*

1.3.10.17 *In view of your observation mentioned, Management wishes to assure you that we are going to work very hard to implement the new ones and will continue to carry out the systems, processes and procedures within the GSA.*

1.3.10.18 *Management meanwhile wishes to recommend the updating of the 2009 Policy on National Fleet Management to meet present reality.*

No evidence of National Fixed Assets Management Policy

1.3.10.19 *National fixed Assets Management Policy was made available during the audit. Meanwhile, a copy is herewith attached.*

No evidence of a National Fixed Assets Register for all MACs.

1.3.10.20 *Management maintains that all MACs Assets Inventories are been kept in our date base. A copy is herewith attached.*

No Unique Coding System for all classes of fixed assets across GOL MACs

1.3.10.21 *Management maintains that there exists a unique coding system for all classes of fixed assets across GOL MACs managed by our team of experts trained by USAID.A copy is herewith attached.*

Several Fixed Assets at GOL MACs are not coded

1.3.10.22 *This is due to the constant purchase of new assets by the various MACs and not giving the information to GSA. However, management is improving the capacity of the staffs in handling said by providing logistic and manpower.*

Auditor General's Position

1.3.10.23 We acknowledge Management's acceptance of our findings on the National Fleet Management Policy. Also, we acknowledge Management's subsequent submission of documents after our audit execution. However, Management did not adequately address all of the issues raised. Therefore, we maintain our findings and recommendation and we look forward to the implementation of the recommendations during subsequent audit.

1.3.10.24 Furthermore, the provision of documents after our review, does not guarantee Management effective control of document management. Going forward, Management should ensure that requested documents for audit purpose are submitted in a timely manner.

1.3.11 Fixed Assets Register

Observation

1.3.11.1 Regulation V.4 (1-2) of the PFM Act of 2009 provides that furniture, and equipment issued for Government quarters or offices or vehicles and other fixed assets shall be brought on a master inventory of the Government Agency. The master inventory shall record under each category of item: (a) The date and other details of the voucher or other document on which the items were received or issued; (b) their serial numbers where appropriate; and (c) their distribution to individual locations and the total quantity held.

1.3.11.2 During the audit, we observed the following irregularities associated with the fixed assets management system:

1.3.11.3 We observed there was no evidence of the following columns:

- The cost of asset
- Depreciation
- Accumulated depreciation
- Net book value

1.3.11.4 Also, we observed the following:

- Code(s) on the asset(s) did not match the code(s) in the register for some assets
- Some assets serial numbers were not updated in the register
- There was no evidence of periodic physical verification of fixed assets by management
- There was no evidence of the authorisation of assets movement
- There was no evidence of display log of assets

Risk

1.3.11.5 Assets may be missing, damaged, but their values are still on the books.

Recommendation

1.3.11.6 Management should expedite the following to facilitate effective fixed assets management:

- Management should conduct periodic fixed assets count and /or verification to determine the current condition and location of the assets.
- Records of physical verification exercises should be adequately documented and filed to facilitate future review.
- The Fixed Assets Register should be updated periodically to reflect all entity's assets.
- Fixed assets within a particular vicinity should be clearly displayed as required.
- Management should account for fixed assets that were not verified during the physical inspection of the entity assets.

1.3.11.7 A Movement of Asset Form should be filled and authorized before assets are moved from location to another. The Fixed Asset Register should be updated to reflect the change in location of assets.

Management's Response

1.3.11.8 *Management wishes to clarify that the attached copies of documents were requested by a team of auditors from your entity and we complied. On the said copies, you will see columns showing the cost of assets (fleet) and evidences of the authorization of assets movements. Please see the evidences of the authorization of assets movements. Please see the attached template. Management also wishes to remind you that the Revenue Code of 2000 is the basis for assets depreciation.*

1.3.11.9 *In view of your observation mentioned, Management wishes to assure you that we are going to work very hard to implement the new ones and will continue to carry out the systems, processes and procedures within the GSA.*

1.3.11.10 *Management meanwhile wishes to recommend the updating of the 2009 Policy on National Fleet Management to meet present reality.*

There was no evidence of the authorization of assets movements.

1.3.11.11 *Management wishes to clarify that copies of the authorization of assets movement were available to the team of auditors during the audit process. Meanwhile, copy is herewith attached.*

The Cost of Assets

1.3.11.12 *In our template of our assets register, provision for the cost of asset was removed due to non-cooperation of procurement officers in various MACs. As we work from this date forward, cost of assets will be given attention.*

Depreciation
Accumulated depreciation
Net Book Value

1.3.11.13 *Management affirms that these can only be met when the cost of asset is known at the date pf purchase and date the asset is being assigned.*

Code (s) on Asset(s) did not match the code (s) in the register for some assets

1.3.11.14 *Management wishes to inform you that due to the transition from the Bureau of Real Estate (earlier responsible for coding and registration of assets) to the Bureau of Assets Management in 2016, only new assets acquired from then were captured in uniformity thereby creating some level of confusion in the coding system.*

Some Assets serial numbers were not update in the register

1.3.11.15 *Management will ensure that the serial number of every asset is updated in the register moving forward.*

There was no evidence of periodic physical verification of fixed assets management.

1.3.11.16 *Management will ensure improvement in physical verification of fixed assets management.*

There was no evidence of the authorization of assets movement.

1.3.11.17 *Management will ensure that going forward key attention will be given to that.*

Auditor General's Position

1.3.11.18 Management did not adequately address the issues raised. Management should ensure that all columns listed as not identified are included in the fixed assets register for proper documentation of fixed assets. All other issues identified including assets codes, serial numbers, assets movements, assets display logs are adequately performed and documented. Therefore, we maintain our findings and recommendations, we look forward to the implementations of our recommendations during subsequent audit.

1.3.11.19 Also, Management provision of documents after our review, does not guarantee Management effective control of document management. Going forward, Management should ensure that requested documents for audit purpose are submitted in a timely manner.

1.3.12 Payment made without Contract

Observation

1.3.12.1 Section P.5 of the Public Financial Management Regulations states that "All purchases of goods and services from suppliers, including capital investments, shall comply with the provisions prescribed in the Public Procurement and Concessions Act of 2005 as amended and its enabling regulations, and Section 24 of the Public Finance Management Act 2009."

1.3.12.2 During the audit, we observed that there were no corresponding contracts for some payments made by Management during the period under audit. **See table 11 below.**

Table 11: Payments made without contracts

Date	Cks#	Description	Amount US$	Payee
April 10,2017	00000489	Security	760.00	Aries Security Services Inc
May 24,2017	00000523	Other	600.00	Aries Security Services Inc
Total			**1,360.00**	

Risk

1.3.12.3 Management may override the procurement process by completing disbursement without utilizing the required procurement method.

1.3.12.4 In the absence of an approved contract, price may be hiked and the quality and required specification of goods and services delivered may be impaired.

1.3.12.5 In the instance of litigations there may be no legal reliance for enforcement of terms and conditions of transactions.

Recommendation

1.3.12.6 Management should adequately comply with the required procurement law to ensure that value for money is achieved.

1.3.12.7 Management should ensure that for all transactions exceeding US$10,000.00, for goods and services, and US$30,000.00 for works, a contract is developed, approved and operationalized before supply of goods and services. All approved contracts should be adequately documented and filed to facilitate future review.

Management's Response

1.3.12.8 *Please see attached the corresponding contracts for the observation expressed relative to this point.*

Auditor General's Position

1.3.12.9 We acknowledge Management's subsequent submission of contracts for security services after our audit execution. However, Management provision of documents after our review, does not guarantee Management effective control of document management. Going forward, Management should ensure that requested documents for audit purpose are submitted in a timely manner.

1.3.13 PPCC Non-Approval of Change of Contractor

Observation

1.3.13.1 Section P.5 of the Public Financial Management Regulations states that "All purchases of goods and services from suppliers, including capital investments, shall comply with the provisions prescribed in the Public Procurement and Concessions Act of 2005 as amended and its enabling regulations, and Section 24 of the Public Finance Management Act 2009."

1.3.13.2 Section 41 'Contract Administration' of the Public Procurement Concession Act states that "The Procuring Entity shall be responsible for the administration and monitoring of contracts entered into by the Entity. The contract administration functions shall include at least the following:

a. ensuring that the contractor complies with the specifications and terms of the contract;
b. ensuring that the contract is being performed on schedule;
c. ensuring that payments made to the contractor are in accordance with the terms of the contract.
d. determining when a contract has been successfully performed which will entitle the contractor to final payment; and
e. in the case of each contract awarded by the Procuring Entity, designating a contract administration officer who will have responsibility for the administration of the contract consistently with the requirements of this Act and the regulations."

1.3.13.3 During the audit, we observed that Management changed approved contractor without obtaining no objection from the PPCC. Sampled payments amounting to US$23,342.02 were made for repairs and maintenance transactions and other office supplies to different vendors instead of the contracted Vendors. **See table 12 below.**

Table 12: PPCC Non-Approval of Change of Contractor

Date	Voucher NUM	Description	Check Num	Amount US$	Payees
dec 2 2016	301	repair & Mait	00000391	600.00	Morning Star Auto Service
feb 7,2017	336	repair & Mait	00000430	195.00	Technotech Inc
feb 7,2017	338	repair & Mait	00000432	115.00	United Motor Company
feb 14,2017	342	repair & Mait	00000440	300.00	Morning Star Auto Service Inc
feb 14,2017	348	repair & Mait	00000448	1,501.00	Morning Star Auto Service Inc
march 2,2017	360	repair & Mait	00000464	200.00	In God We Believe

Date	Voucher NUM	Description	Check Num	Amount US$	Payees
April 11,2017	384	repair & Mait	00000492	225	Masarco Auto Service Inc
May 17,2017	390	repair & Mait	00000516	200	Masarco Auto Services Inc
Agril 10,2017	165	repair & maint	00000249	396.15	Masarco Auto Service Inc
dec 1 2016		office	00000390	523.20	Kebsam Magnificata ventures Lib.
dec 21 2016		office	00000402	3,276.00	Duraplast
jan 10,2017		office	00000413	225.00	City Stationery center
feb 14,2017		office	00000445	230.00	office Ideas
Aug. 2,2016		other	00000195	151.67	Zenith Multipurpose company
Sept 16,2016		Other	00000213	15,204.00	Fawaz Building Materials
Total				**23,342.02**	

Risk

1.3.13.4 Management may override the procurement process by completing disbursement without utilizing the required procurement method.

1.3.13.5 In the absence of an approved contract, price may be hiked and the quality and required specification of goods and services delivered may be impaired.

1.3.13.6 In the instance of litigations there may be no legal reliance for enforcement of terms and conditions of transactions.

Recommendation

1.3.13.7 Management should adequately comply with the required procurement law to ensure that value for money is achieved.

1.3.13.8 Management should ensure that for all transactions exceeding US$10,000.00, for goods and services, and US$30,000.00 for works, a single contract is administered.

1.3.13.9 Management should ensure that a no objection is obtained from PPCC before procuring from a non-contracted vendor.

Management's Response

1.3.13.10 *As per your observation the GSA did not change any contract for the amount of US$ 23,342.02. Please see attached documents.*

Auditor General's Position

1.3.13.11 Management did not adequately address the issues raised. The approved contracted vendors for repairs and maintenance and office supplies were Auto Link (Vehicle Spare Parts), Auto Spare Parts (Generator Spare parts), Building Material Center (Building Material), Lion Stationery (Furniture) and Africa Book Store (Stationery) respectively. However, we observed that Management procured these services from vendors that include Masarco Auto Service Inc, In God We Believe, United Motor Company, Zenith Multipurpose company, Office Ideas etc. Therefore, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

1.3.14 Non-Compliance to RFQ Method of Procurement

Observation

1.3.14.1 Section 54 of the Public Procurement Concession Laws states that "Quotations shall be requested in writing from as many bidders as practicable, but from at least three (3) bidders."

1.3.14.2 During the audit, there were no evidence that Management obtained three quotations for sampled payments of repairs cost amounting to US$1,901.00 for items procured. **See table 13 below.**

Table 13: Non-Compliance to RFQ Method of Procurement

Date	Voucher NUM	Description	Payment Type	Check Num	Amount US$	Payees
oct. 20,2016	280	repair & Mait	GSA Payments	00000367	66.00	Technotech Inc
oct. 25,2016	286	repair & Mait	GSA Payments	00000373	585.00	Technotech Inc
April 21,2017	390	repair & Mait	GSA Payments	00000501	1250	Technocal Cooling System
Total					**1,901.00**	

Risk

1.3.14.3 Management may not be in compliance with the required procurement method, Request for Quotation (RFQ).

1.3.14.4 In the non-usage of the required procurement method, value for money may not be achieved

Recommendation

1.3.14.5 Management should facilitate full compliance with the required procurement standards for all transactions.

Management's Response

1.3.14.6 *Please see attached the contract for Technotect. INC*

Auditor General's Position

1.3.14.7 Management's assertion was not supported by documentary evidence. Therefore, we maintain our findings and recommendations. We will follow up on the implementation of our recommendations during subsequent audit.

1.3.15 Procurement Irregularities

Observation

1.3.15.1 Section 26 (1-2) of the PPC Act of 2005 as amended and restated in 2010 states that

"Every Procuring Entity must establish a Procurement Committee to which this act applies. A Procurement Committee shall consist of five (5) persons. The Head of the Procuring Entity or his or her deputy shall be chairperson of the Procurement Committee."

1.3.15.2 During the audit, we observe the following irregularities associated with the procurement system:

- There was no functional procurement committee evidence by the absence of meeting minutes and periodic reports.

- There was no evidence of periodic (quarterly and annual) procurement activities report submitted to PPCC.

Risk

1.3.15.3 In the absence of a functional procurement committee, the entity's procurement processes may be discretional.

1.3.15.4 In the absence of a quarterly procurement report, Management may be in noncompliance with the PPC Act of 2005 as amended and restated in 2010.

1.3.15.5 Management may not adequately account for its procurement activities and impair effective monitoring of its procurement activities by the PPCC.

Recommendation

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

1.3.15.7 Management should facilitate the preparation and submission of quarterly and annual procurement activities reports to the PPCC as required by the PPC Act of 2005 as amended and restated in 2010.

Management's Response

1.3.15.8 *There is a permanent procurement committee as seen in the attachment.*

Auditor General's Position

1.3.15.9 Management did not adequately address the issues raised. Management provided no evidence of periodic procurement committee minutes and procurement activities reports to the PPCC. Therefore, we maintain our findings and recommendation. We will follow up on the implementation of our recommendations during subsequent audit.

1.3.16 No Functional Budget Committee

Observation

1.3.16.1 Regulation D.16.1 of the PFM Act of 2009 states that "Every head of government agency shall establish a Budget Committee which shall be responsible for budget formulation, implementation, monitoring and evaluation made up of (a) The head of government agency, who shall be the chairperson; and (b) Heads of budget management centers or cost centers)".

1.3.16.2 And, Section 3.3 of the GSA Financial Management Policies & Procedures Manual states "During the Strategic Phase, the GSA is to establish a Budget Committee whose responsibility is to perform the following tasks as mandated by the PFM Part D. 16 (1) (2), Section I, PFM Regulation:

- Review & formulate GSA's strategic plans based on the policies of the GoL;
- Review the revenue collecting activities, if any;
- Allocate GSA's resources based on objectives, outputs and activities;
- Coordinate and consolidate the GSA's budget;
- Monitor and evaluate GSA's budget performance; and
- Report in accordance with the Gol's instructions and regulations."

1.3.16.3 During the audit, we observed no evidence of a functional Budget Committee audit as required by the PFM Regulation.

Risk

1.3.16.4 The absence of a functional budget committee may lead to inefficiency in the GSA budget formulation, implementation, and monitoring.

Recommendation

1.3.16.5 Management should maintain a functional Budget Committee to be responsible for budget formulation, implementation and the monitoring of the organization's budgeting activities.

1.3.16.6 Meeting minutes and periodic reports of the budget committee should be adequately documented and filed to facilitate future review.

Management's Response

1.3.16.7 *GSA Management will ensure in close consultation with all stakeholders, consistent with the PFM Law, that a budget committee is instituted at the Agency.*

Auditor General's Position

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

1.3.17 Irregularities Associated with Bidding Process

Observation

1.3.17.1 Section 61, (1) & (2) of the PPC Regulations states "(1) Bids shall be opened at the time and place indicated in the invitation to bid, request for quotation, request for proposal or the related bidding documents, and the time of bid opening shall coincide with the deadline for submission of bids, or follow immediately thereafter, allowing a minimum time interval for logistical reasons.

1.3.17.2 (2) Bidders or their representatives may attend the bid opening, where the name of the bidder, the total amount of each bid, any discounts or alternatives offered, and the presence or absence of any bid security, if required, and essential supporting documents shall be read out loud and recorded, and a copy of the record shall be made available to any bidder on request; and any documents containing details of the financial offer must be signed by each member of the bid opening team.

1.3.17.3 Also, Section 62 (1) & (2) of the PPCA Regulations states '(1) Following the opening of bids, the Procurement Unit shall first examine the bids in order to determine whether the bids are complete and signed, whether required documents to establish legal validity and required bid security have been furnished and whether bids are substantially responsive to the technical specification and contract conditions set forth in the bidding documents.

1.3.17.4 (2) Bids which are not complete, not signed, not accompanied by a bid security in the prescribed form, if one is required, or not accompanied by essential supporting documents such as business registration certificates, business licenses and tax receipts, or are substantially non-responsive to the technical specifications or contract conditions or other critical requirements in the Amended and Restated Public Procurement and Concessions Act 61 bidding documents, shall be rejected and excluded from further evaluation and comparison.

1.3.17.5 Section 57 (1) & (2) of the PPC Regulations states "(1) An invitation to bid (pursuant to Sections 47 through 49 of this Act), or an invitation to prequalify (pursuant to Section 32 of this Act), shall be Published. (2) The invitation to bid or, as the case may be, the invitation to prequalify, shall include information on:

a) The identity and address of the Procuring Entity;
b) The nature and time-frame of the procurement, including the place of delivery of goods or services, and the location of any works; Amended and Restated Public Procurement and Concessions Act 57
c) The manner of obtaining and the price (if any) of the bidding documents, or, if applicable, the prequalification documents;
d) The place and deadline for submission of bids, or of applications to prequalify; and
e) Such other matters as may be prescribed in the regulations and standard forms issued by the Commission.

1.3.17.6 Also, Section 59 (1) & (2) of the PPC Regulations states "(1) A bid shall be submitted in writing, duly signed and in a sealed envelope, and bids received after the deadline for submission of bids shall be returned unopened.

1.3.17.7 (2) Invitations for prequalification, invitations to bid, requests for quotations, requests for proposals and related bidding documents shall permit submission of applications to prequalify or bids by hand, by mail or by courier at the option of the bidder.

1.3.17.8 During the audit, we observed the following irregularities associated with the bidding process:

- There was no evidence of bid review sheet signed by each member of the bid review committee showing how they scored each bidder. **See table 16 below for details.**

- There was no evidence that Management maintained attendance of bid opening which evidence bidder's presence. **See table 16 below for details.**

- Management did not submit invitation to interested parties for those who participated in the bidding process for furniture & fixtures, telecommunication, petroleum products. **See table 14A below.**
- There was no evidence of bid submission for printing services for the period under audit. **See table 14B-14c below.**

Table 14a: Details Procurement activities without evidence of bid attendance records and signed bid review records/sheets

No	Procurement Activities	Contract Reference	Bid Method	Attendance records & signed bid review records/sheets
1	Vehicle Spare parts	IFB No. GSA/NCB/001/16/17	NCB	N/A
2	Furniture & Fixture	IFB No. GSA/NCB/004/16/17	NCB	N/A
3	Vehicle Insurance	IFB No. GSA/RB/001/16/17	RB	N/A
4	Telecommunication (scratch cards)	IFB No. GSA/SBA/001/RB/16/17	RB	N/A
5	Petroleum Products	IFB No. GSA/SBA/RB/002/16/17	RB	N/A

Table 14b: Details of Procurement activities without evidence of invitation to bid

No	Procurement Activities	Contract Reference	Bid Method	Invitation to Bid
1	Furniture & Fixture	IFB No. GSA/NCB/004/16/17	NCB	N/A
2	Telecommunication (scratch cards)	IFB No. GSA/SBA/001/RB/16/17	RB	N/A
3	Petroleum products	IFB. No. GSA/SBA/RB/002/16/17	RB	N/A
4	Print Services	IFB No. GSA/SBA/RFQ/002/16/17	RFQ	N/A

Table 14c: Detail of Procurement activity without evidence of bid submission

No	Procurement Activities	Contract Reference	Bid Method	Bid Submission
4	Print Services	IFB No. GSA/SBA/RFQ/002/16/17	RFQ	N/A

Risk

1.3.17.9 Management may not be in compliance with the required procurement method.

1.3.17.10 An undeserving vendor may be selected in the procurement process.

1.3.17.11 Value for money may not be achieved.

Recommendation

1.3.17.12 Management should facilitate full compliance with the PPC Act and Regulations for all its procurement activities.

1.3.17.13 All relevant supporting documents of procurement activities should be adequately documented and filed to facilitate subsequent review.

Management's Response

1.3.17.14 *Please see attached signed bid evaluation reports for the various contracts. The attendance for bid opening is also attached.*

Auditor General's Position

1.3.17.15 We acknowledge Management's subsequent submission of bid evaluations reports and attendance for bid openings. However, Management provision of documents after our review, does not guarantee Management effective control of document management. Going forward, Management should ensure that requested documents for audit purpose are submitted in a timely manner.

ANNEXURE

Annexure 1A: Un-submitted documents

No	Date	Chks #/Voucher #	Description	Amount US$	Payment Type
1	Oct. 17, 2016	00000361	insurance	6,981.77	GSA Payments
2	Oct. 25,2016	00000372	insurance	265.00	GSA Payments
Office Materials & Consummables	jan 17,2017	00000420	cleaning mat	1,000.00	GSA Payments
Office Materials & Consummables	feb 6,2017	00000428	other	375.00	GSA Payments
Office Materials & Consummables	march 16,2017	00000467	cleaning mat	750.00	GSA Payments
Office Materials & Consummables	july 22,2016	00000183	cleaning mat	593.28	GSA Payments
Office Materials & Consummables	Oct 25,2016	00000218	other	1,028.00	GSA Payments
Office Materials & Consummables	Nov 1,2016	00000224	cleaning mat	1,020.41	GSA Payments
Office Materials & Consummables	July 12,2016	00037199	office	180.00	GSA Payments
Office Materials & Consummables	July 21,2016	00037206	office	412.80	GSA Payments
Office Materials & Consummables	July 22,2016	00037207	office	825.60	GSA Payments
Other General Expenes	feb 3,2017	00000297	somalia	15,000.00	MFDP Payments
Other General Expenes		00000336	other	10,000.00	MFDP Payments
Other General Expenes	july 11,2016	00000316	other	640.73	GSA Payments
Other General Expenes	july 11,2016	00000317	other	640.73	GSA Payments
Other General Expenes	july 11,2016	00000318	other	640.73	GSA Payments
Other General Expenes	july 11,2016	00000319	other	480.00	GSA Payments
Other General Expenes	july 11,2016	00000320	other	480.00	GSA Payments
Other General Expenes	july 11,2016	00000321	other	480.00	GSA Payments
Other General Expenes	july 11,2016	00000322	other	780.73	GSA Payments
Other General Expenes	july 11,2016	00000323	other	650.00	GSA Payments
Other General Expenes	july 11,2016	00000324	other	650.00	GSA Payments
Other General Expenes	july 11,2016	00000325	other	650.00	GSA Payments
Other General	july 11,2016	00000326	other	780.73	GSA Payments

No	Date	Chks #/Voucher #	Description	Amount US$	Payment Type
Expenes					
Other General Expenes	july 11,2016	00000327	other	650.00	GSA Payments
Other General Expenes	july 11,2016	00000328	other	650.00	GSA Payments
Other General Expenes	july 11,2016	00000329	other	650.00	GSA Payments
Other General Expenes	july 11,2016	00000330	other	780.73	GSA Payments
Other General Expenes	july 11,2016	00000331	other	650.00	GSA Payments
Other General Expenes	july 11,2016	00000332	other	650.00	GSA Payments
Other General Expenes	july 11,2016	00000333	other	780.73	GSA Payments
Other General Expenes	july 11,2016	00000334	other	650.00	GSA Payments
Other General Expenes	july 11,2016	00000335	other	650.00	GSA Payments
Other General Expenes	july 11,2016	00000336	other	650.00	GSA Payments
Other General Expenes	july 11,2016	00000337	other	780.73	GSA Payments
Other General Expenes	july 11,2016	00000338	other	650.00	GSA Payments
Other General Expenes	july 11,2016	00000339	other	650.00	GSA Payments
Other General Expenes	july 11,2016	00000340	other	650.00	GSA Payments
Other General Expenes	dec 5 2016	00000392	compensation	5,500.00	GSA Payments
Other General Expenes	dec 6 2016	00000393	other	383.00	GSA Payments
Other General Expenes	dec 21 2016	00000405	other	6,000.00	GSA Payments
Other General Expenes	dec 21 2016	00000408	other	210.00	GSA Payments
Other General Expenes	jan 13,2017	00000415	other	305.00	GSA Payments
Other General Expenes	march 23,2017	00000475	other	200.00	GSA Payments
Other General Expenes	April 5,2017	00000487	other	200.00	GSA Payments
Other General Expenes	May 5,2017	00000515	other	50.00	GSA Payments
Other General Expenes	june 3,2017	00000525	other	7,000.00	GSA Payments
Other General Expenes	june 8,2017	00000528	repair & Mait	150.00	GSA Payments
Other General Expenes	june 8,2017	00000529	repair & Mait	160.00	GSA Payments

No	Date	Chks #/Voucher #	Description	Amount US$	Payment Type
Other General Expenes	july 7,2016	00000175	repair & maint	57,174.86	GSA Payments
Other General Expenes	july 20,2016	00000193	other	290.43	GSA Payments
Other General Expenes	Sept 9,2016	00000210	other	500.00	GSA Payments
Other General Expenes	April 21,2017	00000250	other	18.46	GSA Payments
Other General Expenes	August 8,2016	00037212	other	1,400.00	GSA Payments
Other General Expenes	August 18,2016	00037214	other	156.00	GSA Payments
Specialized cleaning Materials	April 11,2017	00000491	office	300.00	GSA Payments
Total				**121,363.59**	

Annexure 1B: Un-submitted documents

Ledger	Date	Vouche	Description	Payment Type	Check Number	Amount US$
Fuel & Lubricants	Sept 16,2016	00000212	fuel	GSA Payments	00000212	2,000.00
Repair & Maintenance 2016/17	Dec. 9 2016	00000397	repair & Mait	GSA Payments	00000397	750.00
Repair & Maintenance 2016/18	jan 16,2017	324	repair & Mait	GSA Payments	00000417	200.00
Repair & Maintenance 2016/19	feb 20,2017	no	repair & Mait	GSA Payments	00000457	60.00
Repair & Maintenance 2016/20	march 2,2017	00000463	repair & Mait	GSA Payments	00000463	100
Repair & Maintenance 2016/21	march 9,2017	00000466	repair & Mait	GSA Payments	00000466	2520
Repair & Maintenance 2016/22	July 15,2016	00000180	repair & maint	GSA Payments	00000180	355
Travel	July 16,2016	00000343	dsa	GSA Payments		105.00
Travel	march 27,2017	00000480	dsa	GSA Payments		195.00
Travel	May 3,2017	00000508	dsa	GSA Payments		350.00

Ledger	Date	Vouche	Description	Payment Type	Check Number	Amount US$
Travel	May 3,2017	00000509	dsa	GSA Payments		350.00
Travel	May 3,2017	00000510	dsa	GSA Payments		350.00
Travel	July 15,2016	00000179	dsa	GSA Payments		180.00
Travel	Oct. 25,2016	00000220	dsa	GSA Payments		105.00
Travel	May 25,2017	00000254	dsa	GSA Payments		103.77
Travel	June 28,2017	00000260	dsa	GSA Payments		990.57
Utilities	Jan 30,2017	00000426	office	GSA Payments		145.46
Total						**8,859.80**